# VOTE: 848 Kalungu District

## Part I: Local Government Budget Estimates

### A1: Revenue Performance and Plans by Source

| *Uganda Shillings Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **Locally Raised Revenues** | **865,485** | **1,144,843** |
| o/w Higher Local Government | 537,895 | 631,395 |
| o/w Lower Local Government | 327,590 | 513,448 |
| **Discretionary Government Transfers** | **3,547,802** | **4,482,100** |
| o/w Higher Local Government | 3,081,063 | 4,009,901 |
| o/w Lower Local Government | 466,738 | 472,198 |
| **Conditional Government Transfers** | **30,934,576** | **36,311,684** |
| o/w Higher Local Government | 30,934,576 | 36,311,684 |
| o/w Lower Local Government | 0 | 0 |
| **Other Government Transfers** | **1,183,756** | **1,023,494** |
| o/w Higher Local Government | 1,183,756 | 1,023,494 |
| o/w Lower Local Government | 0 | 0 |
| **External Financing** | **1,325,000** | **1,718,500** |
| o/w Higher Local Government | 1,325,000 | 1,718,500 |
| o/w Lower Local Government | 0 | 0 |
| **Grand Total** | **37,856,618** | **44,680,621** |
| o/w Higher Local Government | 37,062,290 | 43,694,974 |
| o/w Lower Local Government | 794,328 | 985,646 |

# VOTE: 848 Kalungu District

## A2:Revenue Performance, Plans and Projections by Source

| *Uganda Shillings Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **Locally Raised Revenues** | **865,485** | **1,144,843** |
| Advertisements/Bill Boards | 2,085 | 20,850 |
| Agency Fees | 150 | 2,000 |
| Animal and Crop Husbandry related Levies | 259,415 | 247,678 |
| Business licenses | 62,576 | 200,000 |
| Educational/Instruction related levies | 81,003 | 81,000 |
| Inspection Fees | 7,550 | 7,550 |
| Interest from other government units | 4,000 | 0 |
| Land Fees | 10,000 | 5,000 |
| Liquor licenses | 0 | 1,000 |
| Local Government owned Companies | 1,200 | 0 |
| Local Hotel Tax | 80 | 12,000 |
| Local Services Tax-Payable By Individuals | 26,727 | 138,000 |
| Market /Gate Charges | 58,512 | 21,000 |
| Miscellaneous and Unidentified taxes-other taxes payable by other business or unidentifiable | 37,524 | 3,000 |
| Miscellaneous receipts/income | 126,000 | 127,165 |
| Other fees e.g. street parking fees | 88,850 | 56,500 |
| Other licenses | 27,790 | 2,100 |
| Other Royalties | 6,048 | 5,000 |
| Property related Duties/Fees | 50,700 | 200,000 |
| Sale of bid documents-From Private Entities | 15,275 | 15,000 |
| **Discretionary Government Transfers** | **3,547,802** | **4,482,100** |
| District Discretionary Equalisation Development Grant | 460,744 | 605,373 |
| District Unconditional Grant Non-Wage | 690,182 | 782,031 |
| District Unconditional Grant Wage | 2,234,247 | 2,920,191 |
| Urban Discretionary Equalisation Development Grant | 46,404 | 57,035 |
| Urban Unconditional Non-Wage | 116,225 | 117,469 |
| **Conditional Government Transfers** | **30,934,576** | **36,311,684** |
| Programme Conditional Grant - Non Wage Recurrent | 10,658,712 | 10,714,137 |
| Programme Conditional Grant - Development | 848,694 | 1,450,919 |
| Programme Conditional Grant - Wage Recurrent | 19,112,355 | 23,731,814 |
| Transitional Conditional Grant - Development | 314,815 | 414,815 |
| **Other Government Transfers** | **631,878** | **1,023,494** |
| GROW Project | 0 | 14,476 |

# VOTE: 848 Kalungu District

| *Uganda Shillings Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| Infectious Diseases Institute (IDI) | 0 | 421,838 |
| Neglected Tropical Diseases (NTDs) | 30,000 | 30,000 |
| Support to PLE (UNEB) | 50,000 | 50,000 |
| Uganda Road Fund (URF) | 490,655 | 490,655 |
| Uganda Women Enterpreneurship Program(UWEP) | 37,735 | 9,124 |
| Youth Livelihood Programme (YLP) | 23,487 | 7,400 |
| **External Financing** | **1,325,000** | **1,718,500** |
| Aids Health Care Foundation (AHF) | 10,000 | 3,500 |
| Global Alliance for Vaccines and Immunization (GAVI) | 200,000 | 200,000 |
| Global Fund for HIV, TB & Malaria | 80,000 | 80,000 |
| Rakai Health Sciences Programme (RHSP) | 200,000 | 0 |
| United Nations Children Fund (UNICEF) | 730,000 | 1,330,000 |
| World Health Organisation (WHO) | 105,000 | 105,000 |
| **Total Revenues Shares** | **37,304,740** | **44,680,621** |

# VOTE: 848 Kalungu District

### A3: Summary of Programme Allocations For FY 2026/27

| *Uganda Shillings Thousands* | Government of Uganda (GoU) | Locally Raised Revenues (LRR) | Other Government Transfers (OGT) | External Financing | TOTAL |
|---|---|---|---|---|---|
| **Agro-Industrialization** | **2,036,868** | **40,000** | **0** | **0** | **2,076,868** |
| o/w: Wage: | 1,471,600 | 0 | 0 | 0 | 1,471,600 |
| Non-Wage Recurrent: | 382,322 | 0 | 0 | 0 | 382,322 |
| Development: | 182,947 | 40,000 | 0 | 0 | 222,947 |
| **Tourism Development** | **10,795** | **0** | **0** | **0** | **10,795** |
| o/w: Wage: | 0 | 0 | 0 | 0 | 0 |
| Non-Wage Recurrent: | 10,795 | 0 | 0 | 0 | 10,795 |
| Development: | 0 | 0 | 0 | 0 | 0 |
| **Natural Resources, Environment, Climate Change, Land and Water Management** | **1,321,927** | **12,209** | **30,000** | **0** | **1,832,636** |
| o/w: Wage: | 494,400 | 0 | 0 | 0 | 494,400 |
| Non-Wage Recurrent: | 135,483 | 12,209 | 30,000 | 0 | 177,691 |
| Development: | 692,045 | 0 | 0 | 468,500 | 1,160,545 |
| **Private Sector Development** | **186,051** | **0** | **0** | **0** | **186,051** |
| o/w: Wage: | 146,460 | 0 | 0 | 0 | 146,460 |
| Non-Wage Recurrent: | 39,591 | 0 | 0 | 0 | 39,591 |
| Development: | 0 | 0 | 0 | 0 | 0 |
| **Integrated Transport Infrastructure and Services** | **1,315,300** | **4,000** | **488,655** | **0** | **1,807,955** |
| o/w: Wage: | 315,000 | 0 | 0 | 0 | 315,000 |
| Non-Wage Recurrent: | 1,000,300 | 4,000 | 488,655 | 0 | 1,492,955 |
| Development: | 0 | 0 | 0 | 0 | 0 |
| **Sustainable Urbanisation and Housing** | **468** | **5,650** | **0** | **0** | **6,118** |
| o/w: Wage: | 0 | 0 | 0 | 0 | 0 |
| Non-Wage Recurrent: | 468 | 5,650 | 0 | 0 | 6,118 |
| Development: | 0 | 0 | 0 | 0 | 0 |
| **Human Capital Development** | **27,953,797** | **132,380** | **504,838** | **0** | **29,841,016** |
| o/w: Wage: | 22,612,244 | 0 | 0 | 0 | 22,612,244 |
| Non-Wage Recurrent: | 4,750,811 | 132,380 | 473,838 | 0 | 5,357,030 |
| Development: | 590,742 | 0 | 31,000 | 1,250,000 | 1,871,742 |
| **Public Sector Transformation** | **6,070,350** | **124,269** | **0** | **0** | **6,194,619** |

# VOTE: 848 Kalungu District

| *Uganda Shillings Thousands* | Government of Uganda (GoU) | Locally Raised Revenues (LRR) | Other Government Transfers (OGT) | External Financing | TOTAL |
|---|---|---|---|---|---|
| o/w: Wage: | 962,925 | 0 | 0 | 0 | 962,925 |
| Non-Wage Recurrent: | 4,473,591 | 124,269 | 0 | 0 | 4,597,860 |
| Development: | 633,833 | 0 | 0 | 0 | 633,833 |
| **Governance and Security** | **1,128,593** | **761,589** | **0** | **0** | **1,890,182** |
| o/w: Wage: | 500,973 | 0 | 0 | 0 | 500,973 |
| Non-Wage Recurrent: | 607,620 | 761,589 | 0 | 0 | 1,369,210 |
| Development: | 20,000 | 0 | 0 | 0 | 20,000 |
| **Regional Balanced Development** | **20,259** | **57,746** | **0** | **0** | **78,005** |
| o/w: Wage: | 0 | 0 | 0 | 0 | 0 |
| Non-Wage Recurrent: | 20,259 | 57,746 | 0 | 0 | 78,005 |
| Development: | 0 | 0 | 0 | 0 | 0 |
| **Development Plan Implementation** | **749,375** | **7,000** | **0** | **0** | **756,375** |
| o/w: Wage: | 148,403 | 0 | 0 | 0 | 148,403 |
| Non-Wage Recurrent: | 192,396 | 7,000 | 0 | 0 | 199,396 |
| Development: | 408,575 | 0 | 0 | 0 | 408,575 |
| **Grand Total** | **40,793,784** | **1,144,843** | **1,023,494** | **1,718,500** | **44,680,621** |
| **Grand Total Wage** | 26,652,005 | 0 | 0 | 0 | **26,652,005** |
| **Grand Total Non-Wage Recurrent** | 11,613,637 | 1,104,843 | 992,494 | 0 | **13,710,974** |
| **Grand Total Development** | 2,528,142 | 40,000 | 31,000 | 1,718,500 | **4,317,642** |

# VOTE: 848 Kalungu District

## A4: Summary of Department Allocations for FY 2026/27

| *Uganda Shillings Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **Administration** | **6,659,895** | **7,092,010** |
| o/w Higher Local Government | 5,865,567 | 6,106,364 |
| o/w Lower Local Government | 794,328 | 985,646 |
| **Finance** | **161,482** | **279,109** |
| o/w Higher Local Government | 161,482 | 279,109 |
| o/w Lower Local Government | 0 | 0 |
| **Statutory bodies** | **664,499** | **664,486** |
| o/w Higher Local Government | 664,499 | 664,486 |
| o/w Lower Local Government | 0 | 0 |
| **Production and Marketing** | **2,092,641** | **2,076,868** |
| o/w Higher Local Government | 2,092,641 | 2,076,868 |
| o/w Lower Local Government | 0 | 0 |
| **Health** | **5,815,682** | **6,718,927** |
| o/w Higher Local Government | 5,815,682 | 6,718,927 |
| o/w Lower Local Government | 0 | 0 |
| **Education** | **18,463,183** | **22,440,860** |
| o/w Higher Local Government | 18,463,183 | 22,440,860 |
| o/w Lower Local Government | 0 | 0 |
| **Roads and Engineering** | **1,630,466** | **1,810,055** |
| o/w Higher Local Government | 1,630,466 | 1,810,055 |
| o/w Lower Local Government | 0 | 0 |
| **Water** | **295,472** | **809,944** |
| o/w Higher Local Government | 295,472 | 809,944 |
| o/w Lower Local Government | 0 | 0 |
| **Natural Resources** | **378,040** | **521,950** |
| o/w Higher Local Government | 378,040 | 521,950 |
| o/w Lower Local Government | 0 | 0 |
| **Community Based Services** | **620,191** | **1,176,663** |
| o/w Higher Local Government | 620,191 | 1,176,663 |
| o/w Lower Local Government | 0 | 0 |
| **Planning** | **362,949** | **744,566** |
| o/w Higher Local Government | 362,949 | 744,566 |
| o/w Lower Local Government | 0 | 0 |
| **Internal Audit** | **75,575** | **135,804** |

# VOTE: 848 Kalungu District

| *Uganda Shillings Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| o/w Higher Local Government | 75,575 | 135,804 |
| o/w Lower Local Government | 0 | 0 |
| **Trade, Industry and Local Development** | **84,665** | **209,377** |
| o/w Higher Local Government | 84,665 | 209,377 |
| o/w Lower Local Government | 0 | 0 |
| **Grand Total** | **37,304,740** | **44,680,621** |
| **o/w Higher Local Government** | **36,510,412** | **43,694,974** |
| o/w: Wage: | 21,346,602 | 26,652,005 |
| Non-Wage Recurrent: | 12,213,621 | 12,933,909 |
| Domestic Devt: | 1,625,188 | 2,390,560 |
| External Financing: | 1,325,000 | 1,718,500 |
| **o/w Lower Local Government** | **794,328** | **985,646** |
| o/w: Wage: | 0 | 0 |
| Non-Wage Recurrent: | 587,637 | 777,065 |
| Domestic Devt: | 206,691 | 208,581 |
| External Financing: | 0 | 0 |

# VOTE: 848 Kalungu District

## Part II: Detailed Budget Estimates

**SECTION B : Department Summary**

### *Administration*

**B1: Overview of Department Revenues and Expenditures by Source**

| *Ushs Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 6,399,684 | 6,483,429 |
| District Unconditional Grant Non-Wage | 97,661 | 87,249 |
| District Unconditional Grant Wage | 1,229,800 | 962,925 |
| Locally Raised Revenues | 103,788 | 241,788 |
| Multi-Sectoral Transfers to LLGs_NonWage | 587,637 | 777,065 |
| Programme Conditional Grant - Non Wage Recurrent | 4,380,797 | 4,414,401 |
| ***Development Revenues*** | 260,211 | 608,581 |
| District Discretionary Equalisation Development Grant | 25,521 | 0 |
| Locally Raised Revenues | 28,000 | 0 |
| Multi-Sectoral Transfers to LLGs_Gou | 206,691 | 208,581 |
| Transitional Conditional Grant - Development | 0 | 400,000 |
| **Total Revenues Shares** | **6,659,895** | **7,092,010** |

| | | |
|---|---|---|
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 1,229,800 | 962,925 |
| Non Wage | 5,169,884 | 5,520,503 |
| ***Development Expenditure*** | | |
| Domestic Development | 260,211 | 608,581 |
| External Financing | 0 | 0 |
| **Total Expenditure** | **6,659,895** | **7,092,010** |

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

**Service Area 10 Administration and Management**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 12 Human Capital Development** | | | | | |
| **Key Service Area 000013 HIV/AIDS Mainstreaming** | | | | | |
| 224001 Medical Supplies and Services | 0 | 100 | 0 | 0 | 100 |

