

VOTE: 860 Kibaale District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	644,376	714,192
o/w Higher Local Government	310,306	402,140
o/w Lower Local Government	334,070	312,052
Discretionary Government Transfers	5,484,151	5,466,150
o/w Higher Local Government	4,931,120	4,927,453
o/w Lower Local Government	553,031	538,697
Conditional Government Transfers	25,824,494	26,268,388
o/w Higher Local Government	25,824,494	26,268,388
o/w Lower Local Government	0	0
Other Government Transfers	694,670	707,811
o/w Higher Local Government	694,670	707,811
o/w Lower Local Government	0	0
External Financing	358,097	430,000
o/w Higher Local Government	358,097	430,000
o/w Lower Local Government	0	0
Grand Total	33,005,788	33,586,542
o/w Higher Local Government	32,118,688	32,735,793
o/w Lower Local Government	887,101	850,749

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	644,376	714,192
Agency Fees	15,000	18,000
Animal and Crop Husbandry related Levies	11,250	90,530
Business licenses	110,991	139,178
Court fines and Penalties – private	1,400	16,041
Interest from private entities-From Residents other than General Government	1,500	4,545
Local Hotel Tax	9,040	12,714
Local Services Tax-Payable By Individuals	102,648	54,288
Market /Gate Charges	77,587	69,349
Other fees e.g. street parking fees	34,415	26,097
Other fines and Penalties – private	35,691	5,850
Other licenses	2,000	5,100
Other permits	20,000	15,000
Property related Duties/Fees	145,919	139,430
Registration fees for Documents and Businesses	6,000	6,000
Rent & rates – produced assets-From Government Units	0	5,000
Rent & rates – produced assets-From Private Entities	58,640	36,640
Sale of non-produced Government Properties/assets	3,951	50,000
Vehicle Parking Fees	8,343	20,430
Discretionary Government Transfers	5,484,151	5,466,150
District Discretionary Equalisation Development Grant	761,052	653,174
District Unconditional Grant Non-Wage	864,784	965,161
District Unconditional Grant Wage	3,779,717	3,764,892
Urban Discretionary Equalisation Development Grant	21,589	26,040
Urban Unconditional Non-Wage	57,009	56,883
Conditional Government Transfers	25,824,494	26,268,388
Programme Conditional Grant - Non Wage Recurrent	6,996,999	7,116,804
Programme Conditional Grant - Development	2,891,555	1,424,755
Programme Conditional Grant - Wage Recurrent	13,031,126	15,252,014
Transitional Conditional Grant - Development	2,904,815	2,474,815
Other Government Transfers	694,670	707,811
Agro Forestry Activities	38,000	38,000
Parish Community Associations (PCAs)	161,731	161,731
Support to PLE (UNEB)	17,000	20,000

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Uganda Climate Smart Agricultural Transformation Project	220,335	220,335
Uganda Road Fund (URF)	218,692	218,692
Uganda Women Entrepreneurship Program(UWEP)	38,912	49,053
External Financing	358,097	430,000
Baylor International (Uganda)	16,574	88,477
Global Alliance for Vaccines and Immunization (GAVI)	97,431	97,431
Global Fund for HIV, TB & Malaria	12,092	12,092
World Health Organisation (WHO)	232,000	232,000
Total Revenues Shares	33,005,788	33,586,542

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A3: Summary of Programme Allocations For FY 2026/27

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	3,050,458	86,000	220,335	0	3,356,793
o/w: Wage:	2,066,400	0	0	0	2,066,400
Non-Wage Recurrent:	736,864	16,000	0	0	752,864
Development:	247,194	70,000	220,335	0	537,529
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	1,441,578	13,087	38,400	0	1,493,065
o/w: Wage:	559,521	0	0	0	559,521
Non-Wage Recurrent:	194,768	13,087	38,400	0	246,254
Development:	687,290	0	0	0	687,290
Private Sector Development	534,478	0	0	0	534,478
o/w: Wage:	92,600	0	0	0	92,600
Non-Wage Recurrent:	41,878	0	0	0	41,878
Development:	400,000	0	0	0	400,000
Integrated Transport Infrastructure and Services	1,673,642	0	217,892	0	1,891,534
o/w: Wage:	276,642	0	0	0	276,642
Non-Wage Recurrent:	1,000,000	0	217,892	0	1,217,892
Development:	397,000	0	0	0	397,000
Sustainable Urbanisation and Housing	6,000	6,000	0	0	12,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	6,000	6,000	0	0	12,000
Development:	0	0	0	0	0
Human Capital Development	17,426,300	89,579	231,184	0	18,177,064
o/w: Wage:	14,045,092	0	0	0	14,045,092
Non-Wage Recurrent:	2,192,020	89,579	20,400	0	2,301,999
Development:	1,189,189	0	210,784	430,000	1,829,974
Public Sector Transformation	5,462,405	30,000	0	0	5,492,405

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	1,139,868	0	0	0	1,139,868
Non-Wage Recurrent:	3,047,686	30,000	0	0	3,077,686
Development:	1,274,852	0	0	0	1,274,852
Governance and Security	1,315,629	395,826	0	0	1,711,455
o/w: Wage:	353,569	0	0	0	353,569
Non-Wage Recurrent:	684,074	395,826	0	0	1,079,900
Development:	277,986	0	0	0	277,986
Development Plan Implementation	813,251	93,700	0	0	906,951
o/w: Wage:	483,215	0	0	0	483,215
Non-Wage Recurrent:	224,763	93,700	0	0	318,463
Development:	105,273	0	0	0	105,273
Grand Total	31,734,538	714,192	707,811	430,000	33,586,542
Grand Total Wage	19,016,906	0	0	0	19,016,906
Grand Total Non-Wage Recurrent	8,138,848	644,192	276,692	0	9,059,732
Grand Total Development	4,578,784	70,000	431,119	430,000	5,509,903

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A4: Summary of Department Allocations for FY 2026/27

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Administration	6,176,189	6,281,736
o/w Higher Local Government	5,289,088	5,430,987
o/w Lower Local Government	887,101	850,749
Finance	429,604	519,569
o/w Higher Local Government	429,604	519,569
o/w Lower Local Government	0	0
Statutory bodies	705,363	768,199
o/w Higher Local Government	705,363	768,199
o/w Lower Local Government	0	0
Production and Marketing	3,870,739	3,381,865
o/w Higher Local Government	3,870,739	3,381,865
o/w Lower Local Government	0	0
Health	6,442,325	6,209,643
o/w Higher Local Government	6,442,325	6,209,643
o/w Lower Local Government	0	0
Education	9,442,839	11,418,924
o/w Higher Local Government	9,442,839	11,418,924
o/w Lower Local Government	0	0
Roads and Engineering	1,995,334	1,895,334
o/w Higher Local Government	1,995,334	1,895,334
o/w Lower Local Government	0	0
Water	1,587,010	821,570
o/w Higher Local Government	1,587,010	821,570
o/w Lower Local Government	0	0
Natural Resources	647,027	648,675
o/w Higher Local Government	647,027	648,675
o/w Lower Local Government	0	0
Community Based Services	477,820	543,989
o/w Higher Local Government	477,820	543,989
o/w Lower Local Government	0	0
Planning	209,463	387,883
o/w Higher Local Government	209,463	387,883
o/w Lower Local Government	0	0
Internal Audit	125,264	163,581

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	125,264	163,581
o/w Lower Local Government	0	0
Trade, Industry and Local Development	896,811	545,574
o/w Higher Local Government	896,811	545,574
o/w Lower Local Government	0	0
Grand Total	33,005,788	33,586,542
o/w Higher Local Government	32,118,688	32,735,793
o/w: Wage:	16,810,843	19,016,906
Non-Wage Recurrent:	8,222,168	8,466,970
Domestic Devt:	6,727,579	4,821,916
External Financing:	358,097	430,000
o/w Lower Local Government	887,101	850,749
o/w: Wage:	0	0
Non-Wage Recurrent:	614,692	592,763
Domestic Devt:	272,409	257,986
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
<i>Recurrent Revenues</i>	5,357,282	4,773,750
District Unconditional Grant Non-Wage	24,742	19,434
District Unconditional Grant Wage	1,502,204	1,139,868
Locally Raised Revenues	111,013	30,000
Multi-Sectoral Transfers to LLGs _NonWage	614,692	592,763
Programme Conditional Grant - Non Wage Recurrent	3,104,631	2,991,685
<i>Development Revenues</i>	818,907	1,507,986
Transitional Conditional Grant - Development	500,000	1,250,000
District Discretionary Equalisation Development Grant	46,498	0
Multi-Sectoral Transfers to LLGs _Gou	272,409	257,986
Total Revenues Shares	6,176,189	6,281,736
B: Breakdown of Department Expenditures		
<i>Recurrent Expenditure</i>		
Wage	1,502,204	1,139,868
Non Wage	3,855,078	3,633,882
<i>Development Expenditure</i>		
Domestic Development	818,907	1,507,986
External Financing	0	0
Total Expenditure	6,176,189	6,281,736

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	0	100	0	100
Total for LCIII: Kibaale Town Council	County: Buyanja				100

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LCII: Masaza	District Head Qtrs	Environmental Impact Assessment - Capital Works	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			100
Total Cost of Environment, Social Health and Safety		0	0	100	0	100
Key Service Area 000089 Climate Change Mitigation						
225204 Monitoring and Supervision of capital work		0	0	100	0	100
Total for LCIII: Kibaale Town Council		County: Buyanja				100
LCII: Masaza	District Head Qtrs	Monitoring and Supervision of capital works	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			100
Total Cost of Climate Change Mitigation		0	0	100	0	100
Key Service Area 000090 Climate Change Adaptation						
225204 Monitoring and Supervision of capital work		0	0	100	0	100
Total for LCIII: Kibaale Town Council		County: Buyanja				100
LCII: Masaza	District Head Qtrs	Monitoring and supervision of capital works	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			100
Total Cost of Climate Change Adaptation		0	0	100	0	100
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		0	0	300	0	300
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	0	100	0	100
Total for LCIII: Kibaale Town Council		County: Buyanja				100
LCII: Masaza	District Head Qtrs	Travel Inland - Allowances	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			100
Total Cost of HIV/AIDS Mainstreaming		0	0	100	0	100
Total Cost of Human Capital Development		0	0	100	0	100
Programme 14 Public Sector Transformation						
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity						
211101 General Staff Salaries		1,139,868	0	0	0	1,139,868
221009 Welfare and Entertainment		0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding		0	4,434	0	0	4,434
225204 Monitoring and Supervision of capital work		0	15,000	0	0	15,000
227001 Travel inland		0	26,000	0	0	26,000
273104 Pension		0	1,894,804	0	0	1,894,804
273105 Gratuity		0	1,071,312	0	0	1,071,312
352880 Salary Arrears Budgeting		0	25,569	0	0	25,569

