

VOTE: 902 Nakaseke 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	3,274,964	3,307,714
o/w Higher Local Government	1,945,286	2,021,294
o/w Lower Local Government	1,329,678	1,286,419
Discretionary Government Transfers	5,141,511	5,859,095
o/w Higher Local Government	4,534,415	5,264,316
o/w Lower Local Government	607,096	594,778
Conditional Government Transfers	44,710,797	50,927,782
o/w Higher Local Government	44,710,797	50,927,782
o/w Lower Local Government	0	0
Other Government Transfers	1,528,834	1,398,834
o/w Higher Local Government	1,528,834	1,398,834
o/w Lower Local Government	0	0
External Financing	942,251	159,126
o/w Higher Local Government	942,251	159,126
o/w Lower Local Government	0	0
Grand Total	55,598,357	61,652,550
o/w Higher Local Government	53,661,583	59,771,353
o/w Lower Local Government	1,936,774	1,881,198

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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	3,274,964	3,307,714
Agency Fees	30,000	30,000
Animal and Crop Husbandry related Levies	485,384	485,385
Business licenses	180,000	24,000
Educational/Instruction related levies	20,000	20,000
Inspection Fees	46,000	46,000
Land Fees	500,000	500,000
Liquor licenses	1,000	1,000
Local Hotel Tax	3,000	3,000
Local Services Tax-Payable By Individuals	275,000	275,000
Market /Gate Charges	26,817	26,000
Miscellaneous receipts/income	12,000	12,254
Other fees e.g. street parking fees	450,000	450,000
Other licenses	81,125	81,125
Other taxes on specific services	713,878	712,878
Property related Duties/Fees	250,000	398,711
Registration fees for Documents and Businesses	5,600	12,000
Rent & rates – produced assets-From Private Entities	12,360	12,360
Sale of bid documents-From Government Units	18,000	18,000
Sale of Medical Services-From Government Units	164,800	200,000
Discretionary Government Transfers	5,141,511	5,859,095
District Discretionary Equalisation Development Grant	800,755	639,984
District Unconditional Grant Non-Wage	910,383	992,931
District Unconditional Grant Wage	3,246,085	4,032,240
Urban Discretionary Equalisation Development Grant	49,577	59,314
Urban Unconditional Non-Wage	134,710	134,625
Conditional Government Transfers	44,710,797	50,927,782
Programme Conditional Grant - Non Wage Recurrent	11,794,804	13,118,370
Programme Conditional Grant - Development	1,809,889	1,344,952
Programme Conditional Grant - Wage Recurrent	28,929,089	34,610,645
Transitional Conditional Grant - Development	2,177,015	1,853,815
Other Government Transfers	1,528,834	1,398,834
GROW Project	16,993	16,993
Micro Projects under Luwero Rwenzori Development Programme	200,000	200,000

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
MOH Infrastructure Improvement	210,000	0
National Oil Seeds Project	45,000	95,000
Physical Planning	0	20,000
Support to PLE (UNEB)	40,000	50,000
Uganda Climate Smart Agricultural Transformation Project	221,765	221,765
Uganda Road Fund (URF)	724,663	724,663
Uganda Wildlife Authority (UWA)	50,000	50,000
Uganda Women Entrepreneurship Program(UWEP)	20,413	20,413
External Financing	942,251	159,126
Baylor International (Uganda)	5,000	43,140
Global Alliance for Vaccines and Immunization (GAVI)	623,876	86,653
Global Fund for HIV, TB & Malaria	284,042	0
United Nations Children Fund (UNICEF)	29,333	29,333
Total Revenues Shares	55,598,357	61,652,550

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A3: Summary of Programme Allocations For FY 2026/27

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	2,502,688	137,439	50,000	0	2,690,127
o/w: Wage:	1,665,600	0	0	0	1,665,600
Non-Wage Recurrent:	541,444	87,439	50,000	0	678,883
Development:	295,644	50,000	0	0	345,644
Tourism Development	10,795	0	0	0	10,795
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	1,183,964	80,132	255,515	0	1,519,610
o/w: Wage:	686,400	0	0	0	686,400
Non-Wage Recurrent:	191,740	68,132	255,515	0	515,386
Development:	305,824	12,000	0	0	317,824
Private Sector Development	140,906	27,288	8,750	0	176,944
o/w: Wage:	77,028	0	0	0	77,028
Non-Wage Recurrent:	63,878	27,288	8,750	0	99,916
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	2,555,994	55,644	764,663	0	3,376,301
o/w: Wage:	662,610	0	0	0	662,610
Non-Wage Recurrent:	1,004,384	43,644	764,663	0	1,812,691
Development:	889,000	12,000	0	0	901,000
Sustainable Urbanisation and Housing	20,000	0	0	0	20,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	20,000	0	0	0	20,000
Development:	0	0	0	0	0
Human Capital Development	40,311,766	142,023	87,406	0	40,700,321
o/w: Wage:	33,239,546	0	0	0	33,239,546
Non-Wage Recurrent:	5,607,331	142,023	87,406	0	5,836,759
Development:	1,464,890	0	0	159,126	1,624,016
Public Sector Transformation	7,248,946	893,178	32,500	0	8,174,623

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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:	1,031,479	0	0	0	1,031,479
Non-Wage Recurrent:	5,917,168	736,406	32,500	0	6,686,074
Development:	300,298	156,771	0	0	457,070
Governance and Security	1,546,791	1,545,281	200,000	0	3,292,072
o/w: Wage:	374,141	0	0	0	374,141
Non-Wage Recurrent:	642,280	1,545,281	200,000	0	2,387,561
Development:	530,370	0	0	0	530,370
Regional Balanced Development	583,860	352,787	0	0	936,648
o/w: Wage:	543,050	0	0	0	543,050
Non-Wage Recurrent:	40,810	252,787	0	0	293,597
Development:	0	100,000	0	0	100,000
Development Plan Implementation	681,167	73,942	0	0	755,108
o/w: Wage:	363,031	0	0	0	363,031
Non-Wage Recurrent:	206,096	73,942	0	0	280,038
Development:	112,039	0	0	0	112,039
Grand Total	56,786,877	3,307,714	1,398,834	159,126	61,652,550
Grand Total Wage	38,642,885	0	0	0	38,642,885
Grand Total Non-Wage Recurrent	14,245,926	2,976,942	1,398,834	0	18,621,702
Grand Total Development	3,898,065	330,771	0	159,126	4,387,963

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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	9,659,184	10,824,431
o/w Higher Local Government	7,722,410	8,943,233
o/w Lower Local Government	1,936,774	1,881,198
Finance	718,839	749,807
o/w Higher Local Government	718,839	749,807
o/w Lower Local Government	0	0
Statutory bodies	1,095,135	1,088,251
o/w Higher Local Government	1,095,135	1,088,251
o/w Lower Local Government	0	0
Production and Marketing	3,004,834	2,911,891
o/w Higher Local Government	3,004,834	2,911,891
o/w Lower Local Government	0	0
Health	14,396,173	14,337,943
o/w Higher Local Government	14,396,173	14,337,943
o/w Lower Local Government	0	0
Education	21,484,996	25,909,001
o/w Higher Local Government	21,484,996	25,909,001
o/w Lower Local Government	0	0
Roads and Engineering	3,113,002	3,382,301
o/w Higher Local Government	3,113,002	3,382,301
o/w Lower Local Government	0	0
Water	545,427	460,054
o/w Higher Local Government	545,427	460,054
o/w Lower Local Government	0	0
Natural Resources	500,141	856,795
o/w Higher Local Government	500,141	856,795
o/w Lower Local Government	0	0
Community Based Services	378,334	381,078
o/w Higher Local Government	378,334	381,078
o/w Lower Local Government	0	0
Planning	305,608	354,266
o/w Higher Local Government	305,608	354,266
o/w Lower Local Government	0	0
Internal Audit	205,125	208,992

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	205,125	208,992
o/w Lower Local Government	0	0
Trade, Industry and Local Development	191,558	187,739
o/w Higher Local Government	191,558	187,739
o/w Lower Local Government	0	0
Grand Total	55,598,357	61,652,550
o/w Higher Local Government	53,661,583	59,771,353
o/w: Wage:	32,175,174	38,642,885
Non-Wage Recurrent:	15,306,527	16,999,118
Domestic Devt:	5,237,630	3,970,223
External Financing:	942,251	159,126
o/w Lower Local Government	1,936,774	1,881,198
o/w: Wage:	0	0
Non-Wage Recurrent:	1,665,502	1,622,583
Domestic Devt:	271,272	258,614
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	8,272,659	9,882,242
District Unconditional Grant Non-Wage	97,931	92,723
District Unconditional Grant Wage	1,118,021	1,574,530
Locally Raised Revenues	500,622	594,359
Other Transfers from Central Government	250,000	232,500
Multi-Sectoral Transfers to LLGs_NonWage	1,665,502	1,622,583
Programme Conditional Grant - Non Wage Recurrent	4,640,583	5,765,547
Development Revenues	1,386,525	942,188
Transitional Conditional Grant - Development	700,000	350,000
District Discretionary Equalisation Development Grant	300,356	176,803
Locally Raised Revenues	114,896	156,771
Multi-Sectoral Transfers to LLGs_Gou	271,272	258,614
Total Revenues Shares	9,659,184	10,824,431

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	1,118,021	1,574,530
Non Wage	7,154,638	8,307,713
Development Expenditure		
Domestic Development	1,386,525	942,188
External Financing	0	0
Total Expenditure	9,659,184	10,824,431

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					
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 000090 Climate Change Adaptation					

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225203 Appraisal and Feasibility Studies for Capital Works	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	100	0	0	100
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	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
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils	0	16,810	0	0	16,810
228001 Maintenance-Buildings and Structures	0	0	30,000	0	30,000
Total for LCIII:	County:				30,000
LCII:	Building and Facility Maintenance - Civil Works	Source: Locally Raised Revenues			30,000
312121 Non-Residential Buildings - Acquisition	0	0	283,574	0	283,574
Total for LCIII: Butalangu Town Council	County: Nakaseke County				283,574
LCII: Butalangu Ward	DISTRICT HEADQUARTER	Commercial and office building new construction service - Office buildings_Acquire	Source: Locally Raised Revenues		106,771
LCII: Butalangu Ward	district headquarters	Commercial and office building new construction service - Office buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		176,803
342111 Land - Acquisition	0	0	20,000	0	20,000
Total for LCIII:	County:				20,000
LCII:	Commercial or industrial facility rental_ - Industrial Land_Acquire	Source: Locally Raised Revenues			20,000
Total Cost of Facilities Management	0	28,810	333,574	0	362,384
Key Service Area 000008 Records Management					
222002 Postage and Courier	0	6,000	0	0	6,000

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227001 Travel inland	0	7,150	0	0	7,150
Total Cost of Records Management	0	13,150	0	0	13,150
Key Service Area 000011 Communication and Public Relations					
221001 Advertising and Public Relations	0	3,000	0	0	3,000
221007 Books, Periodicals & Newspapers	0	4,000	0	0	4,000
221008 Information and Communication Technology Supplies.	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	1,479	0	0	1,479
223901 Rent-(Produced Assets) to other govt. units	0	2,100	0	0	2,100
227001 Travel inland	0	7,200	0	0	7,200
Total Cost of Communication and Public Relations	0	27,779	0	0	27,779
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	1,031,479	0	0	0	1,031,479
221009 Welfare and Entertainment	0	3,365	0	0	3,365
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
273104 Pension	0	2,786,744	0	0	2,786,744
273105 Gratuity	0	2,903,809	0	0	2,903,809
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	1,031,479	5,697,918	0	0	6,729,397
Key Service Area 010008 Capacity Strengthening					
221009 Welfare and Entertainment	0	3,005	0	0	3,005
221011 Printing, Stationery, Photocopying and Binding	0	12,978	0	0	12,978
227001 Travel inland	0	14,495	0	0	14,495
263402 Transfer to Other Government Units	0	120,970	0	0	120,970
Total for LCIII:	County:				88,470
LCII:	transfer of LST to all the 15 LLGs of Nakaseke District	Source: Locally Raised Revenues			88,470
Total for LCIII: Butalangu Town Council	County: Nakaseke County				32,500
LCII: Butalangu Ward	District Hqtr	Transfer UWA funds to LLG's of Kinyogoga, Wakyato , Ngoma S/C and Ngoma T/C	Source: Other Transfers from Central Government OGT010-Uganda Wildlife Authority (UWA)		32,500

