

VOTE: 307 Kabale University

Table V1: Summary of Vote Estimates by Programme and Vote Function

Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
Programme: 12 Human Capital Development						
01 Delivery of Tertiary Education	4,540,819	0	4,540,819	6,181,564	0	6,181,564
02 General Administration and Support Services	65,962,895	0	65,962,895	78,794,731	0	78,794,731
Total for Programme	70,503,714	0	70,503,714	84,976,295	0	84,976,295
Total Excluding Arrears	70,453,244	0	70,453,244	84,976,295	0	84,976,295
Grand Total Vote 307	70,503,714	0	70,503,714	84,976,295	0	84,976,295
Total Excluding Arrears	70,453,244	0	70,453,244	84,976,295	0	84,976,295

VOTE: 307 Kabale University

Table V2: Summary of Vote Estimates by Vote Function, Department and Project

Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
Vote Function 01 Delivery of Tertiary Education						
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total
001 Directorate of Post Graduate Training	0	216,542	216,542	0	249,783	249,783
002 Directorate of Research and Publication	0	951,594	951,594	0	999,813	999,813
003 Faculty of Agriculture and Environmental Sciences	0	241,000	241,000	0	559,149	559,149
004 Faculty of Arts and Social Sciences	0	150,664	150,664	0	228,524	228,524
005 Faculty of Computing, Library and Information Science	0	165,474	165,474	0	210,844	210,844
006 Faculty of Economics and Management Science	0	180,250	180,250	0	226,405	226,405
007 Faculty of Education	0	302,721	302,721	0	348,920	348,920
008 Faculty of Engineering, Technology, Applied Design & Fine Art	0	683,861	683,861	0	1,374,701	1,374,701
009 Faculty of Science	0	359,646	359,646	0	457,795	457,795
010 Institute of Language Studies	0	95,224	95,224	0	142,284	142,284
011 School of Medicine	0	993,286	993,286	0	1,088,306	1,088,306
012 Insitute of Tourism and Hospitality	0	98,861	98,861	0	147,520	147,520
013 Faculty of Law	0	101,697	101,697	0	147,520	147,520
Total Recurrent Budget Estimates for Vote Function	0	4,540,819	4,540,819	0	6,181,564	6,181,564
Development Budget Estimates	GoU Dev't	External Fin.	Total	GoU Dev't	External Fin.	Total
Total for Vote Function 01	0	4,540,819	4,540,819	0	6,181,564	6,181,564
Vote Function 02 General Administration and Support Services						
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total
001 Academic Affairs	0	2,145,032	2,145,032	0	3,187,040	3,187,040
002 Central Administration	43,704,448	15,797,344	59,501,792	45,704,448	20,302,517	66,006,965
003 Finance and administration	0	599,283	599,283	0	761,456	761,456
004 Library Affairs	0	373,353	373,353	0	500,000	500,000
005 Student Affairs	0	1,160,922	1,160,922	0	1,188,000	1,188,000

VOTE: 307 Kabale University

Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total
006 Directorate of Quality Assurance	0	126,244	126,244	0	95,000	95,000
Total Recurrent Budget Estimates for Vote Function	43,704,448	20,202,178	63,906,626	45,704,448	26,034,014	71,738,462
Development Budget Estimates	GoU Dev't	External Fin.	Total	GoU Dev't	External Fin.	Total
1988 Institutional Development of Kabale University	2,056,269	0	2,056,269	500,000	0	500,000
2017 Kabale University Infrastructure Development Project	0	0	0	6,556,269	0	6,556,269
Total Development Budget Estimates for Vote Function	2,056,269	0	2,056,269	7,056,269	0	7,056,269
Total for Vote Function 02	45,760,717	20,202,178	65,962,895	52,760,717	26,034,014	78,794,731
Total Excluding Arrears	45,760,717	24,692,527	70,453,244	52,760,717	32,215,578	84,976,295
Grand Total Vote 307	45,760,717	24,742,997	70,503,714	52,760,717	32,215,578	84,976,295
Total Excluding Arrears	45,760,717	24,692,527	70,453,244	52,760,717	32,215,578	84,976,295

VOTE: 307 Kabale University

Table V3: Summary of Project allocations by Department

Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
Programme 12 Human Capital Development						
Vote Function 02 General Administration and Support Services						
Department 002 Central Administration						
1988 Institutional Development of Kabale University	2,056,269	0	2,056,269	500,000	0	500,000
2017 Kabale University Infrastructure Development Project	0	0	0	6,556,269	0	6,556,269
Total for the Department 002	2,056,269	0	2,056,269	7,056,269	0	7,056,269
Total Excluding Arrears	2,056,269	0	2,056,269	7,056,269	0	7,056,269
Grand Total Vote	2,056,269	0	2,056,269	7,056,269	0	7,056,269
Total Excluding Arrears	2,056,269	0	2,056,269	7,056,269	0	7,056,269

VOTE: 307 Kabale University

Table V4: Summary Vote Estimates by Economic Classification

Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
211 Wages and Salaries	47,670,531	0	47,670,531	50,913,479	0	50,913,479
212 Social Contributions	3,502,761	0	3,502,761	3,502,811	0	3,502,811
221 General Use of goods and services	2,894,632	0	2,894,632	3,442,987	0	3,442,987
222 Communications	904,571	0	904,571	1,413,071	0	1,413,071
223 Utility and Property Expenses	927,056	0	927,056	1,104,569	0	1,104,569
224 Supplies and Services	5,139,502	0	5,139,502	7,713,435	0	7,713,435
225 Professional Services	90,000	0	90,000	120,000	0	120,000
226 Insurances and Licenses	15,000	0	15,000	15,000	0	15,000
227 Travel and Transport	1,614,076	0	1,614,076	1,614,245	0	1,614,245
228 Maintenance	4,632,444	0	4,632,444	7,010,030	0	7,010,030
263 To other general government units.	252,000	0	252,000	260,000	0	260,000
282 Current transfers not elsewhere classified	754,400	0	754,400	810,400	0	810,400
312 Acquisition of Produced Assets	500,000	0	500,000	2,056,269	0	2,056,269
313 Major Repairs, Overhaul and Improvement to Produced Assets	1,556,269	0	1,556,269	5,000,000	0	5,000,000
352 Financial Assets	50,471	0	50,471	0	0	0
Grand Total Vote 307	70,503,714	0	70,503,714	84,976,295	0	84,976,295
Total Excluding Arrears	70,453,244	0	70,453,244	84,976,295	0	84,976,295

