

VOTE: 852 Kapchorwa District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	500,000	550,000
o/w Higher Local Government	415,000	470,000
o/w Lower Local Government	85,000	80,000
Discretionary Government Transfers	2,968,423	3,034,908
o/w Higher Local Government	2,754,279	2,782,629
o/w Lower Local Government	214,145	252,279
Conditional Government Transfers	24,225,026	24,217,449
o/w Higher Local Government	24,225,026	24,217,449
o/w Lower Local Government	0	0
Other Government Transfers	401,000	239,800
o/w Higher Local Government	401,000	193,608
o/w Lower Local Government	0	46,191
External Financing	1,050,000	1,611,040
o/w Higher Local Government	1,050,000	1,611,040
o/w Lower Local Government	0	0
Grand Total	29,144,449	29,653,198
o/w Higher Local Government	28,845,304	29,274,727
o/w Lower Local Government	299,145	378,470

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	500,000	550,000
Animal and Crop Husbandry related Levies	10,000	10,000
Business licenses	20,000	20,000
Land Fees	120,000	120,000
Liquor licenses	17,000	17,000
Local Hotel Tax	10,000	10,000
Local Services Tax-Payable By Individuals	80,000	80,000
Other licenses	20,000	20,000
Other Royalties	123,000	169,000
Other taxes on specific services	10,000	10,000
Pay as You Earn (PAYE)-Payable By Individuals	0	4,000
Rent & Rates - Non-Produced Assets – from Gov’t units	30,000	30,000
Sale of (Produced) Government Properties/Assets	60,000	60,000
Discretionary Government Transfers	2,968,423	3,034,908
District Discretionary Equalisation Development Grant	262,996	306,069
District Unconditional Grant Non-Wage	655,020	677,175
District Unconditional Grant Wage	2,030,389	2,030,389
Urban Discretionary Equalisation Development Grant	3,506	4,916
Urban Unconditional Non-Wage	16,512	16,360
Conditional Government Transfers	24,225,026	24,217,449
Programme Conditional Grant - Non Wage Recurrent	7,217,231	6,912,363
Programme Conditional Grant - Development	1,089,158	1,135,943
Programme Conditional Grant - Wage Recurrent	15,603,822	15,754,328
Transitional Conditional Grant - Development	314,815	414,815
Other Government Transfers	401,000	239,800
Agriculture Cluster Development Project (ACDP)	163,200	0
GROW Project	16,000	16,000
National Oil Seeds Project	90,000	90,000
Support to PLE (UNEB)	13,000	15,000
Uganda Road Fund (URF)	118,800	118,800
External Financing	1,050,000	1,611,040
Cordaid-Uganda	0	561,040
Global Alliance for Vaccines and Immunization (GAVI)	200,000	200,000
United Nations Children Fund (UNICEF)	650,000	650,000

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
United Nations Population Fund (UNPF)	50,000	50,000
World Health Organisation (WHO)	150,000	150,000
Total Revenues Shares	29,144,449	29,653,198

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A3: Summary of Programme Allocations For FY 2025/26

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	1,943,397	13,000	90,000	0	2,145,661
o/w: Wage:	1,355,690	0	0	0	1,355,690
Non-Wage Recurrent:	406,827	3,000	90,000	0	499,827
Development:	180,879	10,000	0	99,264	290,143
Tourism Development	15,795	4,841	0	0	20,636
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	15,795	4,841	0	0	20,636
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land And Water Management	51,950	4,000	0	0	501,992
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	31,950	4,000	0	0	35,950
Development:	20,000	0	0	446,042	466,042
Private Sector Development	62,123	4,859	0	0	66,982
o/w: Wage:	34,000	0	0	0	34,000
Non-Wage Recurrent:	28,123	4,859	0	0	32,982
Development:	0	0	0	0	0
Integrated Transport Infrastructure And Services	1,200,848	2,000	118,800	0	1,321,648
o/w: Wage:	200,848	0	0	0	200,848
Non-Wage Recurrent:	1,000,000	2,000	118,800	0	1,120,800
Development:	0	0	0	0	0
Sustainable Urbanisation And Housing	0	8,000	0	0	8,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	8,000	0	0	8,000
Development:	0	0	0	0	0
Digital Transformation	4,000	9,000	0	0	13,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	4,000	9,000	0	0	13,000
Development:	0	0	0	0	0
Human Capital Development	18,071,442	26,648	31,000	0	19,179,089

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	14,672,638	0	0	0	14,672,638
Non-Wage Recurrent:	2,428,925	26,648	31,000	0	2,486,573
Development:	969,879	0	0	1,050,000	2,019,879
Public Sector Transformation	4,501,426	187,052	0	0	4,704,212
o/w: Wage:	732,856	0	0	0	732,856
Non-Wage Recurrent:	3,224,962	137,052	0	0	3,362,014
Development:	543,608	50,000	0	15,734	609,342
Governance And Security	573,917	145,052	0	0	718,970
o/w: Wage:	250,016	0	0	0	250,016
Non-Wage Recurrent:	303,901	145,052	0	0	448,954
Development:	20,000	0	0	0	20,000
Regional Balanced Development	189,822	53,248	0	0	243,070
o/w: Wage:	152,471	0	0	0	152,471
Non-Wage Recurrent:	22,613	53,248	0	0	75,861
Development:	14,738	0	0	0	14,738
Development Plan Implementation	637,637	92,300	0	0	729,937
o/w: Wage:	386,198	0	0	0	386,198
Non-Wage Recurrent:	138,800	32,300	0	0	171,100
Development:	112,639	60,000	0	0	172,639
Grand Total	27,252,358	550,000	239,800	1,611,040	29,653,198
Grand Total Wage	17,784,717	0	0	0	17,784,717
Grand Total Non-Wage Recurrent	7,605,898	430,000	239,800	0	8,275,697
Grand Total Development	1,861,743	120,000	0	1,611,040	3,592,783

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A4: Summary of Department Allocations for FY 2025/26

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Administration	5,179,615	4,743,996
o/w Higher Local Government	4,880,471	4,411,718
o/w Lower Local Government	299,145	332,279
Finance	262,471	353,742
o/w Higher Local Government	262,471	353,742
o/w Lower Local Government	0	0
Statutory bodies	654,773	653,772
o/w Higher Local Government	654,773	653,772
o/w Lower Local Government	0	0
Production and Marketing	2,152,465	2,146,461
o/w Higher Local Government	2,152,465	2,146,461
o/w Lower Local Government	0	0
Health	10,400,260	10,143,793
o/w Higher Local Government	10,400,260	10,143,793
o/w Lower Local Government	0	0
Education	7,512,444	7,460,261
o/w Higher Local Government	7,512,444	7,460,261
o/w Lower Local Government	0	0
Roads and Engineering	1,321,648	1,321,648
o/w Higher Local Government	1,321,648	1,275,456
o/w Lower Local Government	0	46,191
Water	439,796	854,141
o/w Higher Local Government	439,796	854,141
o/w Lower Local Government	0	0
Natural Resources	406,459	857,834
o/w Higher Local Government	406,459	857,834
o/w Lower Local Government	0	0
Community Based Services	553,940	714,836
o/w Higher Local Government	553,940	714,836
o/w Lower Local Government	0	0
Planning	132,040	229,794
o/w Higher Local Government	132,040	229,794
o/w Lower Local Government	0	0
Internal Audit	69,000	85,000

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
o/w Higher Local Government	69,000	85,000
o/w Lower Local Government	0	0
Trade, Industry and Local Development	59,538	87,918
o/w Higher Local Government	59,538	87,918
o/w Lower Local Government	0	0
Grand Total	29,144,449	29,653,198
o/w Higher Local Government	28,845,304	29,274,727
o/w: Wage:	17,634,211	17,784,717
Non-Wage Recurrent:	8,472,485	8,065,584
Domestic Devt:	1,688,608	1,813,387
External Financing:	1,050,000	1,611,040
o/w Lower Local Government	299,145	378,470
o/w: Wage:	0	0
Non-Wage Recurrent:	197,278	210,114
Domestic Devt:	101,866	168,356
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

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	4,633,242	4,145,168
District Unconditional Grant Non-Wage	77,741	78,836
District Unconditional Grant Wage	732,856	732,856
Locally Raised Revenues	120,000	149,000
Multi-Sectoral Transfers to LLGs_NonWage	197,278	163,922
Programme Conditional Grant - Non Wage Recurrent	3,505,366	3,020,554
Development Revenues	546,374	598,828
Transitional Conditional Grant - Development	300,000	400,000
District Discretionary Equalisation Development Grant	84,507	14,738
Locally Raised Revenues	60,000	0
Multi-Sectoral Transfers to LLGs_Gou	101,866	168,356
External Financing	0	15,734
Total Revenues Shares	5,179,615	4,743,996
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	732,856	732,856
Non Wage	3,900,386	3,412,312
Development Expenditure		
Domestic Development	546,374	583,094
External Financing	0	15,734
Total Expenditure	5,179,615	4,743,996

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 11 Digital Transformation					
Key Service Area 300010 Innovation Fund Management					

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221008 Information and Communication Technology Supplies.	0	7,000	0	0	7,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Innovation Fund Management	0	13,000	0	0	13,000
Total Cost of Digital Transformation	0	13,000	0	0	13,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming	0	2,000	0	0	2,000
Total Cost of Human Capital Development	0	2,000	0	0	2,000
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221020 Litigation and related expenses	0	37,752	0	0	37,752
223004 Guard and Security services	0	5,000	0	0	5,000
223005 Electricity	0	10,000	0	0	10,000
312121 Non-Residential Buildings - Acquisition	0	0	400,000	0	400,000
Total for LCIII: Central Div (Physical)	County: Kapchorwa Municipal Council (Physical)				400,000
LCII: Chemonges (Physical)	Non Residential Buildings - Office Building	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			400,000
Total Cost of Facilities Management	0	52,752	400,000	0	452,752
Key Service Area 000007 Procurement and Disposal Services					
221001 Advertising and Public Relations	0	500	0	0	500
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221008 Information and Communication Technology Supplies.	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	3,200	0	0	3,200
222001 Information and Communication Technology Services.	0	800	0	0	800
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Procurement and Disposal Services	0	14,000	0	0	14,000
Key Service Area 000008 Records Management					

