VOTE: 852 Kapchorwa District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**550,000**	**672,123**
o/w Higher Local Government	470,000	599,123
o/w Lower Local Government	80,000	73,000
Discretionary Government Transfers	**3,034,908**	**3,712,248**
o/w Higher Local Government	2,782,629	3,444,429
o/w Lower Local Government	252,279	267,819
Conditional Government Transfers	**24,217,449**	**26,697,424**
o/w Higher Local Government	24,217,449	26,697,424
o/w Lower Local Government	0	0
Other Government Transfers	**239,800**	**239,800**
o/w Higher Local Government	193,608	193,608
o/w Lower Local Government	46,191	46,192
External Financing	**1,611,040**	**826,107**
o/w Higher Local Government	1,611,040	671,261
o/w Lower Local Government	0	154,846
Grand Total	**29,653,198**	**32,147,703**
o/w Higher Local Government	29,274,727	31,605,846
o/w Lower Local Government	378,470	541,857

VOTE: 852 Kapchorwa District

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**550,000**	**672,123**
Advertisements/Bill Boards	0	2,500
Animal and Crop Husbandry related Levies	10,000	600
Business licenses	20,000	15,000
Land Fees	120,000	50,500
Liquor licenses	17,000	0
Local Hotel Tax	10,000	3,000
Local Services Tax-Payable By Individuals	80,000	45,250
Market /Gate Charges	0	32,000
Other fees e.g. street parking fees	0	15,165
Other Licence fees	0	1,000
Other licenses	20,000	0
Other permits	0	1,000
Other Royalties	169,000	420,000
Other taxes on specific services	10,000	0
Pay as You Earn (PAYE)-Payable By Individuals	4,000	0
Property related Duties/Fees	0	3,000
Registration fees for Documents and Businesses	0	4,000
Rent & Rates - Non-Produced Assets – from Gov't units	30,000	60,000
Rent & Rates - Non-Produced Assets – from private entities	0	500
Sale of (Produced) Government Properties/Assets	60,000	0
Sale of bid documents-From Government Units	0	18,608
Discretionary Government Transfers	**3,034,908**	**3,712,248**
District Discretionary Equalisation Development Grant	306,069	353,400
District Unconditional Grant Non-Wage	677,175	775,532
District Unconditional Grant Wage	2,030,389	2,560,884
Urban Discretionary Equalisation Development Grant	4,916	6,270
Urban Unconditional Non-Wage	16,360	16,162
Conditional Government Transfers	**24,217,449**	**26,697,424**
Programme Conditional Grant - Non Wage Recurrent	6,912,363	7,721,756
Programme Conditional Grant - Development	1,135,943	1,287,968
Programme Conditional Grant - Wage Recurrent	15,754,328	17,272,885
Transitional Conditional Grant - Development	414,815	414,815
Other Government Transfers	**239,800**	**239,800**

VOTE: 852 Kapchorwa District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
GROW Project	16,000	16,000
National Oil Seeds Project	90,000	90,000
Support to PLE (UNEB)	15,000	15,000
Uganda Road Fund (URF)	118,800	118,800
External Financing	**1,611,040**	**826,107**
Cordaid-Uganda	561,040	276,107
Global Alliance for Vaccines and Immunization (GAVI)	200,000	0
United Nations Children Fund (UNICEF)	650,000	500,000
United Nations Population Fund (UNPF)	50,000	50,000
World Health Organisation (WHO)	150,000	0
Total Revenues Shares	**29,653,198**	**32,147,703**

VOTE: 852 Kapchorwa District

A3: Summary of Programme Allocations For FY 2026/27

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	**1,888,281**	**1,000**	**90,000**	**0**	**2,090,883**
o/w: Wage:	1,355,690	0	0	0	1,355,690
Non-Wage Recurrent:	407,886	1,000	90,000	0	498,886
Development:	124,705	0	0	111,602	236,306
Tourism Development	**337,795**	**1,000**	**0**	**0**	**338,795**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	12,795	1,000	0	0	13,795
Development:	325,000	0	0	0	325,000
Natural Resources, Environment, Climate Change, Land and Water Management	**70,699**	**15,300**	**0**	**0**	**172,212**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	34,699	15,300	0	0	49,999
Development:	36,000	0	0	86,213	122,213
Private Sector Development	**88,505**	**4,500**	**0**	**0**	**93,005**
o/w: Wage:	56,777	0	0	0	56,777
Non-Wage Recurrent:	31,729	4,500	0	0	36,229
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	**1,217,283**	**2,000**	**118,800**	**0**	**1,338,083**
o/w: Wage:	226,283	0	0	0	226,283
Non-Wage Recurrent:	991,000	2,000	118,800	0	1,111,800
Development:	0	0	0	0	0
Sustainable Urbanisation and Housing	**0**	**5,000**	**0**	**0**	**5,000**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	5,000	0	0	5,000
Development:	0	0	0	0	0
Digital Transformation	**406,105**	**12,000**	**0**	**0**	**435,198**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	6,105	12,000	0	0	18,105
Development:	400,000	0	0	17,093	417,093
Human Capital Development	**19,874,022**	**39,080**	**31,000**	**0**	**20,555,302**

VOTE: 852 Kapchorwa District

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	16,279,809	0	0	0	16,279,809
Non-Wage Recurrent:	2,717,135	39,080	31,000	0	2,787,215
Development:	877,078	0	0	611,200	1,488,278
Public Sector Transformation	**4,848,813**	**172,223**	**0**	**0**	**5,021,037**
o/w: Wage:	875,551	0	0	0	875,551
Non-Wage Recurrent:	3,751,567	172,223	0	0	3,923,790
Development:	221,695	0	0	0	221,695
Governance and Security	**738,035**	**156,452**	**0**	**0**	**894,487**
o/w: Wage:	360,634	0	0	0	360,634
Non-Wage Recurrent:	357,401	156,452	0	0	513,854
Development:	20,000	0	0	0	20,000
Regional Balanced Development	**17,836**	**242,000**	**0**	**0**	**259,836**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	17,836	42,000	0	0	59,836
Development:	0	200,000	0	0	200,000
Development Plan Implementation	**922,296**	**21,568**	**0**	**0**	**943,864**
o/w: Wage:	679,025	0	0	0	679,025
Non-Wage Recurrent:	185,296	21,568	0	0	206,864
Development:	57,975	0	0	0	57,975
Grand Total	**30,409,672**	**672,123**	**239,800**	**826,107**	**32,147,703**
Grand Total Wage	19,833,769	0	0	0	**19,833,769**
Grand Total Non-Wage Recurrent	8,513,450	472,123	239,800	0	**9,225,373**
Grand Total Development	2,062,453	200,000	0	826,107	**3,088,560**

VOTE: 852 Kapchorwa District

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**4,743,996**	**5,484,317**
o/w Higher Local Government	4,411,718	5,143,498
o/w Lower Local Government	332,279	340,819
Finance	**353,742**	**534,819**
o/w Higher Local Government	353,742	534,819
o/w Lower Local Government	0	0
Statutory bodies	**653,772**	**766,543**
o/w Higher Local Government	653,772	766,543
o/w Lower Local Government	0	0
Production and Marketing	**2,146,461**	**2,092,883**
o/w Higher Local Government	2,146,461	1,994,885
o/w Lower Local Government	0	97,998
Health	**10,143,793**	**9,770,862**
o/w Higher Local Government	10,143,793	9,770,862
o/w Lower Local Government	0	0
Education	**7,460,261**	**9,214,463**
o/w Higher Local Government	7,460,261	9,214,463
o/w Lower Local Government	0	0
Roads and Engineering	**1,321,648**	**1,347,083**
o/w Higher Local Government	1,275,456	1,300,891
o/w Lower Local Government	46,191	46,192
Water	**854,141**	**684,875**
o/w Higher Local Government	854,141	684,875
o/w Lower Local Government	0	0
Natural Resources	**857,834**	**576,015**
o/w Higher Local Government	857,834	576,015
o/w Lower Local Government	0	0
Community Based Services	**714,836**	**876,254**
o/w Higher Local Government	714,836	819,406
o/w Lower Local Government	0	56,848
Planning	**229,794**	**245,441**
o/w Higher Local Government	229,794	245,441
o/w Lower Local Government	0	0
Internal Audit	**85,000**	**121,847**

VOTE: 852 Kapchorwa District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	85,000	121,847
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**87,918**	**432,301**
o/w Higher Local Government	87,918	432,301
o/w Lower Local Government	0	0
Grand Total	**29,653,198**	**32,147,703**
o/w Higher Local Government	**29,274,727**	**31,605,846**
o/w: Wage:	17,784,717	19,833,769
Non-Wage Recurrent:	8,065,584	8,973,392
Domestic Devt:	1,813,387	2,127,423
External Financing:	1,611,040	671,261
o/w Lower Local Government	**378,470**	**541,857**
o/w: Wage:	0	0
Non-Wage Recurrent:	210,114	251,981
Domestic Devt:	168,356	135,030
External Financing:	0	154,846

VOTE: 852 Kapchorwa District

Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	4,145,168	4,870,781
District Unconditional Grant Non-Wage	78,836	83,836
District Unconditional Grant Wage	732,856	875,551
Locally Raised Revenues	149,000	160,123
Multi-Sectoral Transfers to LLGs_NonWage	163,922	205,789
Programme Conditional Grant - Non Wage Recurrent	3,020,554	3,545,481
Development Revenues	598,828	613,536
Transitional Conditional Grant - Development	400,000	400,000
District Discretionary Equalisation Development Grant	14,738	61,414
External Financing	15,734	17,093
Multi-Sectoral Transfers to LLGs_Gou	168,356	135,030
Total Revenues Shares	**4,743,996**	**5,484,317**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	732,856	875,551
Non Wage	3,412,312	3,995,229
Development Expenditure		
Domestic Development	583,094	596,443
External Financing	15,734	17,093
Total Expenditure	**4,743,996**	**5,484,317**

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

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 11 Digital Transformation					
Key Service Area 000006 Planning and Budgeting services					
221008 Information and Communication Technology Supplies.	0	0	0	11,965	11,965

