VOTE: 859 Kazo 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	**1,170,250**	**1,190,637**
o/w Higher Local Government	328,583	286,603
o/w Lower Local Government	841,667	904,034
Discretionary Government Transfers	**4,276,077**	**4,782,361**
o/w Higher Local Government	3,816,668	4,353,410
o/w Lower Local Government	459,409	428,951
Conditional Government Transfers	**20,142,480**	**22,714,290**
o/w Higher Local Government	20,142,480	22,714,290
o/w Lower Local Government	0	0
Other Government Transfers	**341,503**	**328,503**
o/w Higher Local Government	208,910	139,132
o/w Lower Local Government	132,593	189,371
External Financing	**231,077**	**130,000**
o/w Higher Local Government	231,077	130,000
o/w Lower Local Government	0	0
Grand Total	**26,161,388**	**29,145,792**
o/w Higher Local Government	24,727,718	27,623,435
o/w Lower Local Government	1,433,669	1,522,356

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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	**1,170,250**	**1,190,637**
Agency Fees	10,000	10,300
Animal and Crop Husbandry related Levies	6,200	58,619
Business licenses	143,900	148,452
Inspection Fees	31,700	30,722
Land Fees	56,300	47,334
Local Hotel Tax	8,400	8,652
Local Services Tax-Payable By Individuals	110,681	114,494
Market /Gate Charges	489,535	473,362
Miscellaneous receipts/income	0	48,555
Other fees e.g. street parking fees	18,632	0
Other taxes on specific services	67,420	0
Property related Duties/Fees	177,202	201,786
Registration fees for Documents and Businesses	18,830	16,136
Rent & Rates - Non-Produced Assets – from Gov't units	0	3,863
Rent & Rates - Non-Produced Assets – from private entities	31,450	28,363
Discretionary Government Transfers	**4,276,077**	**4,782,361**
District Discretionary Equalisation Development Grant	624,526	575,685
District Unconditional Grant Non-Wage	752,890	848,356
District Unconditional Grant Wage	2,779,093	3,235,412
Urban Discretionary Equalisation Development Grant	33,781	38,563
Urban Unconditional Non-Wage	85,786	84,345
Conditional Government Transfers	**20,142,480**	**22,714,290**
Programme Conditional Grant - Non Wage Recurrent	5,211,765	5,184,633
Programme Conditional Grant - Development	1,719,380	2,010,885
Programme Conditional Grant - Wage Recurrent	12,486,747	15,353,957
Transitional Conditional Grant - Development	724,589	164,815
Other Government Transfers	**341,503**	**328,503**
GROW Project	15,000	0
Support to PLE (UNEB)	30,000	30,000
Uganda Road Fund (URF)	277,503	277,503
Uganda Women Enterpreneurship Program(UWEP)	19,000	21,000
External Financing	**231,077**	**130,000**
Global Alliance for Vaccines and Immunization (GAVI)	231,077	130,000

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Total Revenues Shares	**26,161,388**	**29,145,792**

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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	**1,514,256**	**0**	**0**	**0**	**1,514,256**
o/w: Wage:	1,083,000	0	0	0	1,083,000
Non-Wage Recurrent:	336,938	0	0	0	336,938
Development:	94,318	0	0	0	94,318
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	**208,207**	**14,000**	**0**	**0**	**222,207**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	88,837	14,000	0	0	102,837
Development:	119,370	0	0	0	119,370
Private Sector Development	**244,299**	**4,500**	**0**	**0**	**248,799**
o/w: Wage:	200,248	0	0	0	200,248
Non-Wage Recurrent:	44,051	4,500	0	0	48,551
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	**1,450,000**	**0**	**277,503**	**0**	**1,727,503**
o/w: Wage:	450,000	0	0	0	450,000
Non-Wage Recurrent:	1,000,000	0	277,503	0	1,277,503
Development:	0	0	0	0	0
Sustainable Urbanisation and Housing	**0**	**4,141**	**0**	**0**	**4,141**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	4,141	0	0	4,141
Development:	0	0	0	0	0
Digital Transformation	**6,040**	**4,340**	**0**	**0**	**10,380**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	6,040	4,340	0	0	10,380
Development:	0	0	0	0	0
Human Capital Development	**19,274,397**	**13,500**	**51,000**	**0**	**19,468,897**

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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:	14,873,219	0	0	0	14,873,219
Non-Wage Recurrent:	2,439,167	13,500	51,000	0	2,503,667
Development:	1,962,012	0	0	130,000	2,092,012
Public Sector Transformation	**2,782,558**	**862,227**	**0**	**0**	**3,644,785**
o/w: Wage:	698,234	0	0	0	698,234
Non-Wage Recurrent:	1,621,168	762,227	0	0	2,383,395
Development:	463,155	100,000	0	0	563,155
Governance and Security	**758,502**	**200,948**	**0**	**0**	**959,450**
o/w: Wage:	389,713	0	0	0	389,713
Non-Wage Recurrent:	334,265	200,948	0	0	535,213
Development:	34,524	0	0	0	34,524
Regional Balanced Development	**22,914**	**60,981**	**0**	**0**	**83,895**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	22,914	60,981	0	0	83,895
Development:	0	0	0	0	0
Development Plan Implementation	**1,224,682**	**26,000**	**0**	**0**	**1,250,682**
o/w: Wage:	894,955	0	0	0	894,955
Non-Wage Recurrent:	213,158	26,000	0	0	239,158
Development:	116,569	0	0	0	116,569
Grand Total	**27,496,651**	**1,190,637**	**328,503**	**130,000**	**29,145,792**
Grand Total Wage	18,589,369	0	0	0	**18,589,369**
Grand Total Non-Wage Recurrent	6,117,334	1,090,637	328,503	0	**7,536,475**
Grand Total Development	2,789,948	100,000	0	130,000	**3,019,948**

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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	**4,682,901**	**3,778,234**
o/w Higher Local Government	3,381,825	2,445,249
o/w Lower Local Government	1,301,076	1,332,985
Finance	**320,019**	**443,773**
o/w Higher Local Government	320,019	443,773
o/w Lower Local Government	0	0
Statutory bodies	**605,988**	**715,911**
o/w Higher Local Government	605,988	715,911
o/w Lower Local Government	0	0
Production and Marketing	**1,639,200**	**1,633,627**
o/w Higher Local Government	1,639,200	1,633,627
o/w Lower Local Government	0	0
Health	**4,943,815**	**5,237,988**
o/w Higher Local Government	4,943,815	5,237,988
o/w Lower Local Government	0	0
Education	**10,673,958**	**12,679,206**
o/w Higher Local Government	10,673,958	12,679,206
o/w Lower Local Government	0	0
Roads and Engineering	**1,582,003**	**1,731,644**
o/w Higher Local Government	1,449,410	1,542,273
o/w Lower Local Government	132,593	189,371
Water	**557,811**	**1,163,057**
o/w Higher Local Government	557,811	1,163,057
o/w Lower Local Government	0	0
Natural Resources	**366,611**	**456,735**
o/w Higher Local Government	366,611	456,735
o/w Lower Local Government	0	0
Community Based Services	**224,615**	**387,746**
o/w Higher Local Government	224,615	387,746
o/w Lower Local Government	0	0
Planning	**325,857**	**499,890**
o/w Higher Local Government	325,857	499,890
o/w Lower Local Government	0	0
Internal Audit	**113,021**	**158,386**

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	113,021	158,386
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**125,590**	**259,594**
o/w Higher Local Government	125,590	259,594
o/w Lower Local Government	0	0
Grand Total	**26,161,388**	**29,145,792**
o/w Higher Local Government	**24,727,718**	**27,623,435**
o/w: Wage:	15,265,841	18,589,369
Non-Wage Recurrent:	6,285,392	6,294,551
Domestic Devt:	2,945,409	2,609,515
External Financing:	231,077	130,000
o/w Lower Local Government	**1,433,669**	**1,522,356**
o/w: Wage:	0	0
Non-Wage Recurrent:	1,226,802	1,241,924
Domestic Devt:	206,867	280,433
External Financing:	0	0

VOTE: 859 Kazo 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	3,791,702	3,225,806
District Unconditional Grant Non-Wage	134,927	130,383
District Unconditional Grant Wage	1,283,373	698,234
Locally Raised Revenues	66,000	60,000
Multi-Sectoral Transfers to LLGs_NonWage	1,094,209	1,052,552
Programme Conditional Grant - Non Wage Recurrent	1,213,192	1,284,637
Development Revenues	891,199	552,427
Transitional Conditional Grant - Development	400,000	0
District Discretionary Equalisation Development Grant	284,332	271,995
Multi-Sectoral Transfers to LLGs_Gou	206,867	280,433
Total Revenues Shares	**4,682,901**	**3,778,234**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,283,373	698,234
Non Wage	2,508,328	2,527,572
Development Expenditure		
Domestic Development	891,199	552,427
External Financing	0	0
Total Expenditure	**4,682,901**	**3,778,234**

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 11 Digital Transformation					
Key Service Area 300010 Innovation Fund Management					
221008 Information and Communication Technology Supplies.	0	4,340	0	0	4,340