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Total Cost of Capacity Strengthening	0	151,448	0	0	151,448
Total Cost of Public Sector Transformation	1,031,479	5,919,105	333,574	0	7,284,158
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211107 Boards, Committees and Council Allowances	0	7,000	0	0	7,000
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221005 Official Ceremonies and State Functions	0	20,000	0	0	20,000
221008 Information and Communication Technology Supplies.	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	9,406	0	0	9,406
221011 Printing, Stationery, Photocopying and Binding	0	15,000	0	0	15,000
221017 Membership dues and Subscription fees.	0	4,000	0	0	4,000
221020 Litigation and related expenses	0	15,000	0	0	15,000
222001 Information and Communication Technology Services.	0	10,000	0	0	10,000
223001 Property Management Expenses	0	13,400	0	0	13,400
223004 Guard and Security services	0	9,600	0	0	9,600
223005 Electricity	0	12,000	0	0	12,000
223901 Rent-(Produced Assets) to other govt. units	0	14,400	0	0	14,400
225204 Monitoring and Supervision of capital work	0	15,000	0	0	15,000
227001 Travel inland	0	31,600	0	0	31,600
227004 Fuel, Lubricants and Oils	0	20,000	0	0	20,000
228002 Maintenance-Transport Equipment	0	20,000	0	0	20,000
244004 Agency fees	0	20,000	0	0	20,000
263402 Transfer to Other Government Units	0	360,000	0	0	360,000
Total for LCIII:		County:			200,000
LCII:	42 groups of Nakaseke district	transfer to 42 groups of Nakaseke District including monitoring of the groups	Source: Other Transfers from Central Government OGT027-Micro Projects under Luwero Rwenzori Development Programme		200,000
Total for LCIII: Nakaseke Town Council		County: Nakaseke County			160,000
LCII: Nakaseke Central Ward	Nakaseke Hospital	transfer to Nakaseke Hospital private wing	Source: Locally Raised Revenues		160,000
273102 Incapacity, death benefits and funeral expenses	0	15,000	0	0	15,000

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281401 Rent	0	7,200	0	0	7,200
313149 Other Land Improvements - Improvement	0	0	350,000	0	350,000
Total for LCIII: Kapeeka Subcounty	County: Nakaseke County				350,000
LCII: Kapeeka	construction of Kapeeka admin block	Other Land Improvements - Maintenance	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		350,000
352880 Salary Arrears Budgeting	0	74,995	0	0	74,995
Total Cost of Administrative and Support Services	0	713,601	350,000	0	1,063,601
Total Cost of Governance and Security	0	713,601	350,000	0	1,063,601
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
211101 General Staff Salaries	543,050	0	0	0	543,050
221002 Workshops, Meetings and Seminars	0	20,000	0	0	20,000
221009 Welfare and Entertainment	0	8,000	0	0	8,000
221011 Printing, Stationery, Photocopying and Binding	0	10,424	0	0	10,424
227001 Travel inland	0	8,800	0	0	8,800
273101 Medical expenses (To general public)	0	5,000	0	0	5,000
Total Cost of Human Resource Management	543,050	52,224	0	0	595,274
Total Cost of Regional Balanced Development	543,050	52,224	0	0	595,274
Total Cost of Administration and Management	1,574,530	6,685,129	683,574	0	8,943,233
Total Cost of Administration	1,574,530	6,685,129	683,574	0	8,943,233

Subcounty / Town Council / Division: 237204 Kinyogoga Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221002 Workshops, Meetings and Seminars	0	10,575	0	0	10,575
Total Cost of Facilities Management	0	10,575	0	0	10,575
Total Cost of Public Sector Transformation	0	10,575	0	0	10,575
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	61,425	0	0	61,425

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221009 Welfare and Entertainment	0	60,000	0	0	60,000
221011 Printing, Stationery, Photocopying and Binding	0	10,575	0	0	10,575
227001 Travel inland	0	80,000	9,781	0	89,781
Total Cost of Administrative and Support Services	0	212,000	9,781	0	221,781
Total Cost of Governance and Security	0	212,000	9,781	0	221,781
Total Cost of Administration and Management	0	222,575	9,781	0	232,356
Total Cost of 237204 Kinyogoga Subcounty	0	222,575	9,781	0	232,356

Subcounty / Town Council / Division: 237205 Wakyato Subcounty

Service Area 10 Administration and Management

Ushs Thousands		Approved Budget Estimates for FY 2026/27			
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221002 Workshops, Meetings and Seminars	0	40,000	0	0	40,000
225202 Environment Impact Assessment for Capital Works	0	0	3,500	0	3,500
227001 Travel inland	0	32,304	0	0	32,304
312131 Roads and Bridges - Acquisition	0	0	13,957	0	13,957
Total Cost of Facilities Management	0	72,304	17,457	0	89,761
Total Cost of Public Sector Transformation	0	72,304	17,457	0	89,761
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	820	0	0	820
221011 Printing, Stationery, Photocopying and Binding	0	17,000	0	0	17,000
Total Cost of Administrative and Support Services	0	17,820	0	0	17,820
Total Cost of Governance and Security	0	17,820	0	0	17,820
Total Cost of Administration and Management	0	90,124	17,457	0	107,582
Total Cost of 237205 Wakyato Subcounty	0	90,124	17,457	0	107,582

Subcounty / Town Council / Division: 237206 Kapeeka Subcounty

Service Area 10 Administration and Management

Ushs Thousands		Approved Budget Estimates for FY 2026/27			
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221002 Workshops, Meetings and Seminars	0	30,000	0	0	30,000

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221009 Welfare and Entertainment	0	33,246	0	0	33,246
221011 Printing, Stationery, Photocopying and Binding	0	911	0	0	911
227001 Travel inland	0	87,043	0	0	87,043
312131 Roads and Bridges - Acquisition	0	0	33,801	0	33,801
Total Cost of Facilities Management	0	151,200	33,801	0	185,001
Total Cost of Public Sector Transformation	0	151,200	33,801	0	185,001
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	7,246	0	0	7,246
221011 Printing, Stationery, Photocopying and Binding	0	16,000	0	0	16,000
Total Cost of Administrative and Support Services	0	33,246	0	0	33,246
Total Cost of Governance and Security	0	33,246	0	0	33,246
Total Cost of Administration and Management	0	184,446	33,801	0	218,247
Total Cost of 237206 Kapeeka Subcounty	0	184,446	33,801	0	218,247

Subcounty / Town Council / Division: 237207 Semuto Subcounty

Service Area 10 Administration and Management

Ushs Thousands		Approved Budget Estimates for FY 2026/27			
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221002 Workshops, Meetings and Seminars	0	10,200	0	0	10,200
221009 Welfare and Entertainment	0	7,350	0	0	7,350
223005 Electricity	0	3,578	0	0	3,578
224004 Beddings, Clothing, Footwear and related Services	0	3,925	0	0	3,925
227001 Travel inland	0	4,109	0	0	4,109
Total Cost of Facilities Management	0	29,162	0	0	29,162
Total Cost of Public Sector Transformation	0	29,162	0	0	29,162
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	15,000	0	0	15,000
221009 Welfare and Entertainment	0	2,550	0	0	2,550
227001 Travel inland	0	22,450	0	0	22,450
312131 Roads and Bridges - Acquisition	0	0	29,474	0	29,474
Total Cost of Administrative and Support Services	0	40,000	29,474	0	69,474

VOTE: 902 Nakaseke District

Total Cost of Governance and Security	0	40,000	29,474	0	69,474
Total Cost of Administration and Management	0	69,162	29,474	0	98,636
Total Cost of 237207 Semuto Subcounty	0	69,162	29,474	0	98,636

Subcounty / Town Council / Division: 237208 Kasangombe Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
223005 Electricity	0	3,929	0	0	3,929
227001 Travel inland	0	19,552	0	0	19,552
Total Cost of Facilities Management	0	23,481	0	0	23,481
Total Cost of Public Sector Transformation	0	23,481	0	0	23,481

Programme 16 Governance and Security

Key Service Area 000014 Administrative and Support Services

221002 Workshops, Meetings and Seminars	0	13,682	0	0	13,682
221009 Welfare and Entertainment	0	10,000	0	0	10,000
225202 Environment Impact Assessment for Capital Works	0	0	3,812	0	3,812
312131 Roads and Bridges - Acquisition	0	0	19,644	0	19,644
Total Cost of Administrative and Support Services	0	23,682	23,455	0	47,137
Total Cost of Governance and Security	0	23,682	23,455	0	47,137
Total Cost of Administration and Management	0	47,163	23,455	0	70,619
Total Cost of 237208 Kasangombe Subcounty	0	47,163	23,455	0	70,619

Subcounty / Town Council / Division: 237209 Nakaseke Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221011 Printing, Stationery, Photocopying and Binding	0	9,651	0	0	9,651
223005 Electricity	0	4,896	0	0	4,896
227001 Travel inland	0	6,532	0	0	6,532
Total Cost of Facilities Management	0	21,079	0	0	21,079
Total Cost of Public Sector Transformation	0	21,079	0	0	21,079

VOTE: 902 Nakaseke District

Programme 16 Governance and Security

Key Service Area 000014 Administrative and Support Services

225202 Environment Impact Assessment for Capital Works	0	0	4,182	0	4,182
227001 Travel inland	0	19,153	0	0	19,153
312131 Roads and Bridges - Acquisition	0	0	16,728	0	16,728
Total Cost of Administrative and Support Services	0	19,153	20,910	0	40,063
Total Cost of Governance and Security	0	19,153	20,910	0	40,063
Total Cost of Administration and Management	0	40,232	20,910	0	61,143
Total Cost of 237209 Nakaseke Subcounty	0	40,232	20,910	0	61,143

Subcounty / Town Council / Division: 237210 Butalangu Town Council

Service Area 10 Administration and Management

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

Programme 14 Public Sector Transformation

Key Service Area 000003 Facilities Management

312131 Roads and Bridges - Acquisition	0	0	7,805	0	7,805
Total Cost of Facilities Management	0	0	7,805	0	7,805
Total Cost of Public Sector Transformation	0	0	7,805	0	7,805

Programme 16 Governance and Security

Key Service Area 000014 Administrative and Support Services

221002 Workshops, Meetings and Seminars	0	18,328	0	0	18,328
221009 Welfare and Entertainment	0	10,000	0	0	10,000
221011 Printing, Stationery, Photocopying and Binding	0	10,015	0	0	10,015
227001 Travel inland	0	19,985	0	0	19,985
Total Cost of Administrative and Support Services	0	58,328	0	0	58,328
Total Cost of Governance and Security	0	58,328	0	0	58,328
Total Cost of Administration and Management	0	58,328	7,805	0	66,133
Total Cost of 237210 Butalangu Town Council	0	58,328	7,805	0	66,133

Subcounty / Town Council / Division: 237211 Semuto Town Council

Service Area 10 Administration and Management

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

Programme 14 Public Sector Transformation

Key Service Area 000003 Facilities Management

VOTE: 902 Nakaseke District

313131 Roads and Bridges - Improvement	0	0	16,121	0	16,121
Total Cost of Facilities Management	0	0	16,121	0	16,121
Total Cost of Public Sector Transformation	0	0	16,121	0	16,121
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	44,048	0	0	44,048
221009 Welfare and Entertainment	0	35,944	0	0	35,944
227001 Travel inland	0	135,973	0	0	135,973
Total Cost of Administrative and Support Services	0	215,966	0	0	215,966
Total Cost of Governance and Security	0	215,966	0	0	215,966
Total Cost of Administration and Management	0	215,966	16,121	0	232,086
Total Cost of 237211 Semuto Town Council	0	215,966	16,121	0	232,086

