VOTE: 811 Budaka 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	**375,343**	**375,343**
o/w Higher Local Government	168,377	168,377
o/w Lower Local Government	206,966	206,966
Discretionary Government Transfers	**5,225,568**	**6,807,837**
o/w Higher Local Government	4,368,605	5,924,973
o/w Lower Local Government	856,964	882,864
Conditional Government Transfers	**32,771,001**	**38,176,626**
o/w Higher Local Government	32,771,001	38,176,626
o/w Lower Local Government	0	0
Other Government Transfers	**736,394**	**1,402,834**
o/w Higher Local Government	736,394	1,402,834
o/w Lower Local Government	0	0
External Financing	**624,500**	**624,500**
o/w Higher Local Government	624,500	624,500
o/w Lower Local Government	0	0
Grand Total	**39,732,806**	**47,387,140**
o/w Higher Local Government	38,668,877	46,297,311
o/w Lower Local Government	1,063,930	1,089,830

VOTE: 811 Budaka District

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**375,343**	**375,343**
Advertisements/Bill Boards	500	500
Agency Fees	15,000	15,000
Animal and Crop Husbandry related Levies	21,531	21,531
Business licenses	61,136	61,136
Fees from appeals	1,344	1,344
Inspection Fees	1,863	1,863
Land Fees	19,761	19,761
Local Services Tax-Payable By Individuals	76,373	76,373
Market /Gate Charges	90,829	90,829
Other fees e.g. street parking fees	3,230	3,230
Other licenses	42,561	42,561
Property related Duties/Fees	31,864	31,864
Registration fees for Documents and Businesses	840	840
Rent & Rates - Non-Produced Assets – from Gov’t units	8,511	8,511
Discretionary Government Transfers	**5,225,568**	**6,807,837**
District Discretionary Equalisation Development Grant	840,926	1,004,670
District Unconditional Grant Non-Wage	920,768	1,020,496
District Unconditional Grant Wage	3,134,415	4,427,831
Urban Discretionary Equalisation Development Grant	104,901	130,977
Urban Unconditional Non-Wage	224,559	223,864
Conditional Government Transfers	**32,771,001**	**38,176,626**
Programme Conditional Grant - Non Wage Recurrent	10,972,554	11,977,103
Programme Conditional Grant - Development	1,834,615	1,413,831
Programme Conditional Grant - Wage Recurrent	19,149,017	24,270,877
Transitional Conditional Grant - Development	814,815	514,815
Other Government Transfers	**686,394**	**1,402,834**
Child days vaccination, Rubella and Malaria	0	700,000
GROW Project	18,000	18,000
Support to PLE (UNEB)	30,000	30,000
Uganda Climate Smart Agricultural Transformation Project	227,043	227,043
Uganda Road Fund (URF)	314,959	314,959

VOTE: 811 Budaka District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Uganda Women Enterpreneurship Program(UWEP)	6,393	17,833
Vegetable Oil Development Project	90,000	95,000
External Financing	**624,500**	**624,500**
Global Alliance for Vaccines and Immunization (GAVI)	524,500	524,500
Global Fund for HIV, TB & Malaria	50,000	50,000
World Health Organisation (WHO)	50,000	50,000
Total Revenues Shares	**39,682,806**	**47,387,140**

VOTE: 811 Budaka 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	**2,088,331**	**0**	**277,043**	**0**	**2,365,373**
o/w: Wage:	1,370,400	0	0	0	1,370,400
Non-Wage Recurrent:	413,773	0	277,043	0	690,815
Development:	304,158	0	0	0	304,158
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	**480,110**	**5,600**	**700**	**0**	**486,410**
o/w: Wage:	355,683	0	0	0	355,683
Non-Wage Recurrent:	72,427	5,600	700	0	78,727
Development:	52,000	0	0	0	52,000
Private Sector Development	**239,198**	**0**	**0**	**0**	**239,198**
o/w: Wage:	192,756	0	0	0	192,756
Non-Wage Recurrent:	46,442	0	0	0	46,442
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	**1,533,973**	**0**	**358,944**	**0**	**1,892,917**
o/w: Wage:	397,973	0	0	0	397,973
Non-Wage Recurrent:	1,000,000	0	313,944	0	1,313,944
Development:	136,000	0	45,000	0	181,000
Sustainable Urbanisation and Housing	**4,000**	**0**	**0**	**0**	**4,000**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	0	0	0	0
Development:	4,000	0	0	0	4,000
Human Capital Development	**31,117,140**	**14,872**	**766,148**	**0**	**32,522,660**
o/w: Wage:	24,354,690	0	0	0	24,354,690

VOTE: 811 Budaka District

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Non-Wage Recurrent:	5,550,662	14,872	766,148	0	6,331,682
Development:	1,211,788	0	0	624,500	1,836,288
Public Sector Transformation	**7,301,788**	**244,340**	**0**	**0**	**7,546,128**
o/w: Wage:	1,358,650	0	0	0	1,358,650
Non-Wage Recurrent:	5,467,613	244,340	0	0	5,711,953
Development:	475,525	0	0	0	475,525
Governance and Security	**1,463,073**	**65,885**	**0**	**0**	**1,528,958**
o/w: Wage:	270,708	0	0	0	270,708
Non-Wage Recurrent:	427,365	65,885	0	0	493,250
Development:	765,000	0	0	0	765,000
Regional Balanced Development	**42,808**	**8,000**	**0**	**0**	**50,808**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	32,808	8,000	0	0	40,808
Development:	10,000	0	0	0	10,000
Development Plan Implementation	**703,246**	**36,646**	**0**	**0**	**739,892**
o/w: Wage:	397,848	0	0	0	397,848
Non-Wage Recurrent:	199,576	36,646	0	0	236,222
Development:	105,821	0	0	0	105,821
Grand Total	**44,984,463**	**375,343**	**1,402,834**	**624,500**	**47,387,140**
Grand Total Wage	28,698,708	0	0	0	**28,698,708**
Grand Total Non-Wage Recurrent	13,221,462	375,343	1,357,834	0	**14,954,640**
Grand Total Development	3,064,293	0	45,000	624,500	**3,733,793**

VOTE: 811 Budaka District

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**7,085,887**	**8,264,684**
o/w Higher Local Government	6,021,958	7,174,855
o/w Lower Local Government	1,063,930	1,089,830
Finance	**372,228**	**438,375**
o/w Higher Local Government	372,228	438,375
o/w Lower Local Government	0	0
Statutory bodies	**705,623**	**711,892**
o/w Higher Local Government	705,623	711,892
o/w Lower Local Government	0	0
Production and Marketing	**2,340,042**	**2,367,373**
o/w Higher Local Government	2,340,042	2,367,373
o/w Lower Local Government	0	0
Health	**8,091,905**	**7,932,005**
o/w Higher Local Government	8,091,905	7,932,005
o/w Lower Local Government	0	0
Education	**17,598,788**	**23,693,787**
o/w Higher Local Government	17,598,788	23,693,787
o/w Lower Local Government	0	0
Roads and Engineering	**1,752,932**	**1,893,932**
o/w Higher Local Government	1,752,932	1,893,932
o/w Lower Local Government	0	0
Water	**487,440**	**490,257**
o/w Higher Local Government	487,440	490,257
o/w Lower Local Government	0	0
Natural Resources	**462,578**	**464,410**
o/w Higher Local Government	462,578	464,410
o/w Lower Local Government	0	0
Community Based Services	**332,661**	**403,797**
o/w Higher Local Government	332,661	403,797
o/w Lower Local Government	0	0
Planning	**186,983**	**331,816**
o/w Higher Local Government	186,983	331,816
o/w Lower Local Government	0	0

VOTE: 811 Budaka District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Internal Audit	**107,389**	**144,818**
o/w Higher Local Government	107,389	144,818
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**158,350**	**249,993**
o/w Higher Local Government	158,350	249,993
o/w Lower Local Government	0	0
Grand Total	**39,682,806**	**47,387,140**
o/w Higher Local Government	**38,618,877**	**46,297,311**
o/w: Wage:	22,283,432	28,698,708
Non-Wage Recurrent:	12,499,212	14,315,084
Domestic Devt:	3,211,733	2,659,019
External Financing:	624,500	624,500
o/w Lower Local Government	**1,063,930**	**1,089,830**
o/w: Wage:	0	0
Non-Wage Recurrent:	640,406	639,556
Domestic Devt:	423,524	450,274
External Financing:	0	0

VOTE: 811 Budaka 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	5,853,364	7,069,411
District Unconditional Grant Non-Wage	129,797	132,027
District Unconditional Grant Wage	875,051	1,358,650
Locally Raised Revenues	32,374	37,374
Multi-Sectoral Transfers to LLGs_NonWage	640,406	639,556
Programme Conditional Grant - Non Wage Recurrent	4,175,736	4,901,803
Development Revenues	1,232,524	1,195,274
Transitional Conditional Grant - Development	500,000	500,000
District Discretionary Equalisation Development Grant	309,000	245,000
Multi-Sectoral Transfers to LLGs_Gou	423,524	450,274
Total Revenues Shares	**7,085,887**	**8,264,684**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	875,051	1,358,650
Non Wage	4,978,313	5,710,761
Development Expenditure		
Domestic Development	1,232,524	1,195,274
External Financing	0	0
Total Expenditure	**7,085,887**	**8,264,684**

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

Service Area 10 Administration and Management

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

VOTE: 811 Budaka District

Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	1,000	0	0	1,000
Total Cost of Environment, Social Health and Safety	**0**	**1,000**	**0**	**0**	**1,000**
Key Service Area 000090 Climate Change Adaptation					
225203 Appraisal and Feasibility Studies for Capital Works	0	1,000	0	0	1,000
Total Cost of Climate Change Adaptation	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**2,000**	**0**	**0**	**2,000**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**2,000**	**0**	**0**	**2,000**
Total Cost of Human Capital Development	**0**	**2,000**	**0**	**0**	**2,000**
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Procurement and Disposal Services	**0**	**5,000**	**0**	**0**	**5,000**
Key Service Area 000008 Records Management					
221011 Printing, Stationery, Photocopying and Binding	0	3,600	0	0	3,600
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	2,400	0	0	2,400
Total Cost of Records Management	**0**	**7,000**	**0**	**0**	**7,000**
Key Service Area 000011 Communication and Public Relations					
222001 Information and Communication Technology Services.	0	6,000	0	0	6,000
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Communication and Public Relations	**0**	**9,000**	**0**	**0**	**9,000**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
273104 Pension	0	2,772,118	0	0	2,772,118
273105 Gratuity	0	1,667,653	0	0	1,667,653

VOTE: 811 Budaka District

352881 Pension and Gratuity Arrears Budgeting		0	462,032	0	0	462,032
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity		**0**	**4,901,803**	**0**	**0**	**4,901,803**
Key Service Area 390017 Public Service Performance management						
211101 General Staff Salaries		1,358,650	0	0	0	1,358,650
221007 Books, Periodicals & Newspapers		0	1,600	0	0	1,600
221009 Welfare and Entertainment		0	7,000	0	0	7,000
221011 Printing, Stationery, Photocopying and Binding		0	3,200	0	0	3,200
221012 Small Office Equipment		0	3,000	0	0	3,000
222001 Information and Communication Technology Services.		0	5,160	0	0	5,160
223001 Property Management Expenses		0	1,000	0	0	1,000
223004 Guard and Security services		0	800	0	0	800
223005 Electricity		0	1,000	0	0	1,000
225101 Consultancy Services		0	8,000	0	0	8,000
227001 Travel inland		0	25,833	0	0	25,833
227004 Fuel, Lubricants and Oils		0	38,000	0	0	38,000
228002 Maintenance-Transport Equipment		0	10,000	0	0	10,000
228004 Maintenance-Other Fixed Assets		0	8,000	0	0	8,000
273102 Incapacity, death benefits and funeral expenses		0	3,000	0	0	3,000
Total Cost of Public Service Performance management		**1,358,650**	**115,593**	**0**	**0**	**1,474,243**
Total Cost of Public Sector Transformation		**1,358,650**	**5,038,397**	**0**	**0**	**6,397,047**
Programme 16 Governance and Security						
Key Service Area 000014 Administrative and Support Services						
221003 Staff Training		0	0	45,000	0	45,000
Total for LCIII: Budaka Town Council		**County: Budaka**				**45,000**
LCII: Macholi Ward	Budaka District Headquarters	Staff Training - Capacity Building	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			45,000
221008 Information and Communication Technology Supplies.		0	0	19,000	0	19,000
Total for LCIII: Budaka Town Council		**County: Budaka**				**16,000**

