VOTE: 841 Kabarole District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**958,316**	**1,010,147**
o/w Higher Local Government	540,063	370,679
o/w Lower Local Government	418,252	639,469
Discretionary Government Transfers	**4,131,038**	**5,838,307**
o/w Higher Local Government	3,557,071	5,275,211
o/w Lower Local Government	573,967	563,097
Conditional Government Transfers	**24,637,115**	**24,819,117**
o/w Higher Local Government	24,637,115	24,819,117
o/w Lower Local Government	0	0
Other Government Transfers	**939,705**	**842,219**
o/w Higher Local Government	939,705	842,219
o/w Lower Local Government	0	0
External Financing	**504,809**	**491,700**
o/w Higher Local Government	395,935	491,700
o/w Lower Local Government	108,875	0
Grand Total	**31,170,983**	**33,001,491**
o/w Higher Local Government	30,069,889	31,798,925
o/w Lower Local Government	1,101,094	1,202,565

VOTE: 841 Kabarole District

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**958,316**	**1,010,147**
Business licenses	70,000	70,000
Land Fees	148,497	40,000
Local Hotel Tax	15,000	15,000
Local Services Tax-Payable By Individuals	90,147	90,147
Market /Gate Charges	225,000	225,000
Other fees e.g. street parking fees	150,000	150,000
Other Royalties	140,000	220,000
Property related Duties/Fees	119,671	150,000
Sale of non-produced Government Properties/assets	0	50,000
Discretionary Government Transfers	**4,131,038**	**5,838,307**
District Discretionary Equalisation Development Grant	585,767	567,493
District Unconditional Grant Non-Wage	839,240	933,616
District Unconditional Grant Wage	2,510,393	4,134,045
Urban Discretionary Equalisation Development Grant	53,038	63,056
Urban Unconditional Non-Wage	142,601	140,097
Conditional Government Transfers	**24,637,115**	**24,819,117**
Programme Conditional Grant - Non Wage Recurrent	6,413,207	8,088,670
Programme Conditional Grant - Development	4,411,786	1,241,006
Programme Conditional Grant - Wage Recurrent	13,497,307	14,274,627
Transitional Conditional Grant - Development	314,815	1,214,815
Other Government Transfers	**939,705**	**842,219**
GROW Project	16,000	16,000
MOH Infrastructure Improvement	200,000	100,000
Physical Planning	20,000	20,000
Support to PLE (UNEB)	22,487	25,000
Uganda Climate Smart Agricultural Transformation Project	225,001	225,001
Uganda Road Fund (URF)	441,218	441,218
Uganda Women Enterpreneurship Program(UWEP)	15,000	15,000
External Financing	**504,809**	**491,700**
Baylor International (Uganda)	20,000	26,000
Cordaid-Uganda	184,809	265,700
Global Alliance for Vaccines and Immunization (GAVI)	150,000	50,000
United Nations Children Fund (UNICEF)	150,000	100,000

VOTE: 841 Kabarole District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
World Health Organisation (WHO)	0	50,000
Total Revenues Shares	**31,170,983**	**33,001,491**

VOTE: 841 Kabarole District

A3: Summary of Programme Allocations For FY 2026/27

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	**1,965,489**	**9,741**	**225,001**	**0**	**2,220,902**
o/w: Wage:	1,309,800	0	0	0	1,309,800
Non-Wage Recurrent:	430,150	9,741	225,001	0	664,892
Development:	225,539	0	0	20,672	246,210
Tourism Development	**100,795**	**0**	**0**	**0**	**100,795**
o/w: Wage:	90,000	0	0	0	90,000
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	**58,061**	**0**	**0**	**0**	**58,061**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	58,061	0	0	0	58,061
Development:	0	0	0	0	0
Private Sector Development	**114,911**	**11,482**	**0**	**0**	**126,393**
o/w: Wage:	62,726	0	0	0	62,726
Non-Wage Recurrent:	52,185	11,482	0	0	63,667
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	**1,395,456**	**5,000**	**441,218**	**0**	**1,841,674**
o/w: Wage:	389,556	0	0	0	389,556
Non-Wage Recurrent:	1,005,900	5,000	441,218	0	1,452,118
Development:	0	0	0	0	0
Sustainable Urbanisation and Housing	**25,900**	**0**	**20,000**	**0**	**95,609**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	5,900	0	20,000	0	25,900
Development:	20,000	0	0	49,709	69,709
Digital Transformation	**6,600**	**0**	**0**	**0**	**37,600**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	6,600	0	0	0	6,600
Development:	0	0	0	31,000	31,000
Human Capital Development	**17,702,714**	**29,842**	**156,000**	**0**	**18,119,908**

VOTE: 841 Kabarole District

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	14,212,140	0	0	0	14,212,140
Non-Wage Recurrent:	2,453,465	29,842	156,000	0	2,639,307
Development:	1,037,110	0	0	231,352	1,268,462
Public Sector Transformation	**4,296,978**	**85,241**	**0**	**0**	**4,541,187**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	4,251,726	85,241	0	0	4,336,968
Development:	45,252	0	0	158,968	204,219
Governance and Security	**2,444,554**	**738,813**	**0**	**0**	**3,183,368**
o/w: Wage:	334,685	0	0	0	334,685
Non-Wage Recurrent:	447,023	738,813	0	0	1,185,837
Development:	1,662,846	0	0	0	1,662,846
Regional Balanced Development	**1,680,717**	**93,300**	**0**	**0**	**1,774,016**
o/w: Wage:	1,360,274	0	0	0	1,360,274
Non-Wage Recurrent:	286,267	93,300	0	0	379,567
Development:	34,176	0	0	0	34,176
Development Plan Implementation	**865,250**	**36,728**	**0**	**0**	**901,978**
o/w: Wage:	649,492	0	0	0	649,492
Non-Wage Recurrent:	154,310	36,728	0	0	191,038
Development:	61,448	0	0	0	61,448
Grand Total	**30,657,425**	**1,010,147**	**842,219**	**491,700**	**33,001,491**
Grand Total Wage	18,408,672	0	0	0	**18,408,672**
Grand Total Non-Wage Recurrent	9,162,383	1,010,147	842,219	0	**11,014,748**
Grand Total Development	3,086,370	0	0	491,700	**3,578,070**

VOTE: 841 Kabarole District

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**4,946,178**	**8,544,351**
o/w Higher Local Government	3,845,084	7,341,786
o/w Lower Local Government	1,101,094	1,202,565
Finance	**290,931**	**344,358**
o/w Higher Local Government	290,931	344,358
o/w Lower Local Government	0	0
Statutory bodies	**724,042**	**709,112**
o/w Higher Local Government	724,042	709,112
o/w Lower Local Government	0	0
Production and Marketing	**1,997,357**	**2,221,702**
o/w Higher Local Government	1,997,357	2,221,702
o/w Lower Local Government	0	0
Health	**9,397,736**	**6,238,056**
o/w Higher Local Government	9,397,736	6,238,056
o/w Lower Local Government	0	0
Education	**10,062,788**	**10,957,250**
o/w Higher Local Government	10,062,788	10,957,250
o/w Lower Local Government	0	0
Roads and Engineering	**1,841,415**	**1,841,674**
o/w Higher Local Government	1,841,415	1,841,674
o/w Lower Local Government	0	0
Water	**644,833**	**574,817**
o/w Higher Local Government	644,833	574,817
o/w Lower Local Government	0	0
Natural Resources	**506,148**	**506,828**
o/w Higher Local Government	506,148	506,828
o/w Lower Local Government	0	0
Community Based Services	**291,332**	**338,899**
o/w Higher Local Government	291,332	338,899
o/w Lower Local Government	0	0
Planning	**170,669**	**309,256**
o/w Higher Local Government	170,669	309,256
o/w Lower Local Government	0	0
Internal Audit	**140,090**	**188,000**

VOTE: 841 Kabarole District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	140,090	188,000
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**157,463**	**227,189**
o/w Higher Local Government	157,463	227,189
o/w Lower Local Government	0	0
Grand Total	**31,170,983**	**33,001,491**
o/w Higher Local Government	**30,069,889**	**31,798,925**
o/w: Wage:	16,007,700	18,408,672
Non-Wage Recurrent:	8,396,735	10,056,103
Domestic Devt:	5,269,520	2,842,450
External Financing:	395,935	491,700
o/w Lower Local Government	**1,101,094**	**1,202,565**
o/w: Wage:	0	0
Non-Wage Recurrent:	743,136	958,646
Domestic Devt:	249,083	243,920
External Financing:	108,875	0

VOTE: 841 Kabarole District

Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	4,013,231	6,657,361
District Unconditional Grant Non-Wage	148,142	145,721
District Unconditional Grant Wage	358,677	1,310,606
Locally Raised Revenues	118,800	118,815
Multi-Sectoral Transfers to LLGs_NonWage	743,136	958,646
Programme Conditional Grant - Non Wage Recurrent	2,644,476	4,123,574
Development Revenues	932,946	1,886,990
Transitional Conditional Grant - Development	300,000	1,200,000
District Discretionary Equalisation Development Grant	255,129	253,102
External Financing	19,859	189,968
Multi-Sectoral Transfers to LLGs_Gou	249,083	243,920
Multi-Sectoral Transfers to LLGs_ExtFin	108,875	0
Total Revenues Shares	**4,946,178**	**8,544,351**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	358,677	1,310,606
Non Wage	3,654,554	5,346,756
Development Expenditure		
Domestic Development	804,212	1,697,022
External Financing	128,734	189,968
Total Expenditure	**4,946,178**	**8,544,351**

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

Service Area 10 Administration and Management

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 11 Digital Transformation					
Key Service Area 000006 Planning and Budgeting services					

VOTE: 841 Kabarole District

225204 Monitoring and Supervision of capital work	0	0	0	5,000	5,000
Total for LCIII:	**County:**				**5,000**
LCII:	Travel Inland - Facilitation	Source: External Financing 681-Cordaid-Uganda			5,000
227001 Travel inland	0	0	0	12,400	12,400
Total for LCIII: Busoro Subcounty	**County: Burahya County**				**12,400**
LCII: Busoro	Travel Inland - Allowances	Source: External Financing 681-Cordaid-Uganda			5,000
LCII: Busoro Parish	Travel Inland - Facilitation	Source: External Financing 681-Cordaid-Uganda			2,400
LCII: Busoro Parish	Travel Inland - Monitoring and Evaluation	Source: External Financing 681-Cordaid-Uganda			5,000
228002 Maintenance-Transport Equipment	0	0	0	8,000	8,000
Total for LCIII:	**County:**				**8,000**
LCII:	Vehicle Maintanence - Motor Vehicle Spare Parts	Source: External Financing 681-Cordaid-Uganda			8,000
312221 Light ICT hardware - Acquisition	0	0	0	3,000	3,000
Total for LCIII:	**County:**				**3,000**
LCII:	Personal computers - Laptop_Acquire	Source: External Financing 681-Cordaid-Uganda			3,000
312235 Furniture and Fittings - Acquisition	0	0	0	2,600	2,600
Total for LCIII:	**County:**				**2,600**
LCII:	Bumper pad - Filing Cabinet_Acquire	Source: External Financing 681-Cordaid-Uganda			2,600
Total Cost of Planning and Budgeting services	**0**	**0**	**0**	**31,000**	**31,000**
Key Service Area 300010 Innovation Fund Management					
227001 Travel inland	0	2,600	0	0	2,600
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Innovation Fund Management	**0**	**6,600**	**0**	**0**	**6,600**
Total Cost of Digital Transformation	**0**	**6,600**	**0**	**31,000**	**37,600**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Facilities Management	**0**	**6,000**	**0**	**0**	**6,000**
Key Service Area 000006 Planning and Budgeting services					
221011 Printing, Stationery, Photocopying and Binding	0	1,300	0	0	1,300

