VOTE: 711 Kasese Municipal Council

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	**2,020,175**	**2,250,194**
o/w Higher Local Government	832,755	889,566
o/w Lower Local Government	1,187,420	1,360,628
Discretionary Government Transfers	**1,998,138**	**3,401,608**
o/w Higher Local Government	1,670,548	3,093,023
o/w Lower Local Government	327,590	308,585
Conditional Government Transfers	**16,782,229**	**15,533,538**
o/w Higher Local Government	16,782,229	15,533,538
o/w Lower Local Government	0	0
Other Government Transfers	**741,413**	**295,937**
o/w Higher Local Government	741,413	295,937
o/w Lower Local Government	0	0
External Financing	**106,000**	**41,000**
o/w Higher Local Government	106,000	41,000
o/w Lower Local Government	0	0
Grand Total	**21,647,956**	**21,522,277**
o/w Higher Local Government	20,132,945	19,853,064
o/w Lower Local Government	1,515,011	1,669,214

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A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**2,020,175**	**2,250,194**
Advertisements/Bill Boards	18,600	22,180
Animal and Crop Husbandry related Levies	79,854	79,653
Business licenses	185,050	208,819
Inspection Fees	37,499	55,570
Land Fees	117,950	189,057
Liquor licenses	21,134	27,300
Local Hotel Tax	22,309	32,484
Local Services Tax-Payable By Individuals	141,400	157,420
Market /Gate Charges	69,686	78,250
Miscellaneous receipts/income	93,750	98,858
Other fees e.g. street parking fees	81,499	86,850
Other licenses	187,104	171,567
Other Royalties	14,500	15,500
Property related Duties/Fees	530,884	606,000
Registration fees for Documents and Businesses	10,239	10,239
Rent & Rates - Non-Produced Assets – from Gov't units	369,617	395,447
Sale of bid documents-From Government Units	39,100	15,000
Discretionary Government Transfers	**1,998,138**	**3,401,608**
Urban Discretionary Equalisation Development Grant	421,494	1,466,077
Urban Unconditional Grant Wage	1,120,307	1,410,123
Urban Unconditional Non-Wage	456,337	525,408
Conditional Government Transfers	**16,782,229**	**15,533,538**
Programme Conditional Grant - Non Wage Recurrent	6,390,228	5,849,304
Programme Conditional Grant - Development	350,654	483,144
Programme Conditional Grant - Wage Recurrent	10,041,347	9,201,090
Other Government Transfers	**729,413**	**295,937**
GROW Project	16,000	11,900
Micro Projects under Luwero Rwenzori Development Programme	450,000	0
Support to Local Government Labour Officers and KCCA	0	16,624
Support to PLE (UNEB)	20,000	23,000
Uganda Road Fund (URF)	238,413	238,413
Uganda Women Enterpreneurship Program(UWEP)	5,000	6,000
External Financing	**138,000**	**41,000**

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Baylor International (Uganda)	6,000	14,000
Mildmay International	32,000	0
VNG International	100,000	27,000
Total Revenues Shares	**21,667,956**	**21,522,277**

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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	**163,435**	**3,000**	**0**	**0**	**166,435**
o/w: Wage:	48,000	0	0	0	48,000
Non-Wage Recurrent:	96,100	3,000	0	0	99,100
Development:	19,336	0	0	0	19,336
Tourism Development	**12,795**	**5,930**	**0**	**0**	**18,725**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	12,795	5,930	0	0	18,725
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	**3,000**	**16,000**	**0**	**0**	**19,000**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	3,000	16,000	0	0	19,000
Development:	0	0	0	0	0
Private Sector Development	**109,135**	**10,670**	**0**	**0**	**119,805**
o/w: Wage:	76,307	0	0	0	76,307
Non-Wage Recurrent:	32,828	10,670	0	0	43,498
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	**2,247,620**	**127,475**	**238,413**	**0**	**2,613,508**
o/w: Wage:	303,321	0	0	0	303,321
Non-Wage Recurrent:	1,005,700	82,000	0	0	1,087,700
Development:	938,599	45,475	238,413	0	1,222,487
Sustainable Urbanisation and Housing	**109,595**	**28,000**	**0**	**0**	**164,595**
o/w: Wage:	102,000	0	0	0	102,000
Non-Wage Recurrent:	7,595	28,000	0	0	35,595
Development:	0	0	0	27,000	27,000
Human Capital Development	**11,489,158**	**93,840**	**57,524**	**0**	**11,654,521**
o/w: Wage:	9,332,604	0	0	0	9,332,604
Non-Wage Recurrent:	1,692,745	93,840	57,524	0	1,844,109
Development:	463,808	0	0	14,000	477,808
Public Sector Transformation	**3,403,343**	**185,893**	**0**	**0**	**3,589,235**

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Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	3,061,155	105,893	0	0	3,167,048
Development:	342,188	80,000	0	0	422,188
Governance and Security	**580,392**	**1,595,074**	**0**	**0**	**2,175,467**
o/w: Wage:	71,307	0	0	0	71,307
Non-Wage Recurrent:	323,795	1,595,074	0	0	1,918,869
Development:	185,291	0	0	0	185,291
Regional Balanced Development	**429,414**	**57,391**	**0**	**0**	**486,804**
o/w: Wage:	406,414	0	0	0	406,414
Non-Wage Recurrent:	23,000	57,391	0	0	80,390
Development:	0	0	0	0	0
Development Plan Implementation	**387,260**	**126,921**	**0**	**0**	**514,181**
o/w: Wage:	271,260	0	0	0	271,260
Non-Wage Recurrent:	116,000	126,921	0	0	242,921
Development:	0	0	0	0	0
Grand Total	**18,935,147**	**2,250,194**	**295,937**	**41,000**	**21,522,277**
Grand Total Wage	10,611,213	0	0	0	**10,611,213**
Grand Total Non-Wage Recurrent	6,374,712	2,124,719	57,524	0	**8,556,954**
Grand Total Development	1,949,221	125,475	238,413	41,000	**2,354,110**

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A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**5,941,860**	**5,812,653**
o/w Higher Local Government	4,426,849	4,143,439
o/w Lower Local Government	1,515,011	1,669,214
Finance	**284,060**	**324,923**
o/w Higher Local Government	284,060	324,923
o/w Lower Local Government	0	0
Statutory bodies	**366,231**	**382,546**
o/w Higher Local Government	366,231	382,546
o/w Lower Local Government	0	0
Production and Marketing	**189,139**	**166,435**
o/w Higher Local Government	189,139	166,435
o/w Lower Local Government	0	0
Health	**5,257,591**	**3,501,615**
o/w Higher Local Government	5,257,591	3,501,615
o/w Lower Local Government	0	0
Education	**6,809,081**	**7,961,280**
o/w Higher Local Government	6,809,081	7,961,280
o/w Lower Local Government	0	0
Roads and Engineering	**1,580,995**	**2,613,508**
o/w Higher Local Government	1,580,995	2,613,508
o/w Lower Local Government	0	0
Water	**3,500**	**10,000**
o/w Higher Local Government	3,500	10,000
o/w Lower Local Government	0	0
Natural Resources	**313,180**	**173,595**
o/w Higher Local Government	313,180	173,595
o/w Lower Local Government	0	0
Community Based Services	**125,976**	**191,627**
o/w Higher Local Government	125,976	191,627
o/w Lower Local Government	0	0
Planning	**671,974**	**189,258**
o/w Higher Local Government	671,974	189,258
o/w Lower Local Government	0	0
Internal Audit	**46,307**	**56,307**