Subcounty / Town Council / Division: 237212 Kito Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221009 Welfare and Entertainment	0	17,074	0	0	17,074
227001 Travel inland	0	10,854	0	0	10,854
Total Cost of Facilities Management	0	27,928	0	0	27,928
Total Cost of Public Sector Transformation	0	27,928	0	0	27,928
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	10,000	0	0	10,000
312131 Roads and Bridges - Acquisition	0	0	16,667	0	16,667
Total Cost of Administrative and Support Services	0	10,000	16,667	0	26,667
Total Cost of Governance and Security	0	10,000	16,667	0	26,667
Total Cost of Administration and Management	0	37,928	16,667	0	54,595
Total Cost of 237212 Kito Subcounty	0	37,928	16,667	0	54,595

Subcounty / Town Council / Division: 237213 Ngoma 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

VOTE: 902 Nakaseke District

Programme 14 Public Sector Transformation

Key Service Area 000003 Facilities Management

221002 Workshops, Meetings and Seminars	0	25,000	0	0	25,000
221009 Welfare and Entertainment	0	14,443	0	0	14,443
227001 Travel inland	0	103,818	0	0	103,818
Total Cost of Facilities Management	0	143,261	0	0	143,261
Total Cost of Public Sector Transformation	0	143,261	0	0	143,261

Programme 16 Governance and Security

Key Service Area 000014 Administrative and Support Services

221002 Workshops, Meetings and Seminars	0	14,443	0	0	14,443
312131 Roads and Bridges - Acquisition	0	0	13,879	0	13,879
Total Cost of Administrative and Support Services	0	14,443	13,879	0	28,322
Total Cost of Governance and Security	0	14,443	13,879	0	28,322
Total Cost of Administration and Management	0	157,704	13,879	0	171,583
Total Cost of 237213 Ngoma Subcounty	0	157,704	13,879	0	171,583

Subcounty / Town Council / Division: 237214 Nakaseke Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221002 Workshops, Meetings and Seminars	0	70,520	0	0	70,520
Total Cost of Facilities Management	0	70,520	0	0	70,520
Total Cost of Public Sector Transformation	0	70,520	0	0	70,520
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	63,129	0	0	63,129
221011 Printing, Stationery, Photocopying and Binding	0	26,130	0	0	26,130
227001 Travel inland	0	14,869	0	0	14,869
312131 Roads and Bridges - Acquisition	0	0	11,487	0	11,487
Total Cost of Administrative and Support Services	0	104,128	11,487	0	115,616
Total Cost of Governance and Security	0	104,128	11,487	0	115,616
Total Cost of Administration and Management	0	174,649	11,487	0	186,136
Total Cost of 237214 Nakaseke Town Council	0	174,649	11,487	0	186,136

VOTE: 902 Nakaseke District

Subcounty / Town Council / Division: 237215 Kinoni Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221009 Welfare and Entertainment	0	22,000	0	0	22,000
Total Cost of Facilities Management	0	22,000	0	0	22,000
Total Cost of Public Sector Transformation	0	22,000	0	0	22,000
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221011 Printing, Stationery, Photocopying and Binding	0	11,550	0	0	11,550
313131 Roads and Bridges - Improvement	0	0	10,814	0	10,814
Total Cost of Administrative and Support Services	0	11,550	10,814	0	22,364
Total Cost of Governance and Security	0	11,550	10,814	0	22,364
Total Cost of Administration and Management	0	33,550	10,814	0	44,364
Total Cost of 237215 Kinoni Subcounty	0	33,550	10,814	0	44,364

Subcounty / Town Council / Division: 237216 Ngoma 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					
221001 Advertising and Public Relations	0	21,650	0	0	21,650
221009 Welfare and Entertainment	0	30,001	0	0	30,001
221011 Printing, Stationery, Photocopying and Binding	0	13,304	0	0	13,304
227001 Travel inland	0	58,470	0	0	58,470
312131 Roads and Bridges - Acquisition	0	0	9,373	0	9,373
Total Cost of Administrative and Support Services	0	123,425	9,373	0	132,797
Total Cost of Governance and Security	0	123,425	9,373	0	132,797
Total Cost of Administration and Management	0	123,425	9,373	0	132,797
Total Cost of 237216 Ngoma Town Council	0	123,425	9,373	0	132,797

Subcounty / Town Council / Division: 237217 Kiwoko Town Council

VOTE: 902 Nakaseke District

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221002 Workshops, Meetings and Seminars	0	32,572	0	0	32,572
227001 Travel inland	0	57,428	0	0	57,428
Total Cost of Facilities Management	0	90,000	0	0	90,000
Total Cost of Public Sector Transformation	0	90,000	0	0	90,000
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	32,572	0	0	32,572
312131 Roads and Bridges - Acquisition	0	0	14,529	0	14,529
Total Cost of Administrative and Support Services	0	32,572	14,529	0	47,101
Total Cost of Governance and Security	0	32,572	14,529	0	47,101
Total Cost of Administration and Management	0	122,572	14,529	0	137,101
Total Cost of 237217 Kiwoko Town Council	0	122,572	14,529	0	137,101

Subcounty / Town Council / Division: 237218 Kikamulo Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221011 Printing, Stationery, Photocopying and Binding	0	21,650	0	0	21,650
312131 Roads and Bridges - Acquisition	0	0	23,060	0	23,060
Total Cost of Facilities Management	0	21,650	23,060	0	44,710
Total Cost of Public Sector Transformation	0	21,650	23,060	0	44,710
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221011 Printing, Stationery, Photocopying and Binding	0	10,000	0	0	10,000
227001 Travel inland	0	13,108	0	0	13,108
Total Cost of Administrative and Support Services	0	23,108	0	0	23,108
Total Cost of Governance and Security	0	23,108	0	0	23,108
Total Cost of Administration and Management	0	44,758	23,060	0	67,818
Total Cost of 237218 Kikamulo Subcounty	0	44,758	23,060	0	67,818

VOTE: 902 Nakaseke 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	618,839	649,807
District Unconditional Grant Non-Wage	75,579	83,839
District Unconditional Grant Wage	315,801	315,349
Locally Raised Revenues	227,459	250,619
Development Revenues	100,000	100,000
Locally Raised Revenues	100,000	100,000
Total Revenues Shares	718,839	749,807

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	315,801	315,349
Non Wage	303,038	334,458
Development Expenditure		
Domestic Development	100,000	100,000
External Financing	0	0
Total Expenditure	718,839	749,807

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

Service Area 10 Financial Management and Accountability (LG)

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
221002 Workshops, Meetings and Seminars	0	12,000	0	0	12,000
221008 Information and Communication Technology Supplies.	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	7,506	0	0	7,506
221010 Special Meals and Drinks	0	1,770	0	0	1,770
221011 Printing, Stationery, Photocopying and Binding	0	42,000	0	0	42,000
221012 Small Office Equipment	0	7,903	0	0	7,903
221017 Membership dues and Subscription fees.	0	550	0	0	550

VOTE: 902 Nakaseke District

222001 Information and Communication Technology Services.	0	1,600	0	0	1,600
227001 Travel inland	0	146,045	0	0	146,045
228002 Maintenance-Transport Equipment	0	14,000	0	0	14,000
228004 Maintenance-Other Fixed Assets	0	5,000	0	0	5,000
312212 Light Vehicles - Acquisition	0	0	100,000	0	100,000
Total for LCIII:	County:				100,000
LCII:	District Head Quarter	Automobiles or cars- Saloon Car_Acquire	Source: Locally Raised Revenues		100,000
Total Cost of Local Revenue Collection	0	241,374	100,000	0	341,374
Total Cost of Regional Balanced Development	0	241,374	100,000	0	341,374
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	23,084	0	0	23,084
221016 Systems Recurrent costs	0	30,000	0	0	30,000
227001 Travel inland	0	30,000	0	0	30,000
Total Cost of Finance and Accounting	0	93,084	0	0	93,084
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	315,349	0	0	0	315,349
Total Cost of Planning and Budgeting services	315,349	0	0	0	315,349
Total Cost of Development Plan Implementation	315,349	93,084	0	0	408,433
Total Cost of Financial Management and Accountability (LG)	315,349	334,458	100,000	0	749,807
Total Cost of Finance	315,349	334,458	100,000	0	749,807

VOTE: 902 Nakaseke District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	999,884	1,043,000
District Unconditional Grant Non-Wage	374,895	353,460
District Unconditional Grant Wage	288,031	270,719
Locally Raised Revenues	336,958	418,821
Development Revenues	95,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Locally Raised Revenues	50,000	0
Total Revenues Shares	1,095,135	1,088,251

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	288,031	270,719
Non Wage	711,853	772,281
Development Expenditure		
Domestic Development	95,252	45,252
External Financing	0	0
Total Expenditure	1,095,135	1,088,251

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	6,856	0	0	6,856
221011 Printing, Stationery, Photocopying and Binding	0	8,940	0	0	8,940
221020 Litigation and related expenses	0	9,367	0	0	9,367
222001 Information and Communication Technology Services.	0	1,515	0	0	1,515
227001 Travel inland	0	32,827	0	0	32,827
Total Cost of Land Management	0	59,504	0	0	59,504

VOTE: 902 Nakaseke District

Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		0	59,504	0	0	59,504
Programme 14 Public Sector Transformation						
Key Service Area 000007 Procurement and Disposal Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	5,078	0	0	5,078
221001 Advertising and Public Relations		0	5,000	0	0	5,000
227001 Travel inland		0	20,720	0	0	20,720
Total Cost of Procurement and Disposal Services		0	30,798	0	0	30,798
Key Service Area 000049 Recruitment services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	3,840	0	0	3,840
211107 Boards, Committees and Council Allowances		0	9,000	9,000	0	18,000
Total for LCIII: Butalangu Town Council		County: Nakaseke County				9,000
LCII: Butalangu Ward	District Hqtrs	DSC meetings conducted and facilitated	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			9,000
221001 Advertising and Public Relations		0	5,000	0	0	5,000
221004 Recruitment Expenses		0	18,000	0	0	18,000
221008 Information and Communication Technology Supplies.		0	500	4,000	0	4,500
Total for LCIII: Butalangu Town Council		County: Nakaseke County				4,000
LCII: Butalangu Ward	District Hqtrs	ICT - Assorted Hardware and Software Maintenance and Support	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			4,000
221011 Printing, Stationery, Photocopying and Binding		0	2,240	3,500	0	5,740
Total for LCIII: Butalangu Town Council		County: Nakaseke County				3,500
LCII: Butalangu Ward	District Hqtr	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,500
221012 Small Office Equipment		0	100	0	0	100
221017 Membership dues and Subscription fees.		0	200	0	0	200
222001 Information and Communication Technology Services.		0	360	0	0	360
223001 Property Management Expenses		0	100	360	0	460
Total for LCIII: Butalangu Town Council		County: Nakaseke County				360
LCII: Butalangu Ward	District Hqtrs	Property Management - Cleaning Services	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			360

VOTE: 902 Nakaseke District

227001 Travel inland		0	13,669	3,892	0	17,560
Total for LCIII: Butalangu Town Council			County: Nakaseke County			3,892
LCII: Butalangu Ward	District Hqtrs	Travel Inland - Others	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,892
312235 Furniture and Fittings - Acquisition		0	0	4,500	0	4,500
Total for LCIII: Butalangu Town Council			County: Nakaseke County			4,500
LCII: Butalangu Ward	District Hqtrs	Arm chair-Chair_Acquire	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			4,500
Total Cost of Recruitment services		0	53,009	25,252	0	78,261
Total Cost of Public Sector Transformation		0	83,807	25,252	0	109,059
Programme 16 Governance and Security						
Key Service Area 000014 Administrative and Support Services						
211101 General Staff Salaries		270,719	0	0	0	270,719
221012 Small Office Equipment		0	13,000	0	0	13,000
223001 Property Management Expenses		0	1,000	0	0	1,000
227001 Travel inland		0	30,575	0	0	30,575
228002 Maintenance-Transport Equipment		0	12,000	0	0	12,000
273102 Incapacity, death benefits and funeral expenses		0	5,000	0	0	5,000
Total Cost of Administrative and Support Services		270,719	61,575	0	0	332,294
Key Service Area 000023 Inspection and Monitoring						
221002 Workshops, Meetings and Seminars		0	3,000	0	0	3,000
221009 Welfare and Entertainment		0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding		0	700	0	0	700
222001 Information and Communication Technology Services.		0	1,040	0	0	1,040
227001 Travel inland		0	112,200	0	0	112,200
282101 Donations		0	10,000	0	0	10,000
Total Cost of Inspection and Monitoring		0	129,940	0	0	129,940
Key Service Area 000024 Compliance and Enforcement Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	10,226	0	0	10,226
211107 Boards, Committees and Council Allowances		0	0	10,226	0	10,226
Total for LCIII: Butalangu Town Council			County: Nakaseke County			10,226
LCII: Butalangu Ward	District Hqtrs	DPAC Meetings	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			10,226

