VOTE: 853 Kapelebyong District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**401,191**	**399,171**
o/w Higher Local Government	187,535	181,924
o/w Lower Local Government	213,656	217,247
Discretionary Government Transfers	**3,040,867**	**3,575,370**
o/w Higher Local Government	2,623,232	3,069,520
o/w Lower Local Government	417,636	505,850
Conditional Government Transfers	**16,298,725**	**19,441,992**
o/w Higher Local Government	16,298,725	19,441,992
o/w Lower Local Government	0	0
Other Government Transfers	**306,152**	**254,701**
o/w Higher Local Government	306,152	254,701
o/w Lower Local Government	0	0
External Financing	**207,517**	**150,000**
o/w Higher Local Government	207,517	150,000
o/w Lower Local Government	0	0
Grand Total	**20,254,453**	**23,821,234**
o/w Higher Local Government	19,623,161	23,098,136
o/w Lower Local Government	631,292	723,097

VOTE: 853 Kapelebyong District

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**439,228**	**399,171**
Advertisements/Bill Boards	2,730	2,730
Business licenses	11,050	11,050
Capital Gains Tax-Payable By Corporations and other enterprises	0	2,000
Court fines and Penalties – private	4,800	0
Educational/Instruction related levies	200	200
Financial services	0	1
Inspection Fees	2,200	2,200
Land Fees	17,800	27,800
Local Services Tax-Payable By Individuals	29,231	40,000
Market /Gate Charges	242,200	234,000
Miscellaneous and Unidentified taxes-other taxes payable by other business or unidentifiable	0	4,800
Miscellaneous receipts/income	112,117	0
Motor Vehicle Related Application fees	0	15,000
Other fees e.g. street parking fees	1,900	0
Other fines and Penalties – private	0	47,140
Other licenses	0	4,700
Other Vehicle Fees and Licenses	15,000	0
Registration fees for Documents and Businesses	0	5,650
Vehicle Parking Fees	0	1,900
Discretionary Government Transfers	**3,146,579**	**3,575,370**
District Discretionary Equalisation Development Grant	626,928	857,747
District Unconditional Grant Non-Wage	706,179	811,386
District Unconditional Grant Wage	1,708,956	1,788,844
Urban Discretionary Equalisation Development Grant	27,783	39,792
Urban Unconditional Non-Wage	76,733	77,602
Conditional Government Transfers	**16,298,725**	**19,441,992**
Programme Conditional Grant - Non Wage Recurrent	4,944,698	6,730,123
Programme Conditional Grant - Development	1,576,567	1,252,922
Programme Conditional Grant - Wage Recurrent	9,462,645	10,894,133
Transitional Conditional Grant - Development	314,815	564,815
Other Government Transfers	**200,440**	**254,701**
GROW Project	14,522	14,522
Micro Projects under Karamoja Development Programme	0	32,100

VOTE: 853 Kapelebyong District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
National Oil Seeds Project	45,000	50,000
Results Based Financing (RBF)	0	9,161
Support to PLE (UNEB)	15,000	15,000
Uganda Road Fund (URF)	119,918	119,918
Uganda Women Enterpreneurship Program(UWEP)	3,000	11,000
Youth Livelihood Programme (YLP)	3,000	3,000
External Financing	**207,517**	**150,000**
Aids Health Care Foundation (AHF)	15,000	10,000
Global Alliance for Vaccines and Immunization (GAVI)	77,517	100,000
The AIDS Support Organisation (TASO)	15,000	40,000
United Nations Children Fund (UNICEF)	50,000	0
World Health Organisation (WHO)	50,000	0
Total Revenues Shares	**20,292,489**	**23,821,234**

VOTE: 853 Kapelebyong District

A3: Summary of Programme Allocations For FY 2026/27

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	**273,875**	**35,000**	**0**	**0**	**308,875**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	123,232	35,000	0	0	158,232
Development:	150,644	0	0	0	150,644
Tourism Development	**10,795**	**0**	**0**	**0**	**10,795**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	**828,460**	**2,000**	**50,000**	**0**	**880,460**
o/w: Wage:	561,000	0	0	0	561,000
Non-Wage Recurrent:	206,813	2,000	50,000	0	258,813
Development:	60,647	0	0	0	60,647
Private Sector Development	**133,158**	**0**	**0**	**0**	**133,158**
o/w: Wage:	81,260	0	0	0	81,260
Non-Wage Recurrent:	51,897	0	0	0	51,897
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	**1,738,051**	**500**	**119,918**	**0**	**1,858,469**
o/w: Wage:	151,800	0	0	0	151,800
Non-Wage Recurrent:	1,000,250	500	119,918	0	1,120,668
Development:	586,001	0	0	0	586,001
Sustainable Urbanisation and Housing	**5,500**	**2,000**	**0**	**0**	**7,500**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	2,000	0	0	2,000
Development:	5,500	0	0	0	5,500
Human Capital Development	**14,463,211**	**10,600**	**76,783**	**0**	**14,700,594**
o/w: Wage:	10,692,134	0	0	0	10,692,134
Non-Wage Recurrent:	2,916,131	10,600	67,622	0	2,994,353
Development:	854,945	0	9,161	150,000	1,014,106
Public Sector Transformation	**3,811,569**	**46,386**	**0**	**0**	**3,857,954**

VOTE: 853 Kapelebyong District

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	685,350	0	0	0	685,350
Non-Wage Recurrent:	2,541,733	46,386	0	0	2,588,119
Development:	584,486	0	0	0	584,486
Governance and Security	**1,416,634**	**275,594**	**0**	**0**	**1,692,228**
o/w: Wage:	489,089	0	0	0	489,089
Non-Wage Recurrent:	601,764	230,594	0	0	832,358
Development:	325,781	45,000	0	0	370,781
Regional Balanced Development	**72,839**	**14,200**	**8,000**	**0**	**95,039**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	13,289	14,200	8,000	0	35,489
Development:	59,551	0	0	0	59,551
Development Plan Implementation	**247,566**	**12,891**	**0**	**0**	**260,457**
o/w: Wage:	22,343	0	0	0	22,343
Non-Wage Recurrent:	137,501	12,891	0	0	150,392
Development:	87,722	0	0	0	87,722
Administration of Justice	**15,705**	**0**	**0**	**0**	**15,705**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	15,705	0	0	0	15,705
Development:	0	0	0	0	0
Grand Total	**23,017,362**	**399,171**	**254,701**	**150,000**	**23,821,234**
Grand Total Wage	12,682,977	0	0	0	**12,682,977**
Grand Total Non-Wage Recurrent	7,619,110	354,171	245,540	0	**8,218,821**
Grand Total Development	2,715,275	45,000	9,161	150,000	**2,919,436**

VOTE: 853 Kapelebyong District

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**3,185,246**	**4,626,039**
o/w Higher Local Government	2,516,523	3,902,942
o/w Lower Local Government	668,724	723,097
Finance	**238,631**	**257,553**
o/w Higher Local Government	238,631	257,553
o/w Lower Local Government	0	0
Statutory bodies	**606,114**	**676,306**
o/w Higher Local Government	606,114	676,306
o/w Lower Local Government	0	0
Production and Marketing	**926,227**	**928,964**
o/w Higher Local Government	926,227	928,964
o/w Lower Local Government	0	0
Health	**3,425,058**	**3,588,809**
o/w Higher Local Government	3,425,058	3,588,809
o/w Lower Local Government	0	0
Education	**8,826,232**	**10,522,888**
o/w Higher Local Government	8,826,232	10,522,888
o/w Lower Local Government	0	0
Roads and Engineering	**1,634,944**	**1,858,469**
o/w Higher Local Government	1,634,944	1,858,469
o/w Lower Local Government	0	0
Water	**723,000**	**386,439**
o/w Higher Local Government	723,000	386,439
o/w Lower Local Government	0	0
Natural Resources	**264,345**	**265,971**
o/w Higher Local Government	264,345	265,971
o/w Lower Local Government	0	0
Community Based Services	**179,890**	**204,758**
o/w Higher Local Government	179,890	204,758
o/w Lower Local Government	0	0
Planning	**122,896**	**239,066**
o/w Higher Local Government	122,896	239,066
o/w Lower Local Government	0	0
Internal Audit	**73,576**	**122,018**

VOTE: 853 Kapelebyong District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	73,576	122,018
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**86,329**	**143,953**
o/w Higher Local Government	86,329	143,953
o/w Lower Local Government	0	0
Grand Total	**20,292,489**	**23,821,234**
o/w Higher Local Government	**19,623,766**	**23,098,136**
o/w: Wage:	11,171,601	12,682,977
Non-Wage Recurrent:	5,911,406	7,838,204
Domestic Devt:	2,333,241	2,426,955
External Financing:	207,517	150,000
o/w Lower Local Government	**668,724**	**723,097**
o/w: Wage:	0	0
Non-Wage Recurrent:	371,246	380,616
Domestic Devt:	297,478	342,481
External Financing:	0	0

VOTE: 853 Kapelebyong District

Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,291,596	3,673,474
District Unconditional Grant Non-Wage	89,258	102,029
District Unconditional Grant Wage	643,354	685,350
Locally Raised Revenues	82,562	57,304
Multi-Sectoral Transfers to LLGs_NonWage	333,814	380,616
Programme Conditional Grant - Non Wage Recurrent	1,142,608	2,448,176
Development Revenues	856,219	952,565
Transitional Conditional Grant - Development	300,000	350,000
District Discretionary Equalisation Development Grant	258,741	260,084
Multi-Sectoral Transfers to LLGs_Gou	297,478	342,481
Total Revenues Shares	**3,147,815**	**4,626,039**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	643,354	685,350
Non Wage	1,685,673	2,988,124
Development Expenditure		
Domestic Development	856,219	952,565
External Financing	0	0
Total Expenditure	**3,185,246**	**4,626,039**