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	46,307	56,307
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**78,061**	**138,530**
o/w Higher Local Government	78,061	138,530
o/w Lower Local Government	0	0
Grand Total	**21,667,956**	**21,522,277**
o/w Higher Local Government	**20,152,945**	**19,853,064**
o/w: Wage:	11,161,654	10,611,213
Non-Wage Recurrent:	7,956,710	7,073,031
Domestic Devt:	896,580	2,127,819
External Financing:	138,000	41,000
o/w Lower Local Government	**1,515,011**	**1,669,214**
o/w: Wage:	0	0
Non-Wage Recurrent:	1,249,517	1,483,923
Domestic Devt:	265,494	185,291
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	5,521,826	5,205,175
Urban Unconditional Grant Wage	335,398	406,414
Urban Unconditional Non-Wage	77,499	62,319
Locally Raised Revenues	202,510	216,683
Multi-Sectoral Transfers to LLGs_NonWage	1,249,517	1,483,923
Programme Conditional Grant - Non Wage Recurrent	3,656,902	3,035,836
Development Revenues	420,033	607,478
Urban Discretionary Equalisation Development Grant	96,767	342,188
Locally Raised Revenues	57,772	80,000
Multi-Sectoral Transfers to LLGs_Gou	265,494	185,291
Total Revenues Shares	**5,941,860**	**5,812,653**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	335,398	406,414
Non Wage	5,186,428	4,798,761
Development Expenditure		
Domestic Development	420,033	607,478
External Financing	0	0
Total Expenditure	**5,941,860**	**5,812,653**

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 000003 Facilities Management					
223004 Guard and Security services	0	1,500	0	0	1,500
228001 Maintenance-Buildings and Structures	0	20,000	0	0	20,000

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228003 Maintenance-Machinery & Equipment Other than Transport Equipment			0	2,000	0	0	2,000
312229 Other ICT Equipment - Acquisition			0	0	12,000	0	12,000
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**					**12,000**
LCII: Base Camp Ward	PA Amplifier	Video processing amplifier_Acquire	Source: Locally Raised Revenues				2,000
LCII: Town Centre Ward	Security camera procured	Digital cameras_Acquire	Source: Locally Raised Revenues				10,000
312231 Office Equipment - Acquisition			0	0	8,000	0	8,000
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**					**8,000**
LCII: Town Centre Ward	Office Cabin/Shelves for PDU	Binding covers-Binding Machines_Acquire	Source: Locally Raised Revenues				8,000
313121 Non-Residential Buildings - Improvement			0	0	60,000	0	60,000
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**					**60,000**
LCII: Town Centre Ward	Renovation of the Municipal block	Renovation of the Administration block	Source: Locally Raised Revenues				60,000
Total Cost of Facilities Management			**0**	**23,500**	**80,000**	**0**	**103,500**
Key Service Area 000006 Planning and Budgeting services							
221008 Information and Communication Technology Supplies.			0	2,500	0	0	2,500
221011 Printing, Stationery, Photocopying and Binding			0	3,000	0	0	3,000
221012 Small Office Equipment			0	960	0	0	960
222001 Information and Communication Technology Services.			0	3,000	0	0	3,000
223001 Property Management Expenses			0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work			0	5,000	0	0	5,000
227001 Travel inland			0	40,440	0	0	40,440
227004 Fuel, Lubricants and Oils			0	10,000	0	0	10,000
281401 Rent			0	3,600	0	0	3,600
Total Cost of Planning and Budgeting services			**0**	**69,500**	**0**	**0**	**69,500**
Key Service Area 000007 Procurement and Disposal Services							
211107 Boards, Committees and Council Allowances			0	5,212	0	0	5,212
221001 Advertising and Public Relations			0	3,000	0	0	3,000
221008 Information and Communication Technology Supplies.			0	4,500	0	0	4,500
221011 Printing, Stationery, Photocopying and Binding			0	8,000	0	0	8,000

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227001 Travel inland		0	4,000	0		0	4,000
Total Cost of Procurement and Disposal Services		**0**	**24,712**	**0**		**0**	**24,712**
Key Service Area 000008 Records Management							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,000	0		0	1,000
211107 Boards, Committees and Council Allowances		0	2,000	0		0	2,000
223001 Property Management Expenses		0	2,000	0		0	2,000
227001 Travel inland		0	2,000	0		0	2,000
Total Cost of Records Management		**0**	**7,000**	**0**		**0**	**7,000**
Key Service Area 000011 Communication and Public Relations							
221002 Workshops, Meetings and Seminars		0	1,000	0		0	1,000
221009 Welfare and Entertainment		0	1,000	0		0	1,000
221012 Small Office Equipment		0	700	0		0	700
227001 Travel inland		0	3,000	0		0	3,000
227004 Fuel, Lubricants and Oils		0	800	0		0	800
Total Cost of Communication and Public Relations		**0**	**6,500**	**0**		**0**	**6,500**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity							
273104 Pension		0	1,543,357	0		0	1,543,357
273105 Gratuity		0	1,316,918	0		0	1,316,918
352881 Pension and Gratuity Arrears Budgeting		0	175,562	0		0	175,562
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity		**0**	**3,035,836**	**0**		**0**	**3,035,836**
Key Service Area 010008 Capacity Strengthening							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	3,000		0	3,000
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**					**3,000**
LCII: Town Centre Ward	Onestop Centre	Allowances staff in onestop centre	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				3,000
221001 Advertising and Public Relations		0	0	1,000		0	1,000
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**					**1,000**
LCII: Town Centre Ward	Head Office	Media - Gazetting Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				1,000
221002 Workshops, Meetings and Seminars		0	0	210,838		0	210,838
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**					**210,838**

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LCII: Town Centre Ward	Head Office	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			210,838
221003 Staff Training		0	0	26,000	0	26,000
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**				**26,000**
LCII: Town Centre Ward	Head office	Staff Training - Capacity Building	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			26,000
222001 Information and Communication Technology Services.		0	0	3,000	0	3,000
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**				**3,000**
LCII: Town Centre Ward	Head Office	Telecommunication Services - Telecommunication Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,000
224003 Agricultural Supplies and Services		0	0	5,000	0	5,000
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**				**5,000**
LCII: Town Centre Ward	Tree Nursery Bed	Agricultural Supplies - Seedlings	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
225101 Consultancy Services		0	0	4,000	0	4,000
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**				**4,000**
LCII: Town Centre Ward	Head Office	Consultancy - Strategic Planning Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,000
227001 Travel inland		0	0	30,260	0	30,260
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**				**30,260**
LCII: Town Centre Ward	Head Office	Travel Inland - Benchmarking Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			30,260
312221 Light ICT hardware - Acquisition		0	0	27,500	0	27,500
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**				**27,500**
LCII: Town Centre Ward	Municipal Headquarter	Desktop computers_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			27,500
312229 Other ICT Equipment - Acquisition		0	0	8,000	0	8,000
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**				**8,000**
LCII: Town Centre Ward	Municipal Head Office	Digital Cameras _Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,000
312235 Furniture and Fittings - Acquisition		0	0	15,590	0	15,590
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**				**15,590**
LCII: Town Centre Ward	Head office	Arm chair-Chair_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			15,590
313121 Non-Residential Buildings - Improvement		0	0	8,000	0	8,000

