VOTE: 710 Kapchorwa Municipal Council

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	**300,000**	**420,232**
o/w Higher Local Government	212,000	294,281
o/w Lower Local Government	88,000	125,951
Discretionary Government Transfers	**1,727,213**	**2,710,639**
o/w Higher Local Government	1,485,619	2,356,937
o/w Lower Local Government	241,594	353,702
Conditional Government Transfers	**11,595,462**	**12,770,216**
o/w Higher Local Government	11,595,462	12,770,216
o/w Lower Local Government	0	0
Other Government Transfers	**30,000**	**144,400**
o/w Higher Local Government	30,000	144,400
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	**13,652,676**	**16,045,487**
o/w Higher Local Government	13,323,081	15,565,834
o/w Lower Local Government	329,594	479,653

VOTE: 710 Kapchorwa Municipal Council

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**300,000**	**420,232**
Advertisements/Bill Boards	35,000	0
Agency Fees	0	8,000
Business licenses	50,000	80,531
Land Fees	50,000	5,000
Local Hotel Tax	10,000	5,000
Local Services Tax-Payable By Individuals	15,000	30,000
Market /Gate Charges	0	32,000
Mineral Royalties	0	30,000
Other permits	0	63,699
Property related Duties/Fees	100,000	156,002
Vehicle Parking Fees	40,000	10,000
Discretionary Government Transfers	**1,704,525**	**2,710,639**
Urban Discretionary Equalisation Development Grant	290,632	839,673
Urban Unconditional Grant Wage	967,907	1,333,431
Urban Unconditional Non-Wage	445,986	537,535
Conditional Government Transfers	**11,595,462**	**12,770,216**
Programme Conditional Grant - Non Wage Recurrent	3,930,672	4,133,743
Programme Conditional Grant - Development	349,497	378,418
Programme Conditional Grant - Wage Recurrent	6,815,293	7,808,055
Transitional Conditional Grant - Development	500,000	450,000
Other Government Transfers	**30,000**	**144,400**
Support to Local Government Labour Officers and KCCA	0	9,400
Support to PLE (UNEB)	15,000	15,000
Uganda Road Fund (URF)	0	110,000
Uganda Women Enterpreneurship Program(UWEP)	15,000	10,000
External Financing	**0**	**0**
N / A		
Total Revenues Shares	**13,629,987**	**16,045,487**

VOTE: 710 Kapchorwa Municipal Council

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	**230,411**	**0**	**0**	**0**	**230,411**
o/w: Wage:	100,800	0	0	0	100,800
Non-Wage Recurrent:	110,275	0	0	0	110,275
Development:	19,336	0	0	0	19,336
Tourism Development	**45,717**	**2,000**	**0**	**0**	**47,717**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	45,717	2,000	0	0	47,717
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	**314,270**	**9,950**	**0**	**0**	**324,220**
o/w: Wage:	154,999	0	0	0	154,999
Non-Wage Recurrent:	17,000	9,950	0	0	26,950
Development:	142,271	0	0	0	142,271
Private Sector Development	**103,395**	**7,000**	**0**	**0**	**110,395**
o/w: Wage:	61,176	0	0	0	61,176
Non-Wage Recurrent:	8,000	7,000	0	0	15,000
Development:	34,219	0	0	0	34,219
Integrated Transport Infrastructure and Services	**1,123,249**	**0**	**110,000**	**0**	**1,233,249**
o/w: Wage:	111,799	0	0	0	111,799
Non-Wage Recurrent:	990,000	0	110,000	0	1,100,000
Development:	21,450	0	0	0	21,450
Sustainable Urbanisation and Housing	**18,000**	**5,000**	**0**	**0**	**23,000**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	3,000	5,000	0	0	8,000
Development:	15,000	0	0	0	15,000
Digital Transformation	**0**	**14,649**	**0**	**0**	**14,649**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	14,649	0	0	14,649
Development:	0	0	0	0	0
Human Capital Development	**9,856,476**	**15,806**	**34,400**	**0**	**9,906,681**

VOTE: 710 Kapchorwa Municipal Council

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	8,075,414	0	0	0	8,075,414
Non-Wage Recurrent:	1,250,400	15,806	34,400	0	1,300,606
Development:	530,662	0	0	0	530,662
Public Sector Transformation	**2,292,748**	**39,000**	**0**	**0**	**2,331,748**
o/w: Wage:	405,913	0	0	0	405,913
Non-Wage Recurrent:	1,787,066	39,000	0	0	1,826,066
Development:	99,769	0	0	0	99,769
Governance and Security	**1,077,563**	**281,527**	**0**	**0**	**1,359,090**
o/w: Wage:	24,159	0	0	0	24,159
Non-Wage Recurrent:	347,708	241,527	0	0	589,235
Development:	705,697	40,000	0	0	745,697
Regional Balanced Development	**74,721**	**17,050**	**0**	**0**	**91,771**
o/w: Wage:	48,000	0	0	0	48,000
Non-Wage Recurrent:	9,612	17,050	0	0	26,662
Development:	17,109	0	0	0	17,109
Development Plan Implementation	**324,306**	**18,250**	**0**	**0**	**342,556**
o/w: Wage:	159,226	0	0	0	159,226
Non-Wage Recurrent:	102,500	18,250	0	0	120,750
Development:	62,580	0	0	0	62,580
Administration of Justice	**20,000**	**10,000**	**0**	**0**	**30,000**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	0	0	0	0
Development:	20,000	10,000	0	0	30,000
Grand Total	**15,480,855**	**420,232**	**144,400**	**0**	**16,045,487**
Grand Total Wage	9,141,486	0	0	0	**9,141,486**
Grand Total Non-Wage Recurrent	4,671,278	370,232	144,400	0	**5,185,910**
Grand Total Development	1,668,092	50,000	0	0	**1,718,092**

VOTE: 710 Kapchorwa Municipal Council

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**2,695,001**	**3,313,795**
o/w Higher Local Government	2,365,407	2,834,142
o/w Lower Local Government	329,594	479,653
Finance	**172,996**	**252,778**
o/w Higher Local Government	172,996	252,778
o/w Lower Local Government	0	0
Statutory bodies	**383,968**	**432,568**
o/w Higher Local Government	383,968	432,568
o/w Lower Local Government	0	0
Production and Marketing	**230,577**	**230,411**
o/w Higher Local Government	230,577	230,411
o/w Lower Local Government	0	0
Health	**1,498,885**	**1,568,156**
o/w Higher Local Government	1,498,885	1,568,156
o/w Lower Local Government	0	0
Education	**7,072,962**	**8,170,181**
o/w Higher Local Government	7,072,962	8,170,181
o/w Lower Local Government	0	0
Roads and Engineering	**1,111,799**	**1,243,249**
o/w Higher Local Government	1,111,799	1,243,249
o/w Lower Local Government	0	0
Natural Resources	**175,799**	**295,686**
o/w Higher Local Government	175,799	295,686
o/w Lower Local Government	0	0
Community Based Services	**108,982**	**170,256**
o/w Higher Local Government	108,982	170,256
o/w Lower Local Government	0	0
Planning	**64,652**	**171,137**
o/w Higher Local Government	64,652	171,137
o/w Lower Local Government	0	0
Internal Audit	**37,159**	**39,159**
o/w Higher Local Government	37,159	39,159
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**77,207**	**158,112**