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Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity		1,139,868	3,041,119	0	0	4,180,987
Key Service Area 010008 Capacity Strengthening						
221011 Printing, Stationery, Photocopying and Binding		0	0	17,000	0	17,000
Total for LCIII:			County:			17,000
LCII:		Office Supplies - Assorted Office Items	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			17,000
225204 Monitoring and Supervision of capital work		0	0	20,000	0	20,000
Total for LCIII:			County:			20,000
LCII:		Monitoring of capital projects	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			20,000
227001 Travel inland		0	0	107,400	0	107,400
Total for LCIII: Kibaale Town Council			County: Buyanja			107,400
LCII: Masaza	District Head Quarters	Travel Inland - Allowances	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			107,400
227004 Fuel, Lubricants and Oils		0	0	66,400	0	66,400
Total for LCIII: Kibaale Town Council			County: Buyanja			66,400
LCII: Maasaza Ward		Fuel, Oils and Lubricants - Fuel Expenses	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			66,400
228001 Maintenance-Buildings and Structures		0	0	4,800	0	4,800
Total for LCIII: Kibaale Town Council			County: Buyanja			4,800
LCII: Maasaza Ward	kibaale district	Building and Facility Maintenance - Compound Maintenance	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			4,800
263402 Transfer to Other Government Units		0	0	350,000	0	350,000
Total for LCIII: Kibaale Town Council			County: Buyanja			350,000
LCII: Maasaza Ward	subcounty headquarters	LLG	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			350,000
312121 Non-Residential Buildings - Acquisition		0	0	380,000	0	380,000
Total for LCIII:			County:			380,000
LCII:		Commercial Buildings_Acquire	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			380,000
312149 Other Land Improvements - Acquisition		0	0	300,000	0	300,000
Total for LCIII: Kibaale Town Council			County: Buyanja			300,000
LCII: Kabalega		Other Land Improvements - Fencing	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			300,000
312221 Light ICT hardware - Acquisition		0	0	4,000	0	4,000

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Total for LCIII: Kibaale Town Council		County: Buyanja			4,000	
LCII: Maasaza Ward	Kibaale district headquarters	Personal computers - Laptop_Acquire	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		4,000	
Total Cost of Capacity Strengthening		0	0	1,249,600	0	1,249,600
Total Cost of Public Sector Transformation		1,139,868	3,041,119	1,249,600	0	5,430,587
Total Cost of Administration and Management		1,139,868	3,041,119	1,250,000	0	5,430,987
Total Cost of Administration		1,139,868	3,041,119	1,250,000	0	5,430,987

Subcounty / Town Council / Division: 236623 Bwamiramira Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	25,768	18,493	0	44,261
Total Cost of Administrative and Support Services	0	25,768	18,493	0	44,261
Total Cost of Governance and Security	0	25,768	18,493	0	44,261
Total Cost of Administration and Management	0	25,768	18,493	0	44,261
Total Cost of 236623 Bwamiramira Subcounty	0	25,768	18,493	0	44,261

Subcounty / Town Council / Division: 236624 Kyebando Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	25,674	16,361	0	42,035
Total Cost of Administrative and Support Services	0	25,674	16,361	0	42,035
Total Cost of Governance and Security	0	25,674	16,361	0	42,035
Total Cost of Administration and Management	0	25,674	16,361	0	42,035
Total Cost of 236624 Kyebando Subcounty	0	25,674	16,361	0	42,035

Subcounty / Town Council / Division: 236625 Kasimbi Subcounty

Service Area 10 Administration and Management

VOTE: 860 Kibaale District

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	24,795	15,971	0	40,766
Total Cost of Administrative and Support Services	0	24,795	15,971	0	40,766
Total Cost of Governance and Security	0	24,795	15,971	0	40,766
Total Cost of Administration and Management	0	24,795	15,971	0	40,766
Total Cost of 236625 Kasimbi Subcounty	0	24,795	15,971	0	40,766

Subcounty / Town Council / Division: 236626 Kabasekende Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	35,359	18,478	0	53,837
Total Cost of Administrative and Support Services	0	35,359	18,478	0	53,837
Total Cost of Governance and Security	0	35,359	18,478	0	53,837
Total Cost of Administration and Management	0	35,359	18,478	0	53,837
Total Cost of 236626 Kabasekende Subcounty	0	35,359	18,478	0	53,837

Subcounty / Town Council / Division: 236627 Bubango Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	27,129	17,900	0	45,028
Total Cost of Administrative and Support Services	0	27,129	17,900	0	45,028
Total Cost of Governance and Security	0	27,129	17,900	0	45,028
Total Cost of Administration and Management	0	27,129	17,900	0	45,028
Total Cost of 236627 Bubango Subcounty	0	27,129	17,900	0	45,028

Subcounty / Town Council / Division: 236628 Nyamarunda Subcounty

Service Area 10 Administration and Management

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Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	31,293	23,056	0	54,349
Total Cost of Administrative and Support Services	0	31,293	23,056	0	54,349
Total Cost of Governance and Security	0	31,293	23,056	0	54,349
Total Cost of Administration and Management	0	31,293	23,056	0	54,349
Total Cost of 236628 Nyamarunda Subcounty	0	31,293	23,056	0	54,349

Subcounty / Town Council / Division: 236629 Kibaale Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	120,651	11,105	0	131,756
Total Cost of Administrative and Support Services	0	120,651	11,105	0	131,756
Total Cost of Governance and Security	0	120,651	11,105	0	131,756
Total Cost of Administration and Management	0	120,651	11,105	0	131,756
Total Cost of 236629 Kibaale Town Council	0	120,651	11,105	0	131,756

Subcounty / Town Council / Division: 236630 Nyamarwa Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	46,004	30,892	0	76,896
Total Cost of Administrative and Support Services	0	46,004	30,892	0	76,896
Total Cost of Governance and Security	0	46,004	30,892	0	76,896
Total Cost of Administration and Management	0	46,004	30,892	0	76,896
Total Cost of 236630 Nyamarwa Subcounty	0	46,004	30,892	0	76,896

Subcounty / Town Council / Division: 236631 Matale Subcounty

Service Area 10 Administration and Management

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Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	36,293	19,528	0	55,821
Total Cost of Administrative and Support Services	0	36,293	19,528	0	55,821
Total Cost of Governance and Security	0	36,293	19,528	0	55,821
Total Cost of Administration and Management	0	36,293	19,528	0	55,821
Total Cost of 236631 Matale Subcounty	0	36,293	19,528	0	55,821

Subcounty / Town Council / Division: 236632 Mugarama Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	32,978	23,627	0	56,604
Total Cost of Administrative and Support Services	0	32,978	23,627	0	56,604
Total Cost of Governance and Security	0	32,978	23,627	0	56,604
Total Cost of Administration and Management	0	32,978	23,627	0	56,604
Total Cost of 236632 Mugarama Subcounty	0	32,978	23,627	0	56,604

Subcounty / Town Council / Division: 257513 Karama Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	40,515	19,416	0	59,931
Total Cost of Administrative and Support Services	0	40,515	19,416	0	59,931
Total Cost of Governance and Security	0	40,515	19,416	0	59,931
Total Cost of Administration and Management	0	40,515	19,416	0	59,931
Total Cost of 257513 Karama Subcounty	0	40,515	19,416	0	59,931

Subcounty / Town Council / Division: 273468 Nyamarunda Town Council

Service Area 10 Administration and Management

VOTE: 860 Kibaale District

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	101,425	14,935	0	116,359
Total Cost of Administrative and Support Services	0	101,425	14,935	0	116,359
Total Cost of Governance and Security	0	101,425	14,935	0	116,359
Total Cost of Administration and Management	0	101,425	14,935	0	116,359
Total Cost of 273468 Nyamarunda Town Council	0	101,425	14,935	0	116,359

Subcounty / Town Council / Division: 273469 Kayanja

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	19,458	13,224	0	32,682
Total Cost of Administrative and Support Services	0	19,458	13,224	0	32,682
Total Cost of Governance and Security	0	19,458	13,224	0	32,682
Total Cost of Administration and Management	0	19,458	13,224	0	32,682
Total Cost of 273469 Kayanja	0	19,458	13,224	0	32,682

Subcounty / Town Council / Division: 273470 Kyakazihire

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	25,421	15,002	0	40,423
Total Cost of Administrative and Support Services	0	25,421	15,002	0	40,423
Total Cost of Governance and Security	0	25,421	15,002	0	40,423
Total Cost of Administration and Management	0	25,421	15,002	0	40,423
Total Cost of 273470 Kyakazihire	0	25,421	15,002	0	40,423

VOTE: 860 Kibaale District

Finance

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	429,604	519,569
District Unconditional Grant Non-Wage	67,259	67,259
District Unconditional Grant Wage	300,345	358,310
Locally Raised Revenues	62,000	94,000
Total Revenues Shares	429,604	519,569
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	300,345	358,310
Non Wage	129,259	161,259
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	429,604	519,569

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	100	0	0	100
Total Cost of Climate Change Mitigation	0	100	0	0	100
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	100	0	0	100
Total Cost of Climate Change Adaptation	0	100	0	0	100
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	200	0	0	200
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	100	0	0	100

VOTE: 860 Kibaale District

Total Cost of HIV/AIDS Mainstreaming	0	100	0	0	100
Total Cost of Human Capital Development	0	100	0	0	100
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
221012 Small Office Equipment	0	39,000	0	0	39,000
227001 Travel inland	0	3,761	0	0	3,761
Total Cost of Finance and Accounting	0	42,761	0	0	42,761
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	358,310	0	0	0	358,310
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	13,288	0	0	13,288
221001 Advertising and Public Relations	0	1,200	0	0	1,200
221002 Workshops, Meetings and Seminars	0	3,700	0	0	3,700
221008 Information and Communication Technology Supplies.	0	6,400	0	0	6,400
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	3,941	0	0	3,941
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	4,800	0	0	4,800
227001 Travel inland	0	41,869	0	0	41,869
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
Total Cost of Planning and Budgeting services	358,310	118,198	0	0	476,508
Total Cost of Development Plan Implementation	358,310	160,959	0	0	519,269
Total Cost of Financial Management and Accountability (LG)	358,310	161,259	0	0	519,569
Total Cost of Finance	358,310	161,259	0	0	519,569

VOTE: 860 Kibaale 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	660,111	722,947
District Unconditional Grant Non-Wage	386,621	392,960
District Unconditional Grant Wage	237,490	275,987
Locally Raised Revenues	36,000	54,000
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	705,363	768,199
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	237,490	275,987
Non Wage	422,621	446,960
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	705,363	768,199