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

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,300	0	0	3,300

221001 Advertising and Public Relations	0	1,534	0	0	1,534
221009 Welfare and Entertainment	0	1,440	0	0	1,440
221011 Printing, Stationery, Photocopying and Binding	0	700	0	0	700
221012 Small Office Equipment	0	200	0	0	200
227001 Travel inland	0	1,677	0	0	1,677
Total Cost of Procurement and Disposal Services	**0**	**8,851**	**0**	**0**	**8,851**
Key Service Area 000008 Records Management					
221008 Information and Communication Technology Supplies.	0	300	0	0	300
221011 Printing, Stationery, Photocopying and Binding	0	828	0	0	828
222001 Information and Communication Technology Services.	0	200	0	0	200
222002 Postage and Courier	0	1,200	0	0	1,200
227001 Travel inland	0	1,766	0	0	1,766
Total Cost of Records Management	**0**	**4,294**	**0**	**0**	**4,294**
Key Service Area 000011 Communication and Public Relations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,735	0	0	2,735
221001 Advertising and Public Relations	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	248	0	0	248
222001 Information and Communication Technology Services.	0	1,500	0	0	1,500
227001 Travel inland	0	1,300	0	0	1,300
Total Cost of Communication and Public Relations	**0**	**6,283**	**0**	**0**	**6,283**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	685,350	0	0	0	685,350
273104 Pension	0	676,190	0	0	676,190
273105 Gratuity	0	1,543,626	0	0	1,543,626
312111 Residential Buildings - Acquisition	0	0	105,000	0	105,000

Total for LCIII: Missing Subcounty		**County: Missing County**		**105,000**
LCII: Missing Parish	CAOS HOUSE	General residential construction contractor service - Specialized buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	105,000

312121 Non-Residential Buildings - Acquisition	0	0	450,033	0	450,033

VOTE: 853 Kapelebyong District

Total for LCIII: Obalanga Subcounty		**County: Kapelebyong**				**100,033**
LCII: Alupe	obalanga sub county	Commercial and office building new construction service - Office buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			100,033
Total for LCIII: Missing Subcounty		**County: Missing County**				**350,000**
LCII: Missing Parish	District	Commercial and office building new construction service - Office buildings_Acquire	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			350,000

352880 Salary Arrears Budgeting	0	179,959	0	0	179,959
352881 Pension and Gratuity Arrears Budgeting	0	48,401	0	0	48,401
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**685,350**	**2,448,176**	**555,033**	**0**	**3,688,559**
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	10,804	0	0	10,804
227004 Fuel, Lubricants and Oils	0	11,518	0	0	11,518
228002 Maintenance-Transport Equipment	0	6,500	0	0	6,500
Total Cost of Capacity Strengthening	**0**	**33,822**	**0**	**0**	**33,822**
Key Service Area 390017 Public Service Performance management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,826	0	0	7,826
212103 Incapacity benefits (Employees)	0	500	0	0	500
221007 Books, Periodicals & Newspapers	0	520	0	0	520
221008 Information and Communication Technology Supplies.	0	700	0	0	700
221009 Welfare and Entertainment	0	900	0	0	900
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	956	0	0	956
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
221020 Litigation and related expenses	0	2,500	0	0	2,500
222001 Information and Communication Technology Services.	0	800	0	0	800
223005 Electricity	0	400	0	0	400

VOTE: 853 Kapelebyong District

223006 Water	0	570	0	0	570
224004 Beddings, Clothing, Footwear and related Services	0	700	0	0	700
227001 Travel inland	0	13,284	0	0	13,284
227004 Fuel, Lubricants and Oils	0	18,454	0	0	18,454
228002 Maintenance-Transport Equipment	0	10,081	0	0	10,081
Total Cost of Public Service Performance management	**0**	**62,192**	**0**	**0**	**62,192**
Total Cost of Public Sector Transformation	**685,350**	**2,563,618**	**555,033**	**0**	**3,804,002**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
222001 Information and Communication Technology Services.	0	800	0	0	800
227001 Travel inland	0	8,083	0	0	8,083
227004 Fuel, Lubricants and Oils	0	14,518	0	0	14,518
228002 Maintenance-Transport Equipment	0	9,000	0	0	9,000
Total Cost of Administrative and Support Services	**0**	**32,401**	**0**	**0**	**32,401**
Total Cost of Governance and Security	**0**	**32,401**	**0**	**0**	**32,401**
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	400	0	0	400
221003 Staff Training	0	0	55,051	0	55,051

Total for LCIII: Missing Subcounty		**County: Missing County**		**55,051**
LCII: Missing Parish	District	Staff Training - Capacity Building	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	55,051

221011 Printing, Stationery, Photocopying and Binding	0	3,589	0	0	3,589
222001 Information and Communication Technology Services.	0	800	0	0	800
227001 Travel inland	0	6,700	0	0	6,700
Total Cost of Human Resource Management	**0**	**11,489**	**55,051**	**0**	**66,539**
Total Cost of Regional Balanced Development	**0**	**11,489**	**55,051**	**0**	**66,539**
Total Cost of Administration and Management	**685,350**	**2,607,508**	**610,084**	**0**	**3,902,942**
Total Cost of Administration	**685,350**	**2,607,508**	**610,084**	**0**	**3,902,942**

VOTE: 853 Kapelebyong District

Subcounty / Town Council / Division: 237137 Okungur 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	29,769	50,467	0	80,236
Total Cost of Administrative and Support Services	**0**	**29,769**	**50,467**	**0**	**80,236**
Total Cost of Governance and Security	**0**	**29,769**	**50,467**	**0**	**80,236**
Total Cost of Administration and Management	**0**	**29,769**	**50,467**	**0**	**80,236**
Total Cost of 237137 Okungur Subcounty	**0**	**29,769**	**50,467**	**0**	**80,236**

Subcounty / Town Council / Division: 237145 Akoromit 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	59,615	53,343	0	112,958
Total Cost of Administrative and Support Services	**0**	**59,615**	**53,343**	**0**	**112,958**
Total Cost of Governance and Security	**0**	**59,615**	**53,343**	**0**	**112,958**
Total Cost of Administration and Management	**0**	**59,615**	**53,343**	**0**	**112,958**
Total Cost of 237145 Akoromit Subcounty	**0**	**59,615**	**53,343**	**0**	**112,958**

Subcounty / Town Council / Division: 237147 Kapelebyong 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	67,971	59,733	0	127,704
Total Cost of Administrative and Support Services	**0**	**67,971**	**59,733**	**0**	**127,704**
Total Cost of Governance and Security	**0**	**67,971**	**59,733**	**0**	**127,704**
Total Cost of Administration and Management	**0**	**67,971**	**59,733**	**0**	**127,704**
Total Cost of 237147 Kapelebyong Subcounty	**0**	**67,971**	**59,733**	**0**	**127,704**

VOTE: 853 Kapelebyong District

Subcounty / Town Council / Division: 237138 Obalanga 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	18,037	30,085	0	48,121
Total Cost of Administrative and Support Services	**0**	**18,037**	**30,085**	**0**	**48,121**
Total Cost of Governance and Security	**0**	**18,037**	**30,085**	**0**	**48,121**
Total Cost of Administration and Management	**0**	**18,037**	**30,085**	**0**	**48,121**
Total Cost of 237138 Obalanga Subcounty	**0**	**18,037**	**30,085**	**0**	**48,121**

Subcounty / Town Council / Division: 237136 Acowa 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	31,058	51,323	0	82,381
Total Cost of Administrative and Support Services	**0**	**31,058**	**51,323**	**0**	**82,381**
Total Cost of Governance and Security	**0**	**31,058**	**51,323**	**0**	**82,381**
Total Cost of Administration and Management	**0**	**31,058**	**51,323**	**0**	**82,381**
Total Cost of 237136 Acowa Subcounty	**0**	**31,058**	**51,323**	**0**	**82,381**

Subcounty / Town Council / Division: 272169 Kapelebyong 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	41,203	13,240	0	54,443
Total Cost of Administrative and Support Services	**0**	**41,203**	**13,240**	**0**	**54,443**
Total Cost of Governance and Security	**0**	**41,203**	**13,240**	**0**	**54,443**
Total Cost of Administration and Management	**0**	**41,203**	**13,240**	**0**	**54,443**
Total Cost of 272169 Kapelebyong Town Council	**0**	**41,203**	**13,240**	**0**	**54,443**

VOTE: 853 Kapelebyong District

Subcounty / Town Council / Division: 273211 Acinga

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	11,853	17,476	0	29,329
Total Cost of Administrative and Support Services	**0**	**11,853**	**17,476**	**0**	**29,329**
Total Cost of Governance and Security	**0**	**11,853**	**17,476**	**0**	**29,329**
Total Cost of Administration and Management	**0**	**11,853**	**17,476**	**0**	**29,329**
Total Cost of 273211 Acinga	**0**	**11,853**	**17,476**	**0**	**29,329**

Subcounty / Town Council / Division: 273212 Alito

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	16,212	25,264	0	41,476
Total Cost of Administrative and Support Services	**0**	**16,212**	**25,264**	**0**	**41,476**
Total Cost of Governance and Security	**0**	**16,212**	**25,264**	**0**	**41,476**
Total Cost of Administration and Management	**0**	**16,212**	**25,264**	**0**	**41,476**
Total Cost of 273212 Alito	**0**	**16,212**	**25,264**	**0**	**41,476**

Subcounty / Town Council / Division: 273435 Acowa 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	30,658	10,153	0	40,811
Total Cost of Administrative and Support Services	**0**	**30,658**	**10,153**	**0**	**40,811**
Total Cost of Governance and Security	**0**	**30,658**	**10,153**	**0**	**40,811**
Total Cost of Administration and Management	**0**	**30,658**	**10,153**	**0**	**40,811**
Total Cost of 273435 Acowa Town Council	**0**	**30,658**	**10,153**	**0**	**40,811**

VOTE: 853 Kapelebyong District

Subcounty / Town Council / Division: 273436 Obalanga 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	52,439	23,946	0	76,385
Total Cost of Administrative and Support Services	**0**	**52,439**	**23,946**	**0**	**76,385**
Total Cost of Governance and Security	**0**	**52,439**	**23,946**	**0**	**76,385**
Total Cost of Administration and Management	**0**	**52,439**	**23,946**	**0**	**76,385**
Total Cost of 273436 Obalanga Town Council	**0**	**52,439**	**23,946**	**0**	**76,385**