VOTE: 811 Budaka District

LCII: Macholi Ward	2 desktops for records & 1 laptop for HR		ICT - Workstation Computers (PC)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			13,000
LCII: Macholi Ward	Laptop for Senior Commercial Officer		ICT - Workstation Computers (PC)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			3,000
Total for LCIII: Tademeri Subcounty			**County: Budaka**				**3,000**
LCII: tademeri	Laptop for Senior Procurement Office		ICT - Workstation Computers (PC)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			3,000
221012 Small Office Equipment		0	0	3,000		0	3,000
Total for LCIII: Budaka Town Council			**County: Budaka**				**3,000**
LCII: Macholi Ward	Communication office		Office Equipment and Supplies - Camera	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			3,000
225204 Monitoring and Supervision of capital work		0	0	45,000		0	45,000
Total for LCIII: Budaka Town Council			**County: Budaka**				**45,000**
LCII: Macholi Ward			Monitoring and supervision of capital works	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			35,000
LCII: Macholi Ward	Budaka District Headquarters		Monitoring and supervision of capital works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			10,000
263402 Transfer to Other Government Units		0	0	150,000		0	150,000
Total for LCIII: Budaka Town Council			**County: Budaka**				**150,000**
LCII: Macholi Ward	Budaka Town Council Headquarters		Transfer to Budaka Town Council	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			150,000
312121 Non-Residential Buildings - Acquisition		0	0	446,000		0	446,000
Total for LCIII: Budaka Town Council			**County: Budaka**				**400,000**
LCII: Macholi Ward	Council Chambers at district Hdqtrs		Commercial and office building new construction service - Office buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			85,000
LCII: Macholi Ward	Council chambers at District Headquarters		Commercial and office building new construction service - Office buildings_Acquire	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			315,000
Total for LCIII: Kabuna Subcounty			**County: Budaka**				**23,000**

LCII: Kabuna	Kabuna subcounty headquarters	Commercial and office building new construction service - Office buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			23,000
Total for LCIII: Tademeri Subcounty		**County: Budaka**				**23,000**
LCII: tademeri	Tademeri subcounty headquarters	Commercial and office building new construction service - Office buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			23,000
312129 Other Buildings other than dwellings - Acquisition	0	0	15,000	0		15,000
Total for LCIII: Budaka Town Council		**County: Budaka**				**15,000**
LCII: Macholi Ward	2-stance pit latrine at Production dpt	Commercial and office building new construction service- Build other than dwell_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			15,000
312235 Furniture and Fittings - Acquisition	0	0	22,000	0		22,000
Total for LCIII:		**County:**				**2,000**
LCII:	Wheel chair for PWD in Central Registry	Chairs - Chair_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,000
Total for LCIII: Budaka Town Council		**County: Budaka**				**20,000**
LCII: Macholi Ward	Budaka District Headquarters	Chairs - Chair_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			10,000
LCII: Macholi Ward	Budaka District Headquarters	Tables_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			10,000
Total Cost of Administrative and Support Services	**0**	**0**	**745,000**	**0**		**745,000**
Total Cost of Governance and Security	**0**	**0**	**745,000**	**0**		**745,000**
Programme 17 Regional Balanced Development						
Key Service Area 000005 Human Resource Management						
221002 Workshops, Meetings and Seminars	0	4,000	0	0		4,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0		1,000
222001 Information and Communication Technology Services.	0	4,000	0	0		4,000
227001 Travel inland	0	13,808	0	0		13,808

VOTE: 811 Budaka District

227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Human Resource Management	**0**	**28,808**	**0**	**0**	**28,808**
Total Cost of Regional Balanced Development	**0**	**28,808**	**0**	**0**	**28,808**
Total Cost of Administration and Management	**1,358,650**	**5,071,205**	**745,000**	**0**	**7,174,855**
Total Cost of Administration	**1,358,650**	**5,071,205**	**745,000**	**0**	**7,174,855**

Subcounty / Town Council / Division: 237224 Kamonkoli 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	13,863	19,996	0	33,859
Total Cost of Facilities Management	**0**	**13,863**	**19,996**	**0**	**33,859**
Total Cost of Public Sector Transformation	**0**	**13,863**	**19,996**	**0**	**33,859**
Total Cost of Administration and Management	**0**	**13,863**	**19,996**	**0**	**33,859**
Total Cost of 237224 Kamonkoli Subcounty	**0**	**13,863**	**19,996**	**0**	**33,859**

Subcounty / Town Council / Division: 237225 Budaka 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	121,864	37,084	0	158,948
Total Cost of Facilities Management	**0**	**121,864**	**37,084**	**0**	**158,948**
Total Cost of Public Sector Transformation	**0**	**121,864**	**37,084**	**0**	**158,948**
Total Cost of Administration and Management	**0**	**121,864**	**37,084**	**0**	**158,948**
Total Cost of 237225 Budaka Town Council	**0**	**121,864**	**37,084**	**0**	**158,948**

Subcounty / Town Council / Division: 237227 Iki-Iki Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27

VOTE: 811 Budaka District

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	10,636	13,478	0	24,114
Total Cost of Facilities Management	**0**	**10,636**	**13,478**	**0**	**24,114**
Total Cost of Public Sector Transformation	**0**	**10,636**	**13,478**	**0**	**24,114**
Total Cost of Administration and Management	**0**	**10,636**	**13,478**	**0**	**24,114**
Total Cost of 237227 Iki-Iki Subcounty	**0**	**10,636**	**13,478**	**0**	**24,114**

Subcounty / Town Council / Division: 237228 Katiira 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	17,963	26,763	0	44,725
Total Cost of Facilities Management	**0**	**17,963**	**26,763**	**0**	**44,725**
Total Cost of Public Sector Transformation	**0**	**17,963**	**26,763**	**0**	**44,725**
Total Cost of Administration and Management	**0**	**17,963**	**26,763**	**0**	**44,725**
Total Cost of 237228 Katiira Subcounty	**0**	**17,963**	**26,763**	**0**	**44,725**

Subcounty / Town Council / Division: 237229 Kaderuna 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	15,280	22,663	0	37,943
Total Cost of Facilities Management	**0**	**15,280**	**22,663**	**0**	**37,943**
Total Cost of Public Sector Transformation	**0**	**15,280**	**22,663**	**0**	**37,943**
Total Cost of Administration and Management	**0**	**15,280**	**22,663**	**0**	**37,943**
Total Cost of 237229 Kaderuna Subcounty	**0**	**15,280**	**22,663**	**0**	**37,943**

Subcounty / Town Council / Division: 237230 Kachomo Subcounty

Service Area 10 Administration and Management

VOTE: 811 Budaka District

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	11,062	15,659	0	26,721
Total Cost of Facilities Management	**0**	**11,062**	**15,659**	**0**	**26,721**
Total Cost of Public Sector Transformation	**0**	**11,062**	**15,659**	**0**	**26,721**
Total Cost of Administration and Management	**0**	**11,062**	**15,659**	**0**	**26,721**
Total Cost of 237230 Kachomo Subcounty	**0**	**11,062**	**15,659**	**0**	**26,721**

Subcounty / Town Council / Division: 237232 Kakule 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	19,371	28,607	0	47,978
Total Cost of Facilities Management	**0**	**19,371**	**28,607**	**0**	**47,978**
Total Cost of Public Sector Transformation	**0**	**19,371**	**28,607**	**0**	**47,978**
Total Cost of Administration and Management	**0**	**19,371**	**28,607**	**0**	**47,978**
Total Cost of 237232 Kakule Subcounty	**0**	**19,371**	**28,607**	**0**	**47,978**

Subcounty / Town Council / Division: 237233 Mugiti 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	39,187	28,981	0	68,168
Total Cost of Facilities Management	**0**	**39,187**	**28,981**	**0**	**68,168**
Total Cost of Public Sector Transformation	**0**	**39,187**	**28,981**	**0**	**68,168**
Total Cost of Administration and Management	**0**	**39,187**	**28,981**	**0**	**68,168**
Total Cost of 237233 Mugiti Subcounty	**0**	**39,187**	**28,981**	**0**	**68,168**

Subcounty / Town Council / Division: 237234 Budaka Subcounty

VOTE: 811 Budaka District

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	17,519	23,136	0	40,656
Total Cost of Facilities Management	**0**	**17,519**	**23,136**	**0**	**40,656**
Total Cost of Public Sector Transformation	**0**	**17,519**	**23,136**	**0**	**40,656**
Total Cost of Administration and Management	**0**	**17,519**	**23,136**	**0**	**40,656**
Total Cost of 237234 Budaka Subcounty	**0**	**17,519**	**23,136**	**0**	**40,656**

Subcounty / Town Council / Division: 237235 Nansanga 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	15,578	22,040	0	37,617
Total Cost of Facilities Management	**0**	**15,578**	**22,040**	**0**	**37,617**
Total Cost of Public Sector Transformation	**0**	**15,578**	**22,040**	**0**	**37,617**
Total Cost of Administration and Management	**0**	**15,578**	**22,040**	**0**	**37,617**
Total Cost of 237235 Nansanga Subcounty	**0**	**15,578**	**22,040**	**0**	**37,617**

Subcounty / Town Council / Division: 237236 Kameruka 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	23,979	35,337	0	59,316
Total Cost of Facilities Management	**0**	**23,979**	**35,337**	**0**	**59,316**
Total Cost of Public Sector Transformation	**0**	**23,979**	**35,337**	**0**	**59,316**
Total Cost of Administration and Management	**0**	**23,979**	**35,337**	**0**	**59,316**
Total Cost of 237236 Kameruka Subcounty	**0**	**23,979**	**35,337**	**0**	**59,316**

VOTE: 811 Budaka District

Subcounty / Town Council / Division: 272905 Kabuna 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	12,002	17,092	0	29,094
Total Cost of Facilities Management	**0**	**12,002**	**17,092**	**0**	**29,094**
Total Cost of Public Sector Transformation	**0**	**12,002**	**17,092**	**0**	**29,094**
Total Cost of Administration and Management	**0**	**12,002**	**17,092**	**0**	**29,094**
Total Cost of 272905 Kabuna Subcounty	**0**	**12,002**	**17,092**	**0**	**29,094**

Subcounty / Town Council / Division: 272906 Tademeri 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	14,581	20,407	0	34,989
Total Cost of Facilities Management	**0**	**14,581**	**20,407**	**0**	**34,989**
Total Cost of Public Sector Transformation	**0**	**14,581**	**20,407**	**0**	**34,989**
Total Cost of Administration and Management	**0**	**14,581**	**20,407**	**0**	**34,989**
Total Cost of 272906 Tademeri Subcounty	**0**	**14,581**	**20,407**	**0**	**34,989**