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222001 Information and Communication Technology Services.			0	400	0	0	400
227001 Travel inland			0	5,640	0	0	5,640
Total Cost of Innovation Fund Management			**0**	**10,380**	**0**	**0**	**10,380**
Total Cost of Digital Transformation			**0**	**10,380**	**0**	**0**	**10,380**
Programme 14 Public Sector Transformation							
Key Service Area 000003 Facilities Management							
312121 Non-Residential Buildings - Acquisition			0	0	271,995	0	271,995
Total for LCIII: Kazo Town Council		**County: Kazo**					**271,995**
LCII: Kazo Ward	District Headquarter	Commercial and office building new construction service - Office buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				271,995
Total Cost of Facilities Management			**0**	**0**	**271,995**	**0**	**271,995**
Key Service Area 000006 Planning and Budgeting services							
222001 Information and Communication Technology Services.			0	600	0	0	600
227001 Travel inland			0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils			0	7,000	0	0	7,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment			0	2,500	0	0	2,500
Total Cost of Planning and Budgeting services			**0**	**16,100**	**0**	**0**	**16,100**
Key Service Area 000008 Records Management							
221008 Information and Communication Technology Supplies.			0	2,500	0	0	2,500
221011 Printing, Stationery, Photocopying and Binding			0	1,500	0	0	1,500
221012 Small Office Equipment			0	300	0	0	300
222001 Information and Communication Technology Services.			0	400	0	0	400
227001 Travel inland			0	8,760	0	0	8,760
Total Cost of Records Management			**0**	**13,460**	**0**	**0**	**13,460**
Key Service Area 000011 Communication and Public Relations							
222001 Information and Communication Technology Services.			0	400	0	0	400
227001 Travel inland			0	3,960	0	0	3,960
Total Cost of Communication and Public Relations			**0**	**4,360**	**0**	**0**	**4,360**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity							
211101 General Staff Salaries			698,234	0	0	0	698,234

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273104 Pension	0	622,162	0	0	622,162
273105 Gratuity	0	662,475	0	0	662,475
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**698,234**	**1,284,637**	**0**	**0**	**1,982,871**
Key Service Area 390017 Public Service Performance management					
221001 Advertising and Public Relations	0	1,500	0	0	1,500
221007 Books, Periodicals & Newspapers	0	480	0	0	480
222001 Information and Communication Technology Services.	0	1,620	0	0	1,620
227001 Travel inland	0	31,760	0	0	31,760
227004 Fuel, Lubricants and Oils	0	21,000	0	0	21,000
228002 Maintenance-Transport Equipment	0	8,600	0	0	8,600
Total Cost of Public Service Performance management	**0**	**64,960**	**0**	**0**	**64,960**
Total Cost of Public Sector Transformation	**698,234**	**1,383,517**	**271,995**	**0**	**2,353,746**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,400	0	0	2,400
221005 Official Ceremonies and State Functions	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	6,328	0	0	6,328
221011 Printing, Stationery, Photocopying and Binding	0	2,400	0	0	2,400
221012 Small Office Equipment	0	800	0	0	800
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	800	0	0	800
223004 Guard and Security services	0	6,000	0	0	6,000
223005 Electricity	0	1,000	0	0	1,000
223006 Water	0	500	0	0	500
227001 Travel inland	0	22,080	0	0	22,080
227004 Fuel, Lubricants and Oils	0	7,000	0	0	7,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	800	0	0	800
273102 Incapacity, death benefits and funeral expenses	0	1,500	0	0	1,500
Total Cost of Administrative and Support Services	**0**	**55,608**	**0**	**0**	**55,608**

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Total Cost of Governance and Security	**0**	**55,608**	**0**	**0**	**55,608**
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
221002 Workshops, Meetings and Seminars	0	1,400	0	0	1,400
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	500	0	0	500
227001 Travel inland	0	16,000	0	0	16,000
227004 Fuel, Lubricants and Oils	0	6,614	0	0	6,614
Total Cost of Human Resource Management	**0**	**25,514**	**0**	**0**	**25,514**
Total Cost of Regional Balanced Development	**0**	**25,514**	**0**	**0**	**25,514**
Total Cost of Administration and Management	**698,234**	**1,475,020**	**271,995**	**0**	**2,445,249**
Total Cost of Administration	**698,234**	**1,475,020**	**271,995**	**0**	**2,445,249**

Subcounty / Town Council / Division: 237110 Burunga 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	131,493	20,613	0	152,106
Total Cost of Facilities Management	**0**	**131,493**	**20,613**	**0**	**152,106**
Total Cost of Public Sector Transformation	**0**	**131,493**	**20,613**	**0**	**152,106**
Total Cost of Administration and Management	**0**	**131,493**	**20,613**	**0**	**152,106**
Total Cost of 237110 Burunga Subcounty	**0**	**131,493**	**20,613**	**0**	**152,106**

Subcounty / Town Council / Division: 237115 Engari 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	77,774	23,399	0	101,173
Total Cost of Facilities Management	**0**	**77,774**	**23,399**	**0**	**101,173**

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Total Cost of Public Sector Transformation	**0**	**77,774**	**23,399**	**0**	**101,173**
Total Cost of Administration and Management	**0**	**77,774**	**23,399**	**0**	**101,173**
Total Cost of 237115 Engari Subcounty	**0**	**77,774**	**23,399**	**0**	**101,173**

Subcounty / Town Council / Division: 237106 Kanoni 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	59,208	17,869	0	77,077
Total Cost of Facilities Management	**0**	**59,208**	**17,869**	**0**	**77,077**
Total Cost of Public Sector Transformation	**0**	**59,208**	**17,869**	**0**	**77,077**
Total Cost of Administration and Management	**0**	**59,208**	**17,869**	**0**	**77,077**
Total Cost of 237106 Kanoni Subcounty	**0**	**59,208**	**17,869**	**0**	**77,077**

Subcounty / Town Council / Division: 237114 Kazo 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	53,261	18,561	0	71,822
Total Cost of Facilities Management	**0**	**53,261**	**18,561**	**0**	**71,822**
Total Cost of Public Sector Transformation	**0**	**53,261**	**18,561**	**0**	**71,822**
Total Cost of Administration and Management	**0**	**53,261**	**18,561**	**0**	**71,822**
Total Cost of 237114 Kazo Subcounty	**0**	**53,261**	**18,561**	**0**	**71,822**

Subcounty / Town Council / Division: 237104 Kazo Town Council

Service Area 10 Administration and Management

Ushs Thousands		**Approved Budget Estimates for FY 2026/27**			
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	280,272	17,541	0	297,814
312121 Non-Residential Buildings - Acquisition	0	0	70,000	0	70,000

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Total Cost of Facilities Management	**0**	**280,272**	**87,541**	**0**	**367,814**
Total Cost of Public Sector Transformation	**0**	**280,272**	**87,541**	**0**	**367,814**
Total Cost of Administration and Management	**0**	**280,272**	**87,541**	**0**	**367,814**
Total Cost of 237104 Kazo Town Council	**0**	**280,272**	**87,541**	**0**	**367,814**

Subcounty / Town Council / Division: 237111 Nkungu 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	98,564	24,145	0	122,708
Total Cost of Facilities Management	**0**	**98,564**	**24,145**	**0**	**122,708**
Total Cost of Public Sector Transformation	**0**	**98,564**	**24,145**	**0**	**122,708**
Total Cost of Administration and Management	**0**	**98,564**	**24,145**	**0**	**122,708**
Total Cost of 237111 Nkungu Subcounty	**0**	**98,564**	**24,145**	**0**	**122,708**

Subcounty / Town Council / Division: 237100 Rwemikoma 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	91,742	14,524	0	106,266
Total Cost of Administrative and Support Services	**0**	**91,742**	**14,524**	**0**	**106,266**
Total Cost of Governance and Security	**0**	**91,742**	**14,524**	**0**	**106,266**
Total Cost of Administration and Management	**0**	**91,742**	**14,524**	**0**	**106,266**
Total Cost of 237100 Rwemikoma Subcounty	**0**	**91,742**	**14,524**	**0**	**106,266**

Subcounty / Town Council / Division: 273949 Buremba Town Council

Service Area 10 Administration and Management

Ushs Thousands		Approved Budget Estimates for FY 2026/27			
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	200,151	0	0	200,151

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	Wage	Non Wage	GoU Dev	Ext.Fin	Total
312121 Non-Residential Buildings - Acquisition	0	0	51,022	0	51,022
Total Cost of Facilities Management	**0**	**200,151**	**51,022**	**0**	**251,173**
Total Cost of Public Sector Transformation	**0**	**200,151**	**51,022**	**0**	**251,173**
Total Cost of Administration and Management	**0**	**200,151**	**51,022**	**0**	**251,173**
Total Cost of 273949 Buremba Town Council	**0**	**200,151**	**51,022**	**0**	**251,173**

