

VOTE: 710 Kapchorwa Municipal Council

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	250,000	300,000
o/w Higher Local Government	157,000	212,000
o/w Lower Local Government	93,000	88,000
Discretionary Government Transfers	1,563,799	1,704,525
o/w Higher Local Government	1,404,949	1,462,931
o/w Lower Local Government	158,850	241,594
Conditional Government Transfers	11,003,824	11,595,462
o/w Higher Local Government	11,003,824	11,595,462
o/w Lower Local Government	0	0
Other Government Transfers	150,577	30,000
o/w Higher Local Government	150,577	30,000
o/w Lower Local Government	0	0
External Financing	0	0
o/w Higher Local Government	0	0
o/w Lower Local Government	0	0
Grand Total	12,968,200	13,629,987
o/w Higher Local Government	12,716,350	13,300,393
o/w Lower Local Government	251,850	329,594

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	250,000	300,000
Advertisements/Bill Boards	5,000	35,000
Animal and Crop Husbandry related Levies	13,200	0
Business licenses	50,000	50,000
Inspection Fees	800	0
Land Fees	50,000	50,000
Local Hotel Tax	10,000	10,000
Local Services Tax-Payable By Individuals	19,000	15,000
Market /Gate Charges	6,000	0
Property related Duties/Fees	90,000	100,000
Vehicle Parking Fees	6,000	40,000
Discretionary Government Transfers	1,563,799	1,704,525
Urban Discretionary Equalisation Development Grant	164,836	290,632
Urban Unconditional Grant Wage	967,907	967,907
Urban Unconditional Non-Wage	431,055	445,986
Conditional Government Transfers	11,003,824	11,595,462
Programme Conditional Grant - Non Wage Recurrent	3,551,671	3,930,672
Programme Conditional Grant - Development	336,859	349,497
Programme Conditional Grant - Wage Recurrent	6,815,293	6,815,293
Transitional Conditional Grant - Development	300,000	500,000
Other Government Transfers	150,577	30,000
GROW Project	20,000	0
Support to PLE (UNEB)	10,000	15,000
Uganda Road Fund (URF)	110,577	0
Uganda Women Entrepreneurship Program(UWEP)	10,000	15,000
External Financing	0	0
N / A		
Total Revenues Shares	12,968,200	13,629,987

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A3: Summary of Programme Allocations For FY 2025/26

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	230,577	0	0	0	230,577
o/w: Wage:	100,800	0	0	0	100,800
Non-Wage Recurrent:	110,441	0	0	0	110,441
Development:	19,336	0	0	0	19,336
Tourism Development	2,818	6,500	0	0	9,318
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	2,818	6,500	0	0	9,318
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land And Water Management	154,999	12,900	0	0	167,899
o/w: Wage:	154,999	0	0	0	154,999
Non-Wage Recurrent:	0	12,900	0	0	12,900
Development:	0	0	0	0	0
Private Sector Development	67,388	500	0	0	67,888
o/w: Wage:	22,688	0	0	0	22,688
Non-Wage Recurrent:	44,700	500	0	0	45,200
Development:	0	0	0	0	0
Integrated Transport Infrastructure And Services	1,110,799	0	0	0	1,110,799
o/w: Wage:	111,799	0	0	0	111,799
Non-Wage Recurrent:	999,000	0	0	0	999,000
Development:	0	0	0	0	0
Sustainable Urbanisation And Housing	7,800	0	0	0	7,800
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	4,000	0	0	0	4,000
Development:	3,800	0	0	0	3,800
Human Capital Development	8,642,329	9,613	30,000	0	8,681,942
o/w: Wage:	6,828,409	0	0	0	6,828,409
Non-Wage Recurrent:	1,283,759	9,613	30,000	0	1,323,372
Development:	530,161	0	0	0	530,161
Public Sector Transformation	1,605,420	42,000	0	0	1,647,420

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	1,555,220	42,000	0	0	1,597,220
Development:	50,200	0	0	0	50,200
Governance And Security	897,915	201,987	0	0	1,099,902
o/w: Wage:	72,159	0	0	0	72,159
Non-Wage Recurrent:	314,720	201,987	0	0	516,707
Development:	511,036	0	0	0	511,036
Regional Balanced Development	368,793	15,000	0	0	383,793
o/w: Wage:	368,793	0	0	0	368,793
Non-Wage Recurrent:	0	15,000	0	0	15,000
Development:	0	0	0	0	0
Development Plan Implementation	211,149	11,500	0	0	222,649
o/w: Wage:	123,553	0	0	0	123,553
Non-Wage Recurrent:	62,000	11,500	0	0	73,500
Development:	25,596	0	0	0	25,596
Grand Total	13,299,987	300,000	30,000	0	13,629,987
Grand Total Wage	7,783,200	0	0	0	7,783,200
Grand Total Non-Wage Recurrent	4,376,658	300,000	30,000	0	4,706,658
Grand Total Development	1,140,129	0	0	0	1,140,129

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A4: Summary of Department Allocations for FY 2025/26