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221008 Information and Communication Technology Supplies.	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	2,940	0	0	2,940
221012 Small Office Equipment	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	500	0	0	500
222002 Postage and Courier	0	60	0	0	60
227001 Travel inland	0	6,584	0	0	6,584
Total Cost of Records Management	0	12,584	0	0	12,584
Key Service Area 000011 Communication and Public Relations					
221007 Books, Periodicals & Newspapers	0	3,584	0	0	3,584
221009 Welfare and Entertainment	0	416	0	0	416
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
222001 Information and Communication Technology Services.	0	4,000	0	0	4,000
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Communication and Public Relations	0	10,500	0	0	10,500
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	732,856	0	0	0	732,856
273104 Pension	0	2,090,427	0	0	2,090,427
273105 Gratuity	0	930,127	0	0	930,127
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	732,856	3,020,554	0	0	3,753,410
Key Service Area 390017 Public Service Performance management					
221007 Books, Periodicals & Newspapers	0	400	0	0	400
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work	0	15,000	0	0	15,000
227001 Travel inland	0	17,500	0	15,734	33,234
Total for LCIII: Central Div (Physical)	County: Kapchorwa Municipal Council (Physical)				15,734
LCII: Chemonges (Physical)	HLG	Travel Inland - Compliance Trips	Source: External Financing 681-Cordaid-Uganda		15,734
227004 Fuel, Lubricants and Oils	0	14,500	0	0	14,500

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228002 Maintenance-Transport Equipment	0	8,000	0	0	8,000
228004 Maintenance-Other Fixed Assets	0	600	0	0	600
Total Cost of Public Service Performance management	0	60,000	0	15,734	75,734
Total Cost of Public Sector Transformation	732,856	3,170,390	400,000	15,734	4,318,980
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	4,000	0	0	4,000
225101 Consultancy Services	0	10,000	0	0	10,000
227001 Travel inland	0	14,000	0	0	14,000
227004 Fuel, Lubricants and Oils	0	14,000	0	0	14,000
Total Cost of Administrative and Support Services	0	43,000	0	0	43,000
Total Cost of Governance And Security	0	43,000	0	0	43,000
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
221003 Staff Training	0	0	14,738	0	14,738
Total for LCIII: Central Div (Physical)	County: Kapchorwa Municipal Council (Physical)				14,738
LCII: Chemonges (Physical)	district	Staff Training - Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		14,738
221008 Information and Communication Technology Supplies.	0	4,011	0	0	4,011
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221016 Systems Recurrent costs	0	5,741	0	0	5,741
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	6,248	0	0	6,248
Total Cost of Human Resource Management	0	20,000	14,738	0	34,738
Total Cost of Regional Balanced Development	0	20,000	14,738	0	34,738
Total Cost of Administration and Management	732,856	3,248,390	414,738	15,734	4,411,718
Total Cost of Administration	732,856	3,248,390	414,738	15,734	4,411,718

Subcounty / Town Council / Division: 236566 Kaptanya Subcounty

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Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221008 Information and Communication Technology Supplies.	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	2,500	0	0	2,500
221011 Printing, Stationery, Photocopying and Binding	0	2,500	0	0	2,500
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	4,020	0	0	4,020
313121 Non-Residential Buildings - Improvement	0	0	13,758	0	13,758
Total Cost of Facilities Management	0	15,020	13,758	0	28,778
Total Cost of Public Sector Transformation	0	15,020	13,758	0	28,778
Total Cost of Administration and Management	0	15,020	13,758	0	28,778
Total Cost of 236566 Kaptanya Subcounty	0	15,020	13,758	0	28,778

Subcounty / Town Council / Division: 236567 Kawowo Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	6,182	0	0	6,182
228001 Maintenance-Buildings and Structures	0	0	6,000	0	6,000
313121 Non-Residential Buildings - Improvement	0	0	11,858	0	11,858
Total Cost of Facilities Management	0	16,182	17,858	0	34,039
Total Cost of Public Sector Transformation	0	16,182	17,858	0	34,039
Total Cost of Administration and Management	0	16,182	17,858	0	34,039
Total Cost of 236567 Kawowo Subcounty	0	16,182	17,858	0	34,039

Subcounty / Town Council / Division: 236568 Kapsinda Subcounty

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Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221009 Welfare and Entertainment	0	4,000	0	0	4,000
221012 Small Office Equipment	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	8,074	0	0	8,074
227001 Travel inland	0	1,000	0	0	1,000
313121 Non-Residential Buildings - Improvement	0	0	28,746	0	28,746
Total Cost of Facilities Management	0	15,074	28,746	0	43,819
Total Cost of Public Sector Transformation	0	15,074	28,746	0	43,819
Total Cost of Administration and Management	0	15,074	28,746	0	43,819
Total Cost of 236568 Kapsinda Subcounty	0	15,074	28,746	0	43,819

Subcounty / Town Council / Division: 236569 Munarya Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,800	0	0	1,800
222001 Information and Communication Technology Services.	0	1,800	0	0	1,800
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	1,068	0	0	1,068
312121 Non-Residential Buildings - Acquisition	0	0	10,292	0	10,292
Total Cost of Facilities Management	0	12,668	10,292	0	22,960
Total Cost of Public Sector Transformation	0	12,668	10,292	0	22,960
Total Cost of Administration and Management	0	12,668	10,292	0	22,960
Total Cost of 236569 Munarya Subcounty	0	12,668	10,292	0	22,960

Subcounty / Town Council / Division: 236570 Kabeywa Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221008 Information and Communication Technology Supplies.	0	5,000	0	0	5,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	4,911	0	0	4,911
312121 Non-Residential Buildings - Acquisition	0	0	9,510	0	9,510
Total Cost of Facilities Management	0	11,911	9,510	0	21,421
Total Cost of Public Sector Transformation	0	11,911	9,510	0	21,421
Total Cost of Administration and Management	0	11,911	9,510	0	21,421
Total Cost of 236570 Kabeywa Subcounty	0	11,911	9,510	0	21,421

Subcounty / Town Council / Division: 236571 Kaserem Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221012 Small Office Equipment	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	2,560	0	0	2,560
227001 Travel inland	0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
312121 Non-Residential Buildings - Acquisition	0	0	20,181	0	20,181
Total Cost of Facilities Management	0	19,559	20,181	0	39,740
Total Cost of Public Sector Transformation	0	19,559	20,181	0	39,740
Total Cost of Administration and Management	0	19,559	20,181	0	39,740
Total Cost of 236571 Kaserem Subcounty	0	19,559	20,181	0	39,740

Subcounty / Town Council / Division: 236572 Chepterech Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					

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221009 Welfare and Entertainment	0	4,154	0	0	4,154
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
312121 Non-Residential Buildings - Acquisition	0	0	8,727	0	8,727
Total Cost of Facilities Management	0	10,154	8,727	0	18,881
Total Cost of Public Sector Transformation	0	10,154	8,727	0	18,881
Total Cost of Administration and Management	0	10,154	8,727	0	18,881
Total Cost of 236572 Chepterech Subcounty	0	10,154	8,727	0	18,881

Subcounty / Town Council / Division: 236573 Amukol Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	2,938	0	0	2,938
312121 Non-Residential Buildings - Acquisition	0	0	8,504	0	8,504
Total Cost of Facilities Management	0	10,938	8,504	0	19,441
Total Cost of Public Sector Transformation	0	10,938	8,504	0	19,441
Total Cost of Administration and Management	0	10,938	8,504	0	19,441
Total Cost of 236573 Amukol Subcounty	0	10,938	8,504	0	19,441

Subcounty / Town Council / Division: 236574 Gamogo Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	2,586	0	0	2,586

VOTE: 852 Kapchorwa District

312121 Non-Residential Buildings - Acquisition	0	0	9,174	0	9,174
Total Cost of Facilities Management	0	10,586	9,174	0	19,761
Total Cost of Public Sector Transformation	0	10,586	9,174	0	19,761
Total Cost of Administration and Management	0	10,586	9,174	0	19,761
Total Cost of 236574 Gamogo Subcounty	0	10,586	9,174	0	19,761

Subcounty / Town Council / Division: 236575 Sipi Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	910	0	0	910
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
313121 Non-Residential Buildings - Improvement	0	0	5,373	0	5,373
Total Cost of Facilities Management	0	6,910	5,373	0	12,283
Total Cost of Public Sector Transformation	0	6,910	5,373	0	12,283
Total Cost of Administration and Management	0	6,910	5,373	0	12,283
Total Cost of 236575 Sipi Subcounty	0	6,910	5,373	0	12,283

Subcounty / Town Council / Division: 236576 Chema Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221009 Welfare and Entertainment	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	265	0	0	265
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	4,561	0	0	4,561
228001 Maintenance-Buildings and Structures	0	0	1,735	0	1,735
312121 Non-Residential Buildings - Acquisition	0	0	14,317	0	14,317
Total Cost of Facilities Management	0	14,826	16,052	0	30,878
Total Cost of Public Sector Transformation	0	14,826	16,052	0	30,878

VOTE: 852 Kapchorwa District

Total Cost of Administration and Management	0	14,826	16,052	0	30,878
Total Cost of 236576 Chema Subcounty	0	14,826	16,052	0	30,878

Subcounty / Town Council / Division: 273433 Sipi Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221011 Printing, Stationery, Photocopying and Binding	0	3,735	0	0	3,735
221012 Small Office Equipment	0	1,360	0	0	1,360
222001 Information and Communication Technology Services.	0	5,000	0	0	5,000
227001 Travel inland	0	10,000	0	0	10,000
228001 Maintenance-Buildings and Structures	0	0	15,265	0	15,265
312121 Non-Residential Buildings - Acquisition	0	0	4,916	0	4,916
Total Cost of Facilities Management	0	20,095	20,181	0	40,276
Total Cost of Public Sector Transformation	0	20,095	20,181	0	40,276
Total Cost of Administration and Management	0	20,095	20,181	0	40,276
Total Cost of 273433 Sipi Town Council	0	20,095	20,181	0	40,276

VOTE: 852 Kapchorwa District

Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	262,471	293,742
District Unconditional Grant Non-Wage	80,000	81,271
District Unconditional Grant Wage	156,471	152,471
Locally Raised Revenues	26,000	60,000
Development Revenues	0	60,000
Locally Raised Revenues	0	60,000
Total Revenues Shares	262,471	353,742
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	156,471	152,471
Non Wage	106,000	141,271
Development Expenditure		
Domestic Development	0	60,000
External Financing	0	0
Total Expenditure	262,471	353,742

