VOTE: 307 Kabale University

Table V1: Overview of Vote Expenditure (Ushs Billion)

				MTEF Budget Projections			
		2025/26 Approved Budget	2026/27 Approved Estimates	2027/28	2028/29	2029/30	2030/31
Recurrent	Wage	43.704	45.704	47.990	50.389	52.909	55.554
	Non-Wage	24.693	32.216	37.048	44.457	53.349	64.019
Devt.	GoU	2.056	7.056	7.762	9.314	11.177	13.413
	Ext Fin.	0.000	0.000	0.000	0.000	0.000	0.000
	GoU Total	**70.453**	**84.976**	**92.799**	**104.161**	**117.435**	**132.985**
	Total GoU+Ext Fin (MTEF)	**70.453**	**84.976**	**92.799**	**104.161**	**117.435**	**132.985**
	Arrears	0.050	0.000	0.000	0.000	0.000	0.000
	Total Budget	**70.504**	**84.976**	**92.799**	**104.161**	**117.435**	**132.985**
	Total Vote Budget Excluding	**70.453**	**84.976**	**92.799**	**104.161**	**117.435**	**132.985**

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

Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved 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						

VOTE: 307 Kabale University

Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
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**
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 for Programme 12	**45,760,717**	**24,742,997**	**70,503,714**	**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 Vote Estimates by Economic Classification

Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved 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	7,056,269	0	7,056,269
313 Major Repairs, Overhaul and Improvement to Produced Assets	1,556,269	0	1,556,269	0	0	0
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 V4: Summary Vote Estimates by Item

Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved 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**
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**

VOTE: 307 Kabale University

Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Items	**GoU**	**External Fin.**	**Total**	**GoU**	**External Fin.**	**Total**
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	6,556,269	0	**6,556,269**
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**
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**
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 V5: Detailed Estimates by Vote Function, Department, Project, Key Service Area and Item

Thousands Uganda Shillings	**2025/26 Approved Budget**			**2026/27 Approved 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**
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**

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 002 Directorate of Research and Publication						
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**
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**

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved 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						
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**
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**
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**

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
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**
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**

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 007 Faculty of Education						
Key Service Area 320043 Teaching and Training						
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**
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**

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
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**
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**
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**

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved 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						
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**
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**

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 012 Insitute of Tourism and Hospitality						
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**
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**
221011 Printing, Stationery, Photocopying and Binding	0	18,800	**18,800**	0	18,000	**18,000**

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 013 Faculty of Law						
Key Service Area 320043 Teaching and Training						
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**
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**

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 001 Academic Affairs						
Key Service Area 320001 Academic Affairs						
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**
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**

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 002 Central Administration						
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**
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**
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**

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 002 Central Administration						
Key Service Area 000011 Communication and Public Relations						
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**
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**

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 002 Central Administration						
Key Service Area 320002 Administrative and Support Services						
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**
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**

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 003 Finance and administration						
Key Service Area 000004 Finance and Accounting						
221017 Membership dues and Subscription fees.	0	3,700	**3,700**	0	4,200	**4,200**
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**
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**

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 004 Library Affairs						
Key Service Area 320026 Library services						
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**
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**

VOTE: 307 Kabale University

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved 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						
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**
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**	6,556,269	0	**6,556,269**
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**
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 V6: Summary of Project allocations by Department

Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved 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 Development 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 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	23.064
Total		**19.260**	**23.064**