VOTE: 902 Nakaseke District

221008 Information and Communication Technology Supplies.	0	300	1,400	0	1,700
Total for LCIII: Butalangu Town Council	County: Nakaseke County				1,400
LCII: Bukoba Ward	District Hqtrs	ICT - Assorted Hardware and Software Maintenance and Support	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		1,400
221011 Printing, Stationery, Photocopying and Binding	0	4,202	120	0	4,322
Total for LCIII: Butalangu Town Council	County: Nakaseke County				120
LCII: Butalangu Ward	District Hqtrs	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		120
222001 Information and Communication Technology Services.	0	120	0	0	120
227001 Travel inland	0	2,422	8,254	0	10,677
Total for LCIII: Butalangu Town Council	County: Nakaseke County				8,254
LCII: Butalangu Ward	district Hqtrs	Travel Inland - Others	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		8,254
Total Cost of Compliance and Enforcement Services	0	17,270	20,000	0	37,270
Key Service Area 190004 Regulation and Advisory Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	69,060	0	0	69,060
211107 Boards, Committees and Council Allowances	0	248,340	0	0	248,340
221001 Advertising and Public Relations	0	1,500	0	0	1,500
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	15,440	0	0	15,440
221011 Printing, Stationery, Photocopying and Binding	0	14,000	0	0	14,000
222001 Information and Communication Technology Services.	0	520	0	0	520
227001 Travel inland	0	69,324	0	0	69,324
Total Cost of Regulation and Advisory Services	0	420,184	0	0	420,184
Total Cost of Governance and Security	270,719	628,969	20,000	0	919,688
Total Cost of Legislation and Oversight	270,719	772,281	45,252	0	1,088,251
Total Cost of Statutory bodies	270,719	772,281	45,252	0	1,088,251

VOTE: 902 Nakaseke 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	2,439,239	2,566,247
Programme Conditional Grant - Wage Recurrent	1,588,200	1,665,600
Programme Conditional Grant - Non Wage Recurrent	537,313	536,060
District Unconditional Grant Non-Wage	4,523	5,384
Locally Raised Revenues	87,439	87,439
Other Transfers from Central Government	221,765	271,765
Development Revenues	565,595	345,644
Programme Conditional Grant - Development	391,825	295,644
Locally Raised Revenues	173,770	50,000
Total Revenues Shares	3,004,834	2,911,891
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,588,200	1,665,600
Non Wage	851,039	900,647
Development Expenditure		
Domestic Development	565,595	345,644
External Financing	0	0
Total Expenditure	3,004,834	2,911,891

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 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	1,665,600	0	0	0	1,665,600
221002 Workshops, Meetings and Seminars	0	11,500	0	0	11,500
221008 Information and Communication Technology Supplies.	0	14,224	0	0	14,224
221011 Printing, Stationery, Photocopying and Binding	0	8,000	0	0	8,000

VOTE: 902 Nakaseke District

223001 Property Management Expenses	0	4,000	0	0	4,000
224003 Agricultural Supplies and Services	0	0	46,680	0	46,680
Total for LCIII: Kiwoko Town Council	County: Nakaseke County				46,680
LCII: Kiwoko Central Ward	Kiwoko	Agricultural Supplies and Services - Farmer demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		46,680
227001 Travel inland	0	306,046	0	0	306,046
228002 Maintenance-Transport Equipment	0	7,500	0	0	7,500
Total Cost of Farmer mobilisation and sensitisation	1,665,600	351,270	46,680	0	2,063,550
Key Service Area 010074 Vector and disease control					
224003 Agricultural Supplies and Services	0	0	5,000	0	5,000
Total for LCIII: Butalangu Town Council	County: Nakaseke County				11,000
LCII: Butalangu Ward	Butalangu	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		5,000
LCII: Butalangu Ward	Butalangu	Agricultural Supplies and Services - Farmer demonstration assorted items	Source: Programme Conditional Grant - Development 101-o/w Production - Development		6,000
312129 Other Buildings other than dwellings - Acquisition	0	0	45,000	0	45,000
Total for LCIII: Kapeeka Subcounty	County: Nakaseke County				45,000
LCII: Kapeeka	Kapeeka sub county	Commercial and office building prefabricated erection service - Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		45,000
Total Cost of Vector and disease control	0	0	50,000	0	50,000
Total Cost of Agro-Industrialization	1,665,600	351,270	96,680	0	2,113,550
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
221002 Workshops, Meetings and Seminars	0	24,000	0	0	24,000
221011 Printing, Stationery, Photocopying and Binding	0	10,000	0	0	10,000
222001 Information and Communication Technology Services.	0	7,000	0	0	7,000
227001 Travel inland	0	168,765	0	0	168,765
228002 Maintenance-Transport Equipment	0	12,000	0	0	12,000
Total Cost of Climate Change Adaptation	0	221,765	0	0	221,765

VOTE: 902 Nakaseke District

Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	221,765	0	0	221,765
Total Cost of Agricultural Extension	1,665,600	573,035	96,680	0	2,335,314
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					
227001 Travel inland	0	0	59,803	0	59,803
Total for LCIII: Butalangu Town Council	County: Nakaseke County				59,803
LCII: Butalangu Ward	Butalangu	Travel Inland - Agricultural Trips	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development		39,211
LCII: Butalangu Ward	Butalangu	Travel Inland - Agricultural Trips	Source: Locally Raised Revenues		20,592
312139 Other Structures - Acquisition	0	0	147,041	0	147,041
Total for LCIII: Butalangu Town Council	County: Nakaseke County				147,041
LCII: Butalangu Ward	Butalangu	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development		117,633
LCII: Butalangu Ward	Butalangu	Water Reticulation Systems_Acquire	Source: Locally Raised Revenues		29,408
Total Cost of Water for production management systems	0	0	206,843	0	206,843
Key Service Area 010074 Vector and disease control					
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
224003 Agricultural Supplies and Services	0	0	6,000	0	6,000
Total for LCIII: Butalangu Town Council	County: Nakaseke County				11,000
LCII: Butalangu Ward	Butalangu	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		5,000
LCII: Butalangu Ward	Butalangu	Agricultural Supplies and Services - Farmer demonstration assorted items	Source: Programme Conditional Grant - Development 101-o/w Production - Development		6,000
227001 Travel inland	0	96,273	0	0	96,273
228002 Maintenance-Transport Equipment	0	8,000	0	0	8,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	7,000	0	0	7,000

VOTE: 902 Nakaseke District

313121 Non-Residential Buildings - Improvement	0	0	36,121	0	36,121
Total for LCIII: Butalangu Town Council	County: Nakaseke County				36,121
LCII: Butalangu Ward	District headquarters	Renovation crop soil laboratory	Source: Programme Conditional Grant - Development 101-o/w Production - Development		36,121
Total Cost of Vector and disease control	0	121,273	42,121	0	163,394
Total Cost of Agro-Industrialization	0	121,273	248,964	0	370,237
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	0	0	0	0
Total for LCIII: Butalangu Town Council	County: Nakaseke County				0
LCII: Butalangu Ward	Butalangu	Travel Inland - Agricultural Trips	Source: Locally Raised Revenues		0
Total Cost of Environment, Social Health and Safety	0	0	0	0	0
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	0	0	0	0
Total Cost of Agricultural Production	0	121,273	248,964	0	370,237
Service Area 30 Agricultural Value Chain Services					
Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010013 Support to agro-processing & value addition					
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	38,000	0	0	38,000
Total Cost of Support to agro-processing & value addition	0	50,000	0	0	50,000
Key Service Area 300016 Parish Development Model Operations					
227001 Travel inland	0	156,340	0	0	156,340
Total Cost of Parish Development Model Operations	0	156,340	0	0	156,340
Total Cost of Agro-Industrialization	0	206,340	0	0	206,340
Total Cost of Agricultural Value Chain Services	0	206,340	0	0	206,340
Total Cost of Production and Marketing	1,665,600	900,647	345,644	0	2,911,891

VOTE: 902 Nakaseke 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	11,804,374	13,300,726
Programme Conditional Grant - Wage Recurrent	10,469,118	11,969,118
Programme Conditional Grant - Non Wage Recurrent	1,302,690	1,302,922
District Unconditional Grant Non-Wage	8,716	5,384
Locally Raised Revenues	23,850	23,303
Development Revenues	2,596,157	1,037,217
Transitional Conditional Grant - Development	800,000	600,000
Programme Conditional Grant - Development	543,906	278,091
District Discretionary Equalisation Development Grant	100,000	0
External Financing	942,251	159,126
Other Transfers from Central Government	210,000	0
Total Revenues Shares	14,400,531	14,337,943
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	10,469,118	11,969,118
Non Wage	1,330,898	1,331,609
Development Expenditure		
Domestic Development	1,653,906	878,091
External Financing	942,251	159,126
Total Expenditure	14,396,173	14,337,943

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
263308 Sector Conditional Grant (Non-Wage)	0	664,247	0	0	664,247
Total for LCIII: Kinyogoga Subcounty	County: Nakaseke County				58,258
LCII: Buwana Parish	Biddabugya LC 1	Bidabugya HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		18,463

VOTE: 902 Nakaseke District

LCII: Kinyogoga Parish	Bidabugya LC 1	Bidabugya HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	8,123
LCII: Kinyogoga Parish	Kinyogogga Town	Kinyogoga HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,463
LCII: Kinyogoga Parish	Kinyogogga Town	Kinyogoga HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,209
Total for LCIII: Wakyato Subcounty		County: Nakaseke County		18,463
LCII: Kalagala Parish	Kalagala LC 1	Kalagala HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,231
LCII: Kisoga Parish	Wansalangi LC1	Wansalangi HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,231
Total for LCIII: Kapeeka Subcounty		County: Nakaseke County		86,863
LCII: Kalagala	Kabogwe LC1	Kabogwe HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	7,854
LCII: Kapeeka Parish	Kapeeka Town	Kapeeka HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,463
LCII: Kapeeka Parish	Kapeeka Town	Kapeeka HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	11,624
LCII: Naluvule	Lusanja LC1	Lusanja HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	7,854
LCII: Naluvule	Wakyato LC1	Wakyato HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,463
LCII: Naluvule	Wakyato LC1	Wakyato HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	14,752
LCII: Namusale Parish	Namusaale LC 1	Namusale HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	7,854
Total for LCIII: Semuto Subcounty		County: Nakaseke County		39,874
LCII: Kikandwa parish	Kikandwa LC 1	Kikandwa HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,231
LCII: Kirema Parish	Kirema Town	Kirema HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	7,080
LCII: Kirema Parish	Kirema Town	Kirema HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	15,708
LCII: Ssegalye Parish	Bukatira LC 1	St Johns Bukatira HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	7,854
Total for LCIII: Kasangombe Subcounty		County: Nakaseke County		27,694