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	77,207	158,112
o/w Lower Local Government	0	0
Grand Total	**13,629,987**	**16,045,487**
o/w Higher Local Government	**13,300,393**	**15,565,834**
o/w: Wage:	7,783,200	9,141,486
Non-Wage Recurrent:	4,534,717	4,980,243
Domestic Devt:	982,476	1,444,105
External Financing:	0	0
o/w Lower Local Government	**329,594**	**479,653**
o/w: Wage:	0	0
Non-Wage Recurrent:	171,941	205,667
Domestic Devt:	157,653	273,986
External Financing:	0	0

VOTE: 710 Kapchorwa Municipal Council

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	2,134,765	2,443,715
Urban Unconditional Grant Wage	368,793	405,913
Urban Unconditional Non-Wage	44,077	44,612
Locally Raised Revenues	50,000	49,449
Multi-Sectoral Transfers to LLGs_NonWage	171,941	205,667
Programme Conditional Grant - Non Wage Recurrent	1,499,954	1,738,075
Development Revenues	560,236	870,080
Transitional Conditional Grant - Development	300,000	300,000
Urban Discretionary Equalisation Development Grant	102,583	256,094
Multi-Sectoral Transfers to LLGs_Gou	157,653	273,986
Locally Raised Revenues	0	40,000
Total Revenues Shares	**2,695,001**	**3,313,795**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	368,793	405,913
Non Wage	1,765,972	2,037,802
Development Expenditure		
Domestic Development	560,236	870,080
External Financing	0	0
Total Expenditure	**2,695,001**	**3,313,795**

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					
221020 Litigation and related expenses	0	14,649	0	0	14,649

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Total Cost of Planning and Budgeting services	**0**	**14,649**	**0**	**0**	**14,649**
Total Cost of Digital Transformation	**0**	**14,649**	**0**	**0**	**14,649**
Programme 14 Public Sector Transformation					
Key Service Area 000006 Planning and Budgeting services					
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
227001 Travel inland	0	7,000	0	0	7,000
Total Cost of Planning and Budgeting services	**0**	**13,000**	**0**	**0**	**13,000**
Key Service Area 000008 Records Management					
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	1,000	0	0	1,000
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Records Management	**0**	**7,000**	**0**	**0**	**7,000**
Key Service Area 000011 Communication and Public Relations					
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Communication and Public Relations	**0**	**4,000**	**0**	**0**	**4,000**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	405,913	0	0	0	405,913
273104 Pension	0	800,648	0	0	800,648
273105 Gratuity	0	937,426	0	0	937,426
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**405,913**	**1,738,075**	**0**	**0**	**2,143,988**
Key Service Area 010008 Capacity Strengthening					
221003 Staff Training	0	0	20,000	0	20,000

Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**		**20,000**
LCII: Chepsikuroi Ward	Capacity Buiding	Staff Training - Capacity Building	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	20,000

Total Cost of Capacity Strengthening	**0**	**0**	**20,000**	**0**	**20,000**
Key Service Area 390017 Public Service Performance management					
227001 Travel inland	0	7,000	0	0	7,000
Total Cost of Public Service Performance management	**0**	**7,000**	**0**	**0**	**7,000**
Total Cost of Public Sector Transformation	**405,913**	**1,769,075**	**20,000**	**0**	**2,194,988**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					

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221008 Information and Communication Technology Supplies.		0	0	2,594		0	2,594
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**					**2,594**
LCII: Chepsikuroi Ward	Hosting website	ICT - Website Design, Maintenance and Hosting	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				2,594
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	500	0		0	500
222001 Information and Communication Technology Services.		0	500	0		0	500
225204 Monitoring and Supervision of capital work		0	10,000	0		0	10,000
227001 Travel inland		0	8,000	60,000		0	68,000
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**					**60,000**
LCII: Chepsikuroi	20m MDF and 40m for Ucmid consultations	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				60,000
227004 Fuel, Lubricants and Oils		0	8,000	0		0	8,000
228004 Maintenance-Other Fixed Assets		0	0	4,000		0	4,000
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**					**4,000**
LCII: Chepsikuroi Ward	Engravement	Building and Facility Maintenance - Engraving	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				4,000
312121 Non-Residential Buildings - Acquisition		0	0	440,000		0	440,000
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**					**440,000**
LCII: Chepsikuroi	central	Viaduct construction and repair service_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)				100,000
LCII: Chepsikuroi Ward	Headquarter	Viaduct construction and repair service_Acquire	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc				300,000
LCII: Chepsikuroi Ward	office block	Viaduct construction and repair service_Acquire	Source: Locally Raised Revenues				40,000
312221 Light ICT hardware - Acquisition		0	0	32,600		0	32,600
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**					**32,600**
LCII: Chepsikuroi Ward	Desktop for Registry	Desktop computers_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				2,000

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LCII: Chepsikuroi Ward	Labtops for heads of departments	Notebook computers-Tablet_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				25,600
LCII: Chepsikuroi Ward	Printer and scanner for registry	Laser printers_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				5,000
312229 Other ICT Equipment - Acquisition		0	0	7,200		0	7,200
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**					**7,200**
LCII: Chepsikuroi Ward	Cameras for headquaters	Camera kits-Digital Cameras_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				7,200
312235 Furniture and Fittings - Acquisition		0	0	29,700		0	29,700
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**					**29,700**
LCII: Chepsikuroi Ward	cabinets for TC and Mayor	Cabinets_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				2,000
LCII: Chepsikuroi Ward	Chairs	Chairs - Chair_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				10,700
LCII: Chepsikuroi Ward	office of mayor	Sofas_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				2,000
LCII: Chepsikuroi Ward	office tables	Tables_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				15,000
Total Cost of Administrative and Support Services		**0**	**29,000**	**576,094**		**0**	**605,094**
Total Cost of Governance and Security		**0**	**29,000**	**576,094**		**0**	**605,094**
Programme 17 Regional Balanced Development							
Key Service Area 000005 Human Resource Management							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	3,800	0		0	3,800
221011 Printing, Stationery, Photocopying and Binding		0	4,612	0		0	4,612
221012 Small Office Equipment		0	1,000	0		0	1,000
222001 Information and Communication Technology Services.		0	3,000	0		0	3,000
227001 Travel inland		0	7,000	0		0	7,000
Total Cost of Human Resource Management		**0**	**19,412**	**0**		**0**	**19,412**
Total Cost of Regional Balanced Development		**0**	**19,412**	**0**		**0**	**19,412**
Total Cost of Administration and Management		**405,913**	**1,832,135**	**596,094**		**0**	**2,834,142**
Total Cost of Administration		**405,913**	**1,832,135**	**596,094**		**0**	**2,834,142**