VOTE: 307 Kabale University

Table V5: Summary Vote Estimates by Item

Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Items	GoU	External Fin.	Total	GoU	External Fin.	Total
211101 General Staff Salaries	35,892,294	0	35,892,294	37,892,294	0	37,892,294
211102 Contract Staff Salaries	7,812,154	0	7,812,154	7,812,154	0	7,812,154
211104 Employee Gratuity	1,953,039	0	1,953,039	2,316,090	0	2,316,090
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1,280,133	0	1,280,133	2,055,030	0	2,055,030
211107 Boards, Committees and Council Allowances	732,911	0	732,911	837,911	0	837,911
212101 Social Security Contributions	3,443,761	0	3,443,761	3,443,761	0	3,443,761
212102 Medical expenses (Employees)	25,000	0	25,000	25,050	0	25,050
212103 Incapacity benefits (Employees)	34,000	0	34,000	34,000	0	34,000
221001 Advertising and Public Relations	229,387	0	229,387	278,448	0	278,448
221003 Staff Training	512,285	0	512,285	524,056	0	524,056
221004 Recruitment Expenses	7,000	0	7,000	7,000	0	7,000
221005 Official Ceremonies and State Functions	300,000	0	300,000	350,000	0	350,000
221007 Books, Periodicals & Newspapers	2,000	0	2,000	1,000	0	1,000
221008 Information and Communication Technology Supplies.	520,726	0	520,726	783,398	0	783,398
221009 Welfare and Entertainment	306,334	0	306,334	287,787	0	287,787
221011 Printing, Stationery, Photocopying and Binding	672,246	0	672,246	850,464	0	850,464
221012 Small Office Equipment	16,200	0	16,200	16,179	0	16,179
221016 Systems Recurrent costs	150,800	0	150,800	142,300	0	142,300
221017 Membership dues and Subscription fees.	112,654	0	112,654	137,354	0	137,354
221020 Litigation and related expenses	65,000	0	65,000	65,000	0	65,000
222001 Information and Communication Technology Services.	903,692	0	903,692	1,412,193	0	1,412,193
222002 Postage and Courier	879	0	879	878	0	878
223001 Property Management Expenses	453,488	0	453,488	572,488	0	572,488
223003 Rent-Produced Assets-to private entities	250,000	0	250,000	255,000	0	255,000
223004 Guard and Security services	73,693	0	73,693	77,693	0	77,693

VOTE: 307 Kabale University

<i>Thousand Uganda Shillings</i>	2025/26 Approved Estimates			2026/27 Draft Estimates		
<i>Items</i>	GoU	External Fin.	Total	GoU	External Fin.	Total
223005 Electricity	91,250	0	91,250	118,762	0	118,762
223006 Water	55,250	0	55,250	77,250	0	77,250
223007 Other Utilities- (fuel, gas, firewood, charcoal)	3,375	0	3,375	3,375	0	3,375
224001 Medical Supplies and Services	112,349	0	112,349	110,119	0	110,119
224003 Agricultural Supplies and Services	24,000	0	24,000	7,000	0	7,000
224004 Beddings, Clothing, Footwear and related Services	89,345	0	89,345	131,162	0	131,162
224005 Laboratory supplies and services	826,806	0	826,806	1,021,218	0	1,021,218
224008 Educational Materials and Services	2,865,116	0	2,865,116	5,005,254	0	5,005,254
224010 Protective Gear	2,680	0	2,680	2,180	0	2,180
224011 Research Expenses	1,219,206	0	1,219,206	1,436,501	0	1,436,501
225202 Environment Impact Assessment for Capital Works	30,000	0	30,000	30,000	0	30,000
225203 Appraisal and Feasibility Studies for Capital Works	40,000	0	40,000	70,000	0	70,000
225204 Monitoring and Supervision of capital work	20,000	0	20,000	20,000	0	20,000
226001 Insurances	15,000	0	15,000	15,000	0	15,000
227001 Travel inland	931,644	0	931,644	931,813	0	931,813
227003 Carriage, Haulage, Freight and transport hire	2,000	0	2,000	2,000	0	2,000
227004 Fuel, Lubricants and Oils	680,432	0	680,432	680,432	0	680,432
228001 Maintenance-Buildings and Structures	4,174,821	0	4,174,821	6,558,732	0	6,558,732
228002 Maintenance-Transport Equipment	352,015	0	352,015	352,015	0	352,015
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	101,858	0	101,858	95,533	0	95,533
228004 Maintenance-Other Fixed Assets	3,750	0	3,750	3,750	0	3,750
263402 Transfer to Other Government Units	252,000	0	252,000	260,000	0	260,000
282101 Donations	5,000	0	5,000	0	0	0
282103 Scholarships and related costs	749,400	0	749,400	810,400	0	810,400
312121 Non-Residential Buildings - Acquisition	0	0	0	1,556,269	0	1,556,269
312221 Light ICT hardware - Acquisition	150,000	0	150,000	0	0	0
312222 Heavy ICT hardware - Acquisition	0	0	0	150,000	0	150,000

VOTE: 307 Kabale University

Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Items	GoU	External Fin.	Total	GoU	External Fin.	Total
312235 Furniture and Fittings - Acquisition	350,000	0	350,000	350,000	0	350,000
313121 Non-Residential Buildings - Improvement	1,556,269	0	1,556,269	5,000,000	0	5,000,000
352899 Other Domestic Arrears Budgeting	50,471	0	50,471	0	0	0
Grand Total Vote 307	70,503,714	0	70,503,714	84,976,295	0	84,976,295
Total Excluding Arrears	70,453,244	0	70,453,244	84,976,295	0	84,976,295

VOTE: 307 Kabale University

Table V6: Detailed Estimates by Vote Function, Department, Project, Output and Key Service Area