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

Service Area 10 Financial Management and Accountability (LG)					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221011 Printing, Stationery, Photocopying and Binding	0	1,410	0	0	1,410
Total Cost of HIV/AIDS Mainstreaming	0	1,410	0	0	1,410
Total Cost of Human Capital Development	0	1,410	0	0	1,410
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
211101 General Staff Salaries	152,471	0	0	0	152,471
221011 Printing, Stationery, Photocopying and Binding	0	4,271	0	0	4,271
221015 Financial and related losses	0	15,000	0	0	15,000

VOTE: 852 Kapchorwa District

223005 Electricity	0	2,000	0	0	2,000
224004 Beddings, Clothing, Footwear and related Services	0	1,590	0	0	1,590
227001 Travel inland	0	25,000	0	0	25,000
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
Total Cost of Local Revenue Collection	152,471	55,861	0	0	208,332
Total Cost of Regional Balanced Development	152,471	55,861	0	0	208,332
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
221008 Information and Communication Technology Supplies.	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221012 Small Office Equipment	0	1,000	0	0	1,000
227001 Travel inland	0	30,000	0	0	30,000
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000
Total Cost of Finance and Accounting	0	50,000	0	0	50,000
Key Service Area 000006 Planning and Budgeting services					
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
221016 Systems Recurrent costs	0	30,000	0	0	30,000
313121 Non-Residential Buildings - Improvement	0	0	60,000	0	60,000
Total for LCIII: Sipi Town Council	County: Tingey				60,000
LCII: Kapkwirwok Town Ward	sipi tc	Improvement of tourism center	Source: Locally Raised Revenues		60,000
Total Cost of Planning and Budgeting services	0	34,000	60,000	0	94,000
Total Cost of Development Plan Implementation	0	84,000	60,000	0	144,000
Total Cost of Financial Management and Accountability (LG)	152,471	141,271	60,000	0	353,742
Total Cost of Finance	152,471	141,271	60,000	0	353,742

VOTE: 852 Kapchorwa District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	609,521	608,521
District Unconditional Grant Non-Wage	302,505	301,505
District Unconditional Grant Wage	207,016	207,016
Locally Raised Revenues	100,000	100,000
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	654,773	653,772
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	207,016	207,016
Non Wage	402,505	401,505
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	654,773	653,772

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

Service Area 10 Legislation and Oversight					
Approved Budget Estimates for FY 2025/26					
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					
211107 Boards, Committees and Council Allowances	0	6,560	0	0	6,560
221009 Welfare and Entertainment	0	600	0	0	600
221011 Printing, Stationery, Photocopying and Binding	0	200	0	0	200
227001 Travel inland	0	1,841	0	0	1,841
Total Cost of Land Management	0	9,201	0	0	9,201
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	9,201	0	0	9,201
Programme 12 Human Capital Development					

VOTE: 852 Kapchorwa District

Key Service Area 000013 HIV/AIDS Mainstreaming

227001 Travel inland	0	448	0	0	448
Total Cost of HIV/AIDS Mainstreaming	0	448	0	0	448
Total Cost of Human Capital Development	0	448	0	0	448

Programme 14 Public Sector Transformation

Key Service Area 000007 Procurement and Disposal Services

211107 Boards, Committees and Council Allowances	0	3,000	0	0	3,000
221008 Information and Communication Technology Supplies.	0	1,001	0	0	1,001
221009 Welfare and Entertainment	0	300	0	0	300
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	3,400	0	0	3,400
Total Cost of Procurement and Disposal Services	0	9,701	0	0	9,701

Key Service Area 000049 Recruitment services

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,400	0	0	2,400
211107 Boards, Committees and Council Allowances	0	3,000	12,360	0	15,360
Total for LCIII: Central Div (Physical)	County: Kapchorwa Municipal Council (Physical)				12,360

LCII: Chemonges (Physical)	Kapchorwa DLG Headquarters	DSC Sitting Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds	12,360
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221001 Advertising and Public Relations	0	0	3,820	0	3,820
Total for LCIII: Central Div (Physical)	County: Kapchorwa Municipal Council (Physical)				3,820

LCII: Chemonges (Physical)	Kapchorwa DLG Headquarters	Newspapers - Adverts (Jobs)	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds	3,820
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221008 Information and Communication Technology Supplies.	0	4,000	0	0	4,000
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221009 Welfare and Entertainment	0	2,556	3,084	0	5,640
Total for LCIII: Central Div (Physical)	County: Kapchorwa Municipal Council (Physical)				3,084

LCII: Chemonges (Physical)	Kapchorwa DLG Headquarters	Welfare - Food and Refreshments	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds	3,084
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221011 Printing, Stationery, Photocopying and Binding	0	0	2,140	0	2,140
Total for LCIII: Central Div (Physical)	County: Kapchorwa Municipal Council (Physical)				2,140

VOTE: 852 Kapchorwa District

LCII: Chemonges (Physical)	Kapchorwa DLG Headquarters	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		2,140
221012 Small Office Equipment		0	1,000	0	1,000
222001 Information and Communication Technology Services.		0	1,600	0	1,600
224004 Beddings, Clothing, Footwear and related Services		0	300	0	300
227001 Travel inland		0	3,144	3,848	6,992
Total for LCIII: Central Div (Physical)		County: Kapchorwa Municipal Council (Physical)			3,848
LCII: Chemonges (Physical)	Kapchorwa DLG	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		3,848
Total Cost of Recruitment services		0	18,000	25,252	43,252
Total Cost of Public Sector Transformation		0	27,702	25,252	52,953
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries		207,016	0	0	207,016
211105 Ex-Gratia for Political leaders.		0	216,300	0	216,300
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	12,000	0	12,000
211107 Boards, Committees and Council Allowances		0	61,192	0	61,192
221005 Official Ceremonies and State Functions		0	800	0	800
221007 Books, Periodicals & Newspapers		0	712	0	712
221008 Information and Communication Technology Supplies.		0	800	0	800
221009 Welfare and Entertainment		0	3,400	0	3,400
221011 Printing, Stationery, Photocopying and Binding		0	1,548	0	1,548
222001 Information and Communication Technology Services.		0	3,000	0	3,000
224004 Beddings, Clothing, Footwear and related Services		0	800	0	800
227001 Travel inland		0	15,540	0	15,540
227004 Fuel, Lubricants and Oils		0	34,660	0	34,660
228002 Maintenance-Transport Equipment		0	5,000	0	5,000
Total Cost of Administrative and Support Services		207,016	355,752	0	562,768
Key Service Area 000024 Compliance and Enforcement Services					
211107 Boards, Committees and Council Allowances		0	2,120	11,000	13,120

VOTE: 852 Kapchorwa District

Total for LCIII: Central Div (Physical)		County: Kapchorwa Municipal Council (Physical)				11,000
LCII: Chemonges (Physical)	Kapchorwa DLG Headquarters	LGPAC Sitting Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			11,000
221008 Information and Communication Technology Supplies.		0	0	2,000	0	2,000
Total for LCIII: Central Div (Physical)		County: Kapchorwa Municipal Council (Physical)				2,000
LCII: Chemonges (Physical)	Kapchorwa DLG Headquarters	ICT - Assorted Computer Accessories	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,000
221009 Welfare and Entertainment		0	3,681	0	0	3,681
221011 Printing, Stationery, Photocopying and Binding		0	0	3,000	0	3,000
Total for LCIII: Central Div (Physical)		County: Kapchorwa Municipal Council (Physical)				3,000
LCII: Chemonges (Physical)	Kapchorwa DLG Headquarters	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,000
222001 Information and Communication Technology Services.		0	1,600	0	0	1,600
227001 Travel inland		0	1,000	4,000	0	5,000
Total for LCIII: Central Div (Physical)		County: Kapchorwa Municipal Council (Physical)				4,000
LCII: Chemonges (Physical)	Kapchorwa DLG Headquarters	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			4,000
Total Cost of Compliance and Enforcement Services		0	8,401	20,000	0	28,401
Total Cost of Governance And Security		207,016	364,154	20,000	0	591,170
Total Cost of Legislation and Oversight		207,016	401,505	45,252	0	653,772
Total Cost of Statutory bodies		207,016	401,505	45,252	0	653,772

VOTE: 852 Kapchorwa District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,940,457	1,856,317
Programme Conditional Grant - Wage Recurrent	1,355,690	1,355,690
Programme Conditional Grant - Non Wage Recurrent	329,566	407,627
Locally Raised Revenues	2,000	3,000
Other Transfers from Central Government	253,200	90,000
Development Revenues	212,009	290,143
Programme Conditional Grant - Development	172,009	180,879
External Financing	0	99,264
Locally Raised Revenues	40,000	10,000
Total Revenues Shares	2,152,465	2,146,461
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,355,690	1,355,690
Non Wage	584,766	500,627
Development Expenditure		
Domestic Development	212,009	190,879
External Financing	0	99,264
Total Expenditure	2,152,465	2,146,461

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

Service Area 10 Agricultural Extension					
Approved Budget Estimates for FY 2025/26					
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					
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Climate Change Mitigation	0	4,000	0	0	4,000
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	1,355,690	0	0	0	1,355,690

VOTE: 852 Kapchorwa District

221002 Workshops, Meetings and Seminars	0	20,000	0	0	20,000
221011 Printing, Stationery, Photocopying and Binding	0	2,012	0	0	2,012
222001 Information and Communication Technology Services.	0	1,800	0	0	1,800
223005 Electricity	0	1,600	0	0	1,600
223006 Water	0	1,600	0	0	1,600
224003 Agricultural Supplies and Services	0	0	77,344	69,485	146,829
Total for LCIII: Central Div (Physical)	County: Kapchorwa Municipal Council (Physical)				146,829
LCII: Chemonges (Physical)	chemonges	Agricultural Supplies and Services - Assorted equipment	Source: External Financing 681-Cordaid-Uganda		69,485
LCII: Chemonges (Physical)	production office	Agricultural Supplies and Services - Farmer demonstration supplies	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		77,344
227001 Travel inland	0	280,000	0	29,779	309,779
Total for LCIII: Central Div (Physical)	County: Kapchorwa Municipal Council (Physical)				29,779
LCII: Chemonges (Physical)	chemonges	Travel Inland - Benchmarking Expenses	Source: External Financing 681-Cordaid-Uganda		29,779
227004 Fuel, Lubricants and Oils	0	60,182	0	0	60,182
Total Cost of Farmer mobilisation and sensitisation	1,355,690	367,194	77,344	99,264	1,899,492
Key Service Area 010074 Vector and disease control					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Vector and disease control	0	1,000	0	0	1,000
Total Cost of Agro-Industrialization	1,355,690	372,194	77,344	99,264	1,904,492
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	800	0	0	800
Total Cost of HIV/AIDS Mainstreaming	0	800	0	0	800
Total Cost of Human Capital Development	0	800	0	0	800
Total Cost of Agricultural Extension	1,355,690	372,994	77,344	99,264	1,905,292
Service Area 20 Agricultural Production					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					

