

VOTE: 846 Kalangala District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	1,223,869	958,564
o/w Higher Local Government	647,972	480,890
o/w Lower Local Government	575,897	477,674
Discretionary Government Transfers	2,862,753	3,429,920
o/w Higher Local Government	2,678,944	3,243,110
o/w Lower Local Government	183,809	186,810
Conditional Government Transfers	15,865,107	18,463,445
o/w Higher Local Government	15,865,107	18,463,445
o/w Lower Local Government	0	0
Other Government Transfers	315,650	261,650
o/w Higher Local Government	315,650	261,650
o/w Lower Local Government	0	0
External Financing	1,273,516	1,248,940
o/w Higher Local Government	1,273,516	1,248,940
o/w Lower Local Government	0	0
Grand Total	21,540,895	24,362,519
o/w Higher Local Government	20,781,189	23,698,035
o/w Lower Local Government	759,706	664,484

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	1,223,869	958,564
Animal and Crop Husbandry related Levies	355,000	205,000
Business licenses	63,000	63,000
Inspection Fees	87,000	90,000
Land Fees	40,000	40,000
Local Hotel Tax	13,500	13,500
Local Services Tax-Payable By Individuals	80,000	50,000
Market /Gate Charges	8,000	8,000
Miscellaneous and unidentified taxes-other taxes payable solely by business	70,000	32,000
Property related Duties/Fees	40,000	40,000
Rent & Rates - Non-Produced Assets – from private entities	7,300	16,995
Rental Income Tax-Payable By Individuals	0	40,000
Vehicle Parking Fees	460,069	360,069
Discretionary Government Transfers	2,757,501	3,429,920
District Discretionary Equalisation Development Grant	256,624	296,743
District Unconditional Grant Non-Wage	508,490	609,554
District Unconditional Grant Wage	1,962,416	2,491,608
Urban Discretionary Equalisation Development Grant	7,424	9,275
Urban Unconditional Non-Wage	22,548	22,740
Conditional Government Transfers	15,865,107	18,463,445
Programme Conditional Grant - Non Wage Recurrent	4,466,575	4,345,802
Programme Conditional Grant - Development	714,163	1,760,980
Programme Conditional Grant - Wage Recurrent	10,669,554	12,341,847
Transitional Conditional Grant - Development	14,815	14,815
Other Government Transfers	315,650	261,650
Support to PLE (UNEB)	26,000	12,000
Uganda Road Fund (URF)	249,650	249,650
Uganda Women Entrepreneurship Program(UWEP)	40,000	0
External Financing	1,273,516	1,248,940
Aids Health Care Foundation (AHF)	48,000	48,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	150,000	0
Global Alliance for Vaccines and Immunization (GAVI)	120,000	80,000

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Global Fund for HIV, TB & Malaria	180,800	20,000
Rakai Health Sciences Programme (RHSP)	494,716	960,940
United Nations Children Fund (UNICEF)	80,000	40,000
VNG International	200,000	100,000
Total Revenues Shares	21,435,644	24,362,519

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A3: Summary of Programme Allocations For FY 2026/27

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	1,913,065	30,000	0	0	1,943,065
o/w: Wage:	1,485,324	0	0	0	1,485,324
Non-Wage Recurrent:	325,773	30,000	0	0	355,773
Development:	101,968	0	0	0	101,968
Tourism Development	480,795	0	0	0	480,795
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	5,795	0	0	0	5,795
Development:	475,000	0	0	0	475,000
Natural Resources, Environment, Climate Change, Land and Water Management	179,497	90,686	1,000	0	371,183
o/w: Wage:	77,400	0	0	0	77,400
Non-Wage Recurrent:	102,097	90,686	1,000	0	193,783
Development:	0	0	0	100,000	100,000
Private Sector Development	189,412	7,912	0	0	197,324
o/w: Wage:	156,002	0	0	0	156,002
Non-Wage Recurrent:	33,410	7,912	0	0	41,322
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	1,186,741	0	246,650	0	1,433,391
o/w: Wage:	186,741	0	0	0	186,741
Non-Wage Recurrent:	1,000,000	0	246,650	0	1,246,650
Development:	0	0	0	0	0
Sustainable Urbanisation and Housing	1,865	4,000	0	0	5,865
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	1,865	4,000	0	0	5,865
Development:	0	0	0	0	0
Digital Transformation	32,466	21,144	0	0	53,610
o/w: Wage:	0	0	0	0	0

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Non-Wage Recurrent:	32,466	21,144	0	0	53,610
Development:	0	0	0	0	0
Human Capital Development	13,629,984	41,101	14,000	0	14,834,025
o/w: Wage:	11,163,909	0	0	0	11,163,909
Non-Wage Recurrent:	1,267,249	41,101	14,000	0	1,322,350
Development:	1,198,827	0	0	1,148,940	2,347,767
Public Sector Transformation	2,354,064	112,188	0	0	2,466,252
o/w: Wage:	608,790	0	0	0	608,790
Non-Wage Recurrent:	1,720,023	112,188	0	0	1,832,210
Development:	25,252	0	0	0	25,252
Governance and Security	707,051	450,576	0	0	1,157,626
o/w: Wage:	342,126	0	0	0	342,126
Non-Wage Recurrent:	264,023	342,012	0	0	606,035
Development:	100,902	108,564	0	0	209,466
Regional Balanced Development	30,095	162,936	0	0	193,031
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	30,095	162,936	0	0	193,031
Development:	0	0	0	0	0
Development Plan Implementation	1,182,029	38,021	0	0	1,220,050
o/w: Wage:	813,165	0	0	0	813,165
Non-Wage Recurrent:	189,000	38,021	0	0	227,021
Development:	179,864	0	0	0	179,864
Administration of Justice	6,301	0	0	0	6,301
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	6,301	0	0	0	6,301
Development:	0	0	0	0	0
Grand Total	21,893,365	958,564	261,650	1,248,940	24,362,519
Grand Total Wage	14,833,456	0	0	0	14,833,456
Grand Total Non-Wage Recurrent	4,978,096	850,000	261,650	0	6,089,746

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Grand Total Development	2,081,813	108,564	0	1,248,940	3,439,317

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A4: Summary of Department Allocations for FY 2026/27

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Administration	3,379,231	3,110,022
o/w Higher Local Government	2,619,524	2,445,538
o/w Lower Local Government	759,706	664,484
Finance	646,014	520,230
o/w Higher Local Government	646,014	520,230
o/w Lower Local Government	0	0
Statutory bodies	617,022	673,646
o/w Higher Local Government	617,022	673,646
o/w Lower Local Government	0	0
Production and Marketing	1,996,586	1,945,565
o/w Higher Local Government	1,996,586	1,945,565
o/w Lower Local Government	0	0
Health	6,878,834	7,146,177
o/w Higher Local Government	6,878,834	7,146,177
o/w Lower Local Government	0	0
Education	4,941,530	6,747,585
o/w Higher Local Government	4,941,530	6,747,585
o/w Lower Local Government	0	0
Roads and Engineering	1,436,391	1,436,391
o/w Higher Local Government	1,436,391	1,436,391
o/w Lower Local Government	0	0
Water	287,348	803,138
o/w Higher Local Government	287,348	803,138
o/w Lower Local Government	0	0
Natural Resources	470,430	452,126
o/w Higher Local Government	470,430	452,126
o/w Lower Local Government	0	0
Community Based Services	226,665	243,206
o/w Higher Local Government	226,665	243,206
o/w Lower Local Government	0	0
Planning	367,829	484,031
o/w Higher Local Government	367,829	484,031
o/w Lower Local Government	0	0

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Internal Audit	66,003	111,246
o/w Higher Local Government	66,003	111,246
o/w Lower Local Government	0	0
Trade, Industry and Local Development	121,761	689,157
o/w Higher Local Government	121,761	689,157
o/w Lower Local Government	0	0
Grand Total	21,435,644	24,362,519
o/w Higher Local Government	20,675,937	23,698,035
o/w: Wage:	12,631,970	14,833,456
Non-Wage Recurrent:	5,766,312	5,614,728
Domestic Devt:	1,004,139	2,000,911
External Financing:	1,273,516	1,248,940
o/w Lower Local Government	759,706	664,484
o/w: Wage:	0	0
Non-Wage Recurrent:	438,433	475,018
Domestic Devt:	321,274	189,466
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	3,043,966	2,920,556
District Unconditional Grant Non-Wage	98,836	92,844
District Unconditional Grant Wage	492,346	608,790
Locally Raised Revenues	112,147	92,000
Multi-Sectoral Transfers to LLGs_NonWage	438,433	475,018
Programme Conditional Grant - Non Wage Recurrent	1,902,204	1,651,905
Development Revenues	335,264	189,466
District Discretionary Equalisation Development Grant	13,991	0
Multi-Sectoral Transfers to LLGs_Gou	321,274	189,466
Total Revenues Shares	3,379,231	3,110,022
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	492,346	608,790
Non Wage	2,551,620	2,311,767
Development Expenditure		
Domestic Development	335,264	189,466
External Financing	0	0
Total Expenditure	3,379,231	3,110,022