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
Vote Function 01 Delivery of Tertiary Education						
Recurrent Budget Estimates						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Directorate of Post Graduate Training						
Key Service Area 320002 Administrative and Support Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,413	5,413	0	5,000	5,000
221008 Information and Communication Technology Supplies.	0	7,491	7,491	0	6,742	6,742
221009 Welfare and Entertainment	0	4,965	4,965	0	4,469	4,469
221011 Printing, Stationery, Photocopying and Binding	0	9,678	9,678	0	9,678	9,678
221012 Small Office Equipment	0	401	401	0	401	401
224001 Medical Supplies and Services	0	500	500	0	500	500
224008 Educational Materials and Services	0	29,965	29,965	0	79,965	79,965
227001 Travel inland	0	3,001	3,001	0	3,001	3,001
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	757	757	0	1,095	1,095
Total Cost of Key Service Area 320002	0	62,172	62,172	0	110,851	110,851
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	154,370	154,370	0	138,932	138,932
Total Cost of Key Service Area 320036	0	154,370	154,370	0	138,932	138,932
Total Cost for Department 001	0	216,542	216,542	0	249,783	249,783
Total Excluding Arrears	0	216,542	216,542	0	249,783	249,783
Department 002 Directorate of Research and Publication						
Key Service Area 320002 Administrative and Support Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	18,600	18,600	0	15,600	15,600
221008 Information and Communication Technology Supplies.	0	15,000	15,000	0	12,500	12,500

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 002 Directorate of Research and Publication						
Key Service Area 320002 Administrative and Support Services						
221009 Welfare and Entertainment	0	17,900	17,900	0	15,600	15,600
221011 Printing, Stationery, Photocopying and Binding	0	6,194	6,194	0	5,613	5,613
221012 Small Office Equipment	0	1,000	1,000	0	1,000	1,000
227001 Travel inland	0	8,000	8,000	0	11,000	11,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	7,000	7,000	0	6,300	6,300
Total Cost of Key Service Area 320002	0	73,694	73,694	0	67,613	67,613
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	877,900	877,900	0	932,200	932,200
Total Cost of Key Service Area 320036	0	877,900	877,900	0	932,200	932,200
Total Cost for Department 002	0	951,594	951,594	0	999,813	999,813
Total Excluding Arrears	0	951,594	951,594	0	999,813	999,813
Department 003 Faculty of Agriculture and Environmental Sciences						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	4,000	4,000	0	25,000	25,000
Total Cost of Key Service Area 320008	0	4,000	4,000	0	25,000	25,000
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	6,000	6,000	0	144,000	144,000
Total Cost of Key Service Area 320036	0	6,000	6,000	0	144,000	144,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	1,000	0	2,000	2,000
221008 Information and Communication Technology Supplies.	0	26,000	26,000	0	13,400	13,400
221009 Welfare and Entertainment	0	4,500	4,500	0	5,850	5,850
221011 Printing, Stationery, Photocopying and Binding	0	6,000	6,000	0	7,260	7,260

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 003 Faculty of Agriculture and Environmental Sciences						
Key Service Area 320043 Teaching and Training						
221012 Small Office Equipment	0	200	200	0	230	230
224003 Agricultural Supplies and Services	0	24,000	24,000	0	7,000	7,000
224005 Laboratory supplies and services	0	66,000	66,000	0	114,000	114,000
224008 Educational Materials and Services	0	96,300	96,300	0	231,809	231,809
227001 Travel inland	0	5,000	5,000	0	7,000	7,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,000	2,000	0	1,600	1,600
Total Cost of Key Service Area 320043	0	231,000	231,000	0	390,149	390,149
Total Cost for Department 003	0	241,000	241,000	0	559,149	559,149
Total Excluding Arrears	0	241,000	241,000	0	559,149	559,149
Department 004 Faculty of Arts and Social Sciences						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	44,970	44,970	0	63,054	63,054
227001 Travel inland	0	3,500	3,500	0	5,000	5,000
Total Cost of Key Service Area 320008	0	48,470	48,470	0	68,054	68,054
Key Service Area 320036 Research, Innovation and Technology Transfer						
221007 Books, Periodicals & Newspapers	0	2,000	2,000	0	1,000	1,000
224011 Research Expenses	0	8,260	8,260	0	8,260	8,260
Total Cost of Key Service Area 320036	0	10,260	10,260	0	9,260	9,260
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	1,000	0	500	500
221008 Information and Communication Technology Supplies.	0	6,000	6,000	0	5,400	5,400
221009 Welfare and Entertainment	0	6,134	6,134	0	5,521	5,521
221011 Printing, Stationery, Photocopying and Binding	0	4,000	4,000	0	3,089	3,089
221012 Small Office Equipment	0	600	600	0	600	600

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 004 Faculty of Arts and Social Sciences						
Key Service Area 320043 Teaching and Training						
224001 Medical Supplies and Services	0	200	200	0	200	200
224008 Educational Materials and Services	0	73,000	73,000	0	135,000	135,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,000	1,000	0	900	900
Total Cost of Key Service Area 320043	0	91,934	91,934	0	151,210	151,210
Total Cost for Department 004	0	150,664	150,664	0	228,524	228,524
Total Excluding Arrears	0	150,664	150,664	0	228,524	228,524
Department 005 Faculty of Computing, Library and Information Science						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	0	0	0	16,774	16,774
227001 Travel inland	0	10,000	10,000	0	10,000	10,000
Total Cost of Key Service Area 320008	0	10,000	10,000	0	26,774	26,774
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	25,000	25,000	0	44,100	44,100
Total Cost of Key Service Area 320036	0	25,000	25,000	0	44,100	44,100
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	3,000	0	400	400
221008 Information and Communication Technology Supplies.	0	10,000	10,000	0	9,000	9,000
221009 Welfare and Entertainment	0	9,000	9,000	0	5,000	5,000
221011 Printing, Stationery, Photocopying and Binding	0	7,000	7,000	0	7,000	7,000
221012 Small Office Equipment	0	500	500	0	500	500
221017 Membership dues and Subscription fees.	0	0	0	0	2,000	2,000
224001 Medical Supplies and Services	0	200	200	0	200	200
224008 Educational Materials and Services	0	89,474	89,474	0	104,800	104,800
227001 Travel inland	0	9,000	9,000	0	9,000	9,000