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| | | | | | | |
|---|---|---|---|---|---|---|
| **Total Cost of HIV/AIDS Mainstreaming** | | **0** | **100** | **0** | **0** | **100** |
| **Total Cost of Human Capital Development** | | **0** | **100** | **0** | **0** | **100** |
| **Programme 14 Public Sector Transformation** | | | | | | |
| **Key Service Area 000003 Facilities Management** | | | | | | |
| 225202 Environment Impact Assessment for Capital Works | | 0 | 0 | 5,000 | 0 | 5,000 |
| **Total for LCIII: Kalungu Subcounty** | | **County: KALUNGU** | | | | **5,000** |
| LCII: Kalungu TC | District headquarters | Feasibility Studies or Screening of Projects | Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc | | | 5,000 |
| 225204 Monitoring and Supervision of capital work | | 0 | 0 | 35,000 | 0 | 35,000 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | **35,000** |
| LCII: Kikukumbi Ward | District Headquarters | Supervision of works | Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc | | | 35,000 |
| 228001 Maintenance-Buildings and Structures | | 0 | 0 | 320,000 | 0 | 320,000 |
| **Total for LCIII: Kalungu Subcounty** | | **County: KALUNGU** | | | | **320,000** |
| LCII: Kalungu TC | Kalungu District HQs | Building and Facility Maintenance - Civil Works | Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc | | | 320,000 |
| 228002 Maintenance-Transport Equipment | | 0 | 80,000 | 0 | 0 | 80,000 |
| 312235 Furniture and Fittings - Acquisition | | 0 | 0 | 40,000 | 0 | 40,000 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | **40,000** |
| LCII: Kikukumbi Ward | kalungu District HQs | Arm chair-Chair_Acquire | Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc | | | 40,000 |
| **Total Cost of Facilities Management** | | **0** | **80,000** | **400,000** | **0** | **480,000** |
| **Key Service Area 000008 Records Management** | | | | | | |
| 221011 Printing, Stationery, Photocopying and Binding | | 0 | 2,000 | 0 | 0 | 2,000 |
| 222001 Information and Communication Technology Services. | | 0 | 2,500 | 0 | 0 | 2,500 |
| 227001 Travel inland | | 0 | 4,000 | 0 | 0 | 4,000 |
| **Total Cost of Records Management** | | **0** | **8,500** | **0** | **0** | **8,500** |
| **Key Service Area 000011 Communication and Public Relations** | | | | | | |
| 222001 Information and Communication Technology Services. | | 0 | 1,000 | 0 | 0 | 1,000 |
| 227001 Travel inland | | 0 | 7,675 | 0 | 0 | 7,675 |
| 228004 Maintenance-Other Fixed Assets | | 0 | 6,100 | 0 | 0 | 6,100 |
| **Total Cost of Communication and Public Relations** | | **0** | **14,775** | **0** | **0** | **14,775** |
| **Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity** | | | | | | |

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| | | | | | |
|---|---|---|---|---|---|
| 211101 General Staff Salaries | 962,925 | 0 | 0 | 0 | 962,925 |
| 273104 Pension | 0 | 2,247,653 | 0 | 0 | 2,247,653 |
| 273105 Gratuity | 0 | 2,145,450 | 0 | 0 | 2,145,450 |
| 352880 Salary Arrears Budgeting | 0 | 8,179 | 0 | 0 | 8,179 |
| 352881 Pension and Gratuity Arrears Budgeting | 0 | 13,119 | 0 | 0 | 13,119 |
| **Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity** | **962,925** | **4,414,401** | **0** | **0** | **5,377,326** |
| **Key Service Area 390017 Public Service Performance management** | | | | | |
| 222001 Information and Communication Technology Services. | 0 | 4,720 | 0 | 0 | 4,720 |
| 227001 Travel inland | 0 | 13,020 | 0 | 0 | 13,020 |
| 227004 Fuel, Lubricants and Oils | 0 | 25,000 | 0 | 0 | 25,000 |
| **Total Cost of Public Service Performance management** | **0** | **42,740** | **0** | **0** | **42,740** |
| **Total Cost of Public Sector Transformation** | **962,925** | **4,560,416** | **400,000** | **0** | **5,923,342** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |
| 221005 Official Ceremonies and State Functions | 0 | 2,000 | 0 | 0 | 2,000 |
| 221007 Books, Periodicals & Newspapers | 0 | 960 | 0 | 0 | 960 |
| 221008 Information and Communication Technology Supplies. | 0 | 5,000 | 0 | 0 | 5,000 |
| 221009 Welfare and Entertainment | 0 | 16,000 | 0 | 0 | 16,000 |
| 221010 Special Meals and Drinks | 0 | 11,000 | 0 | 0 | 11,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 7,000 | 0 | 0 | 7,000 |
| 221020 Litigation and related expenses | 0 | 13,500 | 0 | 0 | 13,500 |
| 222001 Information and Communication Technology Services. | 0 | 2,500 | 0 | 0 | 2,500 |
| 223004 Guard and Security services | 0 | 9,600 | 0 | 0 | 9,600 |
| 223901 Rent-(Produced Assets) to other govt. units | 0 | 15,354 | 0 | 0 | 15,354 |
| 225204 Monitoring and Supervision of capital work | 0 | 15,000 | 0 | 0 | 15,000 |
| 227001 Travel inland | 0 | 11,200 | 0 | 0 | 11,200 |
| 227004 Fuel, Lubricants and Oils | 0 | 22,000 | 0 | 0 | 22,000 |
| 228002 Maintenance-Transport Equipment | 0 | 16,000 | 0 | 0 | 16,000 |
| **Total Cost of Administrative and Support Services** | **0** | **147,114** | **0** | **0** | **147,114** |
| **Total Cost of Governance and Security** | **0** | **147,114** | **0** | **0** | **147,114** |

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| | | | | | |
|---|---|---|---|---|---|
| **Programme 17 Regional Balanced Development** | | | | | |
| **Key Service Area 000005 Human Resource Management** | | | | | |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 10,268 | 0 | 0 | 10,268 |
| 227001 Travel inland | 0 | 15,240 | 0 | 0 | 15,240 |
| 227004 Fuel, Lubricants and Oils | 0 | 10,300 | 0 | 0 | 10,300 |
| **Total Cost of Human Resource Management** | **0** | **35,808** | **0** | **0** | **35,808** |
| **Total Cost of Regional Balanced Development** | **0** | **35,808** | **0** | **0** | **35,808** |
| **Total Cost of Administration and Management** | **962,925** | **4,743,438** | **400,000** | **0** | **6,106,364** |
| **Total Cost of Administration** | **962,925** | **4,743,438** | **400,000** | **0** | **6,106,364** |

**Subcounty / Town Council / Division: 237477 Lwabenge Subcounty**

**Service Area 10 Administration and Management**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Lower LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 000003 Facilities Management** | | | | | |
| 263402 Transfer to Other Government Units | 0 | 0 | 41,650 | 0 | 41,650 |
| **Total Cost of Facilities Management** | **0** | **0** | **41,650** | **0** | **41,650** |
| **Total Cost of Public Sector Transformation** | **0** | **0** | **41,650** | **0** | **41,650** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |
| 263402 Transfer to Other Government Units | 0 | 90,192 | 0 | 0 | 90,192 |
| **Total Cost of Administrative and Support Services** | **0** | **90,192** | **0** | **0** | **90,192** |
| **Total Cost of Governance and Security** | **0** | **90,192** | **0** | **0** | **90,192** |
| **Total Cost of Administration and Management** | **0** | **90,192** | **41,650** | **0** | **131,842** |
| **Total Cost of 237477 Lwabenge Subcounty** | **0** | **90,192** | **41,650** | **0** | **131,842** |

**Subcounty / Town Council / Division: 237478 Kyamulibwa Town Council**

**Service Area 10 Administration and Management**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Lower LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 000003 Facilities Management** | | | | | |
| 263402 Transfer to Other Government Units | 0 | 0 | 14,579 | 0 | 14,579 |

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| | | | | | |
|---|---|---|---|---|---|
| **Total Cost of Facilities Management** | **0** | **0** | **14,579** | **0** | **14,579** |
| **Total Cost of Public Sector Transformation** | **0** | **0** | **14,579** | **0** | **14,579** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |
| 263402 Transfer to Other Government Units | 0 | 80,931 | 0 | 0 | 80,931 |
| **Total Cost of Administrative and Support Services** | **0** | **80,931** | **0** | **0** | **80,931** |
| **Total Cost of Governance and Security** | **0** | **80,931** | **0** | **0** | **80,931** |
| **Total Cost of Administration and Management** | **0** | **80,931** | **14,579** | **0** | **95,510** |
| **Total Cost of 237478 Kyamulibwa Town Council** | **0** | **80,931** | **14,579** | **0** | **95,510** |

**Subcounty / Town Council / Division: 237479 Kalungu Town Council**

**Service Area 10 Administration and Management**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Lower LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 000003 Facilities Management** | | | | | |
| 263402 Transfer to Other Government Units | 0 | 0 | 11,691 | 0 | 11,691 |
| **Total Cost of Facilities Management** | **0** | **0** | **11,691** | **0** | **11,691** |
| **Total Cost of Public Sector Transformation** | **0** | **0** | **11,691** | **0** | **11,691** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |
| 263402 Transfer to Other Government Units | 0 | 76,691 | 0 | 0 | 76,691 |
| **Total Cost of Administrative and Support Services** | **0** | **76,691** | **0** | **0** | **76,691** |
| **Total Cost of Governance and Security** | **0** | **76,691** | **0** | **0** | **76,691** |
| **Total Cost of Administration and Management** | **0** | **76,691** | **11,691** | **0** | **88,382** |
| **Total Cost of 237479 Kalungu Town Council** | **0** | **76,691** | **11,691** | **0** | **88,382** |

**Subcounty / Town Council / Division: 237480 Lukaya Town Council**

**Service Area 10 Administration and Management**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Lower LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 000003 Facilities Management** | | | | | |
| 263402 Transfer to Other Government Units | 0 | 0 | 30,765 | 0 | 30,765 |
| **Total Cost of Facilities Management** | **0** | **0** | **30,765** | **0** | **30,765** |
| **Total Cost of Public Sector Transformation** | **0** | **0** | **30,765** | **0** | **30,765** |

# VOTE: 848 Kalungu District

| | | | | | |
|---|---|---|---|---|---|
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |
| 263402 Transfer to Other Government Units | 0 | 279,277 | 0 | 0 | 279,277 |
| **Total Cost of Administrative and Support Services** | **0** | **279,277** | **0** | **0** | **279,277** |
| **Total Cost of Governance and Security** | **0** | **279,277** | **0** | **0** | **279,277** |
| **Total Cost of Administration and Management** | **0** | **279,277** | **30,765** | **0** | **310,042** |
| **Total Cost of 237480 Lukaya Town Council** | **0** | **279,277** | **30,765** | **0** | **310,042** |

**Subcounty / Town Council / Division: 237481 Bukulula Subcounty**

**Service Area 10 Administration and Management**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Lower LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 000003 Facilities Management** | | | | | |
| 263402 Transfer to Other Government Units | 0 | 0 | 47,597 | 0 | 47,597 |
| **Total Cost of Facilities Management** | **0** | **0** | **47,597** | **0** | **47,597** |
| **Total Cost of Public Sector Transformation** | **0** | **0** | **47,597** | **0** | **47,597** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |
| 263402 Transfer to Other Government Units | 0 | 103,945 | 0 | 0 | 103,945 |
| **Total Cost of Administrative and Support Services** | **0** | **103,945** | **0** | **0** | **103,945** |
| **Total Cost of Governance and Security** | **0** | **103,945** | **0** | **0** | **103,945** |
| **Total Cost of Administration and Management** | **0** | **103,945** | **47,597** | **0** | **151,542** |
| **Total Cost of 237481 Bukulula Subcounty** | **0** | **103,945** | **47,597** | **0** | **151,542** |

**Subcounty / Town Council / Division: 237482 Kalungu Subcounty**

**Service Area 10 Administration and Management**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Lower LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 000003 Facilities Management** | | | | | |
| 263402 Transfer to Other Government Units | 0 | 0 | 33,388 | 0 | 33,388 |
| **Total Cost of Facilities Management** | **0** | **0** | **33,388** | **0** | **33,388** |
| **Total Cost of Public Sector Transformation** | **0** | **0** | **33,388** | **0** | **33,388** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |

# VOTE: 848 Kalungu District

| | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|---|---|---|---|---|---|
| 263402 Transfer to Other Government Units | 0 | 79,231 | 0 | 0 | 79,231 |
| **Total Cost of Administrative and Support Services** | **0** | **79,231** | **0** | **0** | **79,231** |
| **Total Cost of Governance and Security** | **0** | **79,231** | **0** | **0** | **79,231** |
| **Total Cost of Administration and Management** | **0** | **79,231** | **33,388** | **0** | **112,619** |
| **Total Cost of 237482 Kalungu Subcounty** | **0** | **79,231** | **33,388** | **0** | **112,619** |

**Subcounty / Town Council / Division: 237483 Kyamulibwa Subcounty**

**Service Area 10 Administration and Management**

| Ushs Thousands | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **01 Lower LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 000003 Facilities Management** | | | | | |
| 263402 Transfer to Other Government Units | 0 | 0 | 28,911 | 0 | 28,911 |
| **Total Cost of Facilities Management** | **0** | **0** | **28,911** | **0** | **28,911** |
| **Total Cost of Public Sector Transformation** | **0** | **0** | **28,911** | **0** | **28,911** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |
| 263402 Transfer to Other Government Units | 0 | 66,798 | 0 | 0 | 66,798 |
| **Total Cost of Administrative and Support Services** | **0** | **66,798** | **0** | **0** | **66,798** |
| **Total Cost of Governance and Security** | **0** | **66,798** | **0** | **0** | **66,798** |
| **Total Cost of Administration and Management** | **0** | **66,798** | **28,911** | **0** | **95,709** |
| **Total Cost of 237483 Kyamulibwa Subcounty** | **0** | **66,798** | **28,911** | **0** | **95,709** |

# VOTE: 848 Kalungu District

## *Finance*

**B1: Overview of Department Revenues and Expenditures by Source**

| *Ushs Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 149,482 | 279,109 |
| District Unconditional Grant Non-Wage | 41,972 | 41,959 |
| District Unconditional Grant Wage | 89,510 | 207,150 |
| Locally Raised Revenues | 18,000 | 30,000 |
| ***Development Revenues*** | 12,000 | 0 |
| Locally Raised Revenues | 12,000 | 0 |
| **Total Revenues Shares** | **161,482** | **279,109** |

| | | |
|---|---|---|
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 89,510 | 207,150 |
| Non Wage | 59,972 | 71,959 |
| ***Development Expenditure*** | | |
| Domestic Development | 12,000 | 0 |
| External Financing | 0 | 0 |
| **Total Expenditure** | **161,482** | **279,109** |

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

**Service Area 10 Financial Management and Accountability (LG)**

| Ushs Thousands | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000061 Management of Government Accounts** | | | | | |
| 211101 General Staff Salaries | 207,150 | 0 | 0 | 0 | 207,150 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 1,000 | 0 | 0 | 1,000 |
| 227001 Travel inland | 0 | 10,000 | 0 | 0 | 10,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 4,000 | 0 | 0 | 4,000 |
| 228003 Maintenance-Machinery & Equipment Other than Transport Equipment | 0 | 15,000 | 0 | 0 | 15,000 |
| **Total Cost of Management of Government Accounts** | **207,150** | **30,000** | **0** | **0** | **237,150** |
| **Total Cost of Governance and Security** | **207,150** | **30,000** | **0** | **0** | **237,150** |