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					

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221002 Workshops, Meetings and Seminars	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 000089 Climate Change Mitigation					
227001 Travel inland	0	500	0	0	500
Total Cost of Climate Change Mitigation	0	500	0	0	500
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	500	0	0	500
Total Cost of Climate Change Adaptation	0	500	0	0	500
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	2,000	0	0	2,000
Programme 11 Digital Transformation					
Key Service Area 000006 Planning and Budgeting services					
221007 Books, Periodicals & Newspapers	0	910	0	0	910
225204 Monitoring and Supervision of capital work	0	15,000	0	0	15,000
227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	18,000	0	0	18,000
228002 Maintenance-Transport Equipment	0	14,000	0	0	14,000
Total Cost of Planning and Budgeting services	0	52,910	0	0	52,910
Key Service Area 300010 Innovation Fund Management					
221008 Information and Communication Technology Supplies.	0	700	0	0	700
Total Cost of Innovation Fund Management	0	700	0	0	700
Total Cost of Digital Transformation	0	53,610	0	0	53,610
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
223001 Property Management Expenses	0	5,000	0	0	5,000
223004 Guard and Security services	0	8,400	0	0	8,400
223005 Electricity	0	12,000	0	0	12,000

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223006 Water	0	1,500	0	0	1,500
Total Cost of Facilities Management	0	26,900	0	0	26,900
Key Service Area 000007 Procurement and Disposal Services					
227001 Travel inland	0	10,890	0	0	10,890
Total Cost of Procurement and Disposal Services	0	10,890	0	0	10,890
Key Service Area 000008 Records Management					
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
227001 Travel inland	0	500	0	0	500
Total Cost of Records Management	0	4,500	0	0	4,500
Key Service Area 000011 Communication and Public Relations					
227001 Travel inland	0	7,800	0	0	7,800
Total Cost of Communication and Public Relations	0	7,800	0	0	7,800
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	608,790	0	0	0	608,790
273104 Pension	0	794,033	0	0	794,033
273105 Gratuity	0	746,997	0	0	746,997
352881 Pension and Gratuity Arrears Budgeting	0	110,875	0	0	110,875
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	608,790	1,651,905	0	0	2,260,695
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	17,000	0	0	17,000
Total Cost of Capacity Strengthening	0	17,000	0	0	17,000
Key Service Area 390017 Public Service Performance management					
227001 Travel inland	0	910	0	0	910
Total Cost of Public Service Performance management	0	910	0	0	910
Total Cost of Public Sector Transformation	608,790	1,719,905	0	0	2,328,694
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221008 Information and Communication Technology Supplies.	0	1,200	0	0	1,200
221009 Welfare and Entertainment	0	9,000	0	0	9,000
221011 Printing, Stationery, Photocopying and Binding	0	1,200	0	0	1,200

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221017 Membership dues and Subscription fees.	0	500	0	0	500
221020 Litigation and related expenses	0	1,000	0	0	1,000
227001 Travel inland	0	13,090	0	0	13,090
227004 Fuel, Lubricants and Oils	0	13,000	0	0	13,000
228001 Maintenance-Buildings and Structures	0	2,010	0	0	2,010
Total Cost of Administrative and Support Services	0	41,000	0	0	41,000
Total Cost of Governance and Security	0	41,000	0	0	41,000
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
221005 Official Ceremonies and State Functions	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	9,066	0	0	9,066
221011 Printing, Stationery, Photocopying and Binding	0	1,234	0	0	1,234
227001 Travel inland	0	4,934	0	0	4,934
Total Cost of Human Resource Management	0	19,234	0	0	19,234
Total Cost of Regional Balanced Development	0	19,234	0	0	19,234
Total Cost of Administration and Management	608,790	1,836,749	0	0	2,445,538
Total Cost of Administration	608,790	1,836,749	0	0	2,445,538

Subcounty / Town Council / Division: 236511 Kyamuswa 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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
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 000090 Climate Change Adaptation					
221002 Workshops, Meetings and Seminars	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

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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

Programme 14 Public Sector Transformation

Key Service Area 000003 Facilities Management

227001 Travel inland	0	500	0	0	500
Total Cost of Facilities Management	0	500	0	0	500

Key Service Area 000007 Procurement and Disposal Services

227001 Travel inland	0	500	0	0	500
Total Cost of Procurement and Disposal Services	0	500	0	0	500

Key Service Area 000008 Records Management

227001 Travel inland	0	500	0	0	500
Total Cost of Records Management	0	500	0	0	500

Key Service Area 010008 Capacity Strengthening

227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Capacity Strengthening	0	1,000	0	0	1,000
Total Cost of Public Sector Transformation	0	2,500	0	0	2,500

Programme 16 Governance and Security

Key Service Area 000014 Administrative and Support Services

227001 Travel inland	0	70,387	0	0	70,387
228001 Maintenance-Buildings and Structures	0	0	9,654	0	9,654
Total Cost of Administrative and Support Services	0	70,387	9,654	0	80,041
Total Cost of Governance and Security	0	70,387	9,654	0	80,041

Programme 17 Regional Balanced Development

Key Service Area 000055 Refugee Protection and Mangement

224007 Relief Supplies	0	500	0	0	500
Total Cost of Refugee Protection and Mangement	0	500	0	0	500
Total Cost of Regional Balanced Development	0	500	0	0	500
Total Cost of Administration and Management	0	76,387	9,654	0	86,041
Total Cost of 236511 Kyamuswa Subcounty	0	76,387	9,654	0	86,041

Subcounty / Town Council / Division: 236512 Bujumba Subcounty

Service Area 10 Administration and Management

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Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower 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					
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 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	2,000	0	0	2,000
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
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	103,043	14,874	0	117,917
Total Cost of Administrative and Support Services	0	103,043	14,874	0	117,917
Total Cost of Governance and Security	0	103,043	14,874	0	117,917
Total Cost of Administration and Management	0	106,043	14,874	0	120,917
Total Cost of 236512 Bujumba Subcounty	0	106,043	14,874	0	120,917

Subcounty / Town Council / Division: 236513 Mugoye 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 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	86,922	75,359	0	162,281
Total Cost of Administrative and Support Services	0	86,922	75,359	0	162,281
Total Cost of Governance and Security	0	86,922	75,359	0	162,281
Total Cost of Administration and Management	0	86,922	75,359	0	162,281
Total Cost of 236513 Mugoye Subcounty	0	86,922	75,359	0	162,281

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Subcounty / Town Council / Division: 236514 Mazinga 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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Climate Change Mitigation	0	3,000	0	0	3,000
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Climate Change Adaptation	0	4,000	0	0	4,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	7,000	0	0	7,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of HIV/AIDS Mainstreaming	0	3,000	0	0	3,000
Total Cost of Human Capital Development	0	3,000	0	0	3,000
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Facilities Management	0	4,000	0	0	4,000
Key Service Area 000007 Procurement and Disposal Services					
221009 Welfare and Entertainment	0	2,000	0	0	2,000
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Procurement and Disposal Services	0	4,000	0	0	4,000
Key Service Area 000008 Records Management					
227001 Travel inland	0	1,734	0	0	1,734
Total Cost of Records Management	0	1,734	0	0	1,734
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	8,000	0	0	8,000
Total Cost of Capacity Strengthening	0	8,000	0	0	8,000
Total Cost of Public Sector Transformation	0	17,734	0	0	17,734
Programme 16 Governance and Security					

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Key Service Area 000014 Administrative and Support Services

227001 Travel inland	0	0	7,762	0	7,762
Total Cost of Administrative and Support Services	0	0	7,762	0	7,762
Total Cost of Governance and Security	0	0	7,762	0	7,762

Programme 17 Regional Balanced Development

Key Service Area 000055 Refugee Protection and Mangement

227001 Travel inland	0	5,000	0	0	5,000
Total Cost of Refugee Protection and Mangement	0	5,000	0	0	5,000
Total Cost of Regional Balanced Development	0	5,000	0	0	5,000
Total Cost of Administration and Management	0	32,734	7,762	0	40,496
Total Cost of 236514 Mazinga Subcounty	0	32,734	7,762	0	40,496

Subcounty / Town Council / Division: 236515 Bubeke 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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Climate Change Mitigation	0	3,000	0	0	3,000
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Climate Change Adaptation	0	3,000	0	0	3,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	6,000	0	0	6,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of HIV/AIDS Mainstreaming	0	3,000	0	0	3,000
Total Cost of Human Capital Development	0	3,000	0	0	3,000
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Facilities Management	0	3,000	0	0	3,000
Key Service Area 000007 Procurement and Disposal Services					

VOTE: 846 Kalangala District

227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Procurement and Disposal Services	0	4,000	0	0	4,000
Key Service Area 000008 Records Management					
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Records Management	0	4,000	0	0	4,000
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	8,000	0	0	8,000
Total Cost of Capacity Strengthening	0	8,000	0	0	8,000
Total Cost of Public Sector Transformation	0	19,000	0	0	19,000
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	37,007	8,381	0	45,387
Total Cost of Administrative and Support Services	0	37,007	8,381	0	45,387
Total Cost of Governance and Security	0	37,007	8,381	0	45,387
Programme 17 Regional Balanced Development					
Key Service Area 000055 Refugee Protection and Mangement					
227001 Travel inland	0	5,000	0	0	5,000
Total Cost of Refugee Protection and Mangement	0	5,000	0	0	5,000
Total Cost of Regional Balanced Development	0	5,000	0	0	5,000
Total Cost of Administration and Management	0	70,007	8,381	0	78,388
Total Cost of 236515 Bubeke Subcounty	0	70,007	8,381	0	78,388

Subcounty / Town Council / Division: 236516 Bufumira 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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Climate Change Mitigation	0	4,000	0	0	4,000
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Climate Change Adaptation	0	4,000	0	0	4,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	8,000	0	0	8,000

VOTE: 846 Kalangala District

Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

227001 Travel inland	0	4,000	0	0	4,000
Total Cost of HIV/AIDS Mainstreaming	0	4,000	0	0	4,000
Total Cost of Human Capital Development	0	4,000	0	0	4,000

