

VOTE: 844 Kakumiro District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	897,670	1,347,670
o/w Higher Local Government	309,234	755,621
o/w Lower Local Government	588,436	592,049
Discretionary Government Transfers	5,943,059	6,322,898
o/w Higher Local Government	4,943,979	5,262,047
o/w Lower Local Government	999,080	1,060,851
Conditional Government Transfers	34,858,810	34,657,136
o/w Higher Local Government	34,858,810	34,657,136
o/w Lower Local Government	0	0
Other Government Transfers	867,175	920,975
o/w Higher Local Government	867,175	920,975
o/w Lower Local Government	0	0
External Financing	460,000	460,000
o/w Higher Local Government	460,000	460,000
o/w Lower Local Government	0	0
Grand Total	43,026,715	43,708,679
o/w Higher Local Government	41,439,198	42,055,780
o/w Lower Local Government	1,587,516	1,652,900

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	897,670	1,347,670
Business licenses	308,707	358,135
Environmental Levies	12,500	12,500
Local Services Tax-Payable By Individuals	97,000	97,000
Market /Gate Charges	65,000	200,000
Other permits	85,963	43,686
Other taxes on specific services	28,500	28,500
Property related Duties/Fees	150,000	7,849
Sector Development Grant	150,000	600,000
Discretionary Government Transfers	5,592,705	6,322,898
District Discretionary Equalisation Development Grant	940,235	1,118,549
District Unconditional Grant Non-Wage	1,307,432	1,340,021
District Unconditional Grant Wage	3,007,888	3,496,054
Urban Discretionary Equalisation Development Grant	93,292	120,579
Urban Unconditional Non-Wage	243,858	247,695
Conditional Government Transfers	34,858,810	34,657,136
Programme Conditional Grant - Non Wage Recurrent	8,028,699	8,564,773
Programme Conditional Grant - Development	4,705,065	2,291,494
Programme Conditional Grant - Wage Recurrent	20,460,231	23,336,055
Transitional Conditional Grant - Development	1,664,815	464,815
Other Government Transfers	867,175	920,975
Agro Forestry Activities	38,000	38,000
GROW Project	22,000	22,000
Micro Projects under Luwero Rwenzori Development Programme	0	133,333
Physical Planning	0	20,000
Support to PLE (UNEB)	31,600	35,400
Uganda Climate Smart Agricultural Transformation Project	230,335	230,335
Uganda Road Fund (URF)	417,240	417,240
Uganda Women Entrepreneurship Program(UWEP)	15,000	15,000
Youth Livelihood Programme (YLP)	113,000	9,667
External Financing	460,000	460,000
Baylor International (Uganda)	40,000	58,000
Global Alliance for Vaccines and Immunization (GAVI)	420,000	402,000
Total Revenues Shares	42,676,360	43,708,679

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A3: Summary of Programme Allocations For FY 2026/27

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	2,659,955	600,000	230,335	0	3,490,290
o/w: Wage:	1,591,800	0	0	0	1,591,800
Non-Wage Recurrent:	623,537	0	0	0	623,537
Development:	444,618	600,000	230,335	0	1,274,953
Tourism Development	266,524	2,790	34,222	0	303,536
o/w: Wage:	247,718	0	0	0	247,718
Non-Wage Recurrent:	18,807	2,790	0	0	21,597
Development:	0	0	34,222	0	34,222
Natural Resources, Environment, Climate Change, Land and Water Management	411,791	14,169	38,000	0	463,960
o/w: Wage:	274,652	0	0	0	274,652
Non-Wage Recurrent:	131,139	14,169	0	0	145,308
Development:	6,000	0	38,000	0	44,000
Private Sector Development	200,370	1,184	0	0	201,554
o/w: Wage:	142,831	0	0	0	142,831
Non-Wage Recurrent:	57,539	1,184	0	0	58,723
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	1,000,000	0	383,018	0	1,383,018
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	1,000,000	0	0	0	1,000,000
Development:	0	0	383,018	0	383,018
Sustainable Urbanisation and Housing	0	0	20,000	0	20,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	0	0	0	0
Development:	0	0	20,000	0	20,000
Digital Transformation	19,600	4,787	0	0	24,387
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	5,600	4,787	0	0	10,387
Development:	14,000	0	0	0	14,000
Human Capital Development	29,197,741	12,772	215,400	0	29,885,914

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	22,574,542	0	0	0	22,574,542
Non-Wage Recurrent:	4,517,508	12,772	0	0	4,530,280
Development:	2,105,691	0	215,400	460,000	2,781,091
Public Sector Transformation	4,358,724	39,562	0	0	4,398,286
o/w: Wage:	1,251,500	0	0	0	1,251,500
Non-Wage Recurrent:	2,395,896	39,562	0	0	2,435,458
Development:	711,327	0	0	0	711,327
Governance and Security	2,071,292	662,125	0	0	2,733,417
o/w: Wage:	395,545	0	0	0	395,545
Non-Wage Recurrent:	1,176,265	662,125	0	0	1,838,389
Development:	499,483	0	0	0	499,483
Regional Balanced Development	89,689	0	0	0	89,689
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	18,250	0	0	0	18,250
Development:	71,439	0	0	0	71,439
Development Plan Implementation	704,347	10,281	0	0	714,628
o/w: Wage:	353,520	0	0	0	353,520
Non-Wage Recurrent:	207,949	10,281	0	0	218,230
Development:	142,879	0	0	0	142,879
Grand Total	40,980,034	1,347,670	920,975	460,000	43,708,679
Grand Total Wage	26,832,109	0	0	0	26,832,109
Grand Total Non-Wage Recurrent	10,152,488	747,670	0	0	10,900,158
Grand Total Development	3,995,437	600,000	920,975	460,000	5,976,412

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A4: Summary of Department Allocations for FY 2026/27

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Administration	6,025,766	6,199,626
o/w Higher Local Government	4,438,249	4,546,727
o/w Lower Local Government	1,587,516	1,652,900
Finance	342,024	397,560
o/w Higher Local Government	342,024	397,560
o/w Lower Local Government	0	0
Statutory bodies	889,129	918,539
o/w Higher Local Government	889,129	918,539
o/w Lower Local Government	0	0
Production and Marketing	3,028,131	3,490,790
o/w Higher Local Government	3,028,131	3,490,790
o/w Lower Local Government	0	0
Health	11,820,267	9,601,876
o/w Higher Local Government	11,820,267	9,601,876
o/w Lower Local Government	0	0
Education	16,641,203	19,046,723
o/w Higher Local Government	16,641,203	19,046,723
o/w Lower Local Government	0	0
Roads and Engineering	1,904,393	1,675,957
o/w Higher Local Government	1,904,393	1,675,957
o/w Lower Local Government	0	0
Water	644,859	684,703
o/w Higher Local Government	644,859	684,703
o/w Lower Local Government	0	0
Natural Resources	455,554	443,434
o/w Higher Local Government	455,554	443,434
o/w Lower Local Government	0	0
Community Based Services	401,277	556,605
o/w Higher Local Government	401,277	556,605
o/w Lower Local Government	0	0
Planning	285,117	335,570
o/w Higher Local Government	285,117	335,570
o/w Lower Local Government	0	0
Internal Audit	123,519	143,944

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	123,519	143,944
o/w Lower Local Government	0	0
Trade, Industry and Local Development	115,122	213,351
o/w Higher Local Government	115,122	213,351
o/w Lower Local Government	0	0
Grand Total	42,676,360	43,708,679
o/w Higher Local Government	41,088,844	42,055,780
o/w: Wage:	23,468,119	26,832,109
Non-Wage Recurrent:	9,167,279	9,726,741
Domestic Devt:	7,993,446	5,036,930
External Financing:	460,000	460,000
o/w Lower Local Government	1,587,516	1,652,900
o/w: Wage:	0	0
Non-Wage Recurrent:	1,160,380	1,173,417
Domestic Devt:	427,136	479,483
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	4,648,275	4,948,629
District Unconditional Grant Non-Wage	108,310	175,565
District Unconditional Grant Wage	1,337,310	1,251,500
Locally Raised Revenues	41,913	78,557
Multi-Sectoral Transfers to LLGs _NonWage	1,160,380	1,173,417
Programme Conditional Grant - Non Wage Recurrent	2,000,361	2,269,590
Development Revenues	1,727,845	1,250,998
Transitional Conditional Grant - Development	600,000	200,000
District Discretionary Equalisation Development Grant	700,709	571,515
Multi-Sectoral Transfers to LLGs _Gou	427,136	479,483
Total Revenues Shares	6,376,120	6,199,626
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,337,310	1,251,500
Non Wage	3,310,965	3,697,128
Development Expenditure		
Domestic Development	1,377,491	1,250,998
External Financing	0	0
Total Expenditure	6,025,766	6,199,626

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

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200

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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 Environment, Social Health and Safety	0	9,200	0	0	9,200
Key Service Area 000089 Climate Change Mitigation					
222001 Information and Communication Technology Services.	0	800	0	0	800
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	1,600	0	0	1,600
Total Cost of Climate Change Mitigation	0	4,400	0	0	4,400
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	13,600	0	0	13,600
Programme 11 Digital Transformation					
Key Service Area 300010 Innovation Fund Management					
221012 Small Office Equipment	0	800	0	0	800
222001 Information and Communication Technology Services.	0	8,000	0	0	8,000
227001 Travel inland	0	1,587	14,000	0	15,587
Total for LCIII:	County:				12,000
LCII:	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			12,000
Total for LCIII: Kakumiro Town Council	County: Bugangaizi West				2,000
LCII: Masonde Ward	Masonde	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		2,000
Total Cost of Innovation Fund Management	0	10,387	14,000	0	24,387
Total Cost of Digital Transformation	0	10,387	14,000	0	24,387
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
224001 Medical Supplies and Services	0	230	0	0	230
Total Cost of HIV/AIDS Mainstreaming	0	230	0	0	230
Total Cost of Human Capital Development	0	230	0	0	230
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
313121 Non-Residential Buildings - Improvement	0	0	686,076	0	686,076
Total for LCIII: Kikwaya Subcounty	County: Bugangaizi West				100,000
LCII: Kikwaya	Kikwaya	Construction of administration headquarters	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		100,000

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Total for LCIII: Kitaihuka Subcounty		County: Bugangaizi West			100,000	
LCII: Kitaihuka	Kitaihuka SC HQ	Construction of administration headquarters	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		100,000	
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West			486,076	
LCII: Masonde Ward	District Hqtrs	Purchase & supply of furniture, Installation of CCTV Cameras, fire extinguishers, Public address system in the new council hall and construction of a pit latrine.	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		486,076	
Total Cost of Facilities Management		0	0	686,076	0	686,076
Key Service Area 000006 Planning and Budgeting services						
222001 Information and Communication Technology Services.		0	1,600	0	0	1,600
227001 Travel inland		0	11,000	0	0	11,000
227004 Fuel, Lubricants and Oils		0	8,000	0	0	8,000
228002 Maintenance-Transport Equipment		0	2,800	0	0	2,800
Total Cost of Planning and Budgeting services		0	23,400	0	0	23,400
Key Service Area 000008 Records Management						
221008 Information and Communication Technology Supplies.		0	1,000	0	0	1,000
221009 Welfare and Entertainment		0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding		0	1,642	0	0	1,642
222001 Information and Communication Technology Services.		0	1,200	0	0	1,200
227001 Travel inland		0	1,000	0	0	1,000
Total Cost of Records Management		0	5,642	0	0	5,642
Key Service Area 000011 Communication and Public Relations						
222001 Information and Communication Technology Services.		0	1,200	0	0	1,200
227001 Travel inland		0	1,800	0	0	1,800
Total Cost of Communication and Public Relations		0	3,000	0	0	3,000
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity						
211101 General Staff Salaries		1,251,500	0	0	0	1,251,500
273104 Pension		0	877,428	0	0	877,428
273105 Gratuity		0	1,297,295	0	0	1,297,295

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352880 Salary Arrears Budgeting	0	94,866	0	0	94,866
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	1,251,500	2,269,590	0	0	3,521,090
Key Service Area 390017 Public Service Performance management					
221007 Books, Periodicals & Newspapers	0	720	0	0	720
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
225204 Monitoring and Supervision of capital work	0	15,000	0	0	15,000
227001 Travel inland	0	12,800	0	0	12,800
227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
228002 Maintenance-Transport Equipment	0	13,000	0	0	13,000
Total Cost of Public Service Performance management	0	55,520	0	0	55,520
Total Cost of Public Sector Transformation	1,251,500	2,357,152	686,076	0	4,294,728
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,392	0	0	10,392
221005 Official Ceremonies and State Functions	0	3,000	0	0	3,000
221008 Information and Communication Technology Supplies.	0	3,200	0	0	3,200
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	2,400	0	0	2,400
221012 Small Office Equipment	0	200	0	0	200
221017 Membership dues and Subscription fees.	0	5,700	0	0	5,700
221020 Litigation and related expenses	0	46,000	0	0	46,000
222001 Information and Communication Technology Services.	0	2,400	0	0	2,400
222002 Postage and Courier	0	500	0	0	500
223001 Property Management Expenses	0	10,000	0	0	10,000
223004 Guard and Security services	0	8,400	0	0	8,400
223005 Electricity	0	7,200	0	0	7,200
223006 Water	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	1,200	0	0	1,200
228002 Maintenance-Transport Equipment	0	20,000	0	0	20,000