Subcounty / Town Council / Division: 273437 Akore 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	21,801	7,453	0	29,254
Total Cost of Administrative and Support Services	**0**	**21,801**	**7,453**	**0**	**29,254**
Total Cost of Governance and Security	**0**	**21,801**	**7,453**	**0**	**29,254**
Total Cost of Administration and Management	**0**	**21,801**	**7,453**	**0**	**29,254**
Total Cost of 273437 Akore Town Council	**0**	**21,801**	**7,453**	**0**	**29,254**

VOTE: 853 Kapelebyong District

Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	230,881	248,553
District Unconditional Grant Non-Wage	67,432	73,691
District Unconditional Grant Wage	141,029	147,442
Locally Raised Revenues	22,420	27,420
Development Revenues	7,750	9,000
District Discretionary Equalisation Development Grant	7,750	9,000
Total Revenues Shares	**238,631**	**257,553**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	141,029	147,442
Non Wage	89,852	101,111
Development Expenditure		
Domestic Development	7,750	9,000
External Financing	0	0
Total Expenditure	**238,631**	**257,553**

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

Service Area 10 Financial Management and Accountability (LG)

Approved Budget Estimates for FY 2026/27

Ushs Thousands **01 Higher LG Services**	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000061 Management of Government Accounts					
211101 General Staff Salaries	147,442	0	0	0	147,442
221003 Staff Training	0	1,000	0	0	1,000
221016 Systems Recurrent costs	0	30,000	0	0	30,000
221017 Membership dues and Subscription fees.	0	1,050	0	0	1,050
227001 Travel inland	0	15,814	4,500	0	20,314

Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**		**4,500**
LCII: Acegerekuma Ward	FINANCE	Travel Inland - Backstopping Trips	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	4,500

VOTE: 853 Kapelebyong District

228002 Maintenance-Transport Equipment		0	8,256	0	0	8,256
Total Cost of Management of Government Accounts		**147,442**	**56,120**	**4,500**	**0**	**208,062**
Total Cost of Governance and Security		**147,442**	**56,120**	**4,500**	**0**	**208,062**
Programme 17 Regional Balanced Development						
Key Service Area 560080 Local Revenue Collection						
227001 Travel inland		0	11,000	0	0	11,000
227004 Fuel, Lubricants and Oils		0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment		0	1,000	0	0	1,000
312221 Light ICT hardware - Acquisition		0	0	4,500	0	4,500
Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**				**4,500**
LCII: Acegerekuma Ward	Finance Department	Computer workstation-Desktop_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,500
Total Cost of Local Revenue Collection		**0**	**16,000**	**4,500**	**0**	**20,500**
Total Cost of Regional Balanced Development		**0**	**16,000**	**4,500**	**0**	**20,500**
Programme 18 Development Plan Implementation						
Key Service Area 000004 Finance and Accounting						
221009 Welfare and Entertainment		0	4,000	0	0	4,000
227001 Travel inland		0	12,600	0	0	12,600
Total Cost of Finance and Accounting		**0**	**16,600**	**0**	**0**	**16,600**
Key Service Area 000006 Planning and Budgeting services						
221002 Workshops, Meetings and Seminars		0	7,000	0	0	7,000
227001 Travel inland		0	5,391	0	0	5,391
Total Cost of Planning and Budgeting services		**0**	**12,391**	**0**	**0**	**12,391**
Total Cost of Development Plan Implementation		**0**	**28,991**	**0**	**0**	**28,991**
Total Cost of Financial Management and Accountability (LG)		**147,442**	**101,111**	**9,000**	**0**	**257,553**
Total Cost of Finance		**147,442**	**101,111**	**9,000**	**0**	**257,553**

VOTE: 853 Kapelebyong District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	560,863	623,054
District Unconditional Grant Non-Wage	315,637	310,637
District Unconditional Grant Wage	205,526	268,718
Locally Raised Revenues	39,700	43,700
Development Revenues	45,252	53,252
District Discretionary Equalisation Development Grant	45,252	53,252
Total Revenues Shares	**606,114**	**676,306**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	205,526	268,718
Non Wage	355,337	354,337
Development Expenditure		
Domestic Development	45,252	53,252
External Financing	0	0
Total Expenditure	**606,114**	**676,306**

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

Service Area 10 Legislation and Oversight

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211107 Boards, Committees and Council Allowances	0	3,200	0	0	3,200
221009 Welfare and Entertainment	0	900	0	0	900
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
221012 Small Office Equipment	0	400	0	0	400
227001 Travel inland	0	1,500	0	0	1,500
Total Cost of Procurement and Disposal Services	**0**	**6,500**	**0**	**0**	**6,500**
Key Service Area 000049 Recruitment services					

VOTE: 853 Kapelebyong District

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	2,400	0	2,400
Total for LCIII:	**County:**				**2,400**
LCII:	Retainer fees/ Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,400
211107 Boards, Committees and Council Allowances	0	7,860	9,000	0	16,860
Total for LCIII: Kapelebyong Town Council	**County: Kapelebyong**				**9,000**
LCII: Acegerekuma Ward	Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			9,000
221001 Advertising and Public Relations	0	1,500	601	0	2,101
Total for LCIII: Kapelebyong Town Council	**County: Kapelebyong**				**601**
LCII: Kapelebyong Ward	Media - Adverts	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			601
221008 Information and Communication Technology Supplies.	0	0	4,000	0	4,000
Total for LCIII: Kapelebyong Town Council	**County: Kapelebyong**				**4,000**
LCII: Kapelebyong Ward	ICT - Printers	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,000
221009 Welfare and Entertainment	0	2,500	2,500	0	5,000
Total for LCIII: Kapelebyong Town Council	**County: Kapelebyong**				**2,500**
LCII: Acegerekuma Ward	Welfare - Food and Refreshments	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,500
221011 Printing, Stationery, Photocopying and Binding	0	740	851	0	1,591
Total for LCIII: Kapelebyong Town Council	**County: Kapelebyong**				**851**
LCII: Acegerekuma Ward	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			851
221012 Small Office Equipment	0	400	400	0	800
Total for LCIII: Kapelebyong Town Council	**County: Kapelebyong**				**400**
LCII: Acegerekuma Ward	Office Equipment and Supplies - Assorted Items	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			400
221017 Membership dues and Subscription fees.	0	0	800	0	800
Total for LCIII: Kapelebyong Town Council	**County: Kapelebyong**				**800**
LCII: Acegerekuma Ward	Membership/ Subscription fees	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			800
222001 Information and Communication Technology Services.	0	0	500	0	500
Total for LCIII: Kapelebyong Town Council	**County: Kapelebyong**				**500**

VOTE: 853 Kapelebyong District

LCII: Acegerekuma Ward	Telecommunication Services - Airtime and Mobile Phone Services	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			500
223005 Electricity	0	0	500	0	500
Total for LCIII: Kapelebyong Town Council	**County: Kapelebyong**				**500**
LCII: Acegerekuma Ward	Electricity - Utility Bills (Offices)	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			500
227001 Travel inland	0	3,000	2,800	0	5,800
Total for LCIII: Kapelebyong Town Council	**County: Kapelebyong**				**2,800**
LCII: Acegerekuma Ward	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,800
227004 Fuel, Lubricants and Oils	0	2,000	5,100	0	7,100
Total for LCIII: Kapelebyong Town Council	**County: Kapelebyong**				**5,100**
LCII: Acegerekuma Ward	Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			5,100
Total Cost of Recruitment services	**0**	**18,000**	**29,452**	**0**	**47,453**
Total Cost of Public Sector Transformation	**0**	**24,500**	**29,452**	**0**	**53,953**
Programme 16 Governance and Security					
Key Service Area 000010 Leadership and Management					
211101 General Staff Salaries	268,718	0	0	0	268,718
211107 Boards, Committees and Council Allowances	0	13,374	0	0	13,374
221003 Staff Training	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	2,850	0	0	2,850
221011 Printing, Stationery, Photocopying and Binding	0	1,800	0	0	1,800
221012 Small Office Equipment	0	440	0	0	440
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	15,000	0	0	15,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment	0	2,000	0	0	2,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	500	0	0	500
Total Cost of Leadership and Management	**268,718**	**43,964**	**0**	**0**	**312,682**
Key Service Area 000014 Administrative and Support Services					
211105 Ex-Gratia for Political leaders.	0	190,500	0	0	190,500

VOTE: 853 Kapelebyong District

221001 Advertising and Public Relations	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	2,500	0	0	2,500
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
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	21,409	0	0	21,409
228002 Maintenance-Transport Equipment	0	10,000	0	0	10,000
Total Cost of Administrative and Support Services	**0**	**234,409**	**0**	**0**	**234,409**
Key Service Area 000023 Inspection and Monitoring					
211107 Boards, Committees and Council Allowances	0	13,000	0	0	13,000
221001 Advertising and Public Relations	0	900	0	0	900
221009 Welfare and Entertainment	0	3,700	0	0	3,700
221011 Printing, Stationery, Photocopying and Binding	0	1,158	0	0	1,158
227001 Travel inland	0	12,000	0	0	12,000
Total Cost of Inspection and Monitoring	**0**	**30,758**	**0**	**0**	**30,758**
Key Service Area 000024 Compliance and Enforcement Services					
211107 Boards, Committees and Council Allowances	0	2,000	9,800	0	11,800
Total for LCIII: Kapelebyong Town Council	**County: Kapelebyong**				**9,800**
LCII: Acegerekuma Ward	Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			9,800
221009 Welfare and Entertainment	0	1,000	4,000	0	5,000
Total for LCIII: Kapelebyong Town Council	**County: Kapelebyong**				**4,000**
LCII: Acegerekuma Ward	Welfare - Food and Refreshments	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			4,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	799	0	1,799
Total for LCIII: Kapelebyong Town Council	**County: Kapelebyong**				**799**
LCII: Acegerekuma Ward	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			799
221012 Small Office Equipment	0	800	4,000	0	4,800
Total for LCIII:	**County:**				**4,000**
LCII:	Office Equipment and Supplies - Assorted Items	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,000