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Administration	2,196,210	2,695,001
o/w Higher Local Government	1,944,360	2,365,407
o/w Lower Local Government	251,850	329,594
Finance	169,773	172,996
o/w Higher Local Government	169,773	172,996
o/w Lower Local Government	0	0
Statutory bodies	364,010	383,968
o/w Higher Local Government	364,010	383,968
o/w Lower Local Government	0	0
Production and Marketing	198,456	230,577
o/w Higher Local Government	198,456	230,577
o/w Lower Local Government	0	0
Health	1,406,828	1,498,885
o/w Higher Local Government	1,406,828	1,498,885
o/w Lower Local Government	0	0
Education	6,930,936	7,072,962
o/w Higher Local Government	6,930,936	7,072,962
o/w Lower Local Government	0	0
Roads and Engineering	1,270,462	1,111,799
o/w Higher Local Government	1,270,462	1,111,799
o/w Lower Local Government	0	0
Natural Resources	170,601	175,799
o/w Higher Local Government	170,601	175,799
o/w Lower Local Government	0	0
Community Based Services	106,658	108,982
o/w Higher Local Government	106,658	108,982
o/w Lower Local Government	0	0
Planning	59,920	64,652
o/w Higher Local Government	59,920	64,652
o/w Lower Local Government	0	0
Internal Audit	38,159	37,159
o/w Higher Local Government	38,159	37,159
o/w Lower Local Government	0	0
Trade, Industry and Local Development	56,189	77,207

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
o/w Higher Local Government	56,189	77,207
o/w Lower Local Government	0	0
Grand Total	12,968,200	13,629,987
o/w Higher Local Government	12,716,350	13,300,393
o/w: Wage:	7,783,200	7,783,200
Non-Wage Recurrent:	4,209,328	4,534,717
Domestic Devt:	723,822	982,476
External Financing:	0	0
o/w Lower Local Government	251,850	329,594
o/w: Wage:	0	0
Non-Wage Recurrent:	173,976	171,941
Domestic Devt:	77,874	157,653
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,810,535	2,134,765
Urban Unconditional Grant Wage	372,154	368,793
Urban Unconditional Non-Wage	31,612	44,077
Locally Raised Revenues	18,000	50,000
Multi-Sectoral Transfers to LLGs _NonWage	173,976	171,941
Programme Conditional Grant - Non Wage Recurrent	1,214,794	1,499,954
Development Revenues	385,674	560,236
Transitional Conditional Grant - Development	300,000	300,000
Urban Discretionary Equalisation Development Grant	7,800	102,583
Multi-Sectoral Transfers to LLGs _Gou	77,874	157,653
Total Revenues Shares	2,196,210	2,695,001
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	372,154	368,793
Non Wage	1,438,381	1,765,972
Development Expenditure		
Domestic Development	385,674	560,236
External Financing	0	0
Total Expenditure	2,196,210	2,695,001

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
312121 Non-Residential Buildings - Acquisition	0	0	36,000	0	36,000
Total for LCIII: Central Div	County: Kapchorwa Municipal Council				36,000

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LCII: Chepsikuroi Ward	Non Residential Buildings - Office Building	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	36,000		
Total Cost of Facilities Management	0	0	36,000	0	36,000
Key Service Area 000006 Planning and Budgeting services					
221020 Litigation and related expenses	0	18,000	0	0	18,000
Total Cost of Planning and Budgeting services	0	18,000	0	0	18,000
Key Service Area 000008 Records Management					
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Records Management	0	4,000	0	0	4,000
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
273104 Pension	0	788,205	0	0	788,205
273105 Gratuity	0	711,749	0	0	711,749
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	0	1,499,954	0	0	1,499,954
Key Service Area 010008 Capacity Strengthening					
221003 Staff Training	0	0	13,200	0	13,200
Total for LCIII: Central Div	County: Kapchorwa Municipal Council				13,200
LCII: Chepsikuroi Ward	kmc1	Staff Training - Accommodation	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	13,200	
Total Cost of Capacity Strengthening	0	0	13,200	0	13,200
Key Service Area 390017 Public Service Performance management					
221007 Books, Periodicals & Newspapers	0	3,077	0	0	3,077
221008 Information and Communication Technology Supplies.	0	3,300	0	0	3,300
221011 Printing, Stationery, Photocopying and Binding	0	5,312	0	0	5,312
223005 Electricity	0	3,000	0	0	3,000
223006 Water	0	2,000	0	0	2,000
225201 Consultancy Services-Capital	0	8,000	0	0	8,000
225204 Monitoring and Supervision of capital work	0	10,000	0	0	10,000
227001 Travel inland	0	11,388	0	0	11,388
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Public Service Performance management	0	52,077	0	0	52,077
Total Cost of Public Sector Transformation	0	1,574,031	49,200	0	1,623,231
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					

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221020 Litigation and related expenses		0	20,000	0	0	20,000
312121 Non-Residential Buildings - Acquisition		0	0	353,383	0	353,383
Total for LCIII: Central Div		County: Kapchorwa Municipal Council				353,383
LCII: Chepsikuroi Ward	central	Non Residential Buildings - Office Building	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			53,383
LCII: Chepsikuroi Ward	Headquarters	Non Residential Buildings - Office Building	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			300,000
Total Cost of Administrative and Support Services		0	20,000	353,383	0	373,383
Total Cost of Governance And Security		0	20,000	353,383	0	373,383
Programme 17 Regional Balanced Development						
Key Service Area 000005 Human Resource Management						
211101 General Staff Salaries		368,793	0	0	0	368,793
Total Cost of Human Resource Management		368,793	0	0	0	368,793
Total Cost of Regional Balanced Development		368,793	0	0	0	368,793
Total Cost of Administration and Management		368,793	1,594,031	402,583	0	2,365,407
Total Cost of Administration		368,793	1,594,031	402,583	0	2,365,407

Subcounty / Town Council / Division: 237753 Eastern Div

Service Area 10 Administration and Management

Ushs Thousands		Approved Budget Estimates for FY 2025/26				
01 Lower LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security						
Key Service Area 000014 Administrative and Support Services						
227001 Travel inland		0	31,601	0	0	31,601
312121 Non-Residential Buildings - Acquisition		0	0	42,601	0	42,601
Total Cost of Administrative and Support Services		0	31,601	42,601	0	74,202
Total Cost of Governance And Security		0	31,601	42,601	0	74,202
Total Cost of Administration and Management		0	31,601	42,601	0	74,202
Total Cost of 237753 Eastern Div		0	31,601	42,601	0	74,202