VOTE: 852 Kapchorwa District

Key Service Area 010036 Water for production management systems

224003 Agricultural Supplies and Services	0	0	19,257	0	19,257
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Total for LCIII: Central Div (Physical)	County: Kapchorwa Municipal Council (Physical)				19,257
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LCII: Chemonges (Physical)	production office	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development		9,257
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LCII: Chemonges (Physical)	production office	Agricultural Supplies and Services - Community demonstration supplies	Source: Locally Raised Revenues		10,000
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225204 Monitoring and Supervision of capital work	0	0	83,314	0	83,314
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Total for LCIII: Central Div (Physical)	County: Kapchorwa Municipal Council (Physical)				83,314
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LCII: Chemonges (Physical)	production office	micro scale irrigation activities to support farmers with established demos	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development		83,314
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Total Cost of Water for production management systems	0	0	102,571	0	102,571
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Total Cost of Agro-Industrialization	0	0	102,571	0	102,571
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Total Cost of Agricultural Production	0	0	102,571	0	102,571
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Service Area 30 Agricultural Value Chain Services

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
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Programme 01 Agro-Industrialization

Key Service Area 010013 Support to agro-processing & value addition

312149 Other Land Improvements - Acquisition	0	0	10,964	0	10,964
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Total for LCIII: Central Div (Physical)	County: Kapchorwa Municipal Council (Physical)				10,964
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LCII: Chemonges (Physical)	Production office	Other Land Improvements - Fencing	Source: Programme Conditional Grant - Development 101-o/w Production - Development		10,964
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Total Cost of Support to agro-processing & value addition	0	0	10,964	0	10,964
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Key Service Area 300016 Parish Development Model Operations

227001 Travel inland	0	127,633	0	0	127,633
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Total Cost of Parish Development Model Operations	0	127,633	0	0	127,633
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Total Cost of Agro-Industrialization	0	127,633	10,964	0	138,597
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Total Cost of Agricultural Value Chain Services	0	127,633	10,964	0	138,597
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Total Cost of Production and Marketing	1,355,690	500,627	190,879	99,264	2,146,461
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VOTE: 852 Kapchorwa District

VOTE: 852 Kapchorwa District

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	9,490,715	9,523,957
Programme Conditional Grant - Wage Recurrent	8,393,658	8,393,658
Programme Conditional Grant - Non Wage Recurrent	1,095,058	1,127,299
Locally Raised Revenues	2,000	3,000
Development Revenues	909,544	619,837
Programme Conditional Grant - Development	209,544	69,837
External Financing	700,000	550,000
Total Revenues Shares	10,400,260	10,143,793
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	8,393,658	8,393,658
Non Wage	1,097,058	1,130,299
Development Expenditure		
Domestic Development	209,544	69,837
External Financing	700,000	550,000
Total Expenditure	10,400,260	10,143,793

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

Service Area 10 Primary HealthCare					
Approved Budget Estimates for FY 2025/26					
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					
225204 Monitoring and Supervision of capital work	0	0	3,405	0	3,405
Total for LCIII: Central Div (Physical)	County: Kapchorwa Municipal Council (Physical)				3,405
LCII: Chemonges (Physical)	Chemonges	monitoring of projects	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		3,405
228001 Maintenance-Buildings and Structures	0	0	66,432	0	66,432
Total for LCIII: Chepterech Subcounty	County: Tingey				66,432

VOTE: 852 Kapchorwa District

LCII: Chepterech	Chepterech HCII	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	66,432
263308 Sector Conditional Grant (Non-Wage)		0	197,404	0
Total for LCIII: Kaptanya Subcounty		County: Tingey		27,613
LCII: Ngangata	Ngangat	NGANGATA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	3,335
LCII: Ngangata	Ngangata	NGANGATA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,809
LCII: Tumboboi	Tumboboi	TUMBOBOI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,809
LCII: Tumboboi	Tumboboi	TUMBOBOI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	4,660
Total for LCIII: Kawowo Subcounty		County: Tingey		4,491
LCII: Reberwo	reberwo	KASREM CHRISTIAN	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	4,491
Total for LCIII: Kapsinda Subcounty		County: Tingey		15,345
LCII: Cheptuya	cheptuya	CHEPTUYA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	5,537
LCII: Cheptuya	cheptuya	CHEPTUYA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,809
Total for LCIII: Munarya Subcounty		County: Tingey		17,111
LCII: Chebonet	Chebonet	CHEBONET HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,809
LCII: Chebonet	Chebonet	CHEBONET HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	7,302
Total for LCIII: Kaserem Subcounty		County: Tingey		53,996
LCII: Ngesi	Ngesi	KASEREM HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	49,044
LCII: Ngesi	Ngesi	KASEREM HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	4,952
Total for LCIII: Chepterech Subcounty		County: Tingey		4,904
LCII: Chepterech	chepterech	Chepterech HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	4,904
Total for LCIII: Amukol Subcounty		County: Tingey		4,904
LCII: Amukol	Amukol	Amukol HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	4,904

VOTE: 852 Kapchorwa District

Total for LCIII: Gamogo Subcounty		County: Tingey			14,794	
LCII: GAMOGO	gamogo	GAMOGO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	4,985		
LCII: GAMOGO	gamogo	GAMOGO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,809		
Total for LCIII: Chema Subcounty		County: Tingey			13,999	
LCII: Chemosong	chemosong	CHEMOSONG HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,809		
LCII: Chemosong	Chemosong	CHEMOSONG HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	4,190		
Total for LCIII: Missing Subcounty		County: Missing County			40,245	
LCII: Missing Parish	gamatui	GAMATUI MISSION HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	4,491		
LCII: Missing Parish	Kabeywa	KABEYWA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	7,822		
LCII: Missing Parish	Kabeywa	KABEYWA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,809		
LCII: Missing Parish	Kapkwirwok Town board	SIPI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,809		
LCII: Missing Parish	sipi	SIPI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	8,314		
Total Cost of Primary Health care services		0	197,404	69,837	0	267,241
Total Cost of Human Capital Development		0	197,404	69,837	0	267,241
Total Cost of Primary HealthCare		0	197,404	69,837	0	267,241
Service Area 20 Hospital Services						

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320080 Support to Hospitals					
263308 Sector Conditional Grant (Non-Wage)	0	889,530	0	0	889,530
Total for LCIII: Missing Subcounty	County: Missing County				889,530
LCII: Missing Parish	Chepsikuroi	Kapchorwa General Hospital	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (Government)		889,530
Total Cost of Support to Hospitals	0	889,530	0	0	889,530
Total Cost of Human Capital Development	0	889,530	0	0	889,530
Total Cost of Hospital Services	0	889,530	0	0	889,530

VOTE: 852 Kapchorwa District

Service Area 30 Health Management and Supervision

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000039 Policies, Regulations and Standards					
211101 General Staff Salaries	8,393,658	0	0	0	8,393,658
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	3,242	0	0	3,242
221012 Small Office Equipment	0	500	0	0	500
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
223005 Electricity	0	2,000	0	0	2,000
223006 Water	0	500	0	0	500
224004 Beddings, Clothing, Footwear and related Services	0	2,000	0	0	2,000
227001 Travel inland	0	19,230	0	0	19,230
228002 Maintenance-Transport Equipment	0	8,000	0	0	8,000
Total Cost of Policies, Regulations and Standards	8,393,658	41,472	0	0	8,435,130
Key Service Area 320135 Sanitation and hygiene Services					
227001 Travel inland	0	1,892	0	550,000	551,892
Total for LCIII:		County:			150,000
LCII:	DHOs Office	Travel Inland - Allowances	Source: External Financing 445-World Health Organisation (WHO)		150,000
Total for LCIII: Central Div (Physical)		County: Kapchorwa Municipal Council (Physical)			400,000
LCII: Chemonges (Physical)	DHOs Office	Travel Inland - Allowances	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)		200,000
LCII: Chemonges (Physical)	DHOs Office	Travel Inland - Allowances	Source: External Financing 426-United Nations Children Fund (UNICEF)		200,000
Total Cost of Sanitation and hygiene Services		0	1,892	0	550,000
Total Cost of Human Capital Development		8,393,658	43,364	0	8,987,022
Total Cost of Health Management and Supervision		8,393,658	43,364	0	8,987,022
Total Cost of Health		8,393,658	1,130,299	69,837	10,143,793

VOTE: 852 Kapchorwa District

Education

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
<i>Recurrent Revenues</i>	7,127,751	7,304,499
Programme Conditional Grant - Wage Recurrent	5,854,474	6,004,980
Programme Conditional Grant - Non Wage Recurrent	1,202,277	1,226,519
District Unconditional Grant Wage	55,000	55,000
Locally Raised Revenues	3,000	3,000
Other Transfers from Central Government	13,000	15,000
<i>Development Revenues</i>	384,693	155,763
Programme Conditional Grant - Development	384,693	155,763
Total Revenues Shares	7,512,444	7,460,261
B: Breakdown of Department Expenditures		
<i>Recurrent Expenditure</i>		
Wage	5,909,474	6,059,980
Non Wage	1,218,277	1,244,519
<i>Development Expenditure</i>		
Domestic Development	384,693	155,763
External Financing	0	0
Total Expenditure	7,512,444	7,460,261

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

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221003 Staff Training	0	1,232	0	0	1,232
Total Cost of HIV/AIDS Mainstreaming	0	1,232	0	0	1,232
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	2,464,604	0	0	0	2,464,604
263402 Transfer to Other Government Units	0	15,000	0	0	15,000
Total for LCIII: Central Div (Physical)	County: Kapchorwa Municipal Council (Physical)				15,000