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

Service Area 10 Legislation and Oversight					
Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
211107 Boards, Committees and Council Allowances	0	6,530	0	0	6,530
227001 Travel inland	0	2,500	0	0	2,500
Total Cost of Land Management	0	9,030	0	0	9,030
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	50	0	0	50
Total Cost of Climate Change Mitigation	0	50	0	0	50
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	50	0	0	50

VOTE: 860 Kibaale District

Total Cost of Climate Change Adaptation	0	50	0	0	50
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	9,130	0	0	9,130
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	36	0	0	36
Total Cost of HIV/AIDS Mainstreaming	0	36	0	0	36
Total Cost of Human Capital Development	0	36	0	0	36
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211107 Boards, Committees and Council Allowances	0	4,466	0	0	4,466
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Procurement and Disposal Services	0	6,466	0	0	6,466
Key Service Area 000049 Recruitment services					
211107 Boards, Committees and Council Allowances	0	18,000	5,000	0	23,000
Total for LCIII:	County:				5,000
LCII:	Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			5,000
221001 Advertising and Public Relations	0	2,000	2,500	0	4,500
Total for LCIII:	County:				2,500
LCII:	Online Media - Adverts (Jobs)	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,500
221009 Welfare and Entertainment	0	4,200	0	0	4,200
221011 Printing, Stationery, Photocopying and Binding	0	0	4,700	0	4,700
Total for LCIII:	County:				4,700
LCII:	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			4,700
221012 Small Office Equipment	0	400	0	0	400
222001 Information and Communication Technology Services.	0	0	1,200	0	1,200
Total for LCIII:	County:				1,200

VOTE: 860 Kibaale District

LCII:	Telecommunicatio n Services - Airtime and Mobile Phone Services	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,200
227001 Travel inland	0	3,500	6,500	0	10,000
Total for LCIII:	County:				6,500
LCII:	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			6,500
227004 Fuel, Lubricants and Oils	0	2,000	5,052	0	7,052
Total for LCIII:	County:				5,052
LCII:	Fuel, Oils and Lubricants - Diesel	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			5,052
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	300	0	300
Total for LCIII:	County:				300
LCII:	Office Equipment Maintenance - Computers	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			300
Total Cost of Recruitment services	0	30,100	25,252	0	55,352
Total Cost of Public Sector Transformation	0	36,566	25,252	0	61,818
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	275,987	0	0	0	275,987
211105 Ex-Gratia for Political leaders.	0	222,960	0	0	222,960
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,532	0	0	8,532
211107 Boards, Committees and Council Allowances	0	1,892	0	0	1,892
221001 Advertising and Public Relations	0	100	0	0	100
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	4,800	0	0	4,800
221012 Small Office Equipment	0	400	0	0	400
227001 Travel inland	0	13,947	0	0	13,947
227004 Fuel, Lubricants and Oils	0	7,940	0	0	7,940
Total Cost of Administrative and Support Services	275,987	262,571	0	0	538,559
Key Service Area 000023 Inspection and Monitoring					
211107 Boards, Committees and Council Allowances	0	55,345	0	0	55,345
221001 Advertising and Public Relations	0	200	0	0	200

VOTE: 860 Kibaale District

221009 Welfare and Entertainment	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	4,800	0	0	4,800
221012 Small Office Equipment	0	800	0	0	800
222001 Information and Communication Technology Services.	0	5,400	0	0	5,400
227001 Travel inland	0	15,232	0	0	15,232
227004 Fuel, Lubricants and Oils	0	44,000	0	0	44,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,063	0	0	1,063
Total Cost of Inspection and Monitoring	0	130,840	0	0	130,840
Key Service Area 000024 Compliance and Enforcement Services					
211107 Boards, Committees and Council Allowances	0	7,040	5,000	0	12,040
Total for LCIII:	County:				5,000
LCII:	allowance	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			5,000
221009 Welfare and Entertainment	0	0	2,000	0	2,000
Total for LCIII:	County:				2,000
LCII:	Welfare - Departments	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,000
221011 Printing, Stationery, Photocopying and Binding	0	776	2,000	0	2,776
Total for LCIII:	County:				2,000
LCII:	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,000
222001 Information and Communication Technology Services.	0	0	1,000	0	1,000
Total for LCIII:	County:				1,000
LCII:	Telecommunication Services - Airtime and Mobile Phone Services	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,000
227001 Travel inland	0	0	7,000	0	7,000
Total for LCIII:	County:				7,000
LCII:	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			7,000
227004 Fuel, Lubricants and Oils	0	0	3,000	0	3,000
Total for LCIII:	County:				3,000

VOTE: 860 Kibaale District

LCII:	Fuel, Oils and Lubricants - Diesel	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,000
Total Cost of Compliance and Enforcement Services	0	7,816	20,000	0	27,816
Total Cost of Governance and Security	275,987	401,228	20,000	0	697,215
Total Cost of Legislation and Oversight	275,987	446,960	45,252	0	768,199
Total Cost of Statutory bodies	275,987	446,960	45,252	0	768,199

VOTE: 860 Kibaale District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,844,801	2,844,336
Programme Conditional Grant - Wage Recurrent	2,066,400	2,066,400
Programme Conditional Grant - Non Wage Recurrent	762,401	761,936
Locally Raised Revenues	16,000	16,000
Development Revenues	1,025,938	537,529
Programme Conditional Grant - Development	305,604	247,194
Transitional Conditional Grant - Development	500,000	0
Other Transfers from Central Government	220,335	220,335
Locally Raised Revenues	0	70,000
Total Revenues Shares	3,870,739	3,381,865
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	2,066,400	2,066,400
Non Wage	778,401	777,936
Development Expenditure		
Domestic Development	1,025,938	537,529
External Financing	0	0
Total Expenditure	3,870,739	3,381,865

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

Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	11,000	63,500	0	74,500
Total for LCIII:	County:				63,500
LCII:	Workshops, Meetings, Seminars - Training (Agriculture)	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project			63,500
221012 Small Office Equipment	0	0	5,300	0	5,300

VOTE: 860 Kibaale District

Total for LCIII: Kibaale Town Council		County: Buyanja				5,300
LCII: Masaza	District Head Qtrs	Office Equipment and Supplies - Assorted Items	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project			5,300
LCII: Masaza	District Head Qtrs	Office Equipment and Supplies - Assorted Items	Source: Programme Conditional Grant - Development 101-o/w Production - Development			0
LCII: Masaza	District Head Qtrs	Office Equipment and Supplies - Assorted Items	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			0
222001 Information and Communication Technology Services.		0	0	7,841	0	7,841
Total for LCIII:		County:				7,841
LCII:		Telecommunication Services - Telecommunication Expenses	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project			7,841
227001 Travel inland		0	14,000	69,835	0	83,835
Total for LCIII:		County:				69,835
LCII:		Travel Inland - Allowances	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project			69,835
227004 Fuel, Lubricants and Oils		0	0	68,720	0	68,720
Total for LCIII:		County:				68,720
LCII:		Fuel, Oils and Lubricants - Fuel Expenses	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project			68,720
228002 Maintenance-Transport Equipment		0	0	5,139	0	5,139
Total for LCIII: Kibaale Town Council		County: Buyanja				5,139
LCII: Maasaza Ward		Vehicle Maintenance - Service, Repair and Maintenance	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project			5,139
Total Cost of Climate Change Mitigation		0	25,000	220,335	0	245,335
Key Service Area 010016 Farmer mobilisation and sensitisation						
211101 General Staff Salaries		2,066,400	0	0	0	2,066,400
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	7,992	0	0	7,992
221002 Workshops, Meetings and Seminars		0	198,000	0	0	198,000
221003 Staff Training		0	10,000	0	0	10,000
221011 Printing, Stationery, Photocopying and Binding		0	12,000	0	0	12,000
222001 Information and Communication Technology Services.		0	7,000	0	0	7,000
227001 Travel inland		0	136,200	0	0	136,200

VOTE: 860 Kibaale District

227004 Fuel, Lubricants and Oils		0	72,000	0	0	72,000
228002 Maintenance-Transport Equipment		0	25,000	0	0	25,000
312149 Other Land Improvements - Acquisition		0	0	3,000	0	3,000
Total for LCIII:		County:				3,000
LCII:		Other Land Improvements - Fencing	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			3,000
312221 Light ICT hardware - Acquisition		0	0	6,000	0	6,000
Total for LCIII: Kibaale Town Council		County: Buyanja				6,000
LCII: Maasaza Ward	District Headquarters	Computer workstation-Desktop_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			6,000
312299 Other Machinery and Equipment- Acquisition		0	0	18,600	0	18,600
Total for LCIII:		County:				18,600
LCII:		Value addition equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			7,000
LCII:	district headquarters	Value addition equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			8,100
LCII:	District headquarters	Value addition equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			3,500
312412 Cultivated Plants - Acquisition		0	0	50,080	0	50,080
Total for LCIII:		County:				50,080
LCII:		Cultivated Plants - Cultivated Assets (Seedlings)	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			23,080
LCII:	District Headquarters	Cultivated Plants - Cultivated Assets (Seedlings)	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			27,000
Total Cost of Farmer mobilisation and sensitisation		2,066,400	468,192	77,680	0	2,612,272
Key Service Area 010074 Vector and disease control						
227001 Travel inland		0	55,240	0	0	55,240
227004 Fuel, Lubricants and Oils		0	40,150	0	0	40,150
312237 Sports Equipment - Acquisition		0	0	3,554	0	3,554
Total for LCIII: Kibaale Town Council		County: Buyanja				3,554
LCII: Maasaza Ward	District Headquarters	Floor hockey protective equipment- Hockey gloves_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			3,554
312421 Research and Development - Acquisition		0	0	9,000	0	9,000
Total for LCIII: Kibaale Town Council		County: Buyanja				9,000

VOTE: 860 Kibaale District

LCII: Maasaza Ward	District Headquarters	Research and Development - Training	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	9,000	
Total Cost of Vector and disease control	0	95,390	12,554	0	107,944
Total Cost of Agro-Industrialization	2,066,400	588,582	310,569	0	2,965,551
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	25,000	0	0	25,000
Total Cost of Climate Change Adaptation	0	25,000	0	0	25,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	25,000	0	0	25,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	72	0	0	72
Total Cost of HIV/AIDS Mainstreaming	0	72	0	0	72
Total Cost of Human Capital Development	0	72	0	0	72
Total Cost of Agricultural Extension	2,066,400	613,654	310,569	0	2,990,623
Service Area 20 Agricultural Production					

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization						
Key Service Area 010036 Water for production management systems						
221002 Workshops, Meetings and Seminars		0	0	10,000	0	10,000
Total for LCIII:		County:				10,000
LCII:	District Headquarters	Workshops, Meetings, Seminars - Training (Agriculture)	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			10,000
227001 Travel inland		0	0	10,000	0	10,000
Total for LCIII:		County:				10,000
LCII:		Travel Inland - Allowances	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			10,000
227004 Fuel, Lubricants and Oils		0	0	10,462	0	10,462
Total for LCIII:		County:				10,462
LCII:		Fuel, Oils and Lubricants - Fuel Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			10,462
312139 Other Structures - Acquisition		0	0	161,387	0	161,387