Subcounty / Town Council / Division: 237753 Eastern Div

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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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,000	0	0	15,000
227001 Travel inland	0	23,791	0	0	23,791
Total Cost of Facilities Management	**0**	**38,791**	**0**	**0**	**38,791**
Key Service Area 010008 Capacity Strengthening					
228001 Maintenance-Buildings and Structures	0	0	79,769	0	79,769
Total Cost of Capacity Strengthening	**0**	**0**	**79,769**	**0**	**79,769**
Total Cost of Public Sector Transformation	**0**	**38,791**	**79,769**	**0**	**118,560**
Total Cost of Administration and Management	**0**	**38,791**	**79,769**	**0**	**118,560**
Total Cost of 237753 Eastern Div	**0**	**38,791**	**79,769**	**0**	**118,560**

Subcounty / Town Council / Division: 237754 Western Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	32,355	0	0	32,355
221002 Workshops, Meetings and Seminars	0	0	40,092	0	40,092
227001 Travel inland	0	20,000	0	0	20,000
228001 Maintenance-Buildings and Structures	0	0	75,280	0	75,280
Total Cost of Administrative and Support Services	**0**	**52,355**	**115,372**	**0**	**167,726**
Total Cost of Governance and Security	**0**	**52,355**	**115,372**	**0**	**167,726**
Total Cost of Administration and Management	**0**	**52,355**	**115,372**	**0**	**167,726**
Total Cost of 237754 Western Div	**0**	**52,355**	**115,372**	**0**	**167,726**

Subcounty / Town Council / Division: 237755 Central Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					

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Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	0	24,615	0	24,615
Total Cost of Climate Change Mitigation	**0**	**0**	**24,615**	**0**	**24,615**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**0**	**24,615**	**0**	**24,615**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	95,801	0	0	95,801
221002 Workshops, Meetings and Seminars	0	0	2,784	0	2,784
227001 Travel inland	0	18,720	0	0	18,720
228001 Maintenance-Buildings and Structures	0	0	51,447	0	51,447
Total Cost of Administrative and Support Services	**0**	**114,521**	**54,231**	**0**	**168,752**
Total Cost of Governance and Security	**0**	**114,521**	**54,231**	**0**	**168,752**
Total Cost of Administration and Management	**0**	**114,521**	**78,846**	**0**	**193,366**
Total Cost of 237755 Central Div	**0**	**114,521**	**78,846**	**0**	**193,366**

VOTE: 710 Kapchorwa Municipal Council

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	172,996	235,669
Urban Unconditional Grant Wage	110,996	146,669
Urban Unconditional Non-Wage	42,000	62,000
Locally Raised Revenues	20,000	27,000
Development Revenues	0	17,109
Urban Discretionary Equalisation Development Grant	0	17,109
Total Revenues Shares	**172,996**	**252,778**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	110,996	146,669
Non Wage	62,000	89,000
Development Expenditure		
Domestic Development	0	17,109
External Financing	0	0
Total Expenditure	**172,996**	**252,778**

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 16 Governance and Security					
Key Service Area 000061 Management of Government Accounts					
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221012 Small Office Equipment	0	500	0	0	500
221016 Systems Recurrent costs	0	30,000	0	0	30,000
227001 Travel inland	0	10,500	0	0	10,500
Total Cost of Management of Government Accounts	**0**	**42,000**	**0**	**0**	**42,000**
Total Cost of Governance and Security	**0**	**42,000**	**0**	**0**	**42,000**
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					

VOTE: 710 Kapchorwa Municipal Council

227001 Travel inland		0	7,250	17,109	0	24,359
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**				**17,109**
LCII: Chepsikuroi Ward	central	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			17,109
Total Cost of Local Revenue Collection		**0**	**7,250**	**17,109**	**0**	**24,359**
Total Cost of Regional Balanced Development		**0**	**7,250**	**17,109**	**0**	**24,359**
Programme 18 Development Plan Implementation						
Key Service Area 000004 Finance and Accounting						
221002 Workshops, Meetings and Seminars		0	10,750	0	0	10,750
221008 Information and Communication Technology Supplies.		0	1,500	0	0	1,500
221009 Welfare and Entertainment		0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
227001 Travel inland		0	16,000	0	0	16,000
Total Cost of Finance and Accounting		**0**	**31,750**	**0**	**0**	**31,750**
Key Service Area 000006 Planning and Budgeting services						
211101 General Staff Salaries		146,669	0	0	0	146,669
221002 Workshops, Meetings and Seminars		0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.		0	600	0	0	600
223001 Property Management Expenses		0	400	0	0	400
223005 Electricity		0	2,000	0	0	2,000
223006 Water		0	3,000	0	0	3,000
Total Cost of Planning and Budgeting services		**146,669**	**8,000**	**0**	**0**	**154,669**
Total Cost of Development Plan Implementation		**146,669**	**39,750**	**0**	**0**	**186,419**
Total Cost of Financial Management and Accountability (LG)		**146,669**	**89,000**	**17,109**	**0**	**252,778**
Total Cost of Finance		**146,669**	**89,000**	**17,109**	**0**	**252,778**

VOTE: 710 Kapchorwa Municipal Council

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	382,968	402,568
Urban Unconditional Grant Wage	48,000	48,000
Urban Unconditional Non-Wage	232,968	230,492
Locally Raised Revenues	102,000	124,076
Development Revenues	1,000	30,000
Urban Discretionary Equalisation Development Grant	1,000	20,000
Locally Raised Revenues	0	10,000
Total Revenues Shares	**383,968**	**432,568**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	48,000	48,000
Non Wage	334,968	354,568
Development Expenditure		
Domestic Development	1,000	30,000
External Financing	0	0
Total Expenditure	**383,968**	**432,568**

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 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	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221012 Small Office Equipment	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	520	0	0	520
222001 Information and Communication Technology Services.	0	500	0	0	500

VOTE: 710 Kapchorwa Municipal Council

227001 Travel inland	0	5,500	0	0	5,500
Total Cost of Procurement and Disposal Services	**0**	**18,200**	**0**	**0**	**18,200**
Total Cost of Public Sector Transformation	**0**	**18,200**	**0**	**0**	**18,200**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211105 Ex-Gratia for Political leaders.	0	206,280	0	0	206,280
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.	0	12	0	0	12
227001 Travel inland	0	108,076	0	0	108,076
227004 Fuel, Lubricants and Oils	0	18,000	0	0	18,000
Total Cost of Administrative and Support Services	**0**	**336,368**	**0**	**0**	**336,368**
Total Cost of Governance and Security	**0**	**336,368**	**0**	**0**	**336,368**
Programme 17 Regional Balanced Development					
Key Service Area 000010 Leadership and Management					
211101 General Staff Salaries	48,000	0	0	0	48,000
Total Cost of Leadership and Management	**48,000**	**0**	**0**	**0**	**48,000**
Total Cost of Regional Balanced Development	**48,000**	**0**	**0**	**0**	**48,000**
Programme 19 Administration of Justice					
Key Service Area 000003 Facilities Management					
228001 Maintenance-Buildings and Structures	0	0	30,000	0	30,000

Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**		**30,000**
LCII: Chepsikuroi Ward	Mayors office	Building and Facility Maintenance - Civil Works	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)	20,000
LCII: Chepsikuroi Ward	Mayors office	Building and Facility Maintenance - Civil Works	Source: Locally Raised Revenues	10,000

Total Cost of Facilities Management	**0**	**0**	**30,000**	**0**	**30,000**
Total Cost of Administration of Justice	**0**	**0**	**30,000**	**0**	**30,000**
Total Cost of Legislation and Oversight	**48,000**	**354,568**	**30,000**	**0**	**432,568**
Total Cost of Statutory bodies	**48,000**	**354,568**	**30,000**	**0**	**432,568**

VOTE: 710 Kapchorwa Municipal Council

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	211,241	211,075
Programme Conditional Grant - Wage Recurrent	100,800	100,800
Programme Conditional Grant - Non Wage Recurrent	110,441	110,275
Development Revenues	19,336	19,336
Programme Conditional Grant - Development	19,336	19,336
Total Revenues Shares	**230,577**	**230,411**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	100,800	100,800
Non Wage	110,441	110,275
Development Expenditure		
Domestic Development	19,336	19,336
External Financing	0	0
Total Expenditure	**230,577**	**230,411**

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 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	100,800	0	0	0	100,800
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
225202 Environment Impact Assessment for Capital Works	0	0	500	0	500

Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**		**500**
LCII: Chepsikuroi Ward	central abbatior	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	500

225204 Monitoring and Supervision of capital work	0	0	1,836	0	1,836

VOTE: 710 Kapchorwa Municipal Council

Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**				**1,836**
LCII: Chepsikuroi	central	Monitoring and Supervision of capital work	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			1,836
227001 Travel inland		0	18,062	0	0	18,062
227004 Fuel, Lubricants and Oils		0	20,000	0	0	20,000
228002 Maintenance-Transport Equipment		0	2,000	0	0	2,000
312121 Non-Residential Buildings - Acquisition		0	0	17,000	0	17,000
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**				**17,000**
LCII: Chepsikuroi Ward	central	Viaduct construction and repair service_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			17,000
Total Cost of Farmer mobilisation and sensitisation		**100,800**	**43,062**	**19,336**	**0**	**163,198**
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 2026/27

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					
224003 Agricultural Supplies and Services	0	7,798	0	0	7,798
Total Cost of Cooperatives Establishment and Management	**0**	**7,798**	**0**	**0**	**7,798**
Total Cost of Agro-Industrialization	**0**	**7,798**	**0**	**0**	**7,798**
Total Cost of Agricultural Production	**0**	**7,798**	**0**	**0**	**7,798**

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 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**

VOTE: 710 Kapchorwa Municipal Council

Total Cost of Agricultural Value Chain Services	**0**	**59,415**	**0**	**0**	**59,415**
Total Cost of Production and Marketing	**100,800**	**110,275**	**19,336**	**0**	**230,411**

VOTE: 710 Kapchorwa Municipal Council

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	1,301,613	1,340,734
Programme Conditional Grant - Wage Recurrent	1,178,763	1,032,758
Programme Conditional Grant - Non Wage Recurrent	122,850	122,188
Urban Unconditional Grant Wage	0	175,346
Urban Unconditional Non-Wage	0	2,716
Locally Raised Revenues	0	7,726
Development Revenues	197,272	227,421
Programme Conditional Grant - Development	197,272	222,952
Urban Discretionary Equalisation Development Grant	0	4,470
Total Revenues Shares	**1,498,885**	**1,568,156**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,178,763	1,208,104
Non Wage	122,850	132,630
Development Expenditure		
Domestic Development	197,272	227,421
External Financing	0	0
Total Expenditure	**1,498,885**	**1,568,156**

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

Service Area 10 Primary HealthCare

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 320165 Primary Health care services					
211101 General Staff Salaries	1,208,104	0	0	0	1,208,104
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	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	1,000

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225203 Appraisal and Feasibility Studies for Capital Works		0	0	1,000	0	1,000
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**				**1,000**
LCII: Chepsikuroi Ward		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	0	12,978	0	12,978
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**				**12,978**
LCII: Chepsikuroi Ward	central	Monitoring and supervision of capital works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			12,978
227001 Travel inland		0	0	4,470	0	4,470
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**				**4,470**
LCII: Chepsikuroi Ward		Travel Inland - Data Collection and Analysis	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			4,470
263308 Sector Conditional Grant (Non-Wage)		0	95,996	0	0	95,996
Total for LCIII: Eastern Div		**County: Kapchorwa Municipal Council**				**28,182**
LCII: Kapchesombe Ward	Mutyoru A	Kapchesombe HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			9,394
LCII: KOKWOMURYA	Kokwomurya	KOKWOMURYA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			9,394
LCII: Kwoti Ward	Kamagunga	KWOTI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			9,394
Total for LCIII: Western Div		**County: Kapchorwa Municipal Council**				**67,814**
LCII: Kabat Ward	Cheptilial	TEGERES HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			12,712
LCII: Kabat Ward	Cheptilial	TEGERES HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			18,788
LCII: Kapleko Ward	Kaplelko	KAPLELKO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			18,788
LCII: Kaplelko	Kaplelko	KAPLELKO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			8,130
LCII: Tegeres Ward	Tigrim	Tigrim Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			9,394
312121 Non-Residential Buildings - Acquisition		0	0	207,973	0	207,973
Total for LCIII: Eastern Div		**County: Kapchorwa Municipal Council**				**207,973**
LCII: Kwoti Ward		Viaduct construction and repair service_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			207,973
Total Cost of Primary Health care services		**1,208,104**	**95,996**	**227,421**	**0**	**1,531,522**

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Total Cost of Human Capital Development	**1,208,104**	**95,996**	**227,421**	**0**	**1,531,522**
Total Cost of Primary HealthCare	**1,208,104**	**95,996**	**227,421**	**0**	**1,531,522**