# VOTE: 848 Kalungu District

| | | | | | |
|---|---|---|---|---|---|
| **Programme 17 Regional Balanced Development** | | | | | |
| **Key Service Area 560080 Local Revenue Collection** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 4,800 | 0 | 0 | 4,800 |
| 221009 Welfare and Entertainment | 0 | 1,200 | 0 | 0 | 1,200 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 3,500 | 0 | 0 | 3,500 |
| 222001 Information and Communication Technology Services. | 0 | 1,500 | 0 | 0 | 1,500 |
| 227001 Travel inland | 0 | 4,000 | 0 | 0 | 4,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 7,000 | 0 | 0 | 7,000 |
| 228002 Maintenance-Transport Equipment | 0 | 8,000 | 0 | 0 | 8,000 |
| **Total Cost of Local Revenue Collection** | **0** | **30,000** | **0** | **0** | **30,000** |
| **Total Cost of Regional Balanced Development** | **0** | **30,000** | **0** | **0** | **30,000** |
| **Programme 18 Development Plan Implementation** | | | | | |
| **Key Service Area 000004 Finance and Accounting** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 1,959 | 0 | 0 | 1,959 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 2,000 | 0 | 0 | 2,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 8,000 | 0 | 0 | 8,000 |
| **Total Cost of Finance and Accounting** | **0** | **11,959** | **0** | **0** | **11,959** |
| **Total Cost of Development Plan Implementation** | **0** | **11,959** | **0** | **0** | **11,959** |
| **Total Cost of Financial Management and Accountability (LG)** | **207,150** | **71,959** | **0** | **0** | **279,109** |
| **Total Cost of Finance** | **207,150** | **71,959** | **0** | **0** | **279,109** |

# VOTE: 848 Kalungu District

## *Statutory bodies*

### B1: Overview of Department Revenues and Expenditures by Source

| *Ushs Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 615,247 | 619,234 |
| District Unconditional Grant Non-Wage | 270,909 | 270,896 |
| District Unconditional Grant Wage | 203,970 | 203,970 |
| Locally Raised Revenues | 140,368 | 144,368 |
| ***Development Revenues*** | 49,252 | 45,252 |
| District Discretionary Equalisation Development Grant | 45,252 | 45,252 |
| Locally Raised Revenues | 4,000 | 0 |
| **Total Revenues Shares** | **664,499** | **664,486** |
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 203,970 | 203,970 |
| Non Wage | 411,277 | 415,264 |
| ***Development Expenditure*** | | |
| Domestic Development | 49,252 | 45,252 |
| External Financing | 0 | 0 |
| **Total Expenditure** | **664,499** | **664,486** |

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

**Service Area 10 Legislation and Oversight**

| Ushs Thousands | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management** | | | | | |
| **Key Service Area 000078 Land Management** | | | | | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 2,889 | 0 | 0 | 2,889 |
| 221009 Welfare and Entertainment | 0 | 2,000 | 0 | 0 | 2,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 400 | 0 | 0 | 400 |
| 222001 Information and Communication Technology Services. | 0 | 440 | 0 | 0 | 440 |
| 227001 Travel inland | 0 | 2,800 | 0 | 0 | 2,800 |

# VOTE: 848 Kalungu District

| | | | | | |
|---|---|---|---|---|---|
| **Total Cost of Land Management** | **0** | **8,529** | **0** | **0** | **8,529** |
| **Key Service Area 000089 Climate Change Mitigation** | | | | | |
| 224003 Agricultural Supplies and Services | 0 | 100 | 0 | 0 | 100 |
| **Total Cost of Climate Change Mitigation** | **0** | **100** | **0** | **0** | **100** |
| **Key Service Area 000090 Climate Change Adaptation** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 50 | 0 | 0 | 50 |
| **Total Cost of Climate Change Adaptation** | **0** | **50** | **0** | **0** | **50** |
| **Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management** | **0** | **8,679** | **0** | **0** | **8,679** |
| **Programme 12 Human Capital Development** | | | | | |
| **Key Service Area 000013 HIV/AIDS Mainstreaming** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 62 | 0 | 0 | 62 |
| **Total Cost of HIV/AIDS Mainstreaming** | **0** | **62** | **0** | **0** | **62** |
| **Total Cost of Human Capital Development** | **0** | **62** | **0** | **0** | **62** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 000007 Procurement and Disposal Services** | | | | | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 7,175 | 0 | 0 | 7,175 |
| 221001 Advertising and Public Relations | 0 | 3,000 | 0 | 0 | 3,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 2,000 | 0 | 0 | 2,000 |
| 227001 Travel inland | 0 | 4,349 | 0 | 0 | 4,349 |
| **Total Cost of Procurement and Disposal Services** | **0** | **16,524** | **0** | **0** | **16,524** |
| **Key Service Area 000049 Recruitment services** | | | | | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 0 | 8,252 | 0 | 8,252 |

| | | | | |
|---|---|---|---|---|
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | **8,252** |
| LCII: KISAAWA | Kalungu District | District Service Commissioners facilitated | Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds | 8,252 |

| | | | | | |
|---|---|---|---|---|---|
| 221001 Advertising and Public Relations | 0 | 3,000 | 5,000 | 0 | 8,000 |

| | | | | |
|---|---|---|---|---|
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | **5,000** |
| LCII: Kisaawa Ward | Kalungu District | Newspapers - Adverts (Jobs) | Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds | 5,000 |

| | | | | | |
|---|---|---|---|---|---|
| 221004 Recruitment Expenses | 0 | 10,920 | 12,000 | 0 | 22,920 |

| | | | | |
|---|---|---|---|---|
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | **12,000** |
| LCII: Kisaawa Ward | Kalungu District | Recruitment Expenses - Communication Expenses | Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds | 12,000 |

# VOTE: 848 Kalungu District

| | | | | | |
|---|---|---|---|---|---|
| 221009 Welfare and Entertainment | 0 | 1,000 | 0 | 0 | 1,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 6,000 | 0 | 0 | 6,000 |
| **Total Cost of Recruitment services** | **0** | **20,920** | **25,252** | **0** | **46,172** |
| **Total Cost of Public Sector Transformation** | **0** | **37,444** | **25,252** | **0** | **62,696** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000010 Leadership and Management** | | | | | |
| 211101 General Staff Salaries | 203,970 | 0 | 0 | 0 | 203,970 |
| **Total Cost of Leadership and Management** | **203,970** | **0** | **0** | **0** | **203,970** |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 18,600 | 0 | 0 | 18,600 |
| 221010 Special Meals and Drinks | 0 | 13,230 | 0 | 0 | 13,230 |
| 227001 Travel inland | 0 | 41,450 | 0 | 0 | 41,450 |
| **Total Cost of Administrative and Support Services** | **0** | **73,280** | **0** | **0** | **73,280** |
| **Key Service Area 000023 Inspection and Monitoring** | | | | | |
| 211105 Ex-Gratia for Political leaders. | 0 | 152,640 | 0 | 0 | 152,640 |
| 221007 Books, Periodicals & Newspapers | 0 | 1,056 | 0 | 0 | 1,056 |
| 221009 Welfare and Entertainment | 0 | 3,660 | 0 | 0 | 3,660 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 2,600 | 0 | 0 | 2,600 |
| 221012 Small Office Equipment | 0 | 5,000 | 0 | 0 | 5,000 |
| 227001 Travel inland | 0 | 12,000 | 0 | 0 | 12,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 39,600 | 0 | 0 | 39,600 |
| 228002 Maintenance-Transport Equipment | 0 | 14,083 | 0 | 0 | 14,083 |
| **Total Cost of Inspection and Monitoring** | **0** | **230,639** | **0** | **0** | **230,639** |
| **Key Service Area 000024 Compliance and Enforcement Services** | | | | | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 11,500 | 3,000 | 0 | 14,500 |

| | | | | |
|---|---|---|---|---|
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | **3,000** |
| LCII: Kisaawa Ward | Kalungu District | PAC meetings held | Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds | 3,000 |

| | | | | | |
|---|---|---|---|---|---|
| 221009 Welfare and Entertainment | 0 | 1,856 | 5,000 | 0 | 6,856 |

| | | | | |
|---|---|---|---|---|
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | **5,000** |
| LCII: Kisaawa Ward | Kalungu District | Welfare - Assorted Welfare Items | Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds | 5,000 |

# VOTE: 848 Kalungu District

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 221011 Printing, Stationery, Photocopying and Binding | | 0 | 400 | 3,000 | | 0 | 3,400 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | | **3,000** |
| LCII: Kisaawa Ward | Kalungu District | Office Supplies - Assorted Stationery | Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds | | | | 3,000 |
| 227001 Travel inland | | 0 | 0 | 6,000 | | 0 | 6,000 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | | **6,000** |
| LCII: Kisaawa Ward | Kalungu District | Travel Inland - Facilitation | Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds | | | | 6,000 |
| 227004 Fuel, Lubricants and Oils | | 0 | 2,700 | 3,000 | | 0 | 5,700 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | | **3,000** |
| LCII: Kisaawa Ward | Kalungu District | Fuel, Oils and Lubricants - Diesel | Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds | | | | 3,000 |
| **Total Cost of Compliance and Enforcement Services** | | **0** | **16,456** | **20,000** | | **0** | **36,456** |
| **Key Service Area 190004 Regulation and Advisory Services** | | | | | | | |
| 221009 Welfare and Entertainment | | 0 | 500 | 0 | | 0 | 500 |
| 221011 Printing, Stationery, Photocopying and Binding | | 0 | 3,000 | 0 | | 0 | 3,000 |
| 221012 Small Office Equipment | | 0 | 4,811 | 0 | | 0 | 4,811 |
| 221017 Membership dues and Subscription fees. | | 0 | 4,000 | 0 | | 0 | 4,000 |
| 222001 Information and Communication Technology Services. | | 0 | 1,088 | 0 | | 0 | 1,088 |
| 223001 Property Management Expenses | | 0 | 500 | 0 | | 0 | 500 |
| 227001 Travel inland | | 0 | 16,985 | 0 | | 0 | 16,985 |
| 227004 Fuel, Lubricants and Oils | | 0 | 17,820 | 0 | | 0 | 17,820 |
| **Total Cost of Regulation and Advisory Services** | | **0** | **48,704** | **0** | | **0** | **48,704** |
| **Total Cost of Governance and Security** | | **203,970** | **369,079** | **20,000** | | **0** | **593,049** |
| **Total Cost of Legislation and Oversight** | | **203,970** | **415,264** | **45,252** | | **0** | **664,486** |
| **Total Cost of Statutory bodies** | | **203,970** | **415,264** | **45,252** | | **0** | **664,486** |

# VOTE: 848 Kalungu District

## *Production and Marketing*

**B1: Overview of Department Revenues and Expenditures by Source**

| *Ushs Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 1,753,982 | 1,853,922 |
| Programme Conditional Grant - Wage Recurrent | 1,371,600 | 1,471,600 |
| Programme Conditional Grant - Non Wage Recurrent | 382,382 | 382,322 |
| ***Development Revenues*** | 338,659 | 222,947 |
| Programme Conditional Grant - Development | 288,659 | 182,947 |
| Locally Raised Revenues | 50,000 | 40,000 |
| **Total Revenues Shares** | **2,092,641** | **2,076,868** |

| | | |
|---|---|---|
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 1,371,600 | 1,471,600 |
| Non Wage | 382,382 | 382,322 |
| ***Development Expenditure*** | | |
| Domestic Development | 338,659 | 222,947 |
| External Financing | 0 | 0 |
| **Total Expenditure** | **2,092,641** | **2,076,868** |

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

**Service Area 10 Agricultural Extension**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 01 Agro-Industrialization** | | | | | |
| **Key Service Area 010016 Farmer mobilisation and sensitisation** | | | | | |
| 211101 General Staff Salaries | 1,471,600 | 0 | 0 | 0 | 1,471,600 |
| 221007 Books, Periodicals & Newspapers | 0 | 720 | 0 | 0 | 720 |
| 221009 Welfare and Entertainment | 0 | 1,200 | 0 | 0 | 1,200 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 4,000 | 0 | 0 | 4,000 |
| 222001 Information and Communication Technology Services. | 0 | 1,200 | 0 | 0 | 1,200 |
| 227001 Travel inland | 0 | 242,038 | 3,758 | 0 | 245,796 |
| **Total for LCIII: Kalungu Town Council** | **County: KALUNGU** | | | | **3,758** |

# VOTE: 848 Kalungu District

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| LCII: Kalungu Ward | District Headquarter | Travel Inland - Expenses | Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development | | | | 3,117 |
| LCII: Kalungu Ward | Kalungu District | Travel Inland - Expenses | Source: Programme Conditional Grant - Development 101-o/w Production - Development | | | | 641 |
| 227004 Fuel, Lubricants and Oils | | 0 | 20,879 | 0 | 0 | | 20,879 |
| 228002 Maintenance-Transport Equipment | | 0 | 30,864 | 0 | 0 | | 30,864 |
| 312221 Light ICT hardware - Acquisition | | 0 | 0 | 72,000 | 0 | | 72,000 |
| **Total for LCIII:** | | **County:** | | | | | **26,000** |
| LCII: | District Headquarters | Minicomputer-Tablet_Acquire | Source: Programme Conditional Grant - Development 101-o/w Production - Development | | | | 26,000 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | | **46,000** |
| LCII: Kalungu Ward | | Laser printers_Acquire | Source: Programme Conditional Grant - Development 101-o/w Production - Development | | | | 4,000 |
| LCII: Kalungu Ward | District Headquarters | Minicomputer-Tablet_Acquire | Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development | | | | 42,000 |
| **Total Cost of Farmer mobilisation and sensitisation** | | **1,471,600** | **300,901** | **75,758** | **0** | | **1,848,259** |
| **Total Cost of Agro-Industrialization** | | **1,471,600** | **300,901** | **75,758** | **0** | | **1,848,259** |
| **Total Cost of Agricultural Extension** | | **1,471,600** | **300,901** | **75,758** | **0** | | **1,848,259** |