VOTE: 860 Kibaale District

Total for LCIII:		County:				161,387
LCII:		Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			91,387
LCII:		Water Reticulation Systems_Acquire	Source: Locally Raised Revenues			70,000
Total Cost of Water for production management systems		0	0	191,849	0	191,849
Key Service Area 010059 Post-harvest handling, storage and processing						
221009 Welfare and Entertainment		0	6,000	0	0	6,000
227001 Travel inland		0	2,000	0	0	2,000
312411 Cultivated Animals - Acquisition		0	0	5,000	0	5,000
Total for LCIII:		County:				5,000
LCII:		Livestock Welfare Management_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development			5,000
Total Cost of Post-harvest handling, storage and processing		0	8,000	5,000	0	13,000
Key Service Area 010074 Vector and disease control						
227001 Travel inland		0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils		0	3,000	0	0	3,000
313139 Other Structures - Improvement		0	0	25,110	0	25,110
Total for LCIII:		County:				25,110
LCII:	Kayora, Karuguuza, Hakabanda, Nyamarunda	Maintenance works_Improve	Source: Programme Conditional Grant - Development 101-o/w Production - Development			25,110
Total Cost of Vector and disease control		0	8,000	25,110	0	33,110
Key Service Area 010082 Cooperatives Establishment and Management						
227004 Fuel, Lubricants and Oils		0	6,850	0	0	6,850
312221 Light ICT hardware - Acquisition		0	0	5,000	0	5,000
Total for LCIII:		County:				5,000
LCII:	District Headquarters	Laser printers_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development			5,000
Total Cost of Cooperatives Establishment and Management		0	6,850	5,000	0	11,850
Total Cost of Agro-Industrialization		0	22,850	226,959	0	249,809
Total Cost of Agricultural Production		0	22,850	226,959	0	249,809
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
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VOTE: 860 Kibaale District

Programme 01 Agro-Industrialization

Key Service Area 010013 Support to agro-processing & value addition

227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228002 Maintenance-Transport Equipment	0	10,000	0	0	10,000
Total Cost of Support to agro-processing & value addition	0	16,000	0	0	16,000

Key Service Area 300016 Parish Development Model Operations

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	125,432	0	0	125,432
Total Cost of Parish Development Model Operations	0	125,432	0	0	125,432
Total Cost of Agro-Industrialization	0	141,432	0	0	141,432
Total Cost of Agricultural Value Chain Services	0	141,432	0	0	141,432
Total Cost of Production and Marketing	2,066,400	777,936	537,529	0	3,381,865

VOTE: 860 Kibaale District

Health

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	4,851,225	5,341,609
Programme Conditional Grant - Wage Recurrent	3,818,166	4,221,983
Programme Conditional Grant - Non Wage Recurrent	640,142	706,710
District Unconditional Grant Wage	392,917	392,917
Locally Raised Revenues	0	20,000
Development Revenues	1,591,101	868,033
Programme Conditional Grant - Development	1,223,704	293,514
District Discretionary Equalisation Development Grant	9,300	34,520
External Financing	358,097	430,000
Transitional Conditional Grant - Development	0	110,000
Total Revenues Shares	6,442,325	6,209,643
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	4,211,083	4,614,900
Non Wage	640,142	726,710
Development Expenditure		
Domestic Development	1,233,003	438,033
External Financing	358,097	430,000
Total Expenditure	6,442,325	6,209,643

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	4,614,900	0	0	0	4,614,900
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,620	0	0	6,620
221002 Workshops, Meetings and Seminars	0	2,000	7,520	17,720	27,240
Total for LCIII: Kibaale Town Council	County: Buyanja				25,240

VOTE: 860 Kibaale District

LCII: Masaza	Kibaale DHOs office	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			7,520
LCII: Masaza	Kibaale DHOs office	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 436-Global Fund for HIV, TB & Malaria			2,720
LCII: Masaza	Kibaale DHOs OFFICE	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 445-World Health Organisation (WHO)			15,000
221008 Information and Communication Technology Supplies.		0	3,400	0	0	3,400
221009 Welfare and Entertainment		0	3,400	0	0	3,400
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
222001 Information and Communication Technology Services.		0	0	1,400	0	1,400
Total for LCIII: Kibaale Town Council		County: Buyanja				1,400
LCII: Masaza	Office of Biostat	Telecommunication Services - Airtime and Mobile Phone Services	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,400
223006 Water		0	1,530	0	0	1,530
227001 Travel inland		0	26,155	31,274	323,803	381,232
Total for LCIII:		County:				328,803
LCII:	Kibaale DHOs office	Travel Inland - Facilitation	Source: External Financing 445-World Health Organisation (WHO)			217,000
LCII:	Kibaale DHOs office	Travel Inland - Facilitation	Source: External Financing 436-Global Fund for HIV, TB & Malaria			9,372
LCII:	Kibaale DHOs office	Travel Inland - Facilitation	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			97,431
LCII:	Kibaale HC IV	Travel Inland - Facilitation	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc			5,000
Total for LCIII: Kibaale Town Council		County: Buyanja				26,274
LCII: Masaza	Kibaale DHOs office	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			26,274
227004 Fuel, Lubricants and Oils		0	12,399	25,674	0	38,073
Total for LCIII: Kibaale Town Council		County: Buyanja				25,674
LCII: Masaza	Kibaale DHOs office	Fuel, Oils and Lubricants - Entitled officers	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			20,674
LCII: Masaza	Kibaale HC IV	Fuel, Oils and Lubricants - Entitled officers	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc			5,000
228001 Maintenance-Buildings and Structures		0	0	77,605	0	77,605

VOTE: 860 Kibaale District

Total for LCIII:		County:	50,605			
LCII:	Kibaale DHOs office	Building and Facility Maintenance - Assorted Materials	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	50,605		
Total for LCIII: Kibaale Town Council		County: Buyanja	27,000			
LCII: Masaza	Kibaale HC IV	Building and Facility Maintenance - Assorted Materials	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	27,000		
228002 Maintenance-Transport Equipment		0	16,820	0	0	16,820
263308 Sector Conditional Grant (Non-Wage)		0	653,385	0	0	653,385
Total for LCIII: Bubango Subcounty		County: Buyanja	66,704			
LCII: Bubango	Bubango HC II	Bubango Health Centre II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,287		
LCII: Bubango	Maisuka HC III	MAISUKA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	23,842		
LCII: Bubango	Maisuka HC III	MAISUKA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	28,575		
Total for LCIII: Nyamarunda Subcounty		County: Buyanja	62,106			
LCII: Nyamarunda	Nyamarunda HC III	Nyamuranda HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	28,575		
LCII: Nyamarunda	Nyamarunda HC III	Nyamuranda HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	33,531		
Total for LCIII: Nyamarwa Subcounty		County: Buyanja	41,305			
LCII: Nyamarwa	Nyamarwa HC III	Nyamarwa Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	28,575		
LCII: Nyamarwa	Nyamarwa HC III	Nyamarwa Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,730		
Total for LCIII: Mugarama Subcounty		County: Buyanja	50,793			
LCII: Mugarama	Mugarama HC III	MUGARAMA HU	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	28,575		
LCII: Mugarama	Mugarama HC III	MUGARAMA HU	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	22,218		
Total for LCIII: Missing Subcounty		County: Missing County	432,478			
LCII: Missing Parish	Kasimbi HC III	Kasimbi HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	28,575		

VOTE: 860 Kibaale District

LCII: Missing Parish	Kasimbi HC III	Kasimbi HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	20,555		
LCII: Missing Parish	Kibaale HC IV	Kibaale Health Centre IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	82,496		
LCII: Missing Parish	Kibaale HC IV	Kibaale Health Centre IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	142,874		
LCII: Missing Parish	Kyebando HC III	Kyebando Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	28,575		
LCII: Missing Parish	Kyebando HC III	Kyebando Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	25,219		
LCII: Missing Parish	Matale HC III	Matale Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	17,137		
LCII: Missing Parish	Matale HC III	Matale Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	28,575		
LCII: Missing Parish	St Denis Nsonga HC II	St. Dennis Nsonga Health Centre II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	13,880		
LCII: Missing Parish	St Luke Bujuni	St. Luke Bujuni Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	27,761		
LCII: Missing Parish	St Luke Bujuni HC III	St. Luke Bujuni Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	16,831		
312111 Residential Buildings - Acquisition		0	0	194,562	0	194,562
Total for LCIII: Kibaale Town Council		County: Buyanja				194,562
LCII: Masaza	Kibaale HC IV	Hospital construction service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	194,562		
312233 Medical, Laboratory and Research & appliances - Acquisition		0	0	100,000	0	100,000
Total for LCIII: Kibaale Town Council		County: Buyanja				100,000
LCII: Masaza	Kibaale HC IV	General purpose laboratory equipment labeled or promoted for a specific medical use - Laboratory Equipment_Acquire	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc	100,000		
Total Cost of Primary Health care services		4,614,900	726,710	438,033	341,523	6,121,166
Total Cost of Human Capital Development		4,614,900	726,710	438,033	341,523	6,121,166
Total Cost of Primary HealthCare		4,614,900	726,710	438,033	341,523	6,121,166
Service Area 30 Health Management and Supervision						

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Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	0	0	88,477	88,477
Total for LCIII:		County:				4,050
LCII:	Kibaale	Travel Inland - Facilitation	Source: External Financing 254-Baylor International (Uganda)			4,050
Total for LCIII: Kibaale Town Council		County: Buyanja				84,427
LCII: Masaza		Travel Inland - Facilitation	Source: External Financing 254-Baylor International (Uganda)			7,450
LCII: Masaza	DHOs office	Travel Inland - Facilitation	Source: External Financing 254-Baylor International (Uganda)			64,767
LCII: Masaza	Kibaale	Travel Inland - Facilitation	Source: External Financing 254-Baylor International (Uganda)			12,210
Total Cost of HIV/AIDS Mainstreaming		0	0	0	88,477	88,477
Total Cost of Human Capital Development		0	0	0	88,477	88,477
Total Cost of Health Management and Supervision		0	0	0	88,477	88,477
Total Cost of Health		4,614,900	726,710	438,033	430,000	6,209,643