VOTE: 853 Kapelebyong District

223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	200	0	0	200
227001 Travel inland	0	0	2,201	0	2,201
Total for LCIII: Kapelebyong Town Council	**County: Kapelebyong**				**2,201**
LCII: Acegerekuma Ward	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,201
227004 Fuel, Lubricants and Oils	0	0	3,000	0	3,000
Total for LCIII: Kapelebyong Town Council	**County: Kapelebyong**				**3,000**
LCII: Acegerekuma Ward	Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,000
Total Cost of Compliance and Enforcement Services	**0**	**5,000**	**23,800**	**0**	**28,800**
Total Cost of Governance and Security	**268,718**	**314,131**	**23,800**	**0**	**606,648**
Programme 19 Administration of Justice					
Key Service Area 000003 Facilities Management					
211107 Boards, Committees and Council Allowances	0	10,278	0	0	10,278
221009 Welfare and Entertainment	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	1,285	0	0	1,285
221012 Small Office Equipment	0	642	0	0	642
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Facilities Management	**0**	**15,705**	**0**	**0**	**15,705**
Total Cost of Administration of Justice	**0**	**15,705**	**0**	**0**	**15,705**
Total Cost of Legislation and Oversight	**268,718**	**354,337**	**53,252**	**0**	**676,306**
Total Cost of Statutory bodies	**268,718**	**354,337**	**53,252**	**0**	**676,306**

VOTE: 853 Kapelebyong District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	739,149	722,174
Programme Conditional Grant - Wage Recurrent	336,600	363,000
Programme Conditional Grant - Non Wage Recurrent	271,849	273,924
District Unconditional Grant Wage	129,000	0
Locally Raised Revenues	1,700	35,000
District Unconditional Grant Non-Wage	0	250
Other Transfers from Central Government	0	50,000
Development Revenues	187,078	206,791
Programme Conditional Grant - Development	187,078	206,791
Total Revenues Shares	**926,227**	**928,964**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	465,600	363,000
Non Wage	273,549	359,174
Development Expenditure		
Domestic Development	187,078	206,791
External Financing	0	0
Total Expenditure	**926,227**	**928,964**

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 010074 Vector and disease control							
228001 Maintenance-Buildings and Structures			0	0	43,248	0	43,248
Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**					**43,248**
LCII: Oderai Ward	sub counties	Building and Facility Maintenance - Farm Structures	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				43,248
Total Cost of Vector and disease control			**0**	**0**	**43,248**	**0**	**43,248**

VOTE: 853 Kapelebyong District

Total Cost of Agro-Industrialization		**0**	**0**	**43,248**	**0**	**43,248**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000090 Climate Change Adaptation						
211101 General Staff Salaries		363,000	0	0	0	363,000
212102 Medical expenses (Employees)		0	2,000	0	0	2,000
212103 Incapacity benefits (Employees)		0	1,234	0	0	1,234
221008 Information and Communication Technology Supplies.		0	2,000	0	0	2,000
221009 Welfare and Entertainment		0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
221012 Small Office Equipment		0	400	0	0	400
222001 Information and Communication Technology Services.		0	1,400	0	0	1,400
223005 Electricity		0	200	0	0	200
223006 Water		0	200	0	0	200
224002 Veterinary supplies and services		0	0	8,000	0	8,000
Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**				**8,000**
LCII: Oderai Ward	Headquarters	Veterinary Vaccines	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			8,000
224003 Agricultural Supplies and Services		0	0	898	0	898
Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**				**898**
LCII: Oderai Ward	Sub counties	Agricultural Supplies and Services - Farmer demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			898
227001 Travel inland		0	129,250	0	0	129,250
228002 Maintenance-Transport Equipment		0	40,000	0	0	40,000
312411 Cultivated Animals - Acquisition		0	0	18,000	0	18,000
Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**				**18,000**
LCII: Oderai Ward	Headquarters	Fingerlings_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			10,000
LCII: Oderai Ward	Sub counties	Semen_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			8,000
Total Cost of Climate Change Adaptation		**363,000**	**179,484**	**26,898**	**0**	**569,382**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**363,000**	**179,484**	**26,898**	**0**	**569,382**

VOTE: 853 Kapelebyong District

Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
221009 Welfare and Entertainment		0	100	0	0	100
Total Cost of HIV/AIDS Mainstreaming		**0**	**100**	**0**	**0**	**100**
Total Cost of Human Capital Development		**0**	**100**	**0**	**0**	**100**
Total Cost of Agricultural Extension		**363,000**	**179,584**	**70,147**	**0**	**612,731**

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						
225201 Consultancy Services-Capital		0	35,000	0	0	35,000
227001 Travel inland		0	0	26,661	0	26,661
Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**				**26,661**
LCII: Odukulu Ward	All sub counties	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			26,661
244002 Commitment fees		0	0	14,000	0	14,000
Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**				**14,000**
LCII: Oderai Ward	District headquarters	Retention	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			14,000
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	65,983	0	65,983
Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**				**65,983**
LCII: Odukulu Ward	All sub counties	Kapelebyong district	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			65,983
Total Cost of Water for production management systems		**0**	**35,000**	**106,644**	**0**	**141,644**
Key Service Area 010074 Vector and disease control						
312299 Other Machinery and Equipment- Acquisition		0	0	752	0	752
Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**				**752**
LCII: Oderai Ward	Headquarters	Value addition equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			752
Total Cost of Vector and disease control		**0**	**0**	**752**	**0**	**752**
Total Cost of Agro-Industrialization		**0**	**35,000**	**107,395**	**0**	**142,395**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000016 Environment, Social Health and Safety						

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221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
224003 Agricultural Supplies and Services	0	0	29,248	0	29,248

Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**		**29,248**
LCII: Oderai Ward	District headquarters	Agricultural Supplies Seeds	Source: Programme Conditional Grant - Development 101-o/w Production - Development	18,000
LCII: Oderai Ward	District headquarters	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 101-o/w Production - Development	1,248
LCII: Oderai Ward	District headquarters	Agricultural Supplies and Services - Farmer demonstration supplies	Source: Programme Conditional Grant - Development 101-o/w Production - Development	10,000

227001 Travel inland	0	15,000	0	0	15,000
228002 Maintenance-Transport Equipment	0	5,500	0	0	5,500
228004 Maintenance-Other Fixed Assets	0	358	0	0	358
Total Cost of Environment, Social Health and Safety	**0**	**21,358**	**29,248**	**0**	**50,607**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**21,358**	**29,248**	**0**	**50,607**
Total Cost of Agricultural Production	**0**	**56,358**	**136,644**	**0**	**193,002**

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	55,000	0	0	55,000
225202 Environment Impact Assessment for Capital Works	0	1,032	0	0	1,032
227001 Travel inland	0	67,200	0	0	67,200
Total Cost of Parish Development Model Operations	**0**	**123,232**	**0**	**0**	**123,232**
Total Cost of Agro-Industrialization	**0**	**123,232**	**0**	**0**	**123,232**
Total Cost of Agricultural Value Chain Services	**0**	**123,232**	**0**	**0**	**123,232**
Total Cost of Production and Marketing	**363,000**	**359,174**	**206,791**	**0**	**928,964**

VOTE: 853 Kapelebyong District

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	3,024,421	3,144,889
Programme Conditional Grant - Wage Recurrent	2,463,029	2,463,029
Programme Conditional Grant - Non Wage Recurrent	544,839	670,828
District Unconditional Grant Non-Wage	7,033	6,033
Locally Raised Revenues	9,520	5,000
Development Revenues	400,637	443,920
Programme Conditional Grant - Development	193,120	234,758
External Financing	207,517	150,000
District Discretionary Equalisation Development Grant	0	50,000
Other Transfers from Central Government	0	9,161
Total Revenues Shares	**3,425,058**	**3,588,809**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	2,463,029	2,463,029
Non Wage	561,392	681,860
Development Expenditure		
Domestic Development	193,120	293,920
External Financing	207,517	150,000
Total Expenditure	**3,425,058**	**3,588,809**

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

Service Area 10 Primary HealthCare

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	2,463,029	0	0	0	2,463,029
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,112	0	0	2,112
221008 Information and Communication Technology Supplies.	0	0	9,858	0	9,858

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Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**					**9,858**
LCII: Nyakali Ward	DHO'S Office	ICT - Tablet Computers	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				6,108
LCII: Oderai Ward		ICT - Workstation Computers (PC)	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				2,800
LCII: Oderai Ward	DHO'S Office	ICT - Printers	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				950
221009 Welfare and Entertainment		0	300	0		11,750	12,050
Total for LCIII:		**County:**					**11,750**
LCII:	HeadQuarters	Welfare - Imprest	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)				7,750
LCII:	HeadQuaters	Welfare - Food and Refreshments	Source: External Financing 255-The AIDS Support Organisation (TASO)				3,000
LCII:	HeadQuaters	Welfare - Food and Refreshments	Source: External Financing 678-Aids Health Care Foundation (AHF)				1,000
221011 Printing, Stationery, Photocopying and Binding		0	2,500	0		6,500	9,000
Total for LCIII:		**County:**					**6,500**
LCII:	HeadQuarters	Office Supplies - Assorted Stationery	Source: External Financing 255-The AIDS Support Organisation (TASO)				2,000
LCII:	HeadQuarters	Office Supplies - Assorted Stationery	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)				4,000
LCII:	HeadQuarters	Office Supplies - Assorted Stationery	Source: External Financing 678-Aids Health Care Foundation (AHF)				500
221012 Small Office Equipment		0	433	0		0	433
221014 Bank Charges and other Bank related costs		0	0	0		0	0
222001 Information and Communication Technology Services.		0	800	0		3,500	4,300
Total for LCIII:		**County:**					**3,500**
LCII:	HeadQuarters	Telecommunication Services - Airtime and Mobile Phone Services	Source: External Financing 255-The AIDS Support Organisation (TASO)				1,000
LCII:	HeadQuarters	Telecommunication Services - Airtime and Mobile Phone Services	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)				2,000
LCII:	HeadQuarters	Telecommunication Services - Airtime and Mobile Phone Services	Source: External Financing 678-Aids Health Care Foundation (AHF)				500
223007 Other Utilities- (fuel, gas, firewood, charcoal)		0	600	0		0	600