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Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**		**8,000**
LCII: Town Centre Ward	Municipal Head Quarters	Administration block refurbished	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	8,000

Total Cost of Capacity Strengthening	**0**	**0**	**342,188**	**0**	**342,188**
Total Cost of Public Sector Transformation	**0**	**3,167,048**	**422,188**	**0**	**3,589,235**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,800	0	0	4,800
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	5,100	0	0	5,100
221017 Membership dues and Subscription fees.	0	1,500	0	0	1,500
221020 Litigation and related expenses	0	11,000	0	0	11,000
222001 Information and Communication Technology Services.	0	7,000	0	0	7,000
223004 Guard and Security services	0	12,000	0	0	12,000
225204 Monitoring and Supervision of capital work	0	5,000	0	0	5,000
227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Administrative and Support Services	**0**	**67,400**	**0**	**0**	**67,400**
Total Cost of Governance and Security	**0**	**67,400**	**0**	**0**	**67,400**
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
211101 General Staff Salaries	406,414	0	0	0	406,414
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000
212102 Medical expenses (Employees)	0	41,101	0	0	41,101
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221004 Recruitment Expenses	0	1,789	0	0	1,789
221009 Welfare and Entertainment	0	8,393	0	0	8,393
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
221016 Systems Recurrent costs	0	5,107	0	0	5,107

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227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
273102 Incapacity, death benefits and funeral expenses	0	4,000	0	0	4,000
Total Cost of Human Resource Management	**406,414**	**80,390**	**0**	**0**	**486,804**
Total Cost of Regional Balanced Development	**406,414**	**80,390**	**0**	**0**	**486,804**
Total Cost of Administration and Management	**406,414**	**3,314,838**	**422,188**	**0**	**4,143,439**
Total Cost of Administration	**406,414**	**3,314,838**	**422,188**	**0**	**4,143,439**

Subcounty / Town Council / Division: 237695 Bulembia Div

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					
211107 Boards, Committees and Council Allowances	0	10,685	0	0	10,685
221002 Workshops, Meetings and Seminars	0	72,971	0	0	72,971
227001 Travel inland	0	13,000	0	0	13,000
312121 Non-Residential Buildings - Acquisition	0	0	30,107	0	30,107
Total Cost of Administrative and Support Services	**0**	**96,655**	**30,107**	**0**	**126,762**
Total Cost of Governance and Security	**0**	**96,655**	**30,107**	**0**	**126,762**
Total Cost of Administration and Management	**0**	**96,655**	**30,107**	**0**	**126,762**
Total Cost of 237695 Bulembia Div	**0**	**96,655**	**30,107**	**0**	**126,762**

Subcounty / Town Council / Division: 237696 Central Div

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					
221002 Workshops, Meetings and Seminars	0	360,410	0	0	360,410
227001 Travel inland	0	500,000	0	0	500,000
312121 Non-Residential Buildings - Acquisition	0	0	65,978	0	65,978
Total Cost of Administrative and Support Services	**0**	**860,410**	**65,978**	**0**	**926,388**
Total Cost of Governance and Security	**0**	**860,410**	**65,978**	**0**	**926,388**

VOTE: 711 Kasese Municipal Council

Total Cost of Administration and Management	**0**	**860,410**	**65,978**	**0**	**926,388**
Total Cost of 237696 Central Div	**0**	**860,410**	**65,978**	**0**	**926,388**

Subcounty / Town Council / Division: 237697 Nyamwamba Div

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	56,193	0	0	56,193
211107 Boards, Committees and Council Allowances	0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars	0	56,193	0	0	56,193
221011 Printing, Stationery, Photocopying and Binding	0	30,000	0	0	30,000
227001 Travel inland	0	382,472	0	0	382,472
312121 Non-Residential Buildings - Acquisition	0	0	89,205	0	89,205
Total Cost of Administrative and Support Services	**0**	**526,858**	**89,205**	**0**	**616,064**
Total Cost of Governance and Security	**0**	**526,858**	**89,205**	**0**	**616,064**
Total Cost of Administration and Management	**0**	**526,858**	**89,205**	**0**	**616,064**
Total Cost of 237697 Nyamwamba Div	**0**	**526,858**	**89,205**	**0**	**616,064**

VOTE: 711 Kasese Municipal Council

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	284,060	324,923
Urban Unconditional Grant Wage	141,660	181,260
Urban Unconditional Non-Wage	40,000	42,000
Locally Raised Revenues	102,400	101,663
Total Revenues Shares	**284,060**	**324,923**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	141,660	181,260
Non Wage	142,400	143,663
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**284,060**	**324,923**

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 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,500	0	0	7,500
212102 Medical expenses (Employees)	0	28,780	0	0	28,780
221002 Workshops, Meetings and Seminars	0	11,280	0	0	11,280
221007 Books, Periodicals & Newspapers	0	720	0	0	720
221008 Information and Communication Technology Supplies.	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	3,178	0	0	3,178
221012 Small Office Equipment	0	500	0	0	500

VOTE: 711 Kasese Municipal Council

221014 Bank Charges and other Bank related costs	0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.	0	2,500	0	0	2,500
222001 Information and Communication Technology Services.	0	3,000	0	0	3,000
227001 Travel inland	0	15,500	0	0	15,500
227004 Fuel, Lubricants and Oils	0	19,000	0	0	19,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	6,500	0	0	6,500
Total Cost of Finance and Accounting	**0**	**103,958**	**0**	**0**	**103,958**
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	181,260	0	0	0	181,260
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000
221001 Advertising and Public Relations	0	1,705	0	0	1,705
221002 Workshops, Meetings and Seminars	0	6,800	0	0	6,800
221009 Welfare and Entertainment	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	12,000	0	0	12,000
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Planning and Budgeting services	**181,260**	**39,705**	**0**	**0**	**220,965**
Total Cost of Development Plan Implementation	**181,260**	**143,663**	**0**	**0**	**324,923**
Total Cost of Financial Management and Accountability (LG)	**181,260**	**143,663**	**0**	**0**	**324,923**
Total Cost of Finance	**181,260**	**143,663**	**0**	**0**	**324,923**

VOTE: 711 Kasese Municipal Council

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	366,231	382,546
Urban Unconditional Grant Wage	48,000	48,000
Urban Unconditional Non-Wage	171,500	171,500
Locally Raised Revenues	146,731	163,046
Total Revenues Shares	**366,231**	**382,546**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	48,000	48,000
Non Wage	318,231	334,546
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**366,231**	**382,546**