Programme 14 Public Sector Transformation

Key Service Area 000003 Facilities Management

227001 Travel inland	0	270	0	0	270
Total Cost of Facilities Management	0	270	0	0	270

Key Service Area 000008 Records Management

227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Records Management	0	4,000	0	0	4,000
Total Cost of Public Sector Transformation	0	4,270	0	0	4,270

Programme 16 Governance and Security

Key Service Area 000014 Administrative and Support Services

227001 Travel inland	0	0	64,160	0	64,160
Total Cost of Administrative and Support Services	0	0	64,160	0	64,160
Total Cost of Governance and Security	0	0	64,160	0	64,160
Total Cost of Administration and Management	0	16,270	64,160	0	80,430
Total Cost of 236516 Bufumira Subcounty	0	16,270	64,160	0	80,430

Subcounty / Town Council / Division: 236517 Kalangala 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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Climate Change Adaptation	0	4,000	0	0	4,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	4,000	0	0	4,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of HIV/AIDS Mainstreaming	0	3,000	0	0	3,000

VOTE: 846 Kalangala District

Total Cost of Human Capital Development	0	3,000	0	0	3,000
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
227001 Travel inland	0	5,000	0	0	5,000
Total Cost of Facilities Management	0	5,000	0	0	5,000
Key Service Area 000008 Records Management					
227001 Travel inland	0	13,000	0	0	13,000
Total Cost of Records Management	0	13,000	0	0	13,000
Total Cost of Public Sector Transformation	0	18,000	0	0	18,000
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221009 Welfare and Entertainment	0	6,000	0	0	6,000
227001 Travel inland	0	39,740	0	0	39,740
227004 Fuel, Lubricants and Oils	0	9,916	9,275	0	19,191
Total Cost of Administrative and Support Services	0	55,656	9,275	0	64,931
Total Cost of Governance and Security	0	55,656	9,275	0	64,931
Programme 17 Regional Balanced Development					
Key Service Area 000055 Refugee Protection and Mangement					
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Refugee Protection and Mangement	0	6,000	0	0	6,000
Total Cost of Regional Balanced Development	0	6,000	0	0	6,000
Total Cost of Administration and Management	0	86,656	9,275	0	95,931
Total Cost of 236517 Kalangala Town Council	0	86,656	9,275	0	95,931

VOTE: 846 Kalangala District

Finance

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	446,014	420,230
District Unconditional Grant Non-Wage	55,000	52,600
District Unconditional Grant Wage	213,887	271,851
Locally Raised Revenues	177,127	95,779
Development Revenues	200,000	100,000
External Financing	200,000	100,000
Total Revenues Shares	646,014	520,230

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	213,887	271,851
Non Wage	232,127	148,379
Development Expenditure		
Domestic Development	0	0
External Financing	200,000	100,000
Total Expenditure	646,014	520,230

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

Service Area 10 Financial Management and Accountability (LG)

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	500	0	10,000	10,500
Total for LCIII:	County:				10,000

VOTE: 846 Kalangala District

LCII:	Workshops, Meetings, Seminars - Training (Monitoring and Evaluation)	Source: External Financing 676-VNG International	10,000		
221014 Bank Charges and other Bank related costs	0	0	0	3,000	3,000
Total for LCIII:	County:				3,000
LCII:	BANK CHARGES	Source: External Financing 676-VNG International	3,000		
227001 Travel inland	0	0	0	60,000	60,000
Total for LCIII:	County:				60,000
LCII:	Travel Inland - Allowances	Source: External Financing 676-VNG International	60,000		
227004 Fuel, Lubricants and Oils	0	0	0	27,000	27,000
Total for LCIII:	County:				27,000
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: External Financing 676-VNG International	27,000		
Total Cost of Climate Change Mitigation	0	500	0	100,000	100,500
Key Service Area 000090 Climate Change Adaptation					
221002 Workshops, Meetings and Seminars	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	800	0	100,000	100,800
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming	0	500	0	0	500
Total Cost of Human Capital Development	0	500	0	0	500
Programme 16 Governance and Security					
Key Service Area 000061 Management of Government Accounts					
221002 Workshops, Meetings and Seminars	0	1,079	0	0	1,079
221008 Information and Communication Technology Supplies.	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000

VOTE: 846 Kalangala District

227001 Travel inland	0	16,000	0	0	16,000
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000
228004 Maintenance-Other Fixed Assets	0	2,000	0	0	2,000
Total Cost of Management of Government Accounts	0	27,079	0	0	27,079
Total Cost of Governance and Security	0	27,079	0	0	27,079
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
221011 Printing, Stationery, Photocopying and Binding	0	10,800	0	0	10,800
227001 Travel inland	0	44,200	0	0	44,200
Total Cost of Local Revenue Collection	0	55,000	0	0	55,000
Total Cost of Regional Balanced Development	0	55,000	0	0	55,000
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
221016 Systems Recurrent costs	0	30,000	0	0	30,000
222001 Information and Communication Technology Services.	0	6,000	0	0	6,000
Total Cost of Finance and Accounting	0	36,000	0	0	36,000
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	271,851	0	0	0	271,851
221002 Workshops, Meetings and Seminars	0	2,800	0	0	2,800
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
223001 Property Management Expenses	0	800	0	0	800
227001 Travel inland	0	23,400	0	0	23,400
Total Cost of Planning and Budgeting services	271,851	29,000	0	0	300,851
Total Cost of Development Plan Implementation	271,851	65,000	0	0	336,851
Total Cost of Financial Management and Accountability (LG)	271,851	148,379	0	100,000	520,230
Total Cost of Finance	271,851	148,379	0	100,000	520,230

VOTE: 846 Kalangala District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	571,770	628,394
District Unconditional Grant Non-Wage	178,025	189,025
District Unconditional Grant Wage	223,255	261,880
Locally Raised Revenues	170,490	177,490
Development Revenues	90,503	45,252
District Discretionary Equalisation Development Grant	90,503	45,252
Total Revenues Shares	662,273	673,646

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	223,255	261,880
Non Wage	348,515	366,515
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	617,022	673,646

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

Service Area 10 Legislation and Oversight

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,301	0	0	1,301
221010 Special Meals and Drinks	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
227001 Travel inland	0	5,000	0	0	5,000

VOTE: 846 Kalangala District

Total Cost of Land Management	0	7,301	0	0	7,301
Key Service Area 000089 Climate Change Mitigation					
221010 Special Meals and Drinks	0	1,800	0	0	1,800
227004 Fuel, Lubricants and Oils	0	22,000	0	0	22,000
Total Cost of Climate Change Mitigation	0	23,800	0	0	23,800
Key Service Area 000090 Climate Change Adaptation					
221011 Printing, Stationery, Photocopying and Binding	0	498	0	0	498
223001 Property Management Expenses	0	500	0	0	500
227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	15,000	0	0	15,000
228002 Maintenance-Transport Equipment	0	5,000	0	0	5,000
Total Cost of Climate Change Adaptation	0	25,998	0	0	25,998
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	57,099	0	0	57,099
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,001	0	0	1,001
Total Cost of HIV/AIDS Mainstreaming	0	1,001	0	0	1,001
Total Cost of Human Capital Development	0	1,001	0	0	1,001
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
221001 Advertising and Public Relations	0	1,500	0	0	1,500
221008 Information and Communication Technology Supplies.	0	4,500	0	0	4,500
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	4,500	0	0	4,500
223001 Property Management Expenses	0	1,000	0	0	1,000
227001 Travel inland	0	11,000	0	0	11,000
Total Cost of Procurement and Disposal Services	0	23,500	0	0	23,500
Key Service Area 000049 Recruitment services					
211107 Boards, Committees and Council Allowances	0	0	8,880	0	8,880
Total for LCIII:	County:				8,880

VOTE: 846 Kalangala District

LCII:	SITTING ALLOWANCES FOR COMMISSIONERS	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds	8,880		
221001 Advertising and Public Relations	0	0	2,200	0	2,200
Total for LCIII: Bujumba Subcounty	County: Bujjumba				2,200
LCII: Bujjumba	Billboards - Adverts	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds	2,200		
221004 Recruitment Expenses	0	7,200	0	0	7,200
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221010 Special Meals and Drinks	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,600	0	0	1,600
221017 Membership dues and Subscription fees.	0	400	0	0	400
223001 Property Management Expenses	0	800	0	0	800
227001 Travel inland	0	6,301	14,172	0	20,473
Total for LCIII:	County:				14,172
LCII:	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds	14,172		
227004 Fuel, Lubricants and Oils	0	7,000	0	0	7,000
Total Cost of Recruitment services	0	27,301	25,252	0	52,553
Total Cost of Public Sector Transformation	0	50,801	25,252	0	76,053
Programme 16 Governance and Security					
Key Service Area 000010 Leadership and Management					
227001 Travel inland	0	14,000	0	0	14,000
227004 Fuel, Lubricants and Oils	0	8,820	0	0	8,820
228002 Maintenance-Transport Equipment	0	10,000	0	0	10,000
Total Cost of Leadership and Management	0	32,820	0	0	32,820
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	261,880	0	0	0	261,880
211105 Ex-Gratia for Political leaders.	0	104,820	0	0	104,820