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 005 Faculty of Computing, Library and Information Science						
Key Service Area 320043 Teaching and Training						
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,300	2,300	0	2,070	2,070
Total Cost of Key Service Area 320043	0	130,474	130,474	0	139,970	139,970
Total Cost for Department 005	0	165,474	165,474	0	210,844	210,844
Total Excluding Arrears	0	165,474	165,474	0	210,844	210,844
Department 006 Faculty of Economics and Management Science						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	0	0	0	18,255	18,255
227001 Travel inland	0	20,000	20,000	0	0	0
Total Cost of Key Service Area 320008	0	20,000	20,000	0	18,255	18,255
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	13,376	13,376	0	13,376	13,376
Total Cost of Key Service Area 320036	0	13,376	13,376	0	13,376	13,376
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	3,000	0	2,900	2,900
221008 Information and Communication Technology Supplies.	0	13,100	13,100	0	11,790	11,790
221009 Welfare and Entertainment	0	9,574	9,574	0	8,616	8,616
221011 Printing, Stationery, Photocopying and Binding	0	10,000	10,000	0	10,808	10,808
221012 Small Office Equipment	0	500	500	0	500	500
224001 Medical Supplies and Services	0	500	500	0	500	500
224008 Educational Materials and Services	0	103,700	103,700	0	153,700	153,700
227001 Travel inland	0	4,100	4,100	0	3,800	3,800
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,400	2,400	0	2,160	2,160
Total Cost of Key Service Area 320043	0	146,874	146,874	0	194,774	194,774

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Total Cost for Department 006	0	180,250	180,250	0	226,405	226,405
Total Excluding Arrears	0	180,250	180,250	0	226,405	226,405
Department 007 Faculty of Education						
Key Service Area 320008 Community Outreach services						
227001 Travel inland	0	9,000	9,000	0	13,000	13,000
Total Cost of Key Service Area 320008	0	9,000	9,000	0	13,000	13,000
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	5,000	5,000	0	8,000	8,000
227001 Travel inland	0	0	0	0	5,850	5,850
Total Cost of Key Service Area 320036	0	5,000	5,000	0	13,850	13,850
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	3,000	0	2,000	2,000
221008 Information and Communication Technology Supplies.	0	18,000	18,000	0	16,650	16,650
221009 Welfare and Entertainment	0	10,000	10,000	0	8,000	8,000
221011 Printing, Stationery, Photocopying and Binding	0	12,000	12,000	0	17,199	17,199
221012 Small Office Equipment	0	1,721	1,721	0	1,721	1,721
224001 Medical Supplies and Services	0	500	500	0	500	500
224004 Beddings, Clothing, Footwear and related Services	0	18,000	18,000	0	35,000	35,000
224008 Educational Materials and Services	0	215,500	215,500	0	235,000	235,000
227001 Travel inland	0	5,000	5,000	0	0	0
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	5,000	5,000	0	6,000	6,000
Total Cost of Key Service Area 320043	0	288,721	288,721	0	322,070	322,070
Total Cost for Department 007	0	302,721	302,721	0	348,920	348,920
Total Excluding Arrears	0	302,721	302,721	0	348,920	348,920

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 008 Faculty of Engineering, Technology, Applied Design & Fine Art						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	20,000	20,000	0	20,000	20,000
Total Cost of Key Service Area 320008	0	20,000	20,000	0	20,000	20,000
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	64,500	64,500	0	62,433	62,433
Total Cost of Key Service Area 320036	0	64,500	64,500	0	62,433	62,433
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	1,000	0	1,000	1,000
221008 Information and Communication Technology Supplies.	0	7,700	7,700	0	5,000	5,000
221009 Welfare and Entertainment	0	9,380	9,380	0	8,000	8,000
221011 Printing, Stationery, Photocopying and Binding	0	17,553	17,553	0	16,553	16,553
221012 Small Office Equipment	0	515	515	0	515	515
224001 Medical Supplies and Services	0	500	500	0	500	500
224005 Laboratory supplies and services	0	7,000	7,000	0	7,000	7,000
224008 Educational Materials and Services	0	541,580	541,580	0	1,241,580	1,241,580
227001 Travel inland	0	4,120	4,120	0	4,120	4,120
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	10,013	10,013	0	8,000	8,000
Total Cost of Key Service Area 320043	0	599,361	599,361	0	1,292,268	1,292,268
Total Cost for Department 008	0	683,861	683,861	0	1,374,701	1,374,701
Total Excluding Arrears	0	683,861	683,861	0	1,374,701	1,374,701
Department 009 Faculty of Science						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	9,000	9,000	0	8,000	8,000
224011 Research Expenses	0	3,000	3,000	0	0	0
Total Cost of Key Service Area 320008	0	12,000	12,000	0	8,000	8,000

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 009 Faculty of Science						
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	6,000	6,000	0	7,000	7,000
Total Cost of Key Service Area 320036	0	6,000	6,000	0	7,000	7,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	546	546	0	546	546
221008 Information and Communication Technology Supplies.	0	2,000	2,000	0	5,449	5,449
221009 Welfare and Entertainment	0	6,000	6,000	0	5,000	5,000
221011 Printing, Stationery, Photocopying and Binding	0	7,000	7,000	0	7,000	7,000
221012 Small Office Equipment	0	100	100	0	100	100
224001 Medical Supplies and Services	0	1,000	1,000	0	200	200
224005 Laboratory supplies and services	0	220,000	220,000	0	265,000	265,000
224008 Educational Materials and Services	0	99,000	99,000	0	154,000	154,000
227001 Travel inland	0	4,500	4,500	0	4,000	4,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,500	1,500	0	1,500	1,500
Total Cost of Key Service Area 320043	0	341,646	341,646	0	442,795	442,795
Total Cost for Department 009	0	359,646	359,646	0	457,795	457,795
Total Excluding Arrears	0	359,646	359,646	0	457,795	457,795
Department 010 Institute of Language Studies						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	22,272	22,272	0	35,772	35,772
Total Cost of Key Service Area 320008	0	22,272	22,272	0	35,772	35,772
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	12,200	12,200	0	12,200	12,200
Total Cost of Key Service Area 320036	0	12,200	12,200	0	12,200	12,200