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228004 Maintenance-Other Fixed Assets	0	500	0	0	500
273102 Incapacity, death benefits and funeral expenses	0	6,000	0	0	6,000
Total Cost of Administrative and Support Services	0	134,092	0	0	134,092
Total Cost of Governance and Security	0	134,092	0	0	134,092
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	4,000	0	4,000
Total for LCIII: Kakumiro Town Council	County: Bugangaizi West				4,000
LCII: Masonde Ward	District headquarters	Management of Rewards and Sanctions committee (Sitting, delivery of letters, gifts & certificates)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		4,000
221002 Workshops, Meetings and Seminars	0	0	13,000	0	13,000
Total for LCIII: Kakumiro Town Council	County: Bugangaizi West				13,000
LCII: Masonde Ward	District Headquarters	Workshops, Meetings, Seminars - Training (Pre-retirement)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		10,000
LCII: Masonde Ward	In the District	Workshops, Meetings, Seminars - Training (Information Technology)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		3,000
221003 Staff Training	0	0	13,000	0	13,000
Total for LCIII: Kakumiro Town Council	County: Bugangaizi West				13,000
LCII: Masonde Ward		Staff Training - Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		13,000
221008 Information and Communication Technology Supplies.	0	2,200	0	0	2,200
221011 Printing, Stationery, Photocopying and Binding	0	2,650	0	0	2,650
222001 Information and Communication Technology Services.	0	1,400	0	0	1,400
227001 Travel inland	0	2,000	23,000	0	25,000
Total for LCIII: Kakumiro Town Council	County: Bugangaizi West				23,000
LCII: Masonde Ward	District	Travel Inland - Conferences, Seminars and Workshops	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		10,000

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LCII: Masonde Ward	From other entities	Travel Inland - Benchmarking Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	5,000
LCII: Masonde Ward	In the District	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	8,000
312221 Light ICT hardware - Acquisition		0	0	18,439
Total for LCIII: Kakumiro Town Council			County: Bugangaizi West	18,439
LCII: Masonde Ward	District Headquarters	Personal computers - Laptop_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	12,000
LCII: Masonde Ward	District Headquarters	Laser printers_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	6,439
Total Cost of Human Resource Management		0	8,250	71,439
Total Cost of Regional Balanced Development		0	8,250	71,439
Total Cost of Administration and Management		1,251,500	2,523,711	771,515
Total Cost of Administration		1,251,500	2,523,711	771,515

Subcounty / Town Council / Division: 237628 Kasambya 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	35,007	29,947	0	64,954
Total Cost of Administrative and Support Services	0	35,007	29,947	0	64,954
Total Cost of Governance and Security	0	35,007	29,947	0	64,954
Total Cost of Administration and Management	0	35,007	29,947	0	64,954
Total Cost of 237628 Kasambya Subcounty	0	35,007	29,947	0	64,954

Subcounty / Town Council / Division: 237629 Katikara 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	63,017	24,717	0	87,734

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Total Cost of Administrative and Support Services	0	63,017	24,717	0	87,734
Total Cost of Governance and Security	0	63,017	24,717	0	87,734
Total Cost of Administration and Management	0	63,017	24,717	0	87,734
Total Cost of 237629 Katikara Subcounty	0	63,017	24,717	0	87,734

Subcounty / Town Council / Division: 237630 Kikwaya 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	25,967	19,915	0	45,881
Total Cost of Administrative and Support Services	0	25,967	19,915	0	45,881
Total Cost of Governance and Security	0	25,967	19,915	0	45,881
Total Cost of Administration and Management	0	25,967	19,915	0	45,881
Total Cost of 237630 Kikwaya Subcounty	0	25,967	19,915	0	45,881

Subcounty / Town Council / Division: 237631 Kakindo 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	36,770	28,224	0	64,994
Total Cost of Administrative and Support Services	0	36,770	28,224	0	64,994
Total Cost of Governance and Security	0	36,770	28,224	0	64,994
Total Cost of Administration and Management	0	36,770	28,224	0	64,994
Total Cost of 237631 Kakindo Subcounty	0	36,770	28,224	0	64,994

Subcounty / Town Council / Division: 237632 Nkooko 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	28,903	18,116	0	47,018

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Total Cost of Administrative and Support Services	0	28,903	18,116	0	47,018
Total Cost of Governance and Security	0	28,903	18,116	0	47,018
Total Cost of Administration and Management	0	28,903	18,116	0	47,018
Total Cost of 237632 Nkooko Subcounty	0	28,903	18,116	0	47,018

Subcounty / Town Council / Division: 237633 Kitaihuka 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	37,420	26,250	0	63,670
Total Cost of Administrative and Support Services	0	37,420	26,250	0	63,670
Total Cost of Governance and Security	0	37,420	26,250	0	63,670
Total Cost of Administration and Management	0	37,420	26,250	0	63,670
Total Cost of 237633 Kitaihuka Subcounty	0	37,420	26,250	0	63,670

Subcounty / Town Council / Division: 237634 Kakumiro 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	124,441	17,381	0	141,822
Total Cost of Administrative and Support Services	0	124,441	17,381	0	141,822
Total Cost of Governance and Security	0	124,441	17,381	0	141,822
Total Cost of Administration and Management	0	124,441	17,381	0	141,822
Total Cost of 237634 Kakumiro Town Council	0	124,441	17,381	0	141,822

Subcounty / Town Council / Division: 237635 Nalweyo 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	26,892	21,302	0	48,194

VOTE: 844 Kakumiro District

Total Cost of Administrative and Support Services	0	26,892	21,302	0	48,194
Total Cost of Governance and Security	0	26,892	21,302	0	48,194
Total Cost of Administration and Management	0	26,892	21,302	0	48,194
Total Cost of 237635 Nalweyo Subcounty	0	26,892	21,302	0	48,194

Subcounty / Town Council / Division: 237636 Birembo 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	25,822	18,672	0	44,494
Total Cost of Administrative and Support Services	0	25,822	18,672	0	44,494
Total Cost of Governance and Security	0	25,822	18,672	0	44,494
Total Cost of Administration and Management	0	25,822	18,672	0	44,494
Total Cost of 237636 Birembo Subcounty	0	25,822	18,672	0	44,494

Subcounty / Town Council / Division: 237637 Bwanswa 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	25,094	17,834	0	42,928
Total Cost of Administrative and Support Services	0	25,094	17,834	0	42,928
Total Cost of Governance and Security	0	25,094	17,834	0	42,928
Total Cost of Administration and Management	0	25,094	17,834	0	42,928
Total Cost of 237637 Bwanswa Subcounty	0	25,094	17,834	0	42,928

Subcounty / Town Council / Division: 237638 Mpasaana 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	20,855	17,300	0	38,155

VOTE: 844 Kakumiro District

Total Cost of Administrative and Support Services	0	20,855	17,300	0	38,155
Total Cost of Governance and Security	0	20,855	17,300	0	38,155
Total Cost of Administration and Management	0	20,855	17,300	0	38,155
Total Cost of 237638 Mpasaana Subcounty	0	20,855	17,300	0	38,155

Subcounty / Town Council / Division: 237639 Kasiita 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	18,069	14,456	0	32,525
Total Cost of Administrative and Support Services	0	18,069	14,456	0	32,525
Total Cost of Governance and Security	0	18,069	14,456	0	32,525
Total Cost of Administration and Management	0	18,069	14,456	0	32,525
Total Cost of 237639 Kasiita Subcounty	0	18,069	14,456	0	32,525

Subcounty / Town Council / Division: 257517 Kijangi 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	29,735	20,296	0	50,031
Total Cost of Administrative and Support Services	0	29,735	20,296	0	50,031
Total Cost of Governance and Security	0	29,735	20,296	0	50,031
Total Cost of Administration and Management	0	29,735	20,296	0	50,031
Total Cost of 257517 Kijangi Subcounty	0	29,735	20,296	0	50,031

Subcounty / Town Council / Division: 257519 Kisiita 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	114,887	20,625	0	135,512

VOTE: 844 Kakumiro District

Total Cost of Administrative and Support Services	0	114,887	20,625	0	135,512
Total Cost of Governance and Security	0	114,887	20,625	0	135,512
Total Cost of Administration and Management	0	114,887	20,625	0	135,512
Total Cost of 257519 Kisiita Town Council	0	114,887	20,625	0	135,512

Subcounty / Town Council / Division: 273399 Igayaza 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	130,392	22,700	0	153,092
Total Cost of Administrative and Support Services	0	130,392	22,700	0	153,092
Total Cost of Governance and Security	0	130,392	22,700	0	153,092
Total Cost of Administration and Management	0	130,392	22,700	0	153,092
Total Cost of 273399 Igayaza Town Council	0	130,392	22,700	0	153,092

Subcounty / Town Council / Division: 273400 Kakindo 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	87,005	16,596	0	103,601
Total Cost of Administrative and Support Services	0	87,005	16,596	0	103,601
Total Cost of Governance and Security	0	87,005	16,596	0	103,601
Total Cost of Administration and Management	0	87,005	16,596	0	103,601
Total Cost of 273400 Kakindo Town Council	0	87,005	16,596	0	103,601

Subcounty / Town Council / Division: 273401 Mpasaana 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	74,802	16,475	0	91,278

VOTE: 844 Kakumiro District

Total Cost of Administrative and Support Services	0	74,802	16,475	0	91,278
Total Cost of Governance and Security	0	74,802	16,475	0	91,278
Total Cost of Administration and Management	0	74,802	16,475	0	91,278
Total Cost of 273401 Mpasaana Town Council	0	74,802	16,475	0	91,278

Subcounty / Town Council / Division: 273402 Nkooko 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 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
263402 Transfer to Other Government Units	0	41,700	0	0	41,700
Total Cost of Capacity Strengthening	0	41,700	0	0	41,700
Total Cost of Public Sector Transformation	0	41,700	0	0	41,700
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	0	11,813	0	11,813
Total Cost of Administrative and Support Services	0	0	11,813	0	11,813
Total Cost of Governance and Security	0	0	11,813	0	11,813
Total Cost of Administration and Management	0	41,700	11,813	0	53,513
Total Cost of 273402 Nkooko Town Council	0	41,700	11,813	0	53,513

Subcounty / Town Council / Division: 273403 Nyarweyo 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	68,057	14,989	0	83,046
Total Cost of Administrative and Support Services	0	68,057	14,989	0	83,046
Total Cost of Governance and Security	0	68,057	14,989	0	83,046
Total Cost of Administration and Management	0	68,057	14,989	0	83,046
Total Cost of 273403 Nyarweyo Town Council	0	68,057	14,989	0	83,046

Subcounty / Town Council / Division: 273404 Kibijjo

Service Area 10 Administration and Management

VOTE: 844 Kakumiro District

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	39,070	30,984	0	70,054
Total Cost of Administrative and Support Services	0	39,070	30,984	0	70,054
Total Cost of Governance and Security	0	39,070	30,984	0	70,054
Total Cost of Administration and Management	0	39,070	30,984	0	70,054
Total Cost of 273404 Kibijjo	0	39,070	30,984	0	70,054

Subcounty / Town Council / Division: 273405 Kikoora

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	26,654	17,277	0	43,931
Total Cost of Administrative and Support Services	0	26,654	17,277	0	43,931
Total Cost of Governance and Security	0	26,654	17,277	0	43,931
Total Cost of Administration and Management	0	26,654	17,277	0	43,931
Total Cost of 273405 Kikoora	0	26,654	17,277	0	43,931

Subcounty / Town Council / Division: 273406 Kyabasaija

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	17,809	14,258	0	32,067
Total Cost of Administrative and Support Services	0	17,809	14,258	0	32,067
Total Cost of Governance and Security	0	17,809	14,258	0	32,067
Total Cost of Administration and Management	0	17,809	14,258	0	32,067
Total Cost of 273406 Kyabasaija	0	17,809	14,258	0	32,067

Subcounty / Town Council / Division: 273407 Mwitanzige

Service Area 10 Administration and Management

VOTE: 844 Kakumiro District

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	49,742	21,607	0	71,349
Total Cost of Administrative and Support Services	0	49,742	21,607	0	71,349
Total Cost of Governance and Security	0	49,742	21,607	0	71,349
Total Cost of Administration and Management	0	49,742	21,607	0	71,349
Total Cost of 273407 Mwitanzige	0	49,742	21,607	0	71,349

Subcounty / Town Council / Division: 273956 Kisengwe

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	25,307	17,750	0	43,056
Total Cost of Administrative and Support Services	0	25,307	17,750	0	43,056
Total Cost of Governance and Security	0	25,307	17,750	0	43,056
Total Cost of Administration and Management	0	25,307	17,750	0	43,056
Total Cost of 273956 Kisengwe	0	25,307	17,750	0	43,056

VOTE: 844 Kakumiro District

Finance

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	342,024	397,560
District Unconditional Grant Non-Wage	103,325	93,976
District Unconditional Grant Wage	210,516	293,303
Locally Raised Revenues	28,184	10,281
Total Revenues Shares	342,024	397,560
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	210,516	293,303
Non Wage	131,509	104,257
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	342,024	397,560