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225202 Environment Impact Assessment for Capital Works		0	0	2,500	0	2,500
Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**				**2,500**
LCII: Nyakali Ward	Kapelebyong HCIV	Environmental Impact Assessment - Capital Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,500
225204 Monitoring and Supervision of capital work		0	0	13,650	0	13,650
Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**				**2,500**
LCII: Nyakali Ward	Kapelebyong HCIV	Monitoring and Supervision of Construction of Mortuary	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,500
Total for LCIII: Obalanga Town Council		**County: Kapelebyong**				**11,150**
LCII: Central Ward	Head Qtrs &Obalanga HCIII	Monitoring & Supervision of Capital works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			11,150
227001 Travel inland		0	25,297	9,161	128,250	162,708
Total for LCIII:		**County:**				**43,161**
LCII:	HeadQuarters	Travel Inland - Expenses	Source: Other Transfers from Central Government OGT042-Results Based Financing (RBF)			9,161
LCII:	HeadQuaters	Travel Inland - Expenses	Source: External Financing 255-The AIDS Support Organisation (TASO)			34,000
Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**				**94,250**
LCII: Nyakali Ward	All Sub counties	Travel Inland - Expenses	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			86,250
LCII: Nyakali Ward	HeadQuarters	Travel Inland - Expenses	Source: External Financing 678-Aids Health Care Foundation (AHF)			8,000
227004 Fuel, Lubricants and Oils		0	19,994	0	0	19,994
228001 Maintenance-Buildings and Structures		0	0	12,500	0	12,500
Total for LCIII: Obalanga Town Council		**County: Kapelebyong**				**12,500**
LCII: Central Ward	Obalanga HCIII	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			12,500
228002 Maintenance-Transport Equipment		0	17,600	0	0	17,600
263308 Sector Conditional Grant (Non-Wage)		0	612,224	0	0	612,224
Total for LCIII: Acowa Subcounty		**County: Kapelebyong**				**29,981**
LCII: Angerepo	Acowa	ANGEREPO HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			14,991
LCII: Angerepo	ajeleik	AJELEIK HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			14,991
Total for LCIII: Okungur Subcounty		**County: Kapelebyong**				**75,992**

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LCII: Agonga	Agonga	Agonga Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,991
LCII: Airabet	Airabet	AEKET HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	16,029
LCII: Airabet	okungur	AIRABET HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,991
LCII: Akodokodoi	AEKET HCIII	AEKET HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	29,981
Total for LCIII: Akoromit Subcounty		**County: Kapelebyong**		**39,194**
LCII: Aminito	akoromit	Akoromit HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	29,981
LCII: Aminito	AKOROMIT HCIII	Akoromit HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	9,212
Total for LCIII: Kapelebyong Subcounty		**County: Kapelebyong**		**134,648**
LCII: Amaseniko	amaseniko	AMASENIKO HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,991
LCII: Atiira	Alito HCIII	ALITO HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	29,981
LCII: Atiira	St. Francis Acumet HCIII	ST Francis Acumet Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,944
LCII: Atiira	St. Francis Acunet HCIII	ST Francis Acumet Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	46,751
LCII: Nyada	NYADA HCII	NYADA HEALTH CENTRE2	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,991
LCII: Okoboi	okoboi	OKOBOI HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,991
Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**		**216,623**
LCII: Acegerekuma Ward	KAPELEBYONG HCIV	Kapelebyong Health Center IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	66,717
LCII: Oderai Ward	Kapelebyong	Kapelebyong Health Center IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	149,906
Total for LCIII: Alito		**County: Kapelebyong**		**11,653**
LCII: Alito	alito	ALITO HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	11,653
Total for LCIII: Acowa Town Council		**County: Kapelebyong**		**53,949**
LCII: Acowa Ward	ACOWA	ACOWA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	23,968

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LCII: Acowa Ward	Acowa HCIII	ACOWA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			29,981
Total for LCIII: Obalanga Town Council		**County: Kapelebyong**				**50,184**
LCII: Central Ward	Obalanga HCIII	OBALANGA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			29,981
LCII: Central Ward	obalanga tc	OBALANGA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			20,203
312121 Non-Residential Buildings - Acquisition		0	0	141,250	0	141,250
Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**				**141,250**
LCII: Nyakali Ward	HeadQuarters	Refrigerated storage- Storage facilities_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			141,250
313111 Residential Buildings - Improvement		0	0	60,000	0	60,000
Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**				**60,000**
LCII: Nyakali Ward	Kapelebyong HCIV	General residential construction contractor service-Specialized buildings_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			60,000
313121 Non-Residential Buildings - Improvement		0	0	45,000	0	45,000
Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**				**45,000**
LCII: Nyakali Ward	Kapelebyong HCIV	Construction of a Mortuary at Kapelebyong HCIV	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			45,000
Total Cost of Primary Health care services		**2,463,029**	**681,860**	**293,920**	**150,000**	**3,588,809**
Total Cost of Human Capital Development		**2,463,029**	**681,860**	**293,920**	**150,000**	**3,588,809**
Total Cost of Primary HealthCare		**2,463,029**	**681,860**	**293,920**	**150,000**	**3,588,809**
Total Cost of Health		**2,463,029**	**681,860**	**293,920**	**150,000**	**3,588,809**

VOTE: 853 Kapelebyong District

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	8,477,632	10,223,297
Programme Conditional Grant - Wage Recurrent	6,663,016	8,068,104
Programme Conditional Grant - Non Wage Recurrent	1,770,529	2,107,303
District Unconditional Grant Wage	28,047	32,140
Locally Raised Revenues	1,040	500
Other Transfers from Central Government	15,000	15,000
District Unconditional Grant Non-Wage	0	250
Development Revenues	348,600	299,591
Programme Conditional Grant - Development	348,600	299,591
Total Revenues Shares	**8,826,232**	**10,522,888**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	6,691,064	8,100,244
Non Wage	1,786,569	2,123,053
Development Expenditure		
Domestic Development	348,600	299,591
External Financing	0	0
Total Expenditure	**8,826,232**	**10,522,888**

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	3,850,150	0	0	0	3,850,150
221008 Information and Communication Technology Supplies.	0	0	7,000	0	7,000

Total for LCIII:		**County:**		**7,000**
LCII:	Education Department-District HQtrs	ICT - Assorted Computer Accessories	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	7,000

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225202 Environment Impact Assessment for Capital Works		0	0	745	0	745
Total for LCIII:		**County:**				**745**
LCII:	Amootom, Acinga and Odukul P.S	Environmental Impact Assessment - Field Expenses	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			745
225203 Appraisal and Feasibility Studies for Capital Works		0	0	700	0	700
Total for LCIII:		**County:**				**700**
LCII:	Amootom, Acinga and Odukul P.S	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			700
225204 Monitoring and Supervision of capital work		0	0	13,543	0	13,543
Total for LCIII:		**County:**				**13,543**
LCII:	Amootom, Acinga and Odukul P.S	Monitoring and Supervision of Construction Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			13,543
227001 Travel inland		0	15,000	0	0	15,000
312121 Non-Residential Buildings - Acquisition		0	0	265,686	0	265,686
Total for LCIII: Okungur Subcounty		**County: Kapelebyong**				**95,000**
LCII: Amootom	Amootom P.S	Commercial and office building new construction service - Office buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			95,000
Total for LCIII: Acinga		**County: Kapelebyong**				**170,686**
LCII: Acinga	Acinga P.S	Commercial and office building new construction service - Office buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			95,000
LCII: Acinga	Retention Costs	Commercial and office building new construction service - Office buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			20,686
LCII: Missing Parish	Odukul P.S Phase 2	Commercial and office building new construction service - Office buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			55,000
312235 Furniture and Fittings - Acquisition		0	0	11,917	0	11,917
Total for LCIII: Kapelebyong Subcounty		**County: Kapelebyong**				**11,517**
LCII: Atiira	UPE Primary School-Chanigweno PS	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			11,517
Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**				**400**

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LCII: Kapelebyong Ward	Education Department HQTRs	Chairs - Chair_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			400
Total Cost of Quality Assurance Systems		**3,850,150**	**15,000**	**299,591**	**0**	**4,164,740**
Key Service Area 320162 Capitation (Primary)						
263308 Sector Conditional Grant (Non-Wage)		0	943,909	0	0	943,909
Total for LCIII: Okungur Subcounty		**County: Kapelebyong**				**146,329**
LCII: Agonga	Agonga	AGONGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			25,540
LCII: Agonga	Amoni	AMONI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			17,981
LCII: Airabet	Airabet	AIRABET P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			23,358
LCII: Akodokodoi	Okungur	AEKET P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			23,356
LCII: Amootom	Amootom	AMOOTOM P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			35,366
LCII: Odiding	Odiding	ODIDING P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			20,730
Total for LCIII: Akoromit Subcounty		**County: Kapelebyong**				**124,719**
LCII: Akore	Akore	AKORE/ACOWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			30,355
LCII: Akore	Alaso	ALASO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			19,916
LCII: Aminito	Akoromit	AKOROMIT P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			20,279
LCII: Kobuin	Kobuin	KOBUIN-ACOWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			19,256
LCII: Olekat	Matailong	MATAILONG P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			16,595
LCII: Olekat	Olekat	OLEKAT P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			18,319
Total for LCIII: Kapelebyong Subcounty		**County: Kapelebyong**				**170,392**
LCII: Amaseniko	Amaseniko	Amaseniko P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			21,157
LCII: Amemia	Apopong	Apopong	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			21,075

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LCII: Amemia	Nyada	Nyada P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,822
LCII: Atiira	Acumet	ACUMET P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,159
LCII: Nyada	Chanigweno	Chanigweno P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,122
LCII: Nyada	Oditel	Oditel P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,429
LCII: Okoboi	Okoboi	Okoboi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	28,628
Total for LCIII: Acinga		**County: Kapelebyong**		**11,990**
LCII: Acinga	Acinga	Acinga Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,990
Total for LCIII: Missing Subcounty		**County: Missing County**		**490,480**
LCII: Missing Parish	Acinga	Adepar P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,255
LCII: Missing Parish	Acowa	Akum/Acowa P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,056
LCII: Missing Parish	Acowa	Amugei P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,842
LCII: Missing Parish	Acowa	Ajeleik P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,065
LCII: Missing Parish	Acowa	ANGEREPO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,716
LCII: Missing Parish	Acowa	Adodoi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,775
LCII: Missing Parish	Acowa	Amero P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,090
LCII: Missing Parish	Acowa TC	Angolebwal P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	27,397
LCII: Missing Parish	Acowa TC	Acowa P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,958
LCII: Missing Parish	Alito	Iyalakwe P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,417
LCII: Missing Parish	Alito	Alito P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,490