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 010 Institute of Language Studies						
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	1,000	0	600	600
221008 Information and Communication Technology Supplies.	0	10,299	10,299	0	7,899	7,899
221009 Welfare and Entertainment	0	5,400	5,400	0	5,000	5,000
221011 Printing, Stationery, Photocopying and Binding	0	5,604	5,604	0	10,008	10,008
221012 Small Office Equipment	0	300	300	0	100	100
224001 Medical Supplies and Services	0	500	500	0	200	200
224005 Laboratory supplies and services	0	23,950	23,950	0	19,946	19,946
224008 Educational Materials and Services	0	10,000	10,000	0	47,160	47,160
227001 Travel inland	0	3,199	3,199	0	3,199	3,199
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	500	500	0	200	200
Total Cost of Key Service Area 320043	0	60,752	60,752	0	94,312	94,312
Total Cost for Department 010	0	95,224	95,224	0	142,284	142,284
Total Excluding Arrears	0	95,224	95,224	0	142,284	142,284
Department 011 School of Medicine						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	396,270	396,270	0	396,270	396,270
Total Cost of Key Service Area 320008	0	396,270	396,270	0	396,270	396,270
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	16,000	16,000	0	16,000	16,000
Total Cost of Key Service Area 320036	0	16,000	16,000	0	16,000	16,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	1,000	0	1,000	1,000

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 011 School of Medicine						
Key Service Area 320043 Teaching and Training						
221008 Information and Communication Technology Supplies.	0	13,800	13,800	0	13,800	13,800
221009 Welfare and Entertainment	0	15,000	15,000	0	16,000	16,000
221011 Printing, Stationery, Photocopying and Binding	0	15,000	15,000	0	15,000	15,000
221012 Small Office Equipment	0	1,200	1,200	0	1,200	1,200
224001 Medical Supplies and Services	0	11,499	11,499	0	5,519	5,519
224005 Laboratory supplies and services	0	508,717	508,717	0	608,717	608,717
227001 Travel inland	0	9,800	9,800	0	9,800	9,800
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	5,000	5,000	0	5,000	5,000
Total Cost of Key Service Area 320043	0	581,016	581,016	0	676,036	676,036
Total Cost for Department 011	0	993,286	993,286	0	1,088,306	1,088,306
Total Excluding Arrears	0	993,286	993,286	0	1,088,306	1,088,306
Department 012 Insitute of Tourism and Hospitality						
Key Service Area 320008 Community Outreach Services						
224008 Educational Materials and Services	0	2,550	2,550	0	2,000	2,000
Total Cost of Key Service Area 320008	0	2,550	2,550	0	2,000	2,000
Key Service Area 320036 Research, Innovation and Technology Transfer						
221017 Membership dues and Subscription fees.	0	1,000	1,000	0	0	0
224011 Research Expenses	0	4,600	4,600	0	4,000	4,000
Total Cost of Key Service Area 320036	0	5,600	5,600	0	4,000	4,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	1,000	0	500	500
221008 Information and Communication Technology Supplies.	0	6,002	6,002	0	5,000	5,000
221009 Welfare and Entertainment	0	1,500	1,500	0	2,000	2,000

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 012 Insitute of Tourism and Hospitality						
Key Service Area 320043 Teaching and Training						
221011 Printing, Stationery, Photocopying and Binding	0	3,500	3,500	0	3,500	3,500
221012 Small Office Equipment	0	500	500	0	500	500
224001 Medical Supplies and Services	0	200	200	0	100	100
224004 Beddings, Clothing, Footwear and related Services	0	1,180	1,180	0	0	0
224005 Laboratory supplies and services	0	1,129	1,129	0	6,555	6,555
224008 Educational Materials and Services	0	72,900	72,900	0	122,000	122,000
227001 Travel inland	0	1,500	1,500	0	1,115	1,115
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,300	1,300	0	250	250
Total Cost of Key Service Area 320043	0	90,711	90,711	0	141,520	141,520
Total Cost for Department 012	0	98,861	98,861	0	147,520	147,520
Total Excluding Arrears	0	98,861	98,861	0	147,520	147,520
Department 013 Faculty of Law						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	7,800	7,800	0	6,000	6,000
Total Cost of Key Service Area 320008	0	7,800	7,800	0	6,000	6,000
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	8,000	8,000	0	6,000	6,000
Total Cost of Key Service Area 320036	0	8,000	8,000	0	6,000	6,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	1,000	0	0	0
212102 Medical expenses (Employees)	0	0	0	0	50	50
221008 Information and Communication Technology Supplies.	0	20,800	20,800	0	19,000	19,000
221009 Welfare and Entertainment	0	6,000	6,000	0	5,000	5,000

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 013 Faculty of Law						
Key Service Area 320043 Teaching and Training						
221011 Printing, Stationery, Photocopying and Binding	0	18,800	18,800	0	18,000	18,000
221012 Small Office Equipment	0	200	200	0	200	200
221017 Membership dues and Subscription fees.	0	6,000	6,000	0	5,000	5,000
224001 Medical Supplies and Services	0	50	50	0	0	0
224005 Laboratory supplies and services	0	10	10	0	0	0
224008 Educational Materials and Services	0	27,837	27,837	0	84,070	84,070
227001 Travel inland	0	5,000	5,000	0	4,000	4,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	200	200	0	200	200
Total Cost of Key Service Area 320043	0	85,897	85,897	0	135,520	135,520
Total Cost for Department 013	0	101,697	101,697	0	147,520	147,520
Total Excluding Arrears	0	101,697	101,697	0	147,520	147,520
Development Budget Estimates						
	GoU	External Fin.	Total	GoU	External Fin.	Total
Total for Vote Function 01	4,540,819	0	4,540,819	6,181,564	0	6,181,564
Total Excluding Arrears	4,540,819	0	4,540,819	6,181,564	0	6,181,564
Vote Function 02 General Administration and Support Services						
Recurrent Budget Estimates						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Academic Affairs						
Key Service Area 320001 Academic Affairs						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	111,300	111,300	0	94,300	94,300
221001 Advertising and Public Relations	0	180,000	180,000	0	180,000	180,000
221003 Staff Training	0	70,000	70,000	0	163,000	163,000
221005 Official Ceremonies and State Functions	0	300,000	300,000	0	350,000	350,000