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

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	500	0	0	500
Total Cost of Climate Change Mitigation	0	500	0	0	500
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	500	0	0	500
Total Cost of Climate Change Adaptation	0	500	0	0	500
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	1,000	0	0	1,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	500	0	0	500

VOTE: 844 Kakumiro District

Total Cost of HIV/AIDS Mainstreaming	0	500	0	0	500
Total Cost of Human Capital Development	0	500	0	0	500
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
227001 Travel inland	0	10,000	0	0	10,000
Total Cost of Local Revenue Collection	0	10,000	0	0	10,000
Total Cost of Regional Balanced Development	0	10,000	0	0	10,000
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	293,303	0	0	0	293,303
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,500	0	0	5,500
212102 Medical expenses (Employees)	0	1,000	0	0	1,000
212103 Incapacity benefits (Employees)	0	1,000	0	0	1,000
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	1,800	0	0	1,800
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221012 Small Office Equipment	0	100	0	0	100
221016 Systems Recurrent costs	0	30,000	0	0	30,000
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	2,800	0	0	2,800
227001 Travel inland	0	8,557	0	0	8,557
227004 Fuel, Lubricants and Oils	0	22,000	0	0	22,000
228002 Maintenance-Transport Equipment	0	6,000	0	0	6,000
Total Cost of Finance and Accounting	293,303	83,757	0	0	377,060
Key Service Area 000006 Planning and Budgeting services					
227001 Travel inland	0	9,000	0	0	9,000
Total Cost of Planning and Budgeting services	0	9,000	0	0	9,000
Total Cost of Development Plan Implementation	293,303	92,757	0	0	386,060
Total Cost of Financial Management and Accountability (LG)	293,303	104,257	0	0	397,560
Total Cost of Finance	293,303	104,257	0	0	397,560

VOTE: 844 Kakumiro District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	843,878	873,287
District Unconditional Grant Non-Wage	593,975	503,979
District Unconditional Grant Wage	213,100	331,030
Locally Raised Revenues	36,802	38,278
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	889,129	918,539
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	213,100	331,030
Non Wage	630,777	542,257
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	889,129	918,539

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

Service Area 10 Legislation and Oversight

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 000078 Land Management					
211107 Boards, Committees and Council Allowances	0	3,800	0	0	3,800
227001 Travel inland	0	2,200	0	0	2,200
Total Cost of Land Management	0	6,000	0	0	6,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	6,000	0	0	6,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	500	0	0	500

VOTE: 844 Kakumiro District

Total Cost of HIV/AIDS Mainstreaming	0	500	0	0	500
Total Cost of Human Capital Development	0	500	0	0	500
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211107 Boards, Committees and Council Allowances	0	3,000	0	0	3,000
221001 Advertising and Public Relations	0	2,500	0	0	2,500
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	1,200	0	0	1,200
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	3,500	0	0	3,500
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Procurement and Disposal Services	0	17,200	0	0	17,200
Key Service Area 000049 Recruitment services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	1,332	0	1,332
Total for LCIII:	County:				1,332
LCII:	Allowance to support staff	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,332
211107 Boards, Committees and Council Allowances	0	1,406	6,732	0	8,137
Total for LCIII: Kakumiro Town Council	County: Bugangaizi West				6,732
LCII: Masonde Ward	Allowance during DSC Activities	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			6,732
221004 Recruitment Expenses	0	18,000	0	0	18,000
221008 Information and Communication Technology Supplies.	0	0	2,000	0	2,000
Total for LCIII:	County:				2,000
LCII:	ICT - Assorted Hardware and Software Maintenance and Support	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,000
221009 Welfare and Entertainment	0	0	1,200	0	1,200
Total for LCIII:	County:				1,200
LCII:	Welfare - Entertainment Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,200
221011 Printing, Stationery, Photocopying and Binding	0	0	2,000	0	2,000
Total for LCIII: Kakumiro Town Council	County: Bugangaizi West				2,000

VOTE: 844 Kakumiro District

LCII: Masonde Ward	District HQ	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		2,000	
221012 Small Office Equipment		0	0	200	0	200
Total for LCIII:		County:			200	
LCII:		Office Equipment and Supplies - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		200	
222001 Information and Communication Technology Services.		0	0	1,000	0	1,000
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West			1,000	
LCII: Masonde Ward		Telecommunication Services - Airtime and Mobile Phone Services	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		1,000	
227001 Travel inland		0	0	3,588	0	3,588
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West			3,588	
LCII: Masonde Ward		Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		3,588	
227004 Fuel, Lubricants and Oils		0	0	7,200	0	7,200
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West			7,200	
LCII: Masonde Ward		Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		7,200	
Total Cost of Recruitment services		0	19,406	25,252	0	44,658
Total Cost of Public Sector Transformation		0	36,606	25,252	0	61,858
Programme 16 Governance and Security						
Key Service Area 000010 Leadership and Management						
211105 Ex-Gratia for Political leaders.		0	375,360	0	0	375,360
211107 Boards, Committees and Council Allowances		0	57,059	0	0	57,059
Total Cost of Leadership and Management		0	432,419	0	0	432,419
Key Service Area 000014 Administrative and Support Services						
211101 General Staff Salaries		331,030	0	0	0	331,030
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,332	0	0	1,332
221009 Welfare and Entertainment		0	1,400	0	0	1,400
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
222001 Information and Communication Technology Services.		0	1,000	0	0	1,000

VOTE: 844 Kakumiro District

227001 Travel inland	0	17,000	0	0	17,000
227004 Fuel, Lubricants and Oils	0	26,000	0	0	26,000
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
Total Cost of Administrative and Support Services	331,030	52,732	0	0	383,762
Key Service Area 000023 Inspection and Monitoring					
222001 Information and Communication Technology Services.	0	5,000	0	0	5,000
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
Total Cost of Inspection and Monitoring	0	9,000	0	0	9,000
Key Service Area 190004 Regulation and Advisory Services					
211107 Boards, Committees and Council Allowances	0	5,000	5,000	0	10,000
Total for LCIII:	County:				5,000
LCII:	Allowance to LGPAC Members	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			5,000
221009 Welfare and Entertainment	0	0	1,100	0	1,100
Total for LCIII:	County:				1,100
LCII:	Welfare - Entertainment Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,100
221011 Printing, Stationery, Photocopying and Binding	0	0	1,500	0	1,500
Total for LCIII:	County:				1,500
LCII:	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,500
222001 Information and Communication Technology Services.	0	0	600	0	600
Total for LCIII:	County:				600
LCII:	Telecommunication Services - Airtime and Mobile Phone Services	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			600
227001 Travel inland	0	0	7,000	0	7,000
Total for LCIII:	County:				7,000
LCII:	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			7,000
227004 Fuel, Lubricants and Oils	0	0	4,800	0	4,800
Total for LCIII:	County:				4,800

VOTE: 844 Kakumiro District

LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			4,800
Total Cost of Regulation and Advisory Services	0	5,000	20,000	0	25,000
Total Cost of Governance and Security	331,030	499,151	20,000	0	850,181
Total Cost of Legislation and Oversight	331,030	542,257	45,252	0	918,539
Total Cost of Statutory bodies	331,030	542,257	45,252	0	918,539

VOTE: 844 Kakumiro District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,162,769	2,215,837
Programme Conditional Grant - Wage Recurrent	1,537,800	1,537,800
Programme Conditional Grant - Non Wage Recurrent	622,826	624,037
District Unconditional Grant Non-Wage	1,143	0
Locally Raised Revenues	1,000	0
District Unconditional Grant Wage	0	54,000
Development Revenues	865,362	1,274,953
Programme Conditional Grant - Development	465,027	444,618
District Discretionary Equalisation Development Grant	20,000	0
Locally Raised Revenues	150,000	600,000
Other Transfers from Central Government	230,335	230,335
Total Revenues Shares	3,028,131	3,490,790
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,537,800	1,591,800
Non Wage	624,969	624,037
Development Expenditure		
Domestic Development	865,362	1,274,953
External Financing	0	0
Total Expenditure	3,028,131	3,490,790

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	22,000	0	22,000
Total for LCIII: Kakumiro Town Council	County: Bugangaizi West				22,000

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LCII: Masonde Ward	Allowances	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project	22,000
221001 Advertising and Public Relations	0	0	3,000
Total for LCIII: Kakumiro Town Council	County: Bugangaizi West		3,000
LCII: Masonde Ward	Media - Adverts	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project	3,000
221002 Workshops, Meetings and Seminars	0	0	6,474
Total for LCIII: Kakumiro Town Council	County: Bugangaizi West		6,474
LCII: Masonde Ward	Workshops, Meetings, Seminars - Training (Agriculture)	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project	6,474
221008 Information and Communication Technology Supplies.	0	0	2,000
Total for LCIII: Kakumiro Town Council	County: Bugangaizi West		2,000
LCII: Central Ward	HQ	ICT - Toner	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project
221009 Welfare and Entertainment	0	0	17,000
Total for LCIII: Kakumiro Town Council	County: Bugangaizi West		17,000
LCII: Central Ward	Welfare - Assorted Welfare Items	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project	17,000
221011 Printing, Stationery, Photocopying and Binding	0	0	7,275
Total for LCIII: Kakumiro Town Council	County: Bugangaizi West		7,275
LCII: Central Ward	hq	Binding - Records	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project
222001 Information and Communication Technology Services.	0	0	12,000
Total for LCIII: Kakumiro Town Council	County: Bugangaizi West		12,000
LCII: Central Ward	hq	Telecommunication Services - Airtime and Mobile Phone Services	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project
225204 Monitoring and Supervision of capital work	0	0	14,000
Total for LCIII: Kakumiro Town Council	County: Bugangaizi West		14,000
LCII: Kabworo Ward	Monitoring projects	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project	14,000
227001 Travel inland	0	0	99,043
Total for LCIII:	County:		99,043

VOTE: 844 Kakumiro District

LCII:	HQ	Travel Inland - Agricultural Trips	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project	99,043
227004 Fuel, Lubricants and Oils		0	0	37,542
Total for LCIII: Kakumiro Town Council			County: Bugangaizi West	37,542
LCII: Central Ward		Fuel, Oils and Lubricants - Entitled officers	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project	37,542
228002 Maintenance-Transport Equipment		0	0	10,001
Total for LCIII: Kakumiro Town Council			County: Bugangaizi West	10,001
LCII: Masonde Ward		Vehicle Maintenance - Imprest	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project	10,001
Total Cost of Climate Change Mitigation		0	0	230,335
Key Service Area 010016 Farmer mobilisation and sensitisation				
211101 General Staff Salaries		1,591,800	0	0
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	2,164	0
221002 Workshops, Meetings and Seminars		0	20,000	0
221009 Welfare and Entertainment		0	12,000	0
221011 Printing, Stationery, Photocopying and Binding		0	20,000	0
221012 Small Office Equipment		0	2,000	0
222001 Information and Communication Technology Services.		0	12,000	0
225204 Monitoring and Supervision of capital work		0	0	45,914
Total for LCIII: Missing Subcounty			County: Missing County	45,914
LCII: Missing Parish	PDM Activities Monitored District Wide	PDM Activities Monitored District Wide	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	45,914
227001 Travel inland		0	162,965	0
227004 Fuel, Lubricants and Oils		0	57,000	0
228002 Maintenance-Transport Equipment		0	40,000	0
312216 Cycles - Acquisition		0	0	17,000
Total for LCIII: Kakumiro Town Council			County: Bugangaizi West	17,000
LCII: Masonde Ward	HQ	Motorcycles_Acq uire	Source: Programme Conditional Grant - Development 101-o/w Production - Development	17,000
312221 Light ICT hardware - Acquisition		0	0	10,679
Total for LCIII: Kakumiro Town Council			County: Bugangaizi West	10,679

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LCII: Masonde Ward	HQ	Personal computers - Laptop_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development	10,679
312411 Cultivated Animals - Acquisition		0	0	67,097
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West		67,097
LCII: Central Ward	Beehives Purchase	Livestock_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	5,000
LCII: Central Ward	Purchase of croilers	Poultry_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	21,766
LCII: Central Ward	Purchase of fish seed and fish feeds	Fish Fry_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development	13,323
LCII: Central Ward	Purchase of Napier grass seeds	Seeds_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development	20,000
LCII: Central Ward	supply of beehives	Cuttings_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	2,008
LCII: Masonde Ward	Purchase of Fish Net	Fish Fry_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	5,000
312412 Cultivated Plants - Acquisition		0	0	75,000
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West		75,000
LCII: Central Ward	prurchase of Automatic Syringes and cool boxes	Cultivated Plants - Cultivated Assets (Tissue Culture)	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	10,000
LCII: Central Ward	Purchase of cassava cuttings	Cultivated Plants - Cultivated Assets (Cuttings)	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	20,000
LCII: Central Ward	Purchase of cocoa cuttings	Cultivated Plants - Cultivated Assets (Cuttings)	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	20,000
LCII: Central Ward	Supply of Coffee cuttings	Cultivated Plants - Cultivated Assets (Cuttings)	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	25,000
Total Cost of Farmer mobilisation and sensitisation		1,591,800	328,128	215,690
Key Service Area 010074 Vector and disease control				
221008 Information and Communication Technology Supplies.		0	2,000	0
221012 Small Office Equipment		0	2,000	0
225204 Monitoring and Supervision of capital work		0	7,280	0
227001 Travel inland		0	6,069	0
227004 Fuel, Lubricants and Oils		0	5,000	0
228002 Maintenance-Transport Equipment		0	30,000	0
Total Cost of Vector and disease control		0	52,349	0