VOTE: 841 Kabarole District

222001 Information and Communication Technology Services.	0	2,300	0	0	2,300
225204 Monitoring and Supervision of capital work	0	0	0	158,968	158,968
Total for LCIII:	**County:**				**158,968**
LCII: ALL SUB COUNTIES	Transfer to Subcounties	Source: External Financing 681-Cordaid-Uganda			158,968
227001 Travel inland	0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
Total Cost of Planning and Budgeting services	**0**	**23,600**	**0**	**158,968**	**182,568**
Key Service Area 000007 Procurement and Disposal Services					
221001 Advertising and Public Relations	0	4,000	0	0	4,000
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
227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Procurement and Disposal Services	**0**	**20,000**	**0**	**0**	**20,000**
Key Service Area 000008 Records Management					
221009 Welfare and Entertainment	0	3,168	0	0	3,168
221011 Printing, Stationery, Photocopying and Binding	0	6,100	0	0	6,100
227001 Travel inland	0	2,200	0	0	2,200
227004 Fuel, Lubricants and Oils	0	1,200	0	0	1,200
Total Cost of Records Management	**0**	**12,668**	**0**	**0**	**12,668**
Key Service Area 000011 Communication and Public Relations					
221001 Advertising and Public Relations	0	3,000	0	0	3,000
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Communication and Public Relations	**0**	**5,000**	**0**	**0**	**5,000**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221005 Official Ceremonies and State Functions	0	6,000	0	0	6,000
221009 Welfare and Entertainment	0	5,470	0	0	5,470
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
221012 Small Office Equipment	0	131	0	0	131
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000

VOTE: 841 Kabarole District

223004 Guard and Security services	0	16,800	0	0	16,800
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	6,840	0	0	6,840
225204 Monitoring and Supervision of capital work	0	15,000	0	0	15,000
228002 Maintenance-Transport Equipment	0	18,000	0	0	18,000
273104 Pension	0	2,538,704	0	0	2,538,704
273105 Gratuity	0	810,968	0	0	810,968
352880 Salary Arrears Budgeting	0	38,185	0	0	38,185
352881 Pension and Gratuity Arrears Budgeting	0	735,717	0	0	735,717
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**0**	**4,198,815**	**0**	**0**	**4,198,815**
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	9,050	0	0	9,050
227004 Fuel, Lubricants and Oils	0	7,900	0	0	7,900
Total Cost of Capacity Strengthening	**0**	**16,950**	**0**	**0**	**16,950**
Key Service Area 390017 Public Service Performance management					
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	1,200	0	0	1,200
222001 Information and Communication Technology Services.	0	400	0	0	400
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Public Service Performance management	**0**	**10,600**	**0**	**0**	**10,600**
Total Cost of Public Sector Transformation	**0**	**4,293,633**	**0**	**158,968**	**4,452,601**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	9,600	0	9,600

Total for LCIII: Busoro Subcounty		**County: Burahya County**		**9,600**
LCII: Busoro Parish	District Headquarters	Salary for Clerk of Works	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	9,600

221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
223001 Property Management Expenses	0	21,000	0	0	21,000
223005 Electricity	0	6,420	0	0	6,420
223006 Water	0	6,000	0	0	6,000

VOTE: 841 Kabarole District

225101 Consultancy Services		0	17,000	0	0	17,000
225201 Consultancy Services-Capital		0	0	8,000	0	8,000
Total for LCIII: Busoro Subcounty		**County: Burahya County**				**8,000**
LCII: Busoro Parish	Administration Block Construction	Consultancy - Professional Services	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			8,000
225202 Environment Impact Assessment for Capital Works		0	0	3,000	0	3,000
Total for LCIII: Busoro Subcounty		**County: Burahya County**				**3,000**
LCII: Busoro Parish	EIA and Social safeguards screening	Environmental Impact Assessment - Capital Works	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			3,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	2,400	0	2,400
Total for LCIII: Busoro Subcounty		**County: Burahya County**				**2,400**
LCII: Busoro Parish	Field project Appraisal	Feasibility Studies or Screening of Projects Appraisal	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			2,400
225204 Monitoring and Supervision of capital work		0	0	22,000	0	22,000
Total for LCIII: Busoro Subcounty		**County: Burahya County**				**22,000**
LCII: Busoro Parish	Busoro District Headquarters	Monitoring, BOQs and monthly site meetings	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			22,000
227001 Travel inland		0	12,000	0	0	12,000
227004 Fuel, Lubricants and Oils		0	10,000	0	0	10,000
263402 Transfer to Other Government Units		0	0	200,000	0	200,000
Total for LCIII: Kijura Town Council		**County: Burahya County**				**100,000**
LCII: Kijura Ward	Kijura Administration Block	Transfer to Kijura Town Council	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			100,000
Total for LCIII: Mugusu Town Council		**County: Burahya County**				**100,000**
LCII: Kiboha Ward	Mugusu TC Admin Block	Transfer to Mugusu TC for Admin Block completion	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			100,000
273102 Incapacity, death benefits and funeral expenses		0	4,000	0	0	4,000
313121 Non-Residential Buildings - Improvement		0	0	1,123,926	0	1,123,926
Total for LCIII: Busoro Subcounty		**County: Burahya County**				**1,123,926**
LCII: Busoro Parish	District commercial building	Renovation of Post Bank Building at Rukiidi III Street, Fort City	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			20,000

VOTE: 841 Kabarole District

LCII: Busoro Parish	District Headquarter completion	Completion of the district Headquarters construction phase IV (Roofing)	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	905,000
LCII: Busoro Parish	Phase IV of district headquarters construction	Completion of the district Headquarters construction phase IV (Roofing)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	198,926

313149 Other Land Improvements - Improvement	0	0	50,000	0	50,000
Total for LCIII: Busoro Subcounty	**County: Burahya County**				**50,000**

LCII: Busoro Parish	Landscaping at Busoro District headquarters	Other Land Improvements-Pasture Establishment	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	50,000

Total Cost of Administrative and Support Services	**0**	**78,420**	**1,418,926**	**0**	**1,497,346**
Total Cost of Governance and Security	**0**	**78,420**	**1,418,926**	**0**	**1,497,346**

Programme 17 Regional Balanced Development

Key Service Area 000005 Human Resource Management

211101 General Staff Salaries	1,310,606	0	0	0	1,310,606
221002 Workshops, Meetings and Seminars	0	0	12,500	0	12,500
Total for LCIII: Busoro Subcounty	**County: Burahya County**				**12,500**

LCII: Busoro Parish	Benchmarking for Technical and DEC members	Workshops, Meetings, Seminars - Training (Bench Marking)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	6,000
LCII: Busoro Parish	Training on Balance scorecard for HODs and LLGs	Workshops, Meetings, Seminars - Training (Quality and Standards)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	6,500

221009 Welfare and Entertainment	0	0	1,676	0	1,676
Total for LCIII: Busoro Subcounty	**County: Burahya County**				**1,676**

LCII: Busoro Parish	Refreshments	Welfare - Assorted Welfare Items	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	1,676

221011 Printing, Stationery, Photocopying and Binding	0	9,457	2,000	0	11,457
Total for LCIII: Busoro Subcounty	**County: Burahya County**				**2,000**

LCII: Busoro Parish	Office Stationery	Office Supplies - Assorted Office Items	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	2,000

227001 Travel inland	0	0	13,000	0	13,000
Total for LCIII: Busoro Subcounty	**County: Burahya County**				**13,000**

LCII: Busoro Parish	Disrict	Travel Inland - Training and Study Trips	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	8,000

VOTE: 841 Kabarole District

LCII: Busoro Parish	Performance improvement plans for LLGs	Travel Inland - Conferences, Seminars and Workshops	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			5,000
227004 Fuel, Lubricants and Oils		0	0	2,000	0	2,000
Total for LCIII: Busoro Subcounty		**County: Burahya County**				**2,000**
LCII: Busoro Parish		Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,000
312221 Light ICT hardware - Acquisition		0	0	3,000	0	3,000
Total for LCIII: Busoro Subcounty		**County: Burahya County**				**3,000**
LCII: Busoro Parish	Laptop Computer for HR office	Personal computers - Laptop_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			3,000
Total Cost of Human Resource Management		**1,310,606**	**9,457**	**34,176**	**0**	**1,354,238**
Total Cost of Regional Balanced Development		**1,310,606**	**9,457**	**34,176**	**0**	**1,354,238**
Total Cost of Administration and Management		**1,310,606**	**4,388,110**	**1,453,102**	**189,968**	**7,341,786**
Total Cost of Administration		**1,310,606**	**4,388,110**	**1,453,102**	**189,968**	**7,341,786**

Subcounty / Town Council / Division: 236474 Kicwamba Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	0	22,242	0	22,242
263402 Transfer to Other Government Units	0	21,749	0	0	21,749
Total Cost of Administrative and Support Services	**0**	**21,749**	**22,242**	**0**	**43,991**
Total Cost of Governance and Security	**0**	**21,749**	**22,242**	**0**	**43,991**
Total Cost of Administration and Management	**0**	**21,749**	**22,242**	**0**	**43,991**
Total Cost of 236474 Kicwamba Subcounty	**0**	**21,749**	**22,242**	**0**	**43,991**

Subcounty / Town Council / Division: 236476 Ruteete Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					

VOTE: 841 Kabarole District

227001 Travel inland	0	19,442	19,746	0	39,188
Total Cost of Administrative and Support Services	**0**	**19,442**	**19,746**	**0**	**39,188**
Total Cost of Governance and Security	**0**	**19,442**	**19,746**	**0**	**39,188**
Total Cost of Administration and Management	**0**	**19,442**	**19,746**	**0**	**39,188**
Total Cost of 236476 Ruteete Subcounty	**0**	**19,442**	**19,746**	**0**	**39,188**

Subcounty / Town Council / Division: 236481 Kijura Town Council

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	27,912	12,559	0	40,471
Total Cost of Administrative and Support Services	**0**	**27,912**	**12,559**	**0**	**40,471**
Total Cost of Governance and Security	**0**	**27,912**	**12,559**	**0**	**40,471**
Total Cost of Administration and Management	**0**	**27,912**	**12,559**	**0**	**40,471**
Total Cost of 236481 Kijura Town Council	**0**	**27,912**	**12,559**	**0**	**40,471**