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Academic Affairs						
Key Service Area 320001 Academic Affairs						
221008 Information and Communication Technology Supplies.	0	65,032	65,032	0	208,032	208,032
221009 Welfare and Entertainment	0	50,000	50,000	0	50,000	50,000
221011 Printing, Stationery, Photocopying and Binding	0	211,267	211,267	0	346,267	346,267
223003 Rent-Produced Assets-to private entities	0	250,000	250,000	0	255,000	255,000
224001 Medical Supplies and Services	0	10,000	10,000	0	5,000	5,000
224004 Beddings, Clothing, Footwear and related Services	0	20,000	20,000	0	20,000	20,000
224008 Educational Materials and Services	0	605,433	605,433	0	1,134,929	1,134,929
227001 Travel inland	0	220,000	220,000	0	220,000	220,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	20,000	20,000	0	20,000	20,000
263402 Transfer to Other Government Units	0	32,000	32,000	0	40,000	40,000
o/w Transfer to other government units	0	32,000	32,000	0	0	0
o/w Transfers	0	0	0	0	40,000	40,000
Total Cost of Key Service Area 320001	0	2,145,032	2,145,032	0	3,086,528	3,086,528
Key Service Area 320207 Rukungiri Campus						
221001 Advertising and Public Relations	0	0	0	0	4,000	4,000
221008 Information and Communication Technology Supplies.	0	0	0	0	26,000	26,000
221009 Welfare and Entertainment	0	0	0	0	5,000	5,000
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	10,000	10,000
223004 Guard and Security services	0	0	0	0	4,000	4,000
223005 Electricity	0	0	0	0	3,512	3,512
223006 Water	0	0	0	0	3,000	3,000
224004 Beddings, Clothing, Footwear and related Services	0	0	0	0	4,000	4,000

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Academic Affairs						
Key Service Area 320207 Rukungiri Campus						
224008 Educational Materials and Services	0	0	0	0	30,000	30,000
227001 Travel inland	0	0	0	0	10,000	10,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	0	0	1,000	1,000
Total Cost of Key Service Area 320207	0	0	0	0	100,512	100,512
Total Cost for Department 001	0	2,145,032	2,145,032	0	3,187,040	3,187,040
Total Excluding Arrears	0	2,145,032	2,145,032	0	3,187,040	3,187,040
Department 002 Central Administration						
Key Service Area 000001 Audit and Risk Management						
221003 Staff Training	0	6,980	6,980	0	6,282	6,282
221008 Information and Communication Technology Supplies.	0	26,300	26,300	0	26,129	26,129
221009 Welfare and Entertainment	0	2,120	2,120	0	1,908	1,908
221011 Printing, Stationery, Photocopying and Binding	0	19,851	19,851	0	19,851	19,851
221012 Small Office Equipment	0	500	500	0	500	500
221017 Membership dues and Subscription fees.	0	2,600	2,600	0	2,600	2,600
222001 Information and Communication Technology Services.	0	2,460	2,460	0	2,000	2,000
224008 Educational Materials and Services	0	0	0	0	50,000	50,000
227001 Travel inland	0	33,500	33,500	0	33,500	33,500
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	920	920	0	828	828
Total Cost of Key Service Area 000001	0	95,230	95,230	0	143,598	143,598
Key Service Area 000005 Human Resource Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	300	300	0	300	300
221003 Staff Training	0	404,000	404,000	0	326,600	326,600

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 002 Central Administration						
Key Service Area 000005 Human Resource Management						
221004 Recruitment Expenses	0	7,000	7,000	0	7,000	7,000
221008 Information and Communication Technology Supplies.	0	5,000	5,000	0	6,300	6,300
221009 Welfare and Entertainment	0	7,000	7,000	0	7,000	7,000
221011 Printing, Stationery, Photocopying and Binding	0	10,000	10,000	0	14,495	14,495
221012 Small Office Equipment	0	1,650	1,650	0	800	800
221016 Systems Recurrent costs	0	13,000	13,000	0	5,000	5,000
221017 Membership dues and Subscription fees.	0	3,000	3,000	0	2,200	2,200
227001 Travel inland	0	17,000	17,000	0	20,000	20,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,050	1,050	0	600	600
282103 Scholarships and related costs	0	0	0	0	61,000	61,000
Total Cost of Key Service Area 000005	0	469,000	469,000	0	451,295	451,295
Key Service Area 000007 Procurement and Disposal Services						
211107 Boards, Committees and Council Allowances	0	0	0	0	5,000	5,000
221008 Information and Communication Technology Supplies.	0	0	0	0	2,000	2,000
221009 Welfare and Entertainment	0	0	0	0	1,500	1,500
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	2,000	2,000
221012 Small Office Equipment	0	0	0	0	1,000	1,000
227001 Travel inland	0	0	0	0	3,000	3,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	0	0	500	500
Total Cost of Key Service Area 000007	0	0	0	0	15,000	15,000
Key Service Area 000010 Leadership and Management						
211107 Boards, Committees and Council Allowances	0	732,911	732,911	0	832,911	832,911

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 002 Central Administration						
Total Cost of Key Service Area 000010	0	732,911	732,911	0	832,911	832,911
Key Service Area 000011 Communication and Public Relations						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	1,000	0	1,000	1,000
221001 Advertising and Public Relations	0	22,500	22,500	0	70,250	70,250
221008 Information and Communication Technology Supplies.	0	20,000	20,000	0	18,000	18,000
221009 Welfare and Entertainment	0	3,000	3,000	0	2,700	2,700
221011 Printing, Stationery, Photocopying and Binding	0	10,000	10,000	0	10,000	10,000
221012 Small Office Equipment	0	1,000	1,000	0	1,000	1,000
221017 Membership dues and Subscription fees.	0	3,000	3,000	0	3,000	3,000
227001 Travel inland	0	20,500	20,500	0	20,500	20,500
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,000	1,000	0	900	900
Total Cost of Key Service Area 000011	0	82,000	82,000	0	127,350	127,350
Key Service Area 320002 Administrative and Support Services						
211101 General Staff Salaries	35,892,294	0	35,892,294	37,892,294	0	37,892,294
211102 Contract Staff Salaries	7,812,154	0	7,812,154	7,812,154	0	7,812,154
211104 Employee Gratuity	0	1,953,039	1,953,039	0	2,316,090	2,316,090
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,091,238	1,091,238	0	1,891,238	1,891,238
212101 Social Security Contributions	0	3,443,761	3,443,761	0	3,443,761	3,443,761
212102 Medical expenses (Employees)	0	25,000	25,000	0	25,000	25,000
212103 Incapacity benefits (Employees)	0	34,000	34,000	0	34,000	34,000
221001 Advertising and Public Relations	0	20,000	20,000	0	18,000	18,000
221008 Information and Communication Technology Supplies.	0	102,350	102,350	0	92,115	92,115
221009 Welfare and Entertainment	0	70,000	70,000	0	63,000	63,000