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221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
223001 Property Management Expenses	0	500	0	0	500
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Administrative and Support Services	261,880	107,820	0	0	369,700
Key Service Area 000023 Inspection and Monitoring					
221007 Books, Periodicals & Newspapers	0	1,000	0	0	1,000
221012 Small Office Equipment	0	500	0	0	500
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	5,500	0	0	5,500
Total Cost of Inspection and Monitoring	0	11,000	0	0	11,000
Key Service Area 000024 Compliance and Enforcement Services					
211107 Boards, Committees and Council Allowances	0	0	6,560	0	6,560
Total for LCIII:	County:				6,560
LCII:	SITTING ALLOWANCES	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			6,560
221007 Books, Periodicals & Newspapers	0	500	0	0	500
221010 Special Meals and Drinks	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
227001 Travel inland	0	2,302	13,440	0	15,742
Total for LCIII:	County:				13,440
LCII:	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			13,440
Total Cost of Compliance and Enforcement Services	0	6,302	20,000	0	26,302
Total Cost of Governance and Security	261,880	157,942	20,000	0	439,821
Programme 17 Regional Balanced Development					
Key Service Area 000010 Leadership and Management					
211107 Boards, Committees and Council Allowances	0	19,200	0	0	19,200
221010 Special Meals and Drinks	0	6,000	0	0	6,000
227001 Travel inland	0	27,850	0	0	27,850
227004 Fuel, Lubricants and Oils	0	40,320	0	0	40,320
Total Cost of Leadership and Management	0	93,370	0	0	93,370

VOTE: 846 Kalangala District

Total Cost of Regional Balanced Development	0	93,370	0	0	93,370
Programme 19 Administration of Justice					
Key Service Area 000003 Facilities Management					
211107 Boards, Committees and Council Allowances	0	5,520	0	0	5,520
221011 Printing, Stationery, Photocopying and Binding	0	781	0	0	781
Total Cost of Facilities Management	0	6,301	0	0	6,301
Total Cost of Administration of Justice	0	6,301	0	0	6,301
Total Cost of Legislation and Oversight	261,880	366,515	45,252	0	673,646
Total Cost of Statutory bodies	261,880	366,515	45,252	0	673,646

VOTE: 846 Kalangala District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,824,682	1,843,596
Programme Conditional Grant - Wage Recurrent	1,486,430	1,485,324
Programme Conditional Grant - Non Wage Recurrent	328,252	328,273
Locally Raised Revenues	10,000	30,000
Development Revenues	171,904	101,968
Programme Conditional Grant - Development	121,904	101,968
Locally Raised Revenues	50,000	0
Total Revenues Shares	1,996,586	1,945,565

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	1,486,430	1,485,324
Non Wage	338,252	358,273
Development Expenditure		
Domestic Development	171,904	101,968
External Financing	0	0
Total Expenditure	1,996,586	1,945,565

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

Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 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	1,485,324	0	0	0	1,485,324
221002 Workshops, Meetings and Seminars	0	16,755	0	0	16,755

VOTE: 846 Kalangala District

221011 Printing, Stationery, Photocopying and Binding	0	5,800	0	0	5,800
227001 Travel inland	0	89,005	0	0	89,005
227004 Fuel, Lubricants and Oils	0	143,440	0	0	143,440
228002 Maintenance-Transport Equipment	0	20,000	0	0	20,000
Total Cost of Farmer mobilisation and sensitisation	1,485,324	275,000	0	0	1,760,324
Total Cost of Agro-Industrialization	1,485,324	276,000	0	0	1,761,324

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
Total Cost of Agricultural Extension	1,485,324	278,000	0	0	1,763,324

Service Area 20 Agricultural Production

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010036 Water for production management systems					
221002 Workshops, Meetings and Seminars	0	0	3,327	0	3,327
Total for LCIII:	County:				3,327
LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			3,327
224003 Agricultural Supplies and Services	0	30,000	2,218	0	32,218
Total for LCIII:	County:				2,218

VOTE: 846 Kalangala District

LCII:	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development	2,218		
225204 Monitoring and Supervision of capital work	0	5,000	0	5,000	
227001 Travel inland	0	0	5,544	0	5,544
Total for LCIII:	County:	5,544			
LCII:	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development	5,544		
312139 Other Structures - Acquisition	0	0	33,266	0	33,266
Total for LCIII: Bujumba Subcounty	County: Bujjumba	33,266			
LCII: Bujjumba	Outdoor field sport clubs- Outdoor Sports_Acquire	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development	33,266		
Total Cost of Water for production management systems	0	35,000	44,354	0	79,354
Key Service Area 010059 Post-harvest handling, storage and processing					
224003 Agricultural Supplies and Services	0	0	12,497	0	12,497
Total for LCIII:	County:	12,497			
LCII:	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 101-o/w Production - Development	12,497		
312139 Other Structures - Acquisition	0	0	25,000	0	25,000
Total for LCIII:	County:	25,000			
LCII:	Outdoor field sport clubs- Outdoor Sports_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	25,000		
312299 Other Machinery and Equipment- Acquisition	0	0	20,117	0	20,117
Total for LCIII: Kalangala Town Council	County: Bujjumba	20,117			
LCII: Kalangala Zone B	Headquarters	Value addition equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	20,117	
Total Cost of Post-harvest handling, storage and processing	0	0	57,614	0	57,614
Key Service Area 010074 Vector and disease control					

VOTE: 846 Kalangala District

227001 Travel inland	0	500	0	0	500
Total Cost of Vector and disease control	0	500	0	0	500
Total Cost of Agro-Industrialization	0	35,500	101,968	0	137,468
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	500	0	0	500
Total Cost of Environment, Social Health and Safety	0	500	0	0	500
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	500	0	0	500
Total Cost of Agricultural Production	0	36,000	101,968	0	137,968
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	6,863	0	0	6,863
Total Cost of Support to agro-processing & value addition	0	6,863	0	0	6,863
Key Service Area 300016 Parish Development Model Operations					
221002 Workshops, Meetings and Seminars	0	17,010	0	0	17,010
227001 Travel inland	0	20,400	0	0	20,400
Total Cost of Parish Development Model Operations	0	37,410	0	0	37,410
Total Cost of Agro-Industrialization	0	44,273	0	0	44,273
Total Cost of Agricultural Value Chain Services	0	44,273	0	0	44,273
Total Cost of Production and Marketing	1,485,324	358,273	101,968	0	1,945,565

VOTE: 846 Kalangala District

Health

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	5,792,221	5,865,305
Programme Conditional Grant - Wage Recurrent	5,389,278	5,407,024
Programme Conditional Grant - Non Wage Recurrent	368,335	440,681
District Unconditional Grant Non-Wage	5,000	5,000
Locally Raised Revenues	29,608	12,600
Development Revenues	1,146,613	1,280,872
Programme Conditional Grant - Development	103,097	131,932
District Discretionary Equalisation Development Grant	120,000	0
External Financing	923,516	1,148,940
Total Revenues Shares	6,938,834	7,146,177

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	5,389,278	5,407,024
Non Wage	402,943	458,281
Development Expenditure		
Domestic Development	163,097	131,932
External Financing	923,516	1,148,940
Total Expenditure	6,878,834	7,146,177

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	5,407,024	0	0	0	5,407,024
227001 Travel inland	0	0	21,932	698,000	719,932
Total for LCIII:	County:				520,000

VOTE: 846 Kalangala District

LCII:	All IDI Supported sites	Travel Inland - AIDs Prevention Trips	Source: External Financing 256-Rakai Health Sciences Programme (RHSP)	520,000
Total for LCIII: Kyamuswa Subcounty		County: Kyamuswa		48,000
LCII: Buzingo		Travel Inland - Expenses	Source: External Financing 678-Aids Health Care Foundation (AHF)	48,000
Total for LCIII: Mazinga Subcounty		County: Kyamuswa		20,000
LCII: Butulume	Butulume	Travel Inland - Backstopping Trips	Source: External Financing 436-Global Fund for HIV, TB & Malaria	20,000
Total for LCIII: Bubeke Subcounty		County: Kyamuswa		70,000
LCII: Bubeke		Travel Inland - Department Trips	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)	70,000
Total for LCIII: Bufumira Subcounty		County: Kyamuswa		61,932
LCII: Bufumira		Travel Inland - Monitoring and Evaluation	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	21,932
LCII: Bufumira	Bufumira	Travel Inland - Backstopping Trips	Source: External Financing 426-United Nations Children Fund (UNICEF)	40,000
228002 Maintenance-Transport Equipment		0	00010,000	10,000
Total for LCIII: Mazinga Subcounty		County: Kyamuswa		10,000
LCII: Buggala		Vehicle Maintanence - Motor Vehicle Spare Parts	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)	10,000
263308 Sector Conditional Grant (Non-Wage)		0	391,81600	391,816
Total for LCIII: Bujumba Subcounty		County: Bujjumba		5,867
LCII: Bujjumba	Ddajje	Ddajje Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,867
Total for LCIII: Kyamuswa Subcounty		County: Kyamuswa		84,914
LCII: Buwanga	kyamuswa	BUKASA Health Center IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	26,240
LCII: Buzingo	Bukasa	BUKASA Health Center IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	58,674
Total for LCIII: Mazinga Subcounty		County: Kyamuswa		26,736
LCII: Buggala	Buggala	Mazinga Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	9,134

VOTE: 846 Kalangala District

LCII: Buggala	mazinga	Mazinga Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,735
LCII: Butulume	Buggala	Lujjabwa Island Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,867
Total for LCIII: Bubeke Subcounty		County: Kyamuswa		30,393
LCII: Bubeke	bubeke	Bubeke Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,791
LCII: Bubeke	Bubeke	Bubeke Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,735
LCII: Jaana	Jaana	JAANA Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,867
Total for LCIII: Bufumira Subcounty		County: Kyamuswa		51,107
LCII: Bufumira	Bufumira	BUFUMIRA Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	7,645
LCII: Bufumira	Bufumira	BUFUMIRA Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,735
LCII: Bufumira	Kachanga	KACHANGA ISLANDS Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,867
LCII: Lulamba	Lulamba	Lulamba Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,735
LCII: Lulamba	Lulamba	Lulamba Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	14,126
Total for LCIII: Missing Subcounty		County: Missing County		192,799
LCII: Missing Parish	Bumangi	St. Elizabeth BUMANGI Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	14,459
LCII: Missing Parish	bwendero	BWENDERO Health center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,368
LCII: Missing Parish	Bwendero	BWENDERO Health center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,735