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					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,000**	**0**	**0**	**1,000**
Key Service Area 000039 Policies, Regulations and Standards					
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	152	0	0	152
222001 Information and Communication Technology Services.	0	643	0	0	643
227001 Travel inland	0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils	0	7,464	0	0	7,464
228002 Maintenance-Transport Equipment	0	6,000	0	0	6,000
Total Cost of Policies, Regulations and Standards	**0**	**25,059**	**0**	**0**	**25,059**
Key Service Area 320135 Sanitation and hygiene Services					
221001 Advertising and Public Relations	0	4,000	0	0	4,000
223001 Property Management Expenses	0	2,716	0	0	2,716
227001 Travel inland	0	3,859	0	0	3,859
Total Cost of Sanitation and hygiene Services	**0**	**10,575**	**0**	**0**	**10,575**
Total Cost of Human Capital Development	**0**	**36,634**	**0**	**0**	**36,634**
Total Cost of Health Management and Supervision	**0**	**36,634**	**0**	**0**	**36,634**
Total Cost of Health	**1,208,104**	**132,630**	**227,421**	**0**	**1,568,156**

VOTE: 710 Kapchorwa Municipal Council

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	6,740,073	7,884,050
Programme Conditional Grant - Wage Recurrent	5,535,730	6,674,497
Programme Conditional Grant - Non Wage Recurrent	1,142,788	1,108,550
Urban Unconditional Grant Wage	46,555	86,004
Other Transfers from Central Government	15,000	15,000
Development Revenues	332,889	286,131
Transitional Conditional Grant - Development	200,000	150,000
Programme Conditional Grant - Development	132,889	136,131
Total Revenues Shares	**7,072,962**	**8,170,181**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	5,582,286	6,760,501
Non Wage	1,157,788	1,123,550
Development Expenditure		
Domestic Development	332,889	286,131
External Financing	0	0
Total Expenditure	**7,072,962**	**8,170,181**

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	2,317,752	0	0	0	2,317,752
228001 Maintenance-Buildings and Structures	0	61,265	0	0	61,265
Total Cost of Quality Assurance Systems	**2,317,752**	**61,265**	**0**	**0**	**2,379,017**
Key Service Area 320162 Capitation (Primary)					
263308 Sector Conditional Grant (Non-Wage)	0	253,326	0	0	253,326
Total for LCIII: Missing Subcounty	**County: Missing County**				**253,326**

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LCII: Missing Parish	Central	ELGON P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				13,476
LCII: Missing Parish	Central Division	KAPCHORWA DEM. SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent				5,580
LCII: Missing Parish	Central Division	KAPCHORWA DEM. SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				19,733
LCII: Missing Parish	Central Division	KAPCHORWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				20,105
LCII: Missing Parish	East Division	SIRON	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				11,339
LCII: Missing Parish	East Division	KAPCHESOMBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				17,662
LCII: Missing Parish	East Division	TERYET P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				18,107
LCII: Missing Parish	East Dvision	NGAIMBIRIR P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				10,030
LCII: Missing Parish	West Division	KAPENGURIA PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				13,367
LCII: Missing Parish	West Division	KAPLELKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				24,346
LCII: Missing Parish	West Division	KAPNYIKEW P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				13,514
LCII: Missing Parish	West Division	KAPTERET PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				14,522
LCII: Missing Parish	West Division	TUBAN P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				11,327
LCII: Missing Parish	West Division	TEGERES P. S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				11,601
LCII: Missing Parish	West Division	KWOTI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				20,165
LCII: Missing Parish	West Division	KAPTUL PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				14,021
LCII: Missing Parish	West Division	KAMINY P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				14,436
Total Cost of Capitation (Primary)				**0**	**253,326**	**0**	**0**	**253,326**
Total Cost of Human Capital Development				**2,317,752**	**314,591**	**0**	**0**	**2,632,343**
Total Cost of Pre-Primary and Primary Education				**2,317,752**	**314,591**	**0**	**0**	**2,632,343**

VOTE: 710 Kapchorwa Municipal Council

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	611,552	0	0	611,552
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**						**377,104**
LCII: Kawowo Ward	Central Division	KAPCHORWA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent					377,104
Total for LCIII: Missing Subcounty		**County: Missing County**						**234,448**
LCII: Missing Parish	East Division	ST PAUL COMPREHENSIVE S.S KAPCHESOMBE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent					85,152
LCII: Missing Parish	East Divison	TERYET HIGH ALTITUDE SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent					149,296
Total Cost of Capitation (Secondary)				**0**	**611,552**	**0**	**0**	**611,552**
Key Service Area 320159 Secondary Education Services								
211101 General Staff Salaries				3,803,151	0	0	0	3,803,151
263402 Transfer to Other Government Units				0	0	150,000	0	150,000
Total for LCIII: Eastern Div		**County: Kapchorwa Municipal Council**						**150,000**
LCII: Kapchesombe Ward	st paul ss	completion of science lab at st paul kapchesombe	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc					150,000
Total Cost of Secondary Education Services				**3,803,151**	**0**	**150,000**	**0**	**3,953,151**
Total Cost of Human Capital Development				**3,803,151**	**611,552**	**150,000**	**0**	**4,564,703**
Total Cost of Secondary Education				**3,803,151**	**611,552**	**150,000**	**0**	**4,564,703**

Service Area 30 Skills Development

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320160 Tertiary Education Services					
211101 General Staff Salaries	553,594	0	0	0	553,594
Total Cost of Tertiary Education Services	**553,594**	**0**	**0**	**0**	**553,594**
Key Service Area 320163 Capitation (Tertiary)					
263308 Sector Conditional Grant (Non-Wage)	0	99,607	0	0	99,607

VOTE: 710 Kapchorwa Municipal Council

Total for LCIII: Missing Subcounty		**County: Missing County**				**99,607**
LCII: Missing Parish	Central Division	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		**553,594**	**99,607**	**0**	**0**	**653,201**
Total Cost of Skills Development		**553,594**	**99,607**	**0**	**0**	**653,201**

Service Area 40 Education&Sports Management and Inspection

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services			**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development							
Key Service Area 000023 Inspection and Monitoring							
211101 General Staff Salaries			86,004	0	0	0	86,004
221008 Information and Communication Technology Supplies.			0	3,500	0	0	3,500
221011 Printing, Stationery, Photocopying and Binding			0	1,000	0	0	1,000
227001 Travel inland			0	3,720	0	0	3,720
227004 Fuel, Lubricants and Oils			0	2,500	0	0	2,500
Total Cost of Inspection and Monitoring			**86,004**	**10,720**	**0**	**0**	**96,724**
Key Service Area 000063 Quality Assurance Systems							
221009 Welfare and Entertainment			0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding			0	1,000	0	0	1,000
227001 Travel inland			0	17,250	0	0	17,250
227004 Fuel, Lubricants and Oils			0	2,250	0	0	2,250
Total Cost of Quality Assurance Systems			**0**	**21,500**	**0**	**0**	**21,500**
Key Service Area 320003 Assets and Facilities Management							
225202 Environment Impact Assessment for Capital Works			0	0	700	0	700
Total for LCIII: Eastern Div		**County: Kapchorwa Municipal Council**					**700**
LCII: Kapchesiy Ward	central	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				700
225204 Monitoring and Supervision of capital work			0	0	12,031	0	12,031
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**					**12,031**
LCII: Chepsikuroi Ward	headquarters	Monitoring and Supervision of capital work	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				12,031