VOTE: 852 Kapchorwa District

LCII: Chemonges (Physical)	Headquarters	Other Transfers - PLE	Source: Other Transfers from Central Government OGT008-Support to PLE (UNEB)	15,000		
Total Cost of Quality Assurance Systems		2,464,604	15,000	0	0	2,479,604
Key Service Area 320162 Capitation (Primary)						
228001 Maintenance-Buildings and Structures		0	116,128	0	0	116,128
263308 Sector Conditional Grant (Non-Wage)		0	422,380	0	0	422,380
Total for LCIII:		County:				16,270
LCII:	kapsobuko	KAPSUKUNYO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			16,270
Total for LCIII: Kaptanya Subcounty		County: Tingey				50,290
LCII: Kaptokwoi	kaptokwoi	KAPTOKWOI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			10,910
LCII: Ngangata	ngangata	NGANGATA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			25,150
LCII: Tumboboi	swesat	TUMBOBOI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			14,230
Total for LCIII: Kawowo Subcounty		County: Tingey				32,760
LCII: Kobil	kobil	KOBIL P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			16,050
LCII: Sanzara	sanzara	SANZARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			16,710
Total for LCIII: Kapsinda Subcounty		County: Tingey				32,380
LCII: Cheptuya	cheptuya	KAPCHAI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			15,610
LCII: Cheptuya	cheptuya	KAPTEKA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			16,770
Total for LCIII: Munarya Subcounty		County: Tingey				32,140
LCII: Munarya	munarya	SIPI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			17,370
LCII: Ngasire	ngasire	NGASIRE PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			14,770
Total for LCIII: Kabeywa Subcounty		County: Tingey				44,220
LCII: Kabeywa	kabeywa	BUGIMOTWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			30,250
LCII: Tangwen	TANGWEN	TANGWEN P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			13,970
Total for LCIII: Kaserem Subcounty		County: Tingey				43,620

VOTE: 852 Kapchorwa District

LCII: Sirimityo	sirimityo	KAPSIRIKWO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,650		
LCII: Were	were	KASEREM P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,970		
Total for LCIII: Chepterech Subcounty		County: Tingey		19,550		
LCII: Kamoko	gamoko	GAMOGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,550		
Total for LCIII: Amukol Subcounty		County: Tingey		29,680		
LCII: Amukol	amukol	AMUKOL P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,310		
LCII: Boron	boron	BORON P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,370		
Total for LCIII: Gamogo Subcounty		County: Tingey		18,190		
LCII: Chebelat	chebelat	CHEBELAT P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,190		
Total for LCIII: Sipi Subcounty		County: Tingey		34,880		
LCII: Gamatui	gamatui	GAMATUI GIRLS SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,210		
LCII: Gamatui	gamatui	GAMATUI BOYS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,670		
Total for LCIII: Chema Subcounty		County: Tingey		49,790		
LCII: Chema	chema	CHEMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,310		
LCII: Chemosong	chemosong	CHEMOSONG P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,650		
LCII: Kapkwai	kapkwai	KAPKWAI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,830		
Total for LCIII: Missing Subcounty		County: Missing County		18,610		
LCII: Missing Parish	Kapkwirwok	KAPWIRWOK PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,610		
Total Cost of Capitation (Primary)		0	538,508	0	0	538,508
Total Cost of Human Capital Development		2,464,604	554,740	0	0	3,019,344
Total Cost of Pre-Primary and Primary Education		2,464,604	554,740	0	0	3,019,344
Service Area 20 Secondary Education						

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
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VOTE: 852 Kapchorwa District

Programme 12 Human Capital Development

Key Service Area 320158 Capitation (Secondary)

227001 Travel inland		0	1,744	0	0	1,744
263308 Sector Conditional Grant (Non-Wage)		0	604,540	0	0	604,540
Total for LCIII: Kaptanya Subcounty		County: Tingey				61,760
LCII: Kaptokwoi	kobil	KAWOWO S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			61,760
Total for LCIII: Kabeywa Subcounty		County: Tingey				80,320
LCII: Kabeywa	kabeywa	KABEYWA SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			80,320
Total for LCIII: Kaserem Subcounty		County: Tingey				192,540
LCII: Were	sirimityo	KASEREM S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			192,540
Total for LCIII: Missing Subcounty		County: Missing County				269,920
LCII: Missing Parish	munarya	SIPI S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			269,920
Total Cost of Capitation (Secondary)		0	606,284	0	0	606,284

Key Service Area 320159 Secondary Education Services

211101 General Staff Salaries	3,540,376	0	0	0	3,540,376
Total Cost of Secondary Education Services	3,540,376	0	0	0	3,540,376
Total Cost of Human Capital Development	3,540,376	606,284	0	0	4,146,660
Total Cost of Secondary Education	3,540,376	606,284	0	0	4,146,660

Service Area 40 Education&Sports Management and Inspection

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
221008 Information and Communication Technology Supplies.	0	900	0	0	900
221009 Welfare and Entertainment	0	600	0	0	600
221011 Printing, Stationery, Photocopying and Binding	0	900	0	0	900
221017 Membership dues and Subscription fees.	0	400	0	0	400
227001 Travel inland	0	9,376	0	0	9,376
Total Cost of Inspection and Monitoring	0	12,176	0	0	12,176

VOTE: 852 Kapchorwa District

Key Service Area 000063 Quality Assurance Systems

211101 General Staff Salaries	55,000	0	0	0	55,000
227001 Travel inland	0	5,300	0	0	5,300
228002 Maintenance-Transport Equipment	0	3,019	0	0	3,019
Total Cost of Quality Assurance Systems	55,000	8,319	0	0	63,319

Key Service Area 320003 Assets and Facilities Management

225204 Monitoring and Supervision of capital work		0	0	7,791	0	7,791
Total for LCIII: Central Div (Physical)		County: Kapchorwa Municipal Council (Physical)				7,791
LCII: Chemonges (Physical)	Headquarters	Monitoring of Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			7,791
312121 Non-Residential Buildings - Acquisition		0	0	147,971	0	147,971
Total for LCIII: Kaptanya Subcounty		County: Tingey				147,971
LCII: Tumboboi	Swesat	Non Residential Buildings - Schools	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			147,971
Total Cost of Assets and Facilities Management		0	0	155,763	0	155,763

Key Service Area 320038 Sports Development and Oversight

221003 Staff Training	0	10,000	0	0	10,000
221008 Information and Communication Technology Supplies.	0	900	0	0	900
221009 Welfare and Entertainment	0	13,050	0	0	13,050
221011 Printing, Stationery, Photocopying and Binding	0	900	0	0	900
221012 Small Office Equipment	0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.	0	650	0	0	650
227001 Travel inland	0	22,000	0	0	22,000
228002 Maintenance-Transport Equipment	0	7,500	0	0	7,500
273102 Incapacity, death benefits and funeral expenses	0	3,000	0	0	3,000
Total Cost of Sports Development and Oversight	0	60,000	0	0	60,000
Total Cost of Human Capital Development	55,000	80,495	155,763	0	291,257
Total Cost of Education&Sports Management and Inspection	55,000	80,495	155,763	0	291,257

Service Area 50 Special Needs Education

Approved Budget Estimates for FY 2025/26

Ushs Thousands

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

VOTE: 852 Kapchorwa District

Key Service Area 320161 Special Needs Education

227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Human Capital Development	0	3,000	0	0	3,000
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Education	6,059,980	1,244,519	155,763	0	7,460,261

VOTE: 852 Kapchorwa District

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,321,648	1,321,648
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Wage	200,848	200,848
Locally Raised Revenues	2,000	2,000
Other Transfers from Central Government	118,800	72,608
Multi-Sectoral Transfers to LLGs_NonWage	0	46,191
Total Revenues Shares	1,321,648	1,321,648
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	200,848	200,848
Non Wage	1,120,800	1,120,800
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	1,321,648	1,321,648

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

Service Area 10 Community Access Roads					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 000017 Infrastructure Development and Management					
211101 General Staff Salaries	200,848	0	0	0	200,848
221008 Information and Communication Technology Supplies.	0	2,500	0	0	2,500
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	808	0	0	808
223004 Guard and Security services	0	600	0	0	600
223005 Electricity	0	400	0	0	400
223006 Water	0	300	0	0	300

VOTE: 852 Kapchorwa District

225204 Monitoring and Supervision of capital work	0	2,000	0	0	2,000
227001 Travel inland	0	1,200	0	0	1,200
228001 Maintenance-Buildings and Structures	0	63,800	0	0	63,800
228004 Maintenance-Other Fixed Assets	0	2,000	0	0	2,000
Total Cost of Infrastructure Development and Management	200,848	74,608	0	0	275,456
Key Service Area 260010 Road Rehabilitation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	46,000	0	0	46,000
221001 Advertising and Public Relations	0	1,000	0	0	1,000
221008 Information and Communication Technology Supplies.	0	8,000	0	0	8,000
221009 Welfare and Entertainment	0	2,980	0	0	2,980
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
223003 Rent-Produced Assets-to private entities	0	60,000	0	0	60,000
223004 Guard and Security services	0	800	0	0	800
223005 Electricity	0	800	0	0	800
223006 Water	0	700	0	0	700
224010 Protective Gear	0	4,800	0	0	4,800
225202 Environment Impact Assessment for Capital Works	0	4,000	0	0	4,000
225203 Appraisal and Feasibility Studies for Capital Works	0	5,000	0	0	5,000
225204 Monitoring and Supervision of capital work	0	8,420	0	0	8,420
227001 Travel inland	0	7,500	0	0	7,500
228001 Maintenance-Buildings and Structures	0	794,000	0	0	794,000
228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	50,000	0	0	50,000
228004 Maintenance-Other Fixed Assets	0	1,000	0	0	1,000
Total Cost of Road Rehabilitation	0	1,000,000	0	0	1,000,000
Total Cost of Integrated Transport Infrastructure And Services	200,848	1,074,608	0	0	1,275,456
Total Cost of Community Access Roads	200,848	1,074,608	0	0	1,275,456
Total Cost of Roads and Engineering	200,848	1,074,608	0	0	1,275,456