**Service Area 20 Agricultural Production**

| Ushs Thousands | | Approved Budget Estimates for FY 2026/27 | | | | | |
|---|---|---|---|---|---|---|---|
| **01 Higher LG Services** | | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | | **Total** |
| **Programme 01 Agro-Industrialization** | | | | | | | |
| **Key Service Area 010036 Water for production management systems** | | | | | | | |
| 221002 Workshops, Meetings and Seminars | | 0 | 0 | 4,000 | 0 | | 4,000 |
| **Total for LCIII: Missing Subcounty** | | **County: Missing County** | | | | | **4,000** |
| LCII: Missing Parish | District Headquarters | Workshops, Meetings, Seminars - Training (Agriculture) | Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development | | | | 4,000 |
| 221011 Printing, Stationery, Photocopying and Binding | | 0 | 0 | 2,090 | 0 | | 2,090 |
| **Total for LCIII:** | | **County:** | | | | | **2,090** |
| LCII: | | Office Supplies - Assorted Stationery | Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development | | | | 2,090 |
| 222001 Information and Communication Technology Services. | | 0 | 0 | 1,428 | 0 | | 1,428 |
| **Total for LCIII: Missing Subcounty** | | **County: Missing County** | | | | | **1,428** |

| | | | | | | |
|---|---|---|---|---|---|---|
| LCII: Missing Parish | District Headquarters | Telecommunication Services - Airtime and Mobile Phone Services | Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development | | | 1,428 |
| 224003 Agricultural Supplies and Services | | 0 | 0 | 83,291 | 0 | 83,291 |
| **Total for LCIII: Missing Subcounty** | | **County: Missing County** | | | | **83,291** |
| LCII: Missing Parish | District Headquarters | Agricultural Supplies - Assorted Chemicals | Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development | | | 2,900 |
| LCII: Missing Parish | District Headquarters | Agricultural Supplies and Services - Assorted equipment | Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development | | | 80,391 |
| 227001 Travel inland | | 0 | 0 | 18,133 | 0 | 18,133 |
| **Total for LCIII:** | | **County:** | | | | **6,000** |
| LCII: | District Headquarter | Travel Inland - Monitoring and Evaluation | Source: Locally Raised Revenues | | | 6,000 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | **4,284** |
| LCII: Kisaawa Ward | Kalungu District | Travel Inland - Communication Allowances | Source: Locally Raised Revenues | | | 4,284 |
| **Total for LCIII: Missing Subcounty** | | **County: Missing County** | | | | **7,849** |
| LCII: Missing Parish | District Headquarters | Travel Inland - Allowances | Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development | | | 1,317 |
| LCII: Missing Parish | District HQTR | Travel Inland - Monitoring and Evaluation | Source: Locally Raised Revenues | | | 6,532 |
| 227004 Fuel, Lubricants and Oils | | 0 | 0 | 14,262 | 0 | 14,262 |
| **Total for LCIII: Missing Subcounty** | | **County: Missing County** | | | | **14,262** |
| LCII: Missing Parish | District Headquarters | Fuel, Oils and Lubricants - Diesel | Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development | | | 9,978 |
| LCII: Missing Parish | District HQTs | Fuel, Oils and Lubricants - Fuel Expenses | Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development | | | 4,284 |
| 228003 Maintenance-Machinery & Equipment Other than Transport Equipment | | 0 | 0 | 800 | 0 | 800 |
| **Total for LCIII: Missing Subcounty** | | **County: Missing County** | | | | **800** |
| LCII: Missing Parish | | Machinery and Equipment - Assorted Equipment | Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development | | | 800 |
| 244002 Commitment fees | | 0 | 0 | 23,184 | 0 | 23,184 |
| **Total for LCIII: Missing Subcounty** | | **County: Missing County** | | | | **23,184** |

# VOTE: 848 Kalungu District

| | | | | |
|---|---|---|---|---|
| LCII: Missing Parish | District Headquarters | Refund of co-funding and supplied equipment | Source: Locally Raised Revenues | 23,184 |

| | | | | | |
|---|---|---|---|---|---|
| **Total Cost of Water for production management systems** | **0** | **0** | **147,189** | **0** | **147,189** |
| **Total Cost of Agro-Industrialization** | **0** | **0** | **147,189** | **0** | **147,189** |
| **Total Cost of Agricultural Production** | **0** | **0** | **147,189** | **0** | **147,189** |

**Service Area 30 Agricultural Value Chain Services**

| Ushs Thousands | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 01 Agro-Industrialization** | | | | | |
| **Key Service Area 300016 Parish Development Model Operations** | | | | | |
| 227001 Travel inland | 0 | 81,421 | 0 | 0 | 81,421 |
| **Total Cost of Parish Development Model Operations** | **0** | **81,421** | **0** | **0** | **81,421** |
| **Total Cost of Agro-Industrialization** | **0** | **81,421** | **0** | **0** | **81,421** |
| **Total Cost of Agricultural Value Chain Services** | **0** | **81,421** | **0** | **0** | **81,421** |
| **Total Cost of Production and Marketing** | **1,471,600** | **382,322** | **222,947** | **0** | **2,076,868** |

# VOTE: 848 Kalungu District

## *Health*

### B1: Overview of Department Revenues and Expenditures by Source

| *Ushs Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 5,504,673 | 5,991,978 |
| Programme Conditional Grant - Wage Recurrent | 3,975,596 | 4,422,098 |
| Programme Conditional Grant - Non Wage Recurrent | 1,006,921 | 1,116,542 |
| District Unconditional Grant Non-Wage | 1,000 | 1,000 |
| Locally Raised Revenues | 500 | 500 |
| Other Transfers from Central Government | 520,655 | 451,838 |
| ***Development Revenues*** | 801,665 | 726,949 |
| Programme Conditional Grant - Development | 126,665 | 258,449 |
| External Financing | 675,000 | 468,500 |
| **Total Revenues Shares** | **6,306,337** | **6,718,927** |

| | | |
|---|---|---|
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 3,975,596 | 4,422,098 |
| Non Wage | 1,038,421 | 1,569,880 |
| ***Development Expenditure*** | | |
| Domestic Development | 126,665 | 258,449 |
| External Financing | 675,000 | 468,500 |
| **Total Expenditure** | **5,815,682** | **6,718,927** |

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

**Service Area 10 Primary HealthCare**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 12 Human Capital Development** | | | | | |
| **Key Service Area 320165 Primary Health care services** | | | | | |
| 211101 General Staff Salaries | 4,422,098 | 0 | 0 | 0 | 4,422,098 |
| 221002 Workshops, Meetings and Seminars | 0 | 6,443 | 0 | 0 | 6,443 |
| 221009 Welfare and Entertainment | 0 | 2,536 | 0 | 0 | 2,536 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 2,000 | 0 | 0 | 2,000 |
| 221012 Small Office Equipment | 0 | 1,762 | 0 | 0 | 1,762 |

# VOTE: 848 Kalungu District

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 223005 Electricity | | | | 0 | 2,000 | 0 | 0 | 2,000 |
| 224004 Beddings, Clothing, Footwear and related Services | | | | 0 | 302 | 0 | 0 | 302 |
| 225202 Environment Impact Assessment for Capital Works | | | | 0 | 0 | 4,000 | 0 | 4,000 |
| **Total for LCIII: Bukulula Subcounty** | | **County: KALUNGU** | | | | | | **4,000** |
| LCII: KITI | Kiti | Environmental Impact Assessment - Capital Works | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | | | | | 4,000 |
| 225203 Appraisal and Feasibility Studies for Capital Works | | | | 0 | 0 | 3,000 | 0 | 3,000 |
| **Total for LCIII: Bukulula Subcounty** | | **County: KALUNGU** | | | | | | **3,000** |
| LCII: KITI | Kiti | Feasibility Studies or Screening of Projects - | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | | | | | 3,000 |
| 225204 Monitoring and Supervision of capital work | | | | 0 | 0 | 13,205 | 0 | 13,205 |
| **Total for LCIII:** | | **County:** | | | | | | **13,205** |
| LCII: | Kiti | Monitoring and supervision of Capital works | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | | | | | 13,205 |
| 227001 Travel inland | | | | 0 | 16,000 | 10,000 | 0 | 26,000 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | | | **10,000** |
| LCII: Kisaawa Ward | Kalungu District | Travel Inland - Monitoring and Evaluation | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | | | | | 10,000 |
| 227004 Fuel, Lubricants and Oils | | | | 0 | 16,000 | 0 | 0 | 16,000 |
| 228001 Maintenance-Buildings and Structures | | | | 0 | 0 | 16,400 | 0 | 16,400 |
| **Total for LCIII: Kyamulibwa Subcounty** | | **County: KALUNGU** | | | | | | **16,400** |
| LCII: KABAALE | Kabaale HC III | Building and Facility Maintenance - Civil Works | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | | | | | 16,400 |
| 228002 Maintenance-Transport Equipment | | | | 0 | 18,000 | 0 | 0 | 18,000 |
| 228003 Maintenance-Machinery & Equipment Other than Transport Equipment | | | | 0 | 0 | 18,115 | 0 | 18,115 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | | | **18,115** |
| LCII: Kisaawa Ward | Kalungu District | Machinery and Equipment - Maintenance, Repair and Support Services | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | | | | | 18,115 |
| 228004 Maintenance-Other Fixed Assets | | | | 0 | 1,500 | 0 | 0 | 1,500 |
| 244004 Agency fees | | | | 0 | 0 | 163,729 | 0 | 163,729 |
| **Total for LCIII: Bukulula Subcounty** | | **County: KALUNGU** | | | | | | **163,729** |

# VOTE: 848 Kalungu District

| | | | | |
|---|---|---|---|---|
| LCII: KITI | Kiti | BOQs, Architectural drawings and building fees and Site area surveying | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | 5,000 |
| LCII: KITI | Kiti | Retention fees for construction works 2025/2026 | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | 7,500 |
| LCII: KITI | Kiti | Construction of Kiti HC III Maternity ward, Phase 2 | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | 151,229 |

| | | | | | |
|---|---|---|---|---|---|
| 263308 Sector Conditional Grant (Non-Wage) | 0 | 630,306 | 0 | 0 | 630,306 |

| | | | | |
|---|---|---|---|---|
| **Total for LCIII: Lwabenge Subcounty** | | **County: KALUNGU** | | **108,559** |
| LCII: BUGOMOLA | KASAMBYA HEALTH CENTRE III | KASAMBYA HEALTH CENTRE III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 23,033 |
| LCII: BUGOMOLA | ST MONICA BIRONGO HC III | ST MONICA BIRONGO HC III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) | 11,318 |
| LCII: BUGOMOLA | T MONICA BIRONGO HC III | ST MONICA BIRONGO HC III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP) | 6,974 |
| LCII: BWESA | KIGAAJU HEALTH CENTRE II | KIGAAJU HEALTH CENTRE II | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 11,517 |
| LCII: Kibisi | KASAMBYA HEALTH CENTRE III | KASAMBYA HEALTH CENTRE III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) | 17,786 |
| LCII: KIRAGGA | IRAGGA HEALTH CENTRE III | KIRAGGA HEALTH CENTRE III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) | 14,899 |
| LCII: KIRAGGA | KIRAGGA HEALTH CENTRE III | KIRAGGA HEALTH CENTRE III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 23,033 |
| **Total for LCIII: Lukaya Town Council** | | **County: KALUNGU** | | **63,227** |
| LCII: Bajja Ward | KALUNGI HEALTH CENTRE III | KALUNGI HEALTH CENTRE III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP) | 6,974 |
| LCII: Bajja Ward | KALUNGI HEALTH CENTRE III | KALUNGI HEALTH CENTRE III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) | 9,575 |
| LCII: Kaliro Ward | LUKAYA HEALTH CENTRE III | LUKAYA HEALTH CENTRE III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 23,033 |
| LCII: Kaliro Ward | LUKAYA HEALTH CENTRE III | LUKAYA HEALTH CENTRE III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) | 23,645 |
| **Total for LCIII: Kalungu Subcounty** | | **County: KALUNGU** | | **36,004** |
| LCII: BULAWULA | KABUKUNGE MUSLIM HEALTH CENTRE | KABUKUNGE MUSLIM HEALTH CENTRE | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP) | 3,487 |

# VOTE: 848 Kalungu District

| | | | | |
|---|---|---|---|---|
| LCII: NABUTONGWA | NABUTONGWA HEALTH CENTRE III | NABUTONGWA HEALTH CENTRE III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 11,517 |
| LCII: NTALE | KABUNGO HEALTH CENTRE III | KABUNGO HEALTH CENTRE III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) | 10,541 |
| LCII: NTALE | KABUNGO HEALTH CENTRE III | KABUNGO HEALTH CENTRE III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP) | 6,974 |
| LCII: Villa-Maria | BWANDA HEALTH CENTRE EYECARE | BWANDA HEALTH CENTRE EYECARE | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP) | 3,487 |
| **Total for LCIII: Kyamulibwa Subcounty** | | **County: KALUNGU** | | **48,309** |
| LCII: KABAALE | KABAALE HEALTH CENTRE III | KABAALE HEALTH CENTRE III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 23,033 |
| LCII: KABAALE | KABAALE HEALTH CENTRE III | KABAALE HEALTH CENTRE III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) | 13,759 |
| LCII: KIGASA | KIGASA HEALTHCENTRE II | KIGASA HEALT HCENTRE II | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 11,517 |
| **Total for LCIII: Missing Subcounty** | | **County: Missing County** | | **374,207** |
| LCII: Missing Parish | Bukulula Health Center IV | Bukulula Health Center IV | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) | 79,553 |
| LCII: Missing Parish | Bukulula Health Center IV | Bukulula Health Center IV | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 115,165 |
| LCII: Missing Parish | KALUNGU HEALTH CENTRE III | KALUNGU HEALTH CENTRE III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 23,033 |
| LCII: Missing Parish | KALUNGU HEALTH CENTRE III | KALUNGU HEALTH CENTRE III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) | 21,026 |
| LCII: Missing Parish | KITI HEALTH CENTRE III | KITI HEALTH CENTRE III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 23,033 |
| LCII: Missing Parish | KITI HEALTH CENTRE III | KITI HEALTH CENTRE III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) | 13,213 |
| LCII: Missing Parish | KYAMULIBWA HEALTH CENTRE IV | KYAMULIBWA HEALTH CENTRE IV | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP) | 13,947 |
| LCII: Missing Parish | KYAMULIBWA HEALTH CENTRE IV | KYAMULIBWA HEALTH CENTRE IV | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) | 42,322 |
| LCII: Missing Parish | KYAMULIBWA HEALTH CENTREIII | KYAMULIBWA HEALTH CENTREIII | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 23,033 |
| LCII: Missing Parish | KYAMULIBWA HEALTH CENTREIII | KYAMULIBWA HEALTH CENTREIII | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) | 16,395 |

# VOTE: 848 Kalungu District

| | | | | | | |
|---|---|---|---|---|---|---|
| LCII: Missing Parish | WELLSPRING CHILDREN MEDICAL CEN | WELLSPRING CHILDREN MEDICAL CEN | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP) | | | 3,487 |
| 313235 Furniture and Fittings - Improvement | | 0 | 0 | 30,000 | 0 | 30,000 |
| **Total for LCIII: Kalungu Subcounty** | | **County: KALUNGU** | | | | **30,000** |
| LCII: Kalungu TC | Kalungu District | Test bench for furniture_Improve | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | | | 30,000 |
| **Total Cost of Primary Health care services** | | **4,422,098** | **696,849** | **258,449** | **0** | **5,377,396** |
| **Total Cost of Human Capital Development** | | **4,422,098** | **696,849** | **258,449** | **0** | **5,377,396** |
| **Total Cost of Primary HealthCare** | | **4,422,098** | **696,849** | **258,449** | **0** | **5,377,396** |

**Service Area 20 Hospital Services**

| Ushs Thousands | | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|---|
| **01 Higher LG Services** | | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 12 Human Capital Development** | | | | | | |
| **Key Service Area 320080 Support to Hospitals** | | | | | | |
| 263308 Sector Conditional Grant (Non-Wage) | | 0 | 421,193 | 0 | 0 | 421,193 |
| **Total for LCIII: Kalungu Subcounty** | | **County: KALUNGU** | | | | **421,193** |
| LCII: Villa-Maria | VILLA MARIA HOSPITAL | VILLA MARIA HOSPITAL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (PNFP) | | | 421,193 |
| **Total Cost of Support to Hospitals** | | **0** | **421,193** | **0** | **0** | **421,193** |
| **Total Cost of Human Capital Development** | | **0** | **421,193** | **0** | **0** | **421,193** |
| **Total Cost of Hospital Services** | | **0** | **421,193** | **0** | **0** | **421,193** |

