VOTE: 713 Kisoro 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	**874,720**	**1,001,860**
o/w Higher Local Government	371,152	433,526
o/w Lower Local Government	503,568	568,334
Discretionary Government Transfers	**1,795,665**	**2,244,164**
o/w Higher Local Government	1,519,904	1,995,735
o/w Lower Local Government	275,761	248,429
Conditional Government Transfers	**4,476,695**	**4,352,306**
o/w Higher Local Government	4,476,695	4,352,306
o/w Lower Local Government	0	0
Other Government Transfers	**157,362**	**162,931**
o/w Higher Local Government	157,362	162,931
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	**7,304,441**	**7,761,261**
o/w Higher Local Government	6,525,113	6,944,498
o/w Lower Local Government	779,329	816,763

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A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**874,720**	**1,001,860**
Advertisements/Bill Boards	10,234	11,434
Animal and Crop Husbandry related Levies	26,802	31,802
Business licenses	133,126	153,626
Land Fees	175,888	202,988
Liquor licenses	3,313	3,313
Local Hotel Tax	24,000	27,000
Local Services Tax-Payable By Individuals	38,573	44,513
Market /Gate Charges	192,000	222,100
Other fines and Penalties – private	59,613	0
Other Licence fees	0	59,613
Other licenses	4,422	4,422
Property related Duties/Fees	100,000	127,500
Registration fees for Documents and Businesses	38,379	38,379
Rent & Rates - Non-Produced Assets – from Gov’t units	15,000	0
Rent & rates – produced assets-From Government Units	0	16,800
Sale of non-produced Government Properties/assets	3,370	3,370
Vehicle Parking Fees	50,000	55,000
Discretionary Government Transfers	**1,795,665**	**2,244,164**
Urban Discretionary Equalisation Development Grant	401,974	670,705
Urban Unconditional Grant Wage	1,064,096	1,241,763
Urban Unconditional Non-Wage	329,595	331,696
Conditional Government Transfers	**4,476,695**	**4,352,306**
Programme Conditional Grant - Non Wage Recurrent	1,723,573	1,845,285
Programme Conditional Grant - Development	760,872	311,805
Programme Conditional Grant - Wage Recurrent	1,992,249	2,195,216
Other Government Transfers	**157,362**	**162,931**
GROW Project	20,000	20,000
Support to Local Government Labour Officers and KCCA	0	10,070
Support to PLE (UNEB)	6,500	7,000
Uganda Road Fund (URF)	118,862	118,862
Uganda Women Enterpreneurship Program(UWEP)	7,000	4,000
Youth Livelihood Programme (YLP)	5,000	3,000
External Financing	**0**	**0**

N / A

VOTE: 713 Kisoro Municipal Council

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Total Revenues Shares	**7,304,441**	**7,761,261**

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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	**230,316**	**9,000**	**0**	**0**	**239,316**
o/w: Wage:	147,000	0	0	0	147,000
Non-Wage Recurrent:	63,980	9,000	0	0	72,980
Development:	19,336	0	0	0	19,336
Tourism Development	**20,795**	**2,000**	**0**	**0**	**22,795**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	2,000	0	0	12,795
Development:	10,000	0	0	0	10,000
Natural Resources, Environment, Climate Change, Land and Water Management	**293,047**	**8,500**	**0**	**0**	**301,547**
o/w: Wage:	198,000	0	0	0	198,000
Non-Wage Recurrent:	9,500	8,500	0	0	18,000
Development:	85,547	0	0	0	85,547
Private Sector Development	**71,335**	**4,000**	**0**	**0**	**75,335**
o/w: Wage:	21,469	0	0	0	21,469
Non-Wage Recurrent:	25,647	4,000	0	0	29,647
Development:	24,219	0	0	0	24,219
Integrated Transport Infrastructure and Services	**1,306,648**	**15,000**	**118,862**	**0**	**1,440,509**
o/w: Wage:	208,645	0	0	0	208,645
Non-Wage Recurrent:	992,000	5,000	118,862	0	1,115,862
Development:	106,003	10,000	0	0	116,003
Sustainable Urbanisation and Housing	**25,453**	**26,500**	**0**	**0**	**51,953**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	1,500	6,500	0	0	8,000
Development:	23,953	20,000	0	0	43,953
Digital Transformation	**1,120**	**4,240**	**0**	**0**	**5,360**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	1,120	4,240	0	0	5,360
Development:	0	0	0	0	0
Human Capital Development	**2,909,689**	**74,000**	**44,070**	**0**	**3,027,759**

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Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	2,258,065	0	0	0	2,258,065
Non-Wage Recurrent:	324,937	34,000	44,070	0	403,007
Development:	326,687	40,000	0	0	366,687
Public Sector Transformation	**845,566**	**91,272**	**0**	**0**	**936,838**
o/w: Wage:	335,398	0	0	0	335,398
Non-Wage Recurrent:	458,840	91,272	0	0	550,111
Development:	51,328	0	0	0	51,328
Governance and Security	**469,959**	**650,526**	**0**	**0**	**1,120,485**
o/w: Wage:	86,270	0	0	0	86,270
Non-Wage Recurrent:	200,381	650,526	0	0	850,908
Development:	183,308	0	0	0	183,308
Regional Balanced Development	**50,644**	**106,822**	**0**	**0**	**157,466**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	6,160	106,822	0	0	112,982
Development:	44,484	0	0	0	44,484
Development Plan Implementation	**371,898**	**10,000**	**0**	**0**	**381,898**
o/w: Wage:	182,132	0	0	0	182,132
Non-Wage Recurrent:	82,121	10,000	0	0	92,121
Development:	107,644	0	0	0	107,644
Grand Total	**6,596,470**	**1,001,860**	**162,931**	**0**	**7,761,261**
Grand Total Wage	3,436,979	0	0	0	**3,436,979**
Grand Total Non-Wage Recurrent	2,176,981	931,860	162,931	0	**3,271,772**
Grand Total Development	982,510	70,000	0	0	**1,052,510**