VOTE: 852 Kapchorwa District

Subcounty / Town Council / Division: 236566 Kaptanya Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 260009 Road Maintenance					
227004 Fuel, Lubricants and Oils	0	5,881	0	0	5,881
Total Cost of Road Maintenance	0	5,881	0	0	5,881
Total Cost of Integrated Transport Infrastructure And Services	0	5,881	0	0	5,881
Total Cost of Community Access Roads	0	5,881	0	0	5,881
Total Cost of 236566 Kaptanya Subcounty	0	5,881	0	0	5,881

Subcounty / Town Council / Division: 236567 Kawowo Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 260009 Road Maintenance					
227004 Fuel, Lubricants and Oils	0	5,088	0	0	5,088
Total Cost of Road Maintenance	0	5,088	0	0	5,088
Total Cost of Integrated Transport Infrastructure And Services	0	5,088	0	0	5,088
Total Cost of Community Access Roads	0	5,088	0	0	5,088
Total Cost of 236567 Kawowo Subcounty	0	5,088	0	0	5,088

Subcounty / Town Council / Division: 236568 Kapsinda Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 260009 Road Maintenance					
227004 Fuel, Lubricants and Oils	0	5,623	0	0	5,623
Total Cost of Road Maintenance	0	5,623	0	0	5,623
Total Cost of Integrated Transport Infrastructure And Services	0	5,623	0	0	5,623
Total Cost of Community Access Roads	0	5,623	0	0	5,623

VOTE: 852 Kapchorwa District

Total Cost of 236568 Kapsinda Subcounty	0	5,623	0	0	5,623
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Subcounty / Town Council / Division: 236569 Munarya Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 260009 Road Maintenance					
227004 Fuel, Lubricants and Oils	0	4,339	0	0	4,339
Total Cost of Road Maintenance	0	4,339	0	0	4,339
Total Cost of Integrated Transport Infrastructure And Services	0	4,339	0	0	4,339
Total Cost of Community Access Roads	0	4,339	0	0	4,339
Total Cost of 236569 Munarya Subcounty	0	4,339	0	0	4,339

Subcounty / Town Council / Division: 236570 Kabeywa Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 260009 Road Maintenance					
227004 Fuel, Lubricants and Oils	0	3,555	0	0	3,555
Total Cost of Road Maintenance	0	3,555	0	0	3,555
Total Cost of Integrated Transport Infrastructure And Services	0	3,555	0	0	3,555
Total Cost of Community Access Roads	0	3,555	0	0	3,555
Total Cost of 236570 Kabeywa Subcounty	0	3,555	0	0	3,555

Subcounty / Town Council / Division: 236571 Kaserem Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 260009 Road Maintenance					
227004 Fuel, Lubricants and Oils	0	3,206	0	0	3,206
Total Cost of Road Maintenance	0	3,206	0	0	3,206
Total Cost of Integrated Transport Infrastructure And Services	0	3,206	0	0	3,206

VOTE: 852 Kapchorwa District

Total Cost of Community Access Roads	0	3,206	0	0	3,206
Total Cost of 236571 Kaserem Subcounty	0	3,206	0	0	3,206

Subcounty / Town Council / Division: 236572 Chepterech Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 260009 Road Maintenance					
227004 Fuel, Lubricants and Oils	0	2,759	0	0	2,759
Total Cost of Road Maintenance	0	2,759	0	0	2,759
Total Cost of Integrated Transport Infrastructure And Services	0	2,759	0	0	2,759
Total Cost of Community Access Roads	0	2,759	0	0	2,759
Total Cost of 236572 Chepterech Subcounty	0	2,759	0	0	2,759

Subcounty / Town Council / Division: 236573 Amukol Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 260009 Road Maintenance					
227004 Fuel, Lubricants and Oils	0	2,524	0	0	2,524
Total Cost of Road Maintenance	0	2,524	0	0	2,524
Total Cost of Integrated Transport Infrastructure And Services	0	2,524	0	0	2,524
Total Cost of Community Access Roads	0	2,524	0	0	2,524
Total Cost of 236573 Amukol Subcounty	0	2,524	0	0	2,524

Subcounty / Town Council / Division: 236574 Gamogo Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 260009 Road Maintenance					
227004 Fuel, Lubricants and Oils	0	2,325	0	0	2,325
Total Cost of Road Maintenance	0	2,325	0	0	2,325

VOTE: 852 Kapchorwa District

Total Cost of Integrated Transport Infrastructure And Services	0	2,325	0	0	2,325
Total Cost of Community Access Roads	0	2,325	0	0	2,325
Total Cost of 236574 Gamogo Subcounty	0	2,325	0	0	2,325

Subcounty / Town Council / Division: 236575 Sipi Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 260009 Road Maintenance					
227004 Fuel, Lubricants and Oils	0	4,602	0	0	4,602
Total Cost of Road Maintenance	0	4,602	0	0	4,602
Total Cost of Integrated Transport Infrastructure And Services	0	4,602	0	0	4,602
Total Cost of Community Access Roads	0	4,602	0	0	4,602
Total Cost of 236575 Sipi Subcounty	0	4,602	0	0	4,602

Subcounty / Town Council / Division: 236576 Chema Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 260009 Road Maintenance					
227004 Fuel, Lubricants and Oils	0	6,289	0	0	6,289
Total Cost of Road Maintenance	0	6,289	0	0	6,289
Total Cost of Integrated Transport Infrastructure And Services	0	6,289	0	0	6,289
Total Cost of Community Access Roads	0	6,289	0	0	6,289
Total Cost of 236576 Chema Subcounty	0	6,289	0	0	6,289

VOTE: 852 Kapchorwa District

Water

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	108,547	109,862
District Unconditional Grant Wage	60,000	60,000
Locally Raised Revenues	1,000	2,000
Programme Conditional Grant - Non Wage Recurrent	47,547	47,862
Development Revenues	331,250	744,280
Programme Conditional Grant - Development	316,435	729,465
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	439,796	854,141
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	60,000	60,000
Non Wage	48,547	49,862
Development Expenditure		
Domestic Development	331,250	744,280
External Financing	0	0
Total Expenditure	439,796	854,141

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

Service Area 10 Rural Water Supply and Sanitation

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
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	745	0	0	745
Total Cost of HIV/AIDS Mainstreaming	0	745	0	0	745
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	0	12,000	0	12,000
Total for LCIII: Chema Subcounty	County: Tingey				12,000
LCII: Chemosong	Pipe Line and Tanks sites	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant		12,000

VOTE: 852 Kapchorwa District

Total Cost of Environment, Social Health and Safety		0	0	12,000	0	12,000
Key Service Area 140021 Ecosystems Restoration and Protection						
211101 General Staff Salaries		60,000	0	0	0	60,000
Total Cost of Ecosystems Restoration and Protection		60,000	0	0	0	60,000
Key Service Area 140022 Integrated Catchment based Infrastructure						
221001 Advertising and Public Relations		0	0	3,300	0	3,300
Total for LCIII:		County:				3,300
LCII:	PDU _ Proj. Procurement	Newspapers - Adverts (Procurement)	Source: Programme Conditional Grant - Development			3,300
221002 Workshops, Meetings and Seminars		0	25,064	3,000	0	28,064
Total for LCIII: Kaserem Subcounty		County: Tingey				3,000
LCII: Sirimityo	Public Toilet	Workshops, Meetings, Seminars - Training (Others)	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			3,000
221008 Information and Communication Technology Supplies.		0	1,255	0	0	1,255
221009 Welfare and Entertainment		0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding		0	800	0	0	800
222001 Information and Communication Technology Services.		0	2,000	0	0	2,000
223004 Guard and Security services		0	600	0	0	600
223005 Electricity		0	600	0	0	600
223006 Water		0	600	0	0	600
224004 Beddings, Clothing, Footwear and related Services		0	800	0	0	800
225204 Monitoring and Supervision of capital work		0	0	25,700	0	25,700
Total for LCIII: Chema Subcounty		County: Tingey				25,700
LCII: Chemosong	Water Project area	Supervision & Monitoring of water project	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant			25,700
227001 Travel inland		0	9,298	31,165	0	40,463
Total for LCIII:		County:				16,350
LCII:	Water office	Travel Inland - Data Collection and Analysis	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			16,350
Total for LCIII: Chema Subcounty		County: Tingey				14,815
LCII: Chemosong	CLTs Villages	Travel Inland - Sensitization Trips	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)			14,815
228001 Maintenance-Buildings and Structures		0	800	0	0	800

VOTE: 852 Kapchorwa District

228002 Maintenance-Transport Equipment		0	6,300	0	0	6,300
228004 Maintenance-Other Fixed Assets		0	0	37,233	0	37,233
Total for LCIII:						15,000
LCII:	Ngasire gfs intake	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			15,000
Total for LCIII: Central Div (Physical)			County: Kapchorwa Municipal Council (Physical)			22,233
LCII: Chemonges (Physical)	Water Schemes	Building and Facility Maintenance - Maintenance, Repair and Support Services	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			22,233
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	631,882	0	631,882
Total for LCIII:						239,204
LCII:		Payment of Retention for Const. of Chemosong gfs (Phase II)	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			17,757
LCII:	Chemosong HCIII	Chemosong water scheme _ Pipe Works	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant			220,300
LCII:	Moron Intake	Payment of Retention for Fencing Moron gfs Intake	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			1,147
Total for LCIII: Munarya Subcounty			County: Tingey			678
LCII: Munarya	Ferrocement tank	Payment of Retention for Repair of One Ferro cement Ngasire gfs	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			678
Total for LCIII: Chema Subcounty			County: Tingey			302,000
LCII: Chemangang	Makafu Village	Chemosong Water Scheme _ Construction of Tanks	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant			302,000
Total for LCIII: Sipi Town Council			County: Tingey			90,000
LCII: Chekwanda Ward	Matera Spring	Upgrade of Matera Spring to Pipe Scheme	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			90,000
Total Cost of Integrated Catchment based Infrastructure		0	49,117	732,280	0	781,396
Total Cost of Human Capital Development		60,000	49,862	744,280	0	854,141
Total Cost of Rural Water Supply and Sanitation		60,000	49,862	744,280	0	854,141
Total Cost of Water		60,000	49,862	744,280	0	854,141

VOTE: 852 Kapchorwa District

VOTE: 852 Kapchorwa District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	379,459	391,792
District Unconditional Grant Non-Wage	10,000	10,000
District Unconditional Grant Wage	344,043	344,043
Locally Raised Revenues	15,000	15,000
Programme Conditional Grant - Non Wage Recurrent	10,416	22,749
Development Revenues	27,000	466,042
District Discretionary Equalisation Development Grant	27,000	20,000
External Financing	0	446,042
Total Revenues Shares	406,459	857,834
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	344,043	344,043
Non Wage	35,416	47,749
Development Expenditure		
Domestic Development	27,000	20,000
External Financing	0	446,042
Total Expenditure	406,459	857,834