Subcounty / Town Council / Division: 272907 kakoli 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	13,934	19,734	0	33,668
Total Cost of Facilities Management	**0**	**13,934**	**19,734**	**0**	**33,668**
Total Cost of Public Sector Transformation	**0**	**13,934**	**19,734**	**0**	**33,668**
Total Cost of Administration and Management	**0**	**13,934**	**19,734**	**0**	**33,668**

VOTE: 811 Budaka District

Total Cost of 272907 kakoli Subcounty	**0**	**13,934**	**19,734**	**0**	**33,668**

Subcounty / Town Council / Division: 272908 kadimukoli 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	18,182	25,404	0	43,586
Total Cost of Facilities Management	**0**	**18,182**	**25,404**	**0**	**43,586**
Total Cost of Public Sector Transformation	**0**	**18,182**	**25,404**	**0**	**43,586**
Total Cost of Administration and Management	**0**	**18,182**	**25,404**	**0**	**43,586**
Total Cost of 272908 kadimukoli Subcounty	**0**	**18,182**	**25,404**	**0**	**43,586**

Subcounty / Town Council / Division: 273228 Iki-Iki 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	118,281	19,316	0	137,597
Total Cost of Facilities Management	**0**	**118,281**	**19,316**	**0**	**137,597**
Total Cost of Public Sector Transformation	**0**	**118,281**	**19,316**	**0**	**137,597**
Total Cost of Administration and Management	**0**	**118,281**	**19,316**	**0**	**137,597**
Total Cost of 273228 Iki-Iki Town Council	**0**	**118,281**	**19,316**	**0**	**137,597**

Subcounty / Town Council / Division: 273229 Kachomo 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	33,892	17,179	0	51,071
Total Cost of Facilities Management	**0**	**33,892**	**17,179**	**0**	**51,071**
Total Cost of Public Sector Transformation	**0**	**33,892**	**17,179**	**0**	**51,071**

VOTE: 811 Budaka District

Total Cost of Administration and Management	**0**	**33,892**	**17,179**	**0**	**51,071**
Total Cost of 273229 Kachomo Town Council	**0**	**33,892**	**17,179**	**0**	**51,071**

Subcounty / Town Council / Division: 273230 Kamonkoli 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	43,148	14,200	0	57,348
Total Cost of Facilities Management	**0**	**43,148**	**14,200**	**0**	**57,348**
Total Cost of Public Sector Transformation	**0**	**43,148**	**14,200**	**0**	**57,348**
Total Cost of Administration and Management	**0**	**43,148**	**14,200**	**0**	**57,348**
Total Cost of 273230 Kamonkoli Town Council	**0**	**43,148**	**14,200**	**0**	**57,348**

Subcounty / Town Council / Division: 273231 Lyama 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	34,650	19,467	0	54,116
Total Cost of Facilities Management	**0**	**34,650**	**19,467**	**0**	**54,116**
Total Cost of Public Sector Transformation	**0**	**34,650**	**19,467**	**0**	**54,116**
Total Cost of Administration and Management	**0**	**34,650**	**19,467**	**0**	**54,116**
Total Cost of 273231 Lyama Town Council	**0**	**34,650**	**19,467**	**0**	**54,116**

Subcounty / Town Council / Division: 273232 Naboa 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	44,585	23,731	0	68,317
Total Cost of Facilities Management	**0**	**44,585**	**23,731**	**0**	**68,317**

VOTE: 811 Budaka District

Total Cost of Public Sector Transformation	**0**	**44,585**	**23,731**	**0**	**68,317**
Total Cost of Administration and Management	**0**	**44,585**	**23,731**	**0**	**68,317**
Total Cost of 273232 Naboa Town Council	**0**	**44,585**	**23,731**	**0**	**68,317**

VOTE: 811 Budaka 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	352,228	413,375
District Unconditional Grant Non-Wage	71,243	75,126
District Unconditional Grant Wage	250,000	307,264
Locally Raised Revenues	30,985	30,985
Development Revenues	20,000	25,000
District Discretionary Equalisation Development Grant	20,000	25,000
Total Revenues Shares	**372,228**	**438,375**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	250,000	307,264
Non Wage	102,228	106,111
Development Expenditure		
Domestic Development	20,000	25,000
External Financing	0	0
Total Expenditure	**372,228**	**438,375**

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
225202 Environment Impact Assessment for Capital Works	0	1,000	0	0	1,000
Total Cost of Climate Change Adaptation	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**1,000**	**0**	**0**	**1,000**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					

VOTE: 811 Budaka District

221002 Workshops, Meetings and Seminars			0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming			**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Human Capital Development			**0**	**1,000**	**0**	**0**	**1,000**
Programme 17 Regional Balanced Development							
Key Service Area 560080 Local Revenue Collection							
227001 Travel inland			0	12,000	10,000	0	22,000
Total for LCIII:		**County:**					**10,000**
LCII:	Revenue mobilization, sensitization in district	Travel Inland - Sensitization Trips	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				10,000
Total Cost of Local Revenue Collection			**0**	**12,000**	**10,000**	**0**	**22,000**
Total Cost of Regional Balanced Development			**0**	**12,000**	**10,000**	**0**	**22,000**
Programme 18 Development Plan Implementation							
Key Service Area 000004 Finance and Accounting							
211101 General Staff Salaries			307,264	0	0	0	307,264
221003 Staff Training			0	0	9,000	0	9,000
Total for LCIII:		**County:**					**9,000**
LCII:		Staff Training - Professional & Short Courses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				4,000
LCII:	Support to LLGs in book-keeping & accountabilities	Staff Training - Capacity Building	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				5,000
221011 Printing, Stationery, Photocopying and Binding			0	3,011	0	0	3,011
221016 Systems Recurrent costs			0	30,000	0	0	30,000
223001 Property Management Expenses			0	500	0	0	500
223004 Guard and Security services			0	800	0	0	800
223005 Electricity			0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work			0	0	6,000	0	6,000
Total for LCIII:		**County:**					**6,000**
LCII:		monitoring and supervision of projects and accounts staff	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				6,000
227001 Travel inland			0	32,800	0	0	32,800
227004 Fuel, Lubricants and Oils			0	12,000	0	0	12,000

VOTE: 811 Budaka District

Total Cost of Finance and Accounting	**307,264**	**80,111**	**15,000**	**0**	**402,375**
Key Service Area 000006 Planning and Budgeting services					
221002 Workshops, Meetings and Seminars	0	8,000	0	0	8,000
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Planning and Budgeting services	**0**	**12,000**	**0**	**0**	**12,000**
Total Cost of Development Plan Implementation	**307,264**	**92,111**	**15,000**	**0**	**414,375**
Total Cost of Financial Management and Accountability (LG)	**307,264**	**106,111**	**25,000**	**0**	**438,375**
Total Cost of Finance	**307,264**	**106,111**	**25,000**	**0**	**438,375**

VOTE: 811 Budaka 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	657,871	666,641
District Unconditional Grant Non-Wage	402,616	411,386
District Unconditional Grant Wage	194,328	194,328
Locally Raised Revenues	60,927	60,927
Development Revenues	47,752	45,252
District Discretionary Equalisation Development Grant	47,752	45,252
Total Revenues Shares	**705,623**	**711,892**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	194,328	194,328
Non Wage	463,543	472,313
Development Expenditure		
Domestic Development	47,752	45,252
External Financing	0	0
Total Expenditure	**705,623**	**711,892**

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	3,000	0	0	3,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	5,000	0	0	5,000

VOTE: 811 Budaka District

Total Cost of Land Management		**0**	**12,000**	**0**	**0**	**12,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**12,000**	**0**	**0**	**12,000**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
221009 Welfare and Entertainment		0	800	0	0	800
Total Cost of HIV/AIDS Mainstreaming		**0**	**800**	**0**	**0**	**800**
Total Cost of Human Capital Development		**0**	**800**	**0**	**0**	**800**
Programme 14 Public Sector Transformation						
Key Service Area 000007 Procurement and Disposal Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	8,400	0	0	8,400
221001 Advertising and Public Relations		0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.		0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
221012 Small Office Equipment		0	1,000	0	0	1,000
227001 Travel inland		0	2,600	0	0	2,600
Total Cost of Procurement and Disposal Services		**0**	**16,000**	**0**	**0**	**16,000**
Key Service Area 000049 Recruitment services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	8,400	0	0	8,400
211107 Boards, Committees and Council Allowances		0	2,400	0	0	2,400
221001 Advertising and Public Relations		0	0	5,000	0	5,000
Total for LCIII:		**County:**				**5,000**
LCII:	District headquarters	Media - Adverts	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			5,000
221004 Recruitment Expenses		0	0	4,000	0	4,000
Total for LCIII:		**County:**				**4,000**
LCII:		Recruitment Expenses - Panelists (Facilitation)	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			4,000
221007 Books, Periodicals & Newspapers		0	808	0	0	808

VOTE: 811 Budaka District

221009 Welfare and Entertainment	0	2,592	5,000	0	7,592

Total for LCIII:	**County:**		**5,000**
LCII:	Welfare - Food and Refreshments	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds	4,000
LCII:	Welfare - Burial Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds	1,000

221011 Printing, Stationery, Photocopying and Binding	0	1,600	0	0	1,600
221012 Small Office Equipment	0	1,200	0	0	1,200
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	0	11,252	0	11,252

Total for LCIII:	**County:**		**11,252**
LCII:	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds	11,252

Total Cost of Recruitment services	**0**	**18,000**	**25,252**	**0**	**43,252**
Total Cost of Public Sector Transformation	**0**	**34,000**	**25,252**	**0**	**59,252**

Programme 16 Governance and Security

Key Service Area 000014 Administrative and Support Services

211101 General Staff Salaries	194,328	0	0	0	194,328
211105 Ex-Gratia for Political leaders.	0	279,000	0	0	279,000
221007 Books, Periodicals & Newspapers	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	3,888	0	0	3,888
221011 Printing, Stationery, Photocopying and Binding	0	3,200	0	0	3,200
221012 Small Office Equipment	0	2,800	0	0	2,800
223001 Property Management Expenses	0	500	0	0	500
223004 Guard and Security services	0	800	0	0	800
223005 Electricity	0	1,000	0	0	1,000
227001 Travel inland	0	8,397	0	0	8,397
227004 Fuel, Lubricants and Oils	0	51,000	0	0	51,000
228002 Maintenance-Transport Equipment	0	12,000	0	0	12,000
Total Cost of Administrative and Support Services	**194,328**	**364,585**	**0**	**0**	**558,913**

VOTE: 811 Budaka District

Key Service Area 000023 Inspection and Monitoring							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)			0	48,000	0	0	48,000
221009 Welfare and Entertainment			0	7,000	0	0	7,000
222001 Information and Communication Technology Services.			0	2,000	0	0	2,000
227001 Travel inland			0	3,927	0	0	3,927
Total Cost of Inspection and Monitoring			**0**	**60,927**	**0**	**0**	**60,927**
Key Service Area 190004 Regulation and Advisory Services							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)			0	0	3,600	0	3,600
Total for LCIII: Budaka Town Council		**County: Budaka**					**3,600**
LCII: Macholi Ward	Budaka DLG Headquarters	sitting allowances to LG-PAC members	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds				3,600
221002 Workshops, Meetings and Seminars			0	0	1,500	0	1,500
Total for LCIII: Budaka Town Council		**County: Budaka**					**1,500**
LCII: Macholi Ward	Budaka DLG Headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds				1,500
221011 Printing, Stationery, Photocopying and Binding			0	0	2,000	0	2,000
Total for LCIII: Budaka Town Council		**County: Budaka**					**2,000**
LCII: Macholi Ward		Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds				2,000
227001 Travel inland			0	0	12,900	0	12,900
Total for LCIII: Budaka Town Council		**County: Budaka**					**12,900**
LCII: Macholi Ward		Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds				12,900
Total Cost of Regulation and Advisory Services			**0**	**0**	**20,000**	**0**	**20,000**
Total Cost of Governance and Security			**194,328**	**425,512**	**20,000**	**0**	**639,840**
Total Cost of Legislation and Oversight			**194,328**	**472,313**	**45,252**	**0**	**711,892**
Total Cost of Statutory bodies			**194,328**	**472,313**	**45,252**	**0**	**711,892**