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Total Cost of Agro-Industrialization	1,591,800	380,477	446,025	0	2,418,302
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming	0	500	0	0	500
Total Cost of Human Capital Development	0	500	0	0	500
Total Cost of Agricultural Extension	1,591,800	380,977	446,025	0	2,418,802
Service Area 20 Agricultural Production					
Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010036 Water for production management systems					
221002 Workshops, Meetings and Seminars	0	0	13,423	0	13,423
Total for LCIII: Kakumiro Town Council	County: Bugangaizi West				13,423
LCII: Masonde Ward	Awareness creation Leaders	Workshops, Meetings, Seminars - Training (Agriculture)	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development		5,923
LCII: Masonde Ward	Awareness creation to farmers	Workshops, Meetings, Seminars - Training (Agriculture)	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development		5,000
LCII: Masonde Ward	Farmer field training and extension services	Workshops, Meetings, Seminars - Training (Bench Marking)	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development		2,500
221009 Welfare and Entertainment	0	0	5,500	0	5,500
Total for LCIII: Kakumiro Town Council	County: Bugangaizi West				5,500
LCII: Masonde Ward	Extension Support (TPC meetings)	Welfare - Assorted Welfare Items	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development		2,000
LCII: Masonde Ward	Farmer Field training(Refreshments and meals)	Welfare - Assorted Welfare Items	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development		3,500
221011 Printing, Stationery, Photocopying and Binding	0	0	1,500	0	1,500
Total for LCIII: Kakumiro Town Council	County: Bugangaizi West				1,500
LCII: Masonde Ward	Farmer field school training and extension	Office Supplies - Assorted Materials and Consumables	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development		1,500
222001 Information and Communication Technology Services.	0	0	3,000	0	3,000

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Total for LCIII: Kakumiro Town Council		County: Bugangaizi West				3,000
LCII: Masonde Ward	Farmer field training (data and airtime)	Telecommunication Services - Airtime and Mobile Phone Services	Source: Programme Conditional Grant - Development			2,200
LCII: Masonde Ward	Procurement , Monitoring and supervision	Telecommunication Services - Airtime and Mobile Phone Services	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			800
225202 Environment Impact Assessment for Capital Works		0	0	3,500	0	3,500
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West				3,500
LCII: Masonde Ward	Awareness rising (Environmental and Socio)	Environmental Impact Assessment - Impact Assessment	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			3,500
227001 Travel inland		0	0	13,724	0	13,724
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West				13,724
LCII: Masonde Ward	Enhance Farmer Uptake of Micro-irrigation scale	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			3,000
LCII: Masonde Ward	Extension support services ,and monitoring	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			4,500
LCII: Masonde Ward	Farm visits	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			2,500
LCII: Semwema Ward	Farmer field school training	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			3,724
227004 Fuel, Lubricants and Oils		0	0	13,085	0	13,085
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West				13,085
LCII: Masonde Ward	Awareness creation Leaders	Fuel, Oils and Lubricants - Fuel Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			1,585
LCII: Masonde Ward	Enhance Farmer Uptake of Micro-irrigation scale	Fuel, Oils and Lubricants - Diesel	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			2,000
LCII: Masonde Ward	Extension support services and monitoring	Fuel, Oils and Lubricants - Diesel	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			4,500
LCII: Masonde Ward	Farmer field school training	Fuel, Oils and Lubricants - Fuel Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			5,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	0	3,500	0	3,500
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West				3,500
LCII: Masonde Ward	Enhance Farmer uptake (repair of demo sites)	Machinery and Equipment - Ascoris	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			3,500

VOTE: 844 Kakumiro District

312139 Other Structures - Acquisition	0	0	771,697	0	771,697
Total for LCIII: Kakumiro Town Council	County: Bugangaizi West				771,697
LCII: Masonde Ward	New irrigation systems	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development		171,697
LCII: Masonde Ward	Settle retentions and payments of irrigation	Water Reticulation Systems_Acquire	Source: Locally Raised Revenues		600,000
Total Cost of Water for production management systems	0	0	828,928	0	828,928
Key Service Area 010074 Vector and disease control					
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Vector and disease control	0	12,000	0	0	12,000
Total Cost of Agro-Industrialization	0	12,000	828,928	0	840,928
Total Cost of Agricultural Production	0	12,000	828,928	0	840,928
Service Area 30 Agricultural Value Chain Services					

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	155,400	0	0	155,400
221009 Welfare and Entertainment	0	25,200	0	0	25,200
221011 Printing, Stationery, Photocopying and Binding	0	21,000	0	0	21,000
225204 Monitoring and Supervision of capital work	0	29,459	0	0	29,459
Total Cost of Parish Development Model Operations	0	231,059	0	0	231,059
Total Cost of Agro-Industrialization	0	231,059	0	0	231,059
Total Cost of Agricultural Value Chain Services	0	231,059	0	0	231,059
Total Cost of Production and Marketing	1,591,800	624,037	1,274,953	0	3,490,790

VOTE: 844 Kakumiro District

Health

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	8,342,123	8,662,181
Programme Conditional Grant - Wage Recurrent	6,711,870	6,945,590
Programme Conditional Grant - Non Wage Recurrent	1,236,689	1,413,414
District Unconditional Grant Non-Wage	2,123	57
District Unconditional Grant Wage	390,440	302,365
Locally Raised Revenues	1,000	755
Development Revenues	3,478,145	939,696
Programme Conditional Grant - Development	3,018,145	479,696
External Financing	460,000	460,000
Total Revenues Shares	11,820,267	9,601,876
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	7,102,310	7,247,955
Non Wage	1,239,812	1,414,225
Development Expenditure		
Domestic Development	3,018,145	479,696
External Financing	460,000	460,000
Total Expenditure	11,820,267	9,601,876

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					
225202 Environment Impact Assessment for Capital Works	0	0	2,500	0	2,500
Total for LCIII: Missing Subcounty	County: Missing County				2,500
LCII: Missing Parish	Capital projects	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		2,500
225203 Appraisal and Feasibility Studies for Capital Works	0	0	2,500	0	2,500

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Total for LCIII: Missing Subcounty		County: Missing County		2,500
LCII: Missing Parish	Capital Projects	Feasibility Studies or Screening of Projects - Feasibility Study	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	2,500
225204	Monitoring and Supervision of capital work	0	0	13,196
Total for LCIII: Missing Subcounty		County: Missing County		13,196
LCII: Missing Parish	capital projects	Monitoring and supervision of capital projects	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	7,308
LCII: Missing Parish	Monitoring of Capital Projects	Monitoring and supervision	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	5,887
263308	Sector Conditional Grant (Non-Wage)	0	1,330,633	0
Total for LCIII: Katikara Subcounty		County: Bugangaizi East		45,817
LCII: Kiryandongo	Masaka Health Centre III	Masaka Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
LCII: Kiryandongo	Masaka Health Centre III	Masaka Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	20,590
Total for LCIII: Mpasaana Subcounty		County: Bugangaizi East		9,011
LCII: Mpasaana	MPASAANA HC II	MPASAANA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	9,011
Total for LCIII: Kisiita Town Council		County: Bugangaizi East		52,500
LCII: Kisiita Central Ward	Kisiita Health Center III	Kisiita Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	27,274
LCII: Kisiita Central Ward	Kisiita Health Center III	Kisiita Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
Total for LCIII: Mpasaana Town Council		County: Bugangaizi East		44,052
LCII: Central Ward	MPASAANA HC III	MPASAANA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
LCII: Central Ward	MPASAANA HC III	MPASAANA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	18,826
Total for LCIII: Kyabasaija		County: Bugangaizi East		9,011
LCII: Lubaya	NCWANGA HC II	NCWANGA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	9,011
Total for LCIII: Mwitanzige		County: Bugangaizi East		42,882
LCII: Kyabusinge	Mwitanzige HC III	Mwitanzige HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	17,655
LCII: Kyabusinge	Mwitanzige HC III	Mwitanzige HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226

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Total for LCIII: Kisengwe		County: Bugangaizi East		38,742
LCII: Kyemengo	KISEGWE HC III	KISEGWE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
LCII: Kyemengo	KISEGWE HC III	KISEGWE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,516
Total for LCIII: Kasambya Subcounty		County: Bugangaizi West		49,889
LCII: Kihamba	Kasambya Health Centre III	Kasambya Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
LCII: Kikaada	Kasambya Health Centre III	Kasambya Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	24,663
Total for LCIII: Kikwaya Subcounty		County: Bugangaizi West		37,373
LCII: Kikwaya	Kikwaya HCIII	Kikwaya HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
LCII: Kikwaya	Kikwaya HCIII	Kikwaya HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,146
Total for LCIII: Kakindo Subcounty		County: Bugangaizi West		341,358
LCII: Kasenyi	BETANIA H C II	BETANIA H C II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	9,011
LCII: Kasenyi	Kakindo-Kasenyi Health Centre III	Kakindo-Kasenyi Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
LCII: Kasenyi	Kakindo-Kasenyi Health Centre III	Kakindo-Kasenyi Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	5,990
LCII: Katatemwa	Kakindo Heath Centre IV	Kakindo Heath Centre IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	87,484
LCII: Katatemwa	Kakindo Heath Centre IV	Kakindo Heath Centre IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	126,131
LCII: Katatemwa	ST MARYS HC IV KAKINDO	ST MARYS HC IV KAKINDO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	36,044
LCII: Katatemwa	ST MARYS HC IV KAKINDO	ST MARYS HC IV KAKINDO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	51,471
Total for LCIII: Birembo Subcounty		County: Bugangaizi West		41,847
LCII: Kisijja	BIREMBO Health Center III	BIREMBO Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	16,621
LCII: Kisijja	BIREMBO Health Center III	BIREMBO Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
Total for LCIII: Bwanswa Subcounty		County: Bugangaizi West		57,083

VOTE: 844 Kakumiro District

LCII: Gayaza	Kyabasaija Health Centre III	Kyabasaija Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
LCII: Gayaza	Kyabasaija Health Centre III	Kyabasaija Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	31,857
Total for LCIII: Kijangi Subcounty		County: Bugangaizi West		43,432
LCII: Kigando	KIGANDO HC III	KIGANDO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	18,206
LCII: Kigando	KIGANDO HC III	KIGANDO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
Total for LCIII: Igayaza Town Council		County: Bugangaizi West		47,506
LCII: Igayaza Ward	IGAYAZA HC III	IGAYAZA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
LCII: Igayaza Ward	IGAYAZA HC III	IGAYAZA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	22,280
Total for LCIII: Missing Subcounty		County: Missing County		470,131
LCII: Missing Parish	Kabuubwa Health Centre III	Kabuubwa Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
LCII: Missing Parish	Kabuubwa Health Centre III	Kabuubwa Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	18,892
LCII: Missing Parish	Kakumiro Health Centre IV	Kakumiro Health Centre IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	126,131
LCII: Missing Parish	Kakumiro Health Centre IV	Kakumiro Health Centre IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	94,943
LCII: Missing Parish	Kitaihuka Health Centre III	Kitaihuka Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
LCII: Missing Parish	Kitaihuka Health Centre III	Kitaihuka Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	14,837
LCII: Missing Parish	MUKOORA HCIII	MUKOORA HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	6,172
LCII: Missing Parish	MUKOORA HCIII	MUKOORA HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
LCII: Missing Parish	Nalweyo Health Centre III	Nalweyo Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
LCII: Missing Parish	Nalweyo Health Centre III	Nalweyo Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	27,110
LCII: Missing Parish	Nkooko Health Centre III	Nkooko Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226

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LCII: Missing Parish	Nkooko Health Centre III	Nkooko Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			29,314
LCII: Missing Parish	St. Joseph Bukuumi HC III	St. Joseph Bukuumi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			8,579
LCII: Missing Parish	St. Joseph Bukuumi HC III	St. Joseph Bukuumi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			18,022
312111 Residential Buildings - Acquisition		0	0	161,500	0	161,500
Total for LCIII: Kisiita Town Council		County: Bugangaizi East				161,500
LCII: Kisiita Central Ward	Staff House at Kisiita HC III	General residential construction contractor service - Othr Princ residences_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			161,500
312121 Non-Residential Buildings - Acquisition		0	0	270,000	0	270,000
Total for LCIII: Nyarweyo Town Council		County: Bugangaizi West				70,000
LCII: Masaka Ward	Renovation of Nalweyo HC III Maternity	Maintenance_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			70,000
Total for LCIII: Missing Subcounty		County: Missing County				200,000
LCII: Missing Parish	Phase 2 construction of DHO's Office	Maintenance_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			200,000
Total Cost of Primary Health care services		0	1,330,633	449,696	0	1,780,329
Total Cost of Human Capital Development		0	1,330,633	449,696	0	1,780,329
Total Cost of Primary HealthCare		0	1,330,633	449,696	0	1,780,329
Service Area 30 Health Management and Supervision						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	2,973	0	0	2,973
Total Cost of Environment, Social Health and Safety	0	2,973	0	0	2,973
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	2,973	0	0	2,973
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	0	0	58,000	58,000
Total for LCIII: Missing Subcounty	County: Missing County				58,000