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

Service Area 10 Natural Resources Management					
Approved Budget Estimates for FY 2025/26					
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 000040 Inventory Management					
224003 Agricultural Supplies and Services	0	0	5,000	0	5,000
Total for LCIII: Central Div (Physical)	County: Kapchorwa Municipal Council (Physical)				5,000
LCII: Chepsikuroi (Physical)	Agricultural Supplies - Seedlings	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			5,000
227001 Travel inland	0	0	12,500	0	12,500
Total for LCIII: Central Div (Physical)	County: Kapchorwa Municipal Council (Physical)				12,500

VOTE: 852 Kapchorwa District

LCII: Chepsikuroi (Physical)		Travel Inland - Land and Survey	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		12,500	
228001 Maintenance-Buildings and Structures		0	0	2,500	0	2,500
Total for LCIII: Central Div (Physical)		County: Kapchorwa Municipal Council (Physical)				2,500
LCII: Chepsikuroi (Physical)	Natural Resources Office	Building and Facility Maintenance - Civil Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,500
Total Cost of Inventory Management		0	0	20,000	0	20,000
Key Service Area 000078 Land Management						
227001 Travel inland		0	0	0	387,169	387,169
Total for LCIII: Central Div (Physical)		County: Kapchorwa Municipal Council (Physical)				387,169
LCII: Chepsikuroi (Physical)	central	Travel Inland - Benchmarking Expenses	Source: External Financing 681-Cordaid-Uganda			387,169
Total Cost of Land Management		0	0	0	387,169	387,169
Key Service Area 000089 Climate Change Mitigation						
227001 Travel inland		0	22,749	0	0	22,749
Total Cost of Climate Change Mitigation		0	22,749	0	0	22,749
Key Service Area 140021 Ecosystems Restoration and Protection						
227001 Travel inland		0	2,000	0	0	2,000
Total Cost of Ecosystems Restoration and Protection		0	2,000	0	0	2,000
Key Service Area 140038 Environmental Safeguards						
227001 Travel inland		0	2,000	0	0	2,000
Total Cost of Environmental Safeguards		0	2,000	0	0	2,000
Key Service Area 560007 Regulation and Compliance						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	0	18,873	18,873
Total for LCIII: Central Div (Physical)		County: Kapchorwa Municipal Council (Physical)				18,873
LCII: Chepsikuroi (Physical)	chepsikoro	staff Allowances	Source: External Financing 681-Cordaid-Uganda			18,873
221008 Information and Communication Technology Supplies.		0	0	0	20,000	20,000
Total for LCIII: Central Div (Physical)		County: Kapchorwa Municipal Council (Physical)				20,000
LCII: Chepsikuroi (Physical)	chepsikoro	ICT - Assorted Computer Accessories	Source: External Financing 681-Cordaid-Uganda			20,000
312231 Office Equipment - Acquisition		0	0	0	20,000	20,000
Total for LCIII: Central Div (Physical)		County: Kapchorwa Municipal Council (Physical)				20,000

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LCII: Chepsikuroi (Physical)	Office Equipment and Supplies - Assorted Equipment	Source: External Financing 681-Cordaid-Uganda	20,000		
Total Cost of Regulation and Compliance	0	0	0	58,873	58,873
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	26,749	20,000	446,042	492,791
Programme 10 Sustainable Urbanisation And Housing					
Key Service Area 280002 Physical Planning					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	0	0	5,000
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Physical Planning	0	8,000	0	0	8,000
Total Cost of Sustainable Urbanisation And Housing	0	8,000	0	0	8,000
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
Total Cost of Human Capital Development	0	200	0	0	200
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	344,043	0	0	0	344,043
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
223005 Electricity	0	200	0	0	200
223006 Water	0	600	0	0	600
224004 Beddings, Clothing, Footwear and related Services	0	1,000	0	0	1,000
227001 Travel inland	0	4,000	0	0	4,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,500	0	0	1,500
Total Cost of Planning and Budgeting services	344,043	12,800	0	0	356,843
Total Cost of Development Plan Implementation	344,043	12,800	0	0	356,843

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Total Cost of Natural Resources Management	344,043	47,749	20,000	446,042	857,834
Total Cost of Natural Resources	344,043	47,749	20,000	446,042	857,834

VOTE: 852 Kapchorwa District

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	203,940	214,836
Programme Conditional Grant - Non Wage Recurrent	14,940	0
District Unconditional Grant Non-Wage	4,000	4,000
District Unconditional Grant Wage	159,000	159,000
Locally Raised Revenues	10,000	15,000
Other Transfers from Central Government	16,000	16,000
Programme Conditional Grant - Non Wage Recurrent	0	20,836
Development Revenues	350,000	500,000
External Financing	350,000	500,000
Total Revenues Shares	553,940	714,836
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	159,000	159,000
Non Wage	44,940	55,836
Development Expenditure		
Domestic Development	0	0
External Financing	350,000	500,000
Total Expenditure	553,940	714,836

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

Service Area 10 Community Mobilisation					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
221011 Printing, Stationery, Photocopying and Binding	0	0	0	10,000	10,000
Total for LCIII: Central Div (Physical)	County: Kapchorwa Municipal Council (Physical)				10,000
LCII: Chemonges (Physical)	LLGS	Office Supplies - Assorted Materials and Consumables	Source: External Financing 427-United Nations Population Fund (UNPF)		10,000
227001 Travel inland	0	0	0	30,000	30,000

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Total for LCIII: Central Div (Physical)		County: Kapchorwa Municipal Council (Physical)				310,000
LCII: Chemonges (Physical)	LLGs	Travel Inland - Transport Expenses	Source: External Financing 426-United Nations Children Fund (UNICEF)			280,000
LCII: Chemonges (Physical)	LLGS	Travel Inland - Sensitization Trips	Source: External Financing 427-United Nations Population Fund (UNPF)			30,000
227004 Fuel, Lubricants and Oils		0	0	0	10,000	10,000
Total for LCIII: Central Div (Physical)		County: Kapchorwa Municipal Council (Physical)				70,000
LCII: Chemonges (Physical)	LLGs	Fuel, Oils and Lubricants - Fuel Facilitation	Source: External Financing 427-United Nations Population Fund (UNPF)			10,000
LCII: Chemonges (Physical)	LLGs	Fuel, Oils and Lubricants - Fuel Expenses	Source: External Financing 426-United Nations Children Fund (UNICEF)			60,000
Total Cost of Capacity Strengthening		0	0	0	50,000	50,000
Total Cost of Human Capital Development		0	0	0	50,000	50,000
Total Cost of Community Mobilisation		0	0	0	50,000	50,000
Service Area 20 Empowerment and Mindset Change						

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
221002 Workshops, Meetings and Seminars		0	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming		0	2,000	0	0	2,000
Key Service Area 000021 Gender Mainstreaming services						
211101 General Staff Salaries		159,000	0	0	0	159,000
221008 Information and Communication Technology Supplies.		0	4,000	0	8,000	12,000
Total for LCIII: Central Div (Physical)		County: Kapchorwa Municipal Council (Physical)				8,000
LCII: Chemonges (Physical)	LLGs	ICT - Assorted Computer Consumables	Source: External Financing 426-United Nations Children Fund (UNICEF)			8,000
221009 Welfare and Entertainment		0	0	0	12,000	12,000
Total for LCIII: Central Div (Physical)		County: Kapchorwa Municipal Council (Physical)				12,000
LCII: Chemonges (Physical)	LLGs	Welfare - Food and Refreshments	Source: External Financing 426-United Nations Children Fund (UNICEF)			12,000
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	8,000	10,000
Total for LCIII: Central Div (Physical)		County: Kapchorwa Municipal Council (Physical)				8,000
LCII: Chemonges (Physical)	LLGs	Office Supplies - Assorted Office Items	Source: External Financing 426-United Nations Children Fund (UNICEF)			8,000

VOTE: 852 Kapchorwa District

222001 Information and Communication Technology Services.		0	0	0	2,000	2,000
Total for LCIII: Central Div (Physical)			County: Kapchorwa Municipal Council (Physical)			2,000
LCII: Chemonges (Physical)	HLG	Telecommunication Services - Airtime and Mobile Phone Services	Source: External Financing 426-United Nations Children Fund (UNICEF)			2,000
223005 Electricity		0	1,000	0	0	1,000
223006 Water		0	1,000	0	0	1,000
227001 Travel inland		0	0	0	60,000	60,000
Total for LCIII: Central Div (Physical)			County: Kapchorwa Municipal Council (Physical)			60,000
LCII: Chemonges (Physical)	LLGs	Travel Inland - Facilitation	Source: External Financing 426-United Nations Children Fund (UNICEF)			60,000
227004 Fuel, Lubricants and Oils		0	0	0	10,000	10,000
Total for LCIII: Central Div (Physical)			County: Kapchorwa Municipal Council (Physical)			10,000
LCII: Chemonges (Physical)	LLGs	Fuel, Oils and Lubricants - Fuel Expenses	Source: External Financing 426-United Nations Children Fund (UNICEF)			10,000
Total Cost of Gender Mainstreaming services		159,000	8,000	0	100,000	267,000
Key Service Area 000023 Inspection and Monitoring						
227001 Travel inland		0	17,836	0	0	17,836
Total Cost of Inspection and Monitoring		0	17,836	0	0	17,836
Key Service Area 000036 Strategies and Project Development						
221002 Workshops, Meetings and Seminars		0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
227001 Travel inland		0	10,000	0	0	10,000
Total Cost of Strategies and Project Development		0	16,000	0	0	16,000
Key Service Area 010008 Capacity Strengthening						
221009 Welfare and Entertainment		0	5,000	0	10,000	15,000
Total for LCIII: Central Div (Physical)			County: Kapchorwa Municipal Council (Physical)			10,000
LCII: Chemonges (Physical)	LLGs	Welfare - Assorted Welfare Items	Source: External Financing 426-United Nations Children Fund (UNICEF)			10,000
221012 Small Office Equipment		0	5,000	0	0	5,000
227001 Travel inland		0	0	0	280,000	280,000
Total for LCIII: Central Div (Physical)			County: Kapchorwa Municipal Council (Physical)			310,000
LCII: Chemonges (Physical)	LLGs	Travel Inland - Transport Expenses	Source: External Financing 426-United Nations Children Fund (UNICEF)			280,000
LCII: Chemonges (Physical)	LLGS	Travel Inland - Sensitization Trips	Source: External Financing 427-United Nations Population Fund (UNPF)			30,000