VOTE: 811 Budaka District

VOTE: 811 Budaka 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	2,099,987	2,063,215
Programme Conditional Grant - Wage Recurrent	1,068,802	675,600
Programme Conditional Grant - Non Wage Recurrent	415,795	415,773
District Unconditional Grant Wage	338,347	694,800
Other Transfers from Central Government	277,043	277,043
Development Revenues	240,055	304,158
Programme Conditional Grant - Development	240,055	304,158
Total Revenues Shares	**2,340,042**	**2,367,373**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,407,149	1,370,400
Non Wage	692,838	692,815
Development Expenditure		
Domestic Development	240,055	304,158
External Financing	0	0
Total Expenditure	**2,340,042**	**2,367,373**

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 000089 Climate Change Mitigation					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	**0**	**1,000**	**0**	**0**	**1,000**
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	1,370,400	0	0	0	1,370,400
212103 Incapacity benefits (Employees)	0	2,000	0	0	2,000

VOTE: 811 Budaka District

221008 Information and Communication Technology Supplies.		0	0	7,000		0	7,000
Total for LCIII: Budaka Town Council		**County: Budaka**					**7,000**
LCII: Macholi Ward	District headquarters	ICT - Tablet Computers	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				7,000
221009 Welfare and Entertainment		0	5,000	0		0	5,000
221011 Printing, Stationery, Photocopying and Binding		0	0	2,000		0	2,000
Total for LCIII: Budaka Town Council		**County: Budaka**					**2,000**
LCII: Macholi Ward	District headquarters	Office Supplies - Assorted Materials and Consumables	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				2,000
221012 Small Office Equipment		0	2,000	0		0	2,000
224003 Agricultural Supplies and Services		0	0	11,500		0	11,500
Total for LCIII: Budaka Town Council		**County: Budaka**					**11,500**
LCII: Macholi Ward		Agricultural Supplies and Services - Farmer demonstration supplies	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				7,000
LCII: Macholi Ward	District headquarters	Agricultural Supplies and Services - Farmer demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				4,000
LCII: Macholi Ward	District headquarters	Agricultural Supplies - Assorted Chemicals	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				500
225204 Monitoring and Supervision of capital work		0	8,565	7,406		0	15,971
Total for LCIII: Budaka Town Council		**County: Budaka**					**7,406**
LCII: Macholi Ward		Monitoring and supervision of production activities by different stakeholders	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				7,406
227001 Travel inland		0	181,217	0		0	181,217
227004 Fuel, Lubricants and Oils		0	0	5,000		0	5,000
Total for LCIII: Budaka Town Council		**County: Budaka**					**5,000**

VOTE: 811 Budaka District

LCII: Macholi Ward	Headquarters	Fuel, Oils and Lubricants - Fuel Expenses	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				5,000
228001 Maintenance-Buildings and Structures		0	0	12,000		0	12,000
Total for LCIII: Budaka Town Council		**County: Budaka**					**2,000**
LCII: Macholi Ward	Department headquarters	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				2,000
Total for LCIII: Naboa Town Council		**County: Budaka**					**10,000**
LCII: Naboa Ward	Town council headquarters	Building and Facility Maintenance - Farm Structures	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				10,000
228002 Maintenance-Transport Equipment		0	20,000	0		0	20,000
312216 Cycles - Acquisition		0	0	80,000		0	80,000
Total for LCIII: Budaka Town Council		**County: Budaka**					**80,000**
LCII: Macholi Ward	District headquarters	Motorcycles_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				80,000
312235 Furniture and Fittings - Acquisition		0	0	4,000		0	4,000
Total for LCIII: Budaka Town Council		**County: Budaka**					**4,000**
LCII: Macholi Ward	District heaquarters	Chairs - Chair_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				4,000
Total Cost of Farmer mobilisation and sensitisation		**1,370,400**	**218,782**	**128,906**		**0**	**1,718,088**
Total Cost of Agro-Industrialization		**1,370,400**	**219,782**	**128,906**		**0**	**1,719,088**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management							
Key Service Area 000090 Climate Change Adaptation							
227001 Travel inland		0	1,000	0		0	1,000
Total Cost of Climate Change Adaptation		**0**	**1,000**	**0**		**0**	**1,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**1,000**	**0**		**0**	**1,000**
Programme 12 Human Capital Development							
Key Service Area 000013 HIV/AIDS Mainstreaming							
227001 Travel inland		0	1,000	0		0	1,000
Total Cost of HIV/AIDS Mainstreaming		**0**	**1,000**	**0**		**0**	**1,000**
Total Cost of Human Capital Development		**0**	**1,000**	**0**		**0**	**1,000**

VOTE: 811 Budaka District

Total Cost of Agricultural Extension			1,370,400	221,782	128,906	0	1,721,088

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							
227001 Travel inland			0	0	34,029	0	34,029
Total for LCIII: Budaka Town Council			**County: Budaka**				**34,029**
LCII: Macholi Ward			Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			34,029
312135 Water Plants, pipelines and sewerage networks - Acquisition			0	0	102,086	0	102,086
Total for LCIII: Budaka Town Council			**County: Budaka**				**102,086**
LCII: Macholi Ward		Different farmer sites	Installation of solar powered micro-scale irrigation systems to the different farmer sites	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			102,086
Total Cost of Water for production management systems			**0**	**0**	**136,115**	**0**	**136,115**
Key Service Area 010059 Post-harvest handling, storage and processing							
221002 Workshops, Meetings and Seminars			0	6,327	0	0	6,327
221011 Printing, Stationery, Photocopying and Binding			0	0	2,000	0	2,000
Total for LCIII: Budaka Town Council			**County: Budaka**				**2,000**
LCII: Macholi Ward		District Headquarters	Office Supplies - Assorted Printing Materials and Consumables	Source: Programme Conditional Grant - Development 101-o/w Production - Development			2,000
221012 Small Office Equipment			0	0	2,000	0	2,000
Total for LCIII: Budaka Town Council			**County: Budaka**				**2,000**
LCII: Macholi Ward		District Headquarters	Office Equipment and Supplies - Assorted Items	Source: Programme Conditional Grant - Development 101-o/w Production - Development			2,000
223007 Other Utilities- (fuel, gas, firewood, charcoal)			0	2,000	0	0	2,000
224003 Agricultural Supplies and Services			0	0	12,000	0	12,000
Total for LCIII: Budaka Town Council			**County: Budaka**				**12,000**

VOTE: 811 Budaka District

LCII: Macholi Ward	District headquarters	Agricultural Supplies - Seedlings	Source: Programme Conditional Grant - Development 101-o/w Production - Development			12,000
227001 Travel inland		0	18,421	10,563	0	28,984
Total for LCIII: Budaka Town Council		**County: Budaka**				**10,563**
LCII: Macholi Ward	Sazza grounds	Travel Inland - Exhibitions and Expos	Source: Programme Conditional Grant - Development 101-o/w Production - Development			10,563
312235 Furniture and Fittings - Acquisition		0	0	3,500	0	3,500
Total for LCIII: Budaka Town Council		**County: Budaka**				**3,500**
LCII: Macholi Ward	District Headquarters	Chairs - Chair_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development			3,500
Total Cost of Post-harvest handling, storage and processing		**0**	**26,748**	**30,063**	**0**	**56,810**
Key Service Area 010074 Vector and disease control						
224002 Veterinary supplies and services		0	0	9,074	0	9,074
Total for LCIII:		**County:**				**9,074**
LCII:	District headquarters	Veterinary Vaccines	Source: Programme Conditional Grant - Development 101-o/w Production - Development			3,674
LCII:	District headquarters	Veterinary Drugs	Source: Programme Conditional Grant - Development 101-o/w Production - Development			3,900
LCII:	District Headquarters	Veterinary Drugs	Source: Programme Conditional Grant - Development 101-o/w Production - Development			1,500
Total Cost of Vector and disease control		**0**	**0**	**9,074**	**0**	**9,074**
Total Cost of Agro-Industrialization		**0**	**26,748**	**175,252**	**0**	**201,999**
Total Cost of Agricultural Production		**0**	**26,748**	**175,252**	**0**	**201,999**

Service Area 30 Agricultural Value Chain Services

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010013 Support to agro-processing & value addition					
227001 Travel inland	0	277,043	0	0	277,043
Total Cost of Support to agro-processing & value addition	**0**	**277,043**	**0**	**0**	**277,043**

VOTE: 811 Budaka District

Key Service Area 300016 Parish Development Model Operations					
227001 Travel inland	0	167,243	0	0	167,243
Total Cost of Parish Development Model Operations	**0**	**167,243**	**0**	**0**	**167,243**
Total Cost of Agro-Industrialization	**0**	**444,286**	**0**	**0**	**444,286**
Total Cost of Agricultural Value Chain Services	**0**	**444,286**	**0**	**0**	**444,286**
Total Cost of Production and Marketing	**1,370,400**	**692,815**	**304,158**	**0**	**2,367,373**

VOTE: 811 Budaka 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	6,356,383	6,985,297
Programme Conditional Grant - Wage Recurrent	5,089,299	4,939,299
Programme Conditional Grant - Non Wage Recurrent	931,462	1,019,340
District Unconditional Grant Wage	335,621	326,658
Other Transfers from Central Government	0	700,000
Development Revenues	1,735,522	946,708
Transitional Conditional Grant - Development	300,000	0
Programme Conditional Grant - Development	811,022	322,208
External Financing	624,500	624,500
Total Revenues Shares	**8,091,905**	**7,932,005**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	5,424,920	5,265,957
Non Wage	931,462	1,719,340
Development Expenditure		
Domestic Development	1,111,022	322,208
External Financing	624,500	624,500
Total Expenditure	**8,091,905**	**7,932,005**

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					
263308 Sector Conditional Grant (Non-Wage)	0	955,146	0	0	955,146
Total for LCIII: Kaderuna Subcounty	**County: Budaka**				**40,193**

VOTE: 811 Budaka District

LCII: Kebula	KEBULA HEALTH CENTRE III	KEBULA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	16,202
LCII: Kebula	KEBULA HEALTH CENTRE III	KEBULA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	23,991
Total for LCIII: Kachomo Subcounty		**County: Budaka**		**56,124**
LCII: Kachomo	KADERUNA HEALTH CENTRE III	KADERUNA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	32,133
LCII: Kachomo	KADERUNA HEALTH CENTRE III.	KADERUNA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	23,991
Total for LCIII: Kakule Subcounty		**County: Budaka**		**48,111**
LCII: Namusita	NAMUSITA HEALTH CENTRE III	NAMUSITA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	24,120
LCII: Namusita	NAMUSITA HEALTH CENTRE III	NAMUSITA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	23,991
Total for LCIII: Budaka Subcounty		**County: Budaka**		**110,355**
LCII: Chali	SAPIRI HEALTHCENTRE III	SAPIRI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	19,650
LCII: Sapiri	NAMENGOHEALTH CENTRE III.	NAMENGOHEA LTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	15,399
LCII: Sapiri	NAMENGOHEALTH CENTRE III.	NAMENGOHEA LTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	51,315
LCII: Sapiri	SAPIRI HEALTHCENTRE III.	SAPIRI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	23,991
Total for LCIII: Nansanga Subcounty		**County: Budaka**		**47,567**
LCII: Nansanga A	NASANGA HC III	NASANGA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	23,991
LCII: Nansanga A	NASANGA HC III	NASANGA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	23,575
Total for LCIII: kadimukoli Subcounty		**County: Budaka**		**34,141**