VOTE: 852 Kapchorwa District

Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**				**11,965**
LCII: Chemonges (Physical)	Chemonges	ICT - Assorted Hardware and Software Maintenance and Support	Source: External Financing 681-Cordaid-Uganda			11,965
221009 Welfare and Entertainment		0	0	0	5,128	5,128
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**				**5,128**
LCII: Chemonges (Physical)	administration	Welfare - Assorted Welfare Items	Source: External Financing 681-Cordaid-Uganda			5,128
313121 Non-Residential Buildings - Improvement		0	0	400,000	0	400,000
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**				**400,000**
LCII: Chemonges (Physical)	Chemonges Square	Construction of Administration Block Phase 4	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			400,000
Total Cost of Planning and Budgeting services		**0**	**0**	**400,000**	**17,093**	**417,093**
Key Service Area 300010 Innovation Fund Management						
221008 Information and Communication Technology Supplies.		0	12,000	0	0	12,000
222001 Information and Communication Technology Services.		0	4,000	0	0	4,000
227001 Travel inland		0	2,105	0	0	2,105
Total Cost of Innovation Fund Management		**0**	**18,105**	**0**	**0**	**18,105**
Total Cost of Digital Transformation		**0**	**18,105**	**400,000**	**17,093**	**435,198**
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**
Total Cost of Human Capital Development		**0**	**2,000**	**0**	**0**	**2,000**
Programme 14 Public Sector Transformation						
Key Service Area 000003 Facilities Management						
221009 Welfare and Entertainment		0	8,800	0	0	8,800
221012 Small Office Equipment		0	4,000	0	0	4,000
223004 Guard and Security services		0	4,800	0	0	4,800
228004 Maintenance-Other Fixed Assets		0	0	61,414	0	61,414
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**				**61,414**
LCII: Chemonges (Physical)	Chemonges	Office Equipment Maintenance - Buildings	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			61,414
Total Cost of Facilities Management		**0**	**17,600**	**61,414**	**0**	**79,014**

VOTE: 852 Kapchorwa District

Key Service Area 000007 Procurement and Disposal Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,500	0	0	5,500
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Procurement and Disposal Services	**0**	**14,500**	**0**	**0**	**14,500**
Key Service Area 000008 Records Management					
221008 Information and Communication Technology Supplies.	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222002 Postage and Courier	0	400	0	0	400
227001 Travel inland	0	6,100	0	0	6,100
Total Cost of Records Management	**0**	**14,500**	**0**	**0**	**14,500**
Key Service Area 000011 Communication and Public Relations					
221008 Information and Communication Technology Supplies.	0	1,975	0	0	1,975
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	2,025	0	0	2,025
227001 Travel inland	0	7,000	0	0	7,000
Total Cost of Communication and Public Relations	**0**	**13,000**	**0**	**0**	**13,000**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	875,551	0	0	0	875,551
273104 Pension	0	1,947,148	0	0	1,947,148
273105 Gratuity	0	873,041	0	0	873,041
352880 Salary Arrears Budgeting	0	78,157	0	0	78,157
352881 Pension and Gratuity Arrears Budgeting	0	647,135	0	0	647,135
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**875,551**	**3,545,481**	**0**	**0**	**4,421,033**
Key Service Area 390017 Public Service Performance management					

VOTE: 852 Kapchorwa District

221007 Books, Periodicals & Newspapers	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	8,098	0	0	8,098
221020 Litigation and related expenses	0	20,000	0	0	20,000
222001 Information and Communication Technology Services.	0	4,000	0	0	4,000
225204 Monitoring and Supervision of capital work	0	15,000	0	0	15,000
227001 Travel inland	0	20,120	0	0	20,120
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
Total Cost of Public Service Performance management	**0**	**85,218**	**0**	**0**	**85,218**
Total Cost of Public Sector Transformation	**875,551**	**3,690,299**	**61,414**	**0**	**4,627,264**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221011 Printing, Stationery, Photocopying and Binding	0	4,200	0	0	4,200
222001 Information and Communication Technology Services.	0	3,000	0	0	3,000
227001 Travel inland	0	14,000	0	0	14,000
227004 Fuel, Lubricants and Oils	0	14,000	0	0	14,000
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
Total Cost of Administrative and Support Services	**0**	**39,200**	**0**	**0**	**39,200**
Total Cost of Governance and Security	**0**	**39,200**	**0**	**0**	**39,200**
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
221008 Information and Communication Technology Supplies.	0	5,500	0	0	5,500
221009 Welfare and Entertainment	0	3,995	0	0	3,995
221011 Printing, Stationery, Photocopying and Binding	0	11,741	0	0	11,741
227001 Travel inland	0	18,600	0	0	18,600
Total Cost of Human Resource Management	**0**	**39,836**	**0**	**0**	**39,836**
Total Cost of Regional Balanced Development	**0**	**39,836**	**0**	**0**	**39,836**
Total Cost of Administration and Management	**875,551**	**3,789,440**	**461,414**	**17,093**	**5,143,498**
Total Cost of Administration	**875,551**	**3,789,440**	**461,414**	**17,093**	**5,143,498**

VOTE: 852 Kapchorwa District

Subcounty / Town Council / Division: 236566 Kaptanya Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
227001 Travel inland	0	14,953	0	0	14,953
Total Cost of Facilities Management	**0**	**14,953**	**0**	**0**	**14,953**
Key Service Area 000007 Procurement and Disposal Services					
313121 Non-Residential Buildings - Improvement	0	0	15,668	0	15,668
Total Cost of Procurement and Disposal Services	**0**	**0**	**15,668**	**0**	**15,668**
Total Cost of Public Sector Transformation	**0**	**14,953**	**15,668**	**0**	**30,621**
Total Cost of Administration and Management	**0**	**14,953**	**15,668**	**0**	**30,621**
Total Cost of 236566 Kaptanya Subcounty	**0**	**14,953**	**15,668**	**0**	**30,621**

Subcounty / Town Council / Division: 236567 Kawowo Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221009 Welfare and Entertainment	0	15,000	0	0	15,000
227001 Travel inland	0	12,122	0	0	12,122
Total Cost of Facilities Management	**0**	**27,122**	**0**	**0**	**27,122**
Key Service Area 000007 Procurement and Disposal Services					
313121 Non-Residential Buildings - Improvement	0	0	13,503	0	13,503
Total Cost of Procurement and Disposal Services	**0**	**0**	**13,503**	**0**	**13,503**
Total Cost of Public Sector Transformation	**0**	**27,122**	**13,503**	**0**	**40,624**
Total Cost of Administration and Management	**0**	**27,122**	**13,503**	**0**	**40,624**
Total Cost of 236567 Kawowo Subcounty	**0**	**27,122**	**13,503**	**0**	**40,624**

Subcounty / Town Council / Division: 236568 Kapsinda Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**

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Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221002 Workshops, Meetings and Seminars	0	15,000	0	0	15,000
221009 Welfare and Entertainment	0	11,959	0	0	11,959
Total Cost of Facilities Management	**0**	**26,959**	**0**	**0**	**26,959**
Key Service Area 000007 Procurement and Disposal Services					
312121 Non-Residential Buildings - Acquisition	0	0	13,310	0	13,310
Total Cost of Procurement and Disposal Services	**0**	**0**	**13,310**	**0**	**13,310**
Total Cost of Public Sector Transformation	**0**	**26,959**	**13,310**	**0**	**40,269**
Total Cost of Administration and Management	**0**	**26,959**	**13,310**	**0**	**40,269**
Total Cost of 236568 Kapsinda Subcounty	**0**	**26,959**	**13,310**	**0**	**40,269**

Subcounty / Town Council / Division: 236569 Munarya Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221002 Workshops, Meetings and Seminars	0	10,555	0	0	10,555
221009 Welfare and Entertainment	0	1,000	0	0	1,000
Total Cost of Facilities Management	**0**	**11,555**	**0**	**0**	**11,555**
Key Service Area 000007 Procurement and Disposal Services					
313121 Non-Residential Buildings - Improvement	0	0	11,650	0	11,650
Total Cost of Procurement and Disposal Services	**0**	**0**	**11,650**	**0**	**11,650**
Total Cost of Public Sector Transformation	**0**	**11,555**	**11,650**	**0**	**23,205**
Total Cost of Administration and Management	**0**	**11,555**	**11,650**	**0**	**23,205**
Total Cost of 236569 Munarya Subcounty	**0**	**11,555**	**11,650**	**0**	**23,205**

Subcounty / Town Council / Division: 236570 Kabeywa Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221002 Workshops, Meetings and Seminars	0	9,803	0	0	9,803
227001 Travel inland	0	2,000	0	0	2,000

VOTE: 852 Kapchorwa District

Total Cost of Facilities Management	**0**	**11,803**	**0**	**0**	**11,803**
Key Service Area 000007 Procurement and Disposal Services					
313129 Other Buildings other than dwellings - Improvement	0	0	10,759	0	10,759
Total Cost of Procurement and Disposal Services	**0**	**0**	**10,759**	**0**	**10,759**
Total Cost of Public Sector Transformation	**0**	**11,803**	**10,759**	**0**	**22,562**
Total Cost of Administration and Management	**0**	**11,803**	**10,759**	**0**	**22,562**
Total Cost of 236570 Kabeywa Subcounty	**0**	**11,803**	**10,759**	**0**	**22,562**

Subcounty / Town Council / Division: 236571 Kaserem Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221009 Welfare and Entertainment	0	12,000	0	0	12,000
227001 Travel inland	0	10,484	0	0	10,484
Total Cost of Facilities Management	**0**	**22,484**	**0**	**0**	**22,484**
Key Service Area 000007 Procurement and Disposal Services					
312121 Non-Residential Buildings - Acquisition	0	0	11,565	0	11,565
Total Cost of Procurement and Disposal Services	**0**	**0**	**11,565**	**0**	**11,565**
Total Cost of Public Sector Transformation	**0**	**22,484**	**11,565**	**0**	**34,050**
Total Cost of Administration and Management	**0**	**22,484**	**11,565**	**0**	**34,050**
Total Cost of 236571 Kaserem Subcounty	**0**	**22,484**	**11,565**	**0**	**34,050**

Subcounty / Town Council / Division: 236572 Chepterech Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221009 Welfare and Entertainment	0	9,040	0	0	9,040
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Facilities Management	**0**	**10,040**	**0**	**0**	**10,040**
Key Service Area 000007 Procurement and Disposal Services					
313139 Other Structures - Improvement	0	0	9,857	0	9,857
Total Cost of Procurement and Disposal Services	**0**	**0**	**9,857**	**0**	**9,857**

VOTE: 852 Kapchorwa District

Total Cost of Public Sector Transformation	**0**	**10,040**	**9,857**	**0**	**19,897**
Total Cost of Administration and Management	**0**	**10,040**	**9,857**	**0**	**19,897**
Total Cost of 236572 Chepterech Subcounty	**0**	**10,040**	**9,857**	**0**	**19,897**