VOTE: 846 Kalangala District

LCII: Missing Parish	Kakangala HC IV	Kalangala Health Center IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	44,399		
LCII: Missing Parish	Kalangala HC IV	Kalangala Health Center IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	58,674		
LCII: Missing Parish	Kasekulo	Kasekulo Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,867		
LCII: Missing Parish	Mugoye	Mugoye Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,324		
LCII: Missing Parish	Mugoye	Mugoye Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,735		
LCII: Missing Parish	Mulabana	Mulabana Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,867		
LCII: Missing Parish	SIAP	St. Elizabeth BUMANGI Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	7,141		
LCII: Missing Parish	Ssese	Ssese Island African Aids Project	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	7,229		
313111 Residential Buildings - Improvement		0	0	110,000	0	110,000
Total for LCIII: Bufumira Subcounty		County: Kyamuswa				110,000
LCII: Bufumira	Bufumira	General residential construction contractor service-Specialized buildings_Improvement	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			110,000
Total Cost of Primary Health care services		5,407,024	391,816	131,932	708,000	6,638,772
Total Cost of Human Capital Development		5,407,024	391,816	131,932	708,000	6,638,772
Total Cost of Primary HealthCare		5,407,024	391,816	131,932	708,000	6,638,772

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					

VOTE: 846 Kalangala District

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
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

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	880	880
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Total for LCIII: Kalangala Town Council **County: Bujjumba** **880**

LCII: Kalangala Zone A	KTC	Allowances for venue cleaning services	Source: External Financing 256-Rakai Health Sciences Programme (RHSP)	880
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221008 Information and Communication Technology Supplies.	0	0	0	5,684	5,684
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Total for LCIII: Kalangala Town Council **County: Bujjumba** **5,684**

LCII: Kalangala Zone B	KTC	ICT - Assorted Computer Consumables	Source: External Financing 256-Rakai Health Sciences Programme (RHSP)	5,684
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221011 Printing, Stationery, Photocopying and Binding	0	0	0	800	800
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Total for LCIII: Kalangala Town Council **County: Bujjumba** **800**

LCII: Kalangala Zone A	KTC	Office Supplies - Assorted Materials and Consumables	Source: External Financing 256-Rakai Health Sciences Programme (RHSP)	800
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227001 Travel inland	0	5,000	0	424,576	429,576
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Total for LCIII: Mazinga Subcounty **County: Kyamuswa** **424,576**

LCII: Butulume	Districtwide	Travel Inland - AIDs Prevention Trips	Source: External Financing 256-Rakai Health Sciences Programme (RHSP)	424,576
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228002 Maintenance-Transport Equipment	0	0	0	9,000	9,000
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Total for LCIII: Kalangala Town Council **County: Bujjumba** **9,000**

LCII: Kalangala Zone A	KTC	Vehicle Maintenance - Service, Repair and Maintenance	Source: External Financing 256-Rakai Health Sciences Programme (RHSP)	9,000
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Total Cost of HIV/AIDS Mainstreaming **0** **5,000** **0** **440,940** **445,940**

Key Service Area 000016 Environment, Social Health and Safety

227001 Travel inland	0	1,001	0	0	1,001
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VOTE: 846 Kalangala District

Total Cost of Environment, Social Health and Safety	0	1,001	0	0	1,001
Key Service Area 000039 Policies, Regulations and Standards					
222001 Information and Communication Technology Services.	0	3,600	0	0	3,600
227001 Travel inland	0	41,263	0	0	41,263
228002 Maintenance-Transport Equipment	0	12,600	0	0	12,600
Total Cost of Policies, Regulations and Standards	0	57,463	0	0	57,463
Key Service Area 320135 Sanitation and hygiene Services					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Sanitation and hygiene Services	0	2,000	0	0	2,000
Total Cost of Human Capital Development	0	65,464	0	440,940	506,404
Total Cost of Health Management and Supervision	0	66,464	0	440,940	507,404
Total Cost of Health	5,407,024	458,281	131,932	1,148,940	7,146,177

VOTE: 846 Kalangala District

Education

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	4,595,627	6,355,166
Programme Conditional Grant - Wage Recurrent	3,793,847	5,449,500
Programme Conditional Grant - Non Wage Recurrent	697,073	755,249
District Unconditional Grant Non-Wage	10,000	8,000
District Unconditional Grant Wage	63,707	121,417
Locally Raised Revenues	5,000	9,000
Other Transfers from Central Government	26,000	12,000
Development Revenues	345,904	392,419
Programme Conditional Grant - Development	345,904	392,419
Total Revenues Shares	4,941,530	6,747,585

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	3,857,554	5,570,917
Non Wage	738,073	784,249
Development Expenditure		
Domestic Development	345,904	392,419
External Financing	0	0
Total Expenditure	4,941,530	6,747,585

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

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2026/27					
<i>Ushs Thousands</i>					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	200	0	0	200
Total Cost of HIV/AIDS Mainstreaming	0	200	0	0	200
Key Service Area 320162 Capitation (Primary)					

VOTE: 846 Kalangala District

211101 General Staff Salaries		2,304,659	0	0	0	2,304,659
263308 Sector Conditional Grant (Non-Wage)		0	161,002	0	0	161,002
Total for LCIII: Bujumba Subcounty		County: Bujjumba				28,201
LCII: Bunyama	Bunyama P/Sch	BUNYAMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			3,642
LCII: Bunyama	Lwabaswa P/Sch	LWABASWA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,055
LCII: Bwendero	Bwendero P/Sch	BWENDERO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			10,887
LCII: Mulabana	Mulabana P/Sch	ST. VICTOR MULABANA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,618
Total for LCIII: Mugoye Subcounty		County: Bujjumba				25,347
LCII: Kagulube	Kagulube P/Sch	KAGULUBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,955
LCII: Kayunga	Bumangi P/Sch	BUMANGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			10,447
LCII: Kayunga	Busanga P/Sch	BUSANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,945
Total for LCIII: Kyamuswa Subcounty		County: Kyamuswa				21,409
LCII: Buwanga	Buwazi P/Sch	BUWAZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			3,813
LCII: Buwanga	Kaganda P/Sch	KAGANDA LEARNING CENTRE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,739
LCII: Buzingo	Bukasa P/Sch	BUKASA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			5,857
Total for LCIII: Mazinga Subcounty		County: Kyamuswa				4,061
LCII: Buggala	Mazinga P/Sch	MAZINGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,061
Total for LCIII: Bubeke Subcounty		County: Kyamuswa				9,678

VOTE: 846 Kalangala District

LCII: Bubeke	Bubeke P/Sch	BUBEKE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,170		
LCII: Jaana	Jaana P/Sch	Jaana C/U P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,508		
Total for LCIII: Bufumira Subcounty		County: Kyamuswa		25,140		
LCII: Bufumira	Bufumira P/Sch	BUFUMIRA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,422		
LCII: Bufumira	Kitobo P/Sch	KITOBO ISLAND INFANT P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,673		
LCII: Lulamba	Kakyanga P/Sch	KAKYANGA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,351		
LCII: Lulamba	Lulamba P/Sch	LULAMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,695		
Total for LCIII: Missing Subcounty		County: Missing County		47,168		
LCII: Missing Parish	Betta P/Sch	ST. KIZITO BBETA P.7 SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,814		
LCII: Missing Parish	Buswa P/Sch	BUSWA PARENTS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,102		
LCII: Missing Parish	Kasekulo P/Sch	KASEKULO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,172		
LCII: Missing Parish	Kibaale P/Sch	KIBAALE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,236		
LCII: Missing Parish	Kibanga P/Sch	KIBANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,204		
LCII: Missing Parish	Kinyamira P/Sch	KINNYAMIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,641		
Total Cost of Capitation (Primary)		2,304,659	161,002	0	0	2,465,661
Total Cost of Human Capital Development		2,304,659	161,202	0	0	2,465,861
Total Cost of Pre-Primary and Primary Education		2,304,659	161,202	0	0	2,465,861
Service Area 20 Secondary Education						

VOTE: 846 Kalangala 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		2,751,029	0	0	0	2,751,029
263308 Sector Conditional Grant (Non-Wage)		0	274,568	0	0	274,568
Total for LCIII: Bujumba Subcounty		County: Bujjumba				64,000
LCII: Bujjumba	Gyagenda SSS	Gyagenda Memorial S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			64,000
Total for LCIII: Kyamuswa Subcounty		County: Kyamuswa				26,120
LCII: Buwanga	Bukasa SSS	BUKASA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			26,120
Total for LCIII: Missing Subcounty		County: Missing County				184,448
LCII: Missing Parish	Bishop SSS	BISHOP DUNSTAN S.S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			82,108
LCII: Missing Parish	Nekemeeya SSS	Nekemeya Memorial S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			15,360
LCII: Missing Parish	Sserwanga Lwanga	SSERWANGA LWANGA MEM S.S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			86,980
Total Cost of Capitation (Secondary)		2,751,029	274,568	0	0	3,025,597
Total Cost of Human Capital Development		2,751,029	274,568	0	0	3,025,597
Total Cost of Secondary Education		2,751,029	274,568	0	0	3,025,597

Service Area 30 Skills Development

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320163 Capitation (Tertiary)					
211101 General Staff Salaries	393,812	0	0	0	393,812
263308 Sector Conditional Grant (Non-Wage)	0	193,436	0	0	193,436
Total for LCIII: Missing Subcounty	County: Missing County				193,436