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A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**1,473,409**	**1,798,852**
o/w Higher Local Government	694,080	982,089
o/w Lower Local Government	779,329	816,763
Finance	**237,539**	**322,437**
o/w Higher Local Government	237,539	322,437
o/w Lower Local Government	0	0
Statutory bodies	**230,806**	**229,803**
o/w Higher Local Government	230,806	229,803
o/w Lower Local Government	0	0
Production and Marketing	**237,113**	**239,316**
o/w Higher Local Government	237,113	239,316
o/w Lower Local Government	0	0
Health	**1,387,897**	**941,062**
o/w Higher Local Government	1,387,897	941,062
o/w Lower Local Government	0	0
Education	**1,626,432**	**1,855,151**
o/w Higher Local Government	1,626,432	1,855,151
o/w Lower Local Government	0	0
Roads and Engineering	**1,500,691**	**1,448,509**
o/w Higher Local Government	1,500,691	1,448,509
o/w Lower Local Government	0	0
Natural Resources	**227,000**	**345,500**
o/w Higher Local Government	227,000	345,500
o/w Lower Local Government	0	0
Community Based Services	**137,652**	**231,546**
o/w Higher Local Government	137,652	231,546
o/w Lower Local Government	0	0
Planning	**131,697**	**201,096**
o/w Higher Local Government	131,697	201,096
o/w Lower Local Government	0	0
Internal Audit	**49,959**	**49,859**
o/w Higher Local Government	49,959	49,859
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**64,246**	**98,130**

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	64,246	98,130
o/w Lower Local Government	0	0
Grand Total	**7,304,441**	**7,761,261**
o/w Higher Local Government	**6,525,113**	**6,944,498**
o/w: Wage:	3,056,345	3,436,979
Non-Wage Recurrent:	2,422,611	2,638,317
Domestic Devt:	1,046,156	869,202
External Financing:	0	0
o/w Lower Local Government	**779,329**	**816,763**
o/w: Wage:	0	0
Non-Wage Recurrent:	592,639	633,455
Domestic Devt:	186,690	183,308
External Financing:	0	0

VOTE: 713 Kisoro 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	1,265,191	1,536,841
Urban Unconditional Grant Wage	277,315	335,398
Urban Unconditional Non-Wage	51,061	39,061
Locally Raised Revenues	82,000	106,000
Multi-Sectoral Transfers to LLGs_NonWage	592,639	633,455
Programme Conditional Grant - Non Wage Recurrent	262,176	422,926
Development Revenues	208,218	262,011
Urban Discretionary Equalisation Development Grant	21,528	78,703
Multi-Sectoral Transfers to LLGs_Gou	186,690	183,308
Total Revenues Shares	**1,473,409**	**1,798,852**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	277,315	335,398
Non Wage	987,875	1,201,443
Development Expenditure		
Domestic Development	208,218	262,011
External Financing	0	0
Total Expenditure	**1,473,409**	**1,798,852**

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,920	0	0	1,920
221008 Information and Communication Technology Supplies.	0	500	0	0	500

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222001 Information and Communication Technology Services.	0	640	0	0	640
227001 Travel inland	0	2,000	0	0	2,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	300	0	0	300
Total Cost of Planning and Budgeting services	**0**	**5,360**	**0**	**0**	**5,360**
Total Cost of Digital Transformation	**0**	**5,360**	**0**	**0**	**5,360**
Programme 14 Public Sector Transformation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	335,398	0	0	0	335,398
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,500	0	0	7,500
221001 Advertising and Public Relations	0	3,000	0	0	3,000
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221004 Recruitment Expenses	0	3,000	0	0	3,000
221005 Official Ceremonies and State Functions	0	1,000	0	0	1,000
221007 Books, Periodicals & Newspapers	0	400	0	0	400
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	500	0	0	500
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,500	0	0	1,500
223004 Guard and Security services	0	2,900	0	0	2,900
223005 Electricity	0	4,800	0	0	4,800
223006 Water	0	2,400	0	0	2,400
225204 Monitoring and Supervision of capital work	0	10,000	0	0	10,000
227001 Travel inland	0	12,820	0	0	12,820
227004 Fuel, Lubricants and Oils	0	11,504	0	0	11,504
273102 Incapacity, death benefits and funeral expenses	0	3,500	0	0	3,500
Total Cost of Planning and Budgeting services	**335,398**	**70,824**	**0**	**0**	**406,222**
Key Service Area 000008 Records Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000
221008 Information and Communication Technology Supplies.	0	2,500	0	0	2,500

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221011 Printing, Stationery, Photocopying and Binding	0	760	0	0	760
221012 Small Office Equipment	0	360	0	0	360
222001 Information and Communication Technology Services.	0	1,400	0	0	1,400
227001 Travel inland	0	4,100	0	0	4,100
Total Cost of Records Management	**0**	**13,120**	**0**	**0**	**13,120**
Key Service Area 000011 Communication and Public Relations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	0	0	5,000
221001 Advertising and Public Relations	0	400	0	0	400
221002 Workshops, Meetings and Seminars	0	4,760	0	0	4,760
221009 Welfare and Entertainment	0	700	0	0	700
221012 Small Office Equipment	0	300	0	0	300
227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	400	0	0	400
Total Cost of Communication and Public Relations	**0**	**22,560**	**0**	**0**	**22,560**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
221011 Printing, Stationery, Photocopying and Binding	0	1,061	0	0	1,061
273104 Pension	0	218,839	0	0	218,839
273105 Gratuity	0	200,000	0	0	200,000
352881 Pension and Gratuity Arrears Budgeting	0	4,088	0	0	4,088
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**0**	**423,987**	**0**	**0**	**423,987**
Key Service Area 010008 Capacity Strengthening					
221008 Information and Communication Technology Supplies.	0	0	12,300	0	12,300