VOTE: 860 Kibaale District

Education

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	8,593,702	10,671,868
Programme Conditional Grant - Wage Recurrent	7,146,560	8,963,632
Programme Conditional Grant - Non Wage Recurrent	1,237,019	1,407,557
District Unconditional Grant Non-Wage	3,600	3,600
District Unconditional Grant Wage	160,547	218,258
Locally Raised Revenues	28,975	58,822
Other Transfers from Central Government	17,000	20,000
Development Revenues	849,137	747,056
Programme Conditional Grant - Development	523,651	510,873
District Discretionary Equalisation Development Grant	325,486	236,183
Total Revenues Shares	9,442,839	11,418,924
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	7,307,107	9,181,889
Non Wage	1,286,594	1,489,979
Development Expenditure		
Domestic Development	849,137	747,056
External Financing	0	0
Total Expenditure	9,442,839	11,418,924

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

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	100	0	0	100
Total Cost of HIV/AIDS Mainstreaming	0	100	0	0	100
Key Service Area 000063 Quality Assurance Systems					
221001 Advertising and Public Relations	0	740	0	0	740

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221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221017 Membership dues and Subscription fees.	0	464	0	0	464
222001 Information and Communication Technology Services.	0	1,900	0	0	1,900
227001 Travel inland	0	43,600	0	0	43,600
228002 Maintenance-Transport Equipment	0	3,784	0	0	3,784
Total Cost of Quality Assurance Systems	0	53,488	0	0	53,488
Key Service Area 320162 Capitation (Primary)					
263308 Sector Conditional Grant (Non-Wage)	0	623,306	0	0	623,306
Total for LCIII: Bwamiramira Subcounty	County: Buyanja				39,628
LCII: Kibaali	Kasambya Parents P.S	KASAMBYA PARENTS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		10,782
LCII: Kibingo	St.Peters Kibingo PS	St. Peters Kibingo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		7,270
LCII: Kikaada	St.Lwanga Kikaada PS	ST. LWANGA KIKAADA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		14,412
LCII: Kiribanga	Kigaaza Junior PS	KIGAAZA JUNIOR SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		7,165
Total for LCIII: Kasimbi Subcounty	County: Buyanja				27,814
LCII: Kasozi	Kasimbi PS	KASIMBI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		15,718
LCII: Kihebeba	Buhanda PS	BUHANDA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		12,096
Total for LCIII: Kabasekende Subcounty	County: Buyanja				29,288
LCII: Bukonda	Bukonda PS	BUKONDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		11,670
LCII: Kabasekende	Kabasekende PS	KABASEKENDE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		11,360
LCII: Nyamugura	Nyamugura PS	NYAMUGURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		6,258
Total for LCIII: Bubango Subcounty	County: Buyanja				23,730
LCII: Bubango	Bubango PS	BUBANGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		16,065
LCII: Kigujju	St.Kizito PS Kigujju	ST. KIZITO P. S. KIGUJJU	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		7,665
Total for LCIII: Nyamarunda Subcounty	County: Buyanja				114,444

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LCII: Bujogoro	Bujogoro PS	BUJUGORO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,477
LCII: Bujogoro	Kabaale PS	KABAALE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,145
LCII: Kibogo	Kibogo PS	KIBOGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,491
LCII: Kyanyi	Kyanyi PS	KYANYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,970
LCII: Nyamarunda	Kibeedi PS	KIBEEDI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,529
LCII: Nyamarunda	Nyamarunda PS	NYAMARUNDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,464
LCII: Nyamarunda	St.Peters Buronzi PS	ST. PETERS BURONZI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,369
Total for LCIII: Nyamarwa Subcounty		County: Buyanja		48,227
LCII: Igoza	Kabasara PS	KABASARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,336
LCII: Igoza	Kitovu PS	KITOVU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,010
LCII: Kamondo	Mitujju PS	MITUJJU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,434
LCII: Kyakatwanga	Bujeru PS	BUJERU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,724
LCII: Nyamarwa	Bubamba PS	BUBAMBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,067
LCII: Nyamarwa	Nyamarwa PS	NYAMARWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,659
Total for LCIII: Matale Subcounty		County: Buyanja		43,994
LCII: Karangara	Kitoma PS	KITOMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,605
LCII: Karangara	Rwabyoma PS	RWABYOMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,055
LCII: Kitaba	Igayaza PS	IGAYAZA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,093
LCII: Kitaba	St.Jude Kitaba PS	ST. JUDE KITABA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,253

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LCII: Kitengeto	Kitengeto PS	KITENGETO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,988
Total for LCIII: Mugarama Subcounty		County: Buyanja		55,021
LCII: Imara	Marongo PS	MARONGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,812
LCII: Kezimbira	Kikuuba PS	KIKUUBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,259
LCII: Kezimbira	Kyengabi PS	KYENGABI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,412
LCII: Kezimbira	Muhangi PS	MUHANGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,386
LCII: Mugarama	Nyaburungi Primary School	NYABURUNGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,152
Total for LCIII: Karama Subcounty		County: Buyanja		40,818
LCII: Kitutu	Kitutu Parents PS	KITUTU PARENT SCH.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,259
LCII: Kitutu	St.Jude Kitutu PS	ST. JUDE P.S KITUTU	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,169
LCII: Nkenda	kARAMA ps	KARAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,390
Total for LCIII: Missing Subcounty		County: Missing County		200,345
LCII: Missing Parish	Bucuuhya PS	BUCUUHYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,257
LCII: Missing Parish	Bujuni Boys PS	BUJUNI BOYS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,984
LCII: Missing Parish	Bujuni Boys PS	BUJUNI BOYS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,106
LCII: Missing Parish	Buseesa PS	BUSEESA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,171
LCII: Missing Parish	Bwikya Islamic Community School	BWIKYA ISLAMIC COMMUNITY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,132
LCII: Missing Parish	Kahyoro PS	KAHYORO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,985
LCII: Missing Parish	Kajuma PS	KAJUMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,862

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LCII: Missing Parish	Kayanja Parents PS	KAYANJA PARENTS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,080		
LCII: Missing Parish	Kikangara PS	Kikangara Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,556		
LCII: Missing Parish	Kiriika PS	KIRIIKA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,017		
LCII: Missing Parish	Kisaalizi PS	KISAALIZI BINAMBO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,030		
LCII: Missing Parish	Kisojo PS	KISOJO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,725		
LCII: Missing Parish	Kiyanja Modern PS	KIYANJA MODERN P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,979		
LCII: Missing Parish	Kyamukubirwa PS	KYAMUKUBIRWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,396		
LCII: Missing Parish	Mutagata PS	MUTAGATA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,068		
Total Cost of Capitation (Primary)		0	623,306	0	0	623,306
Total Cost of Human Capital Development		0	676,894	0	0	676,894
Total Cost of Pre-Primary and Primary Education		0	676,894	0	0	676,894
Service Area 20 Secondary Education						

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Ushs Thousands

			Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services							
Programme 12 Human Capital Development							
Key Service Area 320158 Capitation (Secondary)							
263308 Sector Conditional Grant (Non-Wage)			0	495,088	0	0	495,088
Total for LCIII: Kyebando Subcounty			County: Buyanja				58,736
LCII: Kirasa	Buyanja SS	BUYANJA SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent				58,736
Total for LCIII: Kasimbi Subcounty			County: Buyanja				64,000
LCII: Kasozi	St.John Baptist Kasimbi	St. John Baptist S.S Kasimbi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent				64,000
Total for LCIII: Kabasekende Subcounty			County: Buyanja				145,560
LCII: Bukonda	Bwamiramira Community SS	BWAMIRAMIRA COMMUNITY SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent				72,780
LCII: Rwamagando	Kisaalizi Parents SSS	KISAALIZI PARENTS SSS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent				72,780

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Total for LCIII: Nyamarunda Subcounty		County: Buyanja			93,224	
LCII: Nyamarunda	St.Kizito SS Kibeedi	ST KIZITO SS KIBEDI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		93,224	
Total for LCIII: Mugarama Subcounty		County: Buyanja			64,000	
LCII: Kezimbira	St.Mugaga Vocational SS	St. Mugaga Vocational S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		64,000	
Total for LCIII: Missing Subcounty		County: Missing County			69,568	
LCII: Missing Parish	Nyamarwa SS	NYAMARWA SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		69,568	
Total Cost of Capitation (Secondary)		0	495,088	0	0	495,088
Total Cost of Human Capital Development		0	495,088	0	0	495,088
Total Cost of Secondary Education		0	495,088	0	0	495,088
Service Area 40 Education&Sports Management and Inspection						

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Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
225204 Monitoring and Supervision of capital work	0	200	0	0	200
Total Cost of Climate Change Mitigation	0	200	0	0	200
Key Service Area 000090 Climate Change Adaptation					
225204 Monitoring and Supervision of capital work	0	100	0	0	100
Total Cost of Climate Change Adaptation	0	100	0	0	100
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	300	0	0	300
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	9,181,889	0	0	0	9,181,889
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,596	0	0	7,596
221001 Advertising and Public Relations	0	371	0	0	371
221002 Workshops, Meetings and Seminars	0	12,000	0	0	12,000
221008 Information and Communication Technology Supplies.	0	1,800	0	0	1,800
221009 Welfare and Entertainment	0	1,400	0	0	1,400
221011 Printing, Stationery, Photocopying and Binding	0	1,900	0	0	1,900

VOTE: 860 Kibaale District

221012 Small Office Equipment		0	300	0	0	300
221017 Membership dues and Subscription fees.		0	400	0	0	400
222001 Information and Communication Technology Services.		0	500	0	0	500
225202 Environment Impact Assessment for Capital Works		0	0	1,600	0	1,600
Total for LCIII:	County:					1,600
LCII:	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				1,600
225203 Appraisal and Feasibility Studies for Capital Works		0	0	3,000	0	3,000
Total for LCIII: Kibaale Town Council	County: Buyanja					3,000
LCII: Masaza	District Head Quarters	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			3,000
225204 Monitoring and Supervision of capital work		0	0	15,000	0	15,000
Total for LCIII: Kibaale Town Council	County: Buyanja					15,000
LCII: Masaza	District Head Quarters	Monitoring and supervision of capital works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			15,000
227001 Travel inland		0	45,637	5,988	0	51,625
Total for LCIII: Kibaale Town Council	County: Buyanja					5,988
LCII: Masaza	District Head Quarters	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			5,988
228002 Maintenance-Transport Equipment		0	1,851	0	0	1,851
312121 Non-Residential Buildings - Acquisition		0	0	661,667	0	661,667
Total for LCIII: Kibaale Town Council	County: Buyanja					661,667
LCII: Masaza	District Head Qtrs	Convention facility construction service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			185,518
LCII: Masaza	District Head Qtrs	Convention facility construction service - Specialized buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			236,183
LCII: Masaza	District Head Quarters	Convention facility construction service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			229,967