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 16 Governance and Security					
Key Service Area 000010 Leadership and Management					
211105 Ex-Gratia for Political leaders.	0	154,500	0	0	154,500
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	479	0	0	479
211107 Boards, Committees and Council Allowances	0	96,500	0	0	96,500
212102 Medical expenses (Employees)	0	2,580	0	0	2,580
221007 Books, Periodicals & Newspapers	0	720	0	0	720
221008 Information and Communication Technology Supplies.	0	1,300	0	0	1,300
221009 Welfare and Entertainment	0	7,679	0	0	7,679
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000

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221017 Membership dues and Subscription fees.	0	800	0	0	800
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
227001 Travel inland	0	12,000	0	0	12,000
227004 Fuel, Lubricants and Oils	0	19,000	0	0	19,000
228002 Maintenance-Transport Equipment	0	1,700	0	0	1,700
273102 Incapacity, death benefits and funeral expenses	0	400	0	0	400
Total Cost of Leadership and Management	**0**	**301,858**	**0**	**0**	**301,858**
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	48,000	0	0	0	48,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	30,360	0	0	30,360
227001 Travel inland	0	2,328	0	0	2,328
Total Cost of Administrative and Support Services	**48,000**	**32,688**	**0**	**0**	**80,688**
Total Cost of Governance and Security	**48,000**	**334,546**	**0**	**0**	**382,546**
Total Cost of Legislation and Oversight	**48,000**	**334,546**	**0**	**0**	**382,546**
Total Cost of Statutory bodies	**48,000**	**334,546**	**0**	**0**	**382,546**

VOTE: 711 Kasese Municipal Council

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	144,803	147,100
Programme Conditional Grant - Wage Recurrent	48,000	48,000
Programme Conditional Grant - Non Wage Recurrent	93,303	96,100
Urban Unconditional Non-Wage	500	0
Locally Raised Revenues	3,000	3,000
Development Revenues	44,336	19,336
Programme Conditional Grant - Development	19,336	19,336
Urban Discretionary Equalisation Development Grant	25,000	0
Total Revenues Shares	**189,139**	**166,435**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	48,000	48,000
Non Wage	96,803	99,100
Development Expenditure		
Domestic Development	44,336	19,336
External Financing	0	0
Total Expenditure	**189,139**	**166,435**

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

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	0	0	2,000
Total Cost of Climate Change Mitigation	**0**	**2,000**	**0**	**0**	**2,000**
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	48,000	0	0	0	48,000
212102 Medical expenses (Employees)	0	2,280	0	0	2,280

VOTE: 711 Kasese Municipal Council

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
221001 Advertising and Public Relations	0	5,000	0	0	5,000
221002 Workshops, Meetings and Seminars	0	17,665	0	0	17,665
221003 Staff Training	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	2,744	0	0	2,744
224003 Agricultural Supplies and Services	0	4,000	0	0	4,000
227001 Travel inland	0	18,800	0	0	18,800
227004 Fuel, Lubricants and Oils	0	0	0	0	0
Total Cost of Farmer mobilisation and sensitisation	**48,000**	**55,490**	**0**	**0**	**103,490**
Total Cost of Agro-Industrialization	**48,000**	**57,490**	**0**	**0**	**105,490**
Total Cost of Agricultural Extension	**48,000**	**57,490**	**0**	**0**	**105,490**

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 010059 Post-harvest handling, storage and processing					
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
Total Cost of Post-harvest handling, storage and processing	**0**	**2,000**	**0**	**0**	**2,000**
Total Cost of Agro-Industrialization	**0**	**2,000**	**0**	**0**	**2,000**
Total Cost of Agricultural Production	**0**	**2,000**	**0**	**0**	**2,000**

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 010013 Support to agro-processing & value addition					
225101 Consultancy Services	0	0	9,000	0	9,000

Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**		**9,000**
LCII: TOWN CENTRE	Kirembe Market, Basecamp Market & Katadoba Markets	Consultancy - Strategic Planning Services	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	9,000

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
225204 Monitoring and Supervision of capital work	0	0	1,336	0	1,336

Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**		**1,336**
LCII: Town Centre Ward	Head Office	Monitoring of projects	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	1,336

VOTE: 711 Kasese Municipal Council

312233 Medical, Laboratory and Research & appliances - Acquisition		0	0	9,000	0	9,000
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**				**9,000**
LCII: Town Centre Ward	Head Office	General purpose laboratory equipment labeled or promoted for a specific medical use - Laboratory Equipment_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			9,000
Total Cost of Support to agro-processing & value addition		**0**	**0**	**19,336**	**0**	**19,336**
Key Service Area 300016 Parish Development Model Operations						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	39,610	0	0	39,610
Total Cost of Parish Development Model Operations		**0**	**39,610**	**0**	**0**	**39,610**
Total Cost of Agro-Industrialization		**0**	**39,610**	**19,336**	**0**	**58,946**
Total Cost of Agricultural Value Chain Services		**0**	**39,610**	**19,336**	**0**	**58,946**
Total Cost of Production and Marketing		**48,000**	**99,100**	**19,336**	**0**	**166,435**

VOTE: 711 Kasese Municipal Council

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	5,099,221	3,252,781
Programme Conditional Grant - Wage Recurrent	4,615,841	2,699,503
Programme Conditional Grant - Non Wage Recurrent	434,998	495,779
Urban Unconditional Non-Wage	6,000	9,000
Locally Raised Revenues	42,381	48,500
Development Revenues	126,370	248,834
Programme Conditional Grant - Development	120,370	234,834
External Financing	6,000	14,000
Total Revenues Shares	**5,225,591**	**3,501,615**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	4,615,841	2,699,503
Non Wage	483,379	553,279
Development Expenditure		
Domestic Development	120,370	234,834
External Financing	38,000	14,000
Total Expenditure	**5,257,591**	**3,501,615**

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

Service Area 10 Primary HealthCare

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 320165 Primary Health care services					
211101 General Staff Salaries	2,699,503	0	0	0	2,699,503
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	11,520	0	0	11,520
212103 Incapacity benefits (Employees)	0	1,961	0	0	1,961
221002 Workshops, Meetings and Seminars	0	1,593	0	0	1,593
221008 Information and Communication Technology Supplies.	0	700	0	0	700

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221009 Welfare and Entertainment		0	450	0	0	450
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
221012 Small Office Equipment		0	300	0	0	300
224010 Protective Gear		0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work		0	3,119	25,832	0	28,951

Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**		**25,832**
LCII: RAILWAY	Railway HC III Fence construction works	Esia and Monitoring and Supervision of capital work	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	25,832

227001 Travel inland	0	8,500	0	0	8,500
227004 Fuel, Lubricants and Oils	0	20,748	0	0	20,748
228001 Maintenance-Buildings and Structures	0	3,000	0	0	3,000
228002 Maintenance-Transport Equipment	0	2,500	0	0	2,500
263308 Sector Conditional Grant (Non-Wage)	0	355,902	0	0	355,902