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LCII: Missing Parish	HIV/ AIDs activities	Travel Inland - Allowances	Source: External Financing 254-Baylor International (Uganda)		58,000
Total Cost of HIV/AIDS Mainstreaming		0	0	0	58,000
Key Service Area 000039 Policies, Regulations and Standards					
211101 General Staff Salaries		7,247,955	0	0	7,247,955
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	4,000	0	4,000
212103 Incapacity benefits (Employees)		0	216	0	216
221001 Advertising and Public Relations		0	500	0	500
221002 Workshops, Meetings and Seminars		0	2,000	0	2,000
221003 Staff Training		0	500	0	500
221007 Books, Periodicals & Newspapers		0	360	0	360
221008 Information and Communication Technology Supplies.		0	2,000	0	2,000
221009 Welfare and Entertainment		0	3,000	0	3,000
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	2,000
221012 Small Office Equipment		0	1,000	0	1,000
222001 Information and Communication Technology Services.		0	3,000	0	3,000
223005 Electricity		0	3,000	0	3,000
227001 Travel inland		0	33,044	0	435,044
Total for LCIII: Missing Subcounty			County: Missing County		402,000
LCII: Missing Parish	EPI Activities	Travel Inland - Expenses	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)		402,000
227004 Fuel, Lubricants and Oils		0	16,000	0	16,000
228002 Maintenance-Transport Equipment		0	10,000	0	10,000
312235 Furniture and Fittings - Acquisition		0	0	30,000	30,000
Total for LCIII: Missing Subcounty			County: Missing County		30,000
LCII: Missing Parish	Assorte Furniture for DHO's Office	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		30,000
Total Cost of Policies, Regulations and Standards		7,247,955	80,620	30,000	7,760,575
Total Cost of Human Capital Development		7,247,955	80,620	30,000	7,818,575
Total Cost of Health Management and Supervision		7,247,955	83,592	30,000	7,821,548
Total Cost of Health		7,247,955	1,414,225	479,696	9,601,876

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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	15,118,904	17,915,102
Programme Conditional Grant - Wage Recurrent	12,210,561	14,852,664
Programme Conditional Grant - Non Wage Recurrent	2,809,859	2,889,080
District Unconditional Grant Non-Wage	6,381	5,787
District Unconditional Grant Wage	85,582	162,648
Locally Raised Revenues	6,521	4,924
Development Revenues	1,522,300	1,131,621
Transitional Conditional Grant - Development	750,000	250,000
Programme Conditional Grant - Development	740,700	846,221
Other Transfers from Central Government	31,600	35,400
Total Revenues Shares	16,641,203	19,046,723
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	12,296,143	15,015,312
Non Wage	2,822,761	2,899,790
Development Expenditure		
Domestic Development	1,522,300	1,131,621
External Financing	0	0
Total Expenditure	16,641,203	19,046,723

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

Service Area 10 Pre-Primary and Primary 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 000063 Quality Assurance Systems					
211101 General Staff Salaries	7,705,269	0	0	0	7,705,269
Total Cost of Quality Assurance Systems	7,705,269	0	0	0	7,705,269
Key Service Area 320162 Capitation (Primary)					
263308 Sector Conditional Grant (Non-Wage)	0	1,265,769	0	0	1,265,769
Total for LCIII: Katikara Subcounty	County: Bugangaizi East				99,242

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LCII: Katikara	BUSANGA P.S.	BUSANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,240
LCII: Katikara	KIHUMURO C.O.U P.S	KIHUMURO C.O.U P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,199
LCII: Kiryandongo	NYAMIGISHA P.S.	NYAMIGISHA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,833
LCII: Kiryandongo	ST. CHARLES LWANGA P.S	ST. CHARLES LWANGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	2,976
LCII: Kiryandongo	ST. CHARLES LWANGA P.S	ST. CHARLES LWANGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,939
LCII: Kitabona	MULINGA P.S.	MULINGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,233
LCII: Kyangota	DAMASIKO P.S	DAMASIKO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,823
Total for LCIII: Mpasaana Subcounty		County: Bugangaizi East		12,490
LCII: Binikira	BINIKIRA P.S	BINIKIRA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,490
Total for LCIII: Kasambya Subcounty		County: Bugangaizi West		131,149
LCII: Kakayo	KIGANDO P.S.	KIGANDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,197
LCII: Kakayo	KYAKALEGURA P.S.	KYAKALEGURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,761
LCII: Kihamba	KASAMBYA P.S.	KASAMBYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,588
LCII: Kikaada	KIKAADA P.S.	KIKAADA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,425
LCII: Kiryangobe	KASOZI P/S	KASOZI P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,736
LCII: Kiryangobe	KIGOMBA P.S.	KIGOMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,218
LCII: Kiryangobe	KYAMUJUNDO P.S.	KYAMUJUNDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,112
LCII: Kiryangobe	NKWIRWA P.S	NKWIRWA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,781
LCII: Kiweeza	BUGONDA P. S.	BUGONDA P. S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,532

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LCII: Semuto	SEMUTO P.S	SEMUTO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,802
Total for LCIII: Kikwaya Subcounty		County: Bugangaizi West		38,583
LCII: Kamuli	KAMULI PARENTS P.S	KAMULI PARENTS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,315
LCII: Kamuli	KAMULI PARENTS P.S	KAMULI PARENTS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,512
LCII: Kikwaya	KIKWAYA P.S.	KIKWAYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,757
Total for LCIII: Kakindo Subcounty		County: Bugangaizi West		52,385
LCII: Kihuuna	KIHUUNA PARENTS P.S	KIHUUNA PARENTS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,861
LCII: Kihuuna	KIRIISA P.S.	KIRIISA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,092
LCII: Kikoora	ST. MARY MUHUMUZA P.S	ST. MARY MUHUMUZA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,433
Total for LCIII: Kitaihuka Subcounty		County: Bugangaizi West		57,258
LCII: Kasozi	KAMUGABA P. S	KAMUGABA P. S	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,315
LCII: Kasozi	KAMUGABA P. S	KAMUGABA P. S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,056
LCII: Kinunda	KINUNDA P.S.	KINUNDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,239
LCII: Kitaihuka	KITAHUKA P.S.	KITAHUKA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,648
Total for LCIII: Birembo Subcounty		County: Bugangaizi West		97,361
LCII: Igayaza	BURAMAGI P.S.	BURAMAGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,499
LCII: Igayaza	MARANATHA P.S.	MARANATHA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,559
LCII: Igayaza	ST. JOSEPH IGAYAZA P.S	ST. JOSEPH IGAYAZA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,538
LCII: Igayaza	ST. JOSEPH IGAYAZA P.S	ST. JOSEPH IGAYAZA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,033
LCII: Kisiija	KISIIJA P.S.	KISIIJA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,122

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LCII: Kyakarongo	BIREMBO P.S.	BIREMBO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,413
LCII: Kyakarongo	KIRASA BIREMBO P.S.	KIRASA BIREMBO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,447
LCII: Nyansimbi	NYANSIMBI P.S.	NYANSIMBI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,751
Total for LCIII: Bwanswa Subcounty		County: Bugangaizi West		76,794
LCII: Bukuumi	BUKUUMI BOYS P.S.	BUKUUMI BOYS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,755
LCII: Bukuumi	BUKUUMI GIRLS P.S.	BUKUUMI GIRLS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,629
LCII: Kihumuro	KIHUMURO P.S.	KIHUMURO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,042
LCII: Kihumuro	ST. NOAH KASOJJO P.S	ST. NOAH KASOJJO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,862
LCII: Kihurumba	KIHURUMBA P.S.	KIHURUMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,882
LCII: Nkondo	NKONDO P.S.	NKONDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,750
LCII: Nkondo	ST. JUDE KIKYAMUZI P.S	ST. JUDE KIKYAMUZI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,875
Total for LCIII: Kijangi Subcounty		County: Bugangaizi West		36,263
LCII: Kijangi	KIJANGI P.S.	KIJANGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,017
LCII: Kijangi	KIJANGI P.S.	KIJANGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,555
LCII: Rwembuba	RWEMBUBA P.S.	RWEMBUBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,691
Total for LCIII: Missing Subcounty		County: Missing County		664,244
LCII: Missing Parish	BUJOJO P.S.	BUJOJO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,055
LCII: Missing Parish	BURUUKO P.S.	BURUUKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,239
LCII: Missing Parish	BUSINGE P.S.	BUSINGE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,800
LCII: Missing Parish	IRINDIMURA P.S.	IRINDIMURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,736

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LCII: Missing Parish	ISUNGA P.S.	ISUNGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,338
LCII: Missing Parish	KABUBWA P.S.	KABUBWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,785
LCII: Missing Parish	KAIGURUMBA P.S	KAIGURUMBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,591
LCII: Missing Parish	KAKINDO COU P.S	KAKINDO COU	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,480
LCII: Missing Parish	Kakindo P/S	Kakindo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,926
LCII: Missing Parish	KAKUMIRO BOYS P.S.	KAKUMIRO BOYS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,897
LCII: Missing Parish	KAKUMIRO BOYS P.S.	KAKUMIRO BOYS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,910
LCII: Missing Parish	KAKUMIRO PUBLIC P.S.	KAKUMIRO PUBLIC P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,334
LCII: Missing Parish	KALANGALA P.S	KALANGALA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,176
LCII: Missing Parish	KAMUSENENE P.S	KAMUSENENE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,065
LCII: Missing Parish	KANYAWAWA P.S.	KANYAWAWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,667
LCII: Missing Parish	KIBIJO P.S.	KIBIJO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,816
LCII: Missing Parish	KIJWENGE P.S.	KIJWENGE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,108
LCII: Missing Parish	KIRYAMASASA P.S.	KIRYAMASASA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,087
LCII: Missing Parish	KIRYAMASASA P.S.	KIRYAMASASA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	3,794
LCII: Missing Parish	KISAIGI P.S.	KISAIGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,908
LCII: Missing Parish	KISENGWE P.S	KISENGWE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,282
LCII: Missing Parish	KISIITA P.S.	KISIITA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,376

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LCII: Missing Parish	KITABONA P.S	KITABONA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,148
LCII: Missing Parish	KITANDA P.S.	KITANDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,085
LCII: Missing Parish	KITEGURA P.S.	KITEGURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,731
LCII: Missing Parish	KITUTUMA P.S	KITUTUMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,719
LCII: Missing Parish	KYABASAIJJA P/S	KYABASAIJJA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,585
LCII: Missing Parish	Kyakajumbi Parents Primary School	Kyakajumbi Parents Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,170
LCII: Missing Parish	KYAKAPERERE ACADEMY P.S	KYAKAPERERE ACADEMY P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,107
LCII: Missing Parish	KYAKIJUUTO P.S	KYAKIJUUTO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,730
LCII: Missing Parish	KYAKUTEREKERA SCH.	KYAKUTEREKERA SCH.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,298
LCII: Missing Parish	KYEBANDO P.S.	KYEBANDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,427
LCII: Missing Parish	MITEMBO P.S.	MITEMBO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,655
LCII: Missing Parish	MPASAANA P.S.	MPASAANA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,147
LCII: Missing Parish	MPONGO P.S.	MPONGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,752
LCII: Missing Parish	MUKOORA P.S.	MUKOORA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,650
LCII: Missing Parish	MUNSA P.S.	MUNSA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,715
LCII: Missing Parish	NALWEYO P.S.	NALWEYO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,074
LCII: Missing Parish	NCHWANGA P.S.	NCHWANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,616
LCII: Missing Parish	NKOOKO P.S.	NKOOKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,421

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LCII: Missing Parish	NYABIRUNGI P.S.	NYABIRUNGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,816		
LCII: Missing Parish	NYAKAFUNJO P.S.	NYAKAFUNJO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,936		
LCII: Missing Parish	NYAMIRAMA P.S.	NYAMIRAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,949		
LCII: Missing Parish	RWENSERA P.S.	RWENSERA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,151		
Total Cost of Capitation (Primary)		0	1,265,769	0	0	1,265,769
Total Cost of Human Capital Development		7,705,269	1,265,769	0	0	8,971,038
Total Cost of Pre-Primary and Primary Education		7,705,269	1,265,769	0	0	8,971,038
Service Area 20 Secondary Education						

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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	917,852	0	0	917,852
Total for LCIII: Mpasaana Subcounty		County: Bugangaizi East				113,520
LCII: Mpasaana	KISIITA SEED SS	KISIITA SEED SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			113,520
Total for LCIII: Mpasaana Town Council		County: Bugangaizi East				64,000
LCII: Central Ward	Christ the King Seed S.S	Christ the King Seed S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			64,000
Total for LCIII: Kitaihuka Subcounty		County: Bugangaizi West				56,960
LCII: Kitaihuka	Kitaihuka SS	Kitaihuka SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			56,960
Total for LCIII: Nalweyo Subcounty		County: Bugangaizi West				156,760
LCII: Masaka	UGANDA MARTYRS CEN SS	UGANDA MARTYRS CEN SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			156,760
Total for LCIII: Birembo Subcounty		County: Bugangaizi West				99,776
LCII: Kyakarongo	ST. MATIA MULUMBA BIREMBO SEED SCHOOL	ST. MATIA MULUMBA BIREMBO SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			99,776
Total for LCIII: Missing Subcounty		County: Missing County				426,836
LCII: Missing Parish	NALWEYO SS	NALWEYO SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			200,580