VOTE: 811 Budaka District

LCII: Sekulo	Sekulo Health Center III.	Sekulo Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	23,991
LCII: Sekulo	Sekulo Health Center III.	Sekulo Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,150
Total for LCIII: Lyama Town Council		**County: Budaka**		**281,607**
LCII: Lyama Ward	LYAMA HEALTH CENTRE III	LYAMA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	14,211
LCII: Lyama Ward	LYAMA HEALTH CENTRE III.	LYAMA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	23,991
LCII: Missing Parish	BUDAKA HEALTH CENTRE IV	BUDAKA HEALTH CENTRE IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	111,454
LCII: Missing Parish	BUDAKA HEALTH CENTRE IV.	BUDAKA HEALTH CENTRE IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	119,956
LCII: Missing Parish	BUTOVE HEALTH CENTRE II.	BUTOVE HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,996
Total for LCIII: Naboa Town Council		**County: Budaka**		**53,739**
LCII: Naboa Ward	NABOA HEALTH CENTRE III	NABOA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	23,991
LCII: Naboa Ward	NABOA HEALTH CENTRE III	NABOA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	29,747
Total for LCIII: Kamonkoli Subcounty		**County: Iki-Iki**		**51,130**
LCII: Kamonkoli	KAMONKOLI HEALTH CENTRE III	KAMONKOLI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	27,139
LCII: Kamonkoli	KAMONKOLI HEALTH CENTRE III.	KAMONKOLI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	23,991
Total for LCIII: Iki-Iki Subcounty		**County: Iki-Iki**		**56,839**
LCII: Iki-Iki	IKIIKI HEALTH CENTRE III	IKIIKI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	32,847
LCII: Iki-Iki	IKIIKI HEALTH CENTRE III	IKIIKI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	23,991

VOTE: 811 Budaka District

Total for LCIII: Katiira Subcounty		**County: Iki-Iki**		**91,963**
LCII: Katiira	KATIRA HEALTH CENTRE III	KATIRA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	15,865
LCII: Katiira	KATIRA HEALTH CENTRE III	KATIRA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	23,991
LCII: Kerekerene	KEREKERENE HEALTH CENTRE III	KEREKERENE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	28,116
LCII: Kerekerene	KEREKERENE HEALTH CENTRE III.	KEREKERENE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	23,991
Total for LCIII: Mugiti Subcounty		**County: Iki-Iki**		**37,340**
LCII: Mugiti	Mugiti HCIII	Mugiti HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,349
LCII: Mugiti	Mugiti HCIII	Mugiti HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	23,991
Total for LCIII: Kameruka Subcounty		**County: Iki-Iki**		**46,038**
LCII: Kameruka	KAMERUKA HEALTH CENTRE III	KAMERUKA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	23,991
LCII: Kameruka	KAMERUKA HEALTH CENTRE III	KAMERUKA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	22,047

Total Cost of Primary Health care services	**0**	**955,146**	**0**	**0**	**955,146**
Total Cost of Human Capital Development	**0**	**955,146**	**0**	**0**	**955,146**
Total Cost of Primary HealthCare	**0**	**955,146**	**0**	**0**	**955,146**

Service Area 30 Health Management and Supervision

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	0	1,000	0	1,000
Total for LCIII:	**County:**				**1,000**

VOTE: 811 Budaka District

LCII:		Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,000
Total Cost of Environment, Social Health and Safety		**0**	**0**	**1,000**	**0**	**1,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**0**	**1,000**	**0**	**1,000**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
221009 Welfare and Entertainment		0	0	1,000	0	1,000
Total for LCIII:		**County:**				**1,000**
LCII:		Welfare - HIV/ AIDS Sensitization and Support	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,000
Total Cost of HIV/AIDS Mainstreaming		**0**	**0**	**1,000**	**0**	**1,000**
Key Service Area 000039 Policies, Regulations and Standards						
211101 General Staff Salaries		5,265,957	0	0	0	5,265,957
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	500,000	0	0	500,000
221002 Workshops, Meetings and Seminars		0	4,000	0	184,500	188,500
Total for LCIII: Budaka Town Council		**County: Budaka**				**184,500**
LCII: Macholi Ward	Measles campaign	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 445-World Health Organisation (WHO)			10,000
LCII: Macholi Ward	Measles campaign	Workshops, Meetings, Seminars - Training (Medical)	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			174,500
221008 Information and Communication Technology Supplies.		0	0	6,000	0	6,000
Total for LCIII: Budaka Town Council		**County: Budaka**				**6,000**
LCII: Macholi Ward	2 Laptops for DHO and SHE	ICT - Workstation Computers (PC)	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			6,000
221010 Special Meals and Drinks		0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding		0	22,000	0	0	22,000

VOTE: 811 Budaka District

221012 Small Office Equipment			0	1,000	0	0	1,000
222001 Information and Communication Technology Services.			0	1,000	0	0	1,000
223001 Property Management Expenses			0	500	0	0	500
223004 Guard and Security services			0	800	0	0	800
223005 Electricity			0	1,000	0	0	1,000
224011 Research Expenses			0	8,000	0	0	8,000
225204 Monitoring and Supervision of capital work			0	0	28,000	0	28,000
Total for LCIII: Budaka Town Council		**County: Budaka**					**28,000**
LCII: Macholi Ward	DHO-office all projects	Project appraisal supervision and monitoring	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				28,000
227001 Travel inland			0	104,669	0	440,000	544,669
Total for LCIII: Budaka Town Council		**County: Budaka**					**440,000**
LCII: Macholi Ward		Travel Inland - Allowances	Source: External Financing 436-Global Fund for HIV, TB & Malaria				50,000
LCII: Macholi Ward	Measles campaign	Travel Inland - Allowances	Source: External Financing 445-World Health Organisation (WHO)				40,000
LCII: Macholi Ward	Measles Campaign follow up	Travel Inland - Allowances	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)				350,000
227004 Fuel, Lubricants and Oils			0	107,992	0	0	107,992
228002 Maintenance-Transport Equipment			0	10,233	0	0	10,233
228004 Maintenance-Other Fixed Assets			0	2,000	0	0	2,000
312129 Other Buildings other than dwellings - Acquisition			0	0	134,000	0	134,000
Total for LCIII: Budaka Town Council		**County: Budaka**					**120,000**
LCII: Macholi Ward	Phase IV construction of a ward at Budaka HCIV	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				70,000
LCII: Macholi Ward	Retention for capital projects in health sector	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				50,000
Total for LCIII: Lyama Town Council		**County: Budaka**					**7,000**

VOTE: 811 Budaka District

LCII: Missing Parish	Incenerator at Lyama HCIII	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				7,000
Total for LCIII: Katiira Subcounty		**County: Iki-Iki**					**7,000**
LCII: Kerekerene	Incenerator at Kerekerene HCIII	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				7,000
312235 Furniture and Fittings - Acquisition		0	0	3,000		0	3,000
Total for LCIII: Budaka Town Council		**County: Budaka**					**3,000**
LCII: Macholi Ward	Furniture for District Vaccine Store	Ladders_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				3,000
313129 Other Buildings other than dwellings - Improvement		0	0	101,425		0	101,425
Total for LCIII: Budaka Town Council		**County: Budaka**					**41,425**
LCII: Macholi Ward		Facilitation and Allowances- Build other than dwell_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				20,000
LCII: Macholi Ward	Renovation of District Medical Store	Commercial and office building renovation and repair service- Build other than dwell_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				21,425
Total for LCIII: Tademeri Subcounty		**County: Budaka**					**20,000**
LCII: tademeri	Construction of 4 stance pit latrine BUTOVE HCII	Facilitation and Allowances- Build other than dwell_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				20,000
Total for LCIII: Kachomo Town Council		**County: Budaka**					**20,000**
LCII: Kachomo Ward	KADERUNA HCIII	Facilitation and Allowances- Build other than dwell_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				20,000
Total for LCIII: Naboa Town Council		**County: Budaka**					**20,000**

VOTE: 811 Budaka District

LCII: Naboa Ward	Construction of 4 stance pit latrine Naboa HCIII	Facilitation and Allowances-Build other than dwell_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				20,000
313139 Other Structures - Improvement		0	0	5,000		0	5,000
Total for LCIII: Budaka Town Council		**County: Budaka**					**5,000**
LCII: Macholi Ward	Renovation of DHO's office ceiling board	Maintenance works_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				5,000
313149 Other Land Improvements - Improvement		0	0	42,783		0	42,783
Total for LCIII:		**County:**					**42,783**
LCII:	Paving Budaka HCIV along the front fence & to ward	Other Land Improvements - Maintenance	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				42,783
Total Cost of Policies, Regulations and Standards		**5,265,957**	**764,194**	**320,208**		**624,500**	**6,974,859**
Total Cost of Human Capital Development		**5,265,957**	**764,194**	**321,208**		**624,500**	**6,975,859**
Total Cost of Health Management and Supervision		**5,265,957**	**764,194**	**322,208**		**624,500**	**6,976,859**
Total Cost of Health		**5,265,957**	**1,719,340**	**322,208**		**624,500**	**7,932,005**

VOTE: 811 Budaka 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	17,222,246	23,231,224
Programme Conditional Grant - Wage Recurrent	12,990,916	18,655,978
Programme Conditional Grant - Non Wage Recurrent	4,198,330	4,389,188
Locally Raised Revenues	3,000	3,000
Other Transfers from Central Government	30,000	30,000
District Unconditional Grant Wage	0	153,058
Development Revenues	376,542	462,563
Programme Conditional Grant - Development	376,542	377,563
District Discretionary Equalisation Development Grant	0	85,000
Total Revenues Shares	**17,598,788**	**23,693,787**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	12,990,916	18,809,036
Non Wage	4,231,330	4,422,188
Development Expenditure		
Domestic Development	376,542	462,563
External Financing	0	0
Total Expenditure	**17,598,788**	**23,693,787**

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 000063 Quality Assurance Systems					
225204 Monitoring and Supervision of capital work	0	0	27,835	0	27,835
Total for LCIII: Budaka Town Council	**County: Budaka**				**27,835**

VOTE: 811 Budaka District

LCII: Macholi Ward	Budaka DLG Headquarters	Monitoring of capital works conducted	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				27,835
228001 Maintenance-Buildings and Structures		0	0	212,000		0	212,000
Total for LCIII: Kaderuna Subcounty		**County: Budaka**					**100,000**
LCII: Kiryolo	Construction of staff house at Kiryolo p/s	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				100,000
Total for LCIII: Lyama Town Council		**County: Budaka**					**30,000**
LCII: Nakisenye Ward	Renovation of classroom block at Nakisenye p/s	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				30,000
Total for LCIII: Mugiti Subcounty		**County: Iki-Iki**					**38,000**
LCII: Nyanza	Renovation of 2 classroom block at Nyanza 1 p/s	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				38,000
Total for LCIII: Iki-Iki Town Council		**County: Iki-Iki**					**44,000**
LCII: Iki-Iki Ward	Renovation of classroom block at IKI.IKI t	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				44,000
312111 Residential Buildings - Acquisition		0	0	108,000		0	108,000
Total for LCIII: Kaderuna Subcounty		**County: Budaka**					**27,000**
LCII: Kebula	Construction of 5 stance pit latrine at Kebula p/s	General residential construction contractor service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				27,000
Total for LCIII: Naboa Town Council		**County: Budaka**					**27,000**
LCII: Lupada Ward	Construction of 5 stance pit latrine at Lupada p/s	General residential construction contractor service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				27,000