Subcounty / Town Council / Division: 273950 Kyampangara

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	37,843	12,634	0	50,478
Total Cost of Facilities Management	**0**	**37,843**	**12,634**	**0**	**50,478**
Total Cost of Public Sector Transformation	**0**	**37,843**	**12,634**	**0**	**50,478**
Total Cost of Administration and Management	**0**	**37,843**	**12,634**	**0**	**50,478**
Total Cost of 273950 Kyampangara	**0**	**37,843**	**12,634**	**0**	**50,478**

Subcounty / Town Council / Division: 273951 Migina

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
227004 Fuel, Lubricants and Oils	0	12,304	0	0	12,304
263402 Transfer to Other Government Units	0	9,940	10,125	0	20,065
Total Cost of Facilities Management	**0**	**22,244**	**10,125**	**0**	**32,369**
Total Cost of Public Sector Transformation	**0**	**22,244**	**10,125**	**0**	**32,369**
Total Cost of Administration and Management	**0**	**22,244**	**10,125**	**0**	**32,369**
Total Cost of 273951 Migina	**0**	**22,244**	**10,125**	**0**	**32,369**

VOTE: 859 Kazo 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	320,019	443,773
District Unconditional Grant Non-Wage	75,158	75,158
District Unconditional Grant Wage	191,000	310,234
Locally Raised Revenues	53,861	58,381
Total Revenues Shares	**320,019**	**443,773**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	191,000	310,234
Non Wage	129,019	133,539
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**320,019**	**443,773**

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 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
221001 Advertising and Public Relations	0	3,100	0	0	3,100
221002 Workshops, Meetings and Seminars	0	3,380	0	0	3,380
221003 Staff Training	0	1,138	0	0	1,138
221008 Information and Communication Technology Supplies.	0	1,600	0	0	1,600
221009 Welfare and Entertainment	0	6,300	0	0	6,300
221011 Printing, Stationery, Photocopying and Binding	0	7,690	0	0	7,690
222001 Information and Communication Technology Services.	0	400	0	0	400
223001 Property Management Expenses	0	909	0	0	909

VOTE: 859 Kazo District

227001 Travel inland	0	25,204	0	0	25,204
227004 Fuel, Lubricants and Oils	0	7,060	0	0	7,060
228002 Maintenance-Transport Equipment	0	800	0	0	800
273102 Incapacity, death benefits and funeral expenses	0	800	0	0	800
Total Cost of Local Revenue Collection	**0**	**58,381**	**0**	**0**	**58,381**
Total Cost of Regional Balanced Development	**0**	**58,381**	**0**	**0**	**58,381**
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
221009 Welfare and Entertainment	0	1,292	0	0	1,292
221011 Printing, Stationery, Photocopying and Binding	0	760	0	0	760
221016 Systems Recurrent costs	0	30,000	0	0	30,000
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	5,600	0	0	5,600
227001 Travel inland	0	8,906	0	0	8,906
227004 Fuel, Lubricants and Oils	0	27,600	0	0	27,600
Total Cost of Finance and Accounting	**0**	**75,158**	**0**	**0**	**75,158**
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	310,234	0	0	0	310,234
Total Cost of Planning and Budgeting services	**310,234**	**0**	**0**	**0**	**310,234**
Total Cost of Development Plan Implementation	**310,234**	**75,158**	**0**	**0**	**385,392**
Total Cost of Financial Management and Accountability (LG)	**310,234**	**133,539**	**0**	**0**	**443,773**
Total Cost of Finance	**310,234**	**133,539**	**0**	**0**	**443,773**

VOTE: 859 Kazo 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	560,736	670,659
District Unconditional Grant Non-Wage	281,638	286,230
District Unconditional Grant Wage	191,000	290,348
Locally Raised Revenues	88,098	94,081
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	**605,988**	**715,911**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	191,000	290,348
Non Wage	369,736	380,311
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	**605,988**	**715,911**

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

Service Area 10 Legislation and Oversight

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding	0	600	0	0	600
227001 Travel inland	0	10,001	0	0	10,001
Total Cost of Land Management	**0**	**12,401**	**0**	**0**	**12,401**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**12,401**	**0**	**0**	**12,401**
Programme 14 Public Sector Transformation					

VOTE: 859 Kazo District

Key Service Area 000007 Procurement and Disposal Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,600	0	0	6,600
221011 Printing, Stationery, Photocopying and Binding	0	1,360	0	0	1,360
221012 Small Office Equipment	0	320	0	0	320
227001 Travel inland	0	8,787	0	0	8,787
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Procurement and Disposal Services	**0**	**21,067**	**0**	**0**	**21,067**
Key Service Area 000049 Recruitment services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	10,248	0	10,248
Total for LCIII:	**County:**				**10,248**
LCII:	Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			10,248
221001 Advertising and Public Relations	0	0	3,000	0	3,000
Total for LCIII:	**County:**				**3,000**
LCII:	Media - Adverts	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,000
221004 Recruitment Expenses	0	0	6,000	0	6,000
Total for LCIII:	**County:**				**6,000**
LCII:	Recruitment Expenses - Adverts	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			6,000
221009 Welfare and Entertainment	0	3,600	2,000	0	5,600
Total for LCIII:	**County:**				**2,000**
LCII:	Welfare - Food and Refreshments	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	803	0	1,803
Total for LCIII:	**County:**				**803**
LCII:	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			803
227001 Travel inland	0	3,400	3,200	0	6,600
Total for LCIII:	**County:**				**3,200**
LCII:	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,200
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000

VOTE: 859 Kazo District

Total Cost of Recruitment services		**0**	**18,000**	**25,252**	**0**	**43,252**
Total Cost of Public Sector Transformation		**0**	**39,068**	**25,252**	**0**	**64,319**
Programme 16 Governance and Security						
Key Service Area 000010 Leadership and Management						
211105 Ex-Gratia for Political leaders.		0	200,160	0	0	200,160
Total Cost of Leadership and Management		**0**	**200,160**	**0**	**0**	**200,160**
Key Service Area 000014 Administrative and Support Services						
211101 General Staff Salaries		290,348	0	0	0	290,348
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	10,000	0	0	10,000
221009 Welfare and Entertainment		0	2,500	0	0	2,500
221011 Printing, Stationery, Photocopying and Binding		0	833	0	0	833
221012 Small Office Equipment		0	320	0	0	320
222001 Information and Communication Technology Services.		0	2,100	0	0	2,100
227001 Travel inland		0	57,078	0	0	57,078
227004 Fuel, Lubricants and Oils		0	38,800	0	0	38,800
228002 Maintenance-Transport Equipment		0	10,750	0	0	10,750
Total Cost of Administrative and Support Services		**290,348**	**122,381**	**0**	**0**	**412,729**
Key Service Area 190004 Regulation and Advisory Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	5,040	0	5,040
Total for LCIII:		**County:**				**5,040**
LCII:		Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			5,040
221009 Welfare and Entertainment		0	0	2,500	0	2,500
Total for LCIII: Kazo Town Council		**County: Kazo**				**2,500**
LCII: Kazo Ward	District Hqtrs	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	0	1,300	0	1,300
Total for LCIII:		**County:**				**1,300**
LCII:		Office Supplies - Assorted Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,300
221012 Small Office Equipment		0	400	0	0	400
222001 Information and Communication Technology Services.		0	240	600	0	840

VOTE: 859 Kazo District

Total for LCIII:		**County:**				**600**
LCII:		Telecommunication Services - Airtime and Mobile Phone Services	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			600
227001 Travel inland		0	5,661	10,560	0	16,221
Total for LCIII: Kazo Town Council		**County: Kazo**				**10,560**
LCII: Kazo Ward	District Hqtrs	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			10,560
Total Cost of Regulation and Advisory Services		**0**	**6,301**	**20,000**	**0**	**26,301**
Total Cost of Governance and Security		**290,348**	**328,842**	**20,000**	**0**	**639,190**
Total Cost of Legislation and Oversight		**290,348**	**380,311**	**45,252**	**0**	**715,911**
Total Cost of Statutory bodies		**290,348**	**380,311**	**45,252**	**0**	**715,911**

VOTE: 859 Kazo District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	**2025/26 Approved Budget**	**2026/27 Approved Budget**
A: Breakdown of Department Revenues		
Recurrent Revenues	1,385,331	1,419,938
Programme Conditional Grant - Wage Recurrent	1,045,300	1,083,000
Programme Conditional Grant - Non Wage Recurrent	338,031	336,938
Locally Raised Revenues	2,000	0
Development Revenues	253,869	213,689
Programme Conditional Grant - Development	203,869	213,689
Locally Raised Revenues	50,000	0
Total Revenues Shares	**1,639,200**	**1,633,627**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,045,300	1,083,000
Non Wage	340,031	336,938
Development Expenditure		
Domestic Development	253,869	213,689
External Financing	0	0
Total Expenditure	**1,639,200**	**1,633,627**

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 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	1,083,000	0	0	0	1,083,000
221011 Printing, Stationery, Photocopying and Binding	0	734	0	0	734
224003 Agricultural Supplies and Services	0	0	5,690	0	5,690
Total for LCIII:	**County:**				**5,690**
LCII:	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			5,690