Total for LCIII: Bulembia Div		**County: KASESE MUNICIPAL COUNCIL**		**21,471**
LCII: Katiri Ward	Katiri Ward	Kilembe HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	21,471
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**		**220,962**
LCII: Kamaiba Ward	Kamaiba Ward	St Pauls Hospital Kasese.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (PNFP)	105,217
LCII: Kirembe Ward	Kirembe Ward	Kirembe HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	21,471
LCII: Railway Ward	Railway Ward	Railway HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	42,941
LCII: Railway Ward	Railway Ward	Railway HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	15,604
LCII: TOWN CENTRE	Town Center	Katadoba HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	14,108
LCII: Town Centre Ward	Town Center	Katadoba HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	21,621
Total for LCIII: Nyamwamba Div		**County: KASESE MUNICIPAL COUNCIL**		**113,468**
LCII: Kanyangeya Ward	Saluti A Ward	Saluti HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	21,471
LCII: KISANGA	Kisanga Ward	Kasese Municipal Council HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	27,586

VOTE: 711 Kasese Municipal Council

LCII: Kisanga Ward	Kisanga A Ward	Kasese Municipal Council HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			42,941
LCII: Scheme Ward	Scheme Ward	Mubuku Irrigation HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			21,471
312149 Other Land Improvements - Acquisition		0	0	206,130	0	206,130
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**				**206,130**
LCII: Railway Ward	Railway HC III	Other Land Improvements - Fencing	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			206,130
313121 Non-Residential Buildings - Improvement		0	0	1,233	0	1,233
Total for LCIII: Nyamwamba Div		**County: KASESE MUNICIPAL COUNCIL**				**1,233**
LCII: Kisanga Ward	KMC HC III	Renovation of a water born toilet and Mortuary at KMC HC III	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,233
313139 Other Structures - Improvement		0	0	1,639	0	1,639
Total for LCIII: Bulembia Div		**County: KASESE MUNICIPAL COUNCIL**				**1,639**
LCII: Katiri Ward	Bulembia Division	Maintenance works_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,639
Total Cost of Primary Health care services		**2,699,503**	**412,293**	**234,834**	**0**	**3,346,629**
Total Cost of Human Capital Development		**2,699,503**	**412,293**	**234,834**	**0**	**3,346,629**
Total Cost of Primary HealthCare		**2,699,503**	**412,293**	**234,834**	**0**	**3,346,629**

Service Area 20 Hospital Services

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 320080 Support to Hospitals						
263308 Sector Conditional Grant (Non-Wage)		0	105,217	0	0	105,217
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**				**105,217**
LCII: Nyakabingo Ii Ward	Nyakabingo II	Mt St. Marys Hospital - DoK	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (PNFP)			105,217
Total Cost of Support to Hospitals		**0**	**105,217**	**0**	**0**	**105,217**
Total Cost of Human Capital Development		**0**	**105,217**	**0**	**0**	**105,217**
Total Cost of Hospital Services		**0**	**105,217**	**0**	**0**	**105,217**

Service Area 30 Health Management and Supervision

Ushs Thousands		Approved Budget Estimates for FY 2026/27				
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**

VOTE: 711 Kasese Municipal Council

Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	14,000	14,000
Total for LCIII: Central Div	**County: KASESE MUNICIPAL COUNCIL**				**14,000**
LCII: TOWN CENTRE Kasese municipal Council	HIV TB mainstreaming Activities	Source: External Financing 254-Baylor International (Uganda)			14,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**0**	**0**	**14,000**	**14,000**
Key Service Area 320135 Sanitation and hygiene Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	12,600	0	0	12,600
221002 Workshops, Meetings and Seminars	0	10,400	0	0	10,400
221008 Information and Communication Technology Supplies.	0	1,900	0	0	1,900
221009 Welfare and Entertainment	0	450	0	0	450
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	300	0	0	300
222001 Information and Communication Technology Services.	0	401	0	0	401
224004 Beddings, Clothing, Footwear and related Services	0	200	0	0	200
227001 Travel inland	0	4,771	0	0	4,771
227004 Fuel, Lubricants and Oils	0	748	0	0	748
228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000
Total Cost of Sanitation and hygiene Services	**0**	**35,769**	**0**	**0**	**35,769**
Total Cost of Human Capital Development	**0**	**35,769**	**0**	**14,000**	**49,769**
Total Cost of Health Management and Supervision	**0**	**35,769**	**0**	**14,000**	**49,769**
Total Cost of Health	**2,699,503**	**553,279**	**234,834**	**14,000**	**3,501,615**

VOTE: 711 Kasese Municipal Council

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	6,610,133	7,732,305
Programme Conditional Grant - Wage Recurrent	5,377,506	6,453,588
Programme Conditional Grant - Non Wage Recurrent	1,140,727	1,146,117
Urban Unconditional Grant Wage	42,000	81,600
Urban Unconditional Non-Wage	2,000	5,000
Locally Raised Revenues	15,900	23,000
Other Transfers from Central Government	32,000	23,000
Development Revenues	210,948	228,975
Programme Conditional Grant - Development	210,948	228,975
Total Revenues Shares	**6,821,081**	**7,961,280**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	5,419,506	6,535,188
Non Wage	1,178,627	1,197,117
Development Expenditure		
Domestic Development	210,948	228,975
External Financing	0	0
Total Expenditure	**6,809,081**	**7,961,280**

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

Service Area 10 Pre-Primary and Primary Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	3,069,284	0	0	0	3,069,284
225203 Appraisal and Feasibility Studies for Capital Works	0	0	3,000	0	3,000

Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**		**3,000**
LCII: Town Centre Ward	HEADQUARTERS	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	3,000

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225204 Monitoring and Supervision of capital work		0	0	8,758	0	8,758
Total for LCIII: Nyamwamba Div		**County: KASESE MUNICIPAL COUNCIL**				**8,758**
LCII: RUKOKI	Selected schools	Monitoring of capital projects	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			8,758
312121 Non-Residential Buildings - Acquisition		0	0	149,734	0	149,734
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**				**11,315**
LCII: Base Camp Ward	Retention on Basecamp classroom	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			11,315
Total for LCIII: Nyamwamba Div		**County: KASESE MUNICIPAL COUNCIL**				**138,419**
LCII: Rukooki Ward	2 Classroom block at Mubuku Irrigation PS	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			138,419
312129 Other Buildings other than dwellings - Acquisition		0	0	45,931	0	45,931
Total for LCIII: Nyamwamba Div		**County: KASESE MUNICIPAL COUNCIL**				**45,931**
LCII: Rukooki Ward	2 Stance Drainable latrine at Kogere	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			15,579
LCII: Scheme Ward	5 Stance Drainable Latrine at Sebwe	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			30,352
312235 Furniture and Fittings - Acquisition		0	0	21,552	0	21,552
Total for LCIII: Nyamwamba Div		**County: KASESE MUNICIPAL COUNCIL**				**21,552**
LCII: Rukooki Ward	Procurement of Desks	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			21,552
Total Cost of Quality Assurance Systems		**3,069,284**	**0**	**228,975**	**0**	**3,298,259**
Key Service Area 320162 Capitation (Primary)						
263308 Sector Conditional Grant (Non-Wage)		0	387,796	0	0	387,796
Total for LCIII:		**County:**				**18,136**
LCII:	Nyakasanga II	Nyakasanga primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			18,136
Total for LCIII: Missing Subcounty		**County: Missing County**				**369,660**
LCII: Missing Parish	Basecamp	Base Camp primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			15,992
LCII: Missing Parish	Kamaiba	Kamaiba primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			21,559