Subcounty / Town Council / Division: 236573 Amukol Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221009 Welfare and Entertainment	0	8,806	0	0	8,806
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Facilities Management	**0**	**9,806**	**0**	**0**	**9,806**
Key Service Area 000007 Procurement and Disposal Services					
313139 Other Structures - Improvement	0	0	9,580	0	9,580
Total Cost of Procurement and Disposal Services	**0**	**0**	**9,580**	**0**	**9,580**
Total Cost of Public Sector Transformation	**0**	**9,806**	**9,580**	**0**	**19,386**
Total Cost of Administration and Management	**0**	**9,806**	**9,580**	**0**	**19,386**
Total Cost of 236573 Amukol Subcounty	**0**	**9,806**	**9,580**	**0**	**19,386**

Subcounty / Town Council / Division: 236574 Gamogo Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221009 Welfare and Entertainment	0	9,589	0	0	9,589
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Facilities Management	**0**	**10,589**	**0**	**0**	**10,589**
Key Service Area 000007 Procurement and Disposal Services					
312121 Non-Residential Buildings - Acquisition	0	0	10,507	0	10,507
Total Cost of Procurement and Disposal Services	**0**	**0**	**10,507**	**0**	**10,507**
Total Cost of Public Sector Transformation	**0**	**10,589**	**10,507**	**0**	**21,096**
Total Cost of Administration and Management	**0**	**10,589**	**10,507**	**0**	**21,096**
Total Cost of 236574 Gamogo Subcounty	**0**	**10,589**	**10,507**	**0**	**21,096**

VOTE: 852 Kapchorwa District

Subcounty / Town Council / Division: 236575 Sipi Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221009 Welfare and Entertainment	0	5,876	0	0	5,876
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Facilities Management	**0**	**6,876**	**0**	**0**	**6,876**
Key Service Area 000007 Procurement and Disposal Services					
312121 Non-Residential Buildings - Acquisition	0	0	6,115	0	6,115
Total Cost of Procurement and Disposal Services	**0**	**0**	**6,115**	**0**	**6,115**
Total Cost of Public Sector Transformation	**0**	**6,876**	**6,115**	**0**	**12,991**
Total Cost of Administration and Management	**0**	**6,876**	**6,115**	**0**	**12,991**
Total Cost of 236575 Sipi Subcounty	**0**	**6,876**	**6,115**	**0**	**12,991**

Subcounty / Town Council / Division: 236576 Chema Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221002 Workshops, Meetings and Seminars	0	14,441	0	0	14,441
221009 Welfare and Entertainment	0	3,000	0	0	3,000
Total Cost of Facilities Management	**0**	**17,441**	**0**	**0**	**17,441**
Key Service Area 000007 Procurement and Disposal Services					
312121 Non-Residential Buildings - Acquisition	0	0	16,246	0	16,246
Total Cost of Procurement and Disposal Services	**0**	**0**	**16,246**	**0**	**16,246**
Total Cost of Public Sector Transformation	**0**	**17,441**	**16,246**	**0**	**33,687**
Total Cost of Administration and Management	**0**	**17,441**	**16,246**	**0**	**33,687**
Total Cost of 236576 Chema Subcounty	**0**	**17,441**	**16,246**	**0**	**33,687**

Subcounty / Town Council / Division: 273433 Sipi Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27

VOTE: 852 Kapchorwa District

01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221002 Workshops, Meetings and Seminars	0	20,000	0	0	20,000
221009 Welfare and Entertainment	0	16,162	0	0	16,162
Total Cost of Facilities Management	**0**	**36,162**	**0**	**0**	**36,162**
Key Service Area 000007 Procurement and Disposal Services					
313121 Non-Residential Buildings - Improvement	0	0	6,270	0	6,270
Total Cost of Procurement and Disposal Services	**0**	**0**	**6,270**	**0**	**6,270**
Total Cost of Public Sector Transformation	**0**	**36,162**	**6,270**	**0**	**42,432**
Total Cost of Administration and Management	**0**	**36,162**	**6,270**	**0**	**42,432**
Total Cost of 273433 Sipi Town Council	**0**	**36,162**	**6,270**	**0**	**42,432**

VOTE: 852 Kapchorwa District

Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	**2025/26 Approved Budget**	**2026/27 Approved Budget**
A: Breakdown of Department Revenues		
Recurrent Revenues	293,742	334,819
District Unconditional Grant Non-Wage	81,271	80,564
District Unconditional Grant Wage	152,471	214,254
Locally Raised Revenues	60,000	40,000
Development Revenues	60,000	200,000
Locally Raised Revenues	60,000	200,000
Total Revenues Shares	**353,742**	**534,819**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	152,471	214,254
Non Wage	141,271	120,564
Development Expenditure		
Domestic Development	60,000	200,000
External Financing	0	0
Total Expenditure	**353,742**	**534,819**

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

Service Area 10 Financial Management and Accountability (LG)

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221014 Bank Charges and other Bank related costs	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Human Capital Development	**0**	**1,000**	**0**	**0**	**1,000**
Programme 16 Governance and Security					
Key Service Area 000061 Management of Government Accounts					
221016 Systems Recurrent costs	0	30,000	0	0	30,000
Total Cost of Management of Government Accounts	**0**	**30,000**	**0**	**0**	**30,000**
Total Cost of Governance and Security	**0**	**30,000**	**0**	**0**	**30,000**

VOTE: 852 Kapchorwa District

Programme 17 Regional Balanced Development						
Key Service Area 560080 Local Revenue Collection						
227001 Travel inland		0	14,000	0	0	14,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	6,000	0	0	6,000
312212 Light Vehicles - Acquisition		0	0	200,000	0	200,000
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**				**200,000**
LCII: Chemonges (Physical)	District adminstration	Light trucks or sport utility vehicles_Ambulance Acquire	Source: Locally Raised Revenues			200,000
Total Cost of Local Revenue Collection		**0**	**20,000**	**200,000**	**0**	**220,000**
Total Cost of Regional Balanced Development		**0**	**20,000**	**200,000**	**0**	**220,000**
Programme 18 Development Plan Implementation						
Key Service Area 000004 Finance and Accounting						
221008 Information and Communication Technology Supplies.		0	6,000	0	0	6,000
221009 Welfare and Entertainment		0	1,600	0	0	1,600
221011 Printing, Stationery, Photocopying and Binding		0	4,000	0	0	4,000
221012 Small Office Equipment		0	2,896	0	0	2,896
227001 Travel inland		0	36,000	0	0	36,000
227004 Fuel, Lubricants and Oils		0	15,068	0	0	15,068
Total Cost of Finance and Accounting		**0**	**65,564**	**0**	**0**	**65,564**
Key Service Area 000006 Planning and Budgeting services						
211101 General Staff Salaries		214,254	0	0	0	214,254
227004 Fuel, Lubricants and Oils		0	4,000	0	0	4,000
Total Cost of Planning and Budgeting services		**214,254**	**4,000**	**0**	**0**	**218,254**
Total Cost of Development Plan Implementation		**214,254**	**69,564**	**0**	**0**	**283,819**
Total Cost of Financial Management and Accountability (LG)		**214,254**	**120,564**	**200,000**	**0**	**534,819**
Total Cost of Finance		**214,254**	**120,564**	**200,000**	**0**	**534,819**

VOTE: 852 Kapchorwa District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	608,521	721,292
District Unconditional Grant Non-Wage	301,505	311,505
District Unconditional Grant Wage	207,016	299,787
Locally Raised Revenues	100,000	110,000
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	**653,772**	**766,543**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	207,016	299,787
Non Wage	401,505	421,505
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	**653,772**	**766,543**

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

Service Area 10 Legislation and Oversight

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
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
227001 Travel inland		0	4,400	0	0	4,400
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	1,800	0	0	1,800
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 District Local Government Headquarters	District Service Commission Sitting Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			12,360
221001 Advertising and Public Relations		0	0	2,400	0	2,400
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**				**2,400**
LCII: Chemonges (Physical)	Kapchorwa District Local Government Headquarters	Newspapers - Adverts (Jobs)	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,400
221008 Information and Communication Technology Supplies.		0	4,400	560	0	4,960
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**				**560**
LCII: Chemonges (Physical)	Kapchorwa District Local Government Headquarters	ICT - Assorted Computer Consumables	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			560
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 District Local Government Headquarters	Welfare - Food and Refreshments	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,084
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**

VOTE: 852 Kapchorwa District

LCII: Chemonges (Physical)	Kapchorwa District Local Government Headquarters	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		3,000
221012 Small Office Equipment	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,600	0	0	1,600
224004 Beddings, Clothing, Footwear and related Services	0	500	0	0	500
227001 Travel inland	0	3,144	3,848	0	6,992
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**			**3,848**
LCII: Chemonges (Physical)	Kapchorwa District Local Government Headquarters	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**	**0**	**43,252**
Total Cost of Public Sector Transformation	**0**	**27,702**	**25,252**	**0**	**52,953**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	299,787	0	0	0	299,787
211105 Ex-Gratia for Political leaders.	0	228,300	0	0	228,300
211107 Boards, Committees and Council Allowances	0	77,720	0	0	77,720
221005 Official Ceremonies and State Functions	0	800	0	0	800
221007 Books, Periodicals & Newspapers	0	712	0	0	712
221008 Information and Communication Technology Supplies.	0	800	0	0	800
221009 Welfare and Entertainment	0	4,400	0	0	4,400
221011 Printing, Stationery, Photocopying and Binding	0	1,548	0	0	1,548
222001 Information and Communication Technology Services.	0	3,000	0	0	3,000
224004 Beddings, Clothing, Footwear and related Services	0	800	0	0	800
227001 Travel inland	0	14,540	0	0	14,540
227004 Fuel, Lubricants and Oils	0	34,660	0	0	34,660
228002 Maintenance-Transport Equipment	0	8,472	0	0	8,472
Total Cost of Administrative and Support Services	**299,787**	**375,752**	**0**	**0**	**675,539**
Key Service Area 000024 Compliance and Enforcement Services					
211107 Boards, Committees and Council Allowances	0	2,120	11,000	0	13,120
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**			**11,000**