Total for LCIII:		**County:**		**4,500**
LCII:	Public Address System & Car Trackers	ICT - Assorted Hardware and Software Maintenance and Support	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	4,500
Total for LCIII: Central Div		**County: Kisoro Municipal Council**		**7,800**
LCII: Central ward	Municipal departmental offices	ICT - Photocopiers	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	4,300

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LCII: Central ward	Municipal departmental offices	ICT - Projectors	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,500
221011 Printing, Stationery, Photocopying and Binding		0	0	3,000	0	3,000
Total for LCIII: Central Div		**County: Kisoro Municipal Council**				**3,000**
LCII: Central ward	Municipal Headquarters	Stationery - IEC Materials	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,000
221012 Small Office Equipment		0	0	11,288	0	11,288
Total for LCIII: Central Div		**County: Kisoro Municipal Council**				**11,288**
LCII: Central ward	Municipal departmental offices	Office Equipment and Supplies - Furniture	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,328
LCII: Central ward	Municipal Departmental offices	Office Equipment and Supplies - Television Subscription	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			960
222001 Information and Communication Technology Services.		0	0	740	0	740
Total for LCIII: Central Div		**County: Kisoro Municipal Council**				**740**
LCII: Central ward	Municipal departmental offices	Telecommunication Services - Airtime and Mobile Phone Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			740
224004 Beddings, Clothing, Footwear and related Services		0	0	9,000	0	9,000
Total for LCIII: Central Div		**County: Kisoro Municipal Council**				**9,000**
LCII: Central ward	Municipal departmental offices	Cleaning and Sanitation - Corporate Wear	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			9,000
312221 Light ICT hardware - Acquisition		0	0	12,000	0	12,000
Total for LCIII: Central Div		**County: Kisoro Municipal Council**				**12,000**
LCII: Central ward	Municipal departmental offices	Personal computers - Laptop_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			12,000
312229 Other ICT Equipment - Acquisition		0	0	3,000	0	3,000
Total for LCIII: Central Div		**County: Kisoro Municipal Council**				**3,000**
LCII: Central ward	Municipal Headquarters	Closed circuit television services - TVs_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,000
Total Cost of Capacity Strengthening		**0**	**0**	**51,328**	**0**	**51,328**
Total Cost of Public Sector Transformation		**335,398**	**530,491**	**51,328**	**0**	**917,218**
Programme 16 Governance and Security						
Key Service Area 000014 Administrative and Support Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	10,000	0	0	10,000
221020 Litigation and related expenses		0	1,500	0	0	1,500

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227004 Fuel, Lubricants and Oils		0	2,180	0	0	2,180
Total Cost of Administrative and Support Services		**0**	**13,680**	**0**	**0**	**13,680**
Total Cost of Governance and Security		**0**	**13,680**	**0**	**0**	**13,680**
Programme 17 Regional Balanced Development						
Key Service Area 000005 Human Resource Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	3,000	0	0	3,000
221002 Workshops, Meetings and Seminars		0	0	10,000	0	10,000
Total for LCIII:		**County:**				**10,000**
LCII:		Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,000
221003 Staff Training		0	0	17,375	0	17,375
Total for LCIII:		**County:**				**17,375**
LCII:	municipal headquarters	Staff Training - Others	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			17,375
221004 Recruitment Expenses		0	1,000	0	0	1,000
221009 Welfare and Entertainment		0	2,956	0	0	2,956
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
222001 Information and Communication Technology Services.		0	500	0	0	500
227001 Travel inland		0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils		0	3,000	0	0	3,000
Total Cost of Human Resource Management		**0**	**18,456**	**27,375**	**0**	**45,831**
Total Cost of Regional Balanced Development		**0**	**18,456**	**27,375**	**0**	**45,831**
Total Cost of Administration and Management		**335,398**	**567,987**	**78,703**	**0**	**982,089**
Total Cost of Administration		**335,398**	**567,987**	**78,703**	**0**	**982,089**

Subcounty / Town Council / Division: 237731 South 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					

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	Wage	Non Wage	GoU Dev	Ext.Fin	Total
263402 Transfer to Other Government Units	0	197,051	72,100	0	269,151
Total Cost of Administrative and Support Services	**0**	**197,051**	**72,100**	**0**	**269,151**
Total Cost of Governance and Security	**0**	**197,051**	**72,100**	**0**	**269,151**
Total Cost of Administration and Management	**0**	**197,051**	**72,100**	**0**	**269,151**
Total Cost of 237731 South Div	**0**	**197,051**	**72,100**	**0**	**269,151**

Subcounty / Town Council / Division: 237732 North 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					
263402 Transfer to Other Government Units	0	206,792	57,628	0	264,420
Total Cost of Administrative and Support Services	**0**	**206,792**	**57,628**	**0**	**264,420**
Total Cost of Governance and Security	**0**	**206,792**	**57,628**	**0**	**264,420**
Total Cost of Administration and Management	**0**	**206,792**	**57,628**	**0**	**264,420**
Total Cost of 237732 North Div	**0**	**206,792**	**57,628**	**0**	**264,420**

Subcounty / Town Council / Division: 237733 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 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	229,612	53,580	0	283,192
Total Cost of Administrative and Support Services	**0**	**229,612**	**53,580**	**0**	**283,192**
Total Cost of Governance and Security	**0**	**229,612**	**53,580**	**0**	**283,192**
Total Cost of Administration and Management	**0**	**229,612**	**53,580**	**0**	**283,192**
Total Cost of 237733 Central Div	**0**	**229,612**	**53,580**	**0**	**283,192**

