



# KANUNGU

DISTRICT BUDGET

FY 2025/26



# Acknowledgement

---

The Civil Society Budget Advocacy Group is a coalition formed in 2004 to bring together CSOs at national and district levels to influence Government decisions on resource mobilization and utilization for equitable and sustainable development. CSBAG was created out of a desire to collectively influence government and effectively participate in setting national budget priorities.

## Rationale of the budget guide

---

Whereas Section 1(5) of the Access to Information Act, 2005 warrants Citizens' access to information in the hands of the State with exceptions of information deemed prejudicial and an endangerment to the Sovereignty of the State, Citizens are often largely inhibited in their engagement in the budget process due to the limited access to simplified budget information. Furthermore, whereas there are recent Government efforts to increase citizen access to budget information through the budget website ([www.budget.go.ug](http://www.budget.go.ug)), citizens are still hampered by limited internet access. Furthermore, whereas the Ministry of Finance, Planning and Economic Development publishes the Citizens' Guide to the Budget, it does so only for the National Budget and not the specific Local Governments. It is against this Background that CSBAG develop this district Local Government Budget Guide, which contains simplified budget information extracted from the approved Kanungu Local Government Budget for FY 2025/26. The guide will support citizens understand targeted outputs and plans for this Financial Year. CSBAG believes that when all stakeholders are equipped with simplified, up-to-date budget information then they will be in position to meaningfully participate and influence the budget processes within their Local Governments. More specifically, the budget guide summarizes

1. The district's FY 2025/26 planned revenue and expenditure.
2. Highlights the district's major development projects to be implemented in the social sectors in FY 2025/26; and
3. The Lower Local Government FY 2025/26 budgets.

# Geographical Location and socio-economic status of Kanungu District

---

Kanungu District is located in Southwestern Uganda between 29° 50'E and 0°45'S of the Equator, bordering the Districts of Rukungiri in the north and east, Rubanda in the southeast, Kisoro in the south and the Democratic Republic of Congo in the west. Kanungu District headquarters are situated at Kanungu Town Council, about 450 kilometers from Kampala the capital of Uganda. Kanungu District has a total area of 1228.28 sq. km of which land area is 1179 sq.km and 40 sq. km are wetlands and swamps. Between 2002 and 2014, the population growth rate of Kanungu District was 1.7% i.e. 2002 (204,732), 2019 (288,545) and 2020(293,537) people. If the population is left to grow by the same rate of 1.7% and slow decline of TFR from 4.7 (2014) to 3.7 (2040), the population of Kanungu District is estimated to be 508,850 people in 2040. The major source of income in the district is subsistence crop farming which stands at 72.2% of households, justified by the fact that the district is majorly rural and therefore the source of livelihood is through farming. Of these households, 89% are engaged in crop farming, 50% in livestock keeping, 37% in poultry keeping, 1% in bee keeping and less than 1% in fish farming.

## FACT 1:

### Budaka District Budget FY 2025/26

The total budget for Kanungu district for FY2025/26 is **UGX 57,594,066,000** representing a 0.14% decrease from **UGX 57,680,389,000** in FY2024/25.

**Table 1: District Budget FY2025/26**

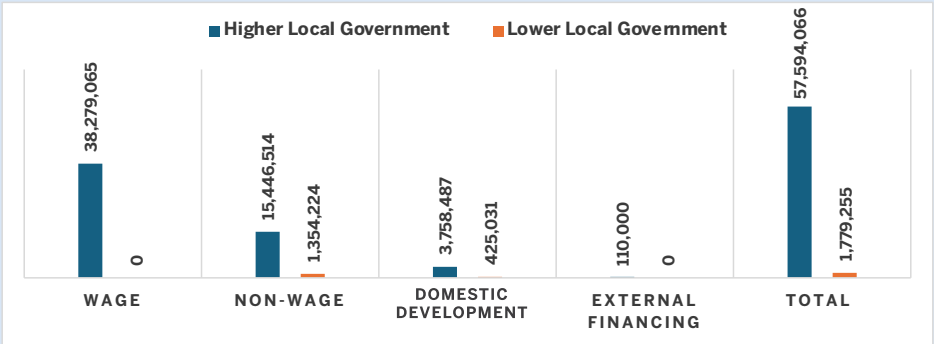
Budget Allocations	FY2024/25 (UGX, 000')	FY2025/26 (UGX, 000')	% CHANGE
Wage Grant	37,410,427	38,279,065	2.32
Non-Wage Recurrent Grant	15,009,312	15,446,514	2.9
Development Grants	5,110,650	3,758,487	-26.5
External Financing	150,000	110,000	-26.7
<b>Total District Budget</b>	<b>57,680,389</b>	<b>57,594,066</b>	<b>-0.14</b>

Source: LG Approved Budgets FY2025/26

As indicated in Table 1, non-wage recurrent grant has a budget increase of **2.9%** between FY2024/25 and FY2025/26.