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227004 Fuel, Lubricants and Oils		0	0	0	60,000	60,000
Total for LCIII: Central Div (Physical)		County: Kapchorwa Municipal Council (Physical)				70,000
LCII: Chemonges (Physical)	LLGs	Fuel, Oils and Lubricants - Fuel Facilitation	Source: External Financing 427-United Nations Population Fund (UNPF)			10,000
LCII: Chemonges (Physical)	LLGs	Fuel, Oils and Lubricants - Fuel Expenses	Source: External Financing 426-United Nations Children Fund (UNICEF)			60,000
Total Cost of Capacity Strengthening		0	10,000	0	350,000	360,000
Key Service Area 320146 Support to special interest Groups						
228001 Maintenance-Buildings and Structures		0	2,000	0	0	2,000
Total Cost of Support to special interest Groups		0	2,000	0	0	2,000
Total Cost of Human Capital Development		159,000	55,836	0	450,000	664,836
Total Cost of Empowerment and Mindset Change		159,000	55,836	0	450,000	664,836
Total Cost of Community Based Services		159,000	55,836	0	500,000	714,836

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Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	104,163	117,155
District Unconditional Grant Non-Wage	50,008	55,000
District Unconditional Grant Wage	42,155	42,155
Locally Raised Revenues	12,000	20,000
Development Revenues	27,877	112,639
District Discretionary Equalisation Development Grant	27,877	112,639
Total Revenues Shares	132,040	229,794
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	42,155	42,155
Non Wage	62,008	75,000
Development Expenditure		
Domestic Development	27,877	112,639
External Financing	0	0
Total Expenditure	132,040	229,794

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

Service Area 10 Planning and Statistics					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	700	0	0	700
Total Cost of HIV/AIDS Mainstreaming	0	700	0	0	700
Total Cost of Human Capital Development	0	700	0	0	700
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	42,155	0	0	0	42,155
221008 Information and Communication Technology Supplies.	0	5,000	0	0	5,000

VOTE: 852 Kapchorwa District

221009 Welfare and Entertainment	0	8,000	0	0	8,000	
221011 Printing, Stationery, Photocopying and Binding	0	5,600	0	0	5,600	
221012 Small Office Equipment	0	1,200	0	0	1,200	
221016 Systems Recurrent costs	0	1,000	0	0	1,000	
222001 Information and Communication Technology Services.	0	6,000	0	0	6,000	
223005 Electricity	0	400	0	0	400	
227001 Travel inland	0	8,000	0	0	8,000	
227004 Fuel, Lubricants and Oils	0	14,000	0	0	14,000	
228001 Maintenance-Buildings and Structures	0	800	0	0	800	
312111 Residential Buildings - Acquisition	0	0	60,000	0	60,000	
Total for LCIII: Central Div (Physical)		County: Kapchorwa Municipal Council (Physical)			60,000	
LCII: Chemonges (Physical)	Chemonges	Residential Building Staff Houses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		60,000	
312121 Non-Residential Buildings - Acquisition	0	0	23,164	0	23,164	
Total for LCIII: Central Div (Physical)		County: Kapchorwa Municipal Council (Physical)			23,164	
LCII: Chemonges (Physical)	Commercial Building	Other Structures - Construction Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		23,164	
Total Cost of Planning and Budgeting services		42,155	50,000	83,164	0	175,319
Key Service Area 000023 Inspection and Monitoring						
221012 Small Office Equipment	0	300	0	0	300	
225204 Monitoring and Supervision of capital work	0	0	12,000	0	12,000	
Total for LCIII: Central Div (Physical)		County: Kapchorwa Municipal Council (Physical)			12,000	
LCII: Chemonges (Physical)	Subcounties	Monitoring of LLGs and HLGs development projects	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		12,000	
227001 Travel inland	0	1,000	0	0	1,000	
227004 Fuel, Lubricants and Oils	0	0	2,738	0	2,738	
Total for LCIII: Central Div (Physical)		County: Kapchorwa Municipal Council (Physical)			2,738	
LCII: Chemonges (Physical)		Fuel, Oils and Lubricants - Fuel Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		2,738	
Total Cost of Inspection and Monitoring		0	1,300	14,738	0	16,038
Key Service Area 000027 Programme Working Group Secretariat Services						
221008 Information and Communication Technology Supplies.	0	6,000	0	0	6,000	

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221011 Printing, Stationery, Photocopying and Binding	0	6,000	0	0	6,000
227001 Travel inland	0	8,000	7,369	0	15,369
Total for LCIII: Central Div (Physical)	County: Kapchorwa Municipal Council (Physical)				7,369
LCII: Chemonges (Physical)	LLGs Assessments	Travel Inland - Compliance Trips	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		7,369
Total Cost of Programme Working Group Secretariat Services	0	20,000	7,369	0	27,369
Key Service Area 560019 Data Management and Dissemination					
227001 Travel inland	0	3,000	4,000	0	7,000
Total for LCIII: Central Div (Physical)	County: Kapchorwa Municipal Council (Physical)				4,000
LCII: Chemonges (Physical)	LLGs	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		4,000
227004 Fuel, Lubricants and Oils	0	0	3,369	0	3,369
Total for LCIII: Central Div (Physical)	County: Kapchorwa Municipal Council (Physical)				3,369
LCII: Chemonges (Physical)		Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		3,369
Total Cost of Data Management and Dissemination	0	3,000	7,369	0	10,369
Total Cost of Development Plan Implementation	42,155	74,300	112,639	0	229,094
Total Cost of Planning and Statistics	42,155	75,000	112,639	0	229,794
Total Cost of Planning	42,155	75,000	112,639	0	229,794

VOTE: 852 Kapchorwa District

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	69,000	85,000
District Unconditional Grant Non-Wage	10,000	24,000
District Unconditional Grant Wage	43,000	43,000
Locally Raised Revenues	16,000	18,000
Total Revenues Shares	69,000	85,000
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	43,000	43,000
Non Wage	26,000	42,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	69,000	85,000

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	200	0	0	200
Total Cost of HIV/AIDS Mainstreaming	0	200	0	0	200
Total Cost of Human Capital Development	0	200	0	0	200
Programme 16 Governance And Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	43,000	0	0	0	43,000
221008 Information and Communication Technology Supplies.	0	1,200	0	0	1,200
221009 Welfare and Entertainment	0	1,200	0	0	1,200
221011 Printing, Stationery, Photocopying and Binding	0	1,200	0	0	1,200

VOTE: 852 Kapchorwa District

221012 Small Office Equipment	0	1,200	0	0	1,200
221017 Membership dues and Subscription fees.	0	500	0	0	500
222001 Information and Communication Technology Services.	0	600	0	0	600
223005 Electricity	0	500	0	0	500
223006 Water	0	500	0	0	500
224004 Beddings, Clothing, Footwear and related Services	0	1,200	0	0	1,200
225204 Monitoring and Supervision of capital work	0	8,400	0	0	8,400
227001 Travel inland	0	15,100	0	0	15,100
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
228002 Maintenance-Transport Equipment	0	600	0	0	600
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,600	0	0	1,600
263402 Transfer to Other Government Units	0	7,000	0	0	7,000
Total for LCIII: Sipi Town Council	County: Tingey				7,000
LCII: Kapkwirwok Ward	Sipi Town Council	None -wage grant to support Audit activities in the town council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit		7,000
Total Cost of Audit and Risk Management	43,000	41,800	0	0	84,800
Total Cost of Governance And Security	43,000	41,800	0	0	84,800
Total Cost of Compliance	43,000	42,000	0	0	85,000
Total Cost of Internal Audit	43,000	42,000	0	0	85,000

VOTE: 852 Kapchorwa District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	53,061	87,918
Programme Conditional Grant - Non Wage Recurrent	7,743	28,123
District Unconditional Grant Non-Wage	5,000	5,000
District Unconditional Grant Wage	30,000	34,000
Locally Raised Revenues	6,000	10,000
Programme Conditional Grant - Non Wage Recurrent	4,318	10,795
Development Revenues	6,477	0
Programme Conditional Grant - Development	6,477	0
Total Revenues Shares	59,538	87,918
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	30,000	34,000
Non Wage	23,061	53,919
Development Expenditure		
Domestic Development	6,477	0
External Financing	0	0
Total Expenditure	59,538	87,918

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

Service Area 10 Commercial Services

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 000034 Education and Skills Development					
221002 Workshops, Meetings and Seminars	0	4,300	0	0	4,300
221011 Printing, Stationery, Photocopying and Binding	0	1,700	0	0	1,700
227001 Travel inland	0	7,318	0	0	7,318
Total Cost of Education and Skills Development	0	13,318	0	0	13,318
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
221001 Advertising and Public Relations	0	4,477	0	0	4,477

VOTE: 852 Kapchorwa District

221012 Small Office Equipment	0	841	0	0	841
222001 Information and Communication Technology Services.	0	541	0	0	541
227001 Travel inland	0	1,459	0	0	1,459
Total Cost of Tourism Investment, Promotion and Marketing	0	7,318	0	0	7,318
Total Cost of Tourism Development	0	20,636	0	0	20,636
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
211101 General Staff Salaries	34,000	0	0	0	34,000
221002 Workshops, Meetings and Seminars	0	8,284	0	0	8,284
221011 Printing, Stationery, Photocopying and Binding	0	2,400	0	0	2,400
227001 Travel inland	0	22,298	0	0	22,298
Total Cost of Domestic Promotion	34,000	32,982	0	0	66,982
Total Cost of Private Sector Development	34,000	32,982	0	0	66,982
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221010 Special Meals and Drinks	0	300	0	0	300
Total Cost of HIV/AIDS Mainstreaming	0	300	0	0	300
Total Cost of Human Capital Development	0	300	0	0	300
Total Cost of Commercial Services	34,000	53,919	0	0	87,918
Total Cost of Trade, Industry and Local Development	34,000	53,919	0	0	87,918