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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	237,539	297,799
Urban Unconditional Grant Wage	110,387	157,273
Urban Unconditional Non-Wage	47,000	46,000
Locally Raised Revenues	80,152	94,526
Development Revenues	0	24,638
Urban Discretionary Equalisation Development Grant	0	24,638
Total Revenues Shares	**237,539**	**322,437**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	110,387	157,273
Non Wage	127,152	140,526
Development Expenditure		
Domestic Development	0	24,638
External Financing	0	0
Total Expenditure	**237,539**	**322,437**

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,800	0	0	6,800
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
228004 Maintenance-Other Fixed Assets	0	2,200	0	0	2,200
Total Cost of Management of Government Accounts	**0**	**30,000**	**0**	**0**	**30,000**
Total Cost of Governance and Security	**0**	**30,000**	**0**	**0**	**30,000**

VOTE: 713 Kisoro Municipal Council

Programme 17 Regional Balanced Development						
Key Service Area 560080 Local Revenue Collection						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	8,000	0	0	8,000
221001 Advertising and Public Relations		0	3,000	0	0	3,000
221002 Workshops, Meetings and Seminars		0	4,255	2,000	0	6,255
Total for LCIII:		**County:**				**2,000**
LCII:		Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
221009 Welfare and Entertainment		0	2,972	0	0	2,972
221011 Printing, Stationery, Photocopying and Binding		0	10,000	0	0	10,000
221012 Small Office Equipment		0	2,150	0	0	2,150
221017 Membership dues and Subscription fees.		0	1,000	0	0	1,000
222001 Information and Communication Technology Services.		0	4,000	0	0	4,000
223001 Property Management Expenses		0	40,149	15,109	0	55,258
Total for LCIII:		**County:**				**15,109**
LCII:	Entire Municipality	Property Management - Valuation Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			15,109
227001 Travel inland		0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils		0	10,000	0	0	10,000
228002 Maintenance-Transport Equipment		0	1,000	0	0	1,000
Total Cost of Local Revenue Collection		**0**	**94,526**	**17,109**	**0**	**111,635**
Total Cost of Regional Balanced Development		**0**	**94,526**	**17,109**	**0**	**111,635**
Programme 18 Development Plan Implementation						
Key Service Area 000004 Finance and Accounting						
211101 General Staff Salaries		157,273	0	0	0	157,273
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	3,600	1,528	0	5,128
Total for LCIII:		**County:**				**1,528**
LCII:		Disposal of Obsolete assets	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,528
222001 Information and Communication Technology Services.		0	2,000	0	0	2,000
223001 Property Management Expenses		0	0	6,000	0	6,000

VOTE: 713 Kisoro Municipal Council

Total for LCIII:		**County:**				**6,000**
LCII:	Engraving Council Property	Property Management - Property Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,000
227001 Travel inland		0	4,400	0	0	4,400
227004 Fuel, Lubricants and Oils		0	6,000	0	0	6,000
Total Cost of Finance and Accounting		**157,273**	**16,000**	**7,528**	**0**	**180,801**
Total Cost of Development Plan Implementation		**157,273**	**16,000**	**7,528**	**0**	**180,801**
Total Cost of Financial Management and Accountability (LG)		**157,273**	**140,526**	**24,638**	**0**	**322,437**
Total Cost of Finance		**157,273**	**140,526**	**24,638**	**0**	**322,437**

VOTE: 713 Kisoro 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	230,806	229,803
Urban Unconditional Grant Wage	64,414	61,411
Urban Unconditional Non-Wage	96,392	94,392
Locally Raised Revenues	70,000	74,000
Total Revenues Shares	**230,806**	**229,803**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	64,414	61,411
Non Wage	166,392	168,392
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**230,806**	**229,803**

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

Service Area 10 Legislation and Oversight

	Approved Budget Estimates for FY 2026/27				
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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,120	0	0	5,120
211107 Boards, Committees and Council Allowances	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	2,500	0	0	2,500
221012 Small Office Equipment	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	6,000	0	0	6,000
Total Cost of Procurement and Disposal Services	**0**	**19,620**	**0**	**0**	**19,620**

VOTE: 713 Kisoro Municipal Council

Total Cost of Public Sector Transformation	**0**	**19,620**	**0**	**0**	**19,620**
Programme 16 Governance and Security					
Key Service Area 000010 Leadership and Management					
211107 Boards, Committees and Council Allowances	0	28,000	0	0	28,000
221003 Staff Training	0	18,000	0	0	18,000
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	592	0	0	592
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Leadership and Management	**0**	**61,592**	**0**	**0**	**61,592**
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	61,411	0	0	0	61,411
211105 Ex-Gratia for Political leaders.	0	64,599	0	0	64,599
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	16,581	0	0	16,581
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Administrative and Support Services	**61,411**	**87,180**	**0**	**0**	**148,591**
Total Cost of Governance and Security	**61,411**	**148,772**	**0**	**0**	**210,183**
Total Cost of Legislation and Oversight	**61,411**	**168,392**	**0**	**0**	**229,803**
Total Cost of Statutory bodies	**61,411**	**168,392**	**0**	**0**	**229,803**

VOTE: 713 Kisoro 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	217,777	219,980
Programme Conditional Grant - Wage Recurrent	147,000	147,000
Programme Conditional Grant - Non Wage Recurrent	66,777	63,980
Locally Raised Revenues	4,000	9,000
Development Revenues	19,336	19,336
Programme Conditional Grant - Development	19,336	19,336
Total Revenues Shares	**237,113**	**239,316**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	147,000	147,000
Non Wage	70,777	72,980
Development Expenditure		
Domestic Development	19,336	19,336
External Financing	0	0
Total Expenditure	**237,113**	**239,316**

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

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
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	147,000	0	0	0	147,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	16,000	0	0	16,000
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221008 Information and Communication Technology Supplies.	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	562	0	0	562