**Service Area 30 Health Management and Supervision**

| Ushs Thousands | | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|---|
| **01 Higher LG Services** | | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management** | | | | | | |
| **Key Service Area 000016 Environment, Social Health and Safety** | | | | | | |
| 221002 Workshops, Meetings and Seminars | | 0 | 10,000 | 0 | 273,500 | 283,500 |
| **Total for LCIII:** | | **County:** | | | | **230,000** |
| LCII: | Kalungu | Workshops, Meetings, Seminars - Training (Medical) | Source: External Financing 445-World Health Organisation (WHO) | | | 50,000 |
| LCII: | Kalungu | Workshops, Meetings, Seminars - Training (Medical) | Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI) | | | 140,000 |

# VOTE: 848 Kalungu District

| | | | | | | |
|---|---|---|---|---|---|---|
| LCII: | Kalungu | Workshops, Meetings, Seminars - Training (Medical) | Source: External Financing 426-United Nations Children Fund (UNICEF) | | | 40,000 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | **43,500** |
| LCII: KALUNGU | Kalungu | Workshops, Meetings, Seminars - Training (Medical) | Source: External Financing 436-Global Fund for HIV, TB & Malaria | | | 40,000 |
| LCII: KALUNGU | Kalungu | Workshops, Meetings, Seminars - Training (Medical) | Source: External Financing 678-Aids Health Care Foundation (AHF) | | | 3,500 |
| 221011 Printing, Stationery, Photocopying and Binding | | 0 | 0 | 0 | 2,584 | 2,584 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | **2,584** |
| LCII: KALUNGU | Kalungu | Office Supplies - Assorted Materials and Consumables | Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI) | | | 2,584 |
| 227001 Travel inland | | 0 | 20,000 | 0 | 130,000 | 150,000 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | **130,000** |
| LCII: KALUNGU | Kalungu | Travel Inland - Conferences, Seminars and Workshops | Source: External Financing 436-Global Fund for HIV, TB & Malaria | | | 30,000 |
| LCII: KALUNGU | Kalungu | Travel Inland - Conferences, Seminars and Workshops | Source: External Financing 426-United Nations Children Fund (UNICEF) | | | 20,000 |
| LCII: KALUNGU | Kalungu | Travel Inland - Conferences, Seminars and Workshops | Source: External Financing 445-World Health Organisation (WHO) | | | 30,000 |
| LCII: KALUNGU | Kalungu | Travel Inland - Conferences, Seminars and Workshops | Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI) | | | 50,000 |
| 227004 Fuel, Lubricants and Oils | | 0 | 0 | 0 | 62,416 | 62,416 |
| **Total for LCIII:** | | **County:** | | | | **30,000** |
| LCII: | Kalungu | Fuel, Oils and Lubricants - Fuel Expenses | Source: External Financing 436-Global Fund for HIV, TB & Malaria | | | 10,000 |
| LCII: | Kalungu | Fuel, Oils and Lubricants - Fuel Expenses | Source: External Financing 426-United Nations Children Fund (UNICEF) | | | 20,000 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | **32,416** |
| LCII: KALUNGU | Kalungu | Fuel, Oils and Lubricants - Fuel Expenses | Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI) | | | 7,416 |

# VOTE: 848 Kalungu District

| | | | | | | |
|---|---|---|---|---|---|---|
| LCII: KALUNGU | Kalungu | Fuel, Oils and Lubricants - Fuel Expenses | Source: External Financing 445-World Health Organisation (WHO) | | | 25,000 |
| **Total Cost of Environment, Social Health and Safety** | **0** | **30,000** | **0** | **468,500** | | **498,500** |
| **Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management** | **0** | **30,000** | **0** | **468,500** | | **498,500** |
| **Programme 12 Human Capital Development** | | | | | | |
| **Key Service Area 000013 HIV/AIDS Mainstreaming** | | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 300,000 | 0 | 0 | | 300,000 |
| 227001 Travel inland | 0 | 121,838 | 0 | 0 | | 121,838 |
| **Total Cost of HIV/AIDS Mainstreaming** | **0** | **421,838** | **0** | **0** | | **421,838** |
| **Total Cost of Human Capital Development** | **0** | **421,838** | **0** | **0** | | **421,838** |
| **Total Cost of Health Management and Supervision** | **0** | **451,838** | **0** | **468,500** | | **920,338** |
| **Total Cost of Health** | **4,422,098** | **1,569,880** | **258,449** | **468,500** | | **6,718,927** |

# VOTE: 848 Kalungu District

## *Education*

**B1: Overview of Department Revenues and Expenditures by Source**

| *Ushs Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 17,696,041 | 21,758,567 |
| Programme Conditional Grant - Wage Recurrent | 13,765,159 | 17,838,116 |
| Programme Conditional Grant - Non Wage Recurrent | 3,663,465 | 3,576,111 |
| District Unconditional Grant Non-Wage | 4,620 | 4,620 |
| District Unconditional Grant Wage | 82,917 | 159,840 |
| Locally Raised Revenues | 129,880 | 129,880 |
| Other Transfers from Central Government | 50,000 | 50,000 |
| ***Development Revenues*** | 767,142 | 682,293 |
| Transitional Conditional Grant - Development | 300,000 | 0 |
| Programme Conditional Grant - Development | 267,142 | 332,293 |
| External Financing | 200,000 | 350,000 |
| **Total Revenues Shares** | **18,463,183** | **22,440,860** |

| | | |
|---|---|---|
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 13,848,076 | 17,997,956 |
| Non Wage | 3,847,965 | 3,760,611 |
| ***Development Expenditure*** | | |
| Domestic Development | 567,142 | 332,293 |
| External Financing | 200,000 | 350,000 |
| **Total Expenditure** | **18,463,183** | **22,440,860** |

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

**Service Area 10 Pre-Primary and Primary Education**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 12 Human Capital Development** | | | | | |
| **Key Service Area 000013 HIV/AIDS Mainstreaming** | | | | | |
| 227001 Travel inland | 0 | 116 | 0 | 0 | 116 |
| **Total Cost of HIV/AIDS Mainstreaming** | **0** | **116** | **0** | **0** | **116** |
| **Key Service Area 000063 Quality Assurance Systems** | | | | | |
| 227001 Travel inland | 0 | 0 | 0 | 350,000 | 350,000 |

# VOTE: 848 Kalungu District

| | | | | | |
|---|---|---|---|---|---|
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | **350,000** |
| LCII: Kisaawa Ward | Entire District | Travel Inland - Facilitation | Source: External Financing 426-United Nations Children Fund (UNICEF) | | 350,000 |

| | | | | | |
|---|---|---|---|---|---|
| **Total Cost of Quality Assurance Systems** | **0** | **0** | **0** | **350,000** | **350,000** |
| **Key Service Area 320162 Capitation (Primary)** | | | | | |
| 211101 General Staff Salaries | 10,702,060 | 0 | 0 | 0 | 10,702,060 |
| 263308 Sector Conditional Grant (Non-Wage) | 0 | 1,194,581 | 0 | 0 | 1,194,581 |

| | | | | |
|---|---|---|---|---|
| **Total for LCIII: Lwabenge Subcounty** | | **County: KALUNGU** | | **175,781** |
| LCII: BUGOMOLA | Birongo P.S. | Birongo P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 9,912 |
| LCII: BUGOMOLA | Christ The King Ssala | Christ The King Ssala | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 19,752 |
| LCII: BUGOMOLA | St. Charles Lwanga Kisitula | St. Charles Lwanga Kisitula | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 7,610 |
| LCII: BUGOMOLA | ST. KIZITO LWENGO P.S. | ST. KIZITO LWENGO P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 10,910 |
| LCII: BWESA | BWESA COPE CENTRE | BWESA COPE CENTRE | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 9,339 |
| LCII: BWESA | Bwesa P.S. | Bwesa P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 14,319 |
| LCII: BWESA | Kyagambiddwa Moslem School | Kyagambiddwa Moslem School | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 10,670 |
| LCII: BWESA | Nnunda P.S | Nnunda P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 11,630 |
| LCII: Kibisi | Kinoni Mosem P.S | Kinoni Mosem P.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 13,330 |
| LCII: Kibisi | Kyato Moslem P.S. | Kyato Moslem P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 13,730 |
| LCII: Kibisi | NAMULIRO QURAN | NAMULIRO QURAN | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 11,530 |
| LCII: KIRAGGA | Kagaaju St. Joseph Primary School | Kagaaju St. Joseph Primary School | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 17,439 |
| LCII: KIRAGGA | Kiragga Moslem Primary School | Kiragga Moslem Primary School | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 16,170 |
| LCII: KIRAGGA | KITOSI MIXED P.S. | KITOSI MIXED P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 9,441 |
| **Total for LCIII: Lukaya Town Council** | | **County: KALUNGU** | | **110,275** |

# VOTE: 848 Kalungu District

| | | | | |
|---|---|---|---|---|
| LCII: Bajja Ward | Bajja P.S. | Bajja P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 11,719 |
| LCII: Bajja Ward | KALUNGI COU P.S. | KALUNGI COU P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 17,850 |
| LCII: Bajja Ward | KAPERE MEMORIAL P.S. | KAPERE MEMORIAL P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 6,296 |
| LCII: Central Ward | St. Jude Lukaya Primary School | St. Jude Lukaya Primary School | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 27,670 |
| LCII: KALIRO WARD | Lukaya Muslim P.S. | Lukaya Muslim P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 22,010 |
| LCII: Magezi Kizungu Ward | Kapere Parents P.S | Kapere Parents P.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 24,730 |
| **Total for LCIII: Bukulula Subcounty** | | **County: KALUNGU** | | **183,026** |
| LCII: KASAALI | Kasaali Primary School - UPE | Kasaali Primary School - UPE | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 19,953 |
| LCII: KITI | Kayunga Parents | Kayunga Parents | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 7,730 |
| LCII: KITI | Kiti Muslim Primary School UPE | Kiti Muslim Primary School UPE | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 11,650 |
| LCII: KITI | St. Kizito Nnaalinya Muggale P.S | St. Kizito Nnaalinya Muggale P.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 16,650 |
| LCII: KITI | ST. PAUL KASSUNGA | ST. PAUL KASSUNGA | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 14,070 |
| LCII: KYAMBALA | Kyambala Moslem P.S. | Kyambala Moslem P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 12,533 |
| LCII: KYAMBALA | Kyambala R/C Primary School | Kyambala R/C Primary School | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 8,010 |
| LCII: KYAMBALA | Lugasa Qu. P.S | Lugasa Qu. P.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 9,750 |
| LCII: Lusasa/Kalungi | Lutengo P.S. | Lutengo P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 20,270 |
| LCII: MABUYE | Kiwoomya P.S. | Kiwoomya P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 11,170 |
| LCII: MUKOKO | Holy Family Bukulula Mixed P/S | Holy Family Bukulula Mixed P/S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 13,638 |
| LCII: MUKOKO | Kalangala P.S. | Kalangala P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 10,998 |

# VOTE: 848 Kalungu District

| | | | | |
|---|---|---|---|---|
| LCII: MUKOKO | Kiti Kasasa P.S | Kiti Kasasa P.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 9,675 |
| LCII: MUKOKO | Mukoko P.S. | Mukoko P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 16,930 |
| **Total for LCIII: Kalungu Subcounty** | | **County: KALUNGU** | | **135,942** |
| LCII: BULAWULA | KYABAKUUMA P.S. | KYABAKUUMA P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 6,430 |
| LCII: BULAWULA | St. Joseph Bulawula Primary School | St. Joseph Bulawula Primary School | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 13,810 |
| LCII: BWASANDEKU | LUGEYE MOSLEM P/S | LUGEYE MOSLEM P/S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 10,030 |
| LCII: BWASANDEKU | ST. JOSEPH KITABYAMA | ST. JOSEPH KITABYAMA | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 15,270 |
| LCII: BWASANDEKU | St. Jude Kisawo | St. Jude Kisawo | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 8,270 |
| LCII: Kalungu TC | Kabukunge Demo School - UPE | Kabukunge Demo School - UPE | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 15,898 |
| LCII: KITAMBA | KALONGO P.S. | KALONGO P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 10,698 |
| LCII: KITAMBA | KITAMBA P.S. | KITAMBA P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 9,550 |
| LCII: KITAMBA | KITEMBO P.S. | KITEMBO P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 5,810 |
| LCII: NABUTONGWA | BULUNGIBWABAZADDE P.S. | BULUNGIBWABAZADDE P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 9,793 |
| LCII: NABUTONGWA | Kyato R/c Primary School | Kyato R/c Primary School | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 10,410 |
| LCII: NTALE | KABUNGO P.S. | KABUNGO P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 9,404 |
| LCII: NTALE | KITI COPE CENTRE | KITI COPE CENTRE | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 10,570 |
| **Total for LCIII: Kyamulibwa Subcounty** | | **County: KALUNGU** | | **187,810** |
| LCII: BAKIJJULULA | BAKIJJULULA P.S. | BAKIJJULULA P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 16,338 |
| LCII: BUSOGA | BUSOGA P.S. | BUSOGA P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 12,139 |

# VOTE: 848 Kalungu District

| | | | | |
|---|---|---|---|---|
| LCII: BUSOGA | NALUNYA P.S. | NALUNYA P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 10,890 |
| LCII: KABAALE | KABAALE LUKAYA P.S. | KABAALE LUKAYA P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 18,933 |
| LCII: KABAALE | KABALE RC P.S. | KABALE RC P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 12,775 |
| LCII: KABAALE | KISAANA P.S. | KISAANA P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 13,770 |
| LCII: KABAALE | KIWAAWO MOSLEM P.S. | KIWAAWO MOSLEM P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 14,279 |
| LCII: KIGASA | KIGASA BAPTIST | KIGASA BAPTIST | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 14,310 |
| LCII: KIGASA | Kitlilikizi Primary School | Kitlilikizi Primary School | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 12,093 |
| LCII: KIGASA | LWANUME P.S. | LWANUME P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 9,130 |
| LCII: KITOSI | Bulwadda Primary School - UPE | Bulwadda Primary School - UPE | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 15,190 |
| LCII: KITOSI | KITOSI THEOLOGICAL P.S. | KITOSI THEOLOGICAL P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 10,355 |
| LCII: KITOSI | ST. CHARLES BUTAWATA P.S | ST. CHARLES BUTAWATA P.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 11,870 |
| LCII: KYAMULIBWA | St. Marys Imaculate Villa-Maria | St. Marys Imaculate Villa-Maria | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 15,739 |
| **Total for LCIII: Missing Subcounty** | | **County: Missing County** | | **401,749** |
| LCII: Missing Parish | BUGONZI COU P.S | BUGONZI COU P.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 5,395 |
| LCII: Missing Parish | Bugonzi P.S. | Bugonzi P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 10,312 |
| LCII: Missing Parish | Building Tomorrow Mabaale | Building Tomorrow Mabaale | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 17,390 |
| LCII: Missing Parish | BUYIIKUUZI P.S. | BUYIIKUUZI P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 14,296 |
| LCII: Missing Parish | Fatih Islamic P.S. | Fatih Islamic P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 15,570 |
| LCII: Missing Parish | Kabale Tauhid Muslem School | Kabale Tauhid Muslem School | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 14,095 |