VOTE: 852 Kapchorwa District

LCII: Chemonges (Physical)	Kapchorwa District Local Government 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 District Local Government Headquarters	ICT - Assorted Computer Accessories	Source: District Discretionary Equalisation Development Grant			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 District Local Government 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 District Local Government 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		**299,787**	**384,154**	**20,000**	**0**	**703,941**
Total Cost of Legislation and Oversight		**299,787**	**421,505**	**45,252**	**0**	**766,543**
Total Cost of Statutory bodies		**299,787**	**421,505**	**45,252**	**0**	**766,543**

VOTE: 852 Kapchorwa District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,856,317	1,856,577
Programme Conditional Grant - Wage Recurrent	1,355,690	1,355,690
Programme Conditional Grant - Non Wage Recurrent	407,627	407,886
Locally Raised Revenues	3,000	3,000
Other Transfers from Central Government	90,000	90,000
Development Revenues	290,143	236,306
Programme Conditional Grant - Development	180,879	124,705
External Financing	99,264	13,604
Locally Raised Revenues	10,000	0
Multi-Sectoral Transfers to LLGs_ExtFin	0	97,998
Total Revenues Shares	**2,146,461**	**2,092,883**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,355,690	1,355,690
Non Wage	500,627	500,886
Development Expenditure		
Domestic Development	190,879	124,705
External Financing	99,264	111,602
Total Expenditure	**2,146,461**	**2,092,883**

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

Service Area 10 Agricultural Extension

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	367	0	0	367
Total Cost of Climate Change Mitigation	**0**	**367**	**0**	**0**	**367**
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
221008 Information and Communication Technology Supplies.		0	8,000	0	9,522	17,522
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**				**9,522**
LCII: Chemonges (Physical)	Chemonges	ICT - Assorted Computer Accessories	Source: External Financing 681-Cordaid-Uganda			9,522
221009 Welfare and Entertainment		0	10,000	0	4,081	14,081
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**				**4,081**
LCII: Chemonges (Physical)	Chemonges	Welfare - Assorted Welfare Items	Source: External Financing 681-Cordaid-Uganda			4,081
221011 Printing, Stationery, Photocopying and Binding		0	6,329	0	0	6,329
222001 Information and Communication Technology Services.		0	5,000	0	0	5,000
223005 Electricity		0	3,000	0	0	3,000
223006 Water		0	3,000	0	0	3,000
224003 Agricultural Supplies and Services		0	0	77,344	0	77,344
Total for LCIII:		**County:**				**77,344**
LCII:	production office	Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			77,344
227001 Travel inland		0	175,000	0	0	175,000
227004 Fuel, Lubricants and Oils		0	40,886	0	0	40,886
228002 Maintenance-Transport Equipment		0	9,671	0	0	9,671
Total Cost of Farmer mobilisation and sensitisation		**1,355,690**	**280,886**	**77,344**	**13,604**	**1,727,524**
Total Cost of Agro-Industrialization		**1,355,690**	**281,253**	**77,344**	**13,604**	**1,727,891**
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**
Total Cost of Agricultural Extension		**1,355,690**	**283,253**	**77,344**	**13,604**	**1,729,891**

Service Area 20 Agricultural Production

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**

VOTE: 852 Kapchorwa District

Programme 01 Agro-Industrialization						
Key Service Area 010036 Water for production management systems						
227001 Travel inland		0	0	9,017	0	9,017
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**				**9,017**
LCII: Chemonges (Physical)	production office	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			9,017
312149 Other Land Improvements - Acquisition		0	0	27,051	0	27,051
Total for LCIII:		**County:**				**27,051**
LCII:	production office	Other Land Improvements - Fencing	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			27,051
Total Cost of Water for production management systems		**0**	**0**	**36,068**	**0**	**36,068**
Key Service Area 010059 Post-harvest handling, storage and processing						
221002 Workshops, Meetings and Seminars		0	15,000	0	0	15,000
225204 Monitoring and Supervision of capital work		0	10,000	0	0	10,000
227001 Travel inland		0	45,000	0	0	45,000
227004 Fuel, Lubricants and Oils		0	20,000	0	0	20,000
Total Cost of Post-harvest handling, storage and processing		**0**	**90,000**	**0**	**0**	**90,000**
Total Cost of Agro-Industrialization		**0**	**90,000**	**36,068**	**0**	**126,068**
Total Cost of Agricultural Production		**0**	**90,000**	**36,068**	**0**	**126,068**

Service Area 30 Agricultural Value Chain Services

			Approved Budget Estimates for FY 2026/27			
Ushs Thousands						
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization						
Key Service Area 010013 Support to agro-processing & value addition						
312235 Furniture and Fittings - Acquisition		0	0	11,293	0	11,293
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**				**11,293**
LCII: Chemonges (Physical)	District Agriculture office	Changing tables or accessories-Table_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development			11,293
Total Cost of Support to agro-processing & value addition		**0**	**0**	**11,293**	**0**	**11,293**
Key Service Area 300016 Parish Development Model Operations						
227001 Travel inland		0	127,633	0	0	127,633
Total Cost of Parish Development Model Operations		**0**	**127,633**	**0**	**0**	**127,633**
Total Cost of Agro-Industrialization		**0**	**127,633**	**11,293**	**0**	**138,926**
Total Cost of Agricultural Value Chain Services		**0**	**127,633**	**11,293**	**0**	**138,926**

VOTE: 852 Kapchorwa District

Total Cost of Production and Marketing	**1,355,690**	**500,886**	**124,705**	**13,604**	**1,994,885**

Subcounty / Town Council / Division: 236566 Kaptanya Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
221008 Information and Communication Technology Supplies.	0	0	0	8,909	8,909
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of 236566 Kaptanya Subcounty	**0**	**0**	**0**	**8,909**	**8,909**

Subcounty / Town Council / Division: 236567 Kawowo Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
221008 Information and Communication Technology Supplies.	0	0	0	8,909	8,909
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of 236567 Kawowo Subcounty	**0**	**0**	**0**	**8,909**	**8,909**

Subcounty / Town Council / Division: 236568 Kapsinda Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
221008 Information and Communication Technology Supplies.	0	0	0	8,909	8,909

VOTE: 852 Kapchorwa District

Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of 236568 Kapsinda Subcounty	**0**	**0**	**0**	**8,909**	**8,909**

Subcounty / Town Council / Division: 236569 Munarya Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
221008 Information and Communication Technology Supplies.	0	0	0	8,909	8,909
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of 236569 Munarya Subcounty	**0**	**0**	**0**	**8,909**	**8,909**

Subcounty / Town Council / Division: 236570 Kabeywa Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
221008 Information and Communication Technology Supplies.	0	0	0	8,909	8,909
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of 236570 Kabeywa Subcounty	**0**	**0**	**0**	**8,909**	**8,909**

Subcounty / Town Council / Division: 236571 Kaserem Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					

VOTE: 852 Kapchorwa District

221008 Information and Communication Technology Supplies.	0	0	0	8,909	8,909
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of 236571 Kaserem Subcounty	**0**	**0**	**0**	**8,909**	**8,909**

Subcounty / Town Council / Division: 236572 Chepterech Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
221008 Information and Communication Technology Supplies.	0	0	0	8,909	8,909
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of 236572 Chepterech Subcounty	**0**	**0**	**0**	**8,909**	**8,909**

Subcounty / Town Council / Division: 236573 Amukol Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
221008 Information and Communication Technology Supplies.	0	0	0	8,909	8,909
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of 236573 Amukol Subcounty	**0**	**0**	**0**	**8,909**	**8,909**

Subcounty / Town Council / Division: 236574 Gamogo Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					

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Key Service Area 010016 Farmer mobilisation and sensitisation					
221008 Information and Communication Technology Supplies.	0	0	0	8,909	8,909
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of 236574 Gamogo Subcounty	**0**	**0**	**0**	**8,909**	**8,909**

Subcounty / Town Council / Division: 236575 Sipi Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
221008 Information and Communication Technology Supplies.	0	0	0	8,909	8,909
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of 236575 Sipi Subcounty	**0**	**0**	**0**	**8,909**	**8,909**

Subcounty / Town Council / Division: 236576 Chema Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
221008 Information and Communication Technology Supplies.	0	0	0	8,909	8,909
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**8,909**	**8,909**
Total Cost of 236576 Chema Subcounty	**0**	**0**	**0**	**8,909**	**8,909**

VOTE: 852 Kapchorwa District

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	9,523,957	9,616,368
Programme Conditional Grant - Wage Recurrent	8,393,658	8,393,658
Programme Conditional Grant - Non Wage Recurrent	1,127,299	1,212,710
Locally Raised Revenues	3,000	10,000
Development Revenues	619,837	154,495
Programme Conditional Grant - Development	69,837	154,495
External Financing	550,000	0
Total Revenues Shares	**10,143,793**	**9,770,862**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	8,393,658	8,393,658
Non Wage	1,130,299	1,222,710
Development Expenditure		
Domestic Development	69,837	154,495
External Financing	550,000	0
Total Expenditure	**10,143,793**	**9,770,862**

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

Service Area 10 Primary HealthCare

		Approved Budget Estimates for FY 2026/27				
Ushs Thousands						
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development						
Key Service Area 320165 Primary Health care services						
225204 Monitoring and Supervision of capital work		0	0	7,725	0	7,725
Total for LCIII: Chepterech Subcounty		**County: Tingey**				**7,725**
LCII: Chepterech	Chepterech HCII	Monitoring of construction of OPD and 2 -stance latrine in Chepterech HCII	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			7,725
228001 Maintenance-Buildings and Structures		0	0	146,770	0	146,770
Total for LCIII: Chepterech Subcounty		**County: Tingey**				**146,770**

VOTE: 852 Kapchorwa District

LCII: Chepterech	Chepterech	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				146,770
263308 Sector Conditional Grant (Non-Wage)		0	276,673	0		0	276,673
Total for LCIII: Kaptanya Subcounty		**County: Tingey**					**39,691**
LCII: Kaptokwoi	NGANGATA HC III	NGANGATA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				9,936
LCII: Ngangata	NGANGATA HC III	NGANGATA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				10,233
LCII: Tumboboi	TUMBOBOI HC II	TUMBOBOI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				10,233
LCII: Tumboboi	TUMBOBOI HC II	TUMBOBOI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				9,289
Total for LCIII: Kawowo Subcounty		**County: Tingey**					**6,503**
LCII: Reberwo	KASREM CHRISTIAN	KASREM CHRISTIAN	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)				6,503
Total for LCIII: Kapsinda Subcounty		**County: Tingey**					**23,094**
LCII: Cheptuya	CHEPTUYA HC III	CHEPTUYA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				10,233
LCII: Cheptuya	CHEPTUYA HC III	CHEPTUYA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				12,861
Total for LCIII: Munarya Subcounty		**County: Tingey**					**23,624**
LCII: Chebonet	CHEBONET HC III	CHEBONET HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				13,391
LCII: Chebonet	CHEBONET HC III	CHEBONET HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				10,233
Total for LCIII: Kaserem Subcounty		**County: Tingey**					**79,319**
LCII: Ngesi	KASEREM HC III	KASEREM HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				51,164
LCII: Ngesi	Kaserem HCIV	KASEREM HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				28,155
Total for LCIII: Chepterech Subcounty		**County: Tingey**					**5,116**
LCII: Chepterech	Chepterech HCII	Chepterech HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				5,116
Total for LCIII: Amukol Subcounty		**County: Tingey**					**5,116**
LCII: Amukol	Amukol HC II	Amukol HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				5,116