VOTE: 713 Kisoro Municipal Council

224003 Agricultural Supplies and Services		0	0	19,336	0	19,336
Total for LCIII: Central Div		**County: Kisoro Municipal Council**				**19,336**
LCII: Central ward	All Divisions	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			19,336
227001 Travel inland		0	1,500	0	0	1,500
Total Cost of Farmer mobilisation and sensitisation		**147,000**	**33,062**	**19,336**	**0**	**199,398**
Key Service Area 010074 Vector and disease control						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	6,000	0	0	6,000
221002 Workshops, Meetings and Seminars		0	8,000	0	0	8,000
224001 Medical Supplies and Services		0	1,000	0	0	1,000
224002 Veterinary supplies and services		0	3,000	0	0	3,000
227001 Travel inland		0	1,000	0	0	1,000
Total Cost of Vector and disease control		**0**	**19,000**	**0**	**0**	**19,000**
Total Cost of Agro-Industrialization		**147,000**	**52,062**	**19,336**	**0**	**218,398**
Total Cost of Agricultural Extension		**147,000**	**52,062**	**19,336**	**0**	**218,398**

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 010059 Post-harvest handling, storage and processing					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000
221002 Workshops, Meetings and Seminars	0	514	0	0	514
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Post-harvest handling, storage and processing	**0**	**5,514**	**0**	**0**	**5,514**
Total Cost of Agro-Industrialization	**0**	**5,514**	**0**	**0**	**5,514**
Total Cost of Agricultural Production	**0**	**5,514**	**0**	**0**	**5,514**

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					

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Key Service Area 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,404	0	0	15,404
Total Cost of Parish Development Model Operations	**0**	**15,404**	**0**	**0**	**15,404**
Total Cost of Agro-Industrialization	**0**	**15,404**	**0**	**0**	**15,404**
Total Cost of Agricultural Value Chain Services	**0**	**15,404**	**0**	**0**	**15,404**
Total Cost of Production and Marketing	**147,000**	**72,980**	**19,336**	**0**	**239,316**

VOTE: 713 Kisoro 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	761,212	726,418
Programme Conditional Grant - Wage Recurrent	632,832	632,832
Programme Conditional Grant - Non Wage Recurrent	115,380	73,586
Locally Raised Revenues	13,000	20,000
Development Revenues	626,685	214,644
Programme Conditional Grant - Development	606,685	194,644
Locally Raised Revenues	20,000	20,000
Total Revenues Shares	**1,387,897**	**941,062**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	632,832	632,832
Non Wage	128,380	93,586
Development Expenditure		
Domestic Development	626,685	214,644
External Financing	0	0
Total Expenditure	**1,387,897**	**941,062**

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						
225202 Environment Impact Assessment for Capital Works		0	0	2,000	0	2,000
Total for LCIII: Central Div		**County: Kisoro Municipal Council**				**2,000**
LCII: Central ward	Shaza HC II	Environmental Impact Assessment - Field Expenses	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			2,000
225204 Monitoring and Supervision of capital work		0	0	8,525	0	8,525
Total for LCIII:		**County:**				**8,525**

VOTE: 713 Kisoro Municipal Council

LCII:		Monitoring of Health projects	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				8,525
227001 Travel inland		0	0	8,939		0	8,939
Total for LCIII:		**County:**					**8,939**
LCII:		Travel Inland - Expenses	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				8,939
263308 Sector Conditional Grant (Non-Wage)		0	49,484	0		0	49,484
Total for LCIII: North Div		**County: Kisoro Municipal Council**					**37,580**
LCII: Kamonyi ward	Zindiro HC III- Zindiro Village	ZINDIRO HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				13,774
LCII: Kamonyi ward	Zindiro HC III- Zindiro Village	ZINDIRO HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				23,807
Total for LCIII: Central Div		**County: Kisoro Municipal Council**					**11,903**
LCII: Central ward	Shaza HC II- Kisoro Main Villagee	Shaza Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				11,903
312111 Residential Buildings - Acquisition		0	0	15,745		0	15,745
Total for LCIII: North Div		**County: Kisoro Municipal Council**					**15,745**
LCII: Kamonyi ward	Retention funds for Staff house at Zindiro HC III	General residential construction contractor service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				15,745
312121 Non-Residential Buildings - Acquisition		0	0	159,434		0	159,434
Total for LCIII: Central Div		**County: Kisoro Municipal Council**					**159,434**
LCII: Central ward	Maternity Ward at Shaza HC II	Medical unit_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				147,367
LCII: Central ward	Retention for lined VIP Toilet at Shaza HC II	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				1,036
LCII: Central ward	Retention for Maternity Ward at Shaza HC II	Medical unit_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				11,031
Total Cost of Primary Health care services		**0**	**49,484**	**194,644**		**0**	**244,127**
Total Cost of Human Capital Development		**0**	**49,484**	**194,644**		**0**	**244,127**
Total Cost of Primary HealthCare		**0**	**49,484**	**194,644**		**0**	**244,127**

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**

VOTE: 713 Kisoro Municipal Council

Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**3,000**	**0**	**0**	**3,000**
Key Service Area 000039 Policies, Regulations and Standards					
211101 General Staff Salaries	632,832	0	0	0	632,832
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221003 Staff Training	0	1,800	0	0	1,800
221008 Information and Communication Technology Supplies.	0	557	0	0	557
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	2,500	0	0	2,500
221017 Membership dues and Subscription fees.	0	500	0	0	500
227001 Travel inland	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	4,514	0	0	4,514
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000
Total Cost of Policies, Regulations and Standards	**632,832**	**16,872**	**0**	**0**	**649,704**
Key Service Area 320135 Sanitation and hygiene Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,231	0	0	5,231
221001 Advertising and Public Relations	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	1,000	0	0	1,000
223001 Property Management Expenses	0	5,200	0	0	5,200
224001 Medical Supplies and Services	0	2,800	0	0	2,800
224010 Protective Gear	0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work	0	0	2,000	0	2,000