VOTE: 902 Nakaseke District

LCII: Bulyake Parish	Bulyake LC 1	Bulyake HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,231
LCII: Mpwedde Parish	Kyangato LC 1	Kyangatto HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,231
LCII: Nakaseeta Parish	Nakaseeta LC1	Nakaseeta HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,231
Total for LCIII: Nakaseke Subcounty		County: Nakaseke County		53,038
LCII: Bulwadda Parish	Kalege LC 1	Kalegge HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,463
LCII: Bulwadda Parish	Kalege Town	Kalegge HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	6,721
LCII: Mifunya Parish	Mifunya LC 1	MIFUNYA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	9,392
LCII: Mifunya Parish	Mifunya LC1	MIFUNYA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,463
Total for LCIII: Butalangu Town Council		County: Nakaseke County		26,262
LCII: Butalangu Ward	Kirema town	BUTALANGU HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,463
LCII: Kyanya Ward	Butalangu LC 1	BUTALANGU HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	7,800
Total for LCIII: Semuto Town Council		County: Nakaseke County		153,767
LCII: Health Centre Ward	Semuto town	Semuto HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	92,313
LCII: Health Centre Ward	Semuto Town	Semuto HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	61,454
Total for LCIII: Kinoni Subcounty		County: Nakaseke County		24,939
LCII: Bidduku Parish	Kinoni Town	Kinoni HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,463
LCII: Bidduku Parish	Kinoni Town	Kinoni HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	6,477
Total for LCIII: Ngoma Town Council		County: Nakaseke County		131,018
LCII: Ngoma Central	Ngoma town	Ngoma HCIV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	92,313
LCII: Ngoma Central	Ngoma TOWN	Ngoma HCIV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	38,705
Total for LCIII: Kikamulo Subcounty		County: Nakaseke County		34,841

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LCII: Kamuli Parish	Kikamulo LC 1	Kikamulo HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			18,463
LCII: Kamuli Parish	Kikamulo LC1	Kikamulo HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			16,378
Total for LCIII: Missing Subcounty		County: Missing County				9,231
LCII: Missing Parish	Kigege LC 1	Kigege HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			9,231
Total Cost of Primary Health care services	0	664,247	0	0	664,247	
Total Cost of Human Capital Development	0	664,247	0	0	664,247	
Total Cost of Primary HealthCare	0	664,247	0	0	664,247	
Service Area 20 Hospital Services						
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 320080 Support to Hospitals						
263308 Sector Conditional Grant (Non-Wage)	0	571,933	0	0	571,933	
Total for LCIII: Nakaseke Town Council	County: Nakaseke County				419,634	
LCII: Nakaseke Central Ward	Nakaseke Town	Nakaseke Hospital	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (Government)			419,634
Total for LCIII: Kiwoko Town Council	County: Nakaseke County				152,299	
LCII: Kiwoko West Ward	Kiwoko Town	Kiwoko Hospital	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (PNFP)			152,299
Total Cost of Support to Hospitals	0	571,933	0	0	571,933	
Total Cost of Human Capital Development	0	571,933	0	0	571,933	
Total Cost of Hospital Services	0	571,933	0	0	571,933	
Service Area 30 Health Management and Supervision						
Approved Budget Estimates for FY 2026/27						
Ushs Thousands						
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total	
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000016 Environment, Social Health and Safety						
225202 Environment Impact Assessment for Capital Works	0	0	1,824	0	1,824	
Total for LCIII: Butalangu Town Council	County: Nakaseke County				1,824	
LCII: Butalangu Ward	District	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,824

VOTE: 902 Nakaseke District

Total Cost of Environment, Social Health and Safety	0	0	1,824	0	1,824
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	0	1,824	0	1,824
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,669	0	0	1,669
Total Cost of HIV/AIDS Mainstreaming	0	1,669	0	0	1,669
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	20,000	0	0	20,000
Total Cost of Environment, Social Health and Safety	0	20,000	0	0	20,000
Key Service Area 000039 Policies, Regulations and Standards					
211101 General Staff Salaries	11,969,118	0	0	0	11,969,118
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	2,200	0	0	2,200
221012 Small Office Equipment	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	2,184	0	0	2,184
223005 Electricity	0	1,644	0	0	1,644
224001 Medical Supplies and Services	0	2,200	0	0	2,200
225204 Monitoring and Supervision of capital work	0	0	25,000	0	25,000
Total for LCIII: Wakyato Subcounty	County: Nakaseke County				25,000
LCII: Mijumwa Parish	Wakyato HC III	Monitoring of capital projects	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc		7,000
LCII: Mijumwa Parish	Wakyato HC III	Carry out technical supervision of capital projects.	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc		13,000
LCII: Mijumwa Parish	Wakyato HC III	Monitoring capital projects	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		5,000
227001 Travel inland	0	43,531	0	159,126	202,658
Total for LCIII: Butalangu Town Council	County: Nakaseke County				159,126
LCII: Butalangu Ward	District	Travel Inland - Allowances	Source: External Financing 426-United Nations Children Fund (UNICEF)		29,333
LCII: Butalangu Ward	District	Travel Inland - Expenses	Source: External Financing 254-Baylor International (Uganda)		43,140
LCII: Butalangu Ward	District	Travel Inland - Expenses	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)		86,653

VOTE: 902 Nakaseke District

228002 Maintenance-Transport Equipment		0	18,000	0	0	18,000
312111 Residential Buildings - Acquisition		0	0	355,000	0	355,000
Total for LCIII: Semuto Town Council		County: Nakaseke County				355,000
LCII: Health Centre Ward	Semuto HC IV	General residential construction contractor service - Othr Princ residences_Acquire	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc			355,000
312121 Non-Residential Buildings - Acquisition		0	0	244,987	0	244,987
Total for LCIII: Wakyato Subcounty		County: Nakaseke County				195,000
LCII: Mijjumwa Parish	Wakyato HC III	Nursing home-Hospitals_Acquire	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc			175,000
LCII: Mijjumwa Parish	Wakyato HC III	Public toilet facility-Commercial Buildings_Acquire	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc			20,000
Total for LCIII: Semuto Town Council		County: Nakaseke County				30,000
LCII: Health Centre Ward	SEMUTO HC IV	Public toilet facility-Commercial Buildings_Acquire	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc			30,000
Total for LCIII: Kito Subcounty		County: Nakaseke County				19,987
LCII: Kivumu Parish	Kivumu	Nursing home-Hospitals_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			19,987
312233 Medical, Laboratory and Research & appliances - Acquisition		0	0	251,280	0	251,280
Total for LCIII: Kinoni Subcounty		County: Nakaseke County				251,280
LCII: Bidduku Parish	Kinoni Town	Endoscopic equipment or procedure cart accessories - Medical Equipment_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			251,280
Total Cost of Policies, Regulations and Standards		11,969,118	73,759	876,267	159,126	13,078,270
Total Cost of Human Capital Development		11,969,118	95,428	876,267	159,126	13,099,939
Total Cost of Health Management and Supervision		11,969,118	95,428	878,091	159,126	13,101,763
Total Cost of Health		11,969,118	1,331,609	878,091	159,126	14,337,943

VOTE: 902 Nakaseke 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	21,047,109	25,394,300
Programme Conditional Grant - Wage Recurrent	16,871,771	20,975,927
Programme Conditional Grant - Non Wage Recurrent	4,006,359	4,216,913
District Unconditional Grant Non-Wage	8,716	10,768
District Unconditional Grant Wage	74,901	71,904
Locally Raised Revenues	45,362	68,788
Other Transfers from Central Government	40,000	50,000
Development Revenues	437,887	514,701
Programme Conditional Grant - Development	437,887	414,701
District Discretionary Equalisation Development Grant	0	100,000
Total Revenues Shares	21,484,996	25,909,001
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	16,946,672	21,047,831
Non Wage	4,100,437	4,346,469
Development Expenditure		
Domestic Development	437,887	514,701
External Financing	0	0
Total Expenditure	21,484,996	25,909,001

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

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	200	0	0	200
Total Cost of HIV/AIDS Mainstreaming	0	200	0	0	200
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	8,582,317	0	0	0	8,582,317

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Total Cost of Quality Assurance Systems		8,582,317	0	0	0	8,582,317
Key Service Area 320110 Sports and recreational services						
221002 Workshops, Meetings and Seminars		0	9,000	0	0	9,000
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
Total Cost of Sports and recreational services		0	10,000	0	0	10,000
Key Service Area 320162 Capitation (Primary)						
221002 Workshops, Meetings and Seminars		0	7,490	0	0	7,490
263308 Sector Conditional Grant (Non-Wage)		0	1,230,260	0	0	1,230,260
Total for LCIII: Kapeeka Subcounty		County: Nakaseke County				116,860
LCII: Kalagala	KAGANGO MIXED P.S.	KAGANGO MIXED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,910
LCII: Kalagala	KALAGALA C/U P/S	KALAGALA C/U P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			14,930
LCII: Kapeeka Parish	Bugabo P.S.	Bugabo P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,490
LCII: Kisimula	Singo Army P.S.	Singo Army P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,850
LCII: Naluvule	Kabogwe St.Kizito P.S.	Kabogwe St.Kizito P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,250
LCII: Naluvule	Kalagala Comm Based Bukokolo COU P.S.	Kalagala Comm Based Bukokolo COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			10,810
LCII: Naluvule	Kifampa P.S.	Kifampa P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			17,090
LCII: Naluvule	Lwetunga P.S.	Lwetunga P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			16,730
LCII: Namusale Parish	Balatira P.S.	Balatira P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			12,470
LCII: Namusale Parish	St. Peter Kibaale	St. Peter Kibaale	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,330
Total for LCIII: Semuto Town Council		County: Nakaseke County				39,440
LCII: Katale	NKUZONGERE P.S.	NKUZONGERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,090
LCII: Lule Ward	KIRIIBWA P.S.	KIRIIBWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,830
LCII: Lule Ward	St. Kizito Kijjaguzo P/S	St. Kizito Kijjaguzo P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,030

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LCII: Transformer Ward	KIKONDO COU P.S.	KIKONDO COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,490
Total for LCIII: Nakaseke Town Council		County: Nakaseke County		21,620
LCII: Nakaseke Central Ward	NAKASEKE TEREENTER P.S	NAKASEKE TEREENTER P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,690
LCII: Nakaseke North Ward	KIZIBA R.C. P.S.	KIZIBA R.C. P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,930
Total for LCIII: Kiwoko Town Council		County: Nakaseke County		38,510
LCII: Kiwoko Central Ward	KIWOKO P.S.	KIWOKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,350
LCII: Magoma	MAGOMA R.C P/ SMAGOMA R/C P/S	MAGOMA R.C P/SMAGOMA R/ C P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,050
LCII: Nakaseke East Ward	KABUBBU R.C. P.S.	KABUBBU R.C. P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,110
Total for LCIII: Missing Subcounty		County: Missing County		1,013,830
LCII: Missing Parish	Bagwa	Bagwa	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,890
LCII: Missing Parish	BALITTA-WAKYATO P.S.	BALITTA-WAKYATO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,390
LCII: Missing Parish	Bamusuuta P.S.	Bamusuuta P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,650
LCII: Missing Parish	BIDDUKU COU P.S.	BIDDUKU COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,510
LCII: Missing Parish	Buggala RC P.S.	Buggala RC P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,990
LCII: Missing Parish	BUJUUBYA P.S.	BUJUUBYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,750
LCII: Missing Parish	Bukalabi P.S.	Bukalabi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,390
LCII: Missing Parish	Bukatira P.S.	Bukatira P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,210
LCII: Missing Parish	Bukeeka P.S.	Bukeeka P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,890
LCII: Missing Parish	Bukuuku Ddegeya P.S.	Bukuuku Ddegeya P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,290
LCII: Missing Parish	Bukuuku Hadayat P.S	Bukuuku Hadayat P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,730

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LCII: Missing Parish	BUTIIKWA PROJECT P.S.	BUTIIKWA PROJECT P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,330
LCII: Missing Parish	BUWANA P.S.	BUWANA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,410
LCII: Missing Parish	BWAMI BUWOME P.S.	BWAMI BUWOME P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,790
LCII: Missing Parish	Church On The Rock Butayunja P.S.	Church On The Rock Butayunja P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,690
LCII: Missing Parish	CITY OF FAITH P.S	CITY OF FAITH P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,810
LCII: Missing Parish	GOMERO P.S.	GOMERO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,550
LCII: Missing Parish	Joshua Zaake Memorial (Buggala)	Joshua Zaake Memorial (Buggala)	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,610
LCII: Missing Parish	KABAALE P.S	KABAALE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,750
LCII: Missing Parish	Kaddunda P.S.	Kaddunda P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,670
LCII: Missing Parish	KAKIRA ORPHANAGE CENTRE P.S	KAKIRA ORPHANAGE CENTRE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,270
LCII: Missing Parish	Kakonda P.S.	Kakonda P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,010
LCII: Missing Parish	Kalagala R.C. P.S.	Kalagala R.C. P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,090
LCII: Missing Parish	Kaloke Christian P.S.	Kaloke Christian P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,930
LCII: Missing Parish	KALYABULO P.S.	KALYABULO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,790
LCII: Missing Parish	KAMULI COU P.S.	KAMULI COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,350
LCII: Missing Parish	Kapeeka P.S.	Kapeeka P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,890
LCII: Missing Parish	KASAGGA P.S.	KASAGGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,190
LCII: Missing Parish	Kasambya	Kasambya	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,690