Subcounty / Town Council / Division: 237754 Western Div

Service Area 10 Administration and Management

Ushs Thousands		Approved Budget Estimates for FY 2025/26				
01 Lower LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total

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Programme 16 Governance And Security

Key Service Area 000014 Administrative and Support Services

227001 Travel inland	0	41,620	0	0	41,620
312121 Non-Residential Buildings - Acquisition	0	0	60,822	0	60,822
Total Cost of Administrative and Support Services	0	41,620	60,822	0	102,442
Total Cost of Governance And Security	0	41,620	60,822	0	102,442
Total Cost of Administration and Management	0	41,620	60,822	0	102,442
Total Cost of 237754 Western Div	0	41,620	60,822	0	102,442

Subcounty / Town Council / Division: 237755 Central Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	98,720	0	0	98,720
312121 Non-Residential Buildings - Acquisition	0	0	54,231	0	54,231
Total Cost of Administrative and Support Services	0	98,720	54,231	0	152,951
Total Cost of Governance And Security	0	98,720	54,231	0	152,951
Total Cost of Administration and Management	0	98,720	54,231	0	152,951
Total Cost of 237755 Central Div	0	98,720	54,231	0	152,951

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Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	168,773	172,996
Urban Unconditional Grant Wage	104,773	110,996
Urban Unconditional Non-Wage	44,000	42,000
Locally Raised Revenues	20,000	20,000
Development Revenues	1,000	0
Urban Discretionary Equalisation Development Grant	1,000	0
Total Revenues Shares	169,773	172,996
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	104,773	110,996
Non Wage	64,000	62,000
Development Expenditure		
Domestic Development	1,000	0
External Financing	0	0
Total Expenditure	169,773	172,996

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

Service Area 10 Financial Management and Accountability (LG)					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
221009 Welfare and Entertainment	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
227001 Travel inland	0	6,000	0	0	6,000
Total Cost of Local Revenue Collection	0	15,000	0	0	15,000
Total Cost of Regional Balanced Development	0	15,000	0	0	15,000
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	110,996	0	0	0	110,996

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223005 Electricity	0	10,000	0	0	10,000
227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	20,000	0	0	20,000
Total Cost of Finance and Accounting	110,996	35,000	0	0	145,996
Key Service Area 000006 Planning and Budgeting services					
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221012 Small Office Equipment	0	1,000	0	0	1,000
227001 Travel inland	0	8,000	0	0	8,000
Total Cost of Planning and Budgeting services	0	12,000	0	0	12,000
Total Cost of Development Plan Implementation	110,996	47,000	0	0	157,996
Total Cost of Financial Management and Accountability (LG)	110,996	62,000	0	0	172,996
Total Cost of Finance	110,996	62,000	0	0	172,996

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Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	364,010	382,968
Urban Unconditional Grant Wage	47,518	48,000
Urban Unconditional Non-Wage	233,492	232,968
Locally Raised Revenues	83,000	102,000
Development Revenues	0	1,000
Urban Discretionary Equalisation Development Grant	0	1,000
Total Revenues Shares	364,010	383,968
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	47,518	48,000
Non Wage	316,492	334,968
Development Expenditure		
Domestic Development	0	1,000
External Financing	0	0
Total Expenditure	364,010	383,968

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

Service Area 10 Legislation and Oversight					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211107 Boards, Committees and Council Allowances	0	3,680	0	0	3,680
221001 Advertising and Public Relations	0	5,000	0	0	5,000
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	476	0	0	476
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
221012 Small Office Equipment	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	532	0	0	532

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225204 Monitoring and Supervision of capital work	0	0	1,000	0	1,000
Total for LCIII: Central Div	County: Kapchorwa Municipal Council				1,000
LCII: Chepsikuroi Ward	1	Monitoring and Supervision of capital work	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		1,000
227001 Travel inland	0	5,500	0	0	5,500
Total Cost of Procurement and Disposal Services	0	23,189	1,000	0	24,189
Total Cost of Public Sector Transformation	0	23,189	1,000	0	24,189
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
211105 Ex-Gratia for Political leaders.	0	177,795	0	0	177,795
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	80,000	0	0	80,000
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	2,700	0	0	2,700
221012 Small Office Equipment	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	300	0	0	300
227001 Travel inland	0	2,999	0	0	2,999
227004 Fuel, Lubricants and Oils	0	17,500	0	0	17,500
263402 Transfer to Other Government Units	0	28,485	0	0	28,485
Total for LCIII: Missing Subcounty	County: Missing County				28,485
LCII: Missing Parish		Transfer to Other Government Units	Source: Urban Unconditional Non-Wage 140-o/w Honoraria for Municipal LLG Councillors		28,485
Total Cost of Administrative and Support Services	0	311,779	0	0	311,779
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	48,000	0	0	0	48,000
Total Cost of Inspection and Monitoring	48,000	0	0	0	48,000
Total Cost of Governance And Security	48,000	311,779	0	0	359,779
Total Cost of Legislation and Oversight	48,000	334,968	1,000	0	383,968
Total Cost of Statutory bodies	48,000	334,968	1,000	0	383,968

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Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	198,456	211,241
Programme Conditional Grant - Wage Recurrent	100,800	100,800
Programme Conditional Grant - Non Wage Recurrent	97,656	110,441
Development Revenues	0	19,336
Programme Conditional Grant - Development	0	19,336
Total Revenues Shares	198,456	230,577
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	100,800	100,800
Non Wage	97,656	110,441
Development Expenditure		
Domestic Development	0	19,336
External Financing	0	0
Total Expenditure	198,456	230,577