VOTE: 860 Kibaale District

LCII: Masaza	District Head Quarters	Civic center-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	10,000
312235 Furniture and Fittings - Acquisition		0	0	59,800
Total for LCIII: Kibaale Town Council	County: Buyanja			59,800
LCII: Masaza		Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	59,800
Total Cost of Inspection and Monitoring	9,181,889	73,755	747,056	0
Key Service Area 320003 Assets and Facilities Management				
225202 Environment Impact Assessment for Capital Works	0	600	0	0
225204 Monitoring and Supervision of capital work	0	5,026	0	0
228004 Maintenance-Other Fixed Assets	0	181,894	0	0
Total Cost of Assets and Facilities Management	0	187,519	0	0
Key Service Area 320110 Sports and recreational services				
221001 Advertising and Public Relations	0	500	0	0
221009 Welfare and Entertainment	0	15,050	0	0
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0
221017 Membership dues and Subscription fees.	0	1,600	0	0
227001 Travel inland	0	27,622	0	0
228002 Maintenance-Transport Equipment	0	4,350	0	0
Total Cost of Sports and recreational services	0	50,122	0	0
Total Cost of Human Capital Development	9,181,889	311,397	747,056	0
Total Cost of Education&Sports Management and Inspection	9,181,889	311,697	747,056	0
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					
221001 Advertising and Public Relations	0	500	0	0	500
221002 Workshops, Meetings and Seminars	0	2,300	0	0	2,300
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	300	0	0	300

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222001 Information and Communication Technology Services.	0	200	0	0	200
227001 Travel inland	0	1,000	0	0	1,000
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000
Total Cost of Special Needs Education	0	6,300	0	0	6,300
Total Cost of Human Capital Development	0	6,300	0	0	6,300
Total Cost of Special Needs Education	0	6,300	0	0	6,300
Total Cost of Education	9,181,889	1,489,979	747,056	0	11,418,924

VOTE: 860 Kibaale District

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,495,334	1,495,334
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Wage	276,642	276,642
Other Transfers from Central Government	218,692	218,692
Development Revenues	500,000	400,000
Transitional Conditional Grant - Development	500,000	400,000
Total Revenues Shares	1,995,334	1,895,334
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	276,642	276,642
Non Wage	1,218,692	1,218,692
Development Expenditure		
Domestic Development	500,000	400,000
External Financing	0	0
Total Expenditure	1,995,334	1,895,334

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

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	0	3,000	0	3,000
Total for LCIII: Kibaale Town Council	County: Buyanja				3,000
LCII: Masaza	District Head Qtrs	Environmental Impact Assessment - Capital Works	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc		3,000
Total Cost of Environment, Social Health and Safety	0	0	3,000	0	3,000
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	200	0	0	200
Total Cost of Climate Change Mitigation	0	200	0	0	200

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Key Service Area 000090 Climate Change Adaptation

227001 Travel inland	0	200	0	0	200
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Total Cost of Climate Change Adaptation	0	200	0	0	200
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Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	400	3,000	0	3,400
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Programme 09 Integrated Transport Infrastructure and Services

Key Service Area 260002 District , Urban and Community Access Road Maintenance

228001 Maintenance-Buildings and Structures	0	58,579	0	0	58,579
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Total Cost of District , Urban and Community Access Road Maintenance	0	58,579	0	0	58,579
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Key Service Area 260009 Road Maintenance

211101 General Staff Salaries	276,642	0	0	0	276,642
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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,880	11,460	0	18,340
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Total for LCIII: Kibaale Town Council	County: Buyanja				11,460
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LCII: Masaza	District Head Qtrs	Allowances	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc		11,460
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221003 Staff Training	0	0	2,000	0	2,000
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Total for LCIII: Kibaale Town Council	County: Buyanja				2,000
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LCII: Masaza	District Head Qtrs	Staff Training - Allowances	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc		2,000
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221009 Welfare and Entertainment	0	0	2,960	0	2,960
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Total for LCIII: Kibaale Town Council	County: Buyanja				2,960
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LCII: Masaza		Welfare - Assorted Welfare Items	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc		2,960
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221011 Printing, Stationery, Photocopying and Binding	0	0	4,880	0	4,880
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Total for LCIII: Kibaale Town Council	County: Buyanja				4,880
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LCII: Masaza	District Head Qtrs	Office Supplies - Assorted Stationery	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc		4,880
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221017 Membership dues and Subscription fees.	0	0	600	0	600
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Total for LCIII: Kibaale Town Council	County: Buyanja				600
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LCII: Masaza	District Head Qtrs	Membership subscriptions	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc		600
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222001 Information and Communication Technology Services.	0	0	1,700	0	1,700
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Total for LCIII: Kibaale Town Council	County: Buyanja				1,700
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VOTE: 860 Kibaale District

LCII: Masaza	Amount	Telecommunicatio n Services - Airtime and Mobile Phone Services	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc	1,700
223001 Property Management Expenses		0	0	800
Total for LCIII: Kibaale Town Council		County: Buyanja		800
LCII: Masaza	District Head Qtrs	Property Management - Expenses	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc	800
223005 Electricity		0	0	2,000
Total for LCIII: Kibaale Town Council		County: Buyanja		2,000
LCII: Masaza	Amount	Electricity - Utility Bills (Offices)	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc	2,000
223006 Water		0	0	600
Total for LCIII: Kibaale Town Council		County: Buyanja		600
LCII: Masaza	District Head Qtrs	Water - Utility Bills (Offices)	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc	600
225204 Monitoring and Supervision of capital work		0	0	19,000
Total for LCIII: Kibaale Town Council		County: Buyanja		19,000
LCII: Masaza		Monitoring and Supervision of capital works	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc	19,000
227001 Travel inland		0	0	9,500
Total for LCIII: Kibaale Town Council		County: Buyanja		9,500
LCII: Masaza	District Head Qtrs	Travel Inland - Allowances	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc	9,500
227004 Fuel, Lubricants and Oils		0	0	20,045
Total for LCIII: Kibaale Town Council		County: Buyanja		20,045
LCII: Masaza	District Head Quarters	Fuel, Oils and Lubricants - Oils, Grease and Lubricants	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc	20,045
228001 Maintenance-Buildings and Structures		0	900,000	193,800
Total for LCIII: Kibaale Town Council		County: Buyanja		193,800
LCII: Masaza	District Head Quarters	Building and Facility Maintenance - Civil Works	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc	193,800
228002 Maintenance-Transport Equipment		0	0	25,000
Total for LCIII: Kibaale Town Council		County: Buyanja		25,000
LCII: Masaza	District Head Qtrs	Vehicle Maintenance - Service, Repair and Maintenance	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc	25,000

VOTE: 860 Kibaale District

228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	100,000	45,000	0	145,000
Total for LCIII: Kibaale Town Council	County: Buyanja				45,000
LCII: Masaza District Head Qtrs	Machinery and Equipment - Maintenance, Repair and Support Services	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc			45,000
228004 Maintenance-Other Fixed Assets	0	0	13,655	0	13,655
Total for LCIII: Kibaale Town Council	County: Buyanja				13,655
LCII: Masaza District Head Qtrs	Building and Facility Maintenance - Civil Works	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc			13,655
263402 Transfer to Other Government Units	0	152,433	0	0	152,433
Total for LCIII:	County:				152,433
LCII:	Transfer to Lower Local Governments	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			152,433
312219 Other Transport equipment - Acquisition	0	0	44,000	0	44,000
Total for LCIII: Kibaale Town Council	County: Buyanja				44,000
LCII: Masaza	Non metallic drums- Roller double drum_Acquire	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc			44,000
Total Cost of Road Maintenance	276,642	1,159,313	397,000	0	1,832,955
Total Cost of Integrated Transport Infrastructure and Services	276,642	1,217,892	397,000	0	1,891,534
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	400	0	0	400
Total Cost of HIV/AIDS Mainstreaming	0	400	0	0	400
Total Cost of Human Capital Development	0	400	0	0	400
Total Cost of Community Access Roads	276,642	1,218,692	400,000	0	1,895,334
Total Cost of Roads and Engineering	276,642	1,218,692	400,000	0	1,895,334

VOTE: 860 Kibaale 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	133,598	133,581
District Unconditional Grant Wage	58,022	58,022
Programme Conditional Grant - Non Wage Recurrent	75,576	75,559
Development Revenues	1,453,412	687,990
Programme Conditional Grant - Development	838,597	373,175
Transitional Conditional Grant - Development	614,815	314,815
Total Revenues Shares	1,587,010	821,570
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	58,022	58,022
Non Wage	75,576	75,559
Development Expenditure		
Domestic Development	1,453,412	687,990
External Financing	0	0
Total Expenditure	1,587,010	821,570

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

Service Area 10 Rural Water Supply and Sanitation					
Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	0	2,000	0	2,000
Total for LCIII: Matale Subcounty	County: Buyanja				2,000
LCII: Kaisekenkere	Hakasalaba	Workshops, Meetings, Seminars - Training (Landscape)	Source: Transitional Conditional Grant - Development 105-Transitional Development - Water Ad Hoc		2,000
Total Cost of Climate Change Mitigation		0	0	2,000	0
Key Service Area 000090 Climate Change Adaptation					
211101 General Staff Salaries	58,022	0	0	0	58,022

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221001 Advertising and Public Relations		0	0	3,000	0	3,000
Total for LCIII: Kibaale Town Council			County: Buyanja			3,000
LCII: Masaza	District Head Qtrs	Media - Adverts	Source: Transitional Conditional Grant - Development 105-Transitional Development - Water Ad Hoc			3,000
221002 Workshops, Meetings and Seminars		0	17,133	0	0	17,133
221009 Welfare and Entertainment		0	0	1,800	0	1,800
Total for LCIII: Kibaale Town Council			County: Buyanja			1,800
LCII: Masaza	District Head Qtrs	Welfare - Assorted Welfare Items	Source: Transitional Conditional Grant - Development 105-Transitional Development - Water Ad Hoc			1,800
221011 Printing, Stationery, Photocopying and Binding		0	3,000	6,000	0	9,000
Total for LCIII: Kibaale Town Council			County: Buyanja			6,000
LCII: Masaza	Amount	Office Supplies - Assorted Stationery	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			6,000
223005 Electricity		0	1,000	200	0	1,200
Total for LCIII:			County:			200
LCII:	District Head Qtrs	Electricity - Utility Bills (Offices)	Source: Transitional Conditional Grant - Development 105-Transitional Development - Water Ad Hoc			200
223006 Water		0	200	0	0	200
225201 Consultancy Services-Capital		0	0	50,000	0	50,000
Total for LCIII: Mugarama Subcounty			County: Buyanja			50,000
LCII: Kezimbira	Mukayora	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			50,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	8,000	0	8,000
Total for LCIII: Kibaale Town Council			County: Buyanja			8,000
LCII: Masaza	District Head Qtrs	Feasibility Studies or Screening of Projects - Appraisal	Source: Transitional Conditional Grant - Development 105-Transitional Development - Water Ad Hoc			8,000
225204 Monitoring and Supervision of capital work		0	0	62,000	0	62,000
Total for LCIII: Kibaale Town Council			County: Buyanja			62,000
LCII: Masaza	District Head Qtrs	Monitoring and Supervision of capital works	Source: Transitional Conditional Grant - Development 105-Transitional Development - Water Ad Hoc			62,000
227001 Travel inland		0	42,521	37,775	0	80,296
Total for LCIII: Kibaale Town Council			County: Buyanja			37,775
LCII: Masaza	District Head Qtrs	Travel Inland - Allowances	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)			14,815
LCII: Masaza	District Head Qtrs	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			19,000