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LCII: Missing Parish	Kasana COU P.S.	Kasana COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,330
LCII: Missing Parish	KATOOKE UMEA P.S.	KATOOKE UMEA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,890
LCII: Missing Parish	KAWEWETA ARMY P.S.	KAWEWETA ARMY P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,990
LCII: Missing Parish	Kibale COU P.S.	Kibale COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,970
LCII: Missing Parish	KIBOSE C.O.U P.S.	KIBOSE C.O.U P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,190
LCII: Missing Parish	KIGEGGE P.S.	KIGEGGE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,310
LCII: Missing Parish	Kijjumba P.S.	Kijjumba P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,350
LCII: Missing Parish	KIKAMULO CHURCH OF UGANDA	KIKAMULO CHURCH OF UGANDA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,810
LCII: Missing Parish	Kikandwa COU P.S.	Kikandwa COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,310
LCII: Missing Parish	Kikandwa R/C	Kikandwa R/C	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,130
LCII: Missing Parish	KINOONI P.S	KINOONI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,610
LCII: Missing Parish	Kinyogoga Bright Future	Kinyogoga Bright Future	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,310
LCII: Missing Parish	Kirema C.O.U P.S.	Kirema C.O.U P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,770
LCII: Missing Parish	KIRINDA P.S	KIRINDA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,050
LCII: Missing Parish	Kirinya P.S.	Kirinya P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,410
LCII: Missing Parish	KIRUULI C.O.U P.S.	KIRUULI C.O.U P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,610
LCII: Missing Parish	KISOGA P.S.	KISOGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,490
LCII: Missing Parish	Kituntu P.S.	Kituntu P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,990

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LCII: Missing Parish	KIVUMU P.S.	KIVUMU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,450
LCII: Missing Parish	KIZONGOTO P.S	KIZONGOTO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,050
LCII: Missing Parish	KYABIKAMBA P.S	KYABIKAMBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,830
LCII: Missing Parish	Kyajinja Umea	Kyajinja Umea	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,570
LCII: Missing Parish	KYALUSEESA P.S	KYALUSEESA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,390
LCII: Missing Parish	Kyambogo Kakumba Primary School	Kyambogo Kakumba Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,870
LCII: Missing Parish	Kyetume Tokiika C.U.P.S	Kyetume Tokiika C.U.P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,850
LCII: Missing Parish	Kyoga Baptist School	Kyoga Baptist School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,830
LCII: Missing Parish	Lujumbi	Lujumbi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,470
LCII: Missing Parish	Lukabala C.O.U P.S	Lukabala C.O.U P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,530
LCII: Missing Parish	LUKESE COU MODERN P.S.	LUKESE COU MODERN P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,410
LCII: Missing Parish	Lukumbi	Lukumbi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,890
LCII: Missing Parish	Lukyamu RC P.S.	Lukyamu RC P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,510
LCII: Missing Parish	LUKYAMUZI UMEA P.S.	LUKYAMUZI UMEA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,590
LCII: Missing Parish	LUMPEWE C/U P.S.	LUMPEWE C/U P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,610
LCII: Missing Parish	LUSANJA C/U P.S.	LUSANJA C/U P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,310
LCII: Missing Parish	LUTEETE COU P.S.	LUTEETE COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,050
LCII: Missing Parish	Mabindi	Mabindi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,310

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LCII: Missing Parish	MAGOMA ORTHODOX P.S.	MAGOMA ORTHODOX P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,210
LCII: Missing Parish	MARANATHA	MARANATHA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,290
LCII: Missing Parish	Mayirikiti P.S	Mayirikiti P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,750
LCII: Missing Parish	MBUKIRO R/C P.S.	MBUKIRO R/C P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,250
LCII: Missing Parish	Mifunya COU	Mifunya COU	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,110
LCII: Missing Parish	Mpunge P.S.	Mpunge P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,470
LCII: Missing Parish	Mugenyi P.S.	Mugenyi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,190
LCII: Missing Parish	Mulungiomu P.S.	Mulungiomu P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,630
LCII: Missing Parish	Nabbiika UMEA P.S.	Nabbiika UMEA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,170
LCII: Missing Parish	Nakaseeta COU P.S.	Nakaseeta COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,990
LCII: Missing Parish	Nakaseeta R.C. P.S.	Nakaseeta R.C. P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,950
LCII: Missing Parish	NAKASEKE S.D.A. P.S.	NAKASEKE S.D.A. P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,550
LCII: Missing Parish	Nakigulube	Nakigulube	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,370
LCII: Missing Parish	Nakulamudde	Nakulamudde	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,890
LCII: Missing Parish	Namasuba P.S.	Namasuba P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,530
LCII: Missing Parish	Namasujju P.S.	Namasujju P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,250
LCII: Missing Parish	Namusaale P.S.	Namusaale P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,890
LCII: Missing Parish	NATIGI P.S.	NATIGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,410

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LCII: Missing Parish	NGOMA P.S	NGOMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,330	
LCII: Missing Parish	Nvunanwa COU Infant Schoo	Nvunanwa COU Infant School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,230	
LCII: Missing Parish	NYAKALONGO P.S.	NYAKALONGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,070	
LCII: Missing Parish	Seggalye COU P/S	Seggalye COU P/ S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,210	
LCII: Missing Parish	SEMUTO C/U P/S	SEMUTO C/U P/ S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,970	
LCII: Missing Parish	ST. KIZITO KATALE P.S	ST. KIZITO KATALE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,650	
LCII: Missing Parish	ST. STEVEN STANDARD ACADEMY	ST. STEVEN STANDARD ACADEMY	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,510	
LCII: Missing Parish	Timuna COU P.S.	Timuna COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,210	
LCII: Missing Parish	WAKATAAMA C/U P.S	WAKATAAMA C/U P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,270	
LCII: Missing Parish	WAKATAMA R/C	WAKATAMA R/ C	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,390	
LCII: Missing Parish	Wakayamba P.S	WAKAYAMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,150	
LCII: Missing Parish	WANSALANGI P.S.	WANSALANGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,390	
Total Cost of Capitation (Primary)	0	1,237,750	0	0	1,237,750
Total Cost of Human Capital Development	8,582,317	1,247,950	0	0	9,830,267
Total Cost of Pre-Primary and Primary Education	8,582,317	1,247,950	0	0	9,830,267

Service Area 20 Secondary Education

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320110 Sports and recreational services					
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
Total Cost of Sports and recreational services	0	10,000	0	0	10,000
Key Service Area 320158 Capitation (Secondary)					

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227001 Travel inland		0	7,470	0	0	7,470
263308 Sector Conditional Grant (Non-Wage)		0	1,695,252	0	0	1,695,252
Total for LCIII: Wakyato Subcounty		County: Nakaseke County				202,320
LCII: Kisoga Parish	KATOOKE MOSLEM SS	KATOOKE MOSLEM SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			77,040
LCII: Mijjumwa Parish	WAKYATO SEED SS	WAKYATO SEED SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			125,280
Total for LCIII: Kikamulo Subcounty		County: Nakaseke County				64,000
LCII: Kamuli	Kikamulo Seed S.S	Kikamulo Seed 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				1,428,932
LCII: Missing Parish	KALOKE CHRISTIAN HIGH SCHOOL	KALOKE CHRISTIAN HIGH SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			72,920
LCII: Missing Parish	KAPEEKA S.S	KAPEEKA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			261,440
LCII: Missing Parish	KASANGOMBE S.S	KASANGOMBE S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			54,100
LCII: Missing Parish	KATALEKAMMESE MODERN SS	KATALEKAMM ESE MODERN SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			182,132
LCII: Missing Parish	KIJAGUZO S.S	KIJAGUZO S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			212,320
LCII: Missing Parish	KINYOGOGA SEED S.S	KINYOGOGA SEED S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			46,560
LCII: Missing Parish	KIWOKO S.S	KIWOKO S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			218,360
LCII: Missing Parish	MAZZOLIDI COLLEGE	MAZZOLIDI COLLEGE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			129,720
LCII: Missing Parish	NAKASEKE SEED SCHOOL	NAKASEKE SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			125,940
LCII: Missing Parish	NGOMA SS	NGOMA SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			61,440
LCII: Missing Parish	St. Joseph S.S Kasambya	St. Joseph S.S Kasambya	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			64,000
Total Cost of Capitation (Secondary)		0	1,702,722	0	0	1,702,722
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries		10,624,685	0	0	0	10,624,685

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Total Cost of Secondary Education Services	10,624,685	0	0	0	10,624,685
Total Cost of Human Capital Development	10,624,685	1,712,722	0	0	12,337,407
Total Cost of Secondary Education	10,624,685	1,712,722	0	0	12,337,407

Service Area 30 Skills Development

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320160 Tertiary Education Services					
211101 General Staff Salaries	1,768,925	0	0	0	1,768,925
Total Cost of Tertiary Education Services	1,768,925	0	0	0	1,768,925
Key Service Area 320163 Capitation (Tertiary)					
263308 Sector Conditional Grant (Non-Wage)	0	736,972	0	0	736,972
Total for LCIII: Missing Subcounty	County: Missing County				736,972
LCII: Missing Parish	Nakaseke PTC	Nakaseke PTC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent		569,051
LCII: Missing Parish	NAKASEKE TECHNICAL INSTITUTE	NAKASEKE TECHNICAL INSTITUTE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent		167,921
Total Cost of Capitation (Tertiary)	0	736,972	0	0	736,972
Total Cost of Human Capital Development	1,768,925	736,972	0	0	2,505,897
Total Cost of Skills Development	1,768,925	736,972	0	0	2,505,897

Service Area 40 Education&Sports Management and Inspection

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
225202 Environment Impact Assessment for Capital Works	0	0	5,367	0	5,367
Total for LCIII: Butalangu Town Council	County: Nakaseke County				5,367
LCII: Butalangu Ward	Quarter	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		5,367
Total Cost of Climate Change Mitigation	0	0	5,367	0	5,367
Key Service Area 000090 Climate Change Adaptation					
225202 Environment Impact Assessment for Capital Works	0	900	0	0	900
Total Cost of Climate Change Adaptation	0	900	0	0	900

VOTE: 902 Nakaseke District

Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		0	900	5,367	0	6,267
Programme 12 Human Capital Development						
Key Service Area 000023 Inspection and Monitoring						
221002 Workshops, Meetings and Seminars		0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding		0	6,000	0	0	6,000
227001 Travel inland		0	103,180	0	0	103,180
Total Cost of Inspection and Monitoring		0	115,180	0	0	115,180
Key Service Area 000063 Quality Assurance Systems						
211101 General Staff Salaries		71,904	0	0	0	71,904
221002 Workshops, Meetings and Seminars		0	1,746	0	0	1,746
221009 Welfare and Entertainment		0	6,000	0	0	6,000
227001 Travel inland		0	68,788	0	0	68,788
Total Cost of Quality Assurance Systems		71,904	76,534	0	0	148,437
Key Service Area 320003 Assets and Facilities Management						
225204 Monitoring and Supervision of capital work		0	16,877	15,368	0	32,245
Total for LCIII: Butalangu Town Council		County: Nakaseke County				15,368
LCII: Butalangu Ward	District Hqtr	Monitoring and Supervision of SFG Projects	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			15,368
227001 Travel inland		0	268	0	0	268
228001 Maintenance-Buildings and Structures		0	335,514	0	0	335,514
312121 Non-Residential Buildings - Acquisition		0	0	493,966	0	493,966
Total for LCIII:		County:				25,000
LCII:	KINYOGOGA PS	Public changing room and shower facility- Commercial Buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			25,000
Total for LCIII: Kinyogoga Subcounty		County: Nakaseke County				78,793
LCII: Buwana	BUWANA P S	Non technical professional schools- Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			78,793
Total for LCIII: Kasangombe Subcounty		County: Nakaseke County				50,000
LCII: Nakaseeta	KIBAALE C U	Public changing room and shower facility- Commercial Buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			25,000