VOTE: 811 Budaka District

Total for LCIII: Kamonkoli Subcounty		**County: Iki-Iki**			**27,000**
LCII: Kamonkoli	Construction of 5 stance pit latrine at Mivule p/s	General residential construction contractor service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		27,000
Total for LCIII: Mugiti Subcounty		**County: Iki-Iki**			**27,000**
LCII: Mugiti	Construction of 5 stance pit latrine at Bwibere	General residential construction contractor service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		27,000
312235 Furniture and Fittings - Acquisition	0	0	85,000	0	85,000
Total for LCIII:		**County:**			**85,000**
LCII:		Desks-Desk_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		85,000
313129 Other Buildings other than dwellings - Improvement	0	0	29,728	0	29,728
Total for LCIII: Budaka Town Council		**County: Budaka**			**29,728**
LCII: Budaka Ward	Rentions on projects	Repair and Maintenance_Improve	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		29,728
Total Cost of Quality Assurance Systems	**0**	**0**	**462,563**	**0**	**462,563**
Key Service Area 320162 Capitation (Primary)					
211101 General Staff Salaries	8,871,378	0	0	0	8,871,378
221002 Workshops, Meetings and Seminars	0	15,000	0	0	15,000
221009 Welfare and Entertainment	0	15,000	0	0	15,000
221011 Printing, Stationery, Photocopying and Binding	0	6,000	0	0	6,000
221012 Small Office Equipment	0	3,000	0	0	3,000
223001 Property Management Expenses	0	500	0	0	500
223004 Guard and Security services	0	1,000	0	0	1,000
223005 Electricity	0	2,500	0	0	2,500
224008 Educational Materials and Services	0	30,000	0	0	30,000
225202 Environment Impact Assessment for Capital Works	0	5,000	0	0	5,000
225204 Monitoring and Supervision of capital work	0	74,573	0	0	74,573

VOTE: 811 Budaka District

227001 Travel inland	0	80,000	0	0	80,000
228001 Maintenance-Buildings and Structures	0	207,000	0	0	207,000
228002 Maintenance-Transport Equipment	0	70,000	0	0	70,000
228004 Maintenance-Other Fixed Assets	0	30,000	0	0	30,000
263308 Sector Conditional Grant (Non-Wage)	0	1,524,019	0	0	1,524,019

Total for LCIII: Kaderuna Subcounty		**County: Budaka**		**80,885**
LCII: Kaderuna	KADERUNA P/S	KADERUNA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,298
LCII: Kebula	KEBULA P.S	KEBULA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	29,996
LCII: Kiryolo	KIRYOLO P.S.	KIRYOLO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,591
Total for LCIII: Kachomo Subcounty		**County: Budaka**		**17,226**
LCII: Kodiri	SAINT KAROLI P.S	SAINT KAROLI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,226
Total for LCIII: Kakule Subcounty		**County: Budaka**		**72,263**
LCII: Kakule	KAKULE P.S.	KAKULE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,852
LCII: Kasuleta	KASULETA P.S	KASULETA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,028
LCII: Namusita	NAMUSITA P/S	NAMUSITA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,383
Total for LCIII: Budaka Subcounty		**County: Budaka**		**89,487**
LCII: Chali	KYALI P.S	KYALI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,167
LCII: Chali	NABIKETO P. S	NABIKETO P. S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,998
LCII: Gadumire	GADUMIRE P.S.	GADUMIRE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,305

VOTE: 811 Budaka District

LCII: Sapiri	SAPIRI P.S.	SAPIRI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,018
Total for LCIII: Nansanga Subcounty		**County: Budaka**		**69,649**
LCII: bulumba	BULUMBA P.S	BULUMBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,101
LCII: Idudi A	IDUDI P.S.	IDUDI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,372
LCII: Nansanga A	NANSANGA PRIMARY SCHOOL	NANSANGA PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,177
Total for LCIII: kadimukoli Subcounty		**County: Budaka**		**15,979**
LCII: Sekulo	SEKULO P/S	SEKULO P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,979
Total for LCIII: Kamonkoli Subcounty		**County: Iki-Iki**		**46,056**
LCII: Bunyolo	MIVULE P.S.	MIVULE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,039
LCII: Jami	JAMI P.S.	JAMI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,017
Total for LCIII: Iki-Iki Subcounty		**County: Iki-Iki**		**30,989**
LCII: Kaitangole	BUGOLYA P/S	BUGOLYA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,989
Total for LCIII: Katiira Subcounty		**County: Iki-Iki**		**55,974**
LCII: Katiira	KADATUMI P/S	KADATUMI P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,516
LCII: Katiira	KATIRA P.S.	KATIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,628
LCII: Kerekerene	KEREKERENE P.S.	KEREKERENE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,830
Total for LCIII: Mugiti Subcounty		**County: Iki-Iki**		**55,943**
LCII: Mugiti	MUGITI P/S	MUGITI P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,162

VOTE: 811 Budaka District

LCII: Nyanza	BWIBERE P/S	BWIBERE P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	33,782
Total for LCIII: Kameruka Subcounty		**County: Iki-Iki**		**76,636**
LCII: Bupuchai	WAIRAGALA PRIMARY SCHOOL	BUPUCHAI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,990
LCII: Kameruka	KAMERUKA P.S	KAMERUKA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	28,373
LCII: Nanzala	NANZALA P/S	NANZALA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,274
Total for LCIII: Missing Subcounty		**County: Missing County**		**912,934**
LCII: Missing Parish	BUDAKA FAMILY HELPER PROJECT	BUDAKA FAMILY HELPER PROJECT	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	48,281
LCII: Missing Parish	BUDAKA P.S.	BUDAKA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,119
LCII: Missing Parish	BUGOOLA P.S.	BUGOOLA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,998
LCII: Missing Parish	BULALAKA P.S	BULALAKA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,583
LCII: Missing Parish	BULANGIRA P.S.	BULANGIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,325
LCII: Missing Parish	BUTOVE P/S	BUTOVE P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	28,530
LCII: Missing Parish	IKI IKI TOWNSHIP	IKI IKI TOWNSHIP	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,547
LCII: Missing Parish	IKI-IKI INTERGRATED P.S.	IKI-IKI INTERGRATED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	38,330
LCII: Missing Parish	KABUNA P.S	KABUNA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,651

VOTE: 811 Budaka District

LCII: Missing Parish	KACHOMO P.S.	KACHOMO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,267
LCII: Missing Parish	KADENGE P/S	KADENGE P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,954
LCII: Missing Parish	Kadimukoli P.S.	Kadimukoli P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	36,952
LCII: Missing Parish	KAKOLI P.S.	KAKOLI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,565
LCII: Missing Parish	KAMONKOLI MIXED P.S.	KAMONKOLI MIXED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,509
LCII: Missing Parish	KAPERI P.S	KAPERI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,586
LCII: Missing Parish	Kavule Parents for the Deaf (SNE only)	Kavule Parents for the Deaf (SNE only)	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,836
LCII: Missing Parish	KODIRI P.S.	KODIRI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,985
LCII: Missing Parish	KOTINYANGA P.S.	KOTINYANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,274
LCII: Missing Parish	LERYA P.S.	LERYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,310
LCII: Missing Parish	LINGHOLE P/S	LINGHOLE P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	29,597
LCII: Missing Parish	LUPADA P.S.	LUPADA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	2,976
LCII: Missing Parish	LUPADA P.S.	LUPADA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	34,370
LCII: Missing Parish	NABOA P.S.	NABOA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,655

VOTE: 811 Budaka District

LCII: Missing Parish	NABOA PARENTS P.S.	NABOA PARENTS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		30,319
LCII: Missing Parish	NAKISENYE P.S.	NAKISENYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		34,887
LCII: Missing Parish	NAMENGO BOYS	NAMENGO BOYS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		23,183
LCII: Missing Parish	NAMIREMBE P.S	NAMIREMBE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		44,265
LCII: Missing Parish	NAMUYAGO P.S.	NAMUYAGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		22,470
LCII: Missing Parish	NANGEYE P/S	NANGEYE P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		12,633
LCII: Missing Parish	NYANZA I P.S	NYANZA I P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		15,105
LCII: Missing Parish	NYANZA II P/S	NYANZA II P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		18,730
LCII: Missing Parish	ST. CLARE GIRLS	ST. CLARE GIRLS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		22,836
LCII: Missing Parish	ST. PETERS P.S NALUBEMBE	ST. PETERS P.S NALUBEMBE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		32,671
LCII: Missing Parish	SUNI P.S.	SUNI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		26,210
LCII: Missing Parish	WAIRAGALA PRIMARY SCHOOL	WAIRAGALA PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		12,433
273102 Incapacity, death benefits and funeral expenses	0	4,000	0	0	4,000
Total Cost of Capitation (Primary)	**8,871,378**	**2,067,592**	**0**	**0**	**10,938,970**
Total Cost of Human Capital Development	**8,871,378**	**2,067,592**	**462,563**	**0**	**11,401,533**
Total Cost of Pre-Primary and Primary Education	**8,871,378**	**2,067,592**	**462,563**	**0**	**11,401,533**
Service Area 20 Secondary Education					

VOTE: 811 Budaka District

		Approved Budget Estimates for FY 2026/27				
Ushs Thousands						
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development						
Key Service Area 320158 Capitation (Secondary)						
211101 General Staff Salaries		9,937,658	0	0	0	9,937,658
263308 Sector Conditional Grant (Non-Wage)		0	2,224,784	0	0	2,224,784

Total for LCIII: Kakule Subcounty		**County: Budaka**		**85,440**
LCII: Kakule	KAKULE SS	KAKULE SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	85,440
Total for LCIII: Nansanga Subcounty		**County: Budaka**		**64,000**
LCII: Nansanga A	Nansanga Seed S.S	Nansanga Seed S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000
Total for LCIII: Mugiti Subcounty		**County: Iki-Iki**		**64,000**
LCII: Mugiti	Mugiti Seed S.S	Mugiti Seed S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000
Total for LCIII: Missing Subcounty		**County: Missing County**		**2,011,344**
LCII: Missing Parish	Bugwere High School	Bugwere High School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	818,668
LCII: Missing Parish	IKI IKI S.S	IKI IKI S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	434,680
LCII: Missing Parish	KADERUNA S.S	KADERUNA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	146,416
LCII: Missing Parish	KAMERUKA SEED SECONDARY SCHOOL	KAMERUKA SEED SECONDARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	110,280
LCII: Missing Parish	KAMONKOLI SEED SCHOOL	KAMONKOLI SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	171,880
LCII: Missing Parish	KATIRA PARENTS SS	KATIRA PARENTS SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	42,080

VOTE: 811 Budaka District

LCII: Missing Parish	LYAMA SEED SEC. SCHOOL	LYAMA SEED SEC. SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	119,420
LCII: Missing Parish	NABOA S.S.S	NABOA S.S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	167,920

Total Cost of Capitation (Secondary)	**9,937,658**	**2,224,784**	**0**	**0**	**12,162,442**
Total Cost of Human Capital Development	**9,937,658**	**2,224,784**	**0**	**0**	**12,162,442**
Total Cost of Secondary Education	**9,937,658**	**2,224,784**	**0**	**0**	**12,162,442**