Subcounty / Town Council / Division: 236486 Mugusu Town Council

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	29,269	13,214	0	42,482
Total Cost of Administrative and Support Services	**0**	**29,269**	**13,214**	**0**	**42,482**
Total Cost of Governance and Security	**0**	**29,269**	**13,214**	**0**	**42,482**
Total Cost of Administration and Management	**0**	**29,269**	**13,214**	**0**	**42,482**
Total Cost of 236486 Mugusu Town Council	**0**	**29,269**	**13,214**	**0**	**42,482**

Subcounty / Town Council / Division: 236487 Harugongo Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					

VOTE: 841 Kabarole District

227001 Travel inland	0	22,451	23,002	0	45,453
Total Cost of Administrative and Support Services	**0**	**22,451**	**23,002**	**0**	**45,453**
Total Cost of Governance and Security	**0**	**22,451**	**23,002**	**0**	**45,453**
Total Cost of Administration and Management	**0**	**22,451**	**23,002**	**0**	**45,453**
Total Cost of 236487 Harugongo Subcounty	**0**	**22,451**	**23,002**	**0**	**45,453**

Subcounty / Town Council / Division: 236488 Karangura Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	16,260	16,303	0	32,563
Total Cost of Administrative and Support Services	**0**	**16,260**	**16,303**	**0**	**32,563**
Total Cost of Governance and Security	**0**	**16,260**	**16,303**	**0**	**32,563**
Total Cost of Administration and Management	**0**	**16,260**	**16,303**	**0**	**32,563**
Total Cost of 236488 Karangura Subcounty	**0**	**16,260**	**16,303**	**0**	**32,563**

Subcounty / Town Council / Division: 236489 Kabende Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	15,840	15,849	0	31,688
Total Cost of Administrative and Support Services	**0**	**15,840**	**15,849**	**0**	**31,688**
Total Cost of Governance and Security	**0**	**15,840**	**15,849**	**0**	**31,688**
Total Cost of Administration and Management	**0**	**15,840**	**15,849**	**0**	**31,688**
Total Cost of 236489 Kabende Subcounty	**0**	**15,840**	**15,849**	**0**	**31,688**

Subcounty / Town Council / Division: 236490 Kiko Town Council

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					

VOTE: 841 Kabarole District

227001 Travel inland	0	31,786	14,428	0	46,214
Total Cost of Administrative and Support Services	**0**	**31,786**	**14,428**	**0**	**46,214**
Total Cost of Governance and Security	**0**	**31,786**	**14,428**	**0**	**46,214**
Total Cost of Administration and Management	**0**	**31,786**	**14,428**	**0**	**46,214**
Total Cost of 236490 Kiko Town Council	**0**	**31,786**	**14,428**	**0**	**46,214**

Subcounty / Town Council / Division: 236491 Kasenda Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	15,289	15,252	0	30,541
Total Cost of Administrative and Support Services	**0**	**15,289**	**15,252**	**0**	**30,541**
Total Cost of Governance and Security	**0**	**15,289**	**15,252**	**0**	**30,541**
Total Cost of Administration and Management	**0**	**15,289**	**15,252**	**0**	**30,541**
Total Cost of 236491 Kasenda Subcounty	**0**	**15,289**	**15,252**	**0**	**30,541**

Subcounty / Town Council / Division: 236492 Mugusu Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	16,694	16,773	0	33,466
Total Cost of Administrative and Support Services	**0**	**16,694**	**16,773**	**0**	**33,466**
Total Cost of Governance and Security	**0**	**16,694**	**16,773**	**0**	**33,466**
Total Cost of Administration and Management	**0**	**16,694**	**16,773**	**0**	**33,466**
Total Cost of 236492 Mugusu Subcounty	**0**	**16,694**	**16,773**	**0**	**33,466**

Subcounty / Town Council / Division: 236495 Busoro Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					

VOTE: 841 Kabarole District

263402 Transfer to Other Government Units	0	654,778	15,275	0	670,053
Total Cost of Administrative and Support Services	**0**	**654,778**	**15,275**	**0**	**670,053**
Total Cost of Governance and Security	**0**	**654,778**	**15,275**	**0**	**670,053**
Total Cost of Administration and Management	**0**	**654,778**	**15,275**	**0**	**670,053**
Total Cost of 236495 Busoro Subcounty	**0**	**654,778**	**15,275**	**0**	**670,053**

Subcounty / Town Council / Division: 236496 Hakibale Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	20,729	21,139	0	41,869
Total Cost of Administrative and Support Services	**0**	**20,729**	**21,139**	**0**	**41,869**
Total Cost of Governance and Security	**0**	**20,729**	**21,139**	**0**	**41,869**
Total Cost of Administration and Management	**0**	**20,729**	**21,139**	**0**	**41,869**
Total Cost of 236496 Hakibale Subcounty	**0**	**20,729**	**21,139**	**0**	**41,869**

Subcounty / Town Council / Division: 273373 Kasenda Town Council

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	27,568	12,394	0	39,962
Total Cost of Administrative and Support Services	**0**	**27,568**	**12,394**	**0**	**39,962**
Total Cost of Governance and Security	**0**	**27,568**	**12,394**	**0**	**39,962**
Total Cost of Administration and Management	**0**	**27,568**	**12,394**	**0**	**39,962**
Total Cost of 273373 Kasenda Town Council	**0**	**27,568**	**12,394**	**0**	**39,962**

Subcounty / Town Council / Division: 273374 Kibasi Town Council

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					

VOTE: 841 Kabarole District

263402 Transfer to Other Government Units	0	23,562	10,462	0	34,024
Total Cost of Administrative and Support Services	**0**	**23,562**	**10,462**	**0**	**34,024**
Total Cost of Governance and Security	**0**	**23,562**	**10,462**	**0**	**34,024**
Total Cost of Administration and Management	**0**	**23,562**	**10,462**	**0**	**34,024**
Total Cost of 273374 Kibasi Town Council	**0**	**23,562**	**10,462**	**0**	**34,024**

Subcounty / Town Council / Division: 273375 Rwengaju

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	15,317	15,282	0	30,599
Total Cost of Administrative and Support Services	**0**	**15,317**	**15,282**	**0**	**30,599**
Total Cost of Governance and Security	**0**	**15,317**	**15,282**	**0**	**30,599**
Total Cost of Administration and Management	**0**	**15,317**	**15,282**	**0**	**30,599**
Total Cost of 273375 Rwengaju	**0**	**15,317**	**15,282**	**0**	**30,599**

VOTE: 841 Kabarole District

Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	290,931	344,358
District Unconditional Grant Non-Wage	49,000	49,000
District Unconditional Grant Wage	204,531	255,900
Locally Raised Revenues	37,400	39,458
Total Revenues Shares	**290,931**	**344,358**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	204,531	255,900
Non Wage	86,400	88,458
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**290,931**	**344,358**

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

Service Area 10 Financial Management and Accountability (LG)

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000061 Management of Government Accounts					
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	7,200	0	0	7,200
223005 Electricity	0	4,000	0	0	4,000
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,800	0	0	2,800
Total Cost of Management of Government Accounts	**0**	**30,000**	**0**	**0**	**30,000**
Total Cost of Governance and Security	**0**	**30,000**	**0**	**0**	**30,000**

VOTE: 841 Kabarole District

Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
211101 General Staff Salaries	49,668	0	0	0	49,668
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
227001 Travel inland	0	6,200	0	0	6,200
227004 Fuel, Lubricants and Oils	0	13,200	0	0	13,200
Total Cost of Local Revenue Collection	**49,668**	**25,400**	**0**	**0**	**75,068**
Total Cost of Regional Balanced Development	**49,668**	**25,400**	**0**	**0**	**75,068**
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	206,232	0	0	0	206,232
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	5,000	0	0	5,000
221010 Special Meals and Drinks	0	2,000	0	0	2,000
221015 Financial and related losses	0	1,200	0	0	1,200
227001 Travel inland	0	8,600	0	0	8,600
227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,258	0	0	2,258
Total Cost of Finance and Accounting	**206,232**	**33,058**	**0**	**0**	**239,290**
Total Cost of Development Plan Implementation	**206,232**	**33,058**	**0**	**0**	**239,290**
Total Cost of Financial Management and Accountability (LG)	**255,900**	**88,458**	**0**	**0**	**344,358**
Total Cost of Finance	**255,900**	**88,458**	**0**	**0**	**344,358**

VOTE: 841 Kabarole District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	678,790	663,860
District Unconditional Grant Non-Wage	321,305	321,305
District Unconditional Grant Wage	219,685	219,685
Locally Raised Revenues	137,800	122,871
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	**724,042**	**709,112**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	219,685	219,685
Non Wage	459,105	444,175
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	**724,042**	**709,112**

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

Service Area 10 Legislation and Oversight

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
227001 Travel inland	0	6,301	0	0	6,301
Total Cost of Land Management	**0**	**6,301**	**0**	**0**	**6,301**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**6,301**	**0**	**0**	**6,301**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	2,059	0	0	2,059
Total Cost of HIV/AIDS Mainstreaming	**0**	**2,059**	**0**	**0**	**2,059**

VOTE: 841 Kabarole District

Total Cost of Human Capital Development	**0**	**2,059**	**0**	**0**	**2,059**
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
227001 Travel inland	0	6,301	0	0	6,301
Total Cost of Procurement and Disposal Services	**0**	**6,301**	**0**	**0**	**6,301**
Key Service Area 000049 Recruitment services					
221001 Advertising and Public Relations	0	4,732	0	0	4,732
221004 Recruitment Expenses	0	18,000	0	0	18,000
221008 Information and Communication Technology Supplies.	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	2,301	0	0	2,301
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	2,000	0	0	2,000
227001 Travel inland	0	0	45,252	0	45,252

Total for LCIII: Busoro Subcounty		**County: Burahya County**		**45,252**
LCII: Busoro Parish	DPAC Operations	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds	20,000
LCII: Busoro Parish	DSC Operations	Travel Inland - Conferences, Seminars and Workshops	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds	25,252

227004 Fuel, Lubricants and Oils	0	5,000	0	0	5,000
Total Cost of Recruitment services	**0**	**37,034**	**45,252**	**0**	**82,285**
Total Cost of Public Sector Transformation	**0**	**43,335**	**45,252**	**0**	**88,586**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	219,685	0	0	0	219,685
221008 Information and Communication Technology Supplies.	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221012 Small Office Equipment	0	771	0	0	771
227001 Travel inland	0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils	0	13,000	0	0	13,000
228002 Maintenance-Transport Equipment	0	18,000	0	0	18,000
Total Cost of Administrative and Support Services	**219,685**	**47,771**	**0**	**0**	**267,456**