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

Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	100,800	0	0	0	100,800
221008 Information and Communication Technology Supplies.	0	0	5,500	0	5,500
Total for LCIII: Central Div	County: Kapchorwa Municipal Council				5,500
LCII: Chepsikuroi Ward	headquarter	ICT - Printers	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		2,500
LCII: Chepsikuroi Ward	headquarters	ICT - Tablet Computers	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		3,000
223006 Water	0	0	4,836	0	4,836
Total for LCIII: Central Div	County: Kapchorwa Municipal Council				4,836

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LCII: Chepsikuroi Ward	Central	Water - System Fixtures, Fittings and Maintenance	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	4,836
224010 Protective Gear		0	0 1,000 0	1,000
Total for LCIII: Central Div		County: Kapchorwa Municipal Council		1,000
LCII: Chepsikuroi Ward	1	Protective Gear - Personal Protective Equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	1,000
225204 Monitoring and Supervision of capital work		0	0 4,000 0	4,000
Total for LCIII: Central Div		County: Kapchorwa Municipal Council		4,000
LCII: Chepsikuroi Ward	central	Monitoring and Supervision of capital work	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	4,000
227004 Fuel, Lubricants and Oils		0	20,000 0 0	20,000
228001 Maintenance-Buildings and Structures		0	0 4,000 0	4,000
Total for LCIII: Eastern Div		County: Kapchorwa Municipal Council		4,000
LCII: Kapchesombe Ward	east and west	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	4,000
Total Cost of Farmer mobilisation and sensitisation		100,800	20,000 19,336 0	140,136
Key Service Area 010074 Vector and disease control				
221008 Information and Communication Technology Supplies.		0	2,000 0 0	2,000
221011 Printing, Stationery, Photocopying and Binding		0	1,000 0 0	1,000
224010 Protective Gear		0	1,000 0 0	1,000
227001 Travel inland		0	16,000 0 0	16,000
228002 Maintenance-Transport Equipment		0	3,062 0 0	3,062
Total Cost of Vector and disease control		0	23,062 0 0	23,062
Total Cost of Agro-Industrialization		100,800	43,062 19,336 0	163,198
Total Cost of Agricultural Extension		100,800	43,062 19,336 0	163,198
Service Area 20 Agricultural Production				

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010082 Cooperatives Establishment and Management					
227001 Travel inland	0	7,963	0	0	7,963
Total Cost of Cooperatives Establishment and Management	0	7,963	0	0	7,963

VOTE: 710 Kapchorwa Municipal Council

Total Cost of Agro-Industrialization	0	7,963	0	0	7,963
Total Cost of Agricultural Production	0	7,963	0	0	7,963
Service Area 30 Agricultural Value Chain Services					

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	32,400	0	0	32,400
227001 Travel inland	0	27,015	0	0	27,015
Total Cost of Parish Development Model Operations	0	59,415	0	0	59,415
Total Cost of Agro-Industrialization	0	59,415	0	0	59,415
Total Cost of Agricultural Value Chain Services	0	59,415	0	0	59,415
Total Cost of Production and Marketing	100,800	110,441	19,336	0	230,577

VOTE: 710 Kapchorwa Municipal Council

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,137,490	1,301,613
Programme Conditional Grant - Wage Recurrent	1,017,455	1,178,763
Programme Conditional Grant - Non Wage Recurrent	116,035	122,850
Locally Raised Revenues	4,000	0
Development Revenues	269,338	197,272
Programme Conditional Grant - Development	263,939	197,272
Urban Discretionary Equalisation Development Grant	5,399	0
Total Revenues Shares	1,406,828	1,498,885
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,017,455	1,178,763
Non Wage	120,035	122,850
Development Expenditure		
Domestic Development	269,338	197,272
External Financing	0	0
Total Expenditure	1,406,828	1,498,885

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	1,178,763	0	0	0	1,178,763
225202 Environment Impact Assessment for Capital Works	0	0	1,000	0	1,000
Total for LCIII: Central Div	County: Kapchorwa Municipal Council				1,000
LCII: Chepsikuroi Ward	Headquarters	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		1,000
225203 Appraisal and Feasibility Studies for Capital Works	0	0	1,000	0	1,000
Total for LCIII:	County:				1,000

VOTE: 710 Kapchorwa Municipal Council

LCII:	Health Office	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	1,000
225204 Monitoring and Supervision of capital work		0	06,9870	6,987
Total for LCIII: Central Div		County: Kapchorwa Municipal Council6,987		
LCII: Chepsikuroi Ward		Monitoring of Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	6,987
263308 Sector Conditional Grant (Non-Wage)		0	94,46100	94,461
Total for LCIII: Eastern Div		County: Kapchorwa Municipal Council28,743		
LCII: Kapchesombe Ward	Mutyoru B	Kapchesombe HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,581
LCII: KOKWOMURYA	Kokwomurya	KOKWOMURYA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,581
LCII: Kween Ward	Kamagunga cell	KWOTI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,581
Total for LCIII: Western Div		County: Kapchorwa Municipal Council65,718		
LCII: Kabat Ward	Cheptilial	TEGERES HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	19,162
LCII: Kabat Ward	Cheptilial Cell	TEGERES HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,481
LCII: Kaplelko	Kapleko	KAPLELKO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	7,332
LCII: Kaplelko	Kaplelko	KAPLELKO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	19,162
LCII: Tegeres Ward	Tigrim Cell	Tigrim Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,581
312121 Non-Residential Buildings - Acquisition		0	0188,2850	188,285
Total for LCIII: Eastern Div		County: Kapchorwa Municipal Council188,285		
LCII: Kapchesombe Ward		Other Structures - Construction Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	188,285
Total Cost of Primary Health care services		1,178,763	94,461197,2720	1,470,496
Total Cost of Human Capital Development		1,178,763	94,461197,2720	1,470,496
Total Cost of Primary HealthCare		1,178,763	94,461197,2720	1,470,496
Service Area 30 Health Management and Supervision				