VOTE: 859 Kazo District

224005 Laboratory supplies and services	0	0	5,453	0	5,453
Total for LCIII:	**County:**				**5,453**
LCII:	Safety Equipment - Expenses	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			5,453
227001 Travel inland	0	165,400	0	0	165,400
227004 Fuel, Lubricants and Oils	0	30,000	0	0	30,000
228002 Maintenance-Transport Equipment	0	8,000	7,810	0	15,810
Total for LCIII:	**County:**				**7,810**
LCII:	Vehicle Maintanence - Service, Repair and Maintanence	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			7,810
312139 Other Structures - Acquisition	0	0	28,500	0	28,500
Total for LCIII:	**County:**				**28,500**
LCII:	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			28,500
312216 Cycles - Acquisition	0	0	17,000	0	17,000
Total for LCIII:	**County:**				**17,000**
LCII:	Motorcycles_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			17,000
Total Cost of Farmer mobilisation and sensitisation	**1,083,000**	**204,134**	**64,453**	**0**	**1,351,587**
Total Cost of Agro-Industrialization	**1,083,000**	**204,134**	**64,453**	**0**	**1,351,587**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
224003 Agricultural Supplies and Services	0	0	89,528	0	89,528
Total for LCIII:	**County:**				**89,528**
LCII:	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			89,528
227001 Travel inland	0	0	19,843	0	19,843
Total for LCIII:	**County:**				**19,843**
LCII:	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			19,843
227004 Fuel, Lubricants and Oils	0	0	10,000	0	10,000
Total for LCIII:	**County:**				**10,000**
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			10,000

VOTE: 859 Kazo District

Total Cost of Climate Change Adaptation	**0**	**0**	**119,370**	**0**	**119,370**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**0**	**119,370**	**0**	**119,370**
Total Cost of Agricultural Extension	**1,083,000**	**204,134**	**183,824**	**0**	**1,470,957**

Service Area 20 Agricultural Production

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 010074 Vector and disease control					
221001 Advertising and Public Relations	0	400	0	0	400
221008 Information and Communication Technology Supplies.	0	520	0	0	520
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	400	1,318	0	1,718
Total for LCIII:	**County:**				**1,318**
LCII:	Office Equipment and Supplies - Printer	Source: Programme Conditional Grant - Development 101-o/w Production - Development			1,318
222001 Information and Communication Technology Services.	0	800	0	0	800
223005 Electricity	0	800	0	0	800
223006 Water	0	400	0	0	400
224003 Agricultural Supplies and Services	0	0	4,547	0	4,547
Total for LCIII:	**County:**				**4,547**
LCII:	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 101-o/w Production - Development			4,547
227001 Travel inland	0	13,255	0	0	13,255
312216 Cycles - Acquisition	0	0	17,000	0	17,000
Total for LCIII:	**County:**				**17,000**
LCII:	Motorcycles_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development			17,000
312221 Light ICT hardware - Acquisition	0	0	7,000	0	7,000
Total for LCIII:	**County:**				**7,000**

VOTE: 859 Kazo District

LCII:	Personal computers - Laptop_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development			7,000
Total Cost of Vector and disease control	**0**	**20,575**	**29,865**	**0**	**50,441**
Total Cost of Agro-Industrialization	**0**	**20,575**	**29,865**	**0**	**50,441**
Total Cost of Agricultural Production	**0**	**20,575**	**29,865**	**0**	**50,441**

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					
211107 Boards, Committees and Council Allowances	0	51,029	0	0	51,029
263402 Transfer to Other Government Units	0	61,200	0	0	61,200
Total for LCIII:	**County:**				**61,200**
LCII:	transfer to PDC's	Source: Programme Conditional Grant - Non Wage Recurrent 204-o/w Parish Model Grant-Parish Chief Allowances			61,200
Total Cost of Parish Development Model Operations	**0**	**112,229**	**0**	**0**	**112,229**
Total Cost of Agro-Industrialization	**0**	**112,229**	**0**	**0**	**112,229**
Total Cost of Agricultural Value Chain Services	**0**	**112,229**	**0**	**0**	**112,229**
Total Cost of Production and Marketing	**1,083,000**	**336,938**	**213,689**	**0**	**1,633,627**

VOTE: 859 Kazo 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	4,074,240	4,783,870
Programme Conditional Grant - Wage Recurrent	3,456,469	4,128,910
Programme Conditional Grant - Non Wage Recurrent	615,771	654,960
Locally Raised Revenues	2,000	0
Development Revenues	869,575	454,118
Programme Conditional Grant - Development	638,498	324,118
External Financing	231,077	130,000
Total Revenues Shares	**4,943,815**	**5,237,988**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	3,456,469	4,128,910
Non Wage	617,771	654,960
Development Expenditure		
Domestic Development	638,498	324,118
External Financing	231,077	130,000
Total Expenditure	**4,943,815**	**5,237,988**

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	4,128,910	0	0	0	4,128,910
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,900	0	0	1,900
221012 Small Office Equipment	0	531	0	0	531

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223005 Electricity		0	800	0	0	800
227001 Travel inland		0	30,659	15,330	70,000	115,989
Total for LCIII: Kazo Town Council		**County: Kazo**				**85,330**
LCII: Kazo Ward	HEADQUARTER	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			15,330
LCII: Kazo Ward	Kazo District	Travel Inland - Allowances	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			70,000
227004 Fuel, Lubricants and Oils		0	13,660	0	60,000	73,660
Total for LCIII: Kazo Town Council		**County: Kazo**				**60,000**
LCII: Kazo Ward	HEADQTR KAZO	Fuel, Oils and Lubricants - Diesel	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			60,000
228002 Maintenance-Transport Equipment		0	7,727	22,250	0	29,977
Total for LCIII: Kazo Town Council		**County: Kazo**				**22,250**
LCII: Kazo Ward	Headquarter	Vehicle Maintanence - Service, Repair and Maintanence	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			22,250
263308 Sector Conditional Grant (Non-Wage)		0	592,702	0	0	592,702
Total for LCIII: Rwemikoma Subcounty		**County: Kazo**				**53,379**
LCII: KIJUMA	KIJUMA	Kijuma Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			8,223
LCII: MIGINA	MIGINA	Migina Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			8,223
LCII: RWEMIKOMA	RWEMIKOMA	Rwemikoma Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			16,446
LCII: RWEMIKOMA	RWEMIKOMA	Rwemikoma Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			20,486
Total for LCIII: Kazo Town Council		**County: Kazo**				**152,643**
LCII: Kazo Ward	KAZO HC IV	Kazo Health Center IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			82,231
LCII: Kazo Ward	KAZO HC IV	Kazo Health Center IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			70,412
Total for LCIII: Kanoni Subcounty		**County: Kazo**				**51,261**
LCII: MBOGO	MBOGO	Mbogo Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			8,223
LCII: NYARUBANGA	Kanoni HC III	Kanoni Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			26,591
LCII: NYARUBANGA	Kanoni HC III	Kanoni Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			16,446

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Total for LCIII: Burunga Subcounty		**County: Kazo**		**103,143**
LCII: BURUNGA	burunga hc III	Burunga Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,446
LCII: BURUNGA	Burunga HC III	Burunga Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	22,064
LCII: MAGONDO	RWEIBUGUMYA	Lamezia HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	31,686
LCII: MAGONDO	RWEIBUGUMYA	Lamezia HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	24,723
LCII: RWIGI	ORWIGI	Orwigi Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,223
Total for LCIII: Nkungu Subcounty		**County: Kazo**		**30,980**
LCII: NSHUNGA	NSHUNGA	Nshunga HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	14,534
LCII: NSHUNGA	NSHUNGA	Nshunga HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,446
Total for LCIII: Kazo Subcounty		**County: Kazo**		**16,446**
LCII: KAYANGA	KAYANGA	Kayanga Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,223
LCII: RWAMURANGA	rwamuranga	Rwamuranga Health Ceanter II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,223
Total for LCIII: Engari Subcounty		**County: Kazo**		**64,032**
LCII: ENGARI	ENGARI SYA	Engari Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,446
LCII: ENGARI	ENGARI SYA	Engari Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	9,983
LCII: Keichumu	keicumu	Keicumu Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,223
LCII: KYENGANDO	KYENGANDO	Kyengando HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,934
LCII: KYENGANDO	Kyengando HC III	Kyengando HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,446
Total for LCIII: Buremba Town Council		**County: Kazo**		**58,011**
LCII: Bigutsyo Ward	BIGUTSYO	Bigusyo Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,223
LCII: Kabingo Ward	KABINGO	Kabingo Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,223