VOTE: 841 Kabarole District

Total Cost of Governance and Security	**219,685**	**47,771**	**0**	**0**	**267,456**
Programme 17 Regional Balanced Development					
Key Service Area 000010 Leadership and Management					
211105 Ex-Gratia for Political leaders.	0	239,400	0	0	239,400
211107 Boards, Committees and Council Allowances	0	25,204	0	0	25,204
221002 Workshops, Meetings and Seminars	0	8,105	0	0	8,105
221008 Information and Communication Technology Supplies.	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	6,000	0	0	6,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils	0	38,000	0	0	38,000
228002 Maintenance-Transport Equipment	0	14,000	0	0	14,000
Total Cost of Leadership and Management	**0**	**344,710**	**0**	**0**	**344,710**
Total Cost of Regional Balanced Development	**0**	**344,710**	**0**	**0**	**344,710**
Total Cost of Legislation and Oversight	**219,685**	**444,175**	**45,252**	**0**	**709,112**
Total Cost of Statutory bodies	**219,685**	**444,175**	**45,252**	**0**	**709,112**

VOTE: 841 Kabarole District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,610,815	1,975,492
Programme Conditional Grant - Wage Recurrent	950,400	950,400
Programme Conditional Grant - Non Wage Recurrent	431,714	430,950
Locally Raised Revenues	3,700	9,741
Other Transfers from Central Government	225,001	225,001
District Unconditional Grant Wage	0	359,400
Development Revenues	386,542	246,210
Programme Conditional Grant - Development	224,449	225,539
External Financing	8,896	20,672
Locally Raised Revenues	153,197	0
Total Revenues Shares	**1,997,357**	**2,221,702**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	950,400	1,309,800
Non Wage	660,415	665,692
Development Expenditure		
Domestic Development	377,647	225,539
External Financing	8,896	20,672
Total Expenditure	**1,997,357**	**2,221,702**

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

Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	64,222	3,652	0	67,875

Total for LCIII:	**County:**		**3,652**
LCII:	Workshops, Meetings, Seminars - Training (Agriculture)	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development	3,652

VOTE: 841 Kabarole District

221011 Printing, Stationery, Photocopying and Binding		0	13,850	0	0	13,850
224003 Agricultural Supplies and Services		0	6,000	75,606	0	81,606
Total for LCIII:		**County:**				**75,606**
LCII:		Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			73,049
LCII:		Agricultural Supplies Fertilizers	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			2,557
225202 Environment Impact Assessment for Capital Works		0	0	2,739	0	2,739
Total for LCIII:		**County:**				**2,739**
LCII:		Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			2,739
227001 Travel inland		0	144,528	14,306	0	158,834
Total for LCIII:		**County:**				**14,306**
LCII:		Travel Inland - Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			14,306
228002 Maintenance-Transport Equipment		0	2,400	0	0	2,400
228004 Maintenance-Other Fixed Assets		0	0	1,096	0	1,096
Total for LCIII:		**County:**				**1,096**
LCII:		Machinery and Equipment - Assorted Equipment	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			1,096
Total Cost of Climate Change Mitigation		**0**	**231,001**	**97,399**	**0**	**328,400**
Key Service Area 010016 Farmer mobilisation and sensitisation						
211101 General Staff Salaries		950,400	0	0	0	950,400
212102 Medical expenses (Employees)		0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars		0	3,741	0	0	3,741
221011 Printing, Stationery, Photocopying and Binding		0	8,000	0	500	8,500
Total for LCIII:		**County:**				**500**
LCII:	production engraving AGRIP items	Printing - Services	Source: External Financing 681-Cordaid-Uganda			500
221012 Small Office Equipment		0	0	0	1,700	1,700
Total for LCIII:		**County:**				**1,700**
LCII:	Production, Recargeable speakers and Microphone	Office Equipment and Supplies - Assorted Items	Source: External Financing 681-Cordaid-Uganda			1,700
223001 Property Management Expenses		0	800	0	0	800

VOTE: 841 Kabarole District

223005 Electricity		0	4,000	0		0	4,000
223006 Water		0	400	0		0	400
224001 Medical Supplies and Services		0	0	2,500		4,090	6,590
Total for LCIII:		**County:**					**6,590**
LCII:		Agricultural Supplies - Assorted Items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				2,500
LCII:	production	Agricultural Supplies - Assorted Items	Source: External Financing 681-Cordaid-Uganda				4,090
224003 Agricultural Supplies and Services		0	0	91,430		0	91,430
Total for LCIII:		**County:**					**91,430**
LCII:		Equipment - Assorted Agriculture and Medical Equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				30,000
LCII:		Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				19,000
LCII:		Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				35,180
LCII:	production	Agricultural Supplies and Services - Farmer demonstration supplies	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				7,250
227001 Travel inland		0	260,566	0		6,201	266,767
Total for LCIII:		**County:**					**6,201**
LCII:	production Dept	Travel Inland - Expenses	Source: External Financing 681-Cordaid-Uganda				6,201
228002 Maintenance-Transport Equipment		0	17,200	0		4,590	21,790
Total for LCIII:		**County:**					**4,590**
LCII:	production	Vehicle Maintanence - Service, Repair and Maintanence	Source: External Financing 681-Cordaid-Uganda				4,590
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	1,000	0		0	1,000
228004 Maintenance-Other Fixed Assets		0	1,000	0		0	1,000
312235 Furniture and Fittings - Acquisition		0	0	0		3,591	3,591
Total for LCIII:		**County:**					**3,591**

VOTE: 841 Kabarole District

LCII:	Production, tables for the mobile clinic	Tables_Acquire	Source: External Financing 681-Cordaid-Uganda		800
LCII:	Production, Tent for the mobile clinic	Polyvinyl fluoride structure membrane structure-Tent_Acquire	Source: External Financing 681-Cordaid-Uganda		2,100
LCII:	supply of chairs of the mobile clinic	Chairs - Chair_Acquire	Source: External Financing 681-Cordaid-Uganda		691
313129 Other Buildings other than dwellings - Improvement	0	0	2,750	0	2,750
Total for LCIII: Ruteete Subcounty		**County: Burahya County**			**2,750**
LCII: Rwaihamba	Retention for the slaughter slab in Rwaihamba	Repair and Maintenance_Improve	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		2,750
Total Cost of Farmer mobilisation and sensitisation	**950,400**	**298,707**	**96,680**	**20,672**	**1,366,458**
Total Cost of Agro-Industrialization	**950,400**	**529,708**	**194,079**	**20,672**	**1,694,858**
Total Cost of Agricultural Extension	**950,400**	**529,708**	**194,079**	**20,672**	**1,694,858**

Service Area 20 Agricultural Production

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010074 Vector and disease control					
211101 General Staff Salaries	359,400	0	0	0	359,400
221009 Welfare and Entertainment	0	3,976	0	0	3,976
227001 Travel inland	0	16,779	0	0	16,779
Total Cost of Vector and disease control	**359,400**	**20,755**	**0**	**0**	**380,155**
Key Service Area 010082 Cooperatives Establishment and Management					
227001 Travel inland	0	0	5,500	0	5,500
Total for LCIII:		**County:**			**5,500**
LCII:		Travel Inland - Expenses	Source: Programme Conditional Grant - Development 101-o/w Production - Development		5,500
312121 Non-Residential Buildings - Acquisition	0	0	25,960	0	25,960
Total for LCIII:		**County:**			**25,960**
LCII:		Farm Structure _Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development		25,960
Total Cost of Cooperatives Establishment and Management	**0**	**0**	**31,460**	**0**	**31,460**
Total Cost of Agro-Industrialization	**359,400**	**20,755**	**31,460**	**0**	**411,614**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					

VOTE: 841 Kabarole District

Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	800	0	0	800
Total Cost of Environment, Social Health and Safety	**0**	**800**	**0**	**0**	**800**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**800**	**0**	**0**	**800**
Total Cost of Agricultural Production	**359,400**	**21,555**	**31,460**	**0**	**412,414**

Service Area 30 Agricultural Value Chain Services

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	62,400	0	0	62,400
227001 Travel inland	0	52,029	0	0	52,029
Total Cost of Parish Development Model Operations	**0**	**114,429**	**0**	**0**	**114,429**
Total Cost of Agro-Industrialization	**0**	**114,429**	**0**	**0**	**114,429**
Total Cost of Agricultural Value Chain Services	**0**	**114,429**	**0**	**0**	**114,429**
Total Cost of Production and Marketing	**1,309,800**	**665,692**	**225,539**	**20,672**	**2,221,702**

VOTE: 841 Kabarole District

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	5,719,603	5,714,278
Programme Conditional Grant - Wage Recurrent	4,475,375	4,484,279
Programme Conditional Grant - Non Wage Recurrent	612,863	698,151
District Unconditional Grant Non-Wage	5,900	5,900
District Unconditional Grant Wage	412,465	412,465
Locally Raised Revenues	13,000	13,482
Other Transfers from Central Government	200,000	100,000
Development Revenues	3,678,133	523,779
Programme Conditional Grant - Development	3,358,133	297,779
External Financing	320,000	226,000
Total Revenues Shares	**9,397,736**	**6,238,057**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	4,887,840	4,896,744
Non Wage	831,763	817,533
Development Expenditure		
Domestic Development	3,358,133	297,779
External Financing	320,000	226,000
Total Expenditure	**9,397,736**	**6,238,057**

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

Service Area 10 Primary HealthCare

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	4,484,279	0	0	0	4,484,279
221002 Workshops, Meetings and Seminars	0	40,000	0	80,000	120,000
Total for LCIII: Busoro Subcounty	**County: Burahya County**				**80,000**

VOTE: 841 Kabarole District

LCII: At subcounty level	all villages within the district	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 445-World Health Organisation (WHO)		20,000
LCII: At subcounty level	all villages within the district	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)		20,000
LCII: At subcounty level	all villages within the district	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 426-United Nations Children Fund (UNICEF)		40,000

221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	10,000	15,000

Total for LCIII: Busoro Subcounty		**County: Burahya County**		**10,000**
LCII: At subcounty level	all villages within the district	Office Supplies - Printing and Assorted Stationery	Source: External Financing 426-United Nations Children Fund (UNICEF)	5,000
LCII: At subcounty level	all villages within the district	Office Supplies - Assorted Stationery	Source: External Financing 445-World Health Organisation (WHO)	2,500
LCII: At subcounty level	all villages within the district	Office Supplies - Printing and Assorted Stationery	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)	2,500

223005 Electricity	0	4,000	0	0	4,000
223006 Water	0	2,000	0	0	2,000
225204 Monitoring and Supervision of capital work	0	0	29,209	0	29,209

Total for LCIII: Busoro Subcounty		**County: Burahya County**		**29,209**
LCII: At subcounty level	all facilities in the district and DHOs office	Monitoring and Supervision of capital	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	29,209

227001 Travel inland	0	40,000	0	80,000	120,000

Total for LCIII: Busoro Subcounty		**County: Burahya County**		**80,000**
LCII: At subcounty level	all villages within the district	Travel Inland - Allowances	Source: External Financing 426-United Nations Children Fund (UNICEF)	40,000
LCII: At subcounty level	all villages within the district	Travel Inland - Allowances	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)	20,000
LCII: At subcounty level	all villages within the district	Travel Inland - Allowances	Source: External Financing 445-World Health Organisation (WHO)	20,000