Total for LCIII: Central Div		**County: Kisoro Municipal Council**		**2,000**
LCII: Central ward	Kisoro MC Headquarters	Construction of toilet at Municipal headquarters	Source: Locally Raised Revenues	2,000

227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	5,000	0	0	5,000

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312121 Non-Residential Buildings - Acquisition		0	0	18,000	0	18,000
Total for LCIII: Central Div		**County: Kisoro Municipal Council**				**18,000**
LCII: Central ward	Kisoro MC Headquarters	Public toilet facility-Commercial Buildings_Acquire	Source: Locally Raised Revenues			18,000
Total Cost of Sanitation and hygiene Services		**0**	**24,231**	**20,000**	**0**	**44,231**
Total Cost of Human Capital Development		**632,832**	**44,102**	**20,000**	**0**	**696,935**
Total Cost of Health Management and Supervision		**632,832**	**44,102**	**20,000**	**0**	**696,935**
Total Cost of Health		**632,832**	**93,586**	**214,644**	**0**	**941,062**

VOTE: 713 Kisoro 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	1,491,581	1,757,325
Programme Conditional Grant - Wage Recurrent	1,212,417	1,415,384
Programme Conditional Grant - Non Wage Recurrent	222,613	238,132
Urban Unconditional Grant Wage	44,051	90,809
Locally Raised Revenues	6,000	6,000
Other Transfers from Central Government	6,500	7,000
Development Revenues	134,851	97,825
Programme Conditional Grant - Development	134,851	97,825
Total Revenues Shares	**1,626,432**	**1,855,151**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,256,469	1,506,193
Non Wage	235,113	251,132
Development Expenditure		
Domestic Development	134,851	97,825
External Financing	0	0
Total Expenditure	**1,626,432**	**1,855,151**

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,000	0	0	7,000
Total Cost of Quality Assurance Systems	**0**	**7,000**	**0**	**0**	**7,000**
Key Service Area 320162 Capitation (Primary)					
211101 General Staff Salaries	664,187	0	0	0	664,187
263308 Sector Conditional Grant (Non-Wage)	0	69,710	0	0	69,710
Total for LCIII: Missing Subcounty	**County: Missing County**				**69,710**

VOTE: 713 Kisoro Municipal Council

LCII: Missing Parish	Northern Division-Nyagashinge Ward	SESEME P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,630
LCII: Missing Parish	Southern Division- Hospital Ward	GISORO P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,390
LCII: Missing Parish	Southern Division-Busamba Ward	KISORO HIIL P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,470
LCII: Missing Parish	Southern Division-Busamba Ward	KISORO DEMO. P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	7,886
LCII: Missing Parish	Southern Division-Busamba Ward	KISORO DEMO. P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,334

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Primary)	**664,187**	**69,710**	**0**	**0**	**733,897**
Total Cost of Human Capital Development	**664,187**	**76,710**	**0**	**0**	**740,897**
Total Cost of Pre-Primary and Primary Education	**664,187**	**76,710**	**0**	**0**	**740,897**

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	97,540	0	0	97,540
Total for LCIII: Missing Subcounty	**County: Missing County**				**97,540**

LCII: Missing Parish	Seseme Girls` SS- Northern Division	SESEME S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	97,540

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Secondary)	**0**	**97,540**	**0**	**0**	**97,540**
Key Service Area 320159 Secondary Education Services					
211101 General Staff Salaries	751,197	0	0	0	751,197
Total Cost of Secondary Education Services	**751,197**	**0**	**0**	**0**	**751,197**
Total Cost of Human Capital Development	**751,197**	**97,540**	**0**	**0**	**848,737**
Total Cost of Secondary Education	**751,197**	**97,540**	**0**	**0**	**848,737**

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000

VOTE: 713 Kisoro Municipal Council

222001 Information and Communication Technology Services.		0	1,000	0	0	1,000
227001 Travel inland		0	2,400	0	0	2,400
227004 Fuel, Lubricants and Oils		0	1,280	0	0	1,280
Total Cost of Inspection and Monitoring		**0**	**7,680**	**0**	**0**	**7,680**
Key Service Area 000063 Quality Assurance Systems						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	3,000	0	0	3,000
221002 Workshops, Meetings and Seminars		0	2,000	0	0	2,000
222001 Information and Communication Technology Services.		0	2,500	0	0	2,500
227004 Fuel, Lubricants and Oils		0	2,500	0	0	2,500
Total Cost of Quality Assurance Systems		**0**	**10,000**	**0**	**0**	**10,000**
Key Service Area 320003 Assets and Facilities Management						
225204 Monitoring and Supervision of capital work		0	0	6,400	0	6,400

Total for LCIII:		**County:**		**6,400**
LCII:		Monitoring of education projects	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	6,400

312121 Non-Residential Buildings - Acquisition	0	0	16,803	0	16,803

Total for LCIII: South Div		**County: Kisoro Municipal Council**		**16,803**
LCII: Busamba ward	Phased construction of classroom at Kisoro Demo PS	Public elementary or secondary schools - Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	16,803

313121 Non-Residential Buildings - Improvement	0	0	73,846	0	73,846

Total for LCIII: South Div		**County: Kisoro Municipal Council**		**68,623**
LCII: Busamba ward	Kisoro Hill Primary School	Completion of a 2-unit staff house at Kisoro PS	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	66,000
LCII: Busamba ward	Kisoro Hill Primary School	Retention funds for Phased construction of a 2-Unit staff house at Kisoro Hill PS	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	2,623
Total for LCIII: North Div		**County: Kisoro Municipal Council**		**5,223**
LCII: Nyagashinge ward	Seseme Primary School	Retention funds for phased classroom construction at Seseme PS	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	2,623
LCII: Nyagashinge ward	Seseme Primary School	Completion of a classroom at Seseme Primary School	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	2,600