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
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VOTE: 710 Kapchorwa Municipal Council

Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

221009 Welfare and Entertainment	0	34	0	0	34
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Total Cost of HIV/AIDS Mainstreaming	0	34	0	0	34
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Key Service Area 320027 Medical and Health Supplies

221008 Information and Communication Technology Supplies.	0	966	0	0	966
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221009 Welfare and Entertainment	0	800	0	0	800
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221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
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221012 Small Office Equipment	0	200	0	0	200
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222001 Information and Communication Technology Services.	0	600	0	0	600
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227001 Travel inland	0	6,036	0	0	6,036
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227004 Fuel, Lubricants and Oils	0	6,235	0	0	6,235
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228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
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Total Cost of Medical and Health Supplies	0	19,836	0	0	19,836
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Key Service Area 320135 Sanitation and hygiene Services

221001 Advertising and Public Relations	0	4,000	0	0	4,000
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227001 Travel inland	0	4,519	0	0	4,519
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Total Cost of Sanitation and hygiene Services	0	8,519	0	0	8,519
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Total Cost of Human Capital Development	0	28,390	0	0	28,390
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Total Cost of Health Management and Supervision	0	28,390	0	0	28,390
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Total Cost of Health	1,178,763	122,850	197,272	0	1,498,885
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VOTE: 710 Kapchorwa Municipal Council

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	6,864,492	6,740,073
Programme Conditional Grant - Wage Recurrent	5,697,038	5,535,730
Programme Conditional Grant - Non Wage Recurrent	1,099,891	1,142,788
Urban Unconditional Grant Wage	57,564	46,555
Other Transfers from Central Government	10,000	15,000
Development Revenues	66,443	332,889
Programme Conditional Grant - Development	66,443	132,889
Transitional Conditional Grant - Development	0	200,000
Total Revenues Shares	6,930,936	7,072,962
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	5,754,601	5,582,286
Non Wage	1,109,891	1,157,788
Development Expenditure		
Domestic Development	66,443	332,889
External Financing	0	0
Total Expenditure	6,930,936	7,072,962

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

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	1,719,117	0	0	0	1,719,117
221003 Staff Training	0	10,000	0	0	10,000
227001 Travel inland	0	15,000	0	0	15,000
Total Cost of Quality Assurance Systems	1,719,117	25,000	0	0	1,744,117
Key Service Area 320162 Capitation (Primary)					
263308 Sector Conditional Grant (Non-Wage)	0	263,845	0	0	263,845

VOTE: 710 Kapchorwa Municipal Council

Total for LCIII: Missing Subcounty		County: Missing County			263,845	
LCII: Missing Parish	Central	KAPCHORWA DEM. SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		19,363	
LCII: Missing Parish	Central	ELGON P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		11,350	
LCII: Missing Parish	Central	KAPCHORWA DEM. SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent		5,552	
LCII: Missing Parish	Central	KAPCHORWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		14,530	
LCII: Missing Parish	East	SIRON	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		9,790	
LCII: Missing Parish	East	KAPCHESOMBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		18,430	
LCII: Missing Parish	East	NGAIMBIRIR P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		7,430	
LCII: Missing Parish	East	KWOTI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		18,770	
LCII: Missing Parish	East	TERYET P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		17,590	
LCII: Missing Parish	West	TUBAN P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		13,090	
LCII: Missing Parish	West	KAPTUL PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		16,190	
LCII: Missing Parish	West	KAMINY P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		17,110	
LCII: Missing Parish	West	KAPLELKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		26,830	
LCII: Missing Parish	West	KAPTERET PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		21,190	
LCII: Missing Parish	West	KAPNYIKEW P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		16,950	
LCII: Missing Parish	West	KAPENGURIA PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		11,870	
LCII: Missing Parish	West	TEGERES P. S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		17,810	
Total Cost of Capitation (Primary)		0	263,845	0	0	263,845
Total Cost of Human Capital Development		1,719,117	288,845	0	0	2,007,962

VOTE: 710 Kapchorwa Municipal Council

Total Cost of Pre-Primary and Primary Education	1,719,117	288,845	0	0	2,007,962
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Service Area 20 Secondary Education

Approved Budget Estimates for FY 2025/26						
Ushs Thousands						
01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320158 Capitation (Secondary)						
263308 Sector Conditional Grant (Non-Wage)		0	640,660	0	0	640,660
Total for LCIII: Central Div		County: Kapchorwa Municipal Council				426,660
LCII: Kawowo Ward	Central	KAPCHORWA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			426,660
Total for LCIII: Missing Subcounty		County: Missing County				214,000
LCII: Missing Parish	East	TERYET HIGH ALTITUDE SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			133,320
LCII: Missing Parish	Kapchesombe	ST PAUL COMPREHENSIVE S.S KAPCHESOMBE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			80,680
263402 Transfer to Other Government Units		0	0	200,000	0	200,000
Total for LCIII: Eastern Div		County: Kapchorwa Municipal Council				200,000
LCII: Kapchesombe Ward	kapchesombe	Transfer to st paul comprehensive ss kapchesombe	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			200,000
Total Cost of Capitation (Secondary)		0	640,660	200,000	0	840,660
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries		3,295,483	0	0	0	3,295,483
Total Cost of Secondary Education Services		3,295,483	0	0	0	3,295,483
Total Cost of Human Capital Development		3,295,483	640,660	200,000	0	4,136,143
Total Cost of Secondary Education		3,295,483	640,660	200,000	0	4,136,143
Service Area 30 Skills Development						