227004 Fuel, Lubricants and Oils	0	22,482	0	30,000	52,482

Total for LCIII: Busoro Subcounty		**County: Burahya County**		**30,000**
LCII: At subcounty level	all villages within the district	Fuel, Oils and Lubricants - Diesel	Source: External Financing 426-United Nations Children Fund (UNICEF)	15,000
LCII: At subcounty level	all villages within the district	Fuel, Oils and Lubricants - Diesel	Source: External Financing 445-World Health Organisation (WHO)	7,500

VOTE: 841 Kabarole District

LCII: At subcounty level	all villages within the district	Fuel, Oils and Lubricants - Diesel	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)				7,500
228001 Maintenance-Buildings and Structures		0	0	25,204		0	25,204
Total for LCIII: Busoro Subcounty		**County: Burahya County**					**25,204**
LCII: Busoro Parish	District wide Facilities maintenance	Building and Facility Maintenance - Assorted Materials	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				25,204
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	0	29,209		0	29,209
Total for LCIII: Busoro Subcounty		**County: Burahya County**					**29,209**
LCII: At subcounty level	all facilities and DHO's office equipment	Machinery and Equipment - Assorted Equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				29,209
263308 Sector Conditional Grant (Non-Wage)		0	632,945	0		0	632,945
Total for LCIII: Kicwamba Subcounty		**County: Burahya County**					**80,545**
LCII: At sub county level	KICWAMBA HC III	KICWAMBA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				22,496
LCII: At sub county level	KICWAMBA HC III	KICWAMBA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				15,754
LCII: At sub county level	KITULI HC II	KITULI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				15,754
LCII: At sub county level	KITULI HC II	KITULI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				7,309
LCII: At sub county level	Ngombe orthodox	Community Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)				11,354
LCII: Bwanika	BWANIKA HC II	BWANIKA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				7,877
Total for LCIII: Ruteete Subcounty		**County: Burahya County**					**43,540**
LCII: Kyamukoka	Nkuruba Health Cente	Nkuruba Health Cente	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)				22,708
LCII: Kyamukoka	Nkuruba Health Cente	Nkuruba Health Cente	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				12,955
LCII: Rurama	RURAMA HC II	RURAMA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				7,877
Total for LCIII: Kijura Town Council		**County: Burahya County**					**7,877**
LCII: Kyererezi Ward	NSORRO HC II	NSORRO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				7,877
Total for LCIII: Mugusu Town Council		**County: Burahya County**					**33,842**

VOTE: 841 Kabarole District

LCII: Kibeede Ward	MUGUSU	MUGUSU	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,754
LCII: Kibeede Ward	MUGUSU	MUGUSU	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	18,087
Total for LCIII: Harugongo Subcounty		**County: Burahya County**		**35,025**
LCII: Nyantaboma	NYANTABOMA HC III	NYANTABOMA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,754
LCII: Nyantaboma	NYANTABOMA HC III	NYANTABOMA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	19,270
Total for LCIII: Karangura Subcounty		**County: Burahya County**		**28,876**
LCII: Nyakitokoli	NYAKITOKOLI HC III	NYAKITOKOLI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,754
LCII: Nyakitokoli	NYAKITOKOLI HC III	NYAKITOKOLI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,121
Total for LCIII: Kabende Subcounty		**County: Burahya County**		**43,184**
LCII: Kabende	KABENDE HC III	KABENDE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,754
LCII: Kabende	KABENDE HC III	KABENDE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	19,553
LCII: Kyamwirukya	KASESSENGE HC II	KASESSENGE HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,877
Total for LCIII: Kiko Town Council		**County: Burahya County**		**24,589**
LCII: Kiko Ward	kiko TC HC III	kiko TC HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,754
LCII: Kiko Ward	kiko TC HC III	kiko TC HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	8,834
Total for LCIII: Kasenda Subcounty		**County: Burahya County**		**35,669**
LCII: Kasenda	KASENDA HC III	KASENDA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	19,914
LCII: Kasenda	KASENDA HC III	KASENDA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,754
Total for LCIII: Mugusu Subcounty		**County: Burahya County**		**32,020**
LCII: Nyabuswa	NYABUSWA	NYABUSWA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,754
LCII: Nyabuswa	NYABUSWA HCIII	NYABUSWA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	16,266
Total for LCIII: Busoro Subcounty		**County: Burahya County**		**70,237**

VOTE: 841 Kabarole District

LCII: At subcounty level	KIDUBULI HC III	KIDUBULI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			15,754
LCII: Busoro Parish	KASWA HC III	KASWA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			17,608
LCII: Kaswa Parish	KASWA HC III	KASWA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			15,754
LCII: Kirere	KIRERE HC II	KIRERE HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			7,877
LCII: Rwengaju Parish	KIDUBULI HC III	KIDUBULI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			13,243
Total for LCIII: Hakibale Subcounty		**County: Burahya County**				**7,877**
LCII: Kahangi	KAHANGI HC II	KAHANGI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			7,877
Total for LCIII: Kibasi Town Council		**County: Burahya County**				**39,599**
LCII: Kibasi Ward	KIJURA HC III	KIJURA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			23,845
LCII: Missing Parish	KIJURA HC III	KIJURA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			15,754
Total for LCIII: Missing Subcounty		**County: Missing County**				**150,066**
LCII: Missing Parish	Iruhura Health Center	Iruhura Health Center	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			13,912
LCII: Missing Parish	Iruhura Health Center	Iruhura Health Center	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			15,754
LCII: Missing Parish	RUTEETE HC IV	RUTEETE HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			78,772
LCII: Missing Parish	RUTEETE HC IV	RUTEETE HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			41,627
312139 Other Structures - Acquisition		0	0	17,000	0	17,000
Total for LCIII: Busoro Subcounty		**County: Burahya County**				**17,000**
LCII: At subcounty level	Electricity orpower extension at Nsorro HCIII	Electrical Works-Other Structures _Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			15,000
LCII: At subcounty level	National Water extension at Nsorro HCIII	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			2,000
313121 Non-Residential Buildings - Improvement		0	0	197,158	0	197,158
Total for LCIII: Kijura Town Council		**County: Burahya County**				**39,689**
LCII: Kijura	Nsorro hciii	Retention for Nsorro pit latrine	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			988

VOTE: 841 Kabarole District

LCII: Kijura	Nsorro hciii	Retention for the 4 stance pit latrine at Nsorro hciii	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	1,484
LCII: Kijura	Retention for Nsorro	Retention for Martenity ward construction at Nsorro HCIII	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	36,245
LCII: whole town council	Kitule hciii	Retention for the VIP latrine 2 stance at Kitule	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	971
Total for LCIII: Karangura Subcounty		**County: Burahya County**		**536**
LCII: At sub county level	Nyakitokoli	Retention for the placenta pit at Nyakitokoli	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	536
Total for LCIII: Kiko Town Council		**County: Burahya County**		**60,987**
LCII: whole town council	Kiiko TC HCIII and and Kidubuli HCIII	Retention for Kiiko TC HCIII Staff house and maternity ward and Kidubuli HCIII Staff house and maternity ward under Mariam and brothers trading company	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	60,987
Total for LCIII: Busoro Subcounty		**County: Burahya County**		**61,035**
LCII: At subcounty level	Iruhura hciii	Retention for a VIP latrine at Iruhuura hciii	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	1,012
LCII: At subcounty level	Kiiko TC HCIII	Retention for Kiiko TC HCIII 1 Staff house,OPD,two 2-STANCE pit latrines, fencing and paving under Almond integral	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	21,100
LCII: At subcounty level	Retentions for motorised borehole constructions	Retention on Motorised boreholes	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	38,922
Total for LCIII: Hakibale Subcounty		**County: Burahya County**		**32,701**
LCII: At subcunty level	Nsorro hciii	Retention for the staff house at Nsorro hciii	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	4,996
LCII: At subcunty level	Nyakitokoli hciii	Retention on paving at Nyakitokoli	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	977
LCII: At subcunty level	Nyantabooma hciii	Retention on the terrazzo at Nyantaboma	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	2,250
LCII: Kituule	Kitule hciii	Retention for the paving at Kitule	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	1,033

VOTE: 841 Kabarole District

LCII: Kituule	Kitule hciii	Retention for the Retainment wall at kitule	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	5,022
LCII: Kituule	Kitule hciii	completion of remaining work at Kitule	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	18,424
Total for LCIII: Rwengaju		**County: Burahya County**		**2,210**
LCII: Kidubuli	Kidubuli HC III	Retention for the staff house at Kidubuli	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	1,200
LCII: Kidubuli	Retention for paving at Kidubuli	Retention for construction works atKidubuli HCIII	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	1,010

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Primary Health care services	**4,484,279**	**746,427**	**297,779**	**200,000**	**5,728,486**
Total Cost of Human Capital Development	**4,484,279**	**746,427**	**297,779**	**200,000**	**5,728,486**
Total Cost of Primary HealthCare	**4,484,279**	**746,427**	**297,779**	**200,000**	**5,728,486**

Service Area 30 Health Management and Supervision

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	0	0	12,740	12,740

Total for LCIII:		**County:**		**12,740**
LCII:	entire district	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 254-Baylor International (Uganda)	12,740

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
221011 Printing, Stationery, Photocopying and Binding	0	0	0	520	520

Total for LCIII:		**County:**		**520**
LCII:	entire district	Office Supplies - Assorted Office Items	Source: External Financing 254-Baylor International (Uganda)	520

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
227001 Travel inland	0	0	0	12,740	12,740

Total for LCIII:		**County:**		**12,740**
LCII:	Entire district	Travel Inland - Allowances	Source: External Financing 254-Baylor International (Uganda)	12,740

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of HIV/AIDS Mainstreaming	**0**	**0**	**0**	**26,000**	**26,000**
Key Service Area 000039 Policies, Regulations and Standards					
211101 General Staff Salaries	333,265	0	0	0	333,265
221002 Workshops, Meetings and Seminars	0	26,386	0	0	26,386
221009 Welfare and Entertainment	0	5,576	0	0	5,576

VOTE: 841 Kabarole District

221011 Printing, Stationery, Photocopying and Binding	0	2,540	0	0	2,540
227001 Travel inland	0	27,210	0	0	27,210
228002 Maintenance-Transport Equipment	0	9,394	0	0	9,394
Total Cost of Policies, Regulations and Standards	**333,265**	**71,106**	**0**	**0**	**404,371**
Key Service Area 320135 Sanitation and hygiene Services					
211101 General Staff Salaries	79,200	0	0	0	79,200
Total Cost of Sanitation and hygiene Services	**79,200**	**0**	**0**	**0**	**79,200**
Total Cost of Human Capital Development	**412,465**	**71,106**	**0**	**26,000**	**509,571**
Total Cost of Health Management and Supervision	**412,465**	**71,106**	**0**	**26,000**	**509,571**
Total Cost of Health	**4,896,744**	**817,533**	**297,779**	**226,000**	**6,238,056**