VOTE: 846 Kalangala District

LCII: Missing Parish	Ssesse farm School	SSESE FARM SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	193,436
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Total Cost of Capitation (Tertiary)	393,812	193,436	0	0	587,248
Total Cost of Human Capital Development	393,812	193,436	0	0	587,248
Total Cost of Skills Development	393,812	193,436	0	0	587,248

Service Area 40 Education&Sports Management and Inspection

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
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Programme 12 Human Capital Development

Key Service Area 000023 Inspection and Monitoring

211101 General Staff Salaries	20,291	0	0	0	20,291
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	300	0	0	300
227001 Travel inland	0	37,944	0	0	37,944
227003 Carriage, Haulage, Freight and transport hire	0	3,000	0	0	3,000
228002 Maintenance-Transport Equipment	0	2,300	0	0	2,300
Total Cost of Inspection and Monitoring	20,291	47,544	0	0	67,835

Key Service Area 000063 Quality Assurance Systems

211101 General Staff Salaries	84,319	0	0	0	84,319
221009 Welfare and Entertainment	0	2,100	0	0	2,100
221011 Printing, Stationery, Photocopying and Binding	0	1,400	0	0	1,400
225204 Monitoring and Supervision of capital work	0	0	19,621	0	19,621
Total for LCIII:	County:				19,621

LCII:	kyamuswa	capital monitoring and supervision	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	19,621
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227001 Travel inland	0	13,500	0	0	13,500
228002 Maintenance-Transport Equipment	0	8,000	0	0	8,000
282101 Donations	0	3,500	0	0	3,500

VOTE: 846 Kalangala District

Total Cost of Quality Assurance Systems	84,319	28,500	19,621	0	132,440
Key Service Area 320003 Assets and Facilities Management					
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
225204 Monitoring and Supervision of capital work	0	30,499	0	0	30,499
312121 Non-Residential Buildings - Acquisition	0	0	55,000	0	55,000
Total for LCIII: Kyamuswa Subcounty	County: Kyamuswa				55,000
LCII: Buwanga	buwazi latrine	Public elementary or secondary schools - Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		55,000
313111 Residential Buildings - Improvement	0	0	147,000	0	147,000
Total for LCIII: Mugoye Subcounty	County: Bujjumba				147,000
LCII: Kayunga	Bumangi	General residential construction contractor service-Specialized buildings_Improve	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		147,000
313129 Other Buildings other than dwellings - Improvement	0	0	132,798	0	132,798
Total for LCIII:	County:				132,798
LCII:	kibanga	Repair and Maintenance_Improve	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		132,798
313139 Other Structures - Improvement	0	0	38,000	0	38,000
Total for LCIII: Bufumira Subcounty	County: Kyamuswa				38,000
LCII: Lulamba	Nekemeeya	Maintenance works_Improve	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		38,000
Total Cost of Assets and Facilities Management	0	31,999	372,798	0	404,797
Key Service Area 320038 Sports Development and Oversight					
211101 General Staff Salaries	8,404	0	0	0	8,404
221009 Welfare and Entertainment	0	15,000	0	0	15,000
227001 Travel inland	0	20,000	0	0	20,000
227003 Carriage, Haulage, Freight and transport hire	0	5,000	0	0	5,000
282101 Donations	0	4,000	0	0	4,000
Total Cost of Sports Development and Oversight	8,404	44,000	0	0	52,404
Total Cost of Human Capital Development	113,014	152,043	392,419	0	657,475

VOTE: 846 Kalangala District

Total Cost of Education&Sports Management and Inspection	113,014	152,043	392,419	0	657,475
Service Area 50 Special Needs Education					
Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
211101 General Staff Salaries	8,404	0	0	0	8,404
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Special Needs Education	8,404	3,000	0	0	11,404
Total Cost of Human Capital Development	8,404	3,000	0	0	11,404
Total Cost of Special Needs Education	8,404	3,000	0	0	11,404
Total Cost of Education	5,570,917	784,249	392,419	0	6,747,585

VOTE: 846 Kalangala District

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,436,391	1,436,391
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Wage	186,741	186,741
Other Transfers from Central Government	249,650	249,650
Total Revenues Shares	1,436,391	1,436,391
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	186,741	186,741
Non Wage	1,249,650	1,249,650
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	1,436,391	1,436,391

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

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
221002 Workshops, Meetings and Seminars	0	500	0	0	500
Total Cost of Environment, Social Health and Safety	0	500	0	0	500
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	500	0	0	500
Total Cost of Climate Change Mitigation	0	500	0	0	500
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	1,000	0	0	1,000
Programme 09 Integrated Transport Infrastructure and Services					

VOTE: 846 Kalangala District

Key Service Area 000017 Infrastructure Development and Management

211101 General Staff Salaries	186,741	0	0	0	186,741
228002 Maintenance-Transport Equipment	0	20,000	0	0	20,000
Total Cost of Infrastructure Development and Management	186,741	20,000	0	0	206,741

Key Service Area 260002 District , Urban and Community Access Road Maintenance

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	45,622	0	0	45,622
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
223001 Property Management Expenses	0	1,000	0	0	1,000
227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	5,000	0	0	5,000
228002 Maintenance-Transport Equipment	0	13,850	0	0	13,850
263402 Transfer to Other Government Units	0	151,178	0	0	151,178
Total Cost of District , Urban and Community Access Road Maintenance	0	226,650	0	0	226,650

Key Service Area 260009 Road Maintenance

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	65,000	0	0	65,000
224010 Protective Gear	0	15,000	0	0	15,000
227001 Travel inland	0	155,000	0	0	155,000
227004 Fuel, Lubricants and Oils	0	250,000	0	0	250,000
228001 Maintenance-Buildings and Structures	0	415,000	0	0	415,000
228002 Maintenance-Transport Equipment	0	100,000	0	0	100,000
Total Cost of Road Maintenance	0	1,000,000	0	0	1,000,000
Total Cost of Integrated Transport Infrastructure and Services	186,741	1,246,650	0	0	1,433,391

Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

221002 Workshops, Meetings and Seminars	0	1,500	0	0	1,500
Total Cost of HIV/AIDS Mainstreaming	0	1,500	0	0	1,500

VOTE: 846 Kalangala District

Key Service Area 000016 Environment, Social Health and Safety

221002 Workshops, Meetings and Seminars	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	2,000	0	0	2,000
Total Cost of Community Access Roads	186,741	1,249,650	0	0	1,436,391
Total Cost of Roads and Engineering	186,741	1,249,650	0	0	1,436,391

VOTE: 846 Kalangala District

Water

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	129,274	128,662
District Unconditional Grant Wage	77,400	77,400
Programme Conditional Grant - Non Wage Recurrent	51,874	51,262
Development Revenues	158,074	674,476
Programme Conditional Grant - Development	143,259	659,661
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	287,348	803,138

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	77,400	77,400
Non Wage	51,874	51,262
Development Expenditure		
Domestic Development	158,074	674,476
External Financing	0	0
Total Expenditure	287,348	803,138

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

Service Area 10 Rural Water Supply and Sanitation

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	0	1,000	0	0	1,000
Key Service Area 000090 Climate Change Adaptation					
221002 Workshops, Meetings and Seminars	0	20,678	0	0	20,678
221008 Information and Communication Technology Supplies.	0	2,500	0	0	2,500

VOTE: 846 Kalangala District

221009 Welfare and Entertainment	0	3,600	0	0	3,600	
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000	
223001 Property Management Expenses	0	800	0	0	800	
227001 Travel inland	0	12,684	0	0	12,684	
228002 Maintenance-Transport Equipment	0	6,000	0	0	6,000	
Total Cost of Climate Change Adaptation	0	48,262	0	0	48,262	
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	49,262	0	0	49,262	
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000	
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000	
Key Service Area 000016 Environment, Social Health and Safety						
225202 Environment Impact Assessment for Capital Works	0	0	4,000	0	4,000	
Total for LCIII:	County:				4,000	
LCII:	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			4,000	
225203 Appraisal and Feasibility Studies for Capital Works	0	0	20,238	0	20,238	
Total for LCIII:	County:				20,238	
LCII:	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			20,238	
227001 Travel inland	0	1,000	0	0	1,000	
228001 Maintenance-Buildings and Structures	0	0	12,500	0	12,500	
Total for LCIII: Mugoye Subcounty	County: Bujjumba				12,500	
LCII: Kagulube	kinyarugulu	Building and Facility Maintenance - Assorted Materials	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			12,500
313135 Water Plants, pipelines and sewerage networks - Improvement	0	0	137,923	0	137,923	
Total for LCIII:	County:				137,923	

VOTE: 846 Kalangala District

LCII:		REHABILISATIO N OF WATER DOSERS IN WATER SYSTEMS IN KASIISA, LUTOBOKA, KISABA,MWEE NA AND SENERO	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	29,607		
LCII:		RETENTION OF OTHER WATER PROJECTS	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	10,000		
LCII:	BUYANGE	EXTENTION OF WATER SUPPLY AT BUYANGE FISHING VILLAGE	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	98,316		
Total Cost of Environment, Social Health and Safety		0	1,000	174,661	0	175,661
Key Service Area 140021 Ecosystems Restoration and Protection						
221002 Workshops, Meetings and Seminars		0	0	2,428	0	2,428
Total for LCIII:		County:				2,428
LCII:		Workshops, Meetings, Seminars - Training (Monitoring and Evaluation)	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)		2,428	
225204 Monitoring and Supervision of capital work		0	0	4,009	0	4,009
Total for LCIII:		County:				4,009
LCII:		Monitoring of water facilities	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)		4,009	
227001 Travel inland		0	0	8,378	0	8,378
Total for LCIII:		County:				8,378
LCII:		Travel Inland - Allowances	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)		8,378	
Total Cost of Ecosystems Restoration and Protection		0	0	14,815	0	14,815
Key Service Area 140022 Integrated Catchment based Infrastructure						
225204 Monitoring and Supervision of capital work		0	0	23,550	0	23,550
Total for LCIII: Bubeke Subcounty		County: Kyamuswa				23,550