VOTE: 852 Kapchorwa District

Total for LCIII: Gamogo Subcounty		**County: Tingey**		**21,059**
LCII: GAMOGO	GAMOGO HC III	GAMOGO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,826
LCII: GAMOGO	GAMOGO HC III	GAMOGO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	10,233
Total for LCIII: Chema Subcounty		**County: Tingey**		**18,864**
LCII: Chemosong	CHEMOSONG HC II	CHEMOSONG HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	10,233
LCII: Chemosong	Chemosong HCIII	CHEMOSONG HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	8,632
Total for LCIII: Missing Subcounty		**County: Missing County**		**54,286**
LCII: Missing Parish	Gamatui Mission HCII	Gamatui Mission Health Centre II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	6,503
LCII: Missing Parish	KABEYWA HC III	KABEYWA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	10,233
LCII: Missing Parish	Kapkwai HCIII	KABEYWA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	14,359
LCII: Missing Parish	SIPI HC III	SIPI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	10,233
LCII: Missing Parish	Sipi HCIII	SIPI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,958

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Primary Health care services	**0**	**276,673**	**154,495**	**0**	**431,168**
Total Cost of Human Capital Development	**0**	**276,673**	**154,495**	**0**	**431,168**
Total Cost of Primary HealthCare	**0**	**276,673**	**154,495**	**0**	**431,168**

Service Area 20 Hospital Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 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	Kapchorwa Hospital	Kapchorwa General Hospital	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (Government)	889,530

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
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 2026/27				
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	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**2,000**	**0**	**0**	**2,000**
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	3,000	0	0	3,000
221012 Small Office Equipment	0	264	0	0	264
222001 Information and Communication Technology Services.	0	3,000	0	0	3,000
223005 Electricity	0	2,000	0	0	2,000
223006 Water	0	1,000	0	0	1,000
224004 Beddings, Clothing, Footwear and related Services	0	1,500	0	0	1,500
227001 Travel inland	0	31,742	0	0	31,742
228002 Maintenance-Transport Equipment	0	8,000	0	0	8,000
Total Cost of Policies, Regulations and Standards	**8,393,658**	**54,506**	**0**	**0**	**8,448,164**
Total Cost of Human Capital Development	**8,393,658**	**56,506**	**0**	**0**	**8,450,164**
Total Cost of Health Management and Supervision	**8,393,658**	**56,506**	**0**	**0**	**8,450,164**
Total Cost of Health	**8,393,658**	**1,222,710**	**154,495**	**0**	**9,770,862**

VOTE: 852 Kapchorwa District

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	7,304,499	9,046,623
Programme Conditional Grant - Wage Recurrent	6,004,980	7,523,537
Programme Conditional Grant - Non Wage Recurrent	1,226,519	1,423,139
District Unconditional Grant Wage	55,000	81,948
Locally Raised Revenues	3,000	3,000
Other Transfers from Central Government	15,000	15,000
Development Revenues	155,763	167,840
Programme Conditional Grant - Development	155,763	137,840
District Discretionary Equalisation Development Grant	0	30,000
Total Revenues Shares	**7,460,261**	**9,214,463**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	6,059,980	7,605,484
Non Wage	1,244,519	1,441,139
Development Expenditure		
Domestic Development	155,763	167,840
External Financing	0	0
Total Expenditure	**7,460,261**	**9,214,463**

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

Service Area 10 Pre-Primary and Primary Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	3,268,156	0	0	0	3,268,156
227001 Travel inland	0	15,000	0	0	15,000
227004 Fuel, Lubricants and Oils	0	1,608	0	0	1,608
312111 Residential Buildings - Acquisition	0	0	137,840	0	137,840
Total for LCIII: Munarya Subcounty	**County: Tingey**				**137,840**

VOTE: 852 Kapchorwa District

LCII: Munarya	SIPI P/S	General residential construction contractor service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			137,840
313111 Residential Buildings - Improvement		0	0	30,000	0	30,000
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**				**30,000**
LCII: Chemonges (Physical)	Kalifonia	General residential construction contractor service-Specialized buildings_Improve	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			30,000
Total Cost of Quality Assurance Systems		**3,268,156**	**16,608**	**167,840**	**0**	**3,452,604**
Key Service Area 320162 Capitation (Primary)						
225204 Monitoring and Supervision of capital work		0	3,283	0	0	3,283
228001 Maintenance-Buildings and Structures		0	60,000	0	0	60,000
228004 Maintenance-Other Fixed Assets		0	46,152	0	0	46,152
263308 Sector Conditional Grant (Non-Wage)		0	444,344	0	0	444,344
Total for LCIII: Kaptanya Subcounty		**County: Tingey**				**55,435**
LCII: Kaptokwoi	KAPTOKWOI P.S.	KAPTOKWOI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			13,212
LCII: Ngangata	NGANGATA P.S.	NGANGATA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			27,972
LCII: Tumboboi	TUMBOBOI P.S	TUMBOBOI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			14,252
Total for LCIII: Kawowo Subcounty		**County: Tingey**				**53,296**
LCII: Kimawa	KAPSUKUNYO P.S.	KAPSUKUNYO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			16,975
LCII: Kobil	KOBIL P.S.	KOBIL P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			18,170
LCII: Sanzara	SANZARA P.S.	SANZARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			18,152
Total for LCIII: Kapsinda Subcounty		**County: Tingey**				**30,783**
LCII: Cheptuya	KAPTEKA P.S.	KAPTEKA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			15,893
LCII: Sengwel	KAPCHAI P.S.	KAPCHAI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			14,890
Total for LCIII: Munarya Subcounty		**County: Tingey**				**35,389**

VOTE: 852 Kapchorwa District

LCII: Ngasire	NGASIRE PRIMARY SCHOOL	NGASIRE PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,299
LCII: Rakon	SIPI P.S.	SIPI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,090
Total for LCIII: Kabeywa Subcounty		**County: Tingey**		**36,506**
LCII: Tangwen	BUGIMOTWA P.S.	BUGIMOTWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,796
LCII: Tangwen	TANGWEN P.S.	TANGWEN P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,710
Total for LCIII: Kaserem Subcounty		**County: Tingey**		**43,222**
LCII: Ngesi	KASEREM P.S.	KASEREM P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,710
LCII: Sirimityo	KAPSIRIKWO P.S.	KAPSIRIKWO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,512
Total for LCIII: Chepterech Subcounty		**County: Tingey**		**25,812**
LCII: Kamoko	GAMOGO P.S.	GAMOGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,812
Total for LCIII: Amukol Subcounty		**County: Tingey**		**45,442**
LCII: Amukol	AMUKOL P.S.	AMUKOL P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,772
LCII: Boron	BORON P.S.	BORON P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,670
Total for LCIII: Gamogo Subcounty		**County: Tingey**		**17,813**
LCII: Chebelat	CHEBELAT P.S	CHEBELAT P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,813
Total for LCIII: Sipi Subcounty		**County: Tingey**		**35,460**
LCII: Gamatui	GAMATUI BOYS P.S.	GAMATUI BOYS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,970
LCII: Gamatui	GAMATUI GIRLS SCHOOL	GAMATUI GIRLS SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,490
Total for LCIII: Chema Subcounty		**County: Tingey**		**47,495**
LCII: Chebaser	CHEMA P.S.	CHEMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,810
LCII: Chemosong	CHEMOSONG P.S	CHEMOSONG P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,310
LCII: Kapkwai	KAPKWAI P.S.	KAPKWAI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,375

VOTE: 852 Kapchorwa District

Total for LCIII: Missing Subcounty		**County: Missing County**		**17,693**
LCII: Missing Parish	KAPWIRWOK PRIMARY SCHOOL	KAPWIRWOK PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,693

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Primary)	**0**	**553,779**	**0**	**0**	**553,779**
Total Cost of Human Capital Development	**3,268,156**	**570,386**	**167,840**	**0**	**4,006,383**
Total Cost of Pre-Primary and Primary Education	**3,268,156**	**570,386**	**167,840**	**0**	**4,006,383**

Service Area 20 Secondary Education

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
263308 Sector Conditional Grant (Non-Wage)	0	752,232	0	0	752,232

Total for LCIII: Kaptanya Subcounty		**County: Tingey**		**155,320**
LCII: Kaptokwoi	Kawowo SSS	KAWOWO S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	91,320
LCII: Tumboboi	Kaptanya Seed Secondary School	Kaptanya Seed Secondary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000
Total for LCIII: Kabeywa Subcounty		**County: Tingey**		**101,760**
LCII: Kabeywa	KABEYWA SEED SCHOOL	KABEYWA SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	101,760
Total for LCIII: Kaserem Subcounty		**County: Tingey**		**203,952**
LCII: Sirimityo	KASEREM S.S	KASEREM S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	203,952
Total for LCIII: Missing Subcounty		**County: Missing County**		**291,200**
LCII: Missing Parish	SIPI S.S	SIPI S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	291,200

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Secondary)	**0**	**752,232**	**0**	**0**	**752,232**
Key Service Area 320159 Secondary Education Services					
211101 General Staff Salaries	4,255,381	0	0	0	4,255,381
227001 Travel inland	0	921	0	0	921
227004 Fuel, Lubricants and Oils	0	1,471	0	0	1,471
Total Cost of Secondary Education Services	**4,255,381**	**2,392**	**0**	**0**	**4,257,773**
Total Cost of Human Capital Development	**4,255,381**	**754,624**	**0**	**0**	**5,010,005**
Total Cost of Secondary Education	**4,255,381**	**754,624**	**0**	**0**	**5,010,005**