VOTE: 841 Kabarole District

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	9,662,496	10,599,208
Programme Conditional Grant - Wage Recurrent	8,071,532	8,839,948
Programme Conditional Grant - Non Wage Recurrent	1,497,020	1,614,999
District Unconditional Grant Non-Wage	5,900	5,900
District Unconditional Grant Wage	59,197	107,001
Locally Raised Revenues	6,360	6,360
Other Transfers from Central Government	22,487	25,000
Development Revenues	400,292	358,042
Programme Conditional Grant - Development	400,292	358,042
Total Revenues Shares	**10,062,788**	**10,957,250**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	8,130,730	8,946,949
Non Wage	1,531,766	1,652,259
Development Expenditure		
Domestic Development	400,292	358,042
External Financing	0	0
Total Expenditure	**10,062,788**	**10,957,250**

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

Service Area 10 Pre-Primary and Primary Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	5,428,740	0	0	0	5,428,740
Total Cost of Quality Assurance Systems	**5,428,740**	**0**	**0**	**0**	**5,428,740**
Key Service Area 320162 Capitation (Primary)					
263308 Sector Conditional Grant (Non-Wage)	0	712,123	0	0	712,123
Total for LCIII: Missing Subcounty	**County: Missing County**				**712,123**

VOTE: 841 Kabarole District

LCII: Missing Parish	Buhara P.S.	Buhara P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,622
LCII: Missing Parish	Bunyonyi P.S.	Bunyonyi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,425
LCII: Missing Parish	Busaiga P.S.	Busaiga P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,875
LCII: Missing Parish	Bwabya P.S.	Bwabya	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,660
LCII: Missing Parish	Bwanika P.S.	BWANIKA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,899
LCII: Missing Parish	Harugongo P.S.	Harugongo P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	27,614
LCII: Missing Parish	Hope P.S.	Hope P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,810
LCII: Missing Parish	Iruhuura P.S.	IRUHUURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,548
LCII: Missing Parish	Kabende P.S.	Kabende P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,300
LCII: Missing Parish	Kaboyo P.S.	KABOYO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,787
LCII: Missing Parish	Kahuna P.S.	KAHUNA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,595
LCII: Missing Parish	Kamabale P.S.	KAMABALE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,670
LCII: Missing Parish	Kasenda P.S.	KASENDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,813
LCII: Missing Parish	Kasiisi P.S.	Kasiisi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,953
LCII: Missing Parish	Kiamara P.S.	Kiamara	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,293
LCII: Missing Parish	Kiboha P.S.	Kiboha P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,568
LCII: Missing Parish	Kiburara P.S.	Kiburara P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,420
LCII: Missing Parish	Kibyo Hill P.S.	Kibyo Hill PS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,670

VOTE: 841 Kabarole District

LCII: Missing Parish	Kichwamba P.S.	Kichwamba P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,611
LCII: Missing Parish	Kigarama Boys P.S.	Kigarama Boys	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,397
LCII: Missing Parish	Kiko P.S.	Kiko P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,222
LCII: Missing Parish	Kinyabuhara P.S.	Kinyabuhara	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,620
LCII: Missing Parish	Kinyankende P.S.	KINYANKENDE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,827
LCII: Missing Parish	Komyamperre P.S.	Komyamperre P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,850
LCII: Missing Parish	Kyairumba P.S.	Kyairumba P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,235
LCII: Missing Parish	Kyaitamba P.S.	KYAITAMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,176
LCII: Missing Parish	Kyantambara P.S.	KYANTAMBARA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,859
LCII: Missing Parish	Kyanyawara P.S.	Kyanyawara P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,432
LCII: Missing Parish	Magunga P.S.	MAGUNGA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,754
LCII: Missing Parish	Mahyoro P.S.	Mahyoro P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,235
LCII: Missing Parish	Mbuga P.S.	MBUGA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,498
LCII: Missing Parish	Mituuli P.S.	Mituuli P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,499
LCII: Missing Parish	Mpinga P.S.	Mpinga	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,768
LCII: Missing Parish	Mpumbu P.S.	Mpumbu P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,179
LCII: Missing Parish	Mt. Gessi P.S.	Mt. Gessi P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,848
LCII: Missing Parish	Mugusu P.S.	Mugusu	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,027

VOTE: 841 Kabarole District

LCII: Missing Parish	Muhangi P.S.	Muhangi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,876
LCII: Missing Parish	Nyabweya P.S.	NYABWEYA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,101
LCII: Missing Parish	Nyakitokoli P.S.	NYAKITOKOLI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,842
LCII: Missing Parish	Nyamisingiri SDA P.S.	Nyamisingiri SDA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,152
LCII: Missing Parish	Nyansozi P.S.	Nyansozi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,019
LCII: Missing Parish	Nyarukamba P.S.	Nyarukamba P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,995
LCII: Missing Parish	Pere Achte P.S.	PERE ACHTE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,035
LCII: Missing Parish	Rutoma B. P.S.	Rutoma B P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,033
LCII: Missing Parish	Rwankyenzi P.S.	RWANKYENZI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,905
LCII: Missing Parish	Rwenkuba P.S.	RWENKUBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,782
LCII: Missing Parish	Rweteera P.S.	Rweteera P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,773
LCII: Missing Parish	St. Kizito P.S.	St. Kizito P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,061

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Primary)	**0**	**712,123**	**0**	**0**	**712,123**
Total Cost of Human Capital Development	**5,428,740**	**712,123**	**0**	**0**	**6,140,863**
Total Cost of Pre-Primary and Primary Education	**5,428,740**	**712,123**	**0**	**0**	**6,140,863**

Service Area 20 Secondary Education

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
263308 Sector Conditional Grant (Non-Wage)	0	585,380	0	0	585,380

Total for LCIII: Kicwamba Subcounty		**County: Burahya County**		**64,000**
LCII: Mabaale	Kichwamba Seed S.S.	Kichwamba Seed S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000

VOTE: 841 Kabarole District

Total for LCIII: Kasenda Subcounty		**County: Burahya County**		**74,280**
LCII: Nyabweya	Kasenda Seed School	KASENDA SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	74,280
Total for LCIII: Missing Subcounty		**County: Missing County**		**447,100**
LCII: Missing Parish	Kaboyo S.S.	KABOYO S.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	82,780
LCII: Missing Parish	Karangura Seed Secondary School	Karangura Seed Secondary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	68,600
LCII: Missing Parish	Noble Mayombo Memorial School	NOBLE MAYOMBO MEM SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	100,740
LCII: Missing Parish	Rusekere S.S.	RUSEKERE S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	104,160
LCII: Missing Parish	Ruteete S.S.	RUTEETE S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	90,820

Total Cost of Capitation (Secondary)	**0**	**585,380**	**0**	**0**	**585,380**
Key Service Area 320159 Secondary Education Services					
211101 General Staff Salaries	3,411,208	0	0	0	3,411,208
Total Cost of Secondary Education Services	**3,411,208**	**0**	**0**	**0**	**3,411,208**
Total Cost of Human Capital Development	**3,411,208**	**585,380**	**0**	**0**	**3,996,588**
Total Cost of Secondary Education	**3,411,208**	**585,380**	**0**	**0**	**3,996,588**

Service Area 40 Education&Sports Management and Inspection

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
221008 Information and Communication Technology Supplies.	0	2,232	0	0	2,232
221009 Welfare and Entertainment	0	3,168	0	0	3,168
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
221012 Small Office Equipment	0	300	0	0	300
227001 Travel inland	0	48,994	0	0	48,994
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
228001 Maintenance-Buildings and Structures	0	222,163	0	0	222,163
228002 Maintenance-Transport Equipment	0	3,400	0	0	3,400

VOTE: 841 Kabarole District

Total Cost of Inspection and Monitoring			**0**	**291,756**	**0**	**0**	**291,756**
Key Service Area 000063 Quality Assurance Systems							
211101 General Staff Salaries			107,001	0	0	0	107,001
Total Cost of Quality Assurance Systems			**107,001**	**0**	**0**	**0**	**107,001**
Key Service Area 320003 Assets and Facilities Management							
225204 Monitoring and Supervision of capital work			0	0	10,042	0	10,042
Total for LCIII: Missing Subcounty		**County: Missing County**					**10,042**
LCII: Missing Parish	Various	Monitoring of Projects	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				10,042
313121 Non-Residential Buildings - Improvement			0	0	348,000	0	348,000
Total for LCIII: Kicwamba Subcounty		**County: Burahya County**					**110,000**
LCII: Bwanika	Nyamisingiri SDA P.S.	Construction of a 2-Classroom Block .	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				110,000
Total for LCIII: Karangura Subcounty		**County: Burahya County**					**110,000**
LCII: Kibwa	Kibyo Hill P.S.	Construction of a 2-Classroom Block	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				110,000
Total for LCIII: Missing Subcounty		**County: Missing County**					**128,000**
LCII: Missing Parish	Kichwamba Seed SS	Completion of construction works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				110,000
LCII: Missing Parish	Various	Retention on Projects	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				18,000
Total Cost of Assets and Facilities Management			**0**	**0**	**358,042**	**0**	**358,042**
Key Service Area 320038 Sports Development and Oversight							
221011 Printing, Stationery, Photocopying and Binding			0	1,000	0	0	1,000
227001 Travel inland			0	29,000	0	0	29,000
227004 Fuel, Lubricants and Oils			0	8,000	0	0	8,000
228002 Maintenance-Transport Equipment			0	2,000	0	0	2,000
Total Cost of Sports Development and Oversight			**0**	**40,000**	**0**	**0**	**40,000**
Key Service Area 320110 Sports and recreational services							
221005 Official Ceremonies and State Functions			0	10,000	0	0	10,000
Total Cost of Sports and recreational services			**0**	**10,000**	**0**	**0**	**10,000**
Key Service Area 560019 Data Management and Dissemination							
221002 Workshops, Meetings and Seminars			0	9,000	0	0	9,000
221011 Printing, Stationery, Photocopying and Binding			0	1,000	0	0	1,000
Total Cost of Data Management and Dissemination			**0**	**10,000**	**0**	**0**	**10,000**

VOTE: 841 Kabarole District

Total Cost of Human Capital Development	**107,001**	**351,756**	**358,042**	**0**	**816,799**
Total Cost of Education&Sports Management and Inspection	**107,001**	**351,756**	**358,042**	**0**	**816,799**

Service Area 50 Special Needs Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
227001 Travel inland	0	1,000	0	0	1,000
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	**8,946,949**	**1,652,259**	**358,042**	**0**	**10,957,250**

VOTE: 841 Kabarole District

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,841,415	1,841,674
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Non-Wage	5,900	5,900
District Unconditional Grant Wage	389,556	389,556
Locally Raised Revenues	4,741	5,000
Other Transfers from Central Government	441,218	441,218
Total Revenues Shares	**1,841,415**	**1,841,674**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	389,556	389,556
Non Wage	1,451,859	1,452,118
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**1,841,415**	**1,841,674**