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LCII: Missing Parish	Kamaiba	Kasese SDA primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,310
LCII: Missing Parish	Kanyangeya	Kanyangeya primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,410
LCII: Missing Parish	Katiri	Katiri primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,030
LCII: Missing Parish	Katiri Ward	Bulembia primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,920
LCII: Missing Parish	Kihara	Rukoki Model primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,371
LCII: Missing Parish	Kihara	Misika primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,910
LCII: Missing Parish	Kihara Ward	Kihara primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,916
LCII: Missing Parish	Kirembe	Kirembe primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,096
LCII: Missing Parish	Kyanjuki	Masule primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,554
LCII: Missing Parish	Kyanjuki	Kyanjuki primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,150
LCII: Missing Parish	Namhuga	Buhunga playground primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,210
LCII: Missing Parish	Namhuga	Road Barrier primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,671
LCII: Missing Parish	Namhuga	Mburakasaka primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,253
LCII: Missing Parish	Nyakabingo II	Mulongoti primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,413
LCII: Missing Parish	Nyakabingo III	Nyakasojo primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,010
LCII: Missing Parish	Nyakasanga I	St. Peters Nyakasanga primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,899
LCII: Missing Parish	Nyakasanga II	Nyamwamba primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,670
LCII: Missing Parish	Railway	Railway primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,001

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LCII: Missing Parish	Rukoki	Kigoro primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			15,616
LCII: Missing Parish	Rukoki	Kogere primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			15,119
LCII: Missing Parish	Rukoki	St. Immaculate Katooke primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			12,738
LCII: Missing Parish	Rukoki	Rukoki Model primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent			5,356
LCII: Missing Parish	Scheme ward	Mubuku Irrigation primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,430
LCII: Missing Parish	Scheme Ward	Sebwe Irrigation primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			15,410
LCII: Missing Parish	Town Center	Kasese primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			15,648

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Primary)	**0**	**387,796**	**0**	**0**	**387,796**
Total Cost of Human Capital Development	**3,069,284**	**387,796**	**228,975**	**0**	**3,686,055**
Total Cost of Pre-Primary and Primary Education	**3,069,284**	**387,796**	**228,975**	**0**	**3,686,055**

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	398,040	0	0	398,040

Total for LCIII: Bulembia Div		**County: KASESE MUNICIPAL COUNCIL**		**116,692**
LCII: Katiri Ward	Katiri Ward	MT RWENZORI GIRLS S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	51,372
LCII: Kyanjuki Ward	Kyanjuki Ward	KILEMBE S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	65,320
Total for LCIII: Missing Subcounty		**County: Missing County**		**281,348**
LCII: Missing Parish	Nyakabingo II	KASESE SECONDARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	281,348

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Secondary)	**0**	**398,040**	**0**	**0**	**398,040**
Key Service Area 320159 Secondary Education Services					
211101 General Staff Salaries	2,912,586	0	0	0	2,912,586
Total Cost of Secondary Education Services	**2,912,586**	**0**	**0**	**0**	**2,912,586**

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Total Cost of Human Capital Development	**2,912,586**	**398,040**	**0**	**0**	**3,310,626**
Total Cost of Secondary Education	**2,912,586**	**398,040**	**0**	**0**	**3,310,626**

Service Area 30 Skills Development

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Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320160 Tertiary Education Services					
211101 General Staff Salaries	471,718	0	0	0	471,718
Total Cost of Tertiary Education Services	**471,718**	**0**	**0**	**0**	**471,718**
Key Service Area 320163 Capitation (Tertiary)					
263308 Sector Conditional Grant (Non-Wage)	0	167,921	0	0	167,921
Total for LCIII: Missing Subcounty	**County: Missing County**				**167,921**
LCII: Missing Parish — Rukoki	KASESE YOUTH POL TECHNICAL INSTITUTE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent			167,921
Total Cost of Capitation (Tertiary)	**0**	**167,921**	**0**	**0**	**167,921**
Total Cost of Human Capital Development	**471,718**	**167,921**	**0**	**0**	**639,639**
Total Cost of Skills Development	**471,718**	**167,921**	**0**	**0**	**639,639**

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,000	0	0	6,000
221008 Information and Communication Technology Supplies.	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	316	0	0	316
221017 Membership dues and Subscription fees.	0	300	0	0	300
222001 Information and Communication Technology Services.	0	300	0	0	300
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	6,600	0	0	6,600
228002 Maintenance-Transport Equipment	0	2,000	0	0	2,000

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Total Cost of Inspection and Monitoring	**0**	**22,016**	**0**	**0**	**22,016**
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	81,600	0	0	0	81,600
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	28,040	0	0	28,040
212102 Medical expenses (Employees)	0	12,240	0	0	12,240
212103 Incapacity benefits (Employees)	0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars	0	7,900	0	0	7,900
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	320	0	0	320
221017 Membership dues and Subscription fees.	0	400	0	0	400
227001 Travel inland	0	5,100	0	0	5,100
228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000
Total Cost of Quality Assurance Systems	**81,600**	**61,000**	**0**	**0**	**142,600**
Key Service Area 320003 Assets and Facilities Management					
225203 Appraisal and Feasibility Studies for Capital Works	0	1,500	0	0	1,500
225204 Monitoring and Supervision of capital work	0	3,220	0	0	3,220
228001 Maintenance-Buildings and Structures	0	102,623	0	0	102,623
Total Cost of Assets and Facilities Management	**0**	**107,344**	**0**	**0**	**107,344**
Key Service Area 320110 Sports and recreational services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,040	0	0	9,040
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	9,560	0	0	9,560
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
227001 Travel inland	0	16,000	0	0	16,000
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228002 Maintenance-Transport Equipment	0	2,400	0	0	2,400
Total Cost of Sports and recreational services	**0**	**50,000**	**0**	**0**	**50,000**
Total Cost of Human Capital Development	**81,600**	**240,360**	**0**	**0**	**321,960**
Total Cost of Education&Sports Management and Inspection	**81,600**	**240,360**	**0**	**0**	**321,960**
Service Area 50 Special Needs Education					

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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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding	0	200	0	0	200
227001 Travel inland	0	2,000	0	0	2,000
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	**6,535,188**	**1,197,117**	**228,975**	**0**	**7,961,280**

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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	1,342,582	1,391,021
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	249,321	303,321
Urban Unconditional Non-Wage	3,000	5,700
Locally Raised Revenues	90,261	82,000
Development Revenues	238,413	1,222,487
Urban Discretionary Equalisation Development Grant	0	938,599
Other Transfers from Central Government	238,413	238,413
Locally Raised Revenues	0	45,475
Total Revenues Shares	**1,580,995**	**2,613,508**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	249,321	303,321
Non Wage	1,093,261	1,087,700
Development Expenditure		
Domestic Development	238,413	1,222,487
External Financing	0	0
Total Expenditure	**1,580,995**	**2,613,508**