VOTE: 902 Nakaseke District

LCII: Nakaseeta	LUKABALA PS	Public changing room and shower facility- Commercial Buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	25,000		
Total for LCIII: Nakaseke Subcounty		County: Nakaseke County		25,000		
LCII: Mifunya	CHURCH ON THE ROCK BUYANJA PS	Public changing room and shower facility- Commercial Buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	25,000		
Total for LCIII: Semuto Town Council		County: Nakaseke County		78,793		
LCII: Transformer Ward	KIKONDO PS	Non technical professional schools- Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	78,793		
Total for LCIII: Kito Subcounty		County: Nakaseke County		78,793		
LCII: Kivumu	ST. KIZOTO KATALE	Non technical professional schools- Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	78,793		
Total for LCIII: Ngoma Subcounty		County: Nakaseke County		78,793		
LCII: Kigweri	KYAMBOGO KUKUMBA	Non technical professional schools- Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	78,793		
Total for LCIII: Kiwoko Town Council		County: Nakaseke County		78,793		
LCII: Kiwoko East Ward	CITY OF FAITH PS	Non technical professional schools- Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	78,793		
Total Cost of Assets and Facilities Management		0	352,659	509,334	0	861,993
Key Service Area 320038 Sports Development and Oversight						
227001 Travel inland		0	10,000	0	0	10,000
Total Cost of Sports Development and Oversight		0	10,000	0	0	10,000
Key Service Area 320110 Sports and recreational services						
221002 Workshops, Meetings and Seminars		0	3,000	0	0	3,000
221009 Welfare and Entertainment		0	15,000	0	0	15,000
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.		0	1,000	0	0	1,000
227001 Travel inland		0	10,000	0	0	10,000
Total Cost of Sports and recreational services		0	30,000	0	0	30,000
Key Service Area 560019 Data Management and Dissemination						
211107 Boards, Committees and Council Allowances		0	2,000	0	0	2,000

VOTE: 902 Nakaseke District

221002 Workshops, Meetings and Seminars	0	16,800	0	0	16,800
221008 Information and Communication Technology Supplies.	0	1,243	0	0	1,243
221009 Welfare and Entertainment	0	14,510	0	0	14,510
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
223005 Electricity	0	1,000	0	0	1,000
224008 Educational Materials and Services	0	3,000	0	0	3,000
227001 Travel inland	0	10,000	0	0	10,000
228001 Maintenance-Buildings and Structures	0	1,000	0	0	1,000
228002 Maintenance-Transport Equipment	0	6,000	0	0	6,000
282101 Donations	0	2,000	0	0	2,000
Total Cost of Data Management and Dissemination	0	60,553	0	0	60,553
Total Cost of Human Capital Development	71,904	644,925	509,334	0	1,226,163
Total Cost of Education&Sports Management and Inspection	71,904	645,825	514,701	0	1,232,430

Service Area 50 Special Needs Education

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Human Capital Development	0	3,000	0	0	3,000
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Education	21,047,831	4,346,469	514,701	0	25,909,001

VOTE: 902 Nakaseke 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	2,436,444	2,481,301
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Non-Wage	0	5,384
District Unconditional Grant Wage	662,600	662,610
Locally Raised Revenues	4,181	43,644
Other Transfers from Central Government	769,663	769,663
Development Revenues	672,200	901,000
Transitional Conditional Grant - Development	662,200	889,000
Locally Raised Revenues	10,000	12,000
Total Revenues Shares	3,108,644	3,382,301

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	662,600	662,610
Non Wage	1,778,202	1,818,691
Development Expenditure		
Domestic Development	672,200	901,000
External Financing	0	0
Total Expenditure	3,113,002	3,382,301

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	6,000	0	0	6,000
Total Cost of Environment, Social Health and Safety	0	6,000	0	0	6,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	6,000	0	0	6,000
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260002 District , Urban and Community Access Road Maintenance					

VOTE: 902 Nakaseke District

211101 General Staff Salaries	662,610	0	0	0	662,610
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	85,040	0	0	85,040
221008 Information and Communication Technology Supplies.	0	9,048	0	0	9,048
221009 Welfare and Entertainment	0	5,080	0	0	5,080
221011 Printing, Stationery, Photocopying and Binding	0	2,600	0	0	2,600
221012 Small Office Equipment	0	3,700	0	0	3,700
221017 Membership dues and Subscription fees.	0	1,450	0	0	1,450
223005 Electricity	0	400	0	0	400
227001 Travel inland	0	100,500	0	0	100,500
228001 Maintenance-Buildings and Structures	0	885,582	0	0	885,582
228002 Maintenance-Transport Equipment	0	149,021	0	0	149,021
263402 Transfer to Other Government Units	0	570,270	889,000	0	1,459,270
Total for LCIII: Kapeeka Subcounty		County: Nakaseke County			200,000
LCII: Kapeeka	KAPEEKA SUBCOUNTY	KAPEEKA SUBCOUNTY	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc		200,000
Total for LCIII: Semuto Subcounty		County: Nakaseke County			100,000
LCII: SEMUTO	SEMUTO SUBCOUNTY	SEMUTO SUBCOUNTY	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc		100,000
Total for LCIII: Kasangombe Subcounty		County: Nakaseke County			150,000
LCII: Bulyake Parish	KASANGOMBE SUBCOUNTY	KASANGOMBE SUBCOUNTY	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc		150,000
Total for LCIII: Nakaseke Subcounty		County: Nakaseke County			200,000
LCII: Kyamutakasa	NAKASEKE SUBCOUNTY	NAKASEKE SUBCOUNTY	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc		200,000
Total for LCIII: Butalangu Town Council		County: Nakaseke County			570,270
LCII: Butalangu Ward	All subcounties	Transfers to sub-counties	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		111,582
LCII: Butalangu Ward	Town councils	Transfers to Town councils	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		458,689
Total for LCIII: Semuto Town Council		County: Nakaseke County			139,000
LCII: Health Centre Ward	SEMUTO TOWN COUNCIL	SEMUTO TOWN COUNCIL	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc		139,000
Total for LCIII: Nakaseke Town Council		County: Nakaseke County			100,000

VOTE: 902 Nakaseke District

LCII: Nakaseke Central Ward	NAKASEKE TOWN COUNCIL	NAKASEKE TOWN COUNCIL	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc	100,000	
312216 Cycles - Acquisition		0	012,0000	12,000	
Total for LCIII: Butalangu Town Council		County: Nakaseke County			12,000
LCII: Butalangu Ward	District Hqtr	Motorcycles_Acquire	Source: Locally Raised Revenues	12,000	
Total Cost of District , Urban and Community Access Road Maintenance		662,610	1,812,691901,0000	3,376,301	
Total Cost of Integrated Transport Infrastructure and Services		662,610	1,812,691901,0000	3,376,301	
Total Cost of Community Access Roads		662,610	1,818,691901,0000	3,382,301	
Total Cost of Roads and Engineering		662,610	1,818,691901,0000	3,382,301	

VOTE: 902 Nakaseke District

Water

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	89,340	88,723
Programme Conditional Grant - Non Wage Recurrent	89,340	88,723
Development Revenues	456,086	371,332
Locally Raised Revenues	5,000	0
Programme Conditional Grant - Development	436,271	356,517
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	545,427	460,054

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	0	0
Non Wage	89,340	88,723
Development Expenditure		
Domestic Development	456,086	371,332
External Financing	0	0
Total Expenditure	545,427	460,054

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	47,694	0	0	47,694
221008 Information and Communication Technology Supplies.	0	3,848	0	0	3,848
221011 Printing, Stationery, Photocopying and Binding	0	1,850	0	0	1,850
225201 Consultancy Services-Capital	0	0	16,370	0	16,370
Total for LCIII: Kapeeka Subcounty	County: Nakaseke County				16,370
LCII: Kalagala	District-wide	Consultancy - Others	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		16,370

VOTE: 902 Nakaseke District

225204 Monitoring and Supervision of capital work		0	27,449	27,089	0	54,538
Total for LCIII: Butalangu Town Council			County: Nakaseke County			27,089
LCII: Bwetagi Ward	District-wide	Water Quality Testing and Analysis of old sources	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			27,089
227001 Travel inland		0	3,848	3,694	0	7,542
Total for LCIII: Kinoni Subcounty			County: Nakaseke County			3,694
LCII: Kyeshande Parish	District and Ministries	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			3,694
228002 Maintenance-Transport Equipment		0	4,035	0	0	4,035
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	98,571	0	98,571
Total for LCIII: Kito Subcounty			County: Nakaseke County			98,571
LCII: Kito Parish	Lusanja Kijjebejo	Construction of Kijebello-Lusanja mini solar piped water system in Kito Sub-county	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			98,571
312139 Other Structures - Acquisition		0	0	140,096	0	140,096
Total for LCIII: Kapeeka Subcounty			County: Nakaseke County			140,096
LCII: Kalagala	District-wide	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			140,096
312216 Cycles - Acquisition		0	0	6,223	0	6,223
Total for LCIII: Butalangu Town Council			County: Nakaseke County			6,223
LCII: Butalangu Ward	District Hquarters	Motorcycles_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			6,223
Total Cost of Climate Change Mitigation		0	88,723	292,043	0	380,765
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		0	88,723	292,043	0	380,765
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	0	14,815	0	14,815
Total for LCIII: Nakaseke Subcounty			County: Nakaseke County			14,815
LCII: Bulwadda	District	Travel Inland - Allowances	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)			14,815
Total Cost of HIV/AIDS Mainstreaming		0	0	14,815	0	14,815
Key Service Area 000016 Environment, Social Health and Safety						
221008 Information and Communication Technology Supplies.		0	0	1,882	0	1,882
Total for LCIII: Butalangu Town Council			County: Nakaseke County			1,882

VOTE: 902 Nakaseke District

LCII: Butalangu Ward	District Hquarters	ICT - Projectors	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			1,882
225202 Environment Impact Assessment for Capital Works		0	0	3,000	0	3,000
Total for LCIII: Kasangombe Subcounty		County: Nakaseke County				3,000
LCII: Bulyake Parish	District-wide	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			3,000
225204 Monitoring and Supervision of capital work		0	0	15,622	0	15,622
Total for LCIII: Kito Subcounty		County: Nakaseke County				15,622
LCII: Kito Parish	District-wide	Planning, supervision and monitoring of on-going works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			15,622
227001 Travel inland		0	0	1,708	0	1,708
Total for LCIII:		County:				1,708
LCII:	District and Ministries	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			1,708
228004 Maintenance-Other Fixed Assets		0	0	42,262	0	42,262
Total for LCIII: Semuto Subcounty		County: Nakaseke County				42,262
LCII: Segalye	District-Wide	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			42,262
Total Cost of Environment, Social Health and Safety		0	0	64,474	0	64,474
Total Cost of Human Capital Development		0	0	79,289	0	79,289
Total Cost of Rural Water Supply and Sanitation		0	88,723	371,332	0	460,054
Total Cost of Water		0	88,723	371,332	0	460,054

VOTE: 902 Nakaseke 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	492,141	844,795
District Unconditional Grant Non-Wage	8,716	10,768
District Unconditional Grant Wage	353,282	686,400
Locally Raised Revenues	42,452	33,110
Programme Conditional Grant - Non Wage Recurrent	87,691	85,767
Other Transfers from Central Government	0	28,750
Development Revenues	8,000	12,000
Locally Raised Revenues	8,000	12,000
Total Revenues Shares	500,141	856,795

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	353,282	686,400
Non Wage	138,859	158,395
Development Expenditure		
Domestic Development	8,000	12,000
External Financing	0	0
Total Expenditure	500,141	856,795

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000024 Compliance and Enforcement Services					
211101 General Staff Salaries	686,400	0	0	0	686,400
Total Cost of Compliance and Enforcement Services	686,400	0	0	0	686,400
Key Service Area 000040 Inventory Management					
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
Total Cost of Inventory Management	0	10,000	0	0	10,000
Key Service Area 000062 Waste management					