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 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
221002 Workshops, Meetings and Seminars	0	20,000	0	0	20,000
227001 Travel inland	0	40,000	0	0	40,000
Total Cost of Inspection and Monitoring	**0**	**60,000**	**0**	**0**	**60,000**
Key Service Area 320110 Sports and recreational services					
221003 Staff Training	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	5,000	0	0	5,000
227001 Travel inland	0	47,000	0	0	47,000
Total Cost of Sports and recreational services	**0**	**62,000**	**0**	**0**	**62,000**
Total Cost of Human Capital Development	**0**	**122,000**	**0**	**0**	**122,000**
Total Cost of Education&Sports Management and Inspection	**0**	**122,000**	**0**	**0**	**122,000**

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	7,811	0	0	7,811
Total Cost of Special Needs Education	**0**	**7,811**	**0**	**0**	**7,811**

VOTE: 811 Budaka District

Total Cost of Human Capital Development	**0**	**7,811**	**0**	**0**	**7,811**
Total Cost of Special Needs Education	**0**	**7,811**	**0**	**0**	**7,811**
Total Cost of Education	**18,809,036**	**4,422,188**	**462,563**	**0**	**23,693,787**

VOTE: 811 Budaka 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	1,762,932	1,712,932
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Wage	397,973	397,973
Other Transfers from Central Government	364,959	314,959
Development Revenues	40,000	181,000
Other Transfers from Central Government	40,000	45,000
District Discretionary Equalisation Development Grant	0	136,000
Total Revenues Shares	**1,802,932**	**1,893,932**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	397,973	397,973
Non Wage	1,314,959	1,314,959
Development Expenditure		
Domestic Development	40,000	181,000
External Financing	0	0
Total Expenditure	**1,752,932**	**1,893,932**

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	500	0	0	500
Total Cost of Environment, Social Health and Safety	**0**	**500**	**0**	**0**	**500**
Key Service Area 000090 Climate Change Adaptation					
225202 Environment Impact Assessment for Capital Works	0	200	0	0	200
Total Cost of Climate Change Adaptation	**0**	**200**	**0**	**0**	**200**

VOTE: 811 Budaka District

Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management			**0**	**700**	**0**	**0**	**700**
Programme 09 Integrated Transport Infrastructure and Services							
Key Service Area 000017 Infrastructure Development and Management							
211101 General Staff Salaries			397,973	0	0	0	397,973
225204 Monitoring and Supervision of capital work			0	0	45,000	0	45,000
Total for LCIII: kadimukoli Subcounty		**County: Budaka**					**45,000**
LCII: Kadimukoli	Kadimukoli CARs	Activities under NOSP roads	Source: Other Transfers from Central Government OGT012-Vegetable Oil Development Project				45,000
228001 Maintenance-Buildings and Structures			0	0	136,000	0	136,000
Total for LCIII:		**County:**					**16,000**
LCII:	District gate rehabilitation and modification	Building and Facility Maintenance - Civil Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				16,000
Total for LCIII: Budaka Town Council		**County: Budaka**					**120,000**
LCII: Macholi Ward	Low-cost sealing of district entrance road	Building and Facility Maintenance - Compound Maintenance	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				60,000
LCII: Macholi Ward	Rehabilitation of District Offices	Building and Facility Maintenance - Civil Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				60,000
Total Cost of Infrastructure Development and Management			**397,973**	**0**	**181,000**	**0**	**578,973**
Key Service Area 260002 District , Urban and Community Access Road Maintenance							
221002 Workshops, Meetings and Seminars			0	8,000	0	0	8,000
221007 Books, Periodicals & Newspapers			0	1,104	0	0	1,104
221009 Welfare and Entertainment			0	1,944	0	0	1,944
221011 Printing, Stationery, Photocopying and Binding			0	600	0	0	600
221012 Small Office Equipment			0	600	0	0	600
222001 Information and Communication Technology Services.			0	700	0	0	700
223001 Property Management Expenses			0	500	0	0	500
223004 Guard and Security services			0	800	0	0	800

VOTE: 811 Budaka District

223005 Electricity	0	1,000	0	0	1,000
225203 Appraisal and Feasibility Studies for Capital Works	0	10,011	0	0	10,011
225204 Monitoring and Supervision of capital work	0	4,800	0	0	4,800
227001 Travel inland	0	1,000	0	0	1,000
228001 Maintenance-Buildings and Structures	0	76,000	0	0	76,000
263402 Transfer to Other Government Units	0	206,885	0	0	206,885
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**313,944**	**0**	**0**	**313,944**
Key Service Area 260010 Road Rehabilitation					
228001 Maintenance-Buildings and Structures	0	900,000	0	0	900,000
228002 Maintenance-Transport Equipment	0	100,000	0	0	100,000
Total Cost of Road Rehabilitation	**0**	**1,000,000**	**0**	**0**	**1,000,000**
Total Cost of Integrated Transport Infrastructure and Services	**397,973**	**1,313,944**	**181,000**	**0**	**1,892,917**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	315	0	0	315
Total Cost of HIV/AIDS Mainstreaming	**0**	**315**	**0**	**0**	**315**
Total Cost of Human Capital Development	**0**	**315**	**0**	**0**	**315**
Total Cost of Community Access Roads	**397,973**	**1,314,959**	**181,000**	**0**	**1,893,932**
Total Cost of Roads and Engineering	**397,973**	**1,314,959**	**181,000**	**0**	**1,893,932**

VOTE: 811 Budaka 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	65,629	65,540
Programme Conditional Grant - Non Wage Recurrent	65,629	65,540
Development Revenues	421,810	424,717
Programme Conditional Grant - Development	406,995	409,902
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	**487,440**	**490,257**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	0	0
Non Wage	65,629	65,540
Development Expenditure		
Domestic Development	421,810	424,717
External Financing	0	0
Total Expenditure	**487,440**	**490,257**

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 000090 Climate Change Adaptation						
225203 Appraisal and Feasibility Studies for Capital Works		0	0	2,000	0	2,000
Total for LCIII:		**County:**				**2,000**
LCII:	Budaka DLG	Feasibility Studies or Screening of Projects -	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			2,000
Total Cost of Climate Change Adaptation		**0**	**0**	**2,000**	**0**	**2,000**

VOTE: 811 Budaka District

Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**0**	**2,000**	**0**	**2,000**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
221009 Welfare and Entertainment		0	0	400	0	400
Total for LCIII:		**County:**				**400**
LCII:	Budaka DLG	Welfare - HIV/ AIDS Sensitization and Support	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			400
Total Cost of HIV/AIDS Mainstreaming		**0**	**0**	**400**	**0**	**400**
Key Service Area 000016 Environment, Social Health and Safety						
225202 Environment Impact Assessment for Capital Works		0	0	2,000	0	2,000
Total for LCIII:		**County:**				**2,000**
LCII:	Budaka DLG	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			2,000
Total Cost of Environment, Social Health and Safety		**0**	**0**	**2,000**	**0**	**2,000**
Key Service Area 140022 Integrated Catchment based Infrastructure						
221001 Advertising and Public Relations		0	10,000	0	0	10,000
221009 Welfare and Entertainment		0	19,866	0	0	19,866
221011 Printing, Stationery, Photocopying and Binding		0	3,000	0	0	3,000
221012 Small Office Equipment		0	1,800	0	0	1,800
223001 Property Management Expenses		0	500	0	0	500
223004 Guard and Security services		0	800	0	0	800
223005 Electricity		0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work		0	2,464	15,640	0	18,104
Total for LCIII:		**County:**				**15,640**
LCII:		Monitoring and supervision of capital works conducted	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			15,640
227001 Travel inland		0	17,370	14,815	0	32,185
Total for LCIII:		**County:**				**14,815**

VOTE: 811 Budaka District

LCII:	BudaKa DLG	Travel Inland - Expenses	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)		14,815

228001 Maintenance-Buildings and Structures	0	3,700	0	0	3,700
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
228004 Maintenance-Other Fixed Assets	0	1,040	0	0	1,040
312129 Other Buildings other than dwellings - Acquisition	0	0	389,862	0	389,862

Total for LCIII:		**County:**		**186,047**
LCII:	Gadumire Village	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	24,000
LCII:	Payment of Borehole hand pump mechanics	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	24,500
LCII:	Purchase of borehole Spare parts	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	74,290
LCII:	Retention for all capital projects	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	36,000
LCII:	Spring protection in Bugema B village	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,315
LCII:	Spring protection in Molu Village	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,315

VOTE: 811 Budaka District

LCII:	Spring protection in Nakawolo village	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,315
LCII:	Spring protection in Nakibulu	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,315
LCII:	Spring protection in Namatale village	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,315
LCII:	Water quality testing of new and old water sources	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	15,680
Total for LCIII: Kachomo Subcounty		**County: Budaka**		**29,500**
LCII: Kodiri	Bukomollo II village	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	24,000
LCII: Kontinyanga	Invertor and Battery for Kachomo system	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	5,500
Total for LCIII: Kakule Subcounty		**County: Budaka**		**24,000**
LCII: Kakule	Kakule Seed Secondary School	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	24,000
Total for LCIII: Kabuna Subcounty		**County: Budaka**		**30,315**

VOTE: 811 Budaka District

LCII: Kabuna	Spring protection in Kabuna village	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,315
LCII: Kotia	Kamokya Rural Growth Center	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	28,000
Total for LCIII: kadimukoli Subcounty		**County: Budaka**		**24,000**
LCII: kositi	Kifenyo - Kositi	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	24,000
Total for LCIII: Naboa Town Council		**County: Budaka**		**24,000**
LCII: Nangeye Ward	Nangeye P/S	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	24,000
Total for LCIII: Kamonkoli Subcounty		**County: Iki-Iki**		**24,000**
LCII: Bunyolo	Bumbirwe village	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	24,000
Total for LCIII: Katiira Subcounty		**County: Iki-Iki**		**24,000**
LCII: Kerekerene	Bunyolo village	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	24,000
Total for LCIII: Iki-Iki Town Council		**County: Iki-Iki**		**24,000**

VOTE: 811 Budaka District

LCII: Iki-Iki Ward	Iki-Iki Secondary School	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				24,000
Total Cost of Integrated Catchment based Infrastructure			**0**	**65,540**	**420,317**	**0**	**485,857**
Total Cost of Human Capital Development			**0**	**65,540**	**422,717**	**0**	**488,257**
Total Cost of Rural Water Supply and Sanitation			**0**	**65,540**	**424,717**	**0**	**490,257**
Total Cost of Water			**0**	**65,540**	**424,717**	**0**	**490,257**

VOTE: 811 Budaka 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	417,578	417,410
District Unconditional Grant Wage	355,683	355,683
Locally Raised Revenues	5,000	5,000
Programme Conditional Grant - Non Wage Recurrent	56,895	56,727
Development Revenues	45,000	47,000
District Discretionary Equalisation Development Grant	45,000	47,000
Total Revenues Shares	**462,578**	**464,410**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	355,683	355,683
Non Wage	61,895	61,727
Development Expenditure		
Domestic Development	45,000	47,000
External Financing	0	0
Total Expenditure	**462,578**	**464,410**

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

Service Area 10 Natural Resources Management

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	0	1,000	0	1,000
Total for LCIII:	**County:**				**1,000**
LCII:	Environmental Impact Assessment - Capital Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,000
225203 Appraisal and Feasibility Studies for Capital Works	0	0	1,000	0	1,000