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LCII: Kijooha Ward	buremba hc iii	Buremba Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			16,896
LCII: Kijooha Ward	BUREMBA HC III	Buremba Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			16,446
LCII: Ngomba Ward	NGOMBA	Ngomba Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			8,223
Total for LCIII: Missing Subcounty		**County: Missing County**				**62,808**
LCII: Missing Parish	Kyampangara	Kyampangara Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			10,571
LCII: Missing Parish	KYAMPANGARA	Kyampangara Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			16,446
LCII: Missing Parish	NKUNGU HC III	Nkungu HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			16,446
LCII: Missing Parish	NKUNGU HC III	Nkungu HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			19,344
312111 Residential Buildings - Acquisition		0	0	140,051	0	140,051
Total for LCIII: Kanoni Subcounty		**County: Kazo**				**70,051**
LCII: MBOGO	Mbogo	General residential construction contractor service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			70,051
Total for LCIII: Kazo Subcounty		**County: Kazo**				**70,000**
LCII: KAYANGA	Kayanga HC II	General residential construction contractor service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development			70,000
312221 Light ICT hardware - Acquisition		0	0	4,000	0	4,000
Total for LCIII: Kazo Town Council		**County: Kazo**				**4,000**
LCII: Kazo Ward	HEADQUARTER	Personal computers - Laptop_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			4,000
313121 Non-Residential Buildings - Improvement		0	0	142,488	0	142,488
Total for LCIII: Kazo Town Council		**County: Kazo**				**142,488**
LCII: Kazo Ward	Kazo	Kazo HC IV improvement of private rooms	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			38,000
LCII: Kazo Ward	Kazo	Renovation of theathre at Kazo hc iv	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			65,488

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LCII: Kazo Ward	KAZO HC IV	EMS Room set up at Kazo HC IV	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	39,000

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Primary Health care services	**4,128,910**	**653,978**	**324,118**	**130,000**	**5,237,007**
Total Cost of Human Capital Development	**4,128,910**	**653,978**	**324,118**	**130,000**	**5,237,007**
Total Cost of Primary HealthCare	**4,128,910**	**653,978**	**324,118**	**130,000**	**5,237,007**

Service Area 30 Health Management and Supervision

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	982	0	0	982
Total Cost of HIV/AIDS Mainstreaming	**0**	**982**	**0**	**0**	**982**
Total Cost of Human Capital Development	**0**	**982**	**0**	**0**	**982**
Total Cost of Health Management and Supervision	**0**	**982**	**0**	**0**	**982**
Total Cost of Health	**4,128,910**	**654,960**	**324,118**	**130,000**	**5,237,988**

VOTE: 859 Kazo District

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	9,910,021	12,034,855
Programme Conditional Grant - Wage Recurrent	7,984,979	10,142,047
Programme Conditional Grant - Non Wage Recurrent	1,792,524	1,664,808
District Unconditional Grant Wage	98,518	194,000
Locally Raised Revenues	4,000	4,000
Other Transfers from Central Government	30,000	30,000
Development Revenues	763,937	644,351
Transitional Conditional Grant - Development	309,774	150,000
Programme Conditional Grant - Development	454,163	494,351
Total Revenues Shares	**10,673,958**	**12,679,206**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	8,083,497	10,336,047
Non Wage	1,826,524	1,698,808
Development Expenditure		
Domestic Development	763,937	644,351
External Financing	0	0
Total Expenditure	**10,673,958**	**12,679,206**

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 320162 Capitation (Primary)					
211101 General Staff Salaries	5,637,733	0	0	0	5,637,733
225204 Monitoring and Supervision of capital work	0	0	32,216	0	32,216

Total for LCIII: Kazo Town Council	**County: Kazo**		**24,716**
LCII: Kazo Ward	Monitoring for SFG Projects in Schools.	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	24,716
Total for LCIII: Kyampangara	**County: Kazo**		**7,500**

VOTE: 859 Kazo District

LCII: Akengyeya	District	Monitoring of capital works	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	7,500

263308 Sector Conditional Grant (Non-Wage)	0	570,803	0	0	570,803

Total for LCIII: Engari Subcounty		**County: Kazo**		**10,671**
LCII: BISHOZI	BISHOZI P.S	BISHOZI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,358
LCII: Keichumu	Akaati P.S	Akaati P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,313
Total for LCIII: Missing Subcounty		**County: Missing County**		**560,132**
LCII: Missing Parish	AKENGYEYA P.S	AKENGYEYA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,321
LCII: Missing Parish	BUGARIHE P.S	BUGARIHE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,295
LCII: Missing Parish	BUHEMBE P.S	BUHEMBE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,838
LCII: Missing Parish	BUREMBA P.S	BUREMBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,541
LCII: Missing Parish	BURUNGA P.S	BURUNGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,161
LCII: Missing Parish	BUTERANIRO P.S	BUTERANIRO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,241
LCII: Missing Parish	BWAGONGA P.S	BWAGONGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,233
LCII: Missing Parish	GABARUNGI P.S	GABARUNGI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,724
LCII: Missing Parish	IBAARE II P.S	IBAARE II P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,322
LCII: Missing Parish	KAGARAMIRA P.S	KAGARAMIRA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,561
LCII: Missing Parish	KAICUMU P.S	KAICUMU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,384
LCII: Missing Parish	KAKONI P.S	KAKONI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,481
LCII: Missing Parish	KANONI P.S	KANONI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,342
LCII: Missing Parish	KANTAGANYA P.S	KANTAGANYA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,918

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LCII: Missing Parish	KASHENYANKU P.S	KASHENYANKU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,233
LCII: Missing Parish	KATANGYENGYERA P.S	KATANGYENGYERA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,019
LCII: Missing Parish	KATARAZA P.S	KATARAZA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,221
LCII: Missing Parish	KAZO MODEL P.S	KAZO MODEL P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,122
LCII: Missing Parish	KIGARAMA II P.S	KIGARAMA II P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,261
LCII: Missing Parish	KIGUMA P.S	KIGUMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,244
LCII: Missing Parish	KIJUMA P.S.	KIJUMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,059
LCII: Missing Parish	KIRINGA P.S	KIRINGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,336
LCII: Missing Parish	KITAMBA P.S	KITAMBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,555
LCII: Missing Parish	KITENGYETO P.S	KITENGYETO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,681
LCII: Missing Parish	KITONGORE I P.S	KITONGORE I P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,004
LCII: Missing Parish	KYABAHUURA I P.S	KYABAHUURA I P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,944
LCII: Missing Parish	KYABAHUURA II P.S	KYABAHUURA II P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,141
LCII: Missing Parish	KYABWAYERA P.S	KYABWAYERA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,778
LCII: Missing Parish	KYAMPANGARA P.S	KYAMPANGARA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,813
LCII: Missing Parish	KYANTUMO P.S	KYANTUMO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,981
LCII: Missing Parish	KYENGANDO II P.S	KYENGANDO II P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,922
LCII: Missing Parish	KYENTUREGYE P.S	KYENTUREGYE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,461

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LCII: Missing Parish	MAGONDO P.S	MAGONDO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,119
LCII: Missing Parish	MBABA P.S	MBABA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,536
LCII: Missing Parish	MBOGO TURIIBAMWE P.S	MBOGO TURIIBAMWE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,261
LCII: Missing Parish	MBOGO-BATAKA P.S	MBOGO-BATAKA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,355
LCII: Missing Parish	MIGINA P.S	MIGINA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,601
LCII: Missing Parish	MIRAMA P.S	MIRAMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,259
LCII: Missing Parish	MPUGA P.S	MPUGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,644
LCII: Missing Parish	NGOMBA P.S	NGOMBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,384
LCII: Missing Parish	NKUNGU P.S	NKUNGU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,356
LCII: Missing Parish	NTAMBAZI P.S	NTAMBAZI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,721
LCII: Missing Parish	NYABUBAARE P.S	NYABUBAARE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,678
LCII: Missing Parish	NYAKINOMBE P.S	NYAKINOMBE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,875
LCII: Missing Parish	NYAMAMBO PS	NYAMAMBO PS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,456
LCII: Missing Parish	NYONDO P.S	NYONDO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,933
LCII: Missing Parish	NYUNGU C/S P.S	NYUNGU C/S P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,361
LCII: Missing Parish	OMUNGARI P.S	OMUNGARI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,761
LCII: Missing Parish	OMUNGARISYA P.S	OMUNGARISYA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,462
LCII: Missing Parish	OMUNTEBE P.S	OMUNTEBE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,461

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LCII: Missing Parish	ORUSHANGO P.S	ORUSHANGO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,404
LCII: Missing Parish	ORWIGI P.S	ORWIGI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,319
LCII: Missing Parish	RUSHASHA P.S	RUSHASHA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,916
LCII: Missing Parish	RWABWONYO P.S	RWABWONYO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			6,824
LCII: Missing Parish	RWAKAHAYA P.S	RWAKAHAYA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			3,815
LCII: Missing Parish	RWAMURANGA COU P.S	RWAMURANGA COU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,601
LCII: Missing Parish	RWEBITAKURI P.S	RWEBITAKURI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,344
LCII: Missing Parish	RWEMENGO P.S	RWEMENGO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,781
LCII: Missing Parish	RWEMIKOMA P.S	RWEMIKOMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			5,804
LCII: Missing Parish	RWEMIKYENKYE P.S	RWEMIKYENKYE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			6,181
LCII: Missing Parish	ST. PAULS RWEMIKOMA P.S	ST. PAULS RWEMIKOMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,804
312121 Non-Residential Buildings - Acquisition		0	0	512,500	0	512,500
Total for LCIII: Kazo Town Council		**County: Kazo**				**185,000**
LCII: Kazo Ward	Kyabahura I PS	Primary schooling services for people with disabilities-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			185,000
Total for LCIII: Engari Subcounty		**County: Kazo**				**185,000**
LCII: Keichumu	Construction block at Kaicumu PS	Primary schooling services for people with disabilities-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			185,000
Total for LCIII: Kyampangara		**County: Kazo**				**142,500**
LCII: Akengyeya	Construction of a classroom block at Akengyeya Ps	Primary schooling services for people with disabilities-Schools_Acquire	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			142,500
312235 Furniture and Fittings - Acquisition		0	0	99,635	0	99,635
Total for LCIII: Kazo Town Council		**County: Kazo**				**99,635**