VOTE: 902 Nakaseke District

221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
Total Cost of Waste management	0	10,000	0	0	10,000
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	19,890	0	0	19,890
227001 Travel inland	0	8,407	0	0	8,407
Total Cost of Climate Change Mitigation	0	28,296	0	0	28,296
Key Service Area 000090 Climate Change Adaptation					
221002 Workshops, Meetings and Seminars	0	19,815	0	0	19,815
228002 Maintenance-Transport Equipment	0	8,000	0	0	8,000
Total Cost of Climate Change Adaptation	0	27,815	0	0	27,815
Key Service Area 140021 Ecosystems Restoration and Protection					
227001 Travel inland	0	37,581	0	0	37,581
Total Cost of Ecosystems Restoration and Protection	0	37,581	0	0	37,581
Key Service Area 140022 Integrated Catchment based Infrastructure					
221002 Workshops, Meetings and Seminars	0	768	0	0	768
221012 Small Office Equipment	0	185	0	0	185
227001 Travel inland	0	750	0	0	750
Total Cost of Integrated Catchment based Infrastructure	0	1,703	0	0	1,703
Key Service Area 140035 Land Information Management					
221012 Small Office Equipment	0	3,000	0	0	3,000
227001 Travel inland	0	7,000	0	0	7,000
Total Cost of Land Information Management	0	10,000	0	0	10,000
Key Service Area 140038 Environmental Safeguards					
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
221012 Small Office Equipment	0	2,000	0	0	2,000
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Environmental Safeguards	0	10,000	0	0	10,000
Key Service Area 560007 Regulation and Compliance					
227001 Travel inland	0	3,000	0	0	3,000
312216 Cycles - Acquisition	0	0	12,000	0	12,000
Total for LCIII: Butalangu Town Council	County: Nakaseke County				12,000
LCII: Butalangu Ward	District Headquarters	Motorcycles_Acquire	Source: Locally Raised Revenues		12,000
Total Cost of Regulation and Compliance	0	3,000	12,000	0	15,000

VOTE: 902 Nakaseke District

Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	686,400	138,395	12,000	0	836,795
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
221012 Small Office Equipment	0	4,000	0	0	4,000
227001 Travel inland	0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Physical Planning	0	20,000	0	0	20,000
Total Cost of Sustainable Urbanisation and Housing	0	20,000	0	0	20,000
Total Cost of Natural Resources Management	686,400	158,395	12,000	0	856,795
Total Cost of Natural Resources	686,400	158,395	12,000	0	856,795

VOTE: 902 Nakaseke 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	378,334	381,078
District Unconditional Grant Non-Wage	10,895	13,460
District Unconditional Grant Wage	222,597	222,597
Locally Raised Revenues	44,542	48,932
Other Transfers from Central Government	37,406	37,406
Programme Conditional Grant - Non Wage Recurrent	62,894	58,684
Total Revenues Shares	378,334	381,078
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	222,597	222,597
Non Wage	155,737	158,481
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	378,334	381,078

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

Service Area 10 Community Mobilisation

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	222,597	0	0	0	222,597
221009 Welfare and Entertainment	0	6,882	0	0	6,882
221011 Printing, Stationery, Photocopying and Binding	0	2,400	0	0	2,400
222001 Information and Communication Technology Services.	0	2,400	0	0	2,400
227001 Travel inland	0	107,149	0	0	107,149
Total Cost of Capacity Strengthening	222,597	118,831	0	0	341,428
Total Cost of Human Capital Development	222,597	118,831	0	0	341,428

VOTE: 902 Nakaseke District

Total Cost of Community Mobilisation	222,597	118,831	0	0	341,428
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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 000021 Gender Mainstreaming services

227001 Travel inland	0	39,650	0	0	39,650
Total Cost of Gender Mainstreaming services	0	39,650	0	0	39,650
Total Cost of Human Capital Development	0	39,650	0	0	39,650
Total Cost of Empowerment and Mindset Change	0	39,650	0	0	39,650
Total Cost of Community Based Services	222,597	158,481	0	0	381,078

VOTE: 902 Nakaseke District

Planning

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	172,156	235,636
District Unconditional Grant Non-Wage	48,373	138,844
District Unconditional Grant Wage	47,752	47,682
Locally Raised Revenues	76,031	49,110
Development Revenues	133,452	118,630
District Discretionary Equalisation Development Grant	133,452	118,630
Total Revenues Shares	305,608	354,266

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	47,752	47,682
Non Wage	124,404	187,954
Development Expenditure		
Domestic Development	133,452	118,630
External Financing	0	0
Total Expenditure	305,608	354,266

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 000090 Climate Change Adaptation					
225202 Environment Impact Assessment for Capital Works	0	0	6,591	0	6,591
Total for LCIII:	County:				6,591
LCII:	Environmental Impact Assessment - Impact Assessment	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,591
Total Cost of Climate Change Adaptation	0	0	6,591	0	6,591
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	0	6,591	0	6,591
Programme 12 Human Capital Development					

VOTE: 902 Nakaseke District

Key Service Area 000013 HIV/AIDS Mainstreaming

227001 Travel inland	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
Total Cost of Human Capital Development	0	1,000	0	0	1,000

Programme 18 Development Plan Implementation

Key Service Area 000006 Planning and Budgeting services

211101 General Staff Salaries	47,682	0	0	0	47,682
221002 Workshops, Meetings and Seminars	0	8,362	0	0	8,362
221003 Staff Training	0	0	19,772	0	19,772
Total for LCIII:	County:				19,772

LCII:	Staff Training - Allowances	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	19,772
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221009 Welfare and Entertainment	0	0	7,979	0	7,979
Total for LCIII:	County:				7,979

LCII:	Welfare - Facilitation and Allowances	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	7,979
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221011 Printing, Stationery, Photocopying and Binding	0	10,836	0	0	10,836
225203 Appraisal and Feasibility Studies for Capital Works	0	0	3,250	0	3,250
Total for LCIII:	County:				3,250

LCII:	Feasibility Studies or Screening of Projects - Appraisal	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	3,250
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225204 Monitoring and Supervision of capital work	0	0	3,270	0	3,270
Total for LCIII:	County:				3,270

LCII:	monitoring of DDEG projects	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	3,270
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227001 Travel inland	0	115,000	39,543	0	154,543
Total for LCIII:	County:				39,543

LCII:	Travel Inland - Benchmarking Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	19,772
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LCII:	Travel Inland - Field Work Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	19,772
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Total Cost of Planning and Budgeting services	47,682	134,198	73,814	0	255,694
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Key Service Area 000023 Inspection and Monitoring

225204 Monitoring and Supervision of capital work	0	0	11,420	0	11,420
Total for LCIII: Butalangu Town Council	County: Nakaseke County				11,420

VOTE: 902 Nakaseke District

LCII: Butalangu Ward	district headquarters	monitoring and inspection of DDEG projects	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			11,420
227001 Travel inland		0	0	6,591	0	6,591
Total for LCIII:		County:				6,591
LCII:		Travel Inland - Audit	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,591
312221 Light ICT hardware - Acquisition		0	0	8,351	0	8,351
Total for LCIII:		County:				8,351
LCII:		Personal computers - Laptop_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			8,351
Total Cost of Inspection and Monitoring		0	0	26,362	0	26,362
Key Service Area 560019 Data Management and Dissemination						
221002 Workshops, Meetings and Seminars		0	20,000	0	0	20,000
221009 Welfare and Entertainment		0	8,114	0	0	8,114
221011 Printing, Stationery, Photocopying and Binding		0	10,000	0	0	10,000
225204 Monitoring and Supervision of capital work		0	2,807	0	0	2,807
227001 Travel inland		0	11,835	11,863	0	23,698
Total for LCIII:		County:				11,863
LCII:		Travel Inland - Data Collection and Analysis	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			11,863
Total Cost of Data Management and Dissemination		0	52,756	11,863	0	64,619
Total Cost of Development Plan Implementation		47,682	186,954	112,039	0	346,675
Total Cost of Planning and Statistics		47,682	187,954	118,630	0	354,266
Total Cost of Planning		47,682	187,954	118,630	0	354,266

VOTE: 902 Nakaseke 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	205,125	208,992
District Unconditional Grant Non-Wage	58,895	60,460
District Unconditional Grant Wage	103,868	103,422
Locally Raised Revenues	42,362	45,110
Total Revenues Shares	205,125	208,992
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	103,868	103,422
Non Wage	101,257	105,570
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	205,125	208,992

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	103,422	0	0	0	103,422
221002 Workshops, Meetings and Seminars	0	6,600	0	0	6,600
221012 Small Office Equipment	0	1,500	0	0	1,500
221017 Membership dues and Subscription fees.	0	500	0	0	500
224010 Protective Gear	0	862	0	0	862
225204 Monitoring and Supervision of capital work	0	10,995	0	0	10,995
227001 Travel inland	0	46,252	0	0	46,252
227004 Fuel, Lubricants and Oils	0	1,362	0	0	1,362

VOTE: 902 Nakaseke District

228002 Maintenance-Transport Equipment		0	2,500	0	0	2,500
263402 Transfer to Other Government Units		0	35,000	0	0	35,000
Total for LCIII: Butalangu Town Council		County: Nakaseke County				7,000
LCII: Butalangu Ward	Butalangu	Audit Grant transfer LLGs	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Semuto Town Council		County: Nakaseke County				7,000
LCII: Health Centre Ward	Semuto Tc	Transfer of Audit grant	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Nakaseke Town Council		County: Nakaseke County				7,000
LCII: Nakaseke Central Ward	Nakaseke Tc	transfer of Audit grant	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Ngoma Town Council		County: Nakaseke County				7,000
LCII: Ngoma	Ngoma Tc	Transfer of Audit grant	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Kiwoko Town Council		County: Nakaseke County				7,000
LCII: Kiwoko Central Ward	Kiwoko Tc	Transfer of Audit Grant	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total Cost of Audit and Risk Management		103,422	105,570	0	0	208,992
Total Cost of Governance and Security		103,422	105,570	0	0	208,992
Total Cost of Compliance		103,422	105,570	0	0	208,992
Total Cost of Internal Audit		103,422	105,570	0	0	208,992

VOTE: 902 Nakaseke 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	191,558	187,739
Programme Conditional Grant - Non Wage Recurrent	57,138	52,959
District Unconditional Grant Non-Wage	12,031	10,919
District Unconditional Grant Wage	59,232	77,028
Locally Raised Revenues	52,362	27,288
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Other Transfers from Central Government	0	8,750
Total Revenues Shares	191,558	187,739
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	59,232	77,028
Non Wage	132,326	110,711
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	191,558	187,739

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					
221008 Information and Communication Technology Supplies.	0	600	0	0	600
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
222001 Information and Communication Technology Services.	0	550	0	0	550
227001 Travel inland	0	3,880	0	0	3,880
227004 Fuel, Lubricants and Oils	0	5,265	0	0	5,265

VOTE: 902 Nakaseke District

Total Cost of Tourism Investment, Promotion and Marketing	0	10,795	0	0	10,795
Total Cost of Tourism Development	0	10,795	0	0	10,795
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
211101 General Staff Salaries	77,028	0	0	0	77,028
227001 Travel inland	0	26,165	0	0	26,165
227004 Fuel, Lubricants and Oils	0	21,606	0	0	21,606
Total Cost of Domestic Promotion	77,028	47,771	0	0	124,799
Key Service Area 190036 Trade Development					
221002 Workshops, Meetings and Seminars	0	6,700	0	0	6,700
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,200	0	0	1,200
222001 Information and Communication Technology Services.	0	1,150	0	0	1,150
227001 Travel inland	0	24,357	0	0	24,357
227004 Fuel, Lubricants and Oils	0	16,738	0	0	16,738
Total Cost of Trade Development	0	52,145	0	0	52,145
Total Cost of Private Sector Development	77,028	99,916	0	0	176,944
Total Cost of Commercial Services	77,028	110,711	0	0	187,739
Total Cost of Trade, Industry and Local Development	77,028	110,711	0	0	187,739