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313129 Other Buildings other than dwellings - Improvement		0	0	776	0	776
Total for LCIII: South Div		**County: Kisoro Municipal Council**				**776**
LCII: Hospital ward	Retention for Gisoro PS	Repair and Maintenance_Improve	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			776
Total Cost of Assets and Facilities Management		**0**	**0**	**97,825**	**0**	**97,825**
Key Service Area 320110 Sports and recreational services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	10,000	0	0	10,000
221002 Workshops, Meetings and Seminars		0	4,000	0	0	4,000
221009 Welfare and Entertainment		0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding		0	2,250	0	0	2,250
221012 Small Office Equipment		0	1,250	0	0	1,250
227001 Travel inland		0	17,000	0	0	17,000
227003 Carriage, Haulage, Freight and transport hire		0	1,500	0	0	1,500
227004 Fuel, Lubricants and Oils		0	4,236	0	0	4,236
Total Cost of Sports and recreational services		**0**	**44,236**	**0**	**0**	**44,236**
Key Service Area 560019 Data Management and Dissemination						
211101 General Staff Salaries		90,809	0	0	0	90,809
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	3,000	0	0	3,000
221002 Workshops, Meetings and Seminars		0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding		0	376	0	0	376
227001 Travel inland		0	3,700	0	0	3,700
227004 Fuel, Lubricants and Oils		0	1,000	0	0	1,000
228004 Maintenance-Other Fixed Assets		0	5,890	0	0	5,890
Total Cost of Data Management and Dissemination		**90,809**	**14,966**	**0**	**0**	**105,775**
Total Cost of Human Capital Development		**90,809**	**76,883**	**97,825**	**0**	**265,517**
Total Cost of Education&Sports Management and Inspection		**90,809**	**76,883**	**97,825**	**0**	**265,517**
Total Cost of Education		**1,506,193**	**251,132**	**97,825**	**0**	**1,855,151**

VOTE: 713 Kisoro 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	1,310,686	1,332,506
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	184,824	208,645
Locally Raised Revenues	7,000	5,000
Other Transfers from Central Government	118,862	118,862
Development Revenues	190,005	116,003
Urban Discretionary Equalisation Development Grant	140,005	106,003
Locally Raised Revenues	50,000	10,000
Total Revenues Shares	**1,500,691**	**1,448,509**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	184,824	208,645
Non Wage	1,125,862	1,123,862
Development Expenditure		
Domestic Development	190,005	116,003
External Financing	0	0
Total Expenditure	**1,500,691**	**1,448,509**

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

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 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	8,000	0	0	8,000
Total Cost of Environment, Social Health and Safety	**0**	**8,000**	**0**	**0**	**8,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**8,000**	**0**	**0**	**8,000**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 000017 Infrastructure Development and Management					
225203 Appraisal and Feasibility Studies for Capital Works	0	0	4,356	0	4,356

VOTE: 713 Kisoro Municipal Council

Total for LCIII:		**County:**				**4,356**
LCII:	DDEG projects	Feasibility Studies or Screening of Projects - Appraisal	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			4,356
228001 Maintenance-Buildings and Structures		0	0	10,000	0	10,000
Total for LCIII: Central Div		**County: Kisoro Municipal Council**				**10,000**
LCII: Central ward	Paving New Market	Building and Facility Maintenance - Maintenance, Repair and Support Services	Source: Locally Raised Revenues			10,000
228004 Maintenance-Other Fixed Assets		0	0	5,000	0	5,000
Total for LCIII:		**County:**				**5,000**
LCII:	Central Business District	Building and Facility Maintenance - Street Lights	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			5,000
313121 Non-Residential Buildings - Improvement		0	0	96,647	0	96,647
Total for LCIII: Central Div		**County: Kisoro Municipal Council**				**96,647**
LCII: Central ward	Kisoro MC Headquarters	Renovation of old administration block	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			96,647
Total Cost of Infrastructure Development and Management		**0**	**0**	**116,003**	**0**	**116,003**
Key Service Area 260002 District , Urban and Community Access Road Maintenance						
211101 General Staff Salaries		208,645	0	0	0	208,645
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	3,000	0	0	3,000
222001 Information and Communication Technology Services.		0	2,000	0	0	2,000
Total Cost of District , Urban and Community Access Road Maintenance		**208,645**	**5,000**	**0**	**0**	**213,645**
Key Service Area 260009 Road Maintenance						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	73,800	0	0	73,800
212201 Social Security Contributions		0	900	0	0	900
221011 Printing, Stationery, Photocopying and Binding		0	1,500	0	0	1,500
224010 Protective Gear		0	3,000	0	0	3,000
227001 Travel inland		0	4,020	0	0	4,020
227004 Fuel, Lubricants and Oils		0	17,812	0	0	17,812
228002 Maintenance-Transport Equipment		0	17,829	0	0	17,829

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Total Cost of Road Maintenance	**0**	**118,862**	**0**	**0**	**118,862**
Key Service Area 260010 Road Rehabilitation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	0	0	5,000
224010 Protective Gear	0	3,000	0	0	3,000
225204 Monitoring and Supervision of capital work	0	7,000	0	0	7,000
227001 Travel inland	0	7,000	0	0	7,000
227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
228001 Maintenance-Buildings and Structures	0	908,000	0	0	908,000
228002 Maintenance-Transport Equipment	0	50,000	0	0	50,000
Total Cost of Road Rehabilitation	**0**	**992,000**	**0**	**0**	**992,000**
Total Cost of Integrated Transport Infrastructure and Services	**208,645**	**1,115,862**	**116,003**	**0**	**1,440,509**
Total Cost of Community Access Roads	**208,645**	**1,123,862**	**116,003**	**0**	**1,448,509**
Total Cost of Roads and Engineering	**208,645**	**1,123,862**	**116,003**	**0**	**1,448,509**