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LCII: Missing Parish	Alito S/C	Angicha P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,690
LCII: Missing Parish	Kapelebyong TC	Kapelebyong P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,820
LCII: Missing Parish	Kapelebyong TC	Odukul P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,873
LCII: Missing Parish	Kapelebyong TC	Olobai P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,251
LCII: Missing Parish	Labira	Angatuny P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,742
LCII: Missing Parish	Obalanga	Alupe P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,881
LCII: Missing Parish	Obalanga	Amare P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,158
LCII: Missing Parish	Obalanga TC	Opot P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	28,444
LCII: Missing Parish	Obalanga TC	OBALANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	34,786
LCII: Missing Parish	Obur-Acowa	Obur Achowa P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,779

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Primary)	**0**	**943,909**	**0**	**0**	**943,909**
Total Cost of Human Capital Development	**3,850,150**	**958,909**	**299,591**	**0**	**5,108,649**
Total Cost of Pre-Primary and Primary Education	**3,850,150**	**958,909**	**299,591**	**0**	**5,108,649**

Service Area 20 Secondary Education

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
263308 Sector Conditional Grant (Non-Wage)	0	722,580	0	0	722,580

Total for LCIII: Acowa Subcounty		**County: Kapelebyong**		**57,360**
LCII: Acowa	acowa	ST PETERS SS AMURIA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	57,360
Total for LCIII: Kapelebyong Subcounty		**County: Kapelebyong**		**42,836**
LCII: Amaseniko	Oditel	ST.FRANCIS S.S ACUMET	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	42,836
Total for LCIII: Alito		**County: Kapelebyong**		**64,000**

VOTE: 853 Kapelebyong District

LCII: Iyalakwe	alito	Alito Seed Secondary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000
Total for LCIII: Missing Subcounty		**County: Missing County**		**558,384**
LCII: Missing Parish	akoromit	AKOROMIT SEED SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	71,520
LCII: Missing Parish	kkapelebyong TC	JOHN ELURU MEM SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	68,640
LCII: Missing Parish	Labira	LABIRA GIRLS SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	195,556
LCII: Missing Parish	obalanga comprehensive	OBALANGA COMPREHENSIVE SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	198,492
LCII: Missing Parish	Obalanga seed	OBALANGA SEED SECONDARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	24,176

Total Cost of Capitation (Secondary)	**0**	**722,580**	**0**	**0**	**722,580**
Key Service Area 320159 Secondary Education Services					
211101 General Staff Salaries	4,217,954	0	0	0	4,217,954
Total Cost of Secondary Education Services	**4,217,954**	**0**	**0**	**0**	**4,217,954**
Total Cost of Human Capital Development	**4,217,954**	**722,580**	**0**	**0**	**4,940,534**
Total Cost of Secondary Education	**4,217,954**	**722,580**	**0**	**0**	**4,940,534**

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					
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
221012 Small Office Equipment	0	600	0	0	600
222001 Information and Communication Technology Services.	0	750	0	0	750
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	964	0	0	964
227001 Travel inland	0	25,250	0	0	25,250
227004 Fuel, Lubricants and Oils	0	1,800	0	0	1,800
228002 Maintenance-Transport Equipment	0	10,000	0	0	10,000

VOTE: 853 Kapelebyong District

Total Cost of Inspection and Monitoring	**0**	**49,864**	**0**	**0**	**49,864**
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	32,140	0	0	0	32,140
221001 Advertising and Public Relations	0	236	0	0	236
227001 Travel inland	0	250	0	0	250
Total Cost of Quality Assurance Systems	**32,140**	**486**	**0**	**0**	**32,626**
Key Service Area 320003 Assets and Facilities Management					
225202 Environment Impact Assessment for Capital Works	0	700	0	0	700
225203 Appraisal and Feasibility Studies for Capital Works	0	700	0	0	700
225204 Monitoring and Supervision of capital work	0	8,746	0	0	8,746
227001 Travel inland	0	494	0	0	494
228001 Maintenance-Buildings and Structures	0	327,574	0	0	327,574
Total Cost of Assets and Facilities Management	**0**	**338,215**	**0**	**0**	**338,215**
Key Service Area 320038 Sports Development and Oversight					
221009 Welfare and Entertainment	0	1,000	0	0	1,000
227001 Travel inland	0	45,000	0	0	45,000
228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000
273102 Incapacity, death benefits and funeral expenses	0	1,000	0	0	1,000
Total Cost of Sports Development and Oversight	**0**	**50,000**	**0**	**0**	**50,000**
Total Cost of Human Capital Development	**32,140**	**438,564**	**0**	**0**	**470,705**
Total Cost of Education&Sports Management and Inspection	**32,140**	**438,564**	**0**	**0**	**470,705**

Service Area 50 Special Needs Education

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Human Capital Development	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Education	**8,100,244**	**2,123,053**	**299,591**	**0**	**10,522,888**

VOTE: 853 Kapelebyong District

VOTE: 853 Kapelebyong District

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,317,318	1,272,468
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Wage	151,800	151,800
Locally Raised Revenues	600	500
Other Transfers from Central Government	164,918	119,918
District Unconditional Grant Non-Wage	0	250
Development Revenues	317,626	586,001
Programme Conditional Grant - Development	256,001	256,001
District Discretionary Equalisation Development Grant	61,625	130,000
Transitional Conditional Grant - Development	0	200,000
Total Revenues Shares	**1,634,944**	**1,858,469**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	151,800	151,800
Non Wage	1,165,518	1,120,668
Development Expenditure		
Domestic Development	317,626	586,001
External Financing	0	0
Total Expenditure	**1,634,944**	**1,858,469**

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 260002 District , Urban and Community Access Road Maintenance					
211101 General Staff Salaries	151,800	0	0	0	151,800
221011 Printing, Stationery, Photocopying and Binding	0	3,500	0	0	3,500
221012 Small Office Equipment	0	750	0	0	750
225204 Monitoring and Supervision of capital work	0	10,000	0	0	10,000

VOTE: 853 Kapelebyong District

227001 Travel inland		0	9,000	0	0	9,000
227004 Fuel, Lubricants and Oils		0	10,000	0	0	10,000
228002 Maintenance-Transport Equipment		0	100,000	0	0	100,000
228004 Maintenance-Other Fixed Assets		0	920,817	0	0	920,817
263402 Transfer to Other Government Units		0	66,601	0	0	66,601
Total for LCIII:		**County:**				**66,601**
LCII:		Acowa Subcounty CARs	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			4,540
LCII:		Obalanga CARs	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			5,946
LCII:		Akoromit Subcounty CARs	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			5,975
LCII:		Kapelebyong Subcounty CARs	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			6,356
LCII:		Okungur Sucounty CARs	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			6,151
LCII:		Kapelebyong Town Council Urban Roads	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			37,632
Total Cost of District , Urban and Community Access Road Maintenance		**151,800**	**1,120,668**	**0**	**0**	**1,272,468**
Key Service Area 260010 Road Rehabilitation						
225202 Environment Impact Assessment for Capital Works		0	0	1,000	0	1,000
Total for LCIII:		**County:**				**1,000**
LCII:	District headquarters	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 86-Works and Transport - Development Conditional Grant (RTI)			1,000
227001 Travel inland		0	0	14,000	0	14,000
Total for LCIII:		**County:**				**14,000**
LCII:	District headquarters	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 86-Works and Transport - Development Conditional Grant (RTI)			14,000
227004 Fuel, Lubricants and Oils		0	0	13,000	0	13,000
Total for LCIII:		**County:**				**13,000**
LCII:		Fuel, Oils and Lubricants - Diesel	Source: Programme Conditional Grant - Development 86-Works and Transport - Development Conditional Grant (RTI)			13,000
313131 Roads and Bridges - Improvement		0	0	558,001	0	558,001
Total for LCIII:		**County:**				**130,000**

VOTE: 853 Kapelebyong District

LCII:	Community access road	Community access roads	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			130,000
Total for LCIII: Obalanga Subcounty		**County: Kapelebyong**				**200,000**
LCII: Akileng	Community access road	Community access roads	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc			200,000
Total for LCIII: Kapelebyong Subcounty		**County: Kapelebyong**				**228,001**
LCII: Atiira	District headquarters	Lowcost sealing of District headquarters road	Source: Programme Conditional Grant - Development 86-Works and Transport - Development Conditional Grant (RTI)			228,001
Total Cost of Road Rehabilitation		**0**	**0**	**586,001**	**0**	**586,001**
Total Cost of Integrated Transport Infrastructure and Services		**151,800**	**1,120,668**	**586,001**	**0**	**1,858,469**
Total Cost of Community Access Roads		**151,800**	**1,120,668**	**586,001**	**0**	**1,858,469**
Total Cost of Roads and Engineering		**151,800**	**1,120,668**	**586,001**	**0**	**1,858,469**

VOTE: 853 Kapelebyong District

Water

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	115,813	115,843
District Unconditional Grant Wage	48,000	48,000
Locally Raised Revenues	0	500
Programme Conditional Grant - Non Wage Recurrent	67,813	67,093
District Unconditional Grant Non-Wage	0	250
Development Revenues	606,583	270,596
Programme Conditional Grant - Development	591,768	255,781
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	**722,395**	**386,439**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	48,000	48,000
Non Wage	68,417	67,843
Development Expenditure		
Domestic Development	606,583	270,596
External Financing	0	0
Total Expenditure	**723,000**	**386,439**

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

Service Area 10 Rural Water Supply and Sanitation

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 140022 Integrated Catchment based Infrastructure					
211101 General Staff Salaries	48,000	0	0	0	48,000
221001 Advertising and Public Relations	0	500	0	0	500
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
221009 Welfare and Entertainment	0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	900	0	0	900