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

Service Area 10 Community Access Roads

Ushs Thousands		Approved Budget Estimates for FY 2026/27				
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services						
Key Service Area 000017 Infrastructure Development and Management						
228002 Maintenance-Transport Equipment		0	100,000	20,521	0	120,521
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**				**20,521**
LCII: Town Centre Ward	Head office	Vehicle Maintanence - Imprest	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			20,521
Total Cost of Infrastructure Development and Management		**0**	**100,000**	**20,521**	**0**	**120,521**

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Key Service Area 260002 District , Urban and Community Access Road Maintenance						
211101 General Staff Salaries		303,321	0	0	0	303,321
211107 Boards, Committees and Council Allowances		0	5,000	0	0	5,000
212102 Medical expenses (Employees)		0	40,380	0	0	40,380
223005 Electricity		0	15,000	0	0	15,000
225204 Monitoring and Supervision of capital work		0	10,000	10,728	0	20,728
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**				**10,728**
LCII: Town Centre Ward	Head Office	Operational funds under URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			10,728
227001 Travel inland		0	1,320	0	0	1,320
228001 Maintenance-Buildings and Structures		0	10,000	0	0	10,000
228002 Maintenance-Transport Equipment		0	6,000	0	0	6,000
313119 Other Dwellings - Improvement		0	0	20,000	0	20,000
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**				**20,000**
LCII: Town Centre Ward	kikade lane	Other Dwellings - Improvement	Source: Locally Raised Revenues			20,000
313139 Other Structures - Improvement		0	0	25,475	0	25,475
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**				**25,475**
LCII: Town Centre Ward	Repair of street lights in CBD	Maintenance works_Improve	Source: Locally Raised Revenues			25,475
Total Cost of District , Urban and Community Access Road Maintenance		**303,321**	**87,700**	**56,203**	**0**	**447,224**
Key Service Area 260009 Road Maintenance						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	60,000	100,000	0	160,000
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**				**100,000**
LCII: Town Centre Ward	All Divisions	Allowances and Labor for road gang	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			100,000
228001 Maintenance-Buildings and Structures		0	840,000	107,165	0	947,165
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**				**107,165**
LCII: Town Centre Ward	All Divisions	Building and Facility Maintenance - Assorted Materials	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			107,165
Total Cost of Road Maintenance		**0**	**900,000**	**207,165**	**0**	**1,107,165**
Key Service Area 260010 Road Rehabilitation						
225201 Consultancy Services-Capital		0	0	48,706	0	48,706
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**				**48,706**

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LCII: Town Centre Ward	Head Office	Consultancy - Engineering	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				48,706
312139 Other Structures - Acquisition		0	0	250,000		0	250,000
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**					**250,000**
LCII: Town Centre Ward	Development of Rwenzori Square	Athletic field construction service-Recreation Facilities_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				250,000
313131 Roads and Bridges - Improvement		0	0	639,893		0	639,893
Total for LCIII: Nyamwamba Div		**County: KASESE MUNICIPAL COUNCIL**					**639,893**
LCII: Kisanga Ward	Head Office	Tarmacking of Lincoln,Bihande, Market street,Kabarole rise,and Bamusede roads	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				639,893
Total Cost of Road Rehabilitation		**0**	**0**	**938,599**		**0**	**938,599**
Total Cost of Integrated Transport Infrastructure and Services		**303,321**	**1,087,700**	**1,222,487**		**0**	**2,613,508**
Total Cost of Community Access Roads		**303,321**	**1,087,700**	**1,222,487**		**0**	**2,613,508**
Total Cost of Roads and Engineering		**303,321**	**1,087,700**	**1,222,487**		**0**	**2,613,508**

VOTE: 711 Kasese Municipal Council

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	3,500	10,000
Urban Unconditional Non-Wage	1,000	3,000
Locally Raised Revenues	2,500	7,000
Total Revenues Shares	**3,500**	**10,000**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	0	0
Non Wage	3,500	10,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**3,500**	**10,000**

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

Service Area 20 Urban Water Supply and Sanitation

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000006 Planning and Budgeting services					
223006 Water	0	10,000	0	0	10,000
Total Cost of Planning and Budgeting services	**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Urban Water Supply and Sanitation	**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Water	**0**	**10,000**	**0**	**0**	**10,000**

VOTE: 711 Kasese Municipal Council

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	146,180	146,595
Urban Unconditional Grant Wage	102,000	102,000
Urban Unconditional Non-Wage	5,000	7,595
Locally Raised Revenues	39,180	37,000
Development Revenues	167,000	27,000
Urban Discretionary Equalisation Development Grant	17,000	0
External Financing	100,000	27,000
Locally Raised Revenues	50,000	0
Total Revenues Shares	**313,180**	**173,595**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	102,000	102,000
Non Wage	44,180	44,595
Development Expenditure		
Domestic Development	67,000	0
External Financing	100,000	27,000
Total Expenditure	**313,180**	**173,595**

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 000016 Environment, Social Health and Safety					
225101 Consultancy Services	0	9,000	0	0	9,000
Total Cost of Environment, Social Health and Safety	**0**	**9,000**	**0**	**0**	**9,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**9,000**	**0**	**0**	**9,000**
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
211101 General Staff Salaries	102,000	0	0	0	102,000

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	5,400	0	0	5,400
212102 Medical expenses (Employees)		0	7,260	0	0	7,260
221002 Workshops, Meetings and Seminars		0	2,340	0	0	2,340
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
224003 Agricultural Supplies and Services		0	2,000	0	0	2,000
225101 Consultancy Services		0	0	0	27,000	27,000
Total for LCIII: Central Div		**County: KASESE MUNICIPAL COUNCIL**				**27,000**
LCII: Town Centre Ward	Kasese MC Headquarters	Consultancy Services - Management	Source: External Financing 676-VNG International			27,000
225201 Consultancy Services-Capital		0	13,595	0	0	13,595
227001 Travel inland		0	3,000	0	0	3,000
Total Cost of Physical Planning		**102,000**	**35,595**	**0**	**27,000**	**164,595**
Total Cost of Sustainable Urbanisation and Housing		**102,000**	**35,595**	**0**	**27,000**	**164,595**
Total Cost of Natural Resources Management		**102,000**	**44,595**	**0**	**27,000**	**173,595**
Total Cost of Natural Resources		**102,000**	**44,595**	**0**	**27,000**	**173,595**

VOTE: 711 Kasese Municipal Council

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	125,976	191,627
Urban Unconditional Grant Wage	58,314	97,914
Urban Unconditional Non-Wage	2,000	4,000
Locally Raised Revenues	20,120	22,340
Other Transfers from Central Government	21,000	34,524
Programme Conditional Grant - Non Wage Recurrent	24,542	32,849
Total Revenues Shares	**125,976**	**191,627**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	58,314	97,914
Non Wage	67,662	93,713
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**125,976**	**191,627**

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

Service Area 10 Community Mobilisation

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 010008 Capacity Strengthening					
221002 Workshops, Meetings and Seminars	0	13,299	0	0	13,299
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work	0	2,325	0	0	2,325
Total Cost of Capacity Strengthening	**0**	**16,624**	**0**	**0**	**16,624**
Total Cost of Human Capital Development	**0**	**16,624**	**0**	**0**	**16,624**
Total Cost of Community Mobilisation	**0**	**16,624**	**0**	**0**	**16,624**