VOTE: 710 Kapchorwa Municipal Council

312121 Non-Residential Buildings - Acquisition	0	0	123,400	0	123,400

Total for LCIII: Western Div		**County: Kapchorwa Municipal Council**		**30,000**
LCII: Kapteret Ward		Viaduct construction and repair service_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	30,000
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**		**93,400**
LCII: Chemonges Ward		Viaduct construction and repair service_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	13,400
LCII: Kokwomurya Ward	DEM	Viaduct construction and repair service_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	80,000

Total Cost of Assets and Facilities Management	**0**	**0**	**136,131**	**0**	**136,131**
Key Service Area 320038 Sports Development and Oversight					
221008 Information and Communication Technology Supplies.	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	2,100	0	0	2,100
221011 Printing, Stationery, Photocopying and Binding	0	9,000	0	0	9,000
227001 Travel inland	0	15,000	0	0	15,000
227004 Fuel, Lubricants and Oils	0	10,900	0	0	10,900
Total Cost of Sports Development and Oversight	**0**	**40,000**	**0**	**0**	**40,000**
Key Service Area 320110 Sports and recreational services					
221009 Welfare and Entertainment	0	5,000	0	0	5,000
227001 Travel inland	0	5,000	0	0	5,000
Total Cost of Sports and recreational services	**0**	**10,000**	**0**	**0**	**10,000**
Key Service Area 560019 Data Management and Dissemination					
221003 Staff Training	0	10,000	0	0	10,000
Total Cost of Data Management and Dissemination	**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Human Capital Development	**86,004**	**92,220**	**136,131**	**0**	**314,354**
Total Cost of Education&Sports Management and Inspection	**86,004**	**92,220**	**136,131**	**0**	**314,354**

Service Area 50 Special Needs Education

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					

VOTE: 710 Kapchorwa Municipal Council

227001 Travel inland	0	5,580	0	0	5,580
Total Cost of Special Needs Education	**0**	**5,580**	**0**	**0**	**5,580**
Total Cost of Human Capital Development	**0**	**5,580**	**0**	**0**	**5,580**
Total Cost of Special Needs Education	**0**	**5,580**	**0**	**0**	**5,580**
Total Cost of Education	**6,760,501**	**1,123,550**	**286,131**	**0**	**8,170,181**

VOTE: 710 Kapchorwa Municipal Council

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	1,111,799	1,221,799
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	111,799	111,799
Other Transfers from Central Government	0	110,000
Development Revenues	0	21,450
Urban Discretionary Equalisation Development Grant	0	21,450
Total Revenues Shares	**1,111,799**	**1,243,249**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	111,799	111,799
Non Wage	1,000,000	1,110,000
Development Expenditure		
Domestic Development	0	21,450
External Financing	0	0
Total Expenditure	**1,111,799**	**1,243,249**

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

Service Area 10 Community Access Roads

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					
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**
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**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**9,000**	**0**	**0**	**9,000**
Programme 09 Integrated Transport Infrastructure and Services					

VOTE: 710 Kapchorwa Municipal Council

Key Service Area 000017 Infrastructure Development and Management						
312121 Non-Residential Buildings - Acquisition		0	0	21,450	0	21,450
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**				**21,450**
LCII: Chepsikuroi Ward	Fencing of office headquaters	Viaduct construction and repair service_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			21,450
Total Cost of Infrastructure Development and Management		**0**	**0**	**21,450**	**0**	**21,450**
Key Service Area 260002 District , Urban and Community Access Road Maintenance						
211101 General Staff Salaries		111,799	0	0	0	111,799
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	85,800	0	0	85,800
221008 Information and Communication Technology Supplies.		0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding		0	850	0	0	850
224010 Protective Gear		0	3,350	0	0	3,350
227001 Travel inland		0	8,000	0	0	8,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	10,000	0	0	10,000
Total Cost of District , Urban and Community Access Road Maintenance		**111,799**	**110,000**	**0**	**0**	**221,799**
Key Service Area 260009 Road Maintenance						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	105,724	0	0	105,724
221008 Information and Communication Technology Supplies.		0	3,500	0	0	3,500
221009 Welfare and Entertainment		0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
222001 Information and Communication Technology Services.		0	2,000	0	0	2,000
227001 Travel inland		0	12,000	0	0	12,000
227004 Fuel, Lubricants and Oils		0	429,300	0	0	429,300
228001 Maintenance-Buildings and Structures		0	362,476	0	0	362,476
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	70,000	0	0	70,000
Total Cost of Road Maintenance		**0**	**990,000**	**0**	**0**	**990,000**
Total Cost of Integrated Transport Infrastructure and Services		**111,799**	**1,100,000**	**21,450**	**0**	**1,233,249**

VOTE: 710 Kapchorwa Municipal Council

Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Human Capital Development	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Community Access Roads	**111,799**	**1,110,000**	**21,450**	**0**	**1,243,249**
Total Cost of Roads and Engineering	**111,799**	**1,110,000**	**21,450**	**0**	**1,243,249**

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	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	171,999	178,029
Urban Unconditional Grant Wage	154,999	154,999
Urban Unconditional Non-Wage	4,000	8,000
Locally Raised Revenues	13,000	15,030
Development Revenues	3,800	117,656
Urban Discretionary Equalisation Development Grant	3,800	117,656
Total Revenues Shares	**175,799**	**295,686**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	154,999	154,999
Non Wage	17,000	23,030
Development Expenditure		
Domestic Development	3,800	117,656
External Financing	0	0
Total Expenditure	**175,799**	**295,686**

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 000016 Environment, Social Health and Safety						
221002 Workshops, Meetings and Seminars		0	0	22,219	0	22,219
Total for LCIII:		**County:**				**22,219**
LCII:	Headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			22,219
227001 Travel inland		0	0	12,000	0	12,000
Total for LCIII:		**County:**				**12,000**
LCII:	Headquarters	Travel Inland - Field Work Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			12,000