VOTE: 844 Kakumiro District

LCII: Missing Parish	ST ALBERT SSS KAKINDO	ST ALBERT SSS KAKINDO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	76,360		
LCII: Missing Parish	ST JOSEPH SS KASAMBYA	ST JOSEPH SS KASAMBYA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	69,896		
LCII: Missing Parish	ST JOSEPH SS NKOOKO	ST JOSEPH SS NKOOKO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	48,800		
LCII: Missing Parish	St Paul Kakumiro Secondary School	St Paul Kakumiro Secondary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	31,200		
Total Cost of Capitation (Secondary)		0	917,852	0	0	917,852
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries		6,762,820	0	0	0	6,762,820
Total Cost of Secondary Education Services		6,762,820	0	0	0	6,762,820
Total Cost of Human Capital Development		6,762,820	917,852	0	0	7,680,672
Total Cost of Secondary Education		6,762,820	917,852	0	0	7,680,672
Service Area 30 Skills Development						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320160 Tertiary Education Services					
211101 General Staff Salaries	384,574	0	0	0	384,574
Total Cost of Tertiary Education Services		384,574	0	0	384,574
Key Service Area 320163 Capitation (Tertiary)					
263308 Sector Conditional Grant (Non-Wage)	0	148,179	0	0	148,179
Total for LCIII: Birembo Subcounty		County: Bugangaizi West			148,179
LCII: Kyakarongo	BIREMBO TECH.INST	BIREMBO TECH.INST	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	148,179	
Total Cost of Capitation (Tertiary)		0	148,179	0	148,179
Total Cost of Human Capital Development		384,574	148,179	0	532,754
Total Cost of Skills Development		384,574	148,179	0	532,754
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					

VOTE: 844 Kakumiro District

221001 Advertising and Public Relations	0	650	0	0	650
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	1,200	0	0	1,200
221012 Small Office Equipment	0	400	0	0	400
221017 Membership dues and Subscription fees.	0	1,050	0	0	1,050
222001 Information and Communication Technology Services.	0	300	0	0	300
227001 Travel inland	0	18,856	0	0	18,856
227004 Fuel, Lubricants and Oils	0	13,365	0	0	13,365
228002 Maintenance-Transport Equipment	0	2,448	0	0	2,448
273102 Incapacity, death benefits and funeral expenses	0	500	0	0	500
Total Cost of Inspection and Monitoring	0	42,269	0	0	42,269
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	162,648	0	0	0	162,648
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,664	0	0	2,664
221001 Advertising and Public Relations	0	300	0	0	300
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221008 Information and Communication Technology Supplies.	0	400	0	0	400
221009 Welfare and Entertainment	0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	200	0	0	200
222001 Information and Communication Technology Services.	0	362	0	0	362
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	4,718	0	0	4,718
228002 Maintenance-Transport Equipment	0	4,500	0	0	4,500
Total Cost of Quality Assurance Systems	162,648	28,944	0	0	191,592
Key Service Area 320003 Assets and Facilities Management					
225204 Monitoring and Supervision of capital work	0	25,478	43,308	0	68,786

VOTE: 844 Kakumiro District

Total for LCIII: Kakumiro Town Council		County: Bugangaizi West		4,000
LCII: Masonde Ward	Construction sites	HIV/Gender Mitigation	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	4,000
Total for LCIII: Missing Subcounty		County: Missing County		39,308
LCII: Missing Parish	All construction sites	Monitoring and Supervision of capital	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	33,308
LCII: Missing Parish	All construction sites	Environmental Social Health Safety and Safeguards	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	4,000
LCII: Missing Parish	Projects to be constructed	Development of BOQs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	2,000
227001 Travel inland		0	0	35,470
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West		35,400
LCII: Masonde Ward	PLE expenses	Travel Inland - Expenses	Source: Other Transfers from Central Government OGT008-Support to PLE (UNEB)	35,400
Total for LCIII: Missing Subcounty		County: Missing County		70
LCII: Missing Parish	Headquarters	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	70
228001 Maintenance-Buildings and Structures		0	418,298	0
312111 Residential Buildings - Acquisition		0	0	187,400
Total for LCIII: Katikara Subcounty		County: Bugangaizi East		152,000
LCII: Kitaboona	Mulinga P/S	General residential construction contractor service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	152,000
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West		35,400
LCII: Masonde Ward	Retention	General residential construction contractor service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	35,400
312121 Non-Residential Buildings - Acquisition		0	0	645,000
Total for LCIII: Nkooko Subcounty		County: Bugangaizi East		284,000
LCII: Kitutuma	Construction of a 2classroom block at Kamusenene	Non technical professional schools-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	142,000
LCII: Rutooma	Kalangala primary school	Non technical professional schools-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	142,000
Total for LCIII: Kasambya Subcounty		County: Bugangaizi West		37,000

VOTE: 844 Kakumiro District

LCII: Kakayo	Latrine construction at Kasambya SS	Non technical professional schools-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	37,000
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West		37,000
LCII: Masonde Ward	A 5stance aligned latrine at Munsa P/S	Non technical professional schools-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	37,000
Total for LCIII: Bwanswa Subcounty		County: Bugangaizi West		250,000
LCII: Bukuumi	St. Edwards Bukuumi SS	Non technical professional schools-Schools_Acquire	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	250,000
Total for LCIII: Nyarweyo Town Council		County: Bugangaizi West		37,000
LCII: Buruuko Ward	Construction of a 5stance latrine at Buruuko P/S	Non technical professional schools-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	37,000
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West		22,780
312235 Furniture and Fittings - Acquisition		0	0	22,780
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West		22,780
LCII: Masonde Ward	Needy schools	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	22,780
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West		37,663
LCII: Masonde Ward	District Headquarters	Retention on Construction of Latrine at Kyakapere, Nalweyo and kisiita P/Ss	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	4,020
LCII: Masonde Ward	Headquarter	Retention on Latrine construction at Uganda Martyrs SS, Kanyawawa, Bujojo and Kasozi	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	6,950
LCII: Masonde Ward	Headquarters	Retention on the construction of a 2classroom block at St. Jude Kikyamuzi P/S	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	7,260
LCII: Masonde Ward	Headquarters	Retention on the construction of a 2classroom block at businge P/S	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	6,643

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LCII: Masonde Ward	Kibijjo P/S	Retention on Contstruction of a 2classroom block, Renovation of a a classsroom block and construction of a latrine at Kibijo P/S	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	12,790
Total for LCIII: Bwanswa Subcounty		County: Bugangaizi West		160,000
LCII: Kihumuro	Kihumuro P/S	Rehabilitation of a classroom block at Kihumuro P/S	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	160,000
Total Cost of Assets and Facilities Management		0	443,777	1,131,621
		0	0	1,575,398
Key Service Area 320038 Sports Development and Oversight				
221002 Workshops, Meetings and Seminars	0	2,500	0	2,500
221009 Welfare and Entertainment	0	3,500	0	3,500
221011 Printing, Stationery, Photocopying and Binding	0	500	0	500
221017 Membership dues and Subscription fees.	0	3,000	0	3,000
222001 Information and Communication Technology Services.	0	400	0	400
227001 Travel inland	0	27,300	0	27,300
227004 Fuel, Lubricants and Oils	0	7,000	0	7,000
228002 Maintenance-Transport Equipment	0	800	0	800
228004 Maintenance-Other Fixed Assets	0	5,000	0	5,000
Total Cost of Sports Development and Oversight		0	50,000	0
Total Cost of Human Capital Development		162,648	564,990	1,131,621
Total Cost of Education&Sports Management and Inspection		162,648	564,990	1,131,621
Service Area 50 Special Needs 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 320161 Special Needs Education					
221002 Workshops, Meetings and Seminars	0	700	0	0	700
221009 Welfare and Entertainment	0	300	0	0	300
221017 Membership dues and Subscription fees.	0	100	0	0	100
227001 Travel inland	0	1,100	0	0	1,100
227004 Fuel, Lubricants and Oils	0	800	0	0	800

VOTE: 844 Kakumiro District

Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Human Capital Development	0	3,000	0	0	3,000
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Education	15,015,312	2,899,790	1,131,621	0	19,046,723

VOTE: 844 Kakumiro District

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
<i>Recurrent Revenues</i>	1,187,153	1,258,717
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Non-Wage	3,172	8,209
District Unconditional Grant Wage	180,286	247,718
Locally Raised Revenues	3,695	2,790
<i>Development Revenues</i>	717,240	417,240
Transitional Conditional Grant - Development	300,000	0
Other Transfers from Central Government	417,240	417,240
Total Revenues Shares	1,904,393	1,675,957
B: Breakdown of Department Expenditures		
<i>Recurrent Expenditure</i>		
Wage	180,286	247,718
Non Wage	1,006,867	1,010,999
<i>Development Expenditure</i>		
Domestic Development	717,240	417,240
External Financing	0	0
Total Expenditure	1,904,393	1,675,957

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

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260009 Road Maintenance					
227004 Fuel, Lubricants and Oils	0	9,000	0	0	9,000
228001 Maintenance-Buildings and Structures	0	900,000	87,500	0	987,500
Total for LCIII:	County:				87,500
LCII: HQ	Building and Facility Maintenance - Civil Works	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			87,500
228002 Maintenance-Transport Equipment	0	15,000	0	0	15,000

VOTE: 844 Kakumiro District

228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	76,000	0	0	76,000
263402 Transfer to Other Government Units		0	0	295,518	0	295,518
Total for LCIII: Katikara Subcounty			County: Bugangaizi East			7,380
LCII: Katikara	Katikara	Katikara SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			7,380
Total for LCIII: Nkooko Subcounty			County: Bugangaizi East			8,074
LCII: Kitegura	Nkooko SC	Nkooko SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			8,074
Total for LCIII: Mpasaana Subcounty			County: Bugangaizi East			4,984
LCII: Binikira	Mpasaana SC	Mpasaana SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			4,984
Total for LCIII: Kisiita Town Council			County: Bugangaizi East			99,479
LCII: Kisiita Central Ward	Kisiita T/c	Kisiita Town Council URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			99,479
Total for LCIII: Kasambya Subcounty			County: Bugangaizi West			7,176
LCII: Kihamba	Kasambya SC	Kasambya SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			7,176
Total for LCIII: Kikwaya Subcounty			County: Bugangaizi West			7,278
LCII: Kikwaya	Kikwaya SC	Kikwaya SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			7,278
Total for LCIII: Kakindo Subcounty			County: Bugangaizi West			11,896
LCII: Katatemwa	Kakindo SC	Kakindo SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			11,896
Total for LCIII: Kitaihuka Subcounty			County: Bugangaizi West			7,141
LCII: Kijegere	Kitaihuka SC URF	Kitaihuka SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			7,141
Total for LCIII: Kakumiro Town Council			County: Bugangaizi West			107,968
LCII: Central Ward	Kakumiro T.c	Kakumiro Town Council URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			107,968
Total for LCIII: Nalweyo Subcounty			County: Bugangaizi West			6,629
LCII: Kakiseke	Nalweyo SC	Nalweyo SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			6,629
Total for LCIII: Birembo Subcounty			County: Bugangaizi West			5,620
LCII: Kisijja	Birembo SC	Birembo SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			5,620
Total for LCIII: Bwanswa Subcounty			County: Bugangaizi West			4,043

VOTE: 844 Kakumiro District

LCII: Bukuumi	Bwanswa SC	Bwanswa SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	4,043		
Total for LCIII: Kasiita Subcounty		County: Bugangaizi West		11,152		
LCII: Buhonda	Kisiita SC	Kisiita SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	11,152		
Total for LCIII: Kijangi Subcounty		County: Bugangaizi West		6,700		
LCII: Kigando	Kijangi SC	Kijangi SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	6,700		
Total Cost of Road Maintenance		0	1,000,000	383,018	0	1,383,018
Total Cost of Integrated Transport Infrastructure and Services		0	1,000,000	383,018	0	1,383,018
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	200	0	0	200
Total Cost of HIV/AIDS Mainstreaming		0	200	0	0	200
Total Cost of Human Capital Development		0	200	0	0	200
Total Cost of Community Access Roads		0	1,000,200	383,018	0	1,383,218
Service Area 20 Engineering Services						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

		Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services						
Programme 05 Tourism Development						
Key Service Area 000017 Infrastructure Development and Management						
211101 General Staff Salaries		247,718	0	0	0	247,718
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,799	0	0	1,799
211107 Boards, Committees and Council Allowances		0	3,000	4,000	0	7,000
Total for LCIII:		County:				4,000
LCII:	HQ	Allowances Boards and commissions	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			4,000
221008 Information and Communication Technology Supplies.		0	0	500	0	500
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West				500
LCII: Masonde Ward		ICT - Toner	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			500
221009 Welfare and Entertainment		0	0	1,200	0	1,200
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West				1,200