VOTE: 853 Kapelebyong District

222001 Information and Communication Technology Services.		0	1,000	0	0	1,000
224010 Protective Gear		0	1,000	0	0	1,000
225202 Environment Impact Assessment for Capital Works		0	0	1,000	0	1,000
Total for LCIII: Acowa Subcounty		**County: Kapelebyong**				**1,000**
LCII: Acowa	sellected villeges	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			1,000
225204 Monitoring and Supervision of capital work		0	0	12,306	0	12,306
Total for LCIII: Acowa Subcounty		**County: Kapelebyong**				**12,306**
LCII: Acowa	Sellected project sites	Monitoring and supervision of works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			12,306
227001 Travel inland		0	42,843	14,815	0	57,658
Total for LCIII: Akoromit Subcounty		**County: Kapelebyong**				**14,815**
LCII: Akoromit	sellected villege communities	Travel Inland - Facilitation	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)			14,815
227004 Fuel, Lubricants and Oils		0	10,000	6,000	0	16,000
Total for LCIII: Acowa Subcounty		**County: Kapelebyong**				**6,000**
LCII: Acowa	specific proect locations	Fuel, Oils and Lubricants - Diesel	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			6,000
228002 Maintenance-Transport Equipment		0	2,400	0	0	2,400
273102 Incapacity, death benefits and funeral expenses		0	400	0	0	400
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	236,475	0	236,475
Total for LCIII: Acowa Subcounty		**County: Kapelebyong**				**236,475**
LCII: Acowa	sellected villeges	Drilling of 9 boreholes in FY 2026-2027	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			209,475
LCII: Acowa	the ten village sites drilled in FY 2025-2026	payment of retention for water plants for financial year 2025-2026	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			27,000
Total Cost of Integrated Catchment based Infrastructure		**48,000**	**67,843**	**270,596**	**0**	**386,439**
Total Cost of Human Capital Development		**48,000**	**67,843**	**270,596**	**0**	**386,439**
Total Cost of Rural Water Supply and Sanitation		**48,000**	**67,843**	**270,596**	**0**	**386,439**
Total Cost of Water		**48,000**	**67,843**	**270,596**	**0**	**386,439**

VOTE: 853 Kapelebyong District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	123,837	255,971
District Unconditional Grant Non-Wage	4,833	6,000
District Unconditional Grant Wage	62,491	198,000
Locally Raised Revenues	13,128	4,000
Programme Conditional Grant - Non Wage Recurrent	43,384	47,971
Development Revenues	5,000	10,000
District Discretionary Equalisation Development Grant	5,000	10,000
Total Revenues Shares	**128,837**	**265,971**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	198,000	198,000
Non Wage	61,345	57,971
Development Expenditure		
Domestic Development	5,000	10,000
External Financing	0	0
Total Expenditure	**264,345**	**265,971**

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

Service Area 10 Natural Resources Management

Ushs Thousands		Approved Budget Estimates for FY 2026/27				
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000078 Land Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	580	0	580
Total for LCIII: Acowa Subcounty		**County: Kapelebyong**				**580**
LCII: Acowa	Akum	Allowances for area land committee and field assistants	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			580
223001 Property Management Expenses		0	0	500	0	500
Total for LCIII: Acowa Subcounty		**County: Kapelebyong**				**500**

VOTE: 853 Kapelebyong District

LCII: Akum	Akum	Property Management - Processing Land Titles	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			500
227001 Travel inland		0	2,000	975	0	2,975
Total for LCIII: Acowa Subcounty		**County: Kapelebyong**				**975**
LCII: Akum	Akum	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			975
227004 Fuel, Lubricants and Oils		0	0	2,445	0	2,445
Total for LCIII: Acowa Subcounty		**County: Kapelebyong**				**2,445**
LCII: Akum	Akum	Fuel, Oils and Lubricants - Diesel	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,445
Total Cost of Land Management		**0**	**2,000**	**4,500**	**0**	**6,500**
Key Service Area 000089 Climate Change Mitigation						
211101 General Staff Salaries		198,000	0	0	0	198,000
221008 Information and Communication Technology Supplies.		0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding		0	900	0	0	900
221012 Small Office Equipment		0	400	0	0	400
222001 Information and Communication Technology Services.		0	1,000	0	0	1,000
223005 Electricity		0	400	0	0	400
227001 Travel inland		0	17,708	0	0	17,708
228001 Maintenance-Buildings and Structures		0	6,000	0	0	6,000
Total Cost of Climate Change Mitigation		**198,000**	**27,208**	**0**	**0**	**225,208**
Key Service Area 140038 Environmental Safeguards						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	3,379	0	0	3,379
224003 Agricultural Supplies and Services		0	5,970	0	0	5,970
227001 Travel inland		0	3,790	0	0	3,790
Total Cost of Environmental Safeguards		**0**	**13,139**	**0**	**0**	**13,139**
Key Service Area 560007 Regulation and Compliance						
222001 Information and Communication Technology Services.		0	400	0	0	400
227001 Travel inland		0	13,224	0	0	13,224
Total Cost of Regulation and Compliance		**0**	**13,624**	**0**	**0**	**13,624**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**198,000**	**55,971**	**4,500**	**0**	**258,471**

VOTE: 853 Kapelebyong District

Programme 10 Sustainable Urbanisation and Housing						
Key Service Area 280002 Physical Planning						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	2,340	0	2,340
Total for LCIII: Obalanga Town Council		**County: Kapelebyong**				**2,340**
LCII: Ajesai Ward	central business area	Allowances for physical planning of Obalanga Town Council	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,340
221011 Printing, Stationery, Photocopying and Binding		0	0	1,276	0	1,276
Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**				**1,276**
LCII: Oderai Ward	Central business district	Printing - Documents	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,276
222001 Information and Communication Technology Services.		0	0	100	0	100
Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**				**100**
LCII: Oderai Ward	Headquarters	Telecommunication Services - Airtime and Mobile Phone Services	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			100
225201 Consultancy Services-Capital		0	0	500	0	500
Total for LCIII: Obalanga Town Council		**County: Kapelebyong**				**500**
LCII: Ajesai Ward	Central business district	Consultancy - Design Studies	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			500
227001 Travel inland		0	2,000	1,285	0	3,285
Total for LCIII: Obalanga Town Council		**County: Kapelebyong**				**1,285**
LCII: Ajesai Ward	Central business district	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,285
Total Cost of Physical Planning		**0**	**2,000**	**5,500**	**0**	**7,500**
Total Cost of Sustainable Urbanisation and Housing		**0**	**2,000**	**5,500**	**0**	**7,500**
Total Cost of Natural Resources Management		**198,000**	**57,971**	**10,000**	**0**	**265,971**
Total Cost of Natural Resources		**198,000**	**57,971**	**10,000**	**0**	**265,971**

VOTE: 853 Kapelebyong District

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	**2025/26 Approved Budget**	**2026/27 Approved Budget**
A: Breakdown of Department Revenues		
Recurrent Revenues	376,890	204,758
District Unconditional Grant Non-Wage	2,890	6,889
District Unconditional Grant Wage	198,000	80,861
Locally Raised Revenues	4,774	4,000
Other Transfers from Central Government	126,234	60,622
Programme Conditional Grant - Non Wage Recurrent	44,993	52,386
Development Revenues	1,000	0
District Discretionary Equalisation Development Grant	1,000	0
Total Revenues Shares	**377,890**	**204,758**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	105,712	80,861
Non Wage	73,178	123,897
Development Expenditure		
Domestic Development	1,000	0
External Financing	0	0
Total Expenditure	**179,890**	**204,758**

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

Service Area 10 Community Mobilisation

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	2,829	0	0	2,829
Total Cost of Capacity Strengthening	**0**	**2,829**	**0**	**0**	**2,829**
Total Cost of Human Capital Development	**0**	**2,829**	**0**	**0**	**2,829**
Programme 17 Regional Balanced Development					
Key Service Area 000055 Refugee Protection and Mangement					
227001 Travel inland	0	8,000	0	0	8,000

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Total Cost of Refugee Protection and Mangement	**0**	**8,000**	**0**	**0**	**8,000**
Total Cost of Regional Balanced Development	**0**	**8,000**	**0**	**0**	**8,000**
Total Cost of Community Mobilisation	**0**	**10,829**	**0**	**0**	**10,829**

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	251	0	0	251
Total Cost of HIV/AIDS Mainstreaming	**0**	**251**	**0**	**0**	**251**
Key Service Area 000021 Gender Mainstreaming services					
227001 Travel inland	0	9,344	0	0	9,344
Total Cost of Gender Mainstreaming services	**0**	**9,344**	**0**	**0**	**9,344**
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	80,861	0	0	0	80,861
221005 Official Ceremonies and State Functions	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,654	0	0	1,654
222001 Information and Communication Technology Services.	0	1,098	0	0	1,098
223005 Electricity	0	140	0	0	140
227001 Travel inland	0	23,848	0	0	23,848
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
228002 Maintenance-Transport Equipment	0	500	0	0	500
Total Cost of Inspection and Monitoring	**80,861**	**34,240**	**0**	**0**	**115,101**
Key Service Area 000036 Strategies and Project Development					
227001 Travel inland	0	2,934	0	0	2,934
263402 Transfer to Other Government Units	0	17,748	0	0	17,748

Total for LCIII: Acowa Subcounty		**County: Kapelebyong**		**1,613**
LCII: Acowa	acowa	TRANSFERS TO LLGs	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent	1,613
Total for LCIII: Okungur Subcounty		**County: Kapelebyong**		**1,613**

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LCII: Airabet	airabet	transfer to LLGs	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent				1,613
Total for LCIII: Obalanga Subcounty		**County: Kapelebyong**					**1,613**
LCII: Alupe	alupe	transfer to LLGs	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent				1,613
Total for LCIII: Kapelebyong Subcounty		**County: Kapelebyong**					**1,613**
LCII: Okoboi	OKOBOI	TRANSFERS TO LLGS	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent				1,613
Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**					**1,613**
LCII: Oderai Ward	ODERAI	TRANSFERS TO LLGS	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent				1,613
Total for LCIII: Acinga		**County: Kapelebyong**					**1,613**
LCII: Adepar	ADEPAR	TRANSFERS TO LLGS	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent				1,613
Total for LCIII: Alito		**County: Kapelebyong**					**1,613**
LCII: Alito	ALITO	TRANSFERS TO LLGS	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent				1,613
Total for LCIII: Acowa Town Council		**County: Kapelebyong**					**3,227**
LCII: Acowa Ward	ACOWA	TRANSFERS TO LLGS	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent				1,613
LCII: Missing Parish	INDIA	TRANSFER TO LLGS	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent				1,613
Total for LCIII: Akore Town Council		**County: Kapelebyong**					**3,227**
LCII: Central Ward	CENTRAL WARD	TRANSFER TO LLG	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent				1,613
LCII: Missing Parish	AKOROMIT	TRANSFER TO LLG	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent				1,613
Total Cost of Strategies and Project Development		**0**	**20,682**	**0**	**0**		**20,682**
Key Service Area 010008 Capacity Strengthening							
227001 Travel inland		0	2,207	0	0		2,207
263402 Transfer to Other Government Units		0	30,000	0	0		30,000
Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**					**30,000**
LCII: Oderai Ward	district head quarters	micro project groups	Source: Other Transfers from Central Government OGT040-Micro Projects under Karamoja Development Programme				30,000
Total Cost of Capacity Strengthening		**0**	**32,207**	**0**	**0**		**32,207**
Key Service Area 320146 Support to special interest Groups							