VOTE: 811 Budaka District

Total for LCIII:		**County:**				**1,000**
LCII:		Feasibility Studies or Screening of Projects -	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,000
Total Cost of Environment, Social Health and Safety		**0**	**0**	**2,000**	**0**	**2,000**
Key Service Area 000078 Land Management						
223001 Property Management Expenses		0	0	35,000	0	35,000
Total for LCIII:		**County:**				**35,000**
LCII:	Butove P/S	Property Management - Processing Land Titles	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			7,000
LCII:	Kabuna HCIII	Property Management - Processing Land Titles	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			7,000
LCII:	Katira Parents Secondary School	Property Management - Processing Land Titles	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			7,000
LCII:	Kebula HCIII (additional land for expansion)	Property Management - Processing Land Titles	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			7,000
LCII:	Nanzala P/S	Property Management - Processing Land Titles	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			7,000
224003 Agricultural Supplies and Services		0	0	3,000	0	3,000
Total for LCIII:		**County:**				**3,000**
LCII:	Budaka DLG Headquarters	Agricultural Supplies Assorted Seedlings	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			3,000
227001 Travel inland		0	0	3,000	0	3,000
Total for LCIII:		**County:**				**3,000**
LCII:		Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			3,000
Total Cost of Land Management		**0**	**0**	**41,000**	**0**	**41,000**
Key Service Area 000090 Climate Change Adaptation						
225203 Appraisal and Feasibility Studies for Capital Works		0	1,000	0	0	1,000

VOTE: 811 Budaka District

Total Cost of Climate Change Adaptation	**0**	**1,000**	**0**	**0**	**1,000**
Key Service Area 140021 Ecosystems Restoration and Protection					
211101 General Staff Salaries	355,683	0	0	0	355,683
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
223001 Property Management Expenses	0	500	0	0	500
223004 Guard and Security services	0	800	0	0	800
223005 Electricity	0	1,000	0	0	1,000
224003 Agricultural Supplies and Services	0	26,127	0	0	26,127
225204 Monitoring and Supervision of capital work	0	5,000	0	0	5,000
227001 Travel inland	0	15,000	0	0	15,000
228004 Maintenance-Other Fixed Assets	0	4,000	0	0	4,000
Total Cost of Ecosystems Restoration and Protection	**355,683**	**60,427**	**0**	**0**	**416,110**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**355,683**	**61,427**	**43,000**	**0**	**460,110**
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
227001 Travel inland	0	0	4,000	0	4,000
Total for LCIII:	**County:**				**4,000**
LCII:	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,000
Total Cost of Physical Planning	**0**	**0**	**4,000**	**0**	**4,000**
Total Cost of Sustainable Urbanisation and Housing	**0**	**0**	**4,000**	**0**	**4,000**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	300	0	0	300
Total Cost of HIV/AIDS Mainstreaming	**0**	**300**	**0**	**0**	**300**
Total Cost of Human Capital Development	**0**	**300**	**0**	**0**	**300**
Total Cost of Natural Resources Management	**355,683**	**61,727**	**47,000**	**0**	**464,410**
Total Cost of Natural Resources	**355,683**	**61,727**	**47,000**	**0**	**464,410**

VOTE: 811 Budaka 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	329,661	398,797
District Unconditional Grant Wage	221,987	279,698
Locally Raised Revenues	11,772	11,772
Other Transfers from Central Government	24,393	35,833
Programme Conditional Grant - Non Wage Recurrent	71,510	71,495
Development Revenues	3,000	5,000
District Discretionary Equalisation Development Grant	3,000	5,000
Total Revenues Shares	**332,661**	**403,797**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	221,987	279,698
Non Wage	107,674	119,100
Development Expenditure		
Domestic Development	3,000	5,000
External Financing	0	0
Total Expenditure	**332,661**	**403,797**

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					
225202 Environment Impact Assessment for Capital Works	0	500	0	0	500
Total Cost of Environment, Social Health and Safety	**0**	**500**	**0**	**0**	**500**
Total Cost of Human Capital Development	**0**	**500**	**0**	**0**	**500**
Total Cost of Community Mobilisation	**0**	**500**	**0**	**0**	**500**

Service Area 20 Empowerment and Mindset Change

VOTE: 811 Budaka District

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					
221009 Welfare and Entertainment	0	200	0	0	200
Total Cost of HIV/AIDS Mainstreaming	**0**	**200**	**0**	**0**	**200**
Key Service Area 000021 Gender Mainstreaming services					
227001 Travel inland	0	5,721	0	0	5,721
Total Cost of Gender Mainstreaming services	**0**	**5,721**	**0**	**0**	**5,721**
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	279,698	0	0	0	279,698
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
221012 Small Office Equipment	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
223001 Property Management Expenses	0	500	0	0	500
223004 Guard and Security services	0	800	0	0	800
223005 Electricity	0	1,000	0	0	1,000
227001 Travel inland	0	93,379	5,000	0	98,379
Total for LCIII:	**County:**				**5,000**
LCII:	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			5,000
Total Cost of Capacity Strengthening	**279,698**	**112,679**	**5,000**	**0**	**397,376**
Total Cost of Human Capital Development	**279,698**	**118,600**	**5,000**	**0**	**403,297**
Total Cost of Empowerment and Mindset Change	**279,698**	**118,600**	**5,000**	**0**	**403,297**
Total Cost of Community Based Services	**279,698**	**119,100**	**5,000**	**0**	**403,797**

VOTE: 811 Budaka 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	89,431	234,695
District Unconditional Grant Non-Wage	45,450	130,450
District Unconditional Grant Wage	30,320	90,584
Locally Raised Revenues	13,661	13,661
Development Revenues	97,552	97,121
District Discretionary Equalisation Development Grant	97,552	97,121
Total Revenues Shares	**186,983**	**331,816**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	30,320	90,584
Non Wage	59,111	144,111
Development Expenditure		
Domestic Development	97,552	97,121
External Financing	0	0
Total Expenditure	**186,983**	**331,816**

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					
225202 Environment Impact Assessment for Capital Works	0	0	3,000	0	3,000
Total for LCIII:	**County:**				**3,000**
LCII: Budaka District	Environmental Impact Assessment - Capital Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			3,000
Total Cost of Climate Change Mitigation	**0**	**0**	**3,000**	**0**	**3,000**

VOTE: 811 Budaka District

Key Service Area 000090 Climate Change Adaptation						
225203 Appraisal and Feasibility Studies for Capital Works		0	0	3,000	0	3,000
Total for LCIII:		**County:**				**3,000**
LCII:	Budaka District	Feasibility Studies or Screening of Projects -	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			3,000
Total Cost of Climate Change Adaptation		**0**	**0**	**3,000**	**0**	**3,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**0**	**6,000**	**0**	**6,000**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
221009 Welfare and Entertainment		0	0	300	0	300
Total for LCIII:		**County:**				**300**
LCII:		Welfare - HIV/ AIDS Sensitization and Support	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			300
Total Cost of HIV/AIDS Mainstreaming		**0**	**0**	**300**	**0**	**300**
Total Cost of Human Capital Development		**0**	**0**	**300**	**0**	**300**
Programme 18 Development Plan Implementation						
Key Service Area 000006 Planning and Budgeting services						
211101 General Staff Salaries		90,584	0	0	0	90,584
221002 Workshops, Meetings and Seminars		0	3,000	0	0	3,000
221003 Staff Training		0	10,000	0	0	10,000
221009 Welfare and Entertainment		0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding		0	4,000	0	0	4,000
221012 Small Office Equipment		0	8,000	0	0	8,000
221016 Systems Recurrent costs		0	20,000	0	0	20,000
222001 Information and Communication Technology Services.		0	4,000	0	0	4,000
223001 Property Management Expenses		0	500	0	0	500
223004 Guard and Security services		0	800	0	0	800
223005 Electricity		0	1,000	0	0	1,000
225101 Consultancy Services		0	8,501	0	0	8,501

VOTE: 811 Budaka District

225204 Monitoring and Supervision of capital work			0	30,000	44,821	0	74,821
Total for LCIII: Budaka Town Council		**County: Budaka**					**44,821**
LCII: Macholi Ward		Monitoring of capital projects conducted	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				44,821
227001 Travel inland			0	51,310	46,000	0	97,310
Total for LCIII:		**County:**					**46,000**
LCII:	Compilation of SPEAR Report in the entire district	Travel Inland - Data Collection and Analysis	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				16,000
LCII:	Desk & Field Appraisal of dev't projects	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				15,000
LCII:	Project site reconnaissance & investigations	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				15,000
Total Cost of Planning and Budgeting services			**90,584**	**144,111**	**90,821**	**0**	**325,516**
Total Cost of Development Plan Implementation			**90,584**	**144,111**	**90,821**	**0**	**325,516**
Total Cost of Planning and Statistics			**90,584**	**144,111**	**97,121**	**0**	**331,816**
Total Cost of Planning			**90,584**	**144,111**	**97,121**	**0**	**331,816**

VOTE: 811 Budaka 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	107,389	144,818
District Unconditional Grant Non-Wage	62,780	62,780
District Unconditional Grant Wage	38,951	76,380
Locally Raised Revenues	5,658	5,658
Total Revenues Shares	**107,389**	**144,818**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	38,951	76,380
Non Wage	68,438	68,438
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**107,389**	**144,818**

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
225202 Environment Impact Assessment for Capital Works	0	300	0	0	300
Total Cost of Climate Change Mitigation	**0**	**300**	**0**	**0**	**300**
Key Service Area 000090 Climate Change Adaptation					
225203 Appraisal and Feasibility Studies for Capital Works	0	300	0	0	300
Total Cost of Climate Change Adaptation	**0**	**300**	**0**	**0**	**300**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**600**	**0**	**0**	**600**
Programme 12 Human Capital Development					

VOTE: 811 Budaka District

Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	100	0	0	100
Total Cost of HIV/AIDS Mainstreaming	**0**	**100**	**0**	**0**	**100**
Total Cost of Human Capital Development	**0**	**100**	**0**	**0**	**100**
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	76,380	0	0	0	76,380
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221008 Information and Communication Technology Supplies.	0	358	0	0	358
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	480	0	0	480
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	500	0	0	500
223001 Property Management Expenses	0	500	0	0	500
223004 Guard and Security services	0	800	0	0	800
223005 Electricity	0	1,000	0	0	1,000
227001 Travel inland	0	15,500	0	0	15,500
228002 Maintenance-Transport Equipment	0	600	0	0	600
263402 Transfer to Other Government Units	0	42,000	0	0	42,000
Total Cost of Audit and Risk Management	**76,380**	**67,738**	**0**	**0**	**144,118**
Total Cost of Governance and Security	**76,380**	**67,738**	**0**	**0**	**144,118**
Total Cost of Compliance	**76,380**	**68,438**	**0**	**0**	**144,818**
Total Cost of Internal Audit	**76,380**	**68,438**	**0**	**0**	**144,818**

VOTE: 811 Budaka 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	158,350	249,993
Programme Conditional Grant - Non Wage Recurrent	46,401	46,442
District Unconditional Grant Wage	96,154	192,756
Locally Raised Revenues	5,000	0
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	**158,350**	**249,993**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	96,154	192,756
Non Wage	62,196	57,238
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**158,350**	**249,993**

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					
227001 Travel inland	0	10,795	0	0	10,795
Total Cost of Tourism Investment, Promotion and Marketing	**0**	**10,795**	**0**	**0**	**10,795**
Total Cost of Tourism Development	**0**	**10,795**	**0**	**0**	**10,795**
Programme 07 Private Sector Development					
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	192,756	0	0	0	192,756

VOTE: 811 Budaka District

222001 Information and Communication Technology Services.	0	1,500	0	0	1,500
227001 Travel inland	0	41,691	0	0	41,691
228004 Maintenance-Other Fixed Assets	0	3,251	0	0	3,251
Total Cost of Trade Development	**192,756**	**46,442**	**0**	**0**	**239,198**
Total Cost of Private Sector Development	**192,756**	**46,442**	**0**	**0**	**239,198**
Total Cost of Commercial Services	**192,756**	**57,238**	**0**	**0**	**249,993**
Total Cost of Trade, Industry and Local Development	**192,756**	**57,238**	**0**	**0**	**249,993**