Service Area 40 Education&Sports Management and Inspection

VOTE: 852 Kapchorwa District

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 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	11,952	0	0	11,952
Total Cost of Inspection and Monitoring	**0**	**14,752**	**0**	**0**	**14,752**
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	81,948	0	0	0	81,948
227001 Travel inland	0	18,000	0	0	18,000
228001 Maintenance-Buildings and Structures	0	7,376	0	0	7,376
228002 Maintenance-Transport Equipment	0	13,000	0	0	13,000
Total Cost of Quality Assurance Systems	**81,948**	**38,376**	**0**	**0**	**120,324**
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	**81,948**	**113,128**	**0**	**0**	**195,076**
Total Cost of Education&Sports Management and Inspection	**81,948**	**113,128**	**0**	**0**	**195,076**
Service Area 50 Special Needs Education					

VOTE: 852 Kapchorwa District

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 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	**7,605,484**	**1,441,139**	**167,840**	**0**	**9,214,463**

VOTE: 852 Kapchorwa District

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,321,648	1,347,083
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Wage	200,848	226,283
Locally Raised Revenues	2,000	2,000
Other Transfers from Central Government	72,608	72,608
Multi-Sectoral Transfers to LLGs_NonWage	46,191	46,192
Total Revenues Shares	**1,321,648**	**1,347,083**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	200,848	226,283
Non Wage	1,120,800	1,120,800
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**1,321,648**	**1,347,083**

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

Service Area 10 Community Access Roads

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 000017 Infrastructure Development and Management					
211101 General Staff Salaries	226,283	0	0	0	226,283
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Infrastructure Development and Management	**226,283**	**2,000**	**0**	**0**	**228,283**
Key Service Area 260009 Road Maintenance					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,800	0	0	4,800
221008 Information and Communication Technology Supplies.	0	4,400	0	0	4,400

VOTE: 852 Kapchorwa District

221009 Welfare and Entertainment	0	2,700	0	0	2,700
221011 Printing, Stationery, Photocopying and Binding	0	2,500	0	0	2,500
223003 Rent-Produced Assets-to private entities	0	50,000	0	0	50,000
223004 Guard and Security services	0	1,200	0	0	1,200
223005 Electricity	0	1,100	0	0	1,100
223006 Water	0	800	0	0	800
224010 Protective Gear	0	4,000	0	0	4,000
225203 Appraisal and Feasibility Studies for Capital Works	0	1,500	0	0	1,500
225204 Monitoring and Supervision of capital work	0	6,000	0	0	6,000
227001 Travel inland	0	6,000	0	0	6,000
228001 Maintenance-Buildings and Structures	0	865,208	0	0	865,208
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	100,000	0	0	100,000
228004 Maintenance-Other Fixed Assets	0	13,400	0	0	13,400
Total Cost of Road Maintenance	**0**	**1,063,608**	**0**	**0**	**1,063,608**
Total Cost of Integrated Transport Infrastructure and Services	**226,283**	**1,065,608**	**0**	**0**	**1,291,891**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,000**	**0**	**0**	**1,000**
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	8,000	0	0	8,000
Total Cost of Environment, Social Health and Safety	**0**	**8,000**	**0**	**0**	**8,000**
Total Cost of Human Capital Development	**0**	**9,000**	**0**	**0**	**9,000**
Total Cost of Community Access Roads	**226,283**	**1,074,608**	**0**	**0**	**1,300,891**
Total Cost of Roads and Engineering	**226,283**	**1,074,608**	**0**	**0**	**1,300,891**

Subcounty / Town Council / Division: 236566 Kaptanya Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**

VOTE: 852 Kapchorwa District

Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260009 Road Maintenance					
263402 Transfer to Other Government Units	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 2026/27**				
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					
263402 Transfer to Other Government Units	0	5,089	0	0	5,089
Total Cost of Road Maintenance	**0**	**5,089**	**0**	**0**	**5,089**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**5,089**	**0**	**0**	**5,089**
Total Cost of Community Access Roads	**0**	**5,089**	**0**	**0**	**5,089**
Total Cost of 236567 Kawowo Subcounty	**0**	**5,089**	**0**	**0**	**5,089**

Subcounty / Town Council / Division: 236568 Kapsinda Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
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					
263402 Transfer to Other Government Units	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**
Total Cost of 236568 Kapsinda Subcounty	**0**	**5,623**	**0**	**0**	**5,623**

Subcounty / Town Council / Division: 236569 Munarya Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**

VOTE: 852 Kapchorwa District

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					
263402 Transfer to Other Government Units	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 2026/27				
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					
263402 Transfer to Other Government Units	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 2026/27				
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					
263402 Transfer to Other Government Units	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**
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

VOTE: 852 Kapchorwa District

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
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					
263402 Transfer to Other Government Units	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 2026/27				
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					
263402 Transfer to Other Government Units	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 2026/27				
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					
263402 Transfer to Other Government Units	0	2,325	0	0	2,325
Total Cost of Road Maintenance	**0**	**2,325**	**0**	**0**	**2,325**
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

VOTE: 852 Kapchorwa District

Service Area 10 Community Access Roads					
Ushs Thousands	Approved Budget Estimates for FY 2026/27				
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					
263402 Transfer to Other Government Units	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 2026/27				
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					
263402 Transfer to Other Government Units	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	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	109,862	124,131
District Unconditional Grant Wage	60,000	72,503
Locally Raised Revenues	2,000	4,000
Programme Conditional Grant - Non Wage Recurrent	47,862	47,628
Development Revenues	744,280	560,744
Programme Conditional Grant - Development	729,465	545,929
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	**854,141**	**684,875**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	60,000	72,503
Non Wage	49,862	51,628
Development Expenditure		
Domestic Development	744,280	560,744
External Financing	0	0
Total Expenditure	**854,141**	**684,875**

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

Service Area 10 Rural Water Supply and Sanitation

Ushs Thousands		Approved Budget Estimates for FY 2026/27				
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000089 Climate Change Mitigation						
227001 Travel inland		0	0	6,000	0	6,000
Total for LCIII: Chema Subcounty		**County: Tingey**				**6,000**
LCII: Chemangang	Chemosong Intake	Travel Inland - Management Trips	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant			6,000
Total Cost of Climate Change Mitigation		**0**	**0**	**6,000**	**0**	**6,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**0**	**6,000**	**0**	**6,000**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						

VOTE: 852 Kapchorwa District

221002 Workshops, Meetings and Seminars		0	500	0		0	500
Total Cost of HIV/AIDS Mainstreaming		**0**	**500**	**0**		**0**	**500**
Key Service Area 000016 Environment, Social Health and Safety							
225202 Environment Impact Assessment for Capital Works		0	0	13,000		0	13,000
Total for LCIII: Chepterech Subcounty		**County: Tingey**					**13,000**
LCII: Kamoko	Scheme Area	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant				13,000
Total Cost of Environment, Social Health and Safety		**0**	**0**	**13,000**		**0**	**13,000**
Key Service Area 140021 Ecosystems Restoration and Protection							
221002 Workshops, Meetings and Seminars		0	0	20,815		0	20,815
Total for LCIII: Chepterech Subcounty		**County: Tingey**					**20,815**
LCII: Chesoyen	Selected Five Village	Workshops, Meetings, Seminars - Training (Monitoring and Evaluation)	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)				14,815
LCII: Kamoko	Selected Villages	Workshops, Meetings, Seminars - Training (Monitoring and Evaluation)	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				6,000
227001 Travel inland		0	0	2,500		0	2,500
Total for LCIII: Kapsinda Subcounty		**County: Tingey**					**2,500**
LCII: Cheptuya	Public Toilet - Cheptuya Center	Travel Inland - Backstopping Trips	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				2,500
Total Cost of Ecosystems Restoration and Protection		**0**	**0**	**23,315**		**0**	**23,315**
Key Service Area 140022 Integrated Catchment based Infrastructure							
211101 General Staff Salaries		72,503	0	0		0	72,503
221001 Advertising and Public Relations		0	0	3,000		0	3,000
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**					**3,000**
LCII: Chemonges (Physical)	PDU Office - Water Projects Procured	Newspapers - Adverts (Procurement)	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				3,000
221002 Workshops, Meetings and Seminars		0	28,098	0		0	28,098
221008 Information and Communication Technology Supplies.		0	1,100	0		0	1,100
221009 Welfare and Entertainment		0	800	0		0	800
221011 Printing, Stationery, Photocopying and Binding		0	800	0		0	800
223004 Guard and Security services		0	400	0		0	400

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223005 Electricity	0	660	0	0	660
223006 Water	0	600	0	0	600
224004 Beddings, Clothing, Footwear and related Services	0	1,000	0	0	1,000
225203 Appraisal and Feasibility Studies for Capital Works	0	0	30,000	0	30,000

Total for LCIII: Amukol Subcounty		**County: Tingey**		**30,000**
LCII: Mariny	Design Documents - DWO	Feasibility Studies or Screening of Projects - Consultancy	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	30,000

225204 Monitoring and Supervision of capital work	0	3,500	26,000	0	29,500

Total for LCIII: Chepterech Subcounty		**County: Tingey**		**26,000**
LCII: Kamoko	Kamoko, Chesoyen project area	Projects supervision and Monitoring by Stakeholder	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant	26,000

227001 Travel inland	0	7,470	12,973	0	20,443

Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**		**12,973**
LCII: Chemonges (Physical)	Water Quality - DWO	Travel Inland - Data Collection and Analysis	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	12,973

228001 Maintenance-Buildings and Structures	0	1,600	24,785	0	26,385

Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**		**24,785**
LCII: Chemonges (Physical)	Water Schemes with O&M needs	Building and Facility Maintenance - Assorted Materials	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	24,785

228002 Maintenance-Transport Equipment	0	5,100	0	0	5,100
312135 Water Plants, pipelines and sewerage networks - Acquisition	0	0	395,370	0	395,370

Total for LCIII: Chepterech Subcounty		**County: Tingey**		**360,620**
LCII: Kamoko	Kamoko , Chesoyen areas	Expansion OF Chepterech S/cty Piped Water System	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant	360,620
Total for LCIII: Sipi Subcounty		**County: Tingey**		**3,000**
LCII: Gamatui	Gamatui Villiage	Protection of Kuromusa Spring, Sipi S/cty	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	3,000
Total for LCIII: Chema Subcounty		**County: Tingey**		**27,000**
LCII: Chemosong	Chemosong Village	Retention for Chemosong gfs FY 2025/26 Projects	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	27,000
Total for LCIII: Sipi Town Council		**County: Tingey**		**4,750**