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	16,344	0	0	16,344
Total Cost of Support to special interest Groups	**0**	**16,344**	**0**	**0**	**16,344**
Total Cost of Human Capital Development	**80,861**	**113,068**	**0**	**0**	**193,929**
Total Cost of Empowerment and Mindset Change	**80,861**	**113,068**	**0**	**0**	**193,929**
Total Cost of Community Based Services	**80,861**	**123,897**	**0**	**0**	**204,758**

VOTE: 853 Kapelebyong District

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	60,405	151,344
District Unconditional Grant Non-Wage	40,958	127,001
District Unconditional Grant Wage	11,758	22,343
Locally Raised Revenues	7,690	2,000
Development Revenues	0	87,722
District Discretionary Equalisation Development Grant	0	87,722
Total Revenues Shares	**60,405**	**239,066**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	11,758	22,343
Non Wage	48,648	129,001
Development Expenditure		
Domestic Development	62,491	87,722
External Financing	0	0
Total Expenditure	**122,896**	**239,066**

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

Service Area 10 Planning and Statistics

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
225202 Environment Impact Assessment for Capital Works	0	2,000	0	0	2,000
Total Cost of Climate Change Mitigation	**0**	**2,000**	**0**	**0**	**2,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**2,000**	**0**	**0**	**2,000**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
224008 Educational Materials and Services	0	5,000	0	0	5,000
273102 Incapacity, death benefits and funeral expenses	0	600	0	0	600

VOTE: 853 Kapelebyong District

Total Cost of HIV/AIDS Mainstreaming		**0**	**5,600**	**0**	**0**	**5,600**
Total Cost of Human Capital Development		**0**	**5,600**	**0**	**0**	**5,600**
Programme 18 Development Plan Implementation						
Key Service Area 000006 Planning and Budgeting services						
211101 General Staff Salaries		22,343	0	0	0	22,343
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,600	0	0	1,600
221003 Staff Training		0	7,301	0	0	7,301
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
221012 Small Office Equipment		0	2,000	0	0	2,000
227001 Travel inland		0	25,000	39,480	0	64,480
Total for LCIII:		**County:**				**1**
LCII:	district	Travel Inland - Audit	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1
Total for LCIII: Acowa Subcounty		**County: Kapelebyong**				**6,739**
LCII: Amero	district	Travel Inland - Compliance Trips	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,739
Total for LCIII: Okungur Subcounty		**County: Kapelebyong**				**32,740**
LCII: Amootom	LLG assessment activities	Travel Inland - Field Work Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			20,000
LCII: Amtootom	district	Travel Inland - Data Collection and Analysis	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			12,740
227004 Fuel, Lubricants and Oils		0	12,000	0	0	12,000
228002 Maintenance-Transport Equipment		0	5,000	0	0	5,000
Total Cost of Planning and Budgeting services		**22,343**	**54,901**	**39,480**	**0**	**116,724**
Key Service Area 000023 Inspection and Monitoring						
221011 Printing, Stationery, Photocopying and Binding		0	2,001	0	0	2,001
225204 Monitoring and Supervision of capital work		0	0	30,741	0	30,741
Total for LCIII: Missing Subcounty		**County: Missing County**				**30,741**
LCII: Missing Parish	district	Monitoring of capital projects	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			30,741
312221 Light ICT hardware - Acquisition		0	0	4,000	0	4,000
Total for LCIII: Missing Subcounty		**County: Missing County**				**4,000**
LCII: Missing Parish	DCAO	Personal computers - Laptop_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,000

VOTE: 853 Kapelebyong District

312231 Office Equipment - Acquisition		0	0	500	0	500
Total for LCIII: Missing Subcounty		**County: Missing County**				**500**
LCII: Missing Parish	DCAO AND PAS	Office Equipment and Supplies - Fans	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			500
312235 Furniture and Fittings - Acquisition		0	0	2,500	0	2,500
Total for LCIII:		**County:**				**2,500**
LCII:	DISTRICT	Cabinets_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,500
Total Cost of Inspection and Monitoring		**0**	**2,001**	**37,741**	**0**	**39,742**
Key Service Area 000027 Programme Working Group Secretariat Services						
221010 Special Meals and Drinks		0	8,000	0	0	8,000
221012 Small Office Equipment		0	901	0	0	901
222001 Information and Communication Technology Services.		0	8,000	0	0	8,000
227001 Travel inland		0	26,598	0	0	26,598
312221 Light ICT hardware - Acquisition		0	0	4,500	0	4,500
Total for LCIII: Kapelebyong Town Council		**County: Kapelebyong**				**4,500**
LCII: Acegerekuma Ward	planning unit	Personal computers - Laptop_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,500
Total Cost of Programme Working Group Secretariat Services		**0**	**43,499**	**4,500**	**0**	**47,999**
Key Service Area 560019 Data Management and Dissemination						
222001 Information and Communication Technology Services.		0	2,000	0	0	2,000
227001 Travel inland		0	19,000	6,001	0	25,001
Total for LCIII: Acinga		**County: Kapelebyong**				**6,001**
LCII: Acinga	district	Travel Inland - Data Collection and Analysis	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,001
Total Cost of Data Management and Dissemination		**0**	**21,000**	**6,001**	**0**	**27,001**
Total Cost of Development Plan Implementation		**22,343**	**121,401**	**87,722**	**0**	**231,466**
Total Cost of Planning and Statistics		**22,343**	**129,001**	**87,722**	**0**	**239,066**
Total Cost of Planning		**22,343**	**129,001**	**87,722**	**0**	**239,066**

VOTE: 853 Kapelebyong 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	73,576	122,018
District Unconditional Grant Non-Wage	50,089	47,089
District Unconditional Grant Wage	21,479	72,929
Locally Raised Revenues	2,007	2,000
Total Revenues Shares	**73,576**	**122,018**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	21,479	72,929
Non Wage	52,097	49,089
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**73,576**	**122,018**

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 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	72,929	0	0	0	72,929
221002 Workshops, Meetings and Seminars	0	5,585	0	0	5,585
221003 Staff Training	0	4,900	0	0	4,900
221017 Membership dues and Subscription fees.	0	300	0	0	300
222001 Information and Communication Technology Services.	0	189	0	0	189
227001 Travel inland	0	8,115	0	0	8,115
228002 Maintenance-Transport Equipment	0	2,000	0	0	2,000
263402 Transfer to Other Government Units	0	28,000	0	0	28,000

VOTE: 853 Kapelebyong District

Total for LCIII: Kapelebyong Town Council	**County: Kapelebyong**				**7,000**
LCII: Kapelebyong Town Board	Audit function	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Acowa Town Council	**County: Kapelebyong**				**7,000**
LCII: Acowa Ward	Audit function	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Obalanga Town Council	**County: Kapelebyong**				**7,000**
LCII: Central Ward	Audit function	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Akore Town Council	**County: Kapelebyong**				**7,000**
LCII: Central Ward	Audit function	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total Cost of Audit and Risk Management	**72,929**	**49,089**	**0**	**0**	**122,018**
Total Cost of Governance and Security	**72,929**	**49,089**	**0**	**0**	**122,018**
Total Cost of Compliance	**72,929**	**49,089**	**0**	**0**	**122,018**
Total Cost of Internal Audit	**72,929**	**49,089**	**0**	**0**	**122,018**

VOTE: 853 Kapelebyong District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	86,329	143,953
Programme Conditional Grant - Non Wage Recurrent	47,888	51,647
District Unconditional Grant Wage	25,252	81,260
Locally Raised Revenues	2,394	0
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
District Unconditional Grant Non-Wage	0	250
Total Revenues Shares	**86,329**	**143,953**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	25,252	81,260
Non Wage	61,077	62,693
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**86,329**	**143,953**

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 000034 Education and Skills Development					
227001 Travel inland	0	2,699	0	0	2,699
Total Cost of Education and Skills Development	**0**	**2,699**	**0**	**0**	**2,699**
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
227001 Travel inland	0	2,699	0	0	2,699
Total Cost of Tourism Investment, Promotion and Marketing	**0**	**2,699**	**0**	**0**	**2,699**
Key Service Area 120015 Heritage Conservation Education and Awareness					
227001 Travel inland	0	5,398	0	0	5,398

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Total Cost of Heritage Conservation Education and Awareness	**0**	**5,398**	**0**	**0**	**5,398**
Total Cost of Tourism Development	**0**	**10,795**	**0**	**0**	**10,795**
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
211101 General Staff Salaries	81,260	0	0	0	81,260
Total Cost of Domestic Promotion	**81,260**	**0**	**0**	**0**	**81,260**
Key Service Area 190036 Trade Development					
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
221009 Welfare and Entertainment	0	150	0	0	150
223005 Electricity	0	100	0	0	100
227001 Travel inland	0	42,032	0	0	42,032
228002 Maintenance-Transport Equipment	0	3,615	0	0	3,615
Total Cost of Trade Development	**0**	**51,897**	**0**	**0**	**51,897**
Total Cost of Private Sector Development	**81,260**	**51,897**	**0**	**0**	**133,158**
Total Cost of Commercial Services	**81,260**	**62,693**	**0**	**0**	**143,953**
Total Cost of Trade, Industry and Local Development	**81,260**	**62,693**	**0**	**0**	**143,953**