VOTE: 859 Kazo District

LCII: Kazo Ward	KAZO HEADQUARTERS	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	99,635

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Primary)	**5,637,733**	**570,803**	**644,351**	**0**	**6,852,887**
Total Cost of Human Capital Development	**5,637,733**	**570,803**	**644,351**	**0**	**6,852,887**
Total Cost of Pre-Primary and Primary Education	**5,637,733**	**570,803**	**644,351**	**0**	**6,852,887**

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)					
211101 General Staff Salaries	4,504,313	0	0	0	4,504,313
263308 Sector Conditional Grant (Non-Wage)	0	721,644	0	0	721,644

Total for LCIII: Rwemikoma Subcounty		**County: Kazo**		**72,204**
LCII: RWEMIKOMA	RWEMIKOMA SEED S S S	RWEMIKOMA SEED S S S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	72,204
Total for LCIII: Kanoni Subcounty		**County: Kazo**		**116,172**
LCII: NYARUBANGA	KANONI S S S	KANONI S S S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	116,172
Total for LCIII: Burunga Subcounty		**County: Kazo**		**44,512**
LCII: BURUNGA	BURUNGA SEED SECONDARY SCHOOL	BURUNGA SEED SECONDARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	44,512
Total for LCIII: Missing Subcounty		**County: Missing County**		**488,756**
LCII: Missing Parish	BUREMBA S S	BUREMBA S S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	171,044
LCII: Missing Parish	ENGARI SEC SCHOOL	ENGARI SEC SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	100,148
LCII: Missing Parish	KAZO S S S	KAZO S S S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	153,564
LCII: Missing Parish	Kyantumo Seed Secondary School	Kyantumo Seed Secondary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Secondary)	**4,504,313**	**721,644**	**0**	**0**	**5,225,957**
Total Cost of Human Capital Development	**4,504,313**	**721,644**	**0**	**0**	**5,225,957**
Total Cost of Secondary Education	**4,504,313**	**721,644**	**0**	**0**	**5,225,957**

Service Area 30 Skills Development

VOTE: 859 Kazo District

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 320163 Capitation (Tertiary)					
263308 Sector Conditional Grant (Non-Wage)	0	96,945	0	0	96,945
Total for LCIII: Missing Subcounty	**County: Missing County**				**96,945**
LCII: Missing Parish — KAZO VOCATIONAL TRAINING INSTITUTE	KAZO VOCATIONAL TRAINING INSTITUTE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent			96,945
Total Cost of Capitation (Tertiary)	**0**	**96,945**	**0**	**0**	**96,945**
Total Cost of Human Capital Development	**0**	**96,945**	**0**	**0**	**96,945**
Total Cost of Skills Development	**0**	**96,945**	**0**	**0**	**96,945**

Service Area 40 Education&Sports Management and Inspection

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 000023 Inspection and Monitoring					
211101 General Staff Salaries	194,000	0	0	0	194,000
212103 Incapacity benefits (Employees)	0	500	0	0	500
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221008 Information and Communication Technology Supplies.	0	600	0	0	600
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	300	0	0	300
223005 Electricity	0	100	0	0	100
225204 Monitoring and Supervision of capital work	0	9,469	0	0	9,469
227001 Travel inland	0	53,706	0	0	53,706
227004 Fuel, Lubricants and Oils	0	9,350	0	0	9,350
228002 Maintenance-Transport Equipment	0	6,624	0	0	6,624
Total Cost of Inspection and Monitoring	**194,000**	**82,649**	**0**	**0**	**276,649**
Key Service Area 320003 Assets and Facilities Management					
228001 Maintenance-Buildings and Structures	0	163,767	0	0	163,767
Total Cost of Assets and Facilities Management	**0**	**163,767**	**0**	**0**	**163,767**

VOTE: 859 Kazo District

Key Service Area 320110 Sports and recreational services					
221001 Advertising and Public Relations	0	2,360	0	0	2,360
221009 Welfare and Entertainment	0	7,000	0	0	7,000
221017 Membership dues and Subscription fees.	0	1,500	0	0	1,500
224008 Educational Materials and Services	0	1,000	0	0	1,000
227001 Travel inland	0	24,000	0	0	24,000
227004 Fuel, Lubricants and Oils	0	10,780	0	0	10,780
228002 Maintenance-Transport Equipment	0	3,360	0	0	3,360
228004 Maintenance-Other Fixed Assets	0	10,000	0	0	10,000
Total Cost of Sports and recreational services	**0**	**60,000**	**0**	**0**	**60,000**
Total Cost of Human Capital Development	**194,000**	**306,416**	**0**	**0**	**500,416**
Total Cost of Education&Sports Management and Inspection	**194,000**	**306,416**	**0**	**0**	**500,416**

Service Area 50 Special Needs Education

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
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	**10,336,047**	**1,698,808**	**644,351**	**0**	**12,679,206**

VOTE: 859 Kazo 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	1,582,003	1,731,644
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Wage	300,000	450,000
Locally Raised Revenues	4,500	4,141
Other Transfers from Central Government	144,910	88,132
Multi-Sectoral Transfers to LLGs_NonWage	132,593	189,371
Total Revenues Shares	**1,582,003**	**1,731,644**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	300,000	450,000
Non Wage	1,282,003	1,281,644
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**1,582,003**	**1,731,644**

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

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
211101 General Staff Salaries	450,000	0	0	0	450,000
227001 Travel inland	0	3,966	0	0	3,966
227004 Fuel, Lubricants and Oils	0	44,604	0	0	44,604
228001 Maintenance-Buildings and Structures	0	26,343	0	0	26,343
228002 Maintenance-Transport Equipment	0	13,220	0	0	13,220
Total Cost of District , Urban and Community Access Road Maintenance	**450,000**	**88,132**	**0**	**0**	**538,132**
Key Service Area 260009 Road Maintenance					

VOTE: 859 Kazo District

227004 Fuel, Lubricants and Oils	0	470,470	0	0	470,470
228001 Maintenance-Buildings and Structures	0	429,530	0	0	429,530
228002 Maintenance-Transport Equipment	0	100,000	0	0	100,000
Total Cost of Road Maintenance	**0**	**1,000,000**	**0**	**0**	**1,000,000**
Total Cost of Integrated Transport Infrastructure and Services	**450,000**	**1,088,132**	**0**	**0**	**1,538,132**
Total Cost of Community Access Roads	**450,000**	**1,088,132**	**0**	**0**	**1,538,132**

Service Area 20 Engineering Services

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 140043 Urban planning and Strategies					
227001 Travel inland	0	4,141	0	0	4,141
Total Cost of Urban planning and Strategies	**0**	**4,141**	**0**	**0**	**4,141**
Total Cost of Sustainable Urbanisation and Housing	**0**	**4,141**	**0**	**0**	**4,141**
Total Cost of Engineering Services	**0**	**4,141**	**0**	**0**	**4,141**
Total Cost of Roads and Engineering	**450,000**	**1,092,273**	**0**	**0**	**1,542,273**

Subcounty / Town Council / Division: 237110 Burunga Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower 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					
263402 Transfer to Other Government Units	0	11,516	0	0	11,516
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**11,516**	**0**	**0**	**11,516**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**11,516**	**0**	**0**	**11,516**
Total Cost of Community Access Roads	**0**	**11,516**	**0**	**0**	**11,516**
Total Cost of 237110 Burunga Subcounty	**0**	**11,516**	**0**	**0**	**11,516**

Subcounty / Town Council / Division: 237115 Engari Subcounty

Service Area 10 Community Access Roads

VOTE: 859 Kazo District

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower 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					
263402 Transfer to Other Government Units	0	10,749	0	0	10,749
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**10,749**	**0**	**0**	**10,749**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**10,749**	**0**	**0**	**10,749**
Total Cost of Community Access Roads	**0**	**10,749**	**0**	**0**	**10,749**
Total Cost of 237115 Engari Subcounty	**0**	**10,749**	**0**	**0**	**10,749**

Subcounty / Town Council / Division: 237106 Kanoni Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower 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					
263402 Transfer to Other Government Units	0	6,973	0	0	6,973
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**6,973**	**0**	**0**	**6,973**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**6,973**	**0**	**0**	**6,973**
Total Cost of Community Access Roads	**0**	**6,973**	**0**	**0**	**6,973**
Total Cost of 237106 Kanoni Subcounty	**0**	**6,973**	**0**	**0**	**6,973**