VOTE: 710 Kapchorwa Municipal Council

Total Cost of Environment, Social Health and Safety		**0**	**0**	**34,219**	**0**	**34,219**
Key Service Area 000024 Compliance and Enforcement Services						
227001 Travel inland		0	4,000	0	0	4,000
Total Cost of Compliance and Enforcement Services		**0**	**4,000**	**0**	**0**	**4,000**
Key Service Area 000078 Land Management						
221011 Printing, Stationery, Photocopying and Binding		0	250	0	0	250
221012 Small Office Equipment		0	250	0	0	250
227001 Travel inland		0	2,500	0	0	2,500
Total Cost of Land Management		**0**	**3,000**	**0**	**0**	**3,000**
Key Service Area 000089 Climate Change Mitigation						
211107 Boards, Committees and Council Allowances		0	2,000	0	0	2,000
221001 Advertising and Public Relations		0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding		0	500	0	0	500
221012 Small Office Equipment		0	500	0	0	500
222001 Information and Communication Technology Services.		0	1,000	0	0	1,000
227001 Travel inland		0	1,500	0	0	1,500
Total Cost of Climate Change Mitigation		**0**	**7,000**	**0**	**0**	**7,000**
Key Service Area 000090 Climate Change Adaptation						
227001 Travel inland		0	0	68,438	0	68,438
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**				**68,438**
LCII: Chepsikuroi Ward	Environment	Travel Inland - Field Work Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			68,438
Total Cost of Climate Change Adaptation		**0**	**0**	**68,438**	**0**	**68,438**
Key Service Area 140035 Land Information Management						
227001 Travel inland		0	950	0	0	950
Total Cost of Land Information Management		**0**	**950**	**0**	**0**	**950**
Key Service Area 560007 Regulation and Compliance						
211101 General Staff Salaries		154,999	0	0	0	154,999
Total Cost of Regulation and Compliance		**154,999**	**0**	**0**	**0**	**154,999**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**154,999**	**14,950**	**102,656**	**0**	**272,606**
Programme 10 Sustainable Urbanisation and Housing						
Key Service Area 280002 Physical Planning						
211107 Boards, Committees and Council Allowances		0	3,000	0	0	3,000

VOTE: 710 Kapchorwa Municipal Council

221011 Printing, Stationery, Photocopying and Binding		0	250	0	0	250
221012 Small Office Equipment		0	250	0	0	250
221017 Membership dues and Subscription fees.		0	500	0	0	500
227001 Travel inland		0	4,000	15,000	0	19,000
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**				**15,000**
LCII: Chepsikuroi Ward	physical planning	Travel Inland - Field Work Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			15,000
Total Cost of Physical Planning		**0**	**8,000**	**15,000**	**0**	**23,000**
Total Cost of Sustainable Urbanisation and Housing		**0**	**8,000**	**15,000**	**0**	**23,000**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
221009 Welfare and Entertainment		0	80	0	0	80
Total Cost of HIV/AIDS Mainstreaming		**0**	**80**	**0**	**0**	**80**
Total Cost of Human Capital Development		**0**	**80**	**0**	**0**	**80**
Total Cost of Natural Resources Management		**154,999**	**23,030**	**117,656**	**0**	**295,686**
Total Cost of Natural Resources		**154,999**	**23,030**	**117,656**	**0**	**295,686**

VOTE: 710 Kapchorwa Municipal Council

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	108,982	153,146
Urban Unconditional Grant Wage	67,360	106,809
Locally Raised Revenues	9,500	8,000
Other Transfers from Central Government	15,000	19,400
Programme Conditional Grant - Non Wage Recurrent	17,121	16,938
Urban Unconditional Non-Wage	0	2,000
Development Revenues	0	17,109
Urban Discretionary Equalisation Development Grant	0	17,109
Total Revenues Shares	**108,982**	**170,256**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	67,360	106,809
Non Wage	41,621	46,338
Development Expenditure		
Domestic Development	0	17,109
External Financing	0	0
Total Expenditure	**108,982**	**170,256**

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

Service Area 10 Community Mobilisation

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Environment, Social Health and Safety	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Community Mobilisation	**0**	**3,000**	**0**	**0**	**3,000**

Service Area 20 Empowerment and Mindset Change

VOTE: 710 Kapchorwa Municipal Council

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 000021 Gender Mainstreaming services							
221002 Workshops, Meetings and Seminars			0	2,000	7,000	0	9,000
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**					**7,000**
LCII: Chepsikuroi Ward	Gender traingning under UCMID	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				7,000
227001 Travel inland			0	3,438	10,109	0	13,547
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**					**10,109**
LCII: Chepsikuroi Ward	Gender UCMID	Travel Inland - Field Work Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				10,109
Total Cost of Gender Mainstreaming services			**0**	**5,438**	**17,109**	**0**	**22,547**
Key Service Area 000023 Inspection and Monitoring							
221011 Printing, Stationery, Photocopying and Binding			0	470	0	0	470
225204 Monitoring and Supervision of capital work			0	1,410	0	0	1,410
227001 Travel inland			0	9,520	0	0	9,520
Total Cost of Inspection and Monitoring			**0**	**11,400**	**0**	**0**	**11,400**
Key Service Area 010008 Capacity Strengthening							
211101 General Staff Salaries			106,809	0	0	0	106,809
Total Cost of Capacity Strengthening			**106,809**	**0**	**0**	**0**	**106,809**
Key Service Area 320146 Support to special interest Groups							
221009 Welfare and Entertainment			0	4,000	0	0	4,000
221012 Small Office Equipment			0	1,000	0	0	1,000
222001 Information and Communication Technology Services.			0	1,000	0	0	1,000
227001 Travel inland			0	20,500	0	0	20,500
Total Cost of Support to special interest Groups			**0**	**26,500**	**0**	**0**	**26,500**
Total Cost of Human Capital Development			**106,809**	**43,338**	**17,109**	**0**	**167,256**
Total Cost of Empowerment and Mindset Change			**106,809**	**43,338**	**17,109**	**0**	**167,256**
Total Cost of Community Based Services			**106,809**	**46,338**	**17,109**	**0**	**170,256**

VOTE: 710 Kapchorwa Municipal Council

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	39,057	93,557
Urban Unconditional Grant Wage	12,557	12,557
Urban Unconditional Non-Wage	20,000	81,000
Locally Raised Revenues	6,500	0
Development Revenues	25,596	77,580
Urban Discretionary Equalisation Development Grant	25,596	77,580
Total Revenues Shares	**64,652**	**171,137**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	12,557	12,557
Non Wage	26,500	81,000
Development Expenditure		
Domestic Development	25,596	77,580
External Financing	0	0
Total Expenditure	**64,652**	**171,137**

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

Service Area 10 Planning and Statistics

		Approved Budget Estimates for FY 2026/27				
Ushs Thousands						
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000090 Climate Change Adaptation						
312412 Cultivated Plants - Acquisition		0	0	15,000	0	15,000
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**				**15,000**
LCII: Chepsikuroi Ward	Central	Cultivated Plants - Cultivated Assets (Seeds)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			15,000
Total Cost of Climate Change Adaptation		**0**	**0**	**15,000**	**0**	**15,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**0**	**15,000**	**0**	**15,000**
Programme 18 Development Plan Implementation						
Key Service Area 000006 Planning and Budgeting services						