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LCII: Masonde Ward	HQ	Welfare - Assorted Welfare Items	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	1,200		
221011 Printing, Stationery, Photocopying and Binding		0	0	500	0	500
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West				500
LCII: Masonde Ward		Office Supplies - Assorted Printing Materials and Consumables	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	500		
221017 Membership dues and Subscription fees.		0	0	1,300	0	1,300
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West				1,300
LCII: Masonde Ward	HQ	subscription fees	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	1,300		
222001 Information and Communication Technology Services.		0	0	1,000	0	1,000
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West				1,000
LCII: Masonde Ward	HQ	Telecommunication Services - Airtime and Mobile Phone Services	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	1,000		
223006 Water		0	0	100	0	100
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West				100
LCII: Masonde Ward		Water - Utility Bills	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	100		
224004 Beddings, Clothing, Footwear and related Services		0	0	400	0	400
Total for LCIII:		County:				400
LCII:		Cleaning and Sanitation - Cleaning Services (HMDC Mbale)	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	400		
227001 Travel inland		0	2,000	5,000	0	7,000
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West				5,000
LCII: Masonde Ward	HQ	Travel Inland - Allowances	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	5,000		
227004 Fuel, Lubricants and Oils		0	4,000	6,222	0	10,222
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West				6,222
LCII: Masonde Ward	HQ	Fuel, Oils and Lubricants - Diesel	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	6,222		
228002 Maintenance-Transport Equipment		0	0	6,000	0	6,000
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West				6,000
LCII: Masonde Ward	HQ	Vehicle Maintenance - Imprest	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	6,000		

VOTE: 844 Kakumiro District

228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	0	8,000	0	8,000
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West				8,000
LCII: Masonde Ward	HQ	Machinery and Equipment - Maintenance, Repair and Support Services	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			8,000
Total Cost of Infrastructure Development and Management		247,718	10,799	34,222	0	292,739
Total Cost of Tourism Development		247,718	10,799	34,222	0	292,739
Total Cost of Engineering Services		247,718	10,799	34,222	0	292,739
Total Cost of Roads and Engineering		247,718	1,010,999	417,240	0	1,675,957

VOTE: 844 Kakumiro District

Water

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	148,850	148,929
District Unconditional Grant Non-Wage	1,000	23
District Unconditional Grant Wage	51,797	51,797
Locally Raised Revenues	406	307
Programme Conditional Grant - Non Wage Recurrent	95,647	96,803
Development Revenues	496,009	535,774
Programme Conditional Grant - Development	481,194	520,959
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	644,859	684,703
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	51,797	51,797
Non Wage	97,053	97,132
Development Expenditure		
Domestic Development	496,009	535,774
External Financing	0	0
Total Expenditure	644,859	684,703

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	0	6,000	0	6,000
Total for LCIII:	County:				6,000
LCII: Masonde	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			6,000
Total Cost of Climate Change Mitigation	0	0	6,000	0	6,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	0	6,000	0	6,000

VOTE: 844 Kakumiro District

Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

227001 Travel inland		0	0	1,000	0	1,000
Total for LCIII:			County:			1,000
LCII:	Masonde	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			1,000
Total Cost of HIV/AIDS Mainstreaming		0	0	1,000	0	1,000

Key Service Area 000016 Environment, Social Health and Safety

225202 Environment Impact Assessment for Capital Works		0	0	10,159	0	10,159
Total for LCIII:			County:			10,159
LCII:	MASONDE	Environmental Impact Assessment - Field Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			10,159
Total Cost of Environment, Social Health and Safety		0	0	10,159	0	10,159

Key Service Area 140021 Ecosystems Restoration and Protection

211101 General Staff Salaries		51,797	0	0	0	51,797
227001 Travel inland		0	0	1,563	0	1,563
Total for LCIII: Missing Subcounty			County: Missing County			1,563
LCII: Missing Parish	Masonde	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			1,563
Total Cost of Ecosystems Restoration and Protection		51,797	0	1,563	0	53,360

Key Service Area 140022 Integrated Catchment based Infrastructure

221002 Workshops, Meetings and Seminars		0	24,000	0	0	24,000
221009 Welfare and Entertainment		0	1,830	0	0	1,830
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
221012 Small Office Equipment		0	1,000	0	0	1,000
222001 Information and Communication Technology Services.		0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work		0	0	14,000	0	14,000
Total for LCIII: Missing Subcounty			County: Missing County			14,000
LCII: Missing Parish	MASONDE	PRE AND POST SUPERVISION AND MONITORING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			14,000
227001 Travel inland		0	55,303	24,815	0	80,118
Total for LCIII: Kakumiro Town Council			County: Bugangaizi West			10,000
LCII: Masonde Ward	MASONDE	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			10,000

VOTE: 844 Kakumiro District

Total for LCIII: Bwanswa Subcounty		County: Bugangaizi West			14,815
LCII: Kihumuro	Kihumuro	Travel Inland - Expenses	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)		14,815
227004 Fuel, Lubricants and Oils		0	10,000	0	10,000
228002 Maintenance-Transport Equipment		0	3,000	0	3,000
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	426,000	426,000
Total for LCIII: Kisiita Town Council		County: Bugangaizi East			28,000
LCII: Kyabaliitwa Ward	KYABANENA	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		28,000
Total for LCIII: Nkooko Town Council		County: Bugangaizi East			56,000
LCII: Missing Parish	KANTU	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		28,000
LCII: Missing Parish	LUSAGAZI	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		28,000
Total for LCIII: Mwitanzige		County: Bugangaizi East			28,000
LCII: Kyakuterekera	KITEREDE	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		28,000
Total for LCIII: Kisengwe		County: Bugangaizi East			84,000
LCII: Kyebando	KAHANGI	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		28,000
LCII: Kyemengo	KAHUURA	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		28,000
LCII: Kyemengo	KISENGWE COMMUNITY SSS	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		28,000
Total for LCIII: Kasambya Subcounty		County: Bugangaizi West			58,000
LCII: Kihamba	St. Joseph's SSS	Construction of 4- stance VIP latrine at St Joseph's SSS Kasambya	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		30,000
LCII: Kikaada	KENDAGAANO B	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		28,000
Total for LCIII: Kakindo Subcounty		County: Bugangaizi West			116,000
LCII: Kasenyi	Karama	Drilling of a production well	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		60,000
LCII: Kihuuna	KIHUUNA B	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		28,000

VOTE: 844 Kakumiro District

LCII: Kisaigi	KIHAGUZI	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	28,000		
Total for LCIII: Kitaihuka Subcounty		County: Bugangaizi West		28,000		
LCII: Kasozi	NYAMIGAJU	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	28,000		
Total for LCIII: Bwanswa Subcounty		County: Bugangaizi West		28,000		
LCII: Kihurumba	Kihurumba	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	28,000		
313135 Water Plants, pipelines and sewerage networks - Improvement		0	0	52,238	0	52,238
Total for LCIII: Mpasaana Town Council		County: Bugangaizi East		7,000		
LCII: Central Ward	Kyajawe B	Rehabilitation of Borehole	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	7,000		
Total for LCIII: Nkooko Town Council		County: Bugangaizi East		7,000		
LCII: Kamusenene Ward	Kamusenene LC1	Rehabilitation of Borehole	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	7,000		
Total for LCIII: Kyabasaija		County: Bugangaizi East		7,000		
LCII: Kyandara	Kigoli LC1	Rehabilitation of Borehole	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	7,000		
Total for LCIII: Kakindo Subcounty		County: Bugangaizi West		7,000		
LCII: Kisaigi	Nguse-Kihaguzi	Rehabilitation of Borehole	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	7,000		
Total for LCIII: Kitaihuka Subcounty		County: Bugangaizi West		7,000		
LCII: Kinunda	Kinunda LC1	Rehabilitation of Borehole	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	7,000		
Total for LCIII: Kijangi Subcounty		County: Bugangaizi West		7,000		
LCII: Kijangi	Bigango LC1	Rehabilitation of Borehole	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	7,000		
Total for LCIII: Missing Subcounty		County: Missing County		10,238		
LCII: Missing Parish	MASONDE	RETENTION	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	10,238		
Total Cost of Integrated Catchment based Infrastructure		0	97,132	517,053	0	614,185
Total Cost of Human Capital Development		51,797	97,132	529,774	0	678,703
Total Cost of Rural Water Supply and Sanitation		51,797	97,132	535,774	0	684,703
Total Cost of Water		51,797	97,132	535,774	0	684,703

VOTE: 844 Kakumiro District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	391,554	385,434
District Unconditional Grant Non-Wage	7,260	1,045
District Unconditional Grant Wage	274,652	274,652
Locally Raised Revenues	5,465	2,616
Programme Conditional Grant - Non Wage Recurrent	104,177	107,121
Development Revenues	64,000	58,000
District Discretionary Equalisation Development Grant	26,000	0
Other Transfers from Central Government	38,000	58,000
Total Revenues Shares	455,554	443,434
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	274,652	274,652
Non Wage	116,902	110,782
Development Expenditure		
Domestic Development	64,000	58,000
External Financing	0	0
Total Expenditure	455,554	443,434

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 000078 Land Management					
227001 Travel inland	0	2,045	0	0	2,045
227004 Fuel, Lubricants and Oils	0	569	0	0	569
Total Cost of Land Management	0	2,615	0	0	2,615
Key Service Area 000089 Climate Change Mitigation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	1,100	0	1,100
Total for LCIII:	County:				1,100

VOTE: 844 Kakumiro District

LCII:	Allowances paid	Source: Other Transfers from Central Government OGT062-Agro Forestry Activities			1,100	
221011 Printing, Stationery, Photocopying and Binding	0	0	1,200	0	1,200	
Total for LCIII:	County:				1,200	
LCII:	Office Supplies - Assorted Office Items	Source: Other Transfers from Central Government OGT062-Agro Forestry Activities			1,200	
221012 Small Office Equipment	0	0	500	0	500	
Total for LCIII:	County:				500	
LCII:	Office Equipment and Supplies - Assorted Equipment	Source: Other Transfers from Central Government OGT062-Agro Forestry Activities			500	
227001 Travel inland	0	0	22,000	0	22,000	
Total for LCIII:	County:				22,000	
LCII:	Travel Inland - Perdiem	Source: Other Transfers from Central Government OGT062-Agro Forestry Activities			22,000	
227004 Fuel, Lubricants and Oils	0	0	10,000	0	10,000	
Total for LCIII:	County:				10,000	
LCII:	Fuel, Oils and Lubricants - Fuel Facilitation	Source: Other Transfers from Central Government OGT062-Agro Forestry Activities			10,000	
228002 Maintenance-Transport Equipment	0	0	700	0	700	
Total for LCIII:	County:				700	
LCII:	Vehicle Maintenance - Motor Vehicle Spare Parts	Source: Other Transfers from Central Government OGT062-Agro Forestry Activities			700	
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	500	0	500	
Total for LCIII:	County:				500	
LCII:	Machinery and Equipment - Assorted Equipment	Source: Other Transfers from Central Government OGT062-Agro Forestry Activities			500	
312235 Furniture and Fittings - Acquisition	0	0	2,000	0	2,000	
Total for LCIII: Kakumiro Town Council	County: Bugangaizi West				2,000	
LCII: Masonde Ward	Headqaurter	Sofas_Acquire	Source: Other Transfers from Central Government OGT062-Agro Forestry Activities			2,000
Total Cost of Climate Change Mitigation	0	0	38,000	0	38,000	
Key Service Area 140021 Ecosystems Restoration and Protection						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,636	0	0	5,636	
221009 Welfare and Entertainment	0	1,000	0	0	1,000	
221011 Printing, Stationery, Photocopying and Binding	0	4,485	0	0	4,485	

VOTE: 844 Kakumiro District

221012 Small Office Equipment	0	1,599	0	0	1,599
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	60,501	0	0	60,501
227004 Fuel, Lubricants and Oils	0	32,900	0	0	32,900
Total Cost of Ecosystems Restoration and Protection	0	107,121	0	0	107,121
Key Service Area 560007 Regulation and Compliance					
211101 General Staff Salaries	274,652	0	0	0	274,652
Total Cost of Regulation and Compliance	274,652	0	0	0	274,652
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	274,652	109,735	38,000	0	422,387
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	2,000	0	2,000
Total for LCIII:	County:				2,000
LCII:	Allowances paid	Source: Other Transfers from Central Government OGT063-Physical Planning			2,000
221011 Printing, Stationery, Photocopying and Binding	0	0	1,000	0	1,000
Total for LCIII:	County:				1,000
LCII:	Office Supplies - Assorted Binding Materials and Consumables	Source: Other Transfers from Central Government OGT063-Physical Planning			1,000
227001 Travel inland	0	0	12,000	0	12,000
Total for LCIII:	County:				12,000
LCII:	Travel Inland - Allowances	Source: Other Transfers from Central Government OGT063-Physical Planning			12,000
227004 Fuel, Lubricants and Oils	0	0	5,000	0	5,000
Total for LCIII:	County:				5,000
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Other Transfers from Central Government OGT063-Physical Planning			5,000
Total Cost of Physical Planning	0	0	20,000	0	20,000
Total Cost of Sustainable Urbanisation and Housing	0	0	20,000	0	20,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,047	0	0	1,047
Total Cost of HIV/AIDS Mainstreaming	0	1,047	0	0	1,047
Total Cost of Human Capital Development	0	1,047	0	0	1,047