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320160 Tertiary Education Services					
211101 General Staff Salaries	521,131	0	0	0	521,131
Total Cost of Tertiary Education Services	521,131	0	0	0	521,131
Key Service Area 320163 Capitation (Tertiary)					

VOTE: 710 Kapchorwa Municipal Council

263308 Sector Conditional Grant (Non-Wage)						0	99,607	0	0	99,607
Total for LCIII: Missing Subcounty				County: Missing County				99,607		
LCII: Missing Parish	West	KAPCHORWA TECHNICAL SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent					99,607		
Total Cost of Capitation (Tertiary)		0	99,607	0	0	99,607				
Total Cost of Human Capital Development		521,131	99,607	0	0	620,737				
Total Cost of Skills Development		521,131	99,607	0	0	620,737				

Service Area 40 Education&Sports Management and Inspection

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total	
Programme 12 Human Capital Development						
Key Service Area 000023 Inspection and Monitoring						
221008 Information and Communication Technology Supplies.	0	520	0	0	520	
221009 Welfare and Entertainment	0	600	0	0	600	
221011 Printing, Stationery, Photocopying and Binding	0	600	0	0	600	
227001 Travel inland	0	7,500	0	0	7,500	
227004 Fuel, Lubricants and Oils	0	1,500	0	0	1,500	
Total Cost of Inspection and Monitoring	0	10,720	0	0	10,720	
Key Service Area 000063 Quality Assurance Systems						
211101 General Staff Salaries	46,555	0	0	0	46,555	
221008 Information and Communication Technology Supplies.	0	700	0	0	700	
221009 Welfare and Entertainment	0	600	0	0	600	
221011 Printing, Stationery, Photocopying and Binding	0	600	0	0	600	
227001 Travel inland	0	3,100	0	0	3,100	
227004 Fuel, Lubricants and Oils	0	1,500	0	0	1,500	
Total Cost of Quality Assurance Systems	46,555	6,500	0	0	53,055	
Key Service Area 320003 Assets and Facilities Management						
225204 Monitoring and Supervision of capital work	0	0	12,889	0	12,889	
Total for LCIII: Central Div		County: Kapchorwa Municipal Council			12,889	
LCII: Chepsikuroi Ward	Central	Monitoring and Supervision of capital work	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		12,889	
228001 Maintenance-Buildings and Structures		0	58,456	0	0	58,456

VOTE: 710 Kapchorwa Municipal Council

312121 Non-Residential Buildings - Acquisition	0	0	120,000	0	120,000
Total for LCIII: Central Div	County: Kapchorwa Municipal Council				120,000
LCII: Chepsikuroi Ward	Central	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		120,000
Total Cost of Assets and Facilities Management	0	58,456	132,889	0	191,345
Key Service Area 320038 Sports Development and Oversight					
221008 Information and Communication Technology Supplies.	0	900	0	0	900
221009 Welfare and Entertainment	0	2,100	0	0	2,100
221011 Printing, Stationery, Photocopying and Binding	0	900	0	0	900
224008 Educational Materials and Services	0	1,000	0	0	1,000
227001 Travel inland	0	23,100	0	0	23,100
227004 Fuel, Lubricants and Oils	0	9,000	0	0	9,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	3,000	0	0	3,000
Total Cost of Sports Development and Oversight	0	40,000	0	0	40,000
Key Service Area 320110 Sports and recreational services					
227001 Travel inland	0	10,000	0	0	10,000
Total Cost of Sports and recreational services	0	10,000	0	0	10,000
Total Cost of Human Capital Development	46,555	125,676	132,889	0	305,120
Total Cost of Education&Sports Management and Inspection	46,555	125,676	132,889	0	305,120
Service Area 50 Special Needs Education					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
221008 Information and Communication Technology Supplies.	0	300	0	0	300
227001 Travel inland	0	2,100	0	0	2,100
227004 Fuel, Lubricants and Oils	0	600	0	0	600
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	5,582,286	1,157,788	332,889	0	7,072,962

VOTE: 710 Kapchorwa Municipal Council

VOTE: 710 Kapchorwa Municipal Council

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,270,462	1,111,799
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	159,885	111,799
Other Transfers from Central Government	110,577	0
Total Revenues Shares	1,270,462	1,111,799
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	159,885	111,799
Non Wage	1,110,577	1,000,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	1,270,462	1,111,799

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

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 260010 Road Rehabilitation					
211101 General Staff Salaries	111,799	0	0	0	111,799
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	150,000	0	0	150,000
221009 Welfare and Entertainment	0	5,000	0	0	5,000
225202 Environment Impact Assessment for Capital Works	0	8,000	0	0	8,000
227001 Travel inland	0	16,000	0	0	16,000
227004 Fuel, Lubricants and Oils	0	600,000	0	0	600,000
228001 Maintenance-Buildings and Structures	0	136,000	0	0	136,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	84,000	0	0	84,000

VOTE: 710 Kapchorwa Municipal Council

Total Cost of Road Rehabilitation	111,799	999,000	0	0	1,110,799
Total Cost of Integrated Transport Infrastructure And Services	111,799	999,000	0	0	1,110,799
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
Total Cost of Human Capital Development	0	1,000	0	0	1,000
Total Cost of Community Access Roads	111,799	1,000,000	0	0	1,111,799
Total Cost of Roads and Engineering	111,799	1,000,000	0	0	1,111,799