# VOTE: 848 Kalungu District

| | | | | |
|---|---|---|---|---|
| LCII: Missing Parish | KALUNGU BOYS | KALUNGU BOYS | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 14,250 |
| LCII: Missing Parish | KALUNGU MIXED P.S. | KALUNGU MIXED P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 19,821 |
| LCII: Missing Parish | Kamutuuza Tower P.S | Kamutuuza Tower P.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 24,219 |
| LCII: Missing Parish | KAMUWUNGA P.S. | KAMUWUNGA P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 11,061 |
| LCII: Missing Parish | KASAKA CU. P.S | KASAKA CU. P.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 7,690 |
| LCII: Missing Parish | KASUULA MOSLEM P.S. | KASUULA MOSLEM P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 14,775 |
| LCII: Missing Parish | Kibisi P.S | Kibisi P.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 10,570 |
| LCII: Missing Parish | Kyamulibwa Baptist P/S | Kyamulibwa Baptist P/S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 10,055 |
| LCII: Missing Parish | Kyamulibwa Girls Primary School | Kyamulibwa Girls Primary School | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 13,153 |
| LCII: Missing Parish | KYAMULIBWA MIXED P.S. | KYAMULIBWA MIXED P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 11,510 |
| LCII: Missing Parish | KYAMULIBWA PARENTS SCHOOL | KYAMULIBWA PARENTS SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 26,370 |
| LCII: Missing Parish | Kyamusoke Primary School | Kyamusoke Primary School | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 11,830 |
| LCII: Missing Parish | Lugazi St. Noa Primary School | Lugazi St. Noa Primary School | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 8,050 |
| LCII: Missing Parish | Namwanzi P.S | Namwanzi P.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 16,670 |
| LCII: Missing Parish | Ssala Good Hope P.S. | Ssala Good Hope P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 17,090 |
| LCII: Missing Parish | St. Cecilia Girls Primary School | St. Cecilia Girls Primary School | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 15,930 |
| LCII: Missing Parish | ST. FRANCIS BBAALA P.S. | ST. FRANCIS BBAALA P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 20,030 |
| LCII: Missing Parish | ST. FRANCIS VILLA MARIA P.S. | ST. FRANCIS VILLA MARIA P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 12,030 |

# VOTE: 848 Kalungu District

| | | | | |
|---|---|---|---|---|
| LCII: Missing Parish | ST. JOHN TOWA P.S. | ST. JOHN TOWA P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 21,650 |
| LCII: Missing Parish | ST. MARK P.S. BWANDA | ST. MARK P.S. BWANDA | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 9,857 |
| LCII: Missing Parish | ST. MARK P.S. BWANDA | ST. MARK P.S. BWANDA | Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent | 10,862 |
| LCII: Missing Parish | ST. THERESA P.S. BWANDA | ST. THERESA P.S. BWANDA | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 17,222 |

| | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|---|---|---|---|---|---|
| **Total Cost of Capitation (Primary)** | **10,702,060** | **1,194,581** | **0** | **0** | **11,896,641** |
| **Total Cost of Human Capital Development** | **10,702,060** | **1,194,697** | **0** | **350,000** | **12,246,757** |
| **Total Cost of Pre-Primary and Primary Education** | **10,702,060** | **1,194,697** | **0** | **350,000** | **12,246,757** |

**Service Area 20 Secondary Education**

| Ushs Thousands | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 12 Human Capital Development** | | | | | |
| **Key Service Area 320158 Capitation (Secondary)** | | | | | |
| 263308 Sector Conditional Grant (Non-Wage) | 0 | 1,758,804 | 0 | 0 | 1,758,804 |

| | | | | |
|---|---|---|---|---|
| **Total for LCIII: Bukulula Subcounty** | | **County: KALUNGU** | | **744,500** |
| LCII: Bugonzi | KABUKUNGE MOSLEM S.S | KABUKUNGE MOSLEM S.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | 378,824 |
| LCII: Bugonzi | KYATO S.S | KYATO S.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | 26,080 |
| LCII: Bugonzi | ST CHARLES LWANGA SS KASASA | ST CHARLES LWANGA SS KASASA | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | 153,212 |
| LCII: LUSASA | LUTENGO S.S.S | LUTENGO S.S.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | 123,984 |
| LCII: MUKOKO | BUKULULA GIRLS SS | BUKULULA GIRLS SS | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | 62,400 |
| **Total for LCIII: Missing Subcounty** | | **County: Missing County** | | **1,014,304** |
| LCII: Missing Parish | HOLY FAMILY KYAMULIBWA | HOLY FAMILY KYAMULIBWA | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | 149,192 |
| LCII: Missing Parish | KABUNGO S.S | KABUNGO S.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | 151,516 |
| LCII: Missing Parish | KISAANA SS | KISAANA SS | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | 140,200 |

# VOTE: 848 Kalungu District

| | | | | |
|---|---|---|---|---|
| LCII: Missing Parish | KYAGAMBIDDWA | KYAGAMBIDDWA | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | 144,480 |
| LCII: Missing Parish | LUKAYA SEED SCHOOL | LUKAYA SEED SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | 166,436 |
| LCII: Missing Parish | MAPEERA S S KALUNGU | MAPEERA S S KALUNGU | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | 99,160 |
| LCII: Missing Parish | ST BALIKUDDEMBE S.S LWABENGE | ST BALIKUDDEMBE S.S LWABENGE | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | 163,320 |

| | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|---|---|---|---|---|---|
| **Total Cost of Capitation (Secondary)** | **0** | **1,758,804** | **0** | **0** | **1,758,804** |
| **Key Service Area 320159 Secondary Education Services** | | | | | |
| 211101 General Staff Salaries | 6,812,576 | 0 | 0 | 0 | 6,812,576 |
| **Total Cost of Secondary Education Services** | **6,812,576** | **0** | **0** | **0** | **6,812,576** |
| **Total Cost of Human Capital Development** | **6,812,576** | **1,758,804** | **0** | **0** | **8,571,380** |
| **Total Cost of Secondary Education** | **6,812,576** | **1,758,804** | **0** | **0** | **8,571,380** |

**Service Area 30 Skills Development**

| Ushs Thousands | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 12 Human Capital Development** | | | | | |
| **Key Service Area 320160 Tertiary Education Services** | | | | | |
| 211101 General Staff Salaries | 323,480 | 0 | 0 | 0 | 323,480 |
| **Total Cost of Tertiary Education Services** | **323,480** | **0** | **0** | **0** | **323,480** |
| **Key Service Area 320163 Capitation (Tertiary)** | | | | | |
| 263308 Sector Conditional Grant (Non-Wage) | 0 | 117,024 | 0 | 0 | 117,024 |

| | | | | |
|---|---|---|---|---|
| **Total for LCIII: Missing Subcounty** | | **County: Missing County** | | **117,024** |
| LCII: Missing Parish | Kyamulibwa Vocational Institute | Kyamulibwa Vocational Institute | Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent | 117,024 |

| | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|---|---|---|---|---|---|
| **Total Cost of Capitation (Tertiary)** | **0** | **117,024** | **0** | **0** | **117,024** |
| **Total Cost of Human Capital Development** | **323,480** | **117,024** | **0** | **0** | **440,504** |
| **Total Cost of Skills Development** | **323,480** | **117,024** | **0** | **0** | **440,504** |

**Service Area 40 Education&Sports Management and Inspection**

| Ushs Thousands | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management** | | | | | |

# VOTE: 848 Kalungu District

| | | | | | |
|---|---|---|---|---|---|
| **Key Service Area 000089 Climate Change Mitigation** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 50 | 0 | 0 | 50 |
| **Total Cost of Climate Change Mitigation** | **0** | **50** | **0** | **0** | **50** |
| **Key Service Area 000090 Climate Change Adaptation** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 50 | 0 | 0 | 50 |
| **Total Cost of Climate Change Adaptation** | **0** | **50** | **0** | **0** | **50** |
| **Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management** | **0** | **100** | **0** | **0** | **100** |
| **Programme 12 Human Capital Development** | | | | | |
| **Key Service Area 000023 Inspection and Monitoring** | | | | | |
| 211101 General Staff Salaries | 159,840 | 0 | 0 | 0 | 159,840 |
| 221001 Advertising and Public Relations | 0 | 500 | 0 | 0 | 500 |
| 221002 Workshops, Meetings and Seminars | 0 | 11,266 | 0 | 0 | 11,266 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 74,234 | 0 | 0 | 74,234 |
| 225101 Consultancy Services | 0 | 40,000 | 0 | 0 | 40,000 |
| 227001 Travel inland | 0 | 77,927 | 0 | 0 | 77,927 |
| 227004 Fuel, Lubricants and Oils | 0 | 14,711 | 0 | 0 | 14,711 |
| 228002 Maintenance-Transport Equipment | 0 | 3,794 | 0 | 0 | 3,794 |
| **Total Cost of Inspection and Monitoring** | **159,840** | **222,432** | **0** | **0** | **382,272** |
| **Key Service Area 000063 Quality Assurance Systems** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 9,999 | 0 | 0 | 9,999 |
| 227001 Travel inland | 0 | 14,599 | 0 | 0 | 14,599 |

| | | | | |
|---|---|---|---|---|
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | **350,000** |
| LCII: Kisaawa Ward | Entire District | Travel Inland - Facilitation | Source: External Financing 426-United Nations Children Fund (UNICEF) | 350,000 |

| | | | | | |
|---|---|---|---|---|---|
| **Total Cost of Quality Assurance Systems** | **0** | **24,598** | **0** | **0** | **24,598** |
| **Key Service Area 320003 Assets and Facilities Management** | | | | | |
| 225204 Monitoring and Supervision of capital work | 0 | 0 | 16,614 | 0 | 16,614 |

| | | | | |
|---|---|---|---|---|
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | **16,614** |
| LCII: KISAAWA | Kalungu District | Investment servicing costs for capital works | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | 16,614 |

| | | | | | |
|---|---|---|---|---|---|
| 227001 Travel inland | 0 | 11,634 | 0 | 0 | 11,634 |
| 228001 Maintenance-Buildings and Structures | 0 | 368,328 | 0 | 0 | 368,328 |
| 228002 Maintenance-Transport Equipment | 0 | 10,000 | 0 | 0 | 10,000 |
| 312121 Non-Residential Buildings - Acquisition | 0 | 0 | 315,679 | 0 | 315,679 |

# VOTE: 848 Kalungu District

| | | | | | | |
|---|---|---|---|---|---|---|
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | **315,679** |
| LCII: Kisaawa Ward | Primary schools | Public elementary or secondary schools - Schools_Acquire | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | | | 315,679 |

| | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|---|---|---|---|---|---|
| **Total Cost of Assets and Facilities Management** | **0** | **389,962** | **332,293** | **0** | **722,255** |
| **Key Service Area 320038 Sports Development and Oversight** | | | | | |
| 221009 Welfare and Entertainment | 0 | 49,995 | 0 | 0 | 49,995 |
| **Total Cost of Sports Development and Oversight** | **0** | **49,995** | **0** | **0** | **49,995** |
| **Total Cost of Human Capital Development** | **159,840** | **686,987** | **332,293** | **0** | **1,179,120** |
| **Total Cost of Education&Sports Management and Inspection** | **159,840** | **687,087** | **332,293** | **0** | **1,179,220** |

**Service Area 50 Special Needs Education**

| Ushs Thousands | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 12 Human Capital Development** | | | | | |
| **Key Service Area 320161 Special Needs Education** | | | | | |
| 227001 Travel inland | 0 | 3,000 | 0 | 0 | 3,000 |
| **Total Cost of Special Needs Education** | **0** | **3,000** | **0** | **0** | **3,000** |
| **Total Cost of Human Capital Development** | **0** | **3,000** | **0** | **0** | **3,000** |
| **Total Cost of Special Needs Education** | **0** | **3,000** | **0** | **0** | **3,000** |
| **Total Cost of Education** | **17,997,956** | **3,760,611** | **332,293** | **350,000** | **22,440,860** |

# VOTE: 848 Kalungu District

## *Roads and Engineering*

**B1: Overview of Department Revenues and Expenditures by Source**

| *Ushs Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 1,630,466 | 1,810,055 |
| Programme Conditional Grant - Non Wage Recurrent | 1,000,000 | 1,000,000 |
| District Unconditional Grant Non-Wage | 400 | 400 |
| District Unconditional Grant Wage | 135,411 | 315,000 |
| Locally Raised Revenues | 4,000 | 4,000 |
| Other Transfers from Central Government | 490,655 | 490,655 |
| **Total Revenues Shares** | **1,630,466** | **1,810,055** |
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 135,411 | 315,000 |
| Non Wage | 1,495,055 | 1,495,055 |
| ***Development Expenditure*** | | |
| Domestic Development | 0 | 0 |
| External Financing | 0 | 0 |
| **Total Expenditure** | **1,630,466** | **1,810,055** |

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

**Service Area 10 Community Access Roads**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 09 Integrated Transport Infrastructure and Services** | | | | | |
| **Key Service Area 000017 Infrastructure Development and Management** | | | | | |
| 227001 Travel inland | 0 | 4,000 | 0 | 0 | 4,000 |
| **Total Cost of Infrastructure Development and Management** | **0** | **4,000** | **0** | **0** | **4,000** |
| **Key Service Area 260002 District , Urban and Community Access Road Maintenance** | | | | | |
| 211101 General Staff Salaries | 315,000 | 0 | 0 | 0 | 315,000 |
| 228001 Maintenance-Buildings and Structures | 0 | 1,131,642 | 0 | 0 | 1,131,642 |
| 228003 Maintenance-Machinery & Equipment Other than Transport Equipment | 0 | 300 | 0 | 0 | 300 |
| 263402 Transfer to Other Government Units | 0 | 357,013 | 0 | 0 | 357,013 |

# VOTE: 848 Kalungu District

| | | | | | |
|---|---|---|---|---|---|
| **Total Cost of District , Urban and Community Access Road Maintenance** | **315,000** | **1,488,955** | **0** | **0** | **1,803,955** |
| **Total Cost of Integrated Transport Infrastructure and Services** | **315,000** | **1,492,955** | **0** | **0** | **1,807,955** |
| **Programme 12 Human Capital Development** | | | | | |
| **Key Service Area 000013 HIV/AIDS Mainstreaming** | | | | | |
| 212103 Incapacity benefits (Employees) | 0 | 100 | 0 | 0 | 100 |
| **Total Cost of HIV/AIDS Mainstreaming** | **0** | **100** | **0** | **0** | **100** |
| **Key Service Area 000016 Environment, Social Health and Safety** | | | | | |
| 225202 Environment Impact Assessment for Capital Works | 0 | 2,000 | 0 | 0 | 2,000 |
| **Total Cost of Environment, Social Health and Safety** | **0** | **2,000** | **0** | **0** | **2,000** |
| **Total Cost of Human Capital Development** | **0** | **2,100** | **0** | **0** | **2,100** |
| **Total Cost of Community Access Roads** | **315,000** | **1,495,055** | **0** | **0** | **1,810,055** |
| **Total Cost of Roads and Engineering** | **315,000** | **1,495,055** | **0** | **0** | **1,810,055** |