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LCII: Masaza	District Head Qtrs	Travel Inland - Allowances	Source: Transitional Conditional Grant - Development 105-Transitional Development - Water Ad Hoc			3,960
227004 Fuel, Lubricants and Oils		0	4,505	8,000	0	12,505
Total for LCIII: Kibaale Town Council		County: Buyanja				8,000
LCII: Masaza	District Head Qtrs	Fuel, Oils and Lubricants - Diesel	Source: Transitional Conditional Grant - Development 105-Transitional Development - Water Ad Hoc			8,000
228002 Maintenance-Transport Equipment		0	7,200	0	0	7,200
312139 Other Structures - Acquisition		0	0	505,215	0	505,215
Total for LCIII: Kyebando Subcounty		County: Buyanja				361,215
LCII: Kiyanja	Kabuhuna	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			154,175
LCII: Kiyanja	Kabuhuna	Water Reticulation Systems_Acquire	Source: Transitional Conditional Grant - Development 105-Transitional Development - Water Ad Hoc			207,040
Total for LCIII: Kibaale Town Council		County: Buyanja				104,000
LCII: Masaza	District Head Qtrs	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			104,000
Total for LCIII: Mugarama Subcounty		County: Buyanja				40,000
LCII: Kezimbira	Mukoyora	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			40,000
Total Cost of Climate Change Adaptation		58,022	75,559	681,990	0	815,570
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		58,022	75,559	683,990	0	817,570
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	1,000	0	1,000
Total for LCIII: Kyebando Subcounty		County: Buyanja				1,000
LCII: Kiyanja	Kabuhuna	HIV main streaming	Source: Transitional Conditional Grant - Development 105-Transitional Development - Water Ad Hoc			1,000
Total Cost of HIV/AIDS Mainstreaming		0	0	1,000	0	1,000
Key Service Area 000016 Environment, Social Health and Safety						
221002 Workshops, Meetings and Seminars		0	0	3,000	0	3,000
Total for LCIII: Kyebando Subcounty		County: Buyanja				3,000
LCII: Kiyanja	Kabuhuna	Workshops, Meetings, Seminars - Training (Bench Marking)	Source: Transitional Conditional Grant - Development 105-Transitional Development - Water Ad Hoc			3,000
Total Cost of Environment, Social Health and Safety		0	0	3,000	0	3,000

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Total Cost of Human Capital Development	0	0	4,000	0	4,000
Total Cost of Rural Water Supply and Sanitation	58,022	75,559	687,990	0	821,570
Total Cost of Water	58,022	75,559	687,990	0	821,570

VOTE: 860 Kibaale District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	647,027	648,675
District Unconditional Grant Non-Wage	25,000	25,000
District Unconditional Grant Wage	501,499	501,499
Locally Raised Revenues	15,347	18,347
Other Transfers from Central Government	38,000	38,000
Programme Conditional Grant - Non Wage Recurrent	67,181	65,829
Total Revenues Shares	647,027	648,675
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	501,499	501,499
Non Wage	145,528	147,176
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	647,027	648,675

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

Service Area 10 Natural Resources Management

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Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	100	0	0	100
Total Cost of Environment, Social Health and Safety	0	100	0	0	100
Key Service Area 000024 Compliance and Enforcement Services					
211101 General Staff Salaries	501,499	0	0	0	501,499
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,332	0	0	5,332
221002 Workshops, Meetings and Seminars	0	11,800	0	0	11,800
221008 Information and Communication Technology Supplies.	0	1,500	0	0	1,500

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221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,100	0	0	1,100
223001 Property Management Expenses	0	368	0	0	368
224003 Agricultural Supplies and Services	0	5,500	0	0	5,500
227001 Travel inland	0	20,049	0	0	20,049
227004 Fuel, Lubricants and Oils	0	25,297	0	0	25,297
228002 Maintenance-Transport Equipment	0	5,910	0	0	5,910
Total Cost of Compliance and Enforcement Services	501,499	77,856	0	0	579,355
Key Service Area 000078 Land Management					
221002 Workshops, Meetings and Seminars	0	3,500	0	0	3,500
227001 Travel inland	0	3,500	0	0	3,500
227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
Total Cost of Land Management	0	19,000	0	0	19,000
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	100	0	0	100
Total Cost of Climate Change Mitigation	0	100	0	0	100
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	100	0	0	100
Total Cost of Climate Change Adaptation	0	100	0	0	100
Key Service Area 140021 Ecosystems Restoration and Protection					
221008 Information and Communication Technology Supplies.	0	600	0	0	600
221011 Printing, Stationery, Photocopying and Binding	0	3,634	0	0	3,634
222001 Information and Communication Technology Services.	0	600	0	0	600
227001 Travel inland	0	12,624	0	0	12,624
227004 Fuel, Lubricants and Oils	0	15,422	0	0	15,422
228002 Maintenance-Transport Equipment	0	5,120	0	0	5,120
Total Cost of Ecosystems Restoration and Protection	0	38,000	0	0	38,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	501,499	135,156	0	0	636,655
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000

VOTE: 860 Kibaale District

227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
Total Cost of Physical Planning	0	12,000	0	0	12,000
Total Cost of Sustainable Urbanisation and Housing	0	12,000	0	0	12,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	20	0	0	20
Total Cost of HIV/AIDS Mainstreaming	0	20	0	0	20
Total Cost of Human Capital Development	0	20	0	0	20
Total Cost of Natural Resources Management	501,499	147,176	0	0	648,675
Total Cost of Natural Resources	501,499	147,176	0	0	648,675

VOTE: 860 Kibaale District

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	277,177	333,205
District Unconditional Grant Non-Wage	19,377	19,377
District Unconditional Grant Wage	190,592	248,303
Locally Raised Revenues	10,971	10,971
Programme Conditional Grant - Non Wage Recurrent	56,237	54,554
Development Revenues	200,643	210,784
Other Transfers from Central Government	200,643	210,784
Total Revenues Shares	477,820	543,989
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	190,592	248,303
Non Wage	86,585	84,902
Development Expenditure		
Domestic Development	200,643	210,784
External Financing	0	0
Total Expenditure	477,820	543,989

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

Service Area 10 Community Mobilisation

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	100	0	0	100
Total Cost of Environment, Social Health and Safety	0	100	0	0	100
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	100	0	0	100
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	200	0	0	200
Total Cost of Capacity Strengthening	0	200	0	0	200

VOTE: 860 Kibaale District

Total Cost of Human Capital Development	0	200	0	0	200
Total Cost of Community Mobilisation	0	300	0	0	300
Service Area 20 Empowerment and Mindset Change					

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	50	0	0	50
Total Cost of HIV/AIDS Mainstreaming	0	50	0	0	50
Key Service Area 000021 Gender Mainstreaming services					
227001 Travel inland	0	10,000	0	0	10,000
Total Cost of Gender Mainstreaming services	0	10,000	0	0	10,000
Key Service Area 000023 Inspection and Monitoring					
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	13,319	0	0	13,319
263402 Transfer to Other Government Units	0	5,681	0	0	5,681
Total for LCIII: Kibaale Town Council	County: Buyanja				5,681
LCII: Masaza	District Head Qtrs	Transfers to other Government Units	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent		5,681
Total Cost of Inspection and Monitoring	0	20,000	0	0	20,000
Key Service Area 000036 Strategies and Project Development					
227001 Travel inland	0	4,552	0	0	4,552
Total Cost of Strategies and Project Development	0	4,552	0	0	4,552
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	248,303	0	0	0	248,303
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,996	0	0	3,996
211107 Boards, Committees and Council Allowances	0	17,821	0	0	17,821
221002 Workshops, Meetings and Seminars	0	3,200	0	0	3,200
221009 Welfare and Entertainment	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	200	0	0	200
222001 Information and Communication Technology Services.	0	800	0	0	800
223001 Property Management Expenses	0	400	0	0	400

VOTE: 860 Kibaale District

227001 Travel inland		0	10,281	0	0	10,281
263402 Transfer to Other Government Units		0	12,802	0	0	12,802
Total for LCIII: Kibaale Town Council			County: Buyanja			12,802
LCII: Masaza	District Head Quarters	Transfers to Lower Local Governments	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent			12,802
Total Cost of Capacity Strengthening		248,303	50,000	0	0	298,303
Key Service Area 320146 Support to special interest Groups						
211107 Boards, Committees and Council Allowances		0	0	7,000	0	7,000
Total for LCIII: Kibaale Town Council			County: Buyanja			7,000
LCII: Masaza	District Head Qtrs	Council Allowances	Source: Other Transfers from Central Government OGT011-Uganda Women Entrepreneurship Program(UWEP)			7,000
221002 Workshops, Meetings and Seminars		0	0	11,000	0	11,000
Total for LCIII: Kibaale Town Council			County: Buyanja			11,000
LCII: Masaza	District Head Qtrs	Workshops, Meetings, Seminars - Training (Others)	Source: Other Transfers from Central Government OGT011-Uganda Women Entrepreneurship Program(UWEP)			8,000
LCII: Masaza	District Head Qtrs	Workshops, Meetings, Seminars - Training (Others)	Source: Other Transfers from Central Government OGT045-Parish Community Associations (PCAs)			3,000
221009 Welfare and Entertainment		0	0	2,000	0	2,000
Total for LCIII: Kibaale Town Council			County: Buyanja			2,000
LCII: Masaza	District Head Qtrs	Welfare - Assorted Welfare Items	Source: Other Transfers from Central Government OGT011-Uganda Women Entrepreneurship Program(UWEP)			2,000
221011 Printing, Stationery, Photocopying and Binding		0	0	300	0	300
Total for LCIII: Kibaale Town Council			County: Buyanja			300
LCII: Masaza	District Head Qtrs	Office Supplies - Assorted Stationery	Source: Other Transfers from Central Government OGT045-Parish Community Associations (PCAs)			150
LCII: Masaza	District Head Qtrs	Office Supplies - Assorted Stationery	Source: Other Transfers from Central Government OGT011-Uganda Women Entrepreneurship Program(UWEP)			150
224003 Agricultural Supplies and Services		0	0	150,410	0	150,410
Total for LCIII: Kibaale Town Council			County: Buyanja			150,410
LCII: Masaza	District Head Qtrs	Agricultural Supplies - Seedlings	Source: Other Transfers from Central Government OGT045-Parish Community Associations (PCAs)			150,410
227001 Travel inland		0	0	40,074	0	40,074
Total for LCIII: Kibaale Town Council			County: Buyanja			40,074
LCII: Masaza	District Head Qtrs	Travel Inland - Allowances	Source: Other Transfers from Central Government OGT011-Uganda Women Entrepreneurship Program(UWEP)			31,903