Subcounty / Town Council / Division: 237114 Kazo Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower 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					
263402 Transfer to Other Government Units	0	12,689	0	0	12,689
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**12,689**	**0**	**0**	**12,689**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**12,689**	**0**	**0**	**12,689**
Total Cost of Community Access Roads	**0**	**12,689**	**0**	**0**	**12,689**
Total Cost of 237114 Kazo Subcounty	**0**	**12,689**	**0**	**0**	**12,689**

VOTE: 859 Kazo District

Subcounty / Town Council / Division: 237104 Kazo Town Council

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower 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					
263402 Transfer to Other Government Units	0	116,546	0	0	116,546
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**116,546**	**0**	**0**	**116,546**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**116,546**	**0**	**0**	**116,546**
Total Cost of Community Access Roads	**0**	**116,546**	**0**	**0**	**116,546**
Total Cost of 237104 Kazo Town Council	**0**	**116,546**	**0**	**0**	**116,546**

Subcounty / Town Council / Division: 237111 Nkungu Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower 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					
263402 Transfer to Other Government Units	0	10,626	0	0	10,626
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**10,626**	**0**	**0**	**10,626**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**10,626**	**0**	**0**	**10,626**
Total Cost of Community Access Roads	**0**	**10,626**	**0**	**0**	**10,626**
Total Cost of 237111 Nkungu Subcounty	**0**	**10,626**	**0**	**0**	**10,626**

Subcounty / Town Council / Division: 237100 Rwemikoma Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower 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					
263402 Transfer to Other Government Units	0	10,932	0	0	10,932
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**10,932**	**0**	**0**	**10,932**

VOTE: 859 Kazo District

Total Cost of Integrated Transport Infrastructure and Services	**0**	**10,932**	**0**	**0**	**10,932**
Total Cost of Community Access Roads	**0**	**10,932**	**0**	**0**	**10,932**
Total Cost of 237100 Rwemikoma Subcounty	**0**	**10,932**	**0**	**0**	**10,932**

Subcounty / Town Council / Division: 273949 Buremba Town Council

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower 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					
263402 Transfer to Other Government Units	0	9,341	0	0	9,341
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**9,341**	**0**	**0**	**9,341**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**9,341**	**0**	**0**	**9,341**
Total Cost of Community Access Roads	**0**	**9,341**	**0**	**0**	**9,341**
Total Cost of 273949 Buremba Town Council	**0**	**9,341**	**0**	**0**	**9,341**

VOTE: 859 Kazo 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	120,146	169,515
District Unconditional Grant Wage	50,000	100,000
Programme Conditional Grant - Non Wage Recurrent	70,146	69,515
Development Revenues	437,665	993,542
Programme Conditional Grant - Development	422,850	978,727
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	**557,811**	**1,163,057**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	50,000	100,000
Non Wage	70,146	69,515
Development Expenditure		
Domestic Development	437,665	993,542
External Financing	0	0
Total Expenditure	**557,811**	**1,163,057**

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

Service Area 10 Rural Water Supply and Sanitation

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 140022 Integrated Catchment based Infrastructure					
211101 General Staff Salaries	100,000	0	0	0	100,000
221001 Advertising and Public Relations	0	1,500	0	0	1,500
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	6,500	1,815	0	8,315

Total for LCIII: Kazo Subcounty		**County: Kazo**		**1,815**
LCII: NTAMBAZI	Kakyeera	Welfare - Assorted Welfare Items	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)	1,815

VOTE: 859 Kazo District

221011 Printing, Stationery, Photocopying and Binding	0	1,026	0	0	1,026
221012 Small Office Equipment	0	500	0	0	500
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
223005 Electricity	0	150	0	0	150
225201 Consultancy Services-Capital	0	0	90,000	0	90,000

Total for LCIII:		**County:**		**23,000**
LCII:	Pumptesting selected boreholes	Consultancy - Others	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	20,000
LCII:	Water quality testing	Consultancy - Others	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	3,000
Total for LCIII: Rwemikoma Subcounty		**County: Kazo**		**20,000**
LCII: BUGARIHE	Supervision Rwakakungu Bugarihe	Consultancy - Engineering	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant	20,000
Total for LCIII: Kazo Subcounty		**County: Kazo**		**47,000**
LCII: NTAMBAZI	Kazo	Consultancy - Design Studies	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	47,000

225204 Monitoring and Supervision of capital work	0	0	30,000	0	30,000

Total for LCIII:		**County:**		**30,000**
LCII:		Investment servicing of capital investment	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	30,000

227001 Travel inland	0	29,444	8,000	0	37,444

Total for LCIII:		**County:**		**8,000**
LCII:		Travel Inland - Facilitation	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)	8,000

227004 Fuel, Lubricants and Oils	0	22,400	5,000	0	27,400

Total for LCIII:		**County:**		**5,000**
LCII:		Fuel, Oils and Lubricants - Fuel Expenses	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)	5,000

228002 Maintenance-Transport Equipment	0	4,995	0	0	4,995
312129 Other Buildings other than dwellings - Acquisition	0	0	4,581	0	4,581

Total for LCIII:		**County:**		**4,581**
LCII:	Retention 2025-2026 tanks	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	4,581

VOTE: 859 Kazo District

312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	480,000	0	480,000
Total for LCIII:		**County:**				**480,000**
LCII:	Rwakakungu Bugarihe PWS	Kazo DLG	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant			480,000
312139 Other Structures - Acquisition		0	0	114,850	0	114,850
Total for LCIII:		**County:**				**114,850**
LCII:	Boreholes in Kazo, Burunga Nkungu Engari	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			114,850
313135 Water Plants, pipelines and sewerage networks - Improvement		0	0	230,000	0	230,000
Total for LCIII: Kyampangara		**County: Kazo**				**230,000**
LCII: Ibaare	Improvement of Akashayi PWS	Kazo DLG	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			230,000
313139 Other Structures - Improvement		0	0	29,297	0	29,297
Total for LCIII:		**County:**				**29,297**
LCII:	10No Boreholes rehabilitation	Maintenance works_Improve	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			29,297
Total Cost of Integrated Catchment based Infrastructure		**100,000**	**69,515**	**993,542**	**0**	**1,163,057**
Total Cost of Human Capital Development		**100,000**	**69,515**	**993,542**	**0**	**1,163,057**
Total Cost of Rural Water Supply and Sanitation		**100,000**	**69,515**	**993,542**	**0**	**1,163,057**
Total Cost of Water		**100,000**	**69,515**	**993,542**	**0**	**1,163,057**

VOTE: 859 Kazo 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	366,611	456,735
District Unconditional Grant Non-Wage	3,797	3,797
District Unconditional Grant Wage	269,400	365,400
Locally Raised Revenues	13,000	10,000
Programme Conditional Grant - Non Wage Recurrent	80,415	77,538
Total Revenues Shares	**366,611**	**456,735**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	269,400	365,400
Non Wage	97,211	91,335
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**366,611**	**456,735**

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000006 Planning and Budgeting services					
221009 Welfare and Entertainment	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	1,800	0	0	1,800
221012 Small Office Equipment	0	2,000	0	0	2,000
223005 Electricity	0	280	0	0	280
Total Cost of Planning and Budgeting services	**0**	**5,580**	**0**	**0**	**5,580**
Key Service Area 000016 Environment, Social Health and Safety					
221001 Advertising and Public Relations	0	1,200	0	0	1,200
227001 Travel inland	0	23,376	0	0	23,376

VOTE: 859 Kazo District

227004 Fuel, Lubricants and Oils	0	8,618	0	0	8,618
228002 Maintenance-Transport Equipment	0	1,300	0	0	1,300
Total Cost of Environment, Social Health and Safety	**0**	**34,494**	**0**	**0**	**34,494**
Key Service Area 000078 Land Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
227001 Travel inland	0	12,797	0	0	12,797
Total Cost of Land Management	**0**	**13,797**	**0**	**0**	**13,797**
Key Service Area 140038 Environmental Safeguards					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,466	0	0	5,466
224003 Agricultural Supplies and Services	0	17,232	0	0	17,232
227001 Travel inland	0	6,164	0	0	6,164
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Environmental Safeguards	**0**	**29,863**	**0**	**0**	**29,863**
Key Service Area 560007 Regulation and Compliance					
227001 Travel inland	0	6,701	0	0	6,701
Total Cost of Regulation and Compliance	**0**	**6,701**	**0**	**0**	**6,701**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**90,435**	**0**	**0**	**90,435**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	900	0	0	900
Total Cost of HIV/AIDS Mainstreaming	**0**	**900**	**0**	**0**	**900**
Total Cost of Human Capital Development	**0**	**900**	**0**	**0**	**900**
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	365,400	0	0	0	365,400
Total Cost of Planning and Budgeting services	**365,400**	**0**	**0**	**0**	**365,400**
Total Cost of Development Plan Implementation	**365,400**	**0**	**0**	**0**	**365,400**
Total Cost of Natural Resources Management	**365,400**	**91,335**	**0**	**0**	**456,735**
Total Cost of Natural Resources	**365,400**	**91,335**	**0**	**0**	**456,735**