# VOTE: 848 Kalungu District

## *Water*

### B1: Overview of Department Revenues and Expenditures by Source

| *Ushs Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 114,428 | 117,899 |
| District Unconditional Grant Wage | 48,000 | 51,000 |
| Locally Raised Revenues | 500 | 500 |
| Programme Conditional Grant - Non Wage Recurrent | 65,928 | 66,399 |
| ***Development Revenues*** | 181,044 | 692,045 |
| Programme Conditional Grant - Development | 166,229 | 677,230 |
| Transitional Conditional Grant - Development | 14,815 | 14,815 |
| **Total Revenues Shares** | **295,472** | **809,944** |

| | | |
|---|---|---|
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 48,000 | 51,000 |
| Non Wage | 66,428 | 66,899 |
| ***Development Expenditure*** | | |
| Domestic Development | 181,044 | 692,045 |
| External Financing | 0 | 0 |
| **Total Expenditure** | **295,472** | **809,944** |

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

**Service Area 10 Rural Water Supply and Sanitation**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management** | | | | | |
| **Key Service Area 000089 Climate Change Mitigation** | | | | | |
| 211101 General Staff Salaries | 51,000 | 0 | 0 | 0 | 51,000 |
| 221002 Workshops, Meetings and Seminars | 0 | 32,000 | 24,815 | 0 | 56,815 |

| | | | |
|---|---|---|---|
| **Total for LCIII: Lwabenge Subcounty** | **County: KALUNGU** | | **14,815** |
| LCII: BUGOMOLA | Workshops, Meetings, Seminars - Training Quality Assurance Trainings | Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment) | 14,815 |
| **Total for LCIII: Kalungu Town Council** | **County: KALUNGU** | | **10,000** |

# VOTE: 848 Kalungu District

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| LCII: Kisaawa Ward | kalungu | Workshops, Meetings, Seminars - Training (Data Collection and Analysis) | Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant | | | | 10,000 |
| 221012 Small Office Equipment | | 0 | 1,600 | 0 | 0 | | 1,600 |
| 225201 Consultancy Services-Capital | | 0 | 0 | 80,000 | 0 | | 80,000 |
| **Total for LCIII: Kyamulibwa Subcounty** | | **County: KALUNGU** | | | | | **80,000** |
| LCII: KABAALE | Kabaale town | Consultancy - Design Studies | Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant | | | | 80,000 |
| 225202 Environment Impact Assessment for Capital Works | | 0 | 4,630 | 5,200 | 0 | | 9,830 |
| **Total for LCIII: Kyamulibwa Subcounty** | | **County: KALUNGU** | | | | | **5,200** |
| LCII: KYAMULIBWA | | Environmental Impact Assessment - Capital Works | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | | 5,200 |
| 225203 Appraisal and Feasibility Studies for Capital Works | | 0 | 8,000 | 12,000 | 0 | | 20,000 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | | **12,000** |
| LCII: Kisaawa Ward | kalungu | Feasibility Studies or Screening of Projects - | Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant | | | | 12,000 |
| 225204 Monitoring and Supervision of capital work | | 0 | 0 | 24,000 | 0 | | 24,000 |
| **Total for LCIII: Lwabenge Subcounty** | | **County: KALUNGU** | | | | | **24,000** |
| LCII: BUGOMOLA | | monitoring of capital works | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | | 24,000 |
| 227001 Travel inland | | 0 | 20,000 | 34,815 | 0 | | 54,815 |
| **Total for LCIII: Lwabenge Subcounty** | | **County: KALUNGU** | | | | | **14,815** |
| LCII: KIRAGGA | | Travel Inland - Conferences, Seminars and Workshops | Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant | | | | 14,815 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | | **20,000** |
| LCII: KISAAWA | | Travel Inland - Facilitation | Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant | | | | 13,385 |
| LCII: Kisaawa Ward | kalungu | Travel Inland - Expenses | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | | 6,615 |
| 227004 Fuel, Lubricants and Oils | | 0 | 0 | 40,000 | 0 | | 40,000 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | | **40,000** |
| LCII: Kisaawa Ward | | Fuel, Oils and Lubricants - Diesel | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | | 40,000 |
| 228001 Maintenance-Buildings and Structures | | 0 | 0 | 111,215 | 0 | | 111,215 |
| **Total for LCIII: Lwabenge Subcounty** | | **County: KALUNGU** | | | | | **111,215** |

# VOTE: 848 Kalungu District

| | | | | | | |
|---|---|---|---|---|---|---|
| LCII: Kibisi | Ttowa village | Building and Facility Maintenance - Civil Works | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | 111,215 |
| 228004 Maintenance-Other Fixed Assets | | 0 | 0 | 70,000 | 0 | 70,000 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | **70,000** |
| LCII: Kisaawa Ward | | Machinery and Equipment - Water Systems | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | 70,000 |
| 313135 Water Plants, pipelines and sewerage networks - Improvement | | 0 | 0 | 290,000 | 0 | 290,000 |
| **Total for LCIII: Kyamulibwa Subcounty** | | **County: KALUNGU** | | | | **290,000** |
| LCII: KABAALE | Kabaale town | Development of Kabaale piped water scheme | Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant | | | 290,000 |
| **Total Cost of Climate Change Mitigation** | | **51,000** | **66,230** | **692,045** | **0** | **809,275** |
| **Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management** | | **51,000** | **66,230** | **692,045** | **0** | **809,275** |
| **Programme 12 Human Capital Development** | | | | | | |
| **Key Service Area 000013 HIV/AIDS Mainstreaming** | | | | | | |
| 212103 Incapacity benefits (Employees) | | 0 | 669 | 0 | 0 | 669 |
| **Total Cost of HIV/AIDS Mainstreaming** | | **0** | **669** | **0** | **0** | **669** |
| **Total Cost of Human Capital Development** | | **0** | **669** | **0** | **0** | **669** |
| **Total Cost of Rural Water Supply and Sanitation** | | **51,000** | **66,899** | **692,045** | **0** | **809,944** |
| **Total Cost of Water** | | **51,000** | **66,899** | **692,045** | **0** | **809,944** |

# VOTE: 848 Kalungu District

## *Natural Resources*

### B1: Overview of Department Revenues and Expenditures by Source

| *Ushs Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 378,040 | 521,950 |
| District Unconditional Grant Non-Wage | 5,442 | 5,429 |
| District Unconditional Grant Wage | 299,400 | 443,400 |
| Locally Raised Revenues | 15,359 | 15,359 |
| Programme Conditional Grant - Non Wage Recurrent | 57,839 | 57,762 |
| **Total Revenues Shares** | **378,040** | **521,950** |

| | | |
|---|---|---|
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 299,400 | 443,400 |
| Non Wage | 78,640 | 78,550 |
| ***Development Expenditure*** | | |
| Domestic Development | 0 | 0 |
| External Financing | 0 | 0 |
| **Total Expenditure** | **378,040** | **521,950** |

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

**Service Area 10 Natural Resources Management**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management** | | | | | |
| **Key Service Area 000016 Environment, Social Health and Safety** | | | | | |
| 211101 General Staff Salaries | 443,400 | 0 | 0 | 0 | 443,400 |
| **Total Cost of Environment, Social Health and Safety** | **443,400** | **0** | **0** | **0** | **443,400** |
| **Key Service Area 000078 Land Management** | | | | | |
| 227001 Travel inland | 0 | 6,000 | 0 | 0 | 6,000 |
| **Total Cost of Land Management** | **0** | **6,000** | **0** | **0** | **6,000** |
| **Key Service Area 000089 Climate Change Mitigation** | | | | | |
| 227001 Travel inland | 0 | 7,199 | 0 | 0 | 7,199 |
| **Total Cost of Climate Change Mitigation** | **0** | **7,199** | **0** | **0** | **7,199** |
| **Key Service Area 000090 Climate Change Adaptation** | | | | | |

# VOTE: 848 Kalungu District

| | | | | | |
|---|---|---|---|---|---|
| 227001 Travel inland | 0 | 6,000 | 0 | 0 | 6,000 |
| **Total Cost of Climate Change Adaptation** | **0** | **6,000** | **0** | **0** | **6,000** |
| **Key Service Area 140021 Ecosystems Restoration and Protection** | | | | | |
| 227001 Travel inland | 0 | 10,170 | 0 | 0 | 10,170 |
| **Total Cost of Ecosystems Restoration and Protection** | **0** | **10,170** | **0** | **0** | **10,170** |
| **Key Service Area 140038 Environmental Safeguards** | | | | | |
| 227001 Travel inland | 0 | 30,922 | 0 | 0 | 30,922 |
| **Total Cost of Environmental Safeguards** | **0** | **30,922** | **0** | **0** | **30,922** |
| **Key Service Area 560007 Regulation and Compliance** | | | | | |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 646 | 0 | 0 | 646 |
| 221012 Small Office Equipment | 0 | 760 | 0 | 0 | 760 |
| 227001 Travel inland | 0 | 9,685 | 0 | 0 | 9,685 |
| 227004 Fuel, Lubricants and Oils | 0 | 1,000 | 0 | 0 | 1,000 |
| **Total Cost of Regulation and Compliance** | **0** | **12,091** | **0** | **0** | **12,091** |
| **Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management** | **443,400** | **72,382** | **0** | **0** | **515,782** |
| **Programme 10 Sustainable Urbanisation and Housing** | | | | | |
| **Key Service Area 280002 Physical Planning** | | | | | |
| 227001 Travel inland | 0 | 6,118 | 0 | 0 | 6,118 |
| **Total Cost of Physical Planning** | **0** | **6,118** | **0** | **0** | **6,118** |
| **Total Cost of Sustainable Urbanisation and Housing** | **0** | **6,118** | **0** | **0** | **6,118** |
| **Programme 12 Human Capital Development** | | | | | |
| **Key Service Area 000013 HIV/AIDS Mainstreaming** | | | | | |
| 224001 Medical Supplies and Services | 0 | 50 | 0 | 0 | 50 |
| **Total Cost of HIV/AIDS Mainstreaming** | **0** | **50** | **0** | **0** | **50** |
| **Total Cost of Human Capital Development** | **0** | **50** | **0** | **0** | **50** |
| **Total Cost of Natural Resources Management** | **443,400** | **78,550** | **0** | **0** | **521,950** |
| **Total Cost of Natural Resources** | **443,400** | **78,550** | **0** | **0** | **521,950** |

# VOTE: 848 Kalungu District

## *Community Based Services*

**B1: Overview of Department Revenues and Expenditures by Source**

| *Ushs Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 108,969 | 245,663 |
| District Unconditional Grant Non-Wage | 1,000 | 1,000 |
| District Unconditional Grant Wage | 54,576 | 192,190 |
| Locally Raised Revenues | 2,500 | 2,000 |
| Programme Conditional Grant - Non Wage Recurrent | 50,893 | 50,474 |
| ***Development Revenues*** | 572,445 | 931,000 |
| External Financing | 450,000 | 900,000 |
| Other Transfers from Central Government | 122,445 | 31,000 |
| **Total Revenues Shares** | **681,414** | **1,176,663** |

| | | |
|---|---|---|
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 54,576 | 192,190 |
| Non Wage | 54,393 | 53,474 |
| ***Development Expenditure*** | | |
| Domestic Development | 61,223 | 31,000 |
| External Financing | 450,000 | 900,000 |
| **Total Expenditure** | **620,191** | **1,176,663** |

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

**Service Area 10 Community Mobilisation**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 12 Human Capital Development** | | | | | |
| **Key Service Area 000016 Environment, Social Health and Safety** | | | | | |
| 227001 Travel inland | 0 | 3,000 | 0 | 0 | 3,000 |
| **Total Cost of Environment, Social Health and Safety** | **0** | **3,000** | **0** | **0** | **3,000** |
| **Key Service Area 010008 Capacity Strengthening** | | | | | |
| 211101 General Staff Salaries | 192,190 | 0 | 0 | 0 | 192,190 |
| 227001 Travel inland | 0 | 26,374 | 0 | 0 | 26,374 |

**Total for LCIII: Lwabenge Subcounty** **County: KALUNGU** **485,000**

# VOTE: 848 Kalungu District

| | | | | | |
|---|---|---|---|---|---|
| LCII: BWESA | BWESA | Travel Inland - Expenses | Source: External Financing 426-United Nations Children Fund (UNICEF) | | 485,000 |

| | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|---|---|---|---|---|---|
| **Total Cost of Capacity Strengthening** | **192,190** | **26,374** | **0** | **0** | **218,563** |
| **Total Cost of Human Capital Development** | **192,190** | **29,374** | **0** | **0** | **221,563** |
| **Total Cost of Community Mobilisation** | **192,190** | **29,374** | **0** | **0** | **221,563** |

**Service Area 20 Empowerment and Mindset Change**

| Ushs Thousands | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 12 Human Capital Development** | | | | | |
| **Key Service Area 000013 HIV/AIDS Mainstreaming** | | | | | |
| 227001 Travel inland | 0 | 500 | 0 | 0 | 500 |
| **Total Cost of HIV/AIDS Mainstreaming** | **0** | **500** | **0** | **0** | **500** |
| **Key Service Area 000021 Gender Mainstreaming services** | | | | | |
| 227001 Travel inland | 0 | 8,000 | 0 | 0 | 8,000 |
| **Total Cost of Gender Mainstreaming services** | **0** | **8,000** | **0** | **0** | **8,000** |
| **Key Service Area 000023 Inspection and Monitoring** | | | | | |
| 227001 Travel inland | 0 | 4,000 | 0 | 0 | 4,000 |
| **Total Cost of Inspection and Monitoring** | **0** | **4,000** | **0** | **0** | **4,000** |
| **Key Service Area 010008 Capacity Strengthening** | | | | | |
| 221010 Special Meals and Drinks | 0 | 0 | 0 | 410,000 | 410,000 |

| | | | | | |
|---|---|---|---|---|---|
| **Total for LCIII: Lwabenge Subcounty** | | **County: KALUNGU** | | | **410,000** |
| LCII: BWESA | BWESA | Foodstuff - Special Meals | Source: External Financing 426-United Nations Children Fund (UNICEF) | | 410,000 |

| | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|---|---|---|---|---|---|
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 0 | 0 | 5,000 | 5,000 |

| | | | | | |
|---|---|---|---|---|---|
| **Total for LCIII: Lwabenge Subcounty** | | **County: KALUNGU** | | | **5,000** |
| LCII: BWESA | BWESA | Office Supplies - Assorted Stationery | Source: External Financing 426-United Nations Children Fund (UNICEF) | | 5,000 |

| | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|---|---|---|---|---|---|
| 227001 Travel inland | 0 | 0 | 0 | 485,000 | 485,000 |

| | | | | | |
|---|---|---|---|---|---|
| **Total for LCIII: Lwabenge Subcounty** | | **County: KALUNGU** | | | **485,000** |
| LCII: BWESA | BWESA | Travel Inland - Expenses | Source: External Financing 426-United Nations Children Fund (UNICEF) | | 485,000 |

| | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|---|---|---|---|---|---|
| **Total Cost of Capacity Strengthening** | **0** | **0** | **0** | **900,000** | **900,000** |
| **Key Service Area 320146 Support to special interest Groups** | | | | | |
| 227001 Travel inland | 0 | 11,600 | 31,000 | 0 | 42,600 |

| | | | | | |
|---|---|---|---|---|---|
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | **31,000** |