VOTE: 860 Kibaale District

LCII: Masaza	District Head Qtrs	Travel Inland - Allowances	Source: Other Transfers from Central Government OGT045-Parish Community Associations (PCAs)			8,171
Total Cost of Support to special interest Groups		0	0	210,784	0	210,784
Total Cost of Human Capital Development		248,303	84,602	210,784	0	543,689
Total Cost of Empowerment and Mindset Change		248,303	84,602	210,784	0	543,689
Total Cost of Community Based Services		248,303	84,902	210,784	0	543,989

VOTE: 860 Kibaale 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	125,766	282,609
District Unconditional Grant Non-Wage	58,571	157,704
District Unconditional Grant Wage	67,195	124,906
Development Revenues	83,696	105,273
District Discretionary Equalisation Development Grant	83,696	105,273
Total Revenues Shares	209,463	387,883
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	67,195	124,906
Non Wage	58,571	157,704
Development Expenditure		
Domestic Development	83,696	105,273
External Financing	0	0
Total Expenditure	209,463	387,883

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	75	0	0	75
Total Cost of Climate Change Mitigation	0	75	0	0	75
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	75	0	0	75
Total Cost of Climate Change Adaptation	0	75	0	0	75
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	150	0	0	150
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					

VOTE: 860 Kibaale District

227001 Travel inland	0	50	0	0	50
Total Cost of HIV/AIDS Mainstreaming	0	50	0	0	50
Total Cost of Human Capital Development	0	50	0	0	50
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	124,906	0	0	0	124,906
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,664	0	0	2,664
221008 Information and Communication Technology Supplies.	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	3,600	0	0	3,600
223001 Property Management Expenses	0	1,200	0	0	1,200
227001 Travel inland	0	79,854	0	0	79,854
228002 Maintenance-Transport Equipment	0	12,000	0	0	12,000
Total Cost of Planning and Budgeting services	124,906	109,318	0	0	234,224
Key Service Area 000023 Inspection and Monitoring					
227001 Travel inland	0	13,186	0	0	13,186
Total Cost of Inspection and Monitoring	0	13,186	0	0	13,186
Key Service Area 000027 Programme Working Group Secretariat Services					
221002 Workshops, Meetings and Seminars	0	0	60,598	0	60,598
Total for LCIII: Kibaale Town Council	County: Buyanja				60,598
LCII: Masaza	District Head Qtrs	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		60,598
221011 Printing, Stationery, Photocopying and Binding		0	35,000	0	35,000
227001 Travel inland		0	0	30,726	30,726
Total for LCIII: Kibaale Town Council	County: Buyanja				30,726
LCII: Masaza	District Head Quarters	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		30,726
Total Cost of Programme Working Group Secretariat Services	0	35,000	91,324	0	126,324
Key Service Area 560019 Data Management and Dissemination					
227001 Travel inland	0	0	13,949	0	13,949
Total for LCIII: Kibaale Town Council	County: Buyanja				13,949
LCII: Masaza	District Head Quarters	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		13,949

VOTE: 860 Kibaale District

Total Cost of Data Management and Dissemination	0	0	13,949	0	13,949
Total Cost of Development Plan Implementation	124,906	157,504	105,273	0	387,683
Total Cost of Planning and Statistics	124,906	157,704	105,273	0	387,883
Total Cost of Planning	124,906	157,704	105,273	0	387,883

VOTE: 860 Kibaale District

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	125,264	163,581
District Unconditional Grant Non-Wage	56,000	56,000
District Unconditional Grant Wage	39,264	77,581
Locally Raised Revenues	30,000	30,000
Total Revenues Shares	125,264	163,581
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	39,264	77,581
Non Wage	86,000	86,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	125,264	163,581

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	30	0	0	30
Total Cost of Climate Change Mitigation	0	30	0	0	30
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	30	0	0	30
Total Cost of Climate Change Adaptation	0	30	0	0	30
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	60	0	0	60
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	30	0	0	30

VOTE: 860 Kibaale District

Total Cost of HIV/AIDS Mainstreaming	0	30	0	0	30
Total Cost of Human Capital Development	0	30	0	0	30
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	77,581	0	0	0	77,581
221002 Workshops, Meetings and Seminars	0	4,805	0	0	4,805
221008 Information and Communication Technology Supplies.	0	9,850	0	0	9,850
221009 Welfare and Entertainment	0	4,800	0	0	4,800
221011 Printing, Stationery, Photocopying and Binding	0	3,200	0	0	3,200
221012 Small Office Equipment	0	3,946	0	0	3,946
221017 Membership dues and Subscription fees.	0	750	0	0	750
222001 Information and Communication Technology Services.	0	2,800	0	0	2,800
227001 Travel inland	0	29,951	0	0	29,951
227004 Fuel, Lubricants and Oils	0	9,248	0	0	9,248
228002 Maintenance-Transport Equipment	0	2,560	0	0	2,560
263402 Transfer to Other Government Units	0	14,000	0	0	14,000
Total for LCIII: Kibaale Town Council	County: Buyanja				14,000
LCII: Masaza	District Head Qtrs	Transfers to Kibaale and Nyamarunda Town Councils	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit		14,000
Total Cost of Audit and Risk Management	77,581	85,910	0	0	163,491
Total Cost of Governance and Security	77,581	85,910	0	0	163,491
Total Cost of Compliance	77,581	86,000	0	0	163,581
Total Cost of Internal Audit	77,581	86,000	0	0	163,581

VOTE: 860 Kibaale District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	106,811	145,574
Programme Conditional Grant - Non Wage Recurrent	43,016	42,178
District Unconditional Grant Wage	53,000	92,600
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Development Revenues	790,000	400,000
Transitional Conditional Grant - Development	790,000	400,000
Total Revenues Shares	896,811	545,574
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	53,000	92,600
Non Wage	53,811	52,974
Development Expenditure		
Domestic Development	790,000	400,000
External Financing	0	0
Total Expenditure	896,811	545,574

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
225204 Monitoring and Supervision of capital work	0	100	0	0	100
Total Cost of Climate Change Mitigation	0	100	0	0	100

VOTE: 860 Kibaale District

Key Service Area 000090 Climate Change Adaptation

225204 Monitoring and Supervision of capital work	0	100	0	0	100
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Total Cost of Climate Change Adaptation	0	100	0	0	100
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Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	200	0	0	200
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Programme 07 Private Sector Development

Key Service Area 190036 Trade Development

211101 General Staff Salaries	92,600	0	0	0	92,600
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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	2,000	0	5,000
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Total for LCIII: Kibaale Town Council	County: Buyanja	2,000			
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LCII: Masaza	District Head Quarters	Allowances	Source: Transitional Conditional Grant - Development 161-Transitional Development Trade and Industry	2,000	
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221001 Advertising and Public Relations	0	800	2,000	0	2,800
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Total for LCIII: Kibaale Town Council	County: Buyanja	2,000			
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LCII: Masaza	District Head Quarters	Media - Adverts	Source: Transitional Conditional Grant - Development 161-Transitional Development Trade and Industry	2,000	
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221002 Workshops, Meetings and Seminars	0	2,300	10,000	0	12,300
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Total for LCIII: Kibaale Town Council	County: Buyanja	10,000			
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LCII: Masaza	District Head Quarters	Workshops, Meetings, Seminars - Training (Others)	Source: Transitional Conditional Grant - Development 161-Transitional Development Trade and Industry	10,000	
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221009 Welfare and Entertainment	0	1,500	2,000	0	3,500
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Total for LCIII: Kibaale Town Council	County: Buyanja	2,000			
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LCII: Masaza	District Head Quarters	Welfare - Assorted Welfare Items	Source: Transitional Conditional Grant - Development 161-Transitional Development Trade and Industry	2,000	
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221011 Printing, Stationery, Photocopying and Binding	0	4,000	10,000	0	14,000
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Total for LCIII: Kibaale Town Council	County: Buyanja	10,000			
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LCII: Masaza	District Head Quarters	Office Supplies - Assorted Stationery	Source: Transitional Conditional Grant - Development 161-Transitional Development Trade and Industry	10,000	
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222001 Information and Communication Technology Services.	0	3,000	5,000	0	8,000
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Total for LCIII: Kibaale Town Council	County: Buyanja	5,000			
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LCII: Masaza	District Head Quarters	Telecommunication Services - Airtime and Mobile Phone Services	Source: Transitional Conditional Grant - Development 161-Transitional Development Trade and Industry	5,000	
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223001 Property Management Expenses	0	700	700	0	1,400
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Total for LCIII: Kibaale Town Council	County: Buyanja	700			
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VOTE: 860 Kibaale District

LCII: Masaza	District Head Quarters	Property Management - Expenses	Source: Transitional Conditional Grant - Development 161-Transitional Development Trade and Industry	700
227001 Travel inland		0	21,578 258,300	0 279,878
Total for LCIII: Kibaale Town Council		County: Buyanja		258,300
LCII: Masaza	District Head Qtrs	Travel Inland - Allowances	Source: Transitional Conditional Grant - Development 161-Transitional Development Trade and Industry	258,300
228002 Maintenance-Transport Equipment		0	5,000 10,000	0 15,000
Total for LCIII: Kibaale Town Council		County: Buyanja		10,000
LCII: Masaza	District Head Quarters	Vehicle Maintenance - Service, Repair and Maintenance	Source: Transitional Conditional Grant - Development 161-Transitional Development Trade and Industry	10,000
313139 Other Structures - Improvement		0	0 100,000	0 100,000
Total for LCIII: Kibaale Town Council		County: Buyanja		100,000
LCII: Masaza	District Head Quarters	Maintenance works_Improve	Source: Transitional Conditional Grant - Development 161-Transitional Development Trade and Industry	100,000
Total Cost of Trade Development		92,600	41,878 400,000	0 534,478
Total Cost of Private Sector Development		92,600	41,878 400,000	0 534,478
Programme 12 Human Capital Development				
Key Service Area 000013 HIV/AIDS Mainstreaming				
221002 Workshops, Meetings and Seminars		0	100 0	0 100
Total Cost of HIV/AIDS Mainstreaming		0	100 0	0 100
Total Cost of Human Capital Development		0	100 0	0 100
Total Cost of Commercial Services		92,600	52,974 400,000	0 545,574
Total Cost of Trade, Industry and Local Development		92,600	52,974 400,000	0 545,574