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

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
211101 General Staff Salaries	389,556	0	0	0	389,556
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,926	0	0	2,926
221009 Welfare and Entertainment	0	10,900	0	0	10,900
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
224010 Protective Gear	0	1,500	0	0	1,500
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000

VOTE: 841 Kabarole District

228001 Maintenance-Buildings and Structures	0	95,000	0	0	95,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	8,000	0	0	8,000
263402 Transfer to Other Government Units	0	324,292	0	0	324,292

Total for LCIII: Kicwamba Subcounty		**County: Burahya County**		**8,145**
LCII: At sub county level	Kicwamba	Bottleneck removal	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	8,145
Total for LCIII: Ruteete Subcounty		**County: Burahya County**		**8,812**
LCII: At subcounty level	Ruteete	Bottleneck removal	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	8,812
Total for LCIII: Kijura Town Council		**County: Burahya County**		**105,723**
LCII: whole town council	Kijura	Urban road maintenance	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	105,723
Total for LCIII: Mugusu Town Council		**County: Burahya County**		**37,623**
LCII: Kiboha Ward	Mugusu	Urban road maintenance	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	37,623
Total for LCIII: Harugongo Subcounty		**County: Burahya County**		**7,541**
LCII: Harugongo	Harugongo	Bottleneck removal	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	7,541
Total for LCIII: Karangura Subcounty		**County: Burahya County**		**6,430**
LCII: At sub county level	Karangura	Bottleneck removal	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	6,430
Total for LCIII: Kabende Subcounty		**County: Burahya County**		**6,007**
LCII: Kabende	Kabenda	Bottleneck removal	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	6,007
Total for LCIII: Kiko Town Council		**County: Burahya County**		**102,118**
LCII: whole town council	Kiko	Urban road maintenance	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	102,118
Total for LCIII: Kasenda Subcounty		**County: Burahya County**		**18,162**
LCII: At sub county level	Kasenda	Bottleneck removal	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	11,271
LCII: At sub county level	Mugusu	Bottleneck removal	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	6,891
Total for LCIII: Busoro Subcounty		**County: Burahya County**		**12,039**
LCII: At subcounty level	Busoro	Bottleneck removal	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	12,039
Total for LCIII: Hakibale Subcounty		**County: Burahya County**		**11,693**

VOTE: 841 Kabarole District

LCII: At subcunty level	Hakibale	Bottleneck removal	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			11,693
Total Cost of District , Urban and Community Access Road Maintenance		**389,556**	**452,118**	**0**	**0**	**841,674**
Key Service Area 260009 Road Maintenance						
211107 Boards, Committees and Council Allowances		0	6,000	0	0	6,000
212102 Medical expenses (Employees)		0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars		0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.		0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding		0	4,000	0	0	4,000
221017 Membership dues and Subscription fees.		0	2,000	0	0	2,000
225204 Monitoring and Supervision of capital work		0	5,000	0	0	5,000
227001 Travel inland		0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils		0	380,000	0	0	380,000
228001 Maintenance-Buildings and Structures		0	490,000	0	0	490,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	100,000	0	0	100,000
Total Cost of Road Maintenance		**0**	**1,000,000**	**0**	**0**	**1,000,000**
Total Cost of Integrated Transport Infrastructure and Services		**389,556**	**1,452,118**	**0**	**0**	**1,841,674**
Total Cost of Community Access Roads		**389,556**	**1,452,118**	**0**	**0**	**1,841,674**
Total Cost of Roads and Engineering		**389,556**	**1,452,118**	**0**	**0**	**1,841,674**

VOTE: 841 Kabarole District

Water

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	201,107	200,355
District Unconditional Grant Wage	131,106	131,106
Locally Raised Revenues	980	1,000
Programme Conditional Grant - Non Wage Recurrent	69,022	68,249
Development Revenues	443,726	374,461
Programme Conditional Grant - Development	428,911	359,647
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	**644,833**	**574,817**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	131,106	131,106
Non Wage	70,002	69,249
Development Expenditure		
Domestic Development	443,726	374,461
External Financing	0	0
Total Expenditure	**644,833**	**574,817**

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

Service Area 10 Rural Water Supply and Sanitation

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**5,000**	**0**	**0**	**5,000**
Key Service Area 000016 Environment, Social Health and Safety					
211101 General Staff Salaries	79,266	0	0	0	79,266
227001 Travel inland	0	26,665	0	0	26,665

VOTE: 841 Kabarole District

Total Cost of Environment, Social Health and Safety	**79,266**	**26,665**	**0**	**0**	**105,931**
Key Service Area 140022 Integrated Catchment based Infrastructure					
211101 General Staff Salaries	51,840	0	0	0	51,840
221009 Welfare and Entertainment	0	1,585	0	0	1,585
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
224011 Research Expenses	0	0	25,000	0	25,000
Total for LCIII:	**County:**				**25,000**
LCII:	Water Quality testing	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			25,000
225202 Environment Impact Assessment for Capital Works	0	0	10,965	0	10,965
Total for LCIII:	**County:**				**10,965**
LCII:	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			10,965
225203 Appraisal and Feasibility Studies for Capital Works	0	0	10,000	0	10,000
Total for LCIII:	**County:**				**10,000**
LCII:	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			10,000
225204 Monitoring and Supervision of capital work	0	0	15,000	0	15,000
Total for LCIII:	**County:**				**15,000**
LCII:	Monitoring and supervsion of water projects	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			15,000
227001 Travel inland	0	20,000	14,815	0	34,815
Total for LCIII:	**County:**				**14,815**
LCII:	Travel Inland - Allowances	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)			14,815
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
312135 Water Plants, pipelines and sewerage networks - Acquisition	0	0	298,682	0	298,682
Total for LCIII:	**County:**				**298,682**
LCII:	Karangura water supply system Phase II	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			43,770
LCII:	Retention on Karangura water supply system Phase I	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			15,299

VOTE: 841 Kabarole District

LCII:	Rehabilitation of shallow wells in kasena, Harugongo, Kabende and Kiko	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			49,613
LCII:	Motorized bore hole at burunda Rurama Parish Ruteete sub county	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			190,000
Total Cost of Integrated Catchment based Infrastructure	**51,840**	**37,585**	**374,461**	**0**	**463,886**
Total Cost of Human Capital Development	**131,106**	**69,249**	**374,461**	**0**	**574,817**
Total Cost of Rural Water Supply and Sanitation	**131,106**	**69,249**	**374,461**	**0**	**574,817**
Total Cost of Water	**131,106**	**69,249**	**374,461**	**0**	**574,817**

VOTE: 841 Kabarole District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	438,969	437,120
District Unconditional Grant Non-Wage	5,900	5,900
District Unconditional Grant Wage	353,260	353,260
Locally Raised Revenues	6,900	7,000
Other Transfers from Central Government	20,000	20,000
Programme Conditional Grant - Non Wage Recurrent	52,909	50,960
Development Revenues	67,180	69,709
District Discretionary Equalisation Development Grant	20,000	20,000
External Financing	47,180	49,709
Total Revenues Shares	**506,148**	**506,828**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	353,260	353,260
Non Wage	85,709	83,860
Development Expenditure		
Domestic Development	20,000	20,000
External Financing	47,180	49,709
Total Expenditure	**506,148**	**506,828**

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

Service Area 10 Natural Resources Management

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	22,932	0	0	22,932
Total Cost of Environment, Social Health and Safety	**0**	**22,932**	**0**	**0**	**22,932**
Key Service Area 140021 Ecosystems Restoration and Protection					
227001 Travel inland	0	28,028	0	0	28,028
Total Cost of Ecosystems Restoration and Protection	**0**	**28,028**	**0**	**0**	**28,028**

VOTE: 841 Kabarole District

Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**50,960**	**0**	**0**	**50,960**
Programme 10 Sustainable Urbanisation and Housing						
Key Service Area 280002 Physical Planning						
227001 Travel inland		0	25,900	20,000	49,709	95,609
Total for LCIII: Busoro Subcounty		**County: Burahya County**				**69,709**
LCII: At subcounty level	District Headquarter	Travel Inland - Field Work Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			20,000
LCII: At subcounty level	Headquarters	Travel Inland - Field Work Expenses	Source: External Financing 681-Cordaid-Uganda			45,677
LCII: Busoro Parish	Subsidies from Cordaid	Travel Inland - Others	Source: External Financing 681-Cordaid-Uganda			4,032
Total Cost of Physical Planning		**0**	**25,900**	**20,000**	**49,709**	**95,609**
Total Cost of Sustainable Urbanisation and Housing		**0**	**25,900**	**20,000**	**49,709**	**95,609**
Programme 18 Development Plan Implementation						
Key Service Area 000006 Planning and Budgeting services						
211101 General Staff Salaries		353,260	0	0	0	353,260
221009 Welfare and Entertainment		0	1,584	0	0	1,584
223005 Electricity		0	400	0	0	400
223007 Other Utilities- (fuel, gas, firewood, charcoal)		0	1,200	0	0	1,200
227001 Travel inland		0	3,816	0	0	3,816
Total Cost of Planning and Budgeting services		**353,260**	**7,000**	**0**	**0**	**360,260**
Total Cost of Development Plan Implementation		**353,260**	**7,000**	**0**	**0**	**360,260**
Total Cost of Natural Resources Management		**353,260**	**83,860**	**20,000**	**49,709**	**506,828**
Total Cost of Natural Resources		**353,260**	**83,860**	**20,000**	**49,709**	**506,828**

VOTE: 841 Kabarole District

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	291,332	333,547
District Unconditional Grant Non-Wage	5,900	5,900
District Unconditional Grant Wage	191,677	237,341
Locally Raised Revenues	10,000	9,000
Other Transfers from Central Government	31,000	31,000
Programme Conditional Grant - Non Wage Recurrent	52,754	50,305
Development Revenues	0	5,352
External Financing	0	5,352
Total Revenues Shares	**291,332**	**338,899**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	191,677	237,341
Non Wage	99,654	96,205
Development Expenditure		
Domestic Development	0	0
External Financing	0	5,352
Total Expenditure	**291,332**	**338,899**

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

Service Area 10 Community Mobilisation

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services			**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development							
Key Service Area 010008 Capacity Strengthening							
211101 General Staff Salaries			237,341	0	0	0	237,341
227001 Travel inland			0	0	0	5,352	5,352
Total for LCIII: Busoro Subcounty			**County: Burahya County**				**5,352**
LCII: Busoro Parish	Cordaid Funds for CBS		Travel Inland - Others	Source: External Financing 681-Cordaid-Uganda			5,352
Total Cost of Capacity Strengthening			**237,341**	**0**	**0**	**5,352**	**242,693**
Total Cost of Human Capital Development			**237,341**	**0**	**0**	**5,352**	**242,693**