VOTE: 710 Kapchorwa Municipal Council

Water

B1: Overview of Department Revenues and Expenditures by Source

N / A

N / A

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

VOTE: 710 Kapchorwa Municipal Council

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	114,000	171,999
Urban Unconditional Grant Wage	102,000	154,999
Urban Unconditional Non-Wage	4,000	4,000
Locally Raised Revenues	8,000	13,000
Development Revenues	56,601	3,800
Urban Discretionary Equalisation Development Grant	56,601	3,800
Total Revenues Shares	170,601	175,799
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	102,000	154,999
Non Wage	12,000	17,000
Development Expenditure		
Domestic Development	56,601	3,800
External Financing	0	0
Total Expenditure	170,601	175,799

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

Service Area 10 Natural Resources Management					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	600	0	0	600
Total Cost of Environment, Social Health and Safety	0	600	0	0	600
Key Service Area 000024 Compliance and Enforcement Services					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Compliance and Enforcement Services	0	3,000	0	0	3,000
Key Service Area 000089 Climate Change Mitigation					
225203 Appraisal and Feasibility Studies for Capital Works	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	0	1,000	0	0	1,000

VOTE: 710 Kapchorwa Municipal Council

Key Service Area 560007 Regulation and Compliance

211101 General Staff Salaries	154,999	0	0	0	154,999
211107 Boards, Committees and Council Allowances	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	3,500	0	0	3,500
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
221017 Membership dues and Subscription fees.	0	500	0	0	500
222001 Information and Communication Technology Services.	0	300	0	0	300
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	500	0	0	500

Total Cost of Regulation and Compliance	154,999	8,300	0	0	163,299
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Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	154,999	12,900	0	0	167,899
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Programme 10 Sustainable Urbanisation And Housing

Key Service Area 280002 Physical Planning

223001 Property Management Expenses	0	0	3,800	0	3,800
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Total for LCIII: Central Div	County: Kapchorwa Municipal Council				3,800
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LCII: Chepsikuroi Ward	central abatior	Property Management - Processing Land Titles	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	3,800
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227001 Travel inland	0	4,000	0	0	4,000
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Total Cost of Physical Planning	0	4,000	3,800	0	7,800
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Total Cost of Sustainable Urbanisation And Housing	0	4,000	3,800	0	7,800
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Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

224001 Medical Supplies and Services	0	100	0	0	100
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Total Cost of HIV/AIDS Mainstreaming	0	100	0	0	100
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Total Cost of Human Capital Development	0	100	0	0	100
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Total Cost of Natural Resources Management	154,999	17,000	3,800	0	175,799
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Total Cost of Natural Resources	154,999	17,000	3,800	0	175,799
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VOTE: 710 Kapchorwa Municipal Council

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	106,658	108,982
Programme Conditional Grant - Non Wage Recurrent	11,681	0
Urban Unconditional Grant Wage	56,977	67,360
Locally Raised Revenues	8,000	9,500
Other Transfers from Central Government	30,000	15,000
Programme Conditional Grant - Non Wage Recurrent	0	17,121
Total Revenues Shares	106,658	108,982
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	56,977	67,360
Non Wage	49,681	41,621
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	106,658	108,982

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

Service Area 20 Empowerment and Mindset Change					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	561	0	0	561
221009 Welfare and Entertainment	0	561	0	0	561
Total Cost of HIV/AIDS Mainstreaming	0	1,121	0	0	1,121
Key Service Area 000021 Gender Mainstreaming services					
221002 Workshops, Meetings and Seminars	0	1,600	0	0	1,600
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221012 Small Office Equipment	0	400	0	0	400

VOTE: 710 Kapchorwa Municipal Council

227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Gender Mainstreaming services	0	7,000	0	0	7,000
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Inspection and Monitoring	0	3,000	0	0	3,000
Key Service Area 000036 Strategies and Project Development					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	5,000	0	0	5,000
Total Cost of Strategies and Project Development	0	15,000	0	0	15,000
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	67,360	0	0	0	67,360
221002 Workshops, Meetings and Seminars	0	5,500	0	0	5,500
Total Cost of Capacity Strengthening	67,360	5,500	0	0	72,860
Key Service Area 320146 Support to special interest Groups					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
227001 Travel inland	0	2,500	0	0	2,500
Total Cost of Support to special interest Groups	0	10,000	0	0	10,000
Total Cost of Human Capital Development	67,360	41,621	0	0	108,982
Total Cost of Empowerment and Mindset Change	67,360	41,621	0	0	108,982
Total Cost of Community Based Services	67,360	41,621	0	0	108,982

VOTE: 710 Kapchorwa Municipal Council

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	43,758	39,057
Urban Unconditional Grant Wage	11,758	12,557
Urban Unconditional Non-Wage	26,000	20,000
Locally Raised Revenues	6,000	6,500
Development Revenues	16,162	25,596
Urban Discretionary Equalisation Development Grant	16,162	25,596
Total Revenues Shares	59,920	64,652
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	11,758	12,557
Non Wage	32,000	26,500
Development Expenditure		
Domestic Development	16,162	25,596
External Financing	0	0
Total Expenditure	59,920	64,652

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

Service Area 10 Planning and Statistics					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	12,557	0	0	0	12,557
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	2,500	0	0	2,500
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	8,000	0	0	8,000