VOTE: 859 Kazo 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	224,615	387,746
District Unconditional Grant Non-Wage	3,797	3,797
District Unconditional Grant Wage	128,879	308,262
Locally Raised Revenues	9,000	9,500
Other Transfers from Central Government	34,000	21,000
Programme Conditional Grant - Non Wage Recurrent	48,939	45,187
Total Revenues Shares	**224,615**	**387,746**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	128,879	308,262
Non Wage	95,736	79,484
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**224,615**	**387,746**

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

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	4,000	0	0	4,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**4,000**	**0**	**0**	**4,000**
Key Service Area 000021 Gender Mainstreaming services					
221002 Workshops, Meetings and Seminars	0	400	0	0	400
221009 Welfare and Entertainment	0	300	0	0	300
221011 Printing, Stationery, Photocopying and Binding	0	1,400	0	0	1,400
227001 Travel inland	0	6,900	0	0	6,900

VOTE: 859 Kazo District

Total Cost of Gender Mainstreaming services	**0**	**9,000**	**0**	**0**	**9,000**
Key Service Area 000023 Inspection and Monitoring					
221002 Workshops, Meetings and Seminars	0	1,600	0	0	1,600
221009 Welfare and Entertainment	0	2,600	0	0	2,600
221011 Printing, Stationery, Photocopying and Binding	0	1,600	0	0	1,600
222001 Information and Communication Technology Services.	0	1,130	0	0	1,130
227001 Travel inland	0	21,057	0	0	21,057
227004 Fuel, Lubricants and Oils	0	9,797	0	0	9,797
228002 Maintenance-Transport Equipment	0	1,600	0	0	1,600
Total Cost of Inspection and Monitoring	**0**	**39,384**	**0**	**0**	**39,384**
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	308,262	0	0	0	308,262
222001 Information and Communication Technology Services.	0	300	0	0	300
227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	800	0	0	800
Total Cost of Capacity Strengthening	**308,262**	**6,100**	**0**	**0**	**314,362**
Key Service Area 320146 Support to special interest Groups					
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	1,000	0	0	1,000
227001 Travel inland	0	13,000	0	0	13,000
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
Total Cost of Support to special interest Groups	**0**	**21,000**	**0**	**0**	**21,000**
Total Cost of Human Capital Development	**308,262**	**79,484**	**0**	**0**	**387,746**
Total Cost of Empowerment and Mindset Change	**308,262**	**79,484**	**0**	**0**	**387,746**
Total Cost of Community Based Services	**308,262**	**79,484**	**0**	**0**	**387,746**

VOTE: 859 Kazo 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	204,000	383,321
District Unconditional Grant Non-Wage	40,000	138,000
District Unconditional Grant Wage	150,000	219,321
Locally Raised Revenues	14,000	26,000
Development Revenues	121,857	116,569
District Discretionary Equalisation Development Grant	121,857	116,569
Total Revenues Shares	**325,857**	**499,890**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	150,000	219,321
Non Wage	54,000	164,000
Development Expenditure		
Domestic Development	121,857	116,569
External Financing	0	0
Total Expenditure	**325,857**	**499,890**

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

Service Area 10 Planning and Statistics

	Approved Budget Estimates for FY 2026/27					
Ushs Thousands						
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		219,321	0	0	0	219,321
221002 Workshops, Meetings and Seminars		0	14,000	10,000	0	24,000
Total for LCIII: Kazo Town Council		**County: Kazo**				**10,000**
LCII: Kazo Ward	District	Workshops, Meetings, Seminars - Training (Bench Marking)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			10,000
221003 Staff Training		0	10,000	6,000	0	16,000
Total for LCIII: Kazo Town Council		**County: Kazo**				**6,000**

VOTE: 859 Kazo District

LCII: Kazo Ward	district	Staff Training - Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,000
221008 Information and Communication Technology Supplies.		0	0	1,261	0	1,261
Total for LCIII: Kazo Town Council		**County: Kazo**				**1,261**
LCII: Kazo Ward	district	ICT - Software Subscription, Maintenance and Support	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,261
221009 Welfare and Entertainment		0	36,760	5,000	0	41,760
Total for LCIII: Kazo Town Council		**County: Kazo**				**5,000**
LCII: Kazo Ward	district	Welfare - Food and Refreshments	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			5,000
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
221012 Small Office Equipment		0	300	0	0	300
221017 Membership dues and Subscription fees.		0	1,800	0	0	1,800
222001 Information and Communication Technology Services.		0	4,840	1,000	0	5,840
Total for LCIII: Kazo Town Council		**County: Kazo**				**1,000**
LCII: Kazo Ward	district	Telecommunication Services - Assorted Equipment	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,000
223001 Property Management Expenses		0	0	3,000	0	3,000
Total for LCIII: Kazo Town Council		**County: Kazo**				**3,000**
LCII: Kazo Ward	district headquarter	Property Management - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			3,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	8,000	0	8,000
Total for LCIII: Kazo Town Council		**County: Kazo**				**8,000**
LCII: Kazo Ward	district	Feasibility Studies or Screening of Projects Appraisal	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			8,000
225204 Monitoring and Supervision of capital work		0	0	69,451	0	69,451
Total for LCIII: Kazo Town Council		**County: Kazo**				**69,451**
LCII: Kazo Ward	District wide	Monitoring, Data collection, Assessment of Government programs and projects	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			69,451
227001 Travel inland		0	60,500	12,857	0	73,357
Total for LCIII: Kazo Town Council		**County: Kazo**				**12,857**

VOTE: 859 Kazo District

LCII: Kazo Ward	district	Travel Inland - Benchmarking Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			12,857
227004 Fuel, Lubricants and Oils		0	34,000	0	0	34,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	800	0	0	800
Total Cost of Planning and Budgeting services		**219,321**	**164,000**	**116,569**	**0**	**499,890**
Total Cost of Development Plan Implementation		**219,321**	**164,000**	**116,569**	**0**	**499,890**
Total Cost of Planning and Statistics		**219,321**	**164,000**	**116,569**	**0**	**499,890**
Total Cost of Planning		**219,321**	**164,000**	**116,569**	**0**	**499,890**

VOTE: 859 Kazo 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	113,021	158,386
District Unconditional Grant Non-Wage	43,021	43,021
District Unconditional Grant Wage	54,000	99,365
Locally Raised Revenues	16,000	16,000
Total Revenues Shares	**113,021**	**158,386**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	54,000	99,365
Non Wage	59,021	59,021
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**113,021**	**158,386**

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		99,365	0	0	0	99,365
221011 Printing, Stationery, Photocopying and Binding		0	905	0	0	905
221017 Membership dues and Subscription fees.		0	1,250	0	0	1,250
227001 Travel inland		0	33,566	0	0	33,566
227004 Fuel, Lubricants and Oils		0	9,300	0	0	9,300
263402 Transfer to Other Government Units		0	14,000	0	0	14,000
Total for LCIII:		**County:**				**14,000**
LCII:	kazo and buremba	transfers made to 2town councils	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			14,000
Total Cost of Audit and Risk Management		**99,365**	**59,021**	**0**	**0**	**158,386**

VOTE: 859 Kazo District

Total Cost of Governance and Security	**99,365**	**59,021**	**0**	**0**	**158,386**
Total Cost of Compliance	**99,365**	**59,021**	**0**	**0**	**158,386**
Total Cost of Internal Audit	**99,365**	**59,021**	**0**	**0**	**158,386**

VOTE: 859 Kazo 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	125,590	259,594
Programme Conditional Grant - Non Wage Recurrent	41,950	40,254
District Unconditional Grant Non-Wage	3,797	3,797
District Unconditional Grant Wage	62,923	200,248
Locally Raised Revenues	6,124	4,500
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	**125,590**	**259,594**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	62,923	200,248
Non Wage	62,667	59,347
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**125,590**	**259,594**

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

Service Area 10 Commercial Services

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
227001 Travel inland	0	10,795	0	0	10,795
Total Cost of Tourism Investment, Promotion and Marketing	**0**	**10,795**	**0**	**0**	**10,795**
Total Cost of Tourism Development	**0**	**10,795**	**0**	**0**	**10,795**
Programme 07 Private Sector Development					
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	200,248	0	0	0	200,248
221002 Workshops, Meetings and Seminars	0	3,200	0	0	3,200

VOTE: 859 Kazo District

227001 Travel inland	0	33,047	0	0	33,047
227004 Fuel, Lubricants and Oils	0	12,304	0	0	12,304
Total Cost of Trade Development	**200,248**	**48,551**	**0**	**0**	**248,799**
Total Cost of Private Sector Development	**200,248**	**48,551**	**0**	**0**	**248,799**
Total Cost of Commercial Services	**200,248**	**59,347**	**0**	**0**	**259,594**
Total Cost of Trade, Industry and Local Development	**200,248**	**59,347**	**0**	**0**	**259,594**