Service Area 20 Empowerment and Mindset Change

VOTE: 711 Kasese Municipal Council

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.	0	500	0	0	500
228002 Maintenance-Transport Equipment	0	700	0	0	700
Total Cost of HIV/AIDS Mainstreaming	**0**	**6,200**	**0**	**0**	**6,200**
Key Service Area 000021 Gender Mainstreaming services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,696	0	0	3,696
221002 Workshops, Meetings and Seminars	0	2,204	0	0	2,204
227001 Travel inland	0	10,000	0	0	10,000
282101 Donations	0	2,000	0	0	2,000
Total Cost of Gender Mainstreaming services	**0**	**17,900**	**0**	**0**	**17,900**
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	97,914	0	0	0	97,914
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	23,581	0	0	23,581
212102 Medical expenses (Employees)	0	12,000	0	0	12,000
227004 Fuel, Lubricants and Oils	0	2,900	0	0	2,900
Total Cost of Inspection and Monitoring	**97,914**	**38,481**	**0**	**0**	**136,395**
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,004	0	0	5,004
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Capacity Strengthening	**0**	**9,004**	**0**	**0**	**9,004**
Key Service Area 320146 Support to special interest Groups					
211107 Boards, Committees and Council Allowances	0	5,504	0	0	5,504
Total Cost of Support to special interest Groups	**0**	**5,504**	**0**	**0**	**5,504**
Total Cost of Human Capital Development	**97,914**	**77,089**	**0**	**0**	**175,003**
Total Cost of Empowerment and Mindset Change	**97,914**	**77,089**	**0**	**0**	**175,003**

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Total Cost of Community Based Services	**97,914**	**93,713**	**0**	**0**	**191,627**

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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	611,000	189,258
Urban Unconditional Grant Wage	99,000	90,000
Urban Unconditional Non-Wage	29,000	74,000
Locally Raised Revenues	33,000	25,258
Other Transfers from Central Government	450,000	0
Development Revenues	60,974	0
Urban Discretionary Equalisation Development Grant	60,974	0
Total Revenues Shares	**671,974**	**189,258**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	99,000	90,000
Non Wage	512,000	99,258
Development Expenditure		
Domestic Development	60,974	0
External Financing	0	0
Total Expenditure	**671,974**	**189,258**

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 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	90,000	0	0	0	90,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
212102 Medical expenses (Employees)	0	6,000	0	0	6,000
221002 Workshops, Meetings and Seminars	0	13,000	0	0	13,000
221003 Staff Training	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	4,060	0	0	4,060

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221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221012 Small Office Equipment	0	1,000	0	0	1,000
221016 Systems Recurrent costs	0	11,000	0	0	11,000
222001 Information and Communication Technology Services.	0	4,000	0	0	4,000
225204 Monitoring and Supervision of capital work	0	4,000	0	0	4,000
227001 Travel inland	0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Planning and Budgeting services	**90,000**	**64,060**	**0**	**0**	**154,060**
Key Service Area 000023 Inspection and Monitoring					
221002 Workshops, Meetings and Seminars	0	8,000	0	0	8,000
221008 Information and Communication Technology Supplies.	0	2,500	0	0	2,500
221009 Welfare and Entertainment	0	7,738	0	0	7,738
227001 Travel inland	0	6,960	0	0	6,960
Total Cost of Inspection and Monitoring	**0**	**25,198**	**0**	**0**	**25,198**
Key Service Area 560019 Data Management and Dissemination					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	500	0	0	500
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	1,500	0	0	1,500
Total Cost of Data Management and Dissemination	**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Development Plan Implementation	**90,000**	**99,258**	**0**	**0**	**189,258**
Total Cost of Planning and Statistics	**90,000**	**99,258**	**0**	**0**	**189,258**
Total Cost of Planning	**90,000**	**99,258**	**0**	**0**	**189,258**

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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	46,307	56,307
Urban Unconditional Grant Wage	22,307	23,307
Urban Unconditional Non-Wage	11,000	15,000
Locally Raised Revenues	13,000	18,000
Total Revenues Shares	**46,307**	**56,307**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	22,307	23,307
Non Wage	24,000	33,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**46,307**	**56,307**

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

Service Area 10 Compliance

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
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	23,307	0	0	0	23,307
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,500	0	0	2,500
212102 Medical expenses (Employees)	0	5,160	0	0	5,160
221002 Workshops, Meetings and Seminars	0	8,500	0	0	8,500
221007 Books, Periodicals & Newspapers	0	500	0	0	500
221008 Information and Communication Technology Supplies.	0	2,500	0	0	2,500
221011 Printing, Stationery, Photocopying and Binding	0	2,500	0	0	2,500
221012 Small Office Equipment	0	500	0	0	500

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221017 Membership dues and Subscription fees.	0	2,340	0	0	2,340
225204 Monitoring and Supervision of capital work	0	2,500	0	0	2,500
227001 Travel inland	0	6,000	0	0	6,000
Total Cost of Audit and Risk Management	**23,307**	**33,000**	**0**	**0**	**56,307**
Total Cost of Governance and Security	**23,307**	**33,000**	**0**	**0**	**56,307**
Total Cost of Compliance	**23,307**	**33,000**	**0**	**0**	**56,307**
Total Cost of Internal Audit	**23,307**	**33,000**	**0**	**0**	**56,307**

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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	78,061	138,530
Programme Conditional Grant - Non Wage Recurrent	28,959	31,828
Urban Unconditional Grant Wage	22,307	76,307
Urban Unconditional Non-Wage	2,000	3,000
Locally Raised Revenues	14,000	16,600
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	**78,061**	**138,530**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	22,307	76,307
Non Wage	55,754	62,223
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**78,061**	**138,530**

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

Service Area 10 Commercial Services

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,830	0	0	5,830
221001 Advertising and Public Relations	0	6,418	0	0	6,418
221002 Workshops, Meetings and Seminars	0	2,500	0	0	2,500
221011 Printing, Stationery, Photocopying and Binding	0	1,977	0	0	1,977
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Tourism Investment, Promotion and Marketing	**0**	**18,725**	**0**	**0**	**18,725**

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Total Cost of Tourism Development	**0**	**18,725**	**0**	**0**	**18,725**
Programme 07 Private Sector Development					
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	76,307	0	0	0	76,307
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,100	0	0	8,100
212102 Medical expenses (Employees)	0	6,360	0	0	6,360
221002 Workshops, Meetings and Seminars	0	8,937	0	0	8,937
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	2,950	0	0	2,950
221012 Small Office Equipment	0	3,000	0	0	3,000
227001 Travel inland	0	10,219	0	0	10,219
228002 Maintenance-Transport Equipment	0	2,932	0	0	2,932
Total Cost of Trade Development	**76,307**	**43,498**	**0**	**0**	**119,805**
Total Cost of Private Sector Development	**76,307**	**43,498**	**0**	**0**	**119,805**
Total Cost of Commercial Services	**76,307**	**62,223**	**0**	**0**	**138,530**
Total Cost of Trade, Industry and Local Development	**76,307**	**62,223**	**0**	**0**	**138,530**