VOTE: 710 Kapchorwa Municipal Council

227001 Travel inland		0	16,000	0	0	16,000
Total Cost of Planning and Budgeting services		**0**	**16,000**	**0**	**0**	**16,000**
Key Service Area 000023 Inspection and Monitoring						
227001 Travel inland		0	0	10,333	0	10,333
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**				**10,333**
LCII: Chepsikuroi Ward	chepsikuroi	Travel Inland - Field Work Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			10,333
Total Cost of Inspection and Monitoring		**0**	**0**	**10,333**	**0**	**10,333**
Key Service Area 000027 Programme Working Group Secretariat Services						
211101 General Staff Salaries		12,557	0	0	0	12,557
221002 Workshops, Meetings and Seminars		0	22,000	0	0	22,000
221003 Staff Training		0	0	22,350	0	22,350
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**				**22,350**
LCII: Chepsikuroi Ward	central	Staff Training - Capacity Building	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			22,350
Total Cost of Programme Working Group Secretariat Services		**12,557**	**22,000**	**22,350**	**0**	**56,907**
Key Service Area 560019 Data Management and Dissemination						
221001 Advertising and Public Relations		0	0	4,000	0	4,000
Total for LCIII:		**County:**				**4,000**
LCII:	chepsikuroi	Billboards - Installation and Infrastructure	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			4,000
221008 Information and Communication Technology Supplies.		0	5,000	0	0	5,000
221009 Welfare and Entertainment		0	8,000	0	0	8,000
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
222001 Information and Communication Technology Services.		0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work		0	0	18,000	0	18,000
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**				**18,000**
LCII: Chepsikuroi Ward	Monitoring	Monitoring and Supervision of capital work	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			18,000
227001 Travel inland		0	18,000	5,000	0	23,000
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**				**5,000**
LCII: Chepsikuroi Ward	SPEAR Data Collection	Travel Inland - Data Collection and Analysis	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			5,000
227004 Fuel, Lubricants and Oils		0	10,000	0	0	10,000

VOTE: 710 Kapchorwa Municipal Council

312221 Light ICT hardware - Acquisition		0	0	2,897	0	2,897
Total for LCIII: Central Div		**County: Kapchorwa Municipal Council**				**2,897**
LCII: Chepsikuroi Ward	statistics	Notebook computers-Tablet_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			2,897
Total Cost of Data Management and Dissemination		**0**	**43,000**	**29,897**	**0**	**72,897**
Total Cost of Development Plan Implementation		**12,557**	**81,000**	**62,580**	**0**	**156,137**
Total Cost of Planning and Statistics		**12,557**	**81,000**	**77,580**	**0**	**171,137**
Total Cost of Planning		**12,557**	**81,000**	**77,580**	**0**	**171,137**

VOTE: 710 Kapchorwa Municipal Council

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	37,159	39,159
Urban Unconditional Grant Wage	24,159	24,159
Urban Unconditional Non-Wage	9,000	11,000
Locally Raised Revenues	4,000	4,000
Total Revenues Shares	**37,159**	**39,159**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	24,159	24,159
Non Wage	13,000	15,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**37,159**	**39,159**

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

Service Area 10 Compliance

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					
227001 Travel inland	0	9	0	0	9
Total Cost of HIV/AIDS Mainstreaming	**0**	**9**	**0**	**0**	**9**
Total Cost of Human Capital Development	**0**	**9**	**0**	**0**	**9**
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	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	400	0	0	400

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227001 Travel inland	0	11,091	0	0	11,091
Total Cost of Audit and Risk Management	**24,159**	**14,991**	**0**	**0**	**39,150**
Total Cost of Governance and Security	**24,159**	**14,991**	**0**	**0**	**39,150**
Total Cost of Compliance	**24,159**	**15,000**	**0**	**0**	**39,159**
Total Cost of Internal Audit	**24,159**	**15,000**	**0**	**0**	**39,159**

VOTE: 710 Kapchorwa Municipal Council

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	99,895	123,893
Programme Conditional Grant - Non Wage Recurrent	26,723	26,922
Urban Unconditional Grant Wage	22,688	61,176
Urban Unconditional Non-Wage	32,688	16,000
Locally Raised Revenues	7,000	9,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Development Revenues	0	34,219
Urban Discretionary Equalisation Development Grant	0	34,219
Total Revenues Shares	**99,895**	**158,112**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	22,688	61,176
Non Wage	54,518	62,717
Development Expenditure		
Domestic Development	0	34,219
External Financing	0	0
Total Expenditure	**77,207**	**158,112**

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

Service Area 10 Commercial Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

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					
227001 Travel inland	0	7,000	0	0	7,000
227004 Fuel, Lubricants and Oils	0	20,000	0	0	20,000
Total Cost of Tourism Investment, Promotion and Marketing	**0**	**27,000**	**0**	**0**	**27,000**
Key Service Area 120015 Heritage Conservation Education and Awareness					
221002 Workshops, Meetings and Seminars	0	2,217	0	0	2,217

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221012 Small Office Equipment	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	15,000	0	0	15,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,500	0	0	1,500
Total Cost of Heritage Conservation Education and Awareness	**0**	**20,717**	**0**	**0**	**20,717**
Total Cost of Tourism Development	**0**	**47,717**	**0**	**0**	**47,717**
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
221009 Welfare and Entertainment	0	2,795	0	0	2,795
221011 Printing, Stationery, Photocopying and Binding	0	4,205	0	0	4,205
227001 Travel inland	0	8,000	0	0	8,000
Total Cost of Domestic Promotion	**0**	**15,000**	**0**	**0**	**15,000**
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	61,176	0	0	0	61,176
221001 Advertising and Public Relations	0	0	8,000	0	8,000
Total for LCIII: Central Div	**County: Kapchorwa Municipal Council**				**8,000**
LCII: Chepsikuroi Ward	Media - Talk Shows	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,000
221002 Workshops, Meetings and Seminars	0	0	14,000	0	14,000
Total for LCIII: Central Div	**County: Kapchorwa Municipal Council**				**14,000**
LCII: Chepsikuroi Ward	Workshops, Meetings, Seminars - Training (Data Collection and Analysis)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			14,000
221008 Information and Communication Technology Supplies.	0	0	1,000	0	1,000
Total for LCIII: Central Div	**County: Kapchorwa Municipal Council**				**1,000**
LCII: Chepsikuroi Ward	ICT - Assorted Computer Accessories	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,000
221011 Printing, Stationery, Photocopying and Binding	0	0	1,000	0	1,000
Total for LCIII:	**County:**				**1,000**
LCII:	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,000

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227001 Travel inland	0	0	10,219	0	10,219
Total for LCIII:	**County:**				**10,219**
LCII:	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,219
Total Cost of Trade Development	**61,176**	**0**	**34,219**	**0**	**95,395**
Total Cost of Private Sector Development	**61,176**	**15,000**	**34,219**	**0**	**110,395**
Total Cost of Commercial Services	**61,176**	**62,717**	**34,219**	**0**	**158,112**
Total Cost of Trade, Industry and Local Development	**61,176**	**62,717**	**34,219**	**0**	**158,112**