VOTE: 841 Kabarole District

Total Cost of Community Mobilisation		**237,341**	**0**		**0**	**5,352**	**242,693**
Service Area 20 Empowerment and Mindset Change							
		Approved Budget Estimates for FY 2026/27					
Ushs Thousands							
01 Higher LG Services		**Wage**	**Non Wage**		**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development							
Key Service Area 000021 Gender Mainstreaming services							
221011 Printing, Stationery, Photocopying and Binding		0	749		0	0	749
227001 Travel inland		0	28,650		0	0	28,650
Total Cost of Gender Mainstreaming services		**0**	**29,399**		**0**	**0**	**29,399**
Key Service Area 000023 Inspection and Monitoring							
221009 Welfare and Entertainment		0	1,536		0	0	1,536
227001 Travel inland		0	42,114		0	0	42,114
228002 Maintenance-Transport Equipment		0	4,000		0	0	4,000
Total Cost of Inspection and Monitoring		**0**	**47,650**		**0**	**0**	**47,650**
Key Service Area 010008 Capacity Strengthening							
221009 Welfare and Entertainment		0	526		0	0	526
227001 Travel inland		0	17,651		0	0	17,651
Total for LCIII: Busoro Subcounty		**County: Burahya County**					**5,352**
LCII: Busoro Parish	Cordaid Funds for CBS	Travel Inland - Others	Source: External Financing 681-Cordaid-Uganda				5,352
Total Cost of Capacity Strengthening		**0**	**18,177**		**0**	**0**	**18,177**
Key Service Area 320146 Support to special interest Groups							
282101 Donations		0	980		0	0	980
Total Cost of Support to special interest Groups		**0**	**980**		**0**	**0**	**980**
Total Cost of Human Capital Development		**0**	**96,205**		**0**	**0**	**96,205**
Total Cost of Empowerment and Mindset Change		**0**	**96,205**		**0**	**0**	**96,205**
Total Cost of Community Based Services		**237,341**	**96,205**		**0**	**5,352**	**338,899**

VOTE: 841 Kabarole District

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	101,328	240,980
District Unconditional Grant Non-Wage	40,510	140,510
District Unconditional Grant Wage	43,113	90,000
Locally Raised Revenues	17,705	10,470
Development Revenues	69,341	68,276
District Discretionary Equalisation Development Grant	69,341	68,276
Total Revenues Shares	**170,669**	**309,256**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	43,113	90,000
Non Wage	58,215	150,980
Development Expenditure		
Domestic Development	69,341	68,276
External Financing	0	0
Total Expenditure	**170,669**	**309,256**

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

Service Area 10 Planning and Statistics

Ushs Thousands		Approved Budget Estimates for FY 2026/27				
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	0	6,828	0	6,828
Total for LCIII: Busoro Subcounty		**County: Burahya County**				**6,828**
LCII: Busoro Parish	DNCC Coordination meetings	Travel Inland - Conferences, Seminars and Workshops	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,828
Total Cost of HIV/AIDS Mainstreaming		**0**	**0**	**6,828**	**0**	**6,828**
Total Cost of Human Capital Development		**0**	**0**	**6,828**	**0**	**6,828**
Programme 18 Development Plan Implementation						
Key Service Area 000006 Planning and Budgeting services						

VOTE: 841 Kabarole District

211101 General Staff Salaries		90,000	0	0	0	90,000
212102 Medical expenses (Employees)		0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars		0	37,510	0	0	37,510
221007 Books, Periodicals & Newspapers		0	600	0	0	600
221008 Information and Communication Technology Supplies.		0	5,000	0	0	5,000
221009 Welfare and Entertainment		0	12,000	0	0	12,000
221011 Printing, Stationery, Photocopying and Binding		0	8,000	0	0	8,000
221012 Small Office Equipment		0	4,000	0	0	4,000
221017 Membership dues and Subscription fees.		0	2,000	0	0	2,000
222001 Information and Communication Technology Services.		0	7,000	0	0	7,000
225203 Appraisal and Feasibility Studies for Capital Works		0	2,400	0	0	2,400
225204 Monitoring and Supervision of capital work		0	5,552	0	0	5,552
227001 Travel inland		0	30,000	0	0	30,000
227004 Fuel, Lubricants and Oils		0	15,918	0	0	15,918
228002 Maintenance-Transport Equipment		0	4,000	0	0	4,000
312221 Light ICT hardware - Acquisition		0	0	3,000	0	3,000
Total for LCIII: Busoro Subcounty		**County: Burahya County**				**3,000**
LCII: Busoro Parish	Laptop Computer for HR office	Personal computers - Laptop_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			3,000
312231 Office Equipment - Acquisition		0	0	13,000	0	13,000
Total for LCIII: Busoro Subcounty		**County: Burahya County**				**13,000**
LCII: Busoro Parish	Photo Copier for Central registry	Photocopiers_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			13,000
Total Cost of Planning and Budgeting services		**90,000**	**135,980**	**16,000**	**0**	**241,980**
Key Service Area 000023 Inspection and Monitoring						
221009 Welfare and Entertainment		0	0	2,000	0	2,000
Total for LCIII: Busoro Subcounty		**County: Burahya County**				**2,000**
LCII: Busoro Parish	Planning Office	Welfare - General Staff Welfare	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,000
221011 Printing, Stationery, Photocopying and Binding		0	0	2,000	0	2,000
Total for LCIII: Busoro Subcounty		**County: Burahya County**				**2,000**

VOTE: 841 Kabarole District

LCII: Busoro Parish	Planning Office	Office Supplies - Printing and Assorted Stationery	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,000
225204 Monitoring and Supervision of capital work		0	0	14,069	0	14,069
Total for LCIII: Busoro Subcounty		**County: Burahya County**				**14,069**
LCII: Busoro Parish	District projects	Monitoring of DDEG projects at District and LLG level	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			14,069
227001 Travel inland		0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils		0	0	5,069	0	5,069
Total for LCIII: Busoro Subcounty		**County: Burahya County**				**5,069**
LCII: Busoro Parish	Monitoring of District projects	Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			5,069
Total Cost of Inspection and Monitoring		**0**	**3,000**	**23,138**	**0**	**26,138**
Key Service Area 560019 Data Management and Dissemination						
227001 Travel inland		0	12,000	22,310	0	34,310
Total for LCIII: Busoro Subcounty		**County: Burahya County**				**22,310**
LCII: Busoro Parish	District and LLG Assessment	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			12,069
LCII: Busoro Parish	Support LLGs on SPEAR data	Travel Inland - Monitoring and Evaluation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			10,241
Total Cost of Data Management and Dissemination		**0**	**12,000**	**22,310**	**0**	**34,310**
Total Cost of Development Plan Implementation		**90,000**	**150,980**	**61,448**	**0**	**302,428**
Total Cost of Planning and Statistics		**90,000**	**150,980**	**68,276**	**0**	**309,256**
Total Cost of Planning		**90,000**	**150,980**	**68,276**	**0**	**309,256**

VOTE: 841 Kabarole District

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	140,090	188,000
District Unconditional Grant Non-Wage	57,000	57,000
District Unconditional Grant Wage	66,610	115,000
Locally Raised Revenues	16,480	16,000
Total Revenues Shares	**140,090**	**188,000**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	66,610	115,000
Non Wage	73,480	73,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**140,090**	**188,000**

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

Service Area 10 Compliance

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**2,000**	**0**	**0**	**2,000**
Total Cost of Human Capital Development	**0**	**2,000**	**0**	**0**	**2,000**
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	115,000	0	0	0	115,000
221009 Welfare and Entertainment	0	792	0	0	792
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	3,000	0	0	3,000

VOTE: 841 Kabarole District

227001 Travel inland		0	12,208	0	0	12,208
227004 Fuel, Lubricants and Oils		0	13,000	0	0	13,000
228002 Maintenance-Transport Equipment		0	4,000	0	0	4,000
263402 Transfer to Other Government Units		0	35,000	0	0	35,000
Total for LCIII: Mugusu Town Council		**County: Burahya County**				**7,000**
LCII: Burungu Ward	Mugusu Town Council	Transfer to Other Government Units	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Kiko Town Council		**County: Burahya County**				**7,000**
LCII: Kiko Ward	Kiko Town Council	-Transfer to Other Government Units	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Kasenda Town Council		**County: Burahya County**				**7,000**
LCII: Kasenda Ward	Kasenda Town Council	Transfer to Other Government Units	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Kibasi Town Council		**County: Burahya County**				**14,000**
LCII: Kibasi Ward	Kibasi Town Council	Transfer to Other Government Units	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
LCII: Kiyaga Ward	Kijura Town Council	Transfer to Other Government Units	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total Cost of Audit and Risk Management		**115,000**	**71,000**	**0**	**0**	**186,000**
Total Cost of Governance and Security		**115,000**	**71,000**	**0**	**0**	**186,000**
Total Cost of Compliance		**115,000**	**73,000**	**0**	**0**	**188,000**
Total Cost of Internal Audit		**115,000**	**73,000**	**0**	**0**	**188,000**

VOTE: 841 Kabarole District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	157,463	227,189
Programme Conditional Grant - Non Wage Recurrent	41,654	40,685
District Unconditional Grant Non-Wage	11,500	11,500
District Unconditional Grant Wage	80,513	152,726
Locally Raised Revenues	13,000	11,482
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	**157,463**	**227,189**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	80,513	152,726
Non Wage	76,950	74,463
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**157,463**	**227,189**

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

Service Area 10 Commercial Services

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 05 Tourism Development					
Key Service Area 000034 Education and Skills Development					
211101 General Staff Salaries	90,000	0	0	0	90,000
Total Cost of Education and Skills Development	**90,000**	**0**	**0**	**0**	**90,000**
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
221009 Welfare and Entertainment	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
222001 Information and Communication Technology Services.	0	800	0	0	800
227001 Travel inland	0	7,995	0	0	7,995

VOTE: 841 Kabarole District

Total Cost of Tourism Investment, Promotion and Marketing	**0**	**10,795**	**0**	**0**	**10,795**
Total Cost of Tourism Development	**90,000**	**10,795**	**0**	**0**	**100,795**
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
221002 Workshops, Meetings and Seminars	0	18,000	0	0	18,000
221009 Welfare and Entertainment	0	400	0	0	400
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
221012 Small Office Equipment	0	200	0	0	200
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
227001 Travel inland	0	19,385	0	0	19,385
Total Cost of Domestic Promotion	**0**	**40,685**	**0**	**0**	**40,685**
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	62,726	0	0	0	62,726
221002 Workshops, Meetings and Seminars	0	2,700	0	0	2,700
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
222001 Information and Communication Technology Services.	0	400	0	0	400
227001 Travel inland	0	14,882	0	0	14,882
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
228002 Maintenance-Transport Equipment	0	500	0	0	500
Total Cost of Trade Development	**62,726**	**22,982**	**0**	**0**	**85,708**
Total Cost of Private Sector Development	**62,726**	**63,667**	**0**	**0**	**126,393**
Total Cost of Commercial Services	**152,726**	**74,463**	**0**	**0**	**227,189**
Total Cost of Trade, Industry and Local Development	**152,726**	**74,463**	**0**	**0**	**227,189**