VOTE: 846 Kalangala District

LCII: Bubeke		MONITORING OF CAPITAL WATER PROJECTS	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant	23,550		
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	461,450	0	461,450
Total for LCIII: Bujumba Subcounty		County: Bujjumba				14,000
LCII: Bujjumba	DDAJJE	CONSTRUCTION OF DDAJJE WATER SYSTEM	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant	14,000		
Total for LCIII: Kyamuswa Subcounty		County: Kyamuswa				447,450
LCII: Buwanga	LWANABATYA	CONSTRUCTION OF WATER SYSTEM AT LWANABATYA	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant	190,950		
LCII: Buzingo	LUKUBA	CONSTRUCTION OF PIPED WATER SYSTEM AT LUKUBA FISHING VILLAGE	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant	256,500		

Total Cost of Integrated Catchment based Infrastructure	0	0	485,000	0	485,000
Total Cost of Human Capital Development	0	2,000	674,476	0	676,476
Total Cost of Rural Water Supply and Sanitation	0	51,262	674,476	0	725,738

Service Area 20 Urban Water Supply and Sanitation

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	77,400	0	0	0	77,400
Total Cost of Planning and Budgeting services	77,400	0	0	0	77,400
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	77,400	0	0	0	77,400
Total Cost of Urban Water Supply and Sanitation	77,400	0	0	0	77,400
Total Cost of Water	77,400	51,262	674,476	0	803,138

VOTE: 846 Kalangala District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	450,430	452,126
District Unconditional Grant Non-Wage	5,000	10,000
District Unconditional Grant Wage	402,168	402,168
Locally Raised Revenues	20,000	17,000
Programme Conditional Grant - Non Wage Recurrent	23,262	22,958
Development Revenues	20,000	0
District Discretionary Equalisation Development Grant	20,000	0
Total Revenues Shares	470,430	452,126

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	402,168	402,168
Non Wage	48,262	49,958
Development Expenditure		
Domestic Development	20,000	0
External Financing	0	0
Total Expenditure	470,430	452,126

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 000006 Planning and Budgeting services					
221009 Welfare and Entertainment	0	738	0	0	738
221011 Printing, Stationery, Photocopying and Binding	0	520	0	0	520
223001 Property Management Expenses	0	800	0	0	800
227001 Travel inland	0	2,200	0	0	2,200

VOTE: 846 Kalangala District

228001 Maintenance-Buildings and Structures	0	5,000	0	0	5,000
228002 Maintenance-Transport Equipment	0	800	0	0	800
Total Cost of Planning and Budgeting services	0	10,058	0	0	10,058
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	1,590	0	0	1,590
227004 Fuel, Lubricants and Oils	0	1,910	0	0	1,910
Total Cost of Environment, Social Health and Safety	0	3,500	0	0	3,500
Key Service Area 000024 Compliance and Enforcement Services					
227001 Travel inland	0	4,171	0	0	4,171
Total Cost of Compliance and Enforcement Services	0	4,171	0	0	4,171
Key Service Area 000078 Land Management					
227001 Travel inland	0	10,000	0	0	10,000
Total Cost of Land Management	0	10,000	0	0	10,000
Key Service Area 000089 Climate Change Mitigation					
224003 Agricultural Supplies and Services	0	6,880	0	0	6,880
227001 Travel inland	0	4,575	0	0	4,575
Total Cost of Climate Change Mitigation	0	11,455	0	0	11,455
Key Service Area 140021 Ecosystems Restoration and Protection					
227001 Travel inland	0	4,850	0	0	4,850
Total Cost of Ecosystems Restoration and Protection	0	4,850	0	0	4,850
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	44,034	0	0	44,034
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
227001 Travel inland	0	5,865	0	0	5,865
Total Cost of Physical Planning	0	5,865	0	0	5,865
Total Cost of Sustainable Urbanisation and Housing	0	5,865	0	0	5,865
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	59	0	0	59
Total Cost of HIV/AIDS Mainstreaming	0	59	0	0	59
Total Cost of Human Capital Development	0	59	0	0	59
Programme 18 Development Plan Implementation					

VOTE: 846 Kalangala District

Key Service Area 000006 Planning and Budgeting services

211101 General Staff Salaries	402,168	0	0	0	402,168
Total Cost of Planning and Budgeting services	402,168	0	0	0	402,168
Total Cost of Development Plan Implementation	402,168	0	0	0	402,168
Total Cost of Natural Resources Management	402,168	49,958	0	0	452,126
Total Cost of Natural Resources	402,168	49,958	0	0	452,126

VOTE: 846 Kalangala District

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	186,665	243,206
District Unconditional Grant Non-Wage	2,000	0
District Unconditional Grant Wage	127,467	185,967
Locally Raised Revenues	7,000	7,000
Programme Conditional Grant - Non Wage Recurrent	50,198	50,238
Development Revenues	40,000	0
Other Transfers from Central Government	40,000	0
Total Revenues Shares	226,665	243,206

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	127,467	185,967
Non Wage	59,198	57,238
Development Expenditure		
Domestic Development	40,000	0
External Financing	0	0
Total Expenditure	226,665	243,206

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

Service Area 10 Community Mobilisation

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Environment, Social Health and Safety	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					

VOTE: 846 Kalangala District

Key Service Area 000016 Environment, Social Health and Safety

227001 Travel inland	0	2,479	0	0	2,479
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Total Cost of Environment, Social Health and Safety	0	2,479	0	0	2,479
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Key Service Area 010008 Capacity Strengthening

227001 Travel inland	0	3,000	0	0	3,000
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Total Cost of Capacity Strengthening	0	3,000	0	0	3,000
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Total Cost of Human Capital Development	0	5,479	0	0	5,479
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Programme 17 Regional Balanced Development

Key Service Area 000055 Refugee Protection and Mangement

227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
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Total Cost of Refugee Protection and Mangement	0	1,000	0	0	1,000
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Total Cost of Regional Balanced Development	0	1,000	0	0	1,000
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Total Cost of Community Mobilisation	0	7,479	0	0	7,479
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Service Area 20 Empowerment and Mindset Change

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
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Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

227001 Travel inland	0	1,000	0	0	1,000
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Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
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Key Service Area 000021 Gender Mainstreaming services

227001 Travel inland	0	4,000	0	0	4,000
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Total Cost of Gender Mainstreaming services	0	4,000	0	0	4,000
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Key Service Area 000023 Inspection and Monitoring

227001 Travel inland	0	8,000	0	0	8,000
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Total Cost of Inspection and Monitoring	0	8,000	0	0	8,000
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Key Service Area 000036 Strategies and Project Development

227001 Travel inland	0	10,000	0	0	10,000
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Total Cost of Strategies and Project Development	0	10,000	0	0	10,000
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Key Service Area 010008 Capacity Strengthening

211101 General Staff Salaries	185,967	0	0	0	185,967
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227001 Travel inland	0	6,759	0	0	6,759
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VOTE: 846 Kalangala District

Total Cost of Capacity Strengthening	185,967	6,759	0	0	192,726
Key Service Area 320146 Support to special interest Groups					
227001 Travel inland	0	20,000	0	0	20,000
Total Cost of Support to special interest Groups	0	20,000	0	0	20,000
Total Cost of Human Capital Development	185,967	49,759	0	0	235,726
Total Cost of Empowerment and Mindset Change	185,967	49,759	0	0	235,726
Total Cost of Community Based Services	185,967	57,238	0	0	243,206

VOTE: 846 Kalangala District

Planning

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	171,910	304,166
District Unconditional Grant Non-Wage	48,000	145,000
District Unconditional Grant Wage	82,311	139,145
Locally Raised Revenues	41,600	20,021
Development Revenues	195,918	179,864
District Discretionary Equalisation Development Grant	45,918	179,864
External Financing	150,000	0
Total Revenues Shares	367,829	484,031

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	82,311	139,145
Non Wage	89,600	165,021
Development Expenditure		
Domestic Development	45,918	179,864
External Financing	150,000	0
Total Expenditure	367,829	484,031

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

Service Area 10 Planning and Statistics

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 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 000090 Climate Change Adaptation					
221009 Welfare and Entertainment	0	1,000	0	0	1,000
Total Cost of Climate Change Adaptation	0	1,000	0	0	1,000

VOTE: 846 Kalangala District

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						
227001 Travel inland		0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming		0	1,000	0	0	1,000
Total Cost of Human Capital Development		0	1,000	0	0	1,000
Programme 18 Development Plan Implementation						
Key Service Area 000006 Planning and Budgeting services						
211101 General Staff Salaries		139,145	0	0	0	139,145
221003 Staff Training		0	0	17,000	0	17,000
Total for LCIII: Kalangala Town Council		County: Bujjumba				17,000
LCII: Kalangala A Ward	Headquarters	Staff Training - Facilitator Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			17,000
221011 Printing, Stationery, Photocopying and Binding		0	1,500	0	0	1,500
223001 Property Management Expenses		0	2,000	0	0	2,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	1,864	0	1,864
Total for LCIII: Kyamuswa Subcounty		County: Kyamuswa				1,864
LCII: Buzingo		Feasibility Studies or Screening of Projects - Appraisal	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,864
227001 Travel inland		0	89,000	8,000	0	97,000
Total for LCIII: Kyamuswa Subcounty		County: Kyamuswa				8,000
LCII: Buzingo	All subcounties	Travel Inland - Data Collection and Analysis	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			8,000
227004 Fuel, Lubricants and Oils		0	15,000	0	0	15,000
228001 Maintenance-Buildings and Structures		0	0	19,000	0	19,000
Total for LCIII: Kalangala Town Council		County: Bujjumba				19,000
LCII: Kalangala B Ward	Headquarters	Building and Facility Maintenance - Civil Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			19,000
228002 Maintenance-Transport Equipment		0	9,521	0	0	9,521
312121 Non-Residential Buildings - Acquisition		0	0	100,000	0	100,000