# VOTE: 848 Kalungu District

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| LCII: KISAAWA | Kalungu District | Travel Inland - Expenses | Source: Other Transfers from Central Government OGT011-Uganda Women Enterpreneurship Program(UWEP) | | | | 9,124 |
| LCII: KISAAWA | Kalungu District | Travel Inland - Facilitation | Source: Other Transfers from Central Government OGT013-Youth Livelihood Programme (YLP) | | | | 7,400 |
| LCII: KISAAWA | Kalungu District | Travel Inland - Facilitation | Source: Other Transfers from Central Government OGT061-GROW Project | | | | 14,476 |
| **Total Cost of Support to special interest Groups** | | **0** | **11,600** | **31,000** | | **0** | **42,600** |
| **Total Cost of Human Capital Development** | | **0** | **24,100** | **31,000** | | **900,000** | **955,100** |
| **Total Cost of Empowerment and Mindset Change** | | **0** | **24,100** | **31,000** | | **900,000** | **955,100** |
| **Total Cost of Community Based Services** | | **192,190** | **53,474** | **31,000** | | **900,000** | **1,176,663** |

# VOTE: 848 Kalungu District

## *Planning*

### B1: Overview of Department Revenues and Expenditures by Source

| *Ushs Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 133,264 | 335,991 |
| District Unconditional Grant Non-Wage | 80,600 | 180,587 |
| District Unconditional Grant Wage | 45,664 | 148,403 |
| Locally Raised Revenues | 7,000 | 7,000 |
| ***Development Revenues*** | 229,685 | 408,575 |
| District Discretionary Equalisation Development Grant | 229,685 | 408,575 |
| **Total Revenues Shares** | **362,949** | **744,566** |

| | | |
|---|---|---|
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 45,664 | 148,403 |
| Non Wage | 87,600 | 187,587 |
| ***Development Expenditure*** | | |
| Domestic Development | 229,685 | 408,575 |
| External Financing | 0 | 0 |
| **Total Expenditure** | **362,949** | **744,566** |

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

**Service Area 10 Planning and Statistics**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management** | | | | | |
| **Key Service Area 000089 Climate Change Mitigation** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 50 | 0 | 0 | 50 |
| **Total Cost of Climate Change Mitigation** | **0** | **50** | **0** | **0** | **50** |
| **Key Service Area 000090 Climate Change Adaptation** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 50 | 0 | 0 | 50 |
| **Total Cost of Climate Change Adaptation** | **0** | **50** | **0** | **0** | **50** |
| **Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management** | **0** | **100** | **0** | **0** | **100** |
| **Programme 12 Human Capital Development** | | | | | |

# VOTE: 848 Kalungu District

| | | | | | | |
|---|---|---|---|---|---|---|
| **Key Service Area 000013 HIV/AIDS Mainstreaming** | | | | | | |
| 273101 Medical expenses (To general public) | | 0 | 50 | 0 | 0 | 50 |
| **Total Cost of HIV/AIDS Mainstreaming** | | **0** | **50** | **0** | **0** | **50** |
| **Total Cost of Human Capital Development** | | **0** | **50** | **0** | **0** | **50** |
| **Programme 18 Development Plan Implementation** | | | | | | |
| **Key Service Area 000006 Planning and Budgeting services** | | | | | | |
| 211101 General Staff Salaries | | 148,403 | 0 | 0 | 0 | 148,403 |
| 221002 Workshops, Meetings and Seminars | | 0 | 0 | 26,000 | 0 | 26,000 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | **26,000** |
| LCII: Kisaawa Ward | District headquarters | Workshops, Meetings, Seminars - Training (Others) | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 26,000 |
| 221010 Special Meals and Drinks | | 0 | 7,000 | 0 | 0 | 7,000 |
| 222001 Information and Communication Technology Services. | | 0 | 5,600 | 0 | 0 | 5,600 |
| 227001 Travel inland | | 0 | 7,400 | 0 | 0 | 7,400 |
| 312149 Other Land Improvements - Acquisition | | 0 | 0 | 177,765 | 0 | 177,765 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | **177,765** |
| LCII: Kisaawa Ward | Ditrict headquarters | Other Land Improvements - Fencing | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 177,765 |
| 312221 Light ICT hardware - Acquisition | | 0 | 0 | 4,000 | 0 | 4,000 |
| **Total for LCIII:** | | **County:** | | | | **4,000** |
| LCII: | District headquarter | Personal computers - Laptop_Acquire | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 4,000 |
| 312235 Furniture and Fittings - Acquisition | | 0 | 0 | 85,000 | 0 | 85,000 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | **85,000** |
| LCII: KISAAWA | Kalungu Council Hall | Desks-Desk_Acquire | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 85,000 |
| 313139 Other Structures - Improvement | | 0 | 0 | 23,238 | 0 | 23,238 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | **23,238** |
| LCII: Kisaawa Ward | District Council Hall | Maintenance works_Improve | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 23,238 |
| **Total Cost of Planning and Budgeting services** | | **148,403** | **20,000** | **316,003** | **0** | **484,406** |
| **Key Service Area 000023 Inspection and Monitoring** | | | | | | |
| 225204 Monitoring and Supervision of capital work | | 0 | 0 | 40,858 | 0 | 40,858 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | **40,858** |

# VOTE: 848 Kalungu District

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| LCII: Kisaawa Ward | district headquarters | monitoring and supervision of DDEG projects | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | | 40,858 |
| **Total Cost of Inspection and Monitoring** | | **0** | **0** | **40,858** | | **0** | **40,858** |
| **Key Service Area 000027 Programme Working Group Secretariat Services** | | | | | | | |
| 221002 Workshops, Meetings and Seminars | | 0 | 8,200 | 8,172 | | 0 | 16,372 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | | **8,172** |
| LCII: Kisaawa Ward | | Workshops, Meetings, Seminars - Training (Medical) | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | | 8,172 |
| 221008 Information and Communication Technology Supplies. | | 0 | 2,000 | 0 | | 0 | 2,000 |
| 221011 Printing, Stationery, Photocopying and Binding | | 0 | 2,950 | 0 | | 0 | 2,950 |
| 221012 Small Office Equipment | | 0 | 1,600 | 0 | | 0 | 1,600 |
| 224011 Research Expenses | | 0 | 0 | 12,257 | | 0 | 12,257 |
| **Total for LCIII:** | | **County:** | | | | | **12,257** |
| LCII: | Kalungu district | data management and reporting | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | | 12,257 |
| 225204 Monitoring and Supervision of capital work | | 0 | 43,740 | 0 | | 0 | 43,740 |
| 227001 Travel inland | | 0 | 6,147 | 0 | | 0 | 6,147 |
| 228002 Maintenance-Transport Equipment | | 0 | 1,000 | 0 | | 0 | 1,000 |
| 228003 Maintenance-Machinery & Equipment Other than Transport Equipment | | 0 | 1,800 | 0 | | 0 | 1,800 |
| **Total Cost of Programme Working Group Secretariat Services** | | **0** | **67,437** | **20,429** | | **0** | **87,866** |
| **Key Service Area 560019 Data Management and Dissemination** | | | | | | | |
| 221002 Workshops, Meetings and Seminars | | 0 | 83,000 | 8,172 | | 0 | 91,172 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | | **8,172** |
| LCII: Kisaawa Ward | District headquarters | Workshops, Meetings, Seminars - Training (Others) | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | | 8,172 |
| 224011 Research Expenses | | 0 | 7,000 | 0 | | 0 | 7,000 |
| 227001 Travel inland | | 0 | 10,000 | 23,115 | | 0 | 33,115 |
| **Total for LCIII: Kalungu Town Council** | | **County: KALUNGU** | | | | | **23,115** |
| LCII: KISAAWA | Kalungu District headquarter | Travel Inland - Conferences, Seminars and Workshops | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | | 23,115 |
| **Total Cost of Data Management and Dissemination** | | **0** | **100,000** | **31,286** | | **0** | **131,286** |

# VOTE: 848 Kalungu District

| | | | | | |
|---|---|---|---|---|---|
| **Total Cost of Development Plan Implementation** | **148,403** | **187,437** | **408,575** | **0** | **744,416** |
| **Total Cost of Planning and Statistics** | **148,403** | **187,587** | **408,575** | **0** | **744,566** |
| **Total Cost of Planning** | **148,403** | **187,587** | **408,575** | **0** | **744,566** |

# VOTE: 848 Kalungu District

## *Internal Audit*

**B1: Overview of Department Revenues and Expenditures by Source**

| *Ushs Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 75,575 | 135,804 |
| District Unconditional Grant Non-Wage | 41,964 | 41,951 |
| District Unconditional Grant Wage | 29,611 | 89,853 |
| Locally Raised Revenues | 4,000 | 4,000 |
| **Total Revenues Shares** | **75,575** | **135,804** |

| | | |
|---|---|---|
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 29,611 | 89,853 |
| Non Wage | 45,964 | 45,951 |
| ***Development Expenditure*** | | |
| Domestic Development | 0 | 0 |
| External Financing | 0 | 0 |
| **Total Expenditure** | **75,575** | **135,804** |

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

**Service Area 10 Compliance**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000001 Audit and Risk Management** | | | | | |
| 211101 General Staff Salaries | 89,853 | 0 | 0 | 0 | 89,853 |
| 221002 Workshops, Meetings and Seminars | 0 | 4,000 | 0 | 0 | 4,000 |
| 221003 Staff Training | 0 | 4,720 | 0 | 0 | 4,720 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 5,504 | 0 | 0 | 5,504 |
| 221012 Small Office Equipment | 0 | 1,420 | 0 | 0 | 1,420 |
| 222001 Information and Communication Technology Services. | 0 | 820 | 0 | 0 | 820 |
| 223005 Electricity | 0 | 1,800 | 0 | 0 | 1,800 |
| 223006 Water | 0 | 1,080 | 0 | 0 | 1,080 |

# VOTE: 848 Kalungu District

| | | | | | |
|---|---|---|---|---|---|
| 227001 Travel inland | 0 | 20,507 | 0 | 0 | 20,507 |
| 227004 Fuel, Lubricants and Oils | 0 | 4,000 | 0 | 0 | 4,000 |
| 228002 Maintenance-Transport Equipment | 0 | 2,100 | 0 | 0 | 2,100 |
| **Total Cost of Audit and Risk Management** | **89,853** | **45,951** | **0** | **0** | **135,804** |
| **Total Cost of Governance and Security** | **89,853** | **45,951** | **0** | **0** | **135,804** |
| **Total Cost of Compliance** | **89,853** | **45,951** | **0** | **0** | **135,804** |
| **Total Cost of Internal Audit** | **89,853** | **45,951** | **0** | **0** | **135,804** |

# VOTE: 848 Kalungu District

## *Trade, Industry and Local Development*

**B1: Overview of Department Revenues and Expenditures by Source**

| *Ushs Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 78,665 | 209,377 |
| Programme Conditional Grant - Non Wage Recurrent | 39,691 | 39,331 |
| District Unconditional Grant Non-Wage | 791 | 791 |
| District Unconditional Grant Wage | 15,388 | 146,460 |
| Locally Raised Revenues | 12,000 | 12,000 |
| Programme Conditional Grant - Non Wage Recurrent | 10,795 | 10,795 |
| ***Development Revenues*** | 6,000 | 0 |
| Locally Raised Revenues | 6,000 | 0 |
| **Total Revenues Shares** | **84,665** | **209,377** |

| | | |
|---|---|---|
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 15,388 | 146,460 |
| Non Wage | 63,277 | 62,917 |
| ***Development Expenditure*** | | |
| Domestic Development | 6,000 | 0 |
| External Financing | 0 | 0 |
| **Total Expenditure** | **84,665** | **209,377** |

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

**Service Area 10 Commercial Services**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 05 Tourism Development** | | | | | |
| **Key Service Area 120012 Tourism Investment, Promotion and Marketing** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 8,000 | 0 | 0 | 8,000 |
| 227001 Travel inland | 0 | 2,795 | 0 | 0 | 2,795 |
| **Total Cost of Tourism Investment, Promotion and Marketing** | **0** | **10,795** | **0** | **0** | **10,795** |
| **Total Cost of Tourism Development** | **0** | **10,795** | **0** | **0** | **10,795** |
| **Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management** | | | | | |
| **Key Service Area 000089 Climate Change Mitigation** | | | | | |

# VOTE: 848 Kalungu District

| | | | | | |
|---|---|---|---|---|---|
| 221002 Workshops, Meetings and Seminars | 0 | 100 | 0 | 0 | 100 |
| **Total Cost of Climate Change Mitigation** | **0** | **100** | **0** | **0** | **100** |
| **Key Service Area 000090 Climate Change Adaptation** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 100 | 0 | 0 | 100 |
| **Total Cost of Climate Change Adaptation** | **0** | **100** | **0** | **0** | **100** |
| **Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management** | **0** | **200** | **0** | **0** | **200** |
| **Programme 07 Private Sector Development** | | | | | |
| **Key Service Area 190036 Trade Development** | | | | | |
| 211101 General Staff Salaries | 146,460 | 0 | 0 | 0 | 146,460 |
| 221007 Books, Periodicals & Newspapers | 0 | 121 | 0 | 0 | 121 |
| 222001 Information and Communication Technology Services. | 0 | 4,800 | 0 | 0 | 4,800 |
| 227001 Travel inland | 0 | 16,000 | 0 | 0 | 16,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 2,000 | 0 | 0 | 2,000 |
| 228002 Maintenance-Transport Equipment | 0 | 2,778 | 0 | 0 | 2,778 |
| **Total Cost of Trade Development** | **146,460** | **25,699** | **0** | **0** | **172,159** |
| **Total Cost of Private Sector Development** | **146,460** | **25,699** | **0** | **0** | **172,159** |
| **Programme 12 Human Capital Development** | | | | | |
| **Key Service Area 000013 HIV/AIDS Mainstreaming** | | | | | |
| 227001 Travel inland | 0 | 134 | 0 | 0 | 134 |
| **Total Cost of HIV/AIDS Mainstreaming** | **0** | **134** | **0** | **0** | **134** |
| **Total Cost of Human Capital Development** | **0** | **134** | **0** | **0** | **134** |
| **Total Cost of Commercial Services** | **146,460** | **36,828** | **0** | **0** | **183,288** |

**Service Area 20 Value Chain Services**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 07 Private Sector Development** | | | | | |
| **Key Service Area 000073 Marketing and value addition** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 10,000 | 0 | 0 | 10,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 3,892 | 0 | 0 | 3,892 |
| **Total Cost of Marketing and value addition** | **0** | **13,892** | **0** | **0** | **13,892** |
| **Total Cost of Private Sector Development** | **0** | **13,892** | **0** | **0** | **13,892** |
| **Programme 17 Regional Balanced Development** | | | | | |

# VOTE: 848 Kalungu District

| | | | | | |
|---|---|---|---|---|---|
| **Key Service Area 000045 Support to Local Governments** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 6,198 | 0 | 0 | 6,198 |
| 227001 Travel inland | 0 | 6,000 | 0 | 0 | 6,000 |
| **Total Cost of Support to Local Governments** | **0** | **12,198** | **0** | **0** | **12,198** |
| **Total Cost of Regional Balanced Development** | **0** | **12,198** | **0** | **0** | **12,198** |
| **Total Cost of Value Chain Services** | **0** | **26,090** | **0** | **0** | **26,090** |
| **Total Cost of Trade, Industry and Local Development** | **146,460** | **62,917** | **0** | **0** | **209,377** |