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 002 Central Administration						
Key Service Area 320002 Administrative and Support Services						
221011 Printing, Stationery, Photocopying and Binding	0	107,850	107,850	0	127,850	127,850
221012 Small Office Equipment	0	1,000	1,000	0	1,000	1,000
221017 Membership dues and Subscription fees.	0	49,354	49,354	0	74,354	74,354
221020 Litigation and related expenses	0	65,000	65,000	0	65,000	65,000
222001 Information and Communication Technology Services.	0	6,000	6,000	0	6,000	6,000
223004 Guard and Security services	0	73,693	73,693	0	73,693	73,693
224001 Medical Supplies and Services	0	45,000	45,000	0	45,000	45,000
224008 Educational Materials and Services	0	0	0	0	67,000	67,000
225202 Environment Impact Assessment for Capital Works	0	30,000	30,000	0	30,000	30,000
225203 Appraisal and Feasibility Studies for Capital Works	0	40,000	40,000	0	40,000	40,000
225204 Monitoring and Supervision of capital work	0	20,000	20,000	0	20,000	20,000
227001 Travel inland	0	378,002	378,002	0	378,002	378,002
227003 Carriage, Haulage, Freight and transport hire	0	2,000	2,000	0	2,000	2,000
227004 Fuel, Lubricants and Oils	0	680,432	680,432	0	680,432	680,432
282101 Donations	0	5,000	5,000	0	0	0
352899 Other Domestic Arrears Budgeting	0	50,471	50,471	0	0	0
Total Cost of Key Service Area 320002	43,704,448	8,293,190	51,997,638	45,704,448	9,493,536	55,197,983
Key Service Area 320003 Assets and Facilities Management						
223001 Property Management Expenses	0	453,488	453,488	0	572,488	572,488
223005 Electricity	0	91,250	91,250	0	115,250	115,250
223006 Water	0	55,250	55,250	0	74,250	74,250
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	3,375	3,375	0	3,375	3,375
228001 Maintenance-Buildings and Structures	0	4,174,821	4,174,821	0	6,558,732	6,558,732
228002 Maintenance-Transport Equipment	0	352,015	352,015	0	352,015	352,015

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 002 Central Administration						
Key Service Area 320003 Assets and Facilities Management						
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	27,563	27,563	0	24,807	24,807
228004 Maintenance-Other Fixed Assets	0	3,750	3,750	0	3,750	3,750
Total Cost of Key Service Area 320003	0	5,161,512	5,161,512	0	7,704,667	7,704,667
Key Service Area 320010 E-Learning, and innovation services						
221008 Information and Communication Technology Supplies.	0	58,000	58,000	0	120,200	120,200
221009 Welfare and Entertainment	0	5,000	5,000	0	4,500	4,500
221011 Printing, Stationery, Photocopying and Binding	0	3,000	3,000	0	3,000	3,000
222001 Information and Communication Technology Services.	0	892,501	892,501	0	1,401,461	1,401,461
227001 Travel inland	0	5,000	5,000	0	5,000	5,000
Total Cost of Key Service Area 320010	0	963,501	963,501	0	1,534,161	1,534,161
Total Cost for Department 002	43,704,448	15,797,344	59,501,792	45,704,448	20,302,517	66,006,965
Total Excluding Arrears	43,704,448	15,746,874	59,451,322	45,704,448	20,302,517	66,006,965
Department 003 Finance and administration						
Key Service Area 000004 Finance and Accounting						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,440	4,440	0	4,440	4,440
221003 Staff Training	0	31,305	31,305	0	28,174	28,174
221008 Information and Communication Technology Supplies.	0	30,253	30,253	0	57,228	57,228
221009 Welfare and Entertainment	0	15,140	15,140	0	13,626	13,626
221011 Printing, Stationery, Photocopying and Binding	0	62,436	62,436	0	62,436	62,436
221012 Small Office Equipment	0	2,130	2,130	0	2,130	2,130
221016 Systems Recurrent costs	0	71,000	71,000	0	70,500	70,500
221017 Membership dues and Subscription fees.	0	3,700	3,700	0	4,200	4,200

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 003 Finance and administration						
Key Service Area 000004 Finance and Accounting						
222001 Information and Communication Technology Services.	0	2,731	2,731	0	2,732	2,732
222002 Postage and Courier	0	879	879	0	878	878
224001 Medical Supplies and Services	0	700	700	0	700	700
224008 Educational Materials and Services	0	43,893	43,893	0	89,934	89,934
224010 Protective Gear	0	180	180	0	180	180
225203 Appraisal and Feasibility Studies for Capital Works	0	0	0	0	30,000	30,000
226001 Insurances	0	15,000	15,000	0	15,000	15,000
227001 Travel inland	0	46,558	46,558	0	46,558	46,558
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	5,965	5,965	0	5,368	5,368
Total Cost of Key Service Area 000004	0	336,310	336,310	0	434,084	434,084
Key Service Area 000006 Planning and Budgeting services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,409	3,409	0	3,408	3,408
221008 Information and Communication Technology Supplies.	0	26,305	26,305	0	43,674	43,674
221009 Welfare and Entertainment	0	29,699	29,699	0	26,728	26,728
221011 Printing, Stationery, Photocopying and Binding	0	69,671	69,671	0	69,670	69,670
221012 Small Office Equipment	0	341	341	0	340	340
221016 Systems Recurrent costs	0	66,800	66,800	0	66,800	66,800
224008 Educational Materials and Services	0	20,000	20,000	0	70,000	70,000
227001 Travel inland	0	46,749	46,749	0	46,752	46,752
Total Cost of Key Service Area 000006	0	262,973	262,973	0	327,372	327,372
Total Cost for Department 003	0	599,283	599,283	0	761,456	761,456
Total Excluding Arrears	0	599,283	599,283	0	761,456	761,456