VOTE: 846 Kalangala District

Total for LCIII: Bujumba Subcounty		County: Bujjumba			30,000	
LCII: Bwendero	Bwendero H/C III	Public toilet facility- Commercial Buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		30,000	
Total for LCIII: Mugoye Subcounty		County: Bujjumba			70,000	
LCII: Kagulube	Mugoye HC III	Medical unit_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		70,000	
312221 Light ICT hardware - Acquisition		0	0	11,000	0	11,000
Total for LCIII: Kalangala Town Council		County: Bujjumba			11,000	
LCII: Kalangala Zone B	Headquarter	All in one desktop computer- Desktop_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		3,000	
LCII: Kalangala Zone B	Headquarters	Printer controller- Printer_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		8,000	
Total Cost of Planning and Budgeting services		139,145	117,021	156,864	0	413,031
Key Service Area 000023 Inspection and Monitoring						
225204 Monitoring and Supervision of capital work		0	21,000	17,000	0	38,000
Total for LCIII: Bubeke Subcounty		County: Kyamuswa			17,000	
LCII: Bubeke	islands and land	monitoring	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		17,000	
Total Cost of Inspection and Monitoring		0	21,000	17,000	0	38,000
Key Service Area 000027 Programme Working Group Secretariat Services						
221009 Welfare and Entertainment		0	4,000	0	0	4,000
Total Cost of Programme Working Group Secretariat Services		0	4,000	0	0	4,000
Key Service Area 560019 Data Management and Dissemination						
227001 Travel inland		0	20,000	6,000	0	26,000
Total for LCIII: Kyamuswa Subcounty		County: Kyamuswa			6,000	
LCII: Buwanga	all sub counties	Travel Inland - Data Collection and Analysis	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		6,000	
Total Cost of Data Management and Dissemination		0	20,000	6,000	0	26,000
Total Cost of Development Plan Implementation		139,145	162,021	179,864	0	481,031
Total Cost of Planning and Statistics		139,145	165,021	179,864	0	484,031

VOTE: 846 Kalangala District

Total Cost of Planning	139,145	165,021	179,864	0	484,031
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VOTE: 846 Kalangala District

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	66,003	111,246
District Unconditional Grant Non-Wage	19,255	21,000
District Unconditional Grant Wage	41,749	80,246
Locally Raised Revenues	5,000	10,000
Total Revenues Shares	66,003	111,246
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	41,749	80,246
Non Wage	24,255	31,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	66,003	111,246

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
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 000090 Climate Change Adaptation					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Climate Change Adaptation	0	2,000	0	0	2,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	3,000	0	0	3,000
Programme 12 Human Capital Development					

VOTE: 846 Kalangala District

Key Service Area 000013 HIV/AIDS Mainstreaming

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

Programme 16 Governance and Security

Key Service Area 000001 Audit and Risk Management

211101 General Staff Salaries	80,246	0	0	0	80,246
227001 Travel inland	0	27,000	0	0	27,000
Total Cost of Audit and Risk Management	80,246	27,000	0	0	107,246
Total Cost of Governance and Security	80,246	27,000	0	0	107,246
Total Cost of Compliance	80,246	31,000	0	0	111,246
Total Cost of Internal Audit	80,246	31,000	0	0	111,246

VOTE: 846 Kalangala District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	121,761	214,157
Programme Conditional Grant - Non Wage Recurrent	34,580	34,441
District Unconditional Grant Non-Wage	5,000	2,918
District Unconditional Grant Wage	51,385	156,002
Locally Raised Revenues	20,000	10,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Development Revenues	0	475,000
Programme Conditional Grant - Development	0	475,000
Total Revenues Shares	121,761	689,157
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	51,385	156,002
Non Wage	70,375	58,154
Development Expenditure		
Domestic Development	0	475,000
External Financing	0	0
Total Expenditure	121,761	689,157

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

Service Area 10 Commercial Services

Approved Budget Estimates for FY 2026/27					
<i>Ushs Thousands</i>					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 000034 Education and Skills Development					
221001 Advertising and Public Relations	0	4,318	0	0	4,318
227001 Travel inland	0	1,477	0	0	1,477
Total Cost of Education and Skills Development	0	5,795	0	0	5,795
Key Service Area 120012 Tourism Investment, Promotion and Marketing					

VOTE: 846 Kalangala District

221001 Advertising and Public Relations		0	0	10,000	0	10,000
Total for LCIII: Kyamuswa Subcounty		County: Kyamuswa				10,000
LCII: Buwanga	islands and main land	Billboards - Promotional Campaigns	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			10,000
221002 Workshops, Meetings and Seminars		0	0	32,500	0	32,500
Total for LCIII: Kalangala Town Council		County: Bujjumba				32,500
LCII: Kalangala B Ward	headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			32,500
221008 Information and Communication Technology Supplies.		0	0	26,250	0	26,250
Total for LCIII: Kalangala Town Council		County: Bujjumba				26,250
LCII: Kalangala A Ward	headquarters	ICT - Projectors	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			3,500
LCII: Kalangala B Ward	headquaeters	ICT - Website Design, Maintenance and Hosting	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			15,750
LCII: Kalangala Zone B	headquarters	ICT - Software Subscription, Maintenance and Support	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			7,000
221011 Printing, Stationery, Photocopying and Binding		0	0	1,000	0	1,000
Total for LCIII: Kalangala Town Council		County: Bujjumba				1,000
LCII: Kalangala B Ward	Headquarters	Office Supplies - Assorted Office Items	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			1,000
225201 Consultancy Services-Capital		0	0	4,000	0	4,000
Total for LCIII: Bubeke Subcounty		County: Kyamuswa				4,000
LCII: Bubeke	bubeke	Consultancy - Architectural Plans	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			4,000
227001 Travel inland		0	0	114,000	0	114,000
Total for LCIII: Mazinga Subcounty		County: Kyamuswa				114,000
LCII: Butulume	Mazinga	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			114,000
312129 Other Buildings other than dwellings - Acquisition		0	0	237,500	0	237,500

VOTE: 846 Kalangala District

Total for LCIII: Kalangala Town Council		County: Bujjumba		237,500		
LCII: Kalangala Zone B	lutoboka	Commercial and office building renovation and repair service - Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development		237,500	
Total Cost of Tourism Investment, Promotion and Marketing		0	0	425,250	0	425,250
Key Service Area 120015 Heritage Conservation Education and Awareness						
221002 Workshops, Meetings and Seminars		0	0	49,750	0	49,750
Total for LCIII: Kalangala Town Council		County: Bujjumba		49,750		
LCII: Kalangala B Ward	headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development		49,750	
Total Cost of Heritage Conservation Education and Awareness		0	0	49,750	0	49,750
Total Cost of Tourism Development		0	5,795	475,000	0	480,795
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000089 Climate Change Mitigation						
221002 Workshops, Meetings and Seminars		0	1,088	0	0	1,088
Total Cost of Climate Change Mitigation		0	1,088	0	0	1,088
Key Service Area 000090 Climate Change Adaptation						
221002 Workshops, Meetings and Seminars		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	2,088	0	0	2,088
Programme 07 Private Sector Development						
Key Service Area 120002 Domestic Promotion						
221008 Information and Communication Technology Supplies.		0	50	0	0	50
221009 Welfare and Entertainment		0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding		0	150	0	0	150
227001 Travel inland		0	15,841	0	0	15,841
227004 Fuel, Lubricants and Oils		0	8,986	0	0	8,986
Total Cost of Domestic Promotion		0	26,527	0	0	26,527

VOTE: 846 Kalangala District

Key Service Area 190036 Trade Development

211101 General Staff Salaries	156,002	0	0	0	156,002
221002 Workshops, Meetings and Seminars	0	3,166	0	0	3,166
227001 Travel inland	0	7,629	0	0	7,629
Total Cost of Trade Development	156,002	10,795	0	0	166,798
Total Cost of Private Sector Development	156,002	37,322	0	0	193,324

Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

221002 Workshops, Meetings and Seminars	0	1,022	0	0	1,022
Total Cost of HIV/AIDS Mainstreaming	0	1,022	0	0	1,022
Total Cost of Human Capital Development	0	1,022	0	0	1,022
Total Cost of Commercial Services	156,002	46,227	475,000	0	677,230

Service Area 20 Value Chain Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
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Programme 07 Private Sector Development

Key Service Area 000073 Marketing and value addition

227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Marketing and value addition	0	4,000	0	0	4,000
Total Cost of Private Sector Development	0	4,000	0	0	4,000

Programme 17 Regional Balanced Development

Key Service Area 000045 Support to Local Governments

227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Support to Local Governments	0	1,000	0	0	1,000

Key Service Area 000080 Economic Integration and Market Access

227001 Travel inland	0	6,927	0	0	6,927
Total Cost of Economic Integration and Market Access	0	6,927	0	0	6,927
Total Cost of Regional Balanced Development	0	7,927	0	0	7,927
Total Cost of Value Chain Services	0	11,927	0	0	11,927
Total Cost of Trade, Industry and Local Development	156,002	58,154	475,000	0	689,157