VOTE: 844 Kakumiro District

Total Cost of Natural Resources Management	274,652	110,782	58,000	0	443,434
Total Cost of Natural Resources	274,652	110,782	58,000	0	443,434

VOTE: 844 Kakumiro District

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	251,277	376,605
District Unconditional Grant Non-Wage	15,770	14,941
District Unconditional Grant Wage	134,263	259,479
Locally Raised Revenues	8,264	5,240
Programme Conditional Grant - Non Wage Recurrent	92,979	96,945
Development Revenues	150,000	180,000
Other Transfers from Central Government	150,000	180,000
Total Revenues Shares	401,277	556,605
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	134,263	259,479
Non Wage	117,013	117,127
Development Expenditure		
Domestic Development	150,000	180,000
External Financing	0	0
Total Expenditure	401,277	556,605

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

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Environment, Social Health and Safety	0	1,000	0	0	1,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	1,000	0	0	1,000
Programme 12 Human Capital Development					
Key Service Area 000016 Environment, Social Health and Safety					
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
227001 Travel inland	0	1,000	0	0	1,000

VOTE: 844 Kakumiro District

Total Cost of Environment, Social Health and Safety					
	0	2,000	0	0	2,000
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	259,479	0	0	0	259,479
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,320	0	0	1,320
221002 Workshops, Meetings and Seminars	0	0	3,000	0	3,000
Total for LCIII:	County:				3,000
LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Other Transfers from Central Government OGT013-Youth Livelihood Programme (YLP)			2,000
LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Other Transfers from Central Government OGT011-Uganda Women Entrepreneurship Program(UWEP)			1,000
221008 Information and Communication Technology Supplies.	0	5,500	0	0	5,500
221009 Welfare and Entertainment	0	1,200	0	0	1,200
221011 Printing, Stationery, Photocopying and Binding	0	3,040	2,000	0	5,040
Total for LCIII:	County:				2,000
LCII:	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Other Transfers from Central Government OGT013-Youth Livelihood Programme (YLP)			2,000
221012 Small Office Equipment	0	3,000	0	0	3,000
221017 Membership dues and Subscription fees.	0	800	0	0	800
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	71,767	36,667	0	108,434
Total for LCIII:	County:				36,667
LCII:	Travel Inland - Expenses	Source: Other Transfers from Central Government OGT011-Uganda Women Entrepreneurship Program(UWEP)			10,000
LCII:	Travel Inland - Expenses	Source: Other Transfers from Central Government OGT061-GROW Project			17,000
LCII:	Travel Inland - Expenses	Source: Other Transfers from Central Government OGT027-Micro Projects under Luwero Rwenzori Development Programme			4,000
LCII:	Travel Inland - Expenses	Source: Other Transfers from Central Government OGT013-Youth Livelihood Programme (YLP)			5,667
227004 Fuel, Lubricants and Oils	0	21,500	11,000	0	32,500
Total for LCIII:	County:				11,000

VOTE: 844 Kakumiro District

LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Other Transfers from Central Government OGT011-Uganda Women Entrepreneurship Program(UWEP)			4,000
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Other Transfers from Central Government OGT027-Micro Projects under Luwero Rwenzori Development Programme			2,000
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Other Transfers from Central Government OGT061-GROW Project			5,000
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
282101 Donations	0	0	127,333	0	127,333
Total for LCIII:	County:				127,333
LCII:	Support to Micro Projects	Source: Other Transfers from Central Government OGT027-Micro Projects under Luwero Rwenzori Development Programme			127,333
Total Cost of Capacity Strengthening	259,479	114,127	180,000	0	553,605
Total Cost of Human Capital Development	259,479	116,127	180,000	0	555,605
Total Cost of Community Mobilisation	259,479	117,127	180,000	0	556,605
Total Cost of Community Based Services	259,479	117,127	180,000	0	556,605

VOTE: 844 Kakumiro District

Planning

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	120,332	192,691
District Unconditional Grant Non-Wage	50,124	127,474
District Unconditional Grant Wage	60,300	60,217
Locally Raised Revenues	9,908	5,000
Development Revenues	164,785	142,879
District Discretionary Equalisation Development Grant	164,785	142,879
Total Revenues Shares	285,117	335,570
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	60,300	60,217
Non Wage	60,032	132,474
Development Expenditure		
Domestic Development	164,785	142,879
External Financing	0	0
Total Expenditure	285,117	335,570

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

Service Area 10 Planning and Statistics

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	0	1,000	0	0	1,000
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	5,000	0	0	5,000
Total Cost of Climate Change Adaptation	0	5,000	0	0	5,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	6,000	0	0	6,000
Programme 12 Human Capital Development					

VOTE: 844 Kakumiro District

Key Service Area 000013 HIV/AIDS Mainstreaming

227001 Travel inland	0	1,001	0	0	1,001
Total Cost of HIV/AIDS Mainstreaming	0	1,001	0	0	1,001
Total Cost of Human Capital Development	0	1,001	0	0	1,001

Programme 18 Development Plan Implementation

Key Service Area 000006 Planning and Budgeting services

211101 General Staff Salaries	60,217	0	0	0	60,217
221009 Welfare and Entertainment	0	3,200	0	0	3,200
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	5,800	0	0	5,800
227001 Travel inland	0	17,360	0	0	17,360
227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
228002 Maintenance-Transport Equipment	0	2,000	0	0	2,000
Total Cost of Planning and Budgeting services	60,217	44,360	0	0	104,577

Key Service Area 000023 Inspection and Monitoring

212102 Medical expenses (Employees)	0	500	0	0	500
221009 Welfare and Entertainment	0	3,500	0	0	3,500
221017 Membership dues and Subscription fees.	0	140	0	0	140
225202 Environment Impact Assessment for Capital Works	0	0	11,000	0	11,000
Total for LCIII: Kakumiro Town Council			County: Bugangaizi West		11,000

LCII: Masonde Ward	HQ	Environmental Impact Assessment - Capital Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	11,000
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225203 Appraisal and Feasibility Studies for Capital Works	0	0	8,000	0	8,000
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Total for LCIII: Kakumiro Town Council			County: Bugangaizi West		8,000
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LCII: Masonde Ward	HQ	Feasibility Studies or Screening of Projects - Consultancy	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	8,000
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225204 Monitoring and Supervision of capital work	0	0	20,351	0	20,351
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Total for LCIII: Kakumiro Town Council			County: Bugangaizi West		20,351
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LCII: Masonde Ward	HQ	Monitoring capital works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	20,351
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227001 Travel inland	0	16,000	53,439	0	69,439
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Total for LCIII:		County:			26,720
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VOTE: 844 Kakumiro District

LCII:	HQ	Travel Inland - Data Collection and Analysis	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	26,720		
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West		26,720		
LCII: Masonde Ward	HQ	Travel Inland - Compliance Trips	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	26,720		
227004 Fuel, Lubricants and Oils		0	8,141	5,031	0	13,172
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West		5,031		
LCII: Masonde Ward	HQ	Fuel, Oils and Lubricants - Diesel	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	5,031		
Total Cost of Inspection and Monitoring		0	28,281	97,822	0	126,103
Key Service Area 000027 Programme Working Group Secretariat Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,332	0	0	1,332
221002 Workshops, Meetings and Seminars		0	7,000	0	0	7,000
221008 Information and Communication Technology Supplies.		0	2,500	0	0	2,500
221009 Welfare and Entertainment		0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding		0	4,000	0	0	4,000
221012 Small Office Equipment		0	1,000	0	0	1,000
227001 Travel inland		0	2,000	0	0	2,000
312221 Light ICT hardware - Acquisition		0	0	11,000	0	11,000
Total for LCIII: Missing Subcounty		County: Missing County		11,000		
LCII: Missing Parish	HQ Planning Department (Heavy duty)	Dot matrix printers - Printer_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	11,000		
Total Cost of Programme Working Group Secretariat Services		0	23,832	11,000	0	34,832
Key Service Area 560019 Data Management and Dissemination						
221002 Workshops, Meetings and Seminars		0	8,000	2,000	0	10,000
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West		2,000		
LCII: Masonde Ward	HQ	Workshops, Meetings, Seminars - Training (Data Collection and Analysis)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	2,000		
221011 Printing, Stationery, Photocopying and Binding		0	4,000	3,000	0	7,000
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West		3,000		
LCII: Masonde Ward	HQ	Office Supplies - Assorted Office Items	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	3,000		

VOTE: 844 Kakumiro District

227001 Travel inland		0	10,000	12,000	0	22,000
Total for LCIII:		County:				12,000
LCII:	HQ	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			12,000
227004 Fuel, Lubricants and Oils		0	7,000	17,057	0	24,057
Total for LCIII: Kakumiro Town Council		County: Bugangaizi West				17,057
LCII: Masonde Ward	HQ	Fuel, Oils and Lubricants - Diesel	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			17,057
Total Cost of Data Management and Dissemination		0	29,000	34,057	0	63,057
Total Cost of Development Plan Implementation		60,217	125,473	142,879	0	328,568
Total Cost of Planning and Statistics		60,217	132,474	142,879	0	335,570
Total Cost of Planning		60,217	132,474	142,879	0	335,570

VOTE: 844 Kakumiro 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	123,519	143,944
District Unconditional Grant Non-Wage	82,493	73,740
District Unconditional Grant Wage	28,842	64,515
Locally Raised Revenues	12,184	5,690
Total Revenues Shares	123,519	143,944
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	28,842	64,515
Non Wage	94,677	79,429
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	123,519	143,944

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	0	1,000	0	0	1,000
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Climate Change Adaptation	0	4,000	0	0	4,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	5,000	0	0	5,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,000	0	0	1,000

VOTE: 844 Kakumiro District

Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
Total Cost of Human Capital Development	0	1,000	0	0	1,000
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	64,515	0	0	0	64,515
212102 Medical expenses (Employees)	0	500	0	0	500
212103 Incapacity benefits (Employees)	0	200	0	0	200
221003 Staff Training	0	1,000	0	0	1,000
221007 Books, Periodicals & Newspapers	0	200	0	0	200
221008 Information and Communication Technology Supplies.	0	2,400	0	0	2,400
221009 Welfare and Entertainment	0	1,200	0	0	1,200
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
221012 Small Office Equipment	0	1,216	0	0	1,216
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,800	0	0	1,800
227001 Travel inland	0	30,391	0	0	30,391
227004 Fuel, Lubricants and Oils	0	24,663	0	0	24,663
228002 Maintenance-Transport Equipment	0	4,360	0	0	4,360
273101 Medical expenses (To general public)	0	500	0	0	500
Total Cost of Audit and Risk Management	64,515	73,429	0	0	137,944
Total Cost of Governance and Security	64,515	73,429	0	0	137,944
Total Cost of Compliance	64,515	79,429	0	0	143,944
Total Cost of Internal Audit	64,515	79,429	0	0	143,944

VOTE: 844 Kakumiro District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	115,122	213,351
Programme Conditional Grant - Non Wage Recurrent	55,366	56,988
District Unconditional Grant Non-Wage	4,269	1,552
District Unconditional Grant Wage	40,800	142,831
Locally Raised Revenues	3,892	1,184
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	115,122	213,351
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	40,800	142,831
Non Wage	74,322	70,520
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	115,122	213,351

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

Service Area 10 Commercial Services					
Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
221002 Workshops, Meetings and Seminars	0	3,937	0	0	3,937
227001 Travel inland	0	4,860	0	0	4,860
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Tourism Investment, Promotion and Marketing	0	10,797	0	0	10,797
Total Cost of Tourism Development	0	10,797	0	0	10,797
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					

VOTE: 844 Kakumiro District

211101 General Staff Salaries	142,831	0	0	0	142,831
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,332	0	0	1,332
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	1,200	0	0	1,200
221011 Printing, Stationery, Photocopying and Binding	0	200	0	0	200
221012 Small Office Equipment	0	350	0	0	350
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	12,727	0	0	12,727
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228002 Maintenance-Transport Equipment	0	3,990	0	0	3,990
Total Cost of Domestic Promotion	142,831	29,798	0	0	172,630
Key Service Area 190036 Trade Development					
221001 Advertising and Public Relations	0	1,500	0	0	1,500
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
227001 Travel inland	0	9,586	0	0	9,586
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Trade Development	0	22,086	0	0	22,086
Total Cost of Private Sector Development	142,831	51,884	0	0	194,715
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
Total Cost of Human Capital Development	0	1,000	0	0	1,000
Total Cost of Commercial Services	142,831	63,681	0	0	206,513
Service Area 20 Value Chain Services					

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 07 Private Sector Development					
Key Service Area 000073 Marketing and value addition					

VOTE: 844 Kakumiro District

221002 Workshops, Meetings and Seminars	0	3,200	0	0	3,200
227001 Travel inland	0	3,639	0	0	3,639
Total Cost of Marketing and value addition	0	6,839	0	0	6,839
Total Cost of Private Sector Development	0	6,839	0	0	6,839
Total Cost of Value Chain Services	0	6,839	0	0	6,839
Total Cost of Trade, Industry and Local Development	142,831	70,520	0	0	213,351