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 004 Library Affairs						
Key Service Area 320026 Library services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	10,000	0	10,000	10,000
221008 Information and Communication Technology Supplies.	0	7,862	7,862	0	37,000	37,000
221009 Welfare and Entertainment	0	7,000	7,000	0	7,000	7,000
221011 Printing, Stationery, Photocopying and Binding	0	8,000	8,000	0	8,000	8,000
221012 Small Office Equipment	0	1,000	1,000	0	1,000	1,000
221017 Membership dues and Subscription fees.	0	30,000	30,000	0	30,000	30,000
224001 Medical Supplies and Services	0	1,000	1,000	0	1,000	1,000
224008 Educational Materials and Services	0	272,991	272,991	0	346,000	346,000
224010 Protective Gear	0	2,500	2,500	0	2,000	2,000
224011 Research Expenses	0	15,000	15,000	0	40,000	40,000
227001 Travel inland	0	15,000	15,000	0	15,000	15,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	3,000	3,000	0	3,000	3,000
Total Cost of Key Service Area 320026	0	373,353	373,353	0	500,000	500,000
Total Cost for Department 004	0	373,353	373,353	0	500,000	500,000
Total Excluding Arrears	0	373,353	373,353	0	500,000	500,000
Department 005 Student Affairs						
Key Service Area 320002 Administrative and Support Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,887	5,887	0	5,887	5,887
221001 Advertising and Public Relations	0	6,887	6,887	0	6,198	6,198
221008 Information and Communication Technology Supplies.	0	13,433	13,433	0	5,090	5,090
221009 Welfare and Entertainment	0	7,522	7,522	0	6,770	6,770
221011 Printing, Stationery, Photocopying and Binding	0	35,642	35,642	0	35,642	35,642

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 005 Student Affairs						
Key Service Area 320002 Administrative and Support Services						
221012 Small Office Equipment	0	342	342	0	342	342
221017 Membership dues and Subscription fees.	0	12,000	12,000	0	12,000	12,000
224001 Medical Supplies and Services	0	40,000	40,000	0	50,000	50,000
224004 Beddings, Clothing, Footwear and related Services	0	50,165	50,165	0	72,162	72,162
224008 Educational Materials and Services	0	3,682	3,682	0	3,682	3,682
227001 Travel inland	0	14,616	14,616	0	19,616	19,616
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,346	1,346	0	1,211	1,211
282103 Scholarships and related costs	0	749,400	749,400	0	749,400	749,400
Total Cost of Key Service Area 320002	0	940,922	940,922	0	968,000	968,000
Key Service Area 320040 Student Affairs (Sports affairs, guild affairs, chapel)						
263402 Transfer to Other Government Units	0	220,000	220,000	0	220,000	220,000
o/w Transfer to Other Government Units	0	220,000	220,000	0	220,000	220,000
Total Cost of Key Service Area 320040	0	220,000	220,000	0	220,000	220,000
Total Cost for Department 005	0	1,160,922	1,160,922	0	1,188,000	1,188,000
Total Excluding Arrears	0	1,160,922	1,160,922	0	1,188,000	1,188,000
Department 006 Directorate of Quality Assurance						
Key Service Area 320041 Supervision and Quality Control						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	12,000	12,000	0	12,411	12,411
221008 Information and Communication Technology Supplies.	0	10,000	10,000	0	10,000	10,000
221009 Welfare and Entertainment	0	4,500	4,500	0	4,000	4,000
221011 Printing, Stationery, Photocopying and Binding	0	12,200	12,200	0	10,545	10,545
221012 Small Office Equipment	0	500	500	0	500	500
221017 Membership dues and Subscription fees.	0	2,000	2,000	0	2,000	2,000

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 006 Directorate of Quality Assurance						
Key Service Area 320041 Supervision and Quality Control						
224008 Educational Materials and Services	0	53,000	53,000	0	33,500	33,500
227001 Travel inland	0	30,000	30,000	0	20,000	20,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,044	2,044	0	2,044	2,044
Total Cost of Key Service Area 320041	0	126,244	126,244	0	95,000	95,000
Total Cost for Department 006	0	126,244	126,244	0	95,000	95,000
Total Excluding Arrears	0	126,244	126,244	0	95,000	95,000
Development Budget Estimates						
	GoU	External Fin.	Total	GoU	External Fin.	Total
Project 1988 Institutional Development of Kabale University						
Key Service Area 000003 Facilities and Equipment Management						
312221 Light ICT hardware - Acquisition	150,000	0	150,000	0	0	0
312222 Heavy ICT hardware - Acquisition	0	0	0	150,000	0	150,000
312235 Furniture and Fittings - Acquisition	350,000	0	350,000	350,000	0	350,000
313121 Non-Residential Buildings - Improvement	1,556,269	0	1,556,269	0	0	0
Total Cost of Key Service Area 000003	2,056,269	0	2,056,269	500,000	0	500,000
Total Cost for Project 1988	2,056,269	0	2,056,269	500,000	0	500,000
Total Excluding Arrears	2,056,269	0	2,056,269	500,000	0	500,000
Project 2017 Kabale University Infrastructure Development Project						
Key Service Area 000017 Infrastructure Development and Management						
312121 Non-Residential Buildings - Acquisition	0	0	0	1,556,269	0	1,556,269
313121 Non-Residential Buildings - Improvement	0	0	0	5,000,000	0	5,000,000
Total Cost of Key Service Area 000017	0	0	0	6,556,269	0	6,556,269
Total Cost for Project 2017	0	0	0	6,556,269	0	6,556,269
Total Excluding Arrears	0	0	0	6,556,269	0	6,556,269
Total for Vote Function 02	65,962,895	0	65,962,895	78,794,731	0	78,794,731

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
Total Excluding Arrears	65,912,424	0	65,912,424	78,794,731	0	78,794,731
Grand Total Vote 307	70,503,714	0	70,503,714	84,976,295	0	84,976,295
Total Excluding Arrears	70,453,244	0	70,453,244	84,976,295	0	84,976,295

VOTE: 307 Kabale University

Table V7: External Financing for the Vote

VOTE: 307 Kabale University

Table V8: NTR Projections (Uganda Shillings Billions)

Revenue Code	Revenue Name	FY2025/26	Projection FY2026/27
142212	Educational/Instruction related levies	19.260	16.825
Total		19.260	16.825