## FACT 2:

# Budget Shares for Higher and Lower Local Government



Source: LG Approved Budgets FY2025/26

## FACT 3:

# FY2025/26 District Revenue Sources

Funding Category	FY2024/25 (UGX, 000')	FY2025/26 (UGX, 000')
Local Raised Revenue	1,494,995	1,594,995
Discretionary Government Transfers	5,603,418	6,106,957
Conditional Government Transfers	49,192,314	49,439,979
Other Government Transfers	2,784,154	2,121,390
External Financing	150,000	110,000
<b>Total</b>	<b>59,224,881</b>	<b>59,373,321</b>

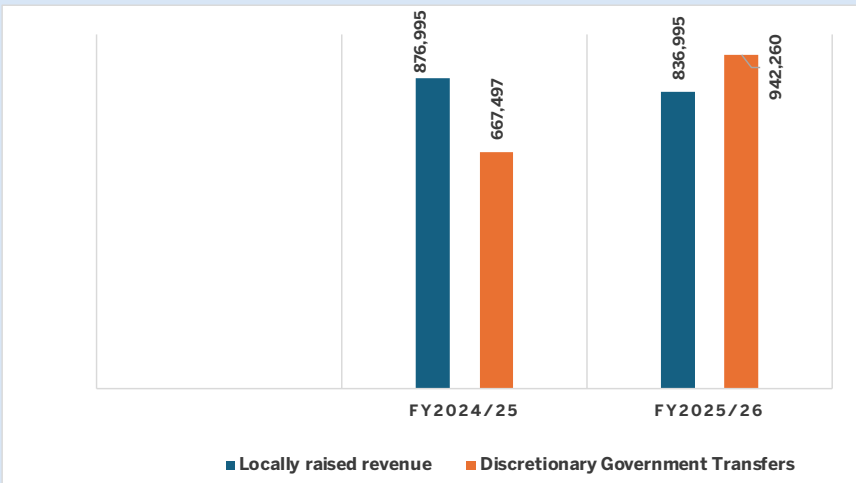
Source: LG Approved Budgets FY2025/26

## FACT 4:

# FY2025/26 Lower Local Governments (LLGs) Budget

Kanungu Lower Local Governments budget decreased from **UGX 876m** in FY2024/25 to **UGX 836m** in FY2025/26. Locally raised revenue contributed 1.5% of the overall budget for the district.

Figure 2: FY2025/26 Lower Local Governments (LLGs) Budget Overview



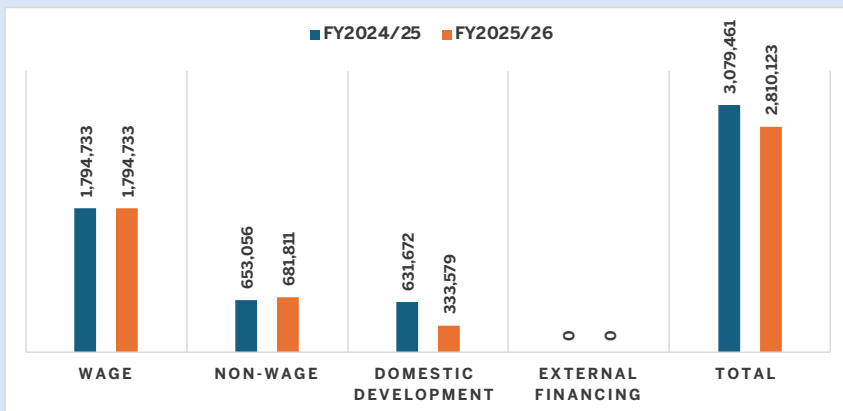
Source: LG Approved Budgets FY2025/26

## FACT 5:

# Overview of Expenditure Allocations within Selected Key Sub Programme FY2025/26

This section highlights the expenditures breakdown for the selected key sub programmes of production and marketing, health, education, roads and engineering and water.