VOTE: 852 Kapchorwa District

LCII: Chekwanda Ward	Matera Intake	Retention for Matera Mini PWS FY 2025/26 Project	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			4,750
313121 Non-Residential Buildings - Improvement		0	0	26,300	0	26,300
Total for LCIII: Kaptanya Subcounty		**County: Tingey**				**12,000**
LCII: Moron	Moron gfs Intake	Moron Reservoir Tank Rehabilitation	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			12,000
Total for LCIII: Chema Subcounty		**County: Tingey**				**14,300**
LCII: Chemangang	Pipe Lines	Chemangang Distribution line	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			14,300
Total Cost of Integrated Catchment based Infrastructure		**72,503**	**51,128**	**518,429**	**0**	**642,060**
Total Cost of Human Capital Development		**72,503**	**51,628**	**554,744**	**0**	**678,875**
Total Cost of Rural Water Supply and Sanitation		**72,503**	**51,628**	**560,744**	**0**	**684,875**
Total Cost of Water		**72,503**	**51,628**	**560,744**	**0**	**684,875**

VOTE: 852 Kapchorwa District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	391,792	459,802
District Unconditional Grant Non-Wage	10,000	10,000
District Unconditional Grant Wage	344,043	406,304
Locally Raised Revenues	15,000	20,000
Programme Conditional Grant - Non Wage Recurrent	22,749	23,498
Development Revenues	466,042	116,213
District Discretionary Equalisation Development Grant	20,000	30,000
External Financing	446,042	86,213
Total Revenues Shares	**857,834**	**576,015**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	344,043	406,304
Non Wage	47,749	53,498
Development Expenditure		
Domestic Development	20,000	30,000
External Financing	446,042	86,213
Total Expenditure	**857,834**	**576,015**

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	25,000	25,000
Total for LCIII: Central Div (Physical)	**County: Kapchorwa Municipal Council (Physical)**				**25,000**
LCII: Chepsikuroi (Physical)	Cordaid staff allowances	Source: External Financing 681-Cordaid-Uganda			25,000
227001 Travel inland	0	7,000	10,000	61,213	78,213
Total for LCIII: Central Div (Physical)	**County: Kapchorwa Municipal Council (Physical)**				**71,213**

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LCII: Chepsikuroi (Physical)		Travel Inland - Others	Source: External Financing 681-Cordaid-Uganda			61,213
LCII: Chepsikuroi (Physical)	kapchorwa	Travel Inland - Land and Survey	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			10,000
Total Cost of Land Management		**0**	**7,000**	**10,000**	**86,213**	**103,213**
Key Service Area 000089 Climate Change Mitigation						
224003 Agricultural Supplies and Services		0	0	20,000	0	20,000
Total for LCIII:		**County:**				**20,000**
LCII:		Agricultural Supplies - Seedlings	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			20,000
227001 Travel inland		0	23,498	0	0	23,498
Total Cost of Climate Change Mitigation		**0**	**23,498**	**20,000**	**0**	**43,498**
Key Service Area 000090 Climate Change Adaptation						
221008 Information and Communication Technology Supplies.		0	3,000	0	0	3,000
227001 Travel inland		0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment		0	1,000	0	0	1,000
Total Cost of Climate Change Adaptation		**0**	**8,000**	**0**	**0**	**8,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**38,498**	**30,000**	**86,213**	**154,711**
Programme 10 Sustainable Urbanisation and Housing						
Key Service Area 280002 Physical Planning						
221002 Workshops, Meetings and Seminars		0	5,000	0	0	5,000
Total Cost of Physical Planning		**0**	**5,000**	**0**	**0**	**5,000**
Total Cost of Sustainable Urbanisation and Housing		**0**	**5,000**	**0**	**0**	**5,000**
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		406,304	0	0	0	406,304
221009 Welfare and Entertainment		0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
221012 Small Office Equipment		0	1,000	0	0	1,000

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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
Total Cost of Planning and Budgeting services	**406,304**	**9,800**	**0**	**0**	**416,104**
Total Cost of Development Plan Implementation	**406,304**	**9,800**	**0**	**0**	**416,104**
Total Cost of Natural Resources Management	**406,304**	**53,498**	**30,000**	**86,213**	**576,015**
Total Cost of Natural Resources	**406,304**	**53,498**	**30,000**	**86,213**	**576,015**

VOTE: 852 Kapchorwa District

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	214,836	265,054
District Unconditional Grant Non-Wage	4,000	4,000
District Unconditional Grant Wage	159,000	208,164
Locally Raised Revenues	15,000	15,000
Other Transfers from Central Government	16,000	16,000
Programme Conditional Grant - Non Wage Recurrent	20,836	21,890
Development Revenues	500,000	611,200
External Financing	500,000	554,352
Multi-Sectoral Transfers to LLGs_ExtFin	0	56,848
Total Revenues Shares	**714,836**	**876,254**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	159,000	208,164
Non Wage	55,836	56,890
Development Expenditure		
Domestic Development	0	0
External Financing	500,000	611,200
Total Expenditure	**714,836**	**876,254**

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

Service Area 10 Community Mobilisation

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
225204 Monitoring and Supervision of capital work	0	2,000	0	0	2,000
Total Cost of Environment, Social Health and Safety	**0**	**2,000**	**0**	**0**	**2,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**2,000**	**0**	**0**	**2,000**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					

VOTE: 852 Kapchorwa District

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
211101 General Staff Salaries	208,164	0	0	0	208,164
Total Cost of Capacity Strengthening	**208,164**	**0**	**0**	**0**	**208,164**
Total Cost of Human Capital Development	**208,164**	**0**	**0**	**0**	**208,164**
Total Cost of Community Mobilisation	**208,164**	**2,000**	**0**	**0**	**210,164**

Service Area 20 Empowerment and Mindset Change

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221003 Staff Training	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,000**	**0**	**0**	**1,000**
Key Service Area 000021 Gender Mainstreaming services					
221008 Information and Communication Technology Supplies.	0	5,354	0	0	5,354
227001 Travel inland	0	11,000	0	0	11,000
227004 Fuel, Lubricants and Oils	0	5,000	0	0	5,000
Total Cost of Gender Mainstreaming services	**0**	**21,354**	**0**	**0**	**21,354**
Key Service Area 000023 Inspection and Monitoring					
221008 Information and Communication Technology Supplies.	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	2,535	0	0	2,535
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work	0	16,000	0	0	16,000
227001 Travel inland	0	11,500	0	0	11,500
Total Cost of Inspection and Monitoring	**0**	**32,535**	**0**	**0**	**32,535**
Key Service Area 010008 Capacity Strengthening					
221011 Printing, Stationery, Photocopying and Binding	0	0	0	7,300	7,300

Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**		**7,300**
LCII: Kawowo (Physical)	community office	Office Supplies - Assorted Stationery	Source: External Financing 426-United Nations Children Fund (UNICEF)	2,300
LCII: Kawowo (Physical)	kawowo	Office Supplies - Assorted Binding Materials and Consumables	Source: External Financing 427-United Nations Population Fund (UNPF)	5,000

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
227001 Travel inland	0	0	0	508,852	508,852

VOTE: 852 Kapchorwa District

Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**				**508,852**
LCII: Kawowo (Physical)	community office	Travel Inland - Expenses	Source: External Financing 426-United Nations Children Fund (UNICEF)			4,352
LCII: Kawowo (Physical)	kawowo	Travel Inland - Field Work Expenses	Source: External Financing 427-United Nations Population Fund (UNPF)			40,000
LCII: Kawowo (Physical)	kawowo	Travel Inland - Field Work Expenses	Source: External Financing 426-United Nations Children Fund (UNICEF)			464,500
227004 Fuel, Lubricants and Oils		0	0	0	25,000	25,000
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**				**25,000**
LCII: Kawowo (Physical)	kawowo	Fuel, Oils and Lubricants - Fuel Expenses	Source: External Financing 426-United Nations Children Fund (UNICEF)			20,000
LCII: Kawowo (Physical)	kawowo	Fuel, Oils and Lubricants - Fuel Expenses	Source: External Financing 427-United Nations Population Fund (UNPF)			5,000
313216 Cycles - Improvement		0	0	0	13,200	13,200
Total for LCIII: Eastern Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**				**4,352**
LCII: Kapchesombe (Physical)	Kapchowora MC	Motorcycles_Improve	Source: External Financing 681-Cordaid-Uganda			4,352
Total for LCIII: Western Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**				**8,848**
LCII: Kabat (Physical)	Kapchwora MC	Motorcycles_Improve	Source: External Financing 426-United Nations Children Fund (UNICEF)			8,848
Total Cost of Capacity Strengthening		**0**	**0**	**0**	**554,352**	**554,352**
Total Cost of Human Capital Development		**0**	**54,890**	**0**	**554,352**	**609,242**
Total Cost of Empowerment and Mindset Change		**0**	**54,890**	**0**	**554,352**	**609,242**
Total Cost of Community Based Services		**208,164**	**56,890**	**0**	**554,352**	**819,406**

Subcounty / Town Council / Division: 236566 Kaptanya Subcounty

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Empowerment and Mindset Change	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236566 Kaptanya Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

VOTE: 852 Kapchorwa District

Subcounty / Town Council / Division: 236567 Kawowo Subcounty

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Empowerment and Mindset Change	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236567 Kawowo Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

Subcounty / Town Council / Division: 236568 Kapsinda Subcounty

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Empowerment and Mindset Change	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236568 Kapsinda Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

Subcounty / Town Council / Division: 236569 Munarya Subcounty

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Empowerment and Mindset Change	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236569 Munarya Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

VOTE: 852 Kapchorwa District

Subcounty / Town Council / Division: 236570 Kabeywa Subcounty

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Empowerment and Mindset Change	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236570 Kabeywa Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

Subcounty / Town Council / Division: 236571 Kaserem Subcounty

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Empowerment and Mindset Change	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236571 Kaserem Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

Subcounty / Town Council / Division: 236572 Chepterech Subcounty

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Empowerment and Mindset Change	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236572 Chepterech Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

VOTE: 852 Kapchorwa District

Subcounty / Town Council / Division: 236573 Amukol Subcounty

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Empowerment and Mindset Change	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236573 Amukol Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

Subcounty / Town Council / Division: 236574 Gamogo Subcounty

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Empowerment and Mindset Change	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236574 Gamogo Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

Subcounty / Town Council / Division: 236575 Sipi Subcounty

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Empowerment and Mindset Change	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236575 Sipi Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