VOTE: 710 Kapchorwa Municipal Council

227004 Fuel, Lubricants and Oils		0	7,000	0	0	7,000
Total Cost of Planning and Budgeting services		12,557	21,000	0	0	33,557
Key Service Area 000023 Inspection and Monitoring						
221001 Advertising and Public Relations		0	0	1,200	0	1,200
Total for LCIII: Central Div			County: Kapchorwa Municipal Council			1,200
LCII: Chepsikuroi Ward	headquarter	Billboards - Installation and Infrastructure	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			1,200
221008 Information and Communication Technology Supplies.		0	0	2,500	0	2,500
Total for LCIII: Central Div			County: Kapchorwa Municipal Council			2,500
LCII: Chepsikuroi Ward	1	ICT - Tablet Computers	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,500
225202 Environment Impact Assessment for Capital Works		0	0	3,298	0	3,298
Total for LCIII: Central Div			County: Kapchorwa Municipal Council			3,298
LCII: Chepsikuroi Ward	H/Q	Feasibility Studies or Screening of Projects Stakeholder Engagement	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			3,298
225204 Monitoring and Supervision of capital work		0	0	6,300	0	6,300
Total for LCIII: Central Div			County: Kapchorwa Municipal Council			6,300
LCII: Chepsikuroi Ward	Headquarter	Monitoring and Supervision of capital work	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			6,300
Total Cost of Inspection and Monitoring		0	0	13,298	0	13,298
Key Service Area 000027 Programme Working Group Secretariat Services						
221009 Welfare and Entertainment		0	1,300	0	0	1,300
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
221012 Small Office Equipment		0	200	0	0	200
225204 Monitoring and Supervision of capital work		0	0	5,356	0	5,356
Total for LCIII: Central Div			County: Kapchorwa Municipal Council			5,356
LCII: Chepsikuroi Ward	central	Monitoring and Supervision of capital work	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			5,356
227001 Travel inland		0	3,000	6,942	0	9,942
Total for LCIII:			County:			6,942
LCII:	central	Travel Inland - Field Work Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			6,942
Total Cost of Programme Working Group Secretariat Services		0	5,500	12,298	0	17,798
Total Cost of Development Plan Implementation		12,557	26,500	25,596	0	64,652

VOTE: 710 Kapchorwa Municipal Council

Total Cost of Planning and Statistics	12,557	26,500	25,596	0	64,652
Total Cost of Planning	12,557	26,500	25,596	0	64,652

VOTE: 710 Kapchorwa Municipal Council

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	38,159	37,159
Urban Unconditional Grant Wage	23,159	24,159
Urban Unconditional Non-Wage	8,000	9,000
Locally Raised Revenues	7,000	4,000
Total Revenues Shares	38,159	37,159
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	23,159	24,159
Non Wage	15,000	13,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	38,159	37,159

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	13	0	0	13
Total Cost of HIV/AIDS Mainstreaming	0	13	0	0	13
Total Cost of Human Capital Development	0	13	0	0	13
Programme 16 Governance And Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	24,159	0	0	0	24,159
221008 Information and Communication Technology Supplies.	0	1,987	0	0	1,987
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500

VOTE: 710 Kapchorwa Municipal Council

221012 Small Office Equipment	0	1,500	0	0	1,500
227001 Travel inland	0	7,000	0	0	7,000
Total Cost of Audit and Risk Management	24,159	12,987	0	0	37,146
Total Cost of Governance And Security	24,159	12,987	0	0	37,146
Total Cost of Compliance	24,159	13,000	0	0	37,159
Total Cost of Internal Audit	24,159	13,000	0	0	37,159

VOTE: 710 Kapchorwa Municipal Council

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
<i>Recurrent Revenues</i>	49,712	77,207
Programme Conditional Grant - Non Wage Recurrent	7,297	26,723
Urban Unconditional Grant Wage	32,121	22,688
Urban Unconditional Non-Wage	2,976	10,000
Locally Raised Revenues	3,000	7,000
Programme Conditional Grant - Non Wage Recurrent	4,318	10,795
<i>Development Revenues</i>	6,477	0
Programme Conditional Grant - Development	6,477	0
Total Revenues Shares	56,189	77,207
B: Breakdown of Department Expenditures		
<i>Recurrent Expenditure</i>		
Wage	32,121	22,688
Non Wage	17,591	54,518
<i>Development Expenditure</i>		
Domestic Development	6,477	0
External Financing	0	0
Total Expenditure	56,189	77,207

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

Service Area 10 Commercial Services

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 000034 Education and Skills Development					
227004 Fuel, Lubricants and Oils	0	5,000	0	0	5,000
Total Cost of Education and Skills Development	0	5,000	0	0	5,000
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
221002 Workshops, Meetings and Seminars	0	1,500	0	0	1,500
227001 Travel inland	0	2,818	0	0	2,818

VOTE: 710 Kapchorwa Municipal Council

Total Cost of Tourism Investment, Promotion and Marketing	0	4,318	0	0	4,318
Total Cost of Tourism Development	0	9,318	0	0	9,318
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
227001 Travel inland	0	500	0	0	500
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
Total Cost of Domestic Promotion	0	10,500	0	0	10,500
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	22,688	0	0	0	22,688
221008 Information and Communication Technology Supplies.	0	1,377	0	0	1,377
221009 Welfare and Entertainment	0	6,455	0	0	6,455
221011 Printing, Stationery, Photocopying and Binding	0	623	0	0	623
221012 Small Office Equipment	0	900	0	0	900
227001 Travel inland	0	25,345	0	0	25,345
Total Cost of Trade Development	22,688	34,700	0	0	57,388
Total Cost of Private Sector Development	22,688	45,200	0	0	67,888
Total Cost of Commercial Services	22,688	54,518	0	0	77,207
Total Cost of Trade, Industry and Local Development	22,688	54,518	0	0	77,207