## 5.1 Expenditure allocations to the Production and Marketing sub programme

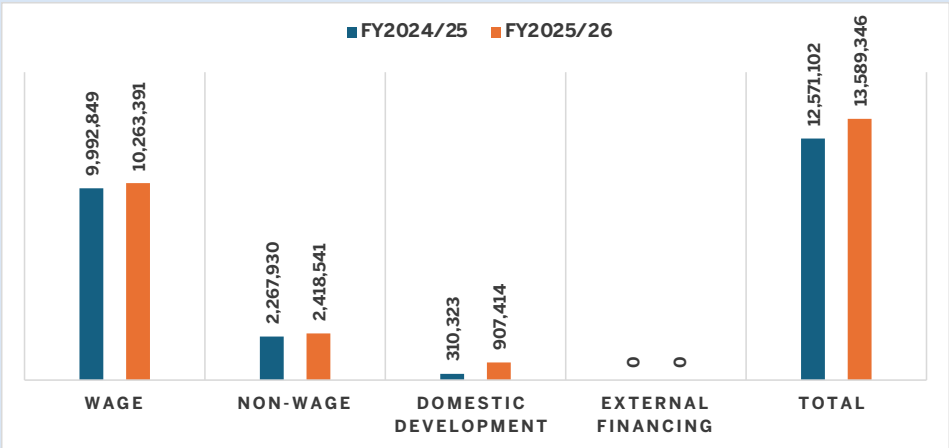


### Components of development expenditure in production and marketing sub programme (UGX '000s)

Components	Amount
Parish Development Model Operations	215,656
Agricultural Value Chain Services	215,656
Post-harvest handling, storage and processing	78,233

Source: LG Approved Budgets FY2025/26

## 5.2 Expenditure allocations to the Health sub programme

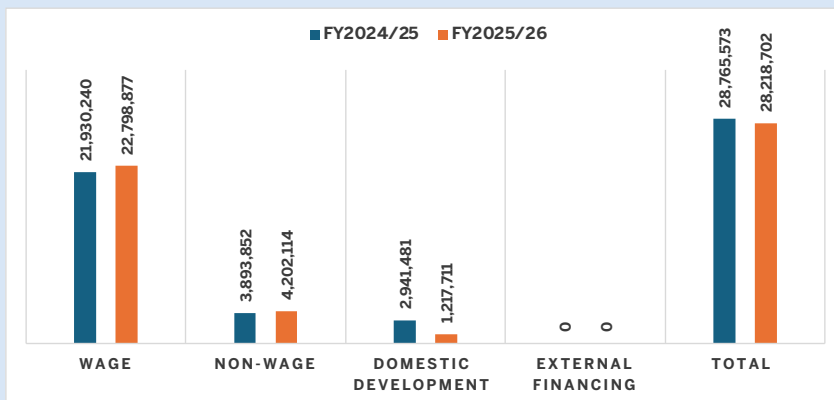


### Components of development expenditure in health sub programme (UGX '000's)

Components	Amount
Environment, Social Health and Safety	42,000
Maintenance-Other Fixed Assets	3,000
Information and Communication Technology Services.	8,834
Monitoring and Supervision of capital work	37,793

Source: LG Approved Budgets FY2025/26

## 5.3 Expenditure allocations to the Education sub programme

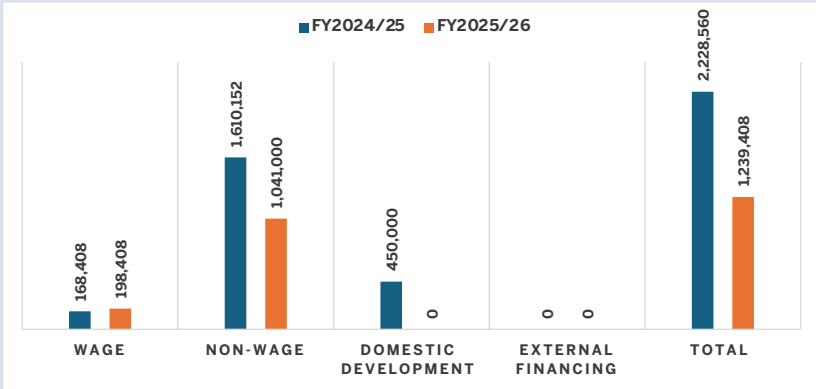


### Components of development expenditure in education sub programme (UGX '000's)

Components	Amount
Special Needs Education	4,960
Inspection and Monitoring	250,140
Secondary Capitation Grant	2,294,060
Primary Capitation Grant (Non-wage)	11,882,350
Sports Development and Oversight	60,000
Assets and Facilities Management	382,895