VOTE: 852 Kapchorwa District

Subcounty / Town Council / Division: 236576 Chema Subcounty

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Empowerment and Mindset Change	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236576 Chema Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

VOTE: 852 Kapchorwa District

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	117,155	187,467
District Unconditional Grant Non-Wage	55,000	125,000
District Unconditional Grant Wage	42,155	58,467
Locally Raised Revenues	20,000	4,000
Development Revenues	112,639	57,975
District Discretionary Equalisation Development Grant	112,639	57,975
Total Revenues Shares	**229,794**	**245,441**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	42,155	58,467
Non Wage	75,000	129,000
Development Expenditure		
Domestic Development	112,639	57,975
External Financing	0	0
Total Expenditure	**229,794**	**245,441**

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

Service Area 10 Planning and Statistics

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	1,500	0	0	1,500
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,500**	**0**	**0**	**1,500**
Total Cost of Human Capital Development	**0**	**1,500**	**0**	**0**	**1,500**
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	58,467	0	0	0	58,467
221002 Workshops, Meetings and Seminars	0	0	17,939	0	17,939
Total for LCIII: Central Div (Physical)	**County: Kapchorwa Municipal Council (Physical)**				**17,939**

VOTE: 852 Kapchorwa District

LCII: Chemonges (Physical)	LLG Headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			17,939
221012 Small Office Equipment		0	2,000	0	0	2,000
227001 Travel inland		0	33,000	0	0	33,000
228002 Maintenance-Transport Equipment		0	15,000	0	0	15,000
313121 Non-Residential Buildings - Improvement		0	0	4,158	0	4,158
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**				**4,158**
LCII: Chemonges (Physical)	Chemonges	Retention for projects implemented F/Y 2025-26	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,158
Total Cost of Planning and Budgeting services		**58,467**	**50,000**	**22,097**	**0**	**130,564**
Key Service Area 000023 Inspection and Monitoring						
221011 Printing, Stationery, Photocopying and Binding		0	5,000	0	0	5,000
227001 Travel inland		0	20,000	6,000	0	26,000
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**				**6,000**
LCII: Chemonges (Physical)	LLGs	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,000
227004 Fuel, Lubricants and Oils		0	0	5,939	0	5,939
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**				**5,939**
LCII: Chemonges (Physical)	Planning	Fuel, Oils and Lubricants - Fuel Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			5,939
312231 Office Equipment - Acquisition		0	0	6,000	0	6,000
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**				**6,000**
LCII: Chemonges (Physical)	Planning	Office Equipment and Supplies - Fans	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,000
Total Cost of Inspection and Monitoring		**0**	**25,000**	**17,939**	**0**	**42,939**
Key Service Area 000027 Programme Working Group Secretariat Services						
221008 Information and Communication Technology Supplies.		0	0	4,000	0	4,000
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**				**4,000**
LCII: Chemonges (Physical)	Planning	ICT - Assorted Computer Accessories	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,000
221011 Printing, Stationery, Photocopying and Binding		0	8,000	0	0	8,000
222001 Information and Communication Technology Services.		0	0	4,969	0	4,969
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**				**4,969**

VOTE: 852 Kapchorwa District

LCII: Chemonges (Physical)	Planning	Telecommunication Services - Airtime and Mobile Phone Services	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		4,969
223005 Electricity	0	600	0	0	600
223006 Water	0	1,000	0	0	1,000
224004 Beddings, Clothing, Footwear and related Services	0	2,000	0	0	2,000
227001 Travel inland	0	8,400	0	0	8,400
227004 Fuel, Lubricants and Oils	0	7,500	0	0	7,500
Total Cost of Programme Working Group Secretariat Services	**0**	**27,500**	**8,969**	**0**	**36,469**
Key Service Area 560019 Data Management and Dissemination					
221008 Information and Communication Technology Supplies.	0	14,000	0	0	14,000
221009 Welfare and Entertainment	0	6,000	0	0	6,000
221012 Small Office Equipment	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	4,000	0	0	4,000
227001 Travel inland	0	0	6,000	0	6,000
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**			**6,000**
LCII: Chemonges (Physical)	LLG Departments	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		6,000
227004 Fuel, Lubricants and Oils	0	0	2,969	0	2,969
Total for LCIII: Central Div (Physical)		**County: Kapchorwa Municipal Council (Physical)**			**2,969**
LCII: Chemonges (Physical)	Planning	Fuel, Oils and Lubricants - Fuel Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		2,969
Total Cost of Data Management and Dissemination	**0**	**25,000**	**8,969**	**0**	**33,969**
Total Cost of Development Plan Implementation	**58,467**	**127,500**	**57,975**	**0**	**243,941**
Total Cost of Planning and Statistics	**58,467**	**129,000**	**57,975**	**0**	**245,441**
Total Cost of Planning	**58,467**	**129,000**	**57,975**	**0**	**245,441**

VOTE: 852 Kapchorwa District

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	85,000	121,847
District Unconditional Grant Non-Wage	24,000	39,000
District Unconditional Grant Wage	43,000	60,847
Locally Raised Revenues	18,000	22,000
Total Revenues Shares	**85,000**	**121,847**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	43,000	60,847
Non Wage	42,000	61,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**85,000**	**121,847**

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

Service Area 10 Compliance

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming	**0**	**500**	**0**	**0**	**500**
Total Cost of Human Capital Development	**0**	**500**	**0**	**0**	**500**
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	60,847	0	0	0	60,847
221003 Staff Training	0	400	0	0	400
221008 Information and Communication Technology Supplies.	0	7,400	0	0	7,400
221009 Welfare and Entertainment	0	2,300	0	0	2,300

VOTE: 852 Kapchorwa District

221011 Printing, Stationery, Photocopying and Binding		0	2,800	0	0	2,800
221012 Small Office Equipment		0	1,500	0	0	1,500
221017 Membership dues and Subscription fees.		0	1,500	0	0	1,500
222001 Information and Communication Technology Services.		0	1,600	0	0	1,600
223005 Electricity		0	1,200	0	0	1,200
223006 Water		0	1,100	0	0	1,100
224004 Beddings, Clothing, Footwear and related Services		0	1,400	0	0	1,400
225204 Monitoring and Supervision of capital work		0	6,600	0	0	6,600
227001 Travel inland		0	17,000	0	0	17,000
227004 Fuel, Lubricants and Oils		0	1,000	0	0	1,000
228002 Maintenance-Transport Equipment		0	4,100	0	0	4,100
228004 Maintenance-Other Fixed Assets		0	3,600	0	0	3,600
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	Audit Grant Transfer to Sipi Town Council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total Cost of Audit and Risk Management		**60,847**	**60,500**	**0**	**0**	**121,347**
Total Cost of Governance and Security		**60,847**	**60,500**	**0**	**0**	**121,347**
Total Cost of Compliance		**60,847**	**61,000**	**0**	**0**	**121,847**
Total Cost of Internal Audit		**60,847**	**61,000**	**0**	**0**	**121,847**

VOTE: 852 Kapchorwa District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	87,918	107,301
Programme Conditional Grant - Non Wage Recurrent	28,123	28,729
District Unconditional Grant Non-Wage	5,000	5,000
District Unconditional Grant Wage	34,000	56,777
Locally Raised Revenues	10,000	6,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Development Revenues	0	325,000
Programme Conditional Grant - Development	0	325,000
Total Revenues Shares	**87,918**	**432,301**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	34,000	56,777
Non Wage	53,919	50,524
Development Expenditure		
Domestic Development	0	325,000
External Financing	0	0
Total Expenditure	**87,918**	**432,301**

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

Service Area 10 Commercial Services

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
221001 Advertising and Public Relations	0	0	16,670	0	16,670
Total for LCIII:	**County:**				**16,670**
LCII:	Billboards - Installation and Infrastructure	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			16,670
221002 Workshops, Meetings and Seminars	0	2,000	30,670	0	32,670
Total for LCIII:	**County:**				**27,670**

VOTE: 852 Kapchorwa District

LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			27,670
Total for LCIII: Sipi Town Council	**County: Tingey**				**3,000**
LCII: Missing Parish	Workshops, Meetings, Seminars - Training (Data Collection and Analysis)	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			3,000
221008 Information and Communication Technology Supplies.	0	0	13,800	0	13,800
Total for LCIII:	**County:**				**13,800**
LCII:	ICT - Website Design, Maintenance and Hosting	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			13,800
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
225202 Environment Impact Assessment for Capital Works	0	0	2,000	0	2,000
Total for LCIII:	**County:**				**2,000**
LCII:	Feasibility Studies or Screening of Projects Appraisal	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			1,000
LCII:	Feasibility Studies or Screening of Projects Feasibility Study	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			1,000
227001 Travel inland	0	10,795	111,860	0	122,655
Total for LCIII:	**County:**				**111,860**
LCII:	Travel Inland - Data Collection and Analysis	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			23,300
LCII:	Travel Inland - Others	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			10,200
LCII:	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			66,360
LCII:	Travel Inland - Field Work Expenses	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			5,500
LCII:	Travel Inland - Monitoring and Evaluation	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			6,500
312121 Non-Residential Buildings - Acquisition	0	0	150,000	0	150,000
Total for LCIII: Sipi Town Council	**County: Tingey**				**150,000**

VOTE: 852 Kapchorwa District

LCII: Kapkwirwok Ward	Sipi Community Hall	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development		150,000

Total Cost of Tourism Investment, Promotion and Marketing	**0**	**13,795**	**325,000**	**0**	**338,795**
Total Cost of Tourism Development	**0**	**13,795**	**325,000**	**0**	**338,795**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	300	0	0	300
Total Cost of Climate Change Mitigation	**0**	**300**	**0**	**0**	**300**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**300**	**0**	**0**	**300**
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
211101 General Staff Salaries	56,777	0	0	0	56,777
221002 Workshops, Meetings and Seminars	0	9,000	0	0	9,000
221012 Small Office Equipment	0	1,500	0	0	1,500
227001 Travel inland	0	25,729	0	0	25,729
Total Cost of Domestic Promotion	**56,777**	**36,229**	**0**	**0**	**93,005**
Total Cost of Private Sector Development	**56,777**	**36,229**	**0**	**0**	**93,005**
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**
Total Cost of Commercial Services	**56,777**	**50,524**	**325,000**	**0**	**432,301**
Total Cost of Trade, Industry and Local Development	**56,777**	**50,524**	**325,000**	**0**	**432,301**