Source: LG Approved Budgets FY2025/26

## 5.4 Expenditure allocations to the Roads and Engineering sub programme

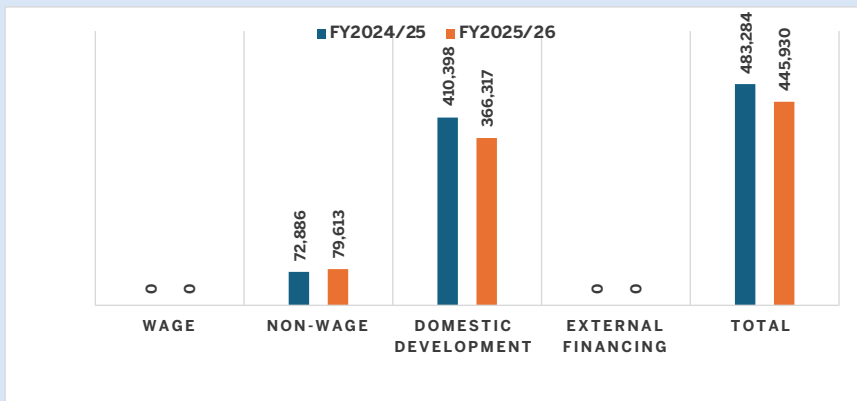


Components of development expenditure in roads and engineering sub programme (UGX '000's)

Components	Amount
Maintenance-Buildings and Structures	900,000
Maintenance-Machinery & Equipment Other than Transport Equipment	60,000
Property Management Expenses	16,000

Source: LG Approved Budgets FY2025/26

## 5.5 Expenditure allocations to the Water sub programme



## Components of development expenditure in water sub programme (UGX '000's)

Components	Amount
Water Plants, pipelines and sewerage networks - Acquisition	315,046
Monitoring and Supervision of capital work	24,817
Maintenance-Transport Equipment	2,459
Property Management Expenses	400

Source: LG Approved Budgets FY2025/26

### FACT 6:

## Allocation To Key Budget Outputs By Sub- County

Sub-county	Primary Health Care-Non-wage (UGX, 000')	Capitation Grant-Primary School - Non-wage (UGX, 000')
Kihiihi Town Council	171,433	-
Katete Subcounty	26,536	30,220
Kirima Subcounty	59,290	61,220
Kanyantorogo Subcounty	32,335	65,690
Kihiihi Subcounty	31,919	67,230
Kanungu Town Council	167,440	26,830
Mpungu Subcounty	111,035	30,860
Butogota Town Council	27,549	-
Nyakinoni Subcounty	11,939	17,120
Nyanga Subcounty	2,902	39,270
Rugyeyo Subcounty	135,908	25,970
Kambuga Subcounty	20,520	44,920
Kayonza Subcounty	5,804	55,990
Rutenga Subcounty	33,094	59,610
Nyamirama Subcounty	-	63,920
Kinaaba Subcounty	-	41,660

Source: LG Approved Budgets FY2025/26

## Role of citizens in the budget making process

There is need for citizens to participate in the budget making process by engaging with the district management very early during the process. It's important for the citizens to know that the budget cycle for the next financial year starts round about October/ November of the current financial year but not in June when the budget is about to be read. There is therefore a need to keep engaging Participatory Budget Clubs (PBCs) that can help sensitize the community about the budget process at the local level.

The Constitution of Uganda supports citizen participation in the planning and budgeting processes. Objective X states that "The state shall take necessary steps to involve the people in the formulation and implementation of development plans and programmes which affect them". Thus, community participation in planning, budgeting, Implementation, monitoring and evaluation of the quality-of-service delivery is important for the successful implementation of the budget.

### Specifically, the community should.

- **Follow up on all projects budgeted for and establish** the actual funds released as well as the status and quality of project implementation (checking the value for money).
- **Demand that Local Government display information on all funds** mobilized locally as well as the transfers from central government and external funding on public notice boards of public places at both district, sub county and project implementation sites.
- **Demand for project implementation progress reports from local government officials** to ensure that information on the state of budget implementation is shared with citizens regularly.
- **Report to duty bearers cases of poor budget implementation**, shoddy works, corruption, ghost projects among others and ensure corrective action is taken.
- **The PBCs should undertake to mobilize the community, especially the vulnerable groups (women, PWDs and youth)** to watch how the local leaders deliver key service such as health, water, education. Additionally, produce monitoring reports and organize community dialogues between community members, service providers and duty bearers to discuss the findings and develop action plans.

# Vision

A Uganda with a people centered  
budget  
that dignifies humanity.

# Mission

Working to ensure that resource  
mobilization, allocation and utilization  
is inclusive for a transformed Uganda.



## Civil Society Budget Advocacy Group [CSBAG]

 Plot 11 Vubya Close, Ntinda Nakawa Rd  
P.O. BOX 660, Ntinda

 **Fixed line:** +256 755 202154

 **Website:** [www.csbag.org](http://www.csbag.org)

 @CSBAGUGANDA

 CSBAG/Facebook.com