VOTE: 713 Kisoro 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: 713 Kisoro 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	212,000	216,000
Urban Unconditional Grant Wage	198,000	198,000
Urban Unconditional Non-Wage	4,000	3,000
Locally Raised Revenues	10,000	15,000
Development Revenues	15,000	129,500
Urban Discretionary Equalisation Development Grant	15,000	109,500
Locally Raised Revenues	0	20,000
Total Revenues Shares	**227,000**	**345,500**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	198,000	198,000
Non Wage	14,000	18,000
Development Expenditure		
Domestic Development	15,000	129,500
External Financing	0	0
Total Expenditure	**227,000**	**345,500**

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

Service Area 10 Natural Resources Management

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	4,000	0	4,000
Total for LCIII:	**County:**				**4,000**
LCII:	Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,000
221002 Workshops, Meetings and Seminars	0	0	5,109	0	5,109
Total for LCIII:	**County:**				**5,109**

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LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,109
221003 Staff Training	0	0	4,000	0	4,000
Total for LCIII:	**County:**				**4,000**
LCII:	Staff Training - Others	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,000
225204 Monitoring and Supervision of capital work	0	0	4,000	0	4,000
Total for LCIII:	**County:**				**4,000**
LCII:	Monitoring of UCMID program	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,000
Total Cost of Environment, Social Health and Safety	**0**	**0**	**17,109**	**0**	**17,109**
Key Service Area 000089 Climate Change Mitigation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	500	0	0	500
Total Cost of Climate Change Mitigation	**0**	**500**	**0**	**0**	**500**
Key Service Area 000090 Climate Change Adaptation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	500	0	0	500
Total Cost of Climate Change Adaptation	**0**	**500**	**0**	**0**	**500**
Key Service Area 140038 Environmental Safeguards					
211101 General Staff Salaries	198,000	0	0	0	198,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,500	5,000	0	6,500
Total for LCIII:	**County:**				**5,000**
LCII:	Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
221001 Advertising and Public Relations	0	0	4,000	0	4,000
Total for LCIII:	**County:**				**4,000**
LCII:	Radio - Sensitization	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,000
221002 Workshops, Meetings and Seminars	0	500	15,000	0	15,500
Total for LCIII:	**County:**				**15,000**
LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			15,000
221009 Welfare and Entertainment	0	0	5,000	0	5,000
Total for LCIII:	**County:**				**5,000**

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LCII:		Welfare - Entertainment Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
221012 Small Office Equipment		0	500	0	0	500
224001 Medical Supplies and Services		0	0	8,000	0	8,000
Total for LCIII:		**County:**				**8,000**
LCII:	Alll Divisions	Equipment - Water Havesting Equipment	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,000
224003 Agricultural Supplies and Services		0	1,000	12,000	0	13,000
Total for LCIII:		**County:**				**12,000**
LCII:		Agricultural Supplies - Seedlings	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,000
LCII:	Color coded waste bins	Equipment - Assorted Agriculture and Medical Equipment	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,000
225202 Environment Impact Assessment for Capital Works		0	3,000	5,000	0	8,000
Total for LCIII:		**County:**				**5,000**
LCII:		Environmental Impact Assessment - Field Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
227001 Travel inland		0	2,000	10,000	0	12,000
Total for LCIII:		**County:**				**10,000**
LCII:		Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,000
227004 Fuel, Lubricants and Oils		0	500	4,438	0	4,938
Total for LCIII:		**County:**				**4,438**
LCII:		Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,438
Total Cost of Environmental Safeguards		**198,000**	**9,000**	**68,438**	**0**	**275,438**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**198,000**	**10,000**	**85,547**	**0**	**293,547**
Programme 10 Sustainable Urbanisation and Housing						
Key Service Area 280002 Physical Planning						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	3,000	4,000	0	7,000
Total for LCIII:		**County:**				**4,000**
LCII:		Allowances for Physical and building Control Committees	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,000

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223001 Property Management Expenses		0	5,000	30,000	0	35,000
Total for LCIII:		**County:**				**30,000**
LCII:		Property Management - Processing Land Titles	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,000
LCII:	Municipal Owned land	Property Management - Processing Land Titles	Source: Locally Raised Revenues			20,000
227001 Travel inland		0	0	4,000	0	4,000
Total for LCIII:		**County:**				**4,000**
LCII:		Travel Inland - Others	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,000
313131 Roads and Bridges - Improvement		0	0	5,953	0	5,953
Total for LCIII:		**County:**				**5,953**
LCII:	Entire Municipality	Naming streets, numbering plots, survey and demarcate roads	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,953
Total Cost of Physical Planning		**0**	**8,000**	**43,953**	**0**	**51,953**
Total Cost of Sustainable Urbanisation and Housing		**0**	**8,000**	**43,953**	**0**	**51,953**
Total Cost of Natural Resources Management		**198,000**	**18,000**	**129,500**	**0**	**345,500**
Total Cost of Natural Resources		**198,000**	**18,000**	**129,500**	**0**	**345,500**

VOTE: 713 Kisoro 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	137,652	177,327
Urban Unconditional Grant Wage	77,687	119,039
Urban Unconditional Non-Wage	3,000	2,000
Locally Raised Revenues	6,000	8,000
Other Transfers from Central Government	32,000	37,070
Programme Conditional Grant - Non Wage Recurrent	18,965	11,219
Development Revenues	0	54,219
Urban Discretionary Equalisation Development Grant	0	34,219
Locally Raised Revenues	0	20,000
Total Revenues Shares	**137,652**	**231,546**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	77,687	119,039
Non Wage	59,965	58,288
Development Expenditure		
Domestic Development	0	54,219
External Financing	0	0
Total Expenditure	**137,652**	**231,546**

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

Service Area 10 Community Mobilisation

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000016 Environment, Social Health and Safety					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	3,000	0	7,000
Total for LCIII:	**County:**				**3,000**
LCII:	Allowances for the Grievance Redress Committee sittings	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,000

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221002 Workshops, Meetings and Seminars	0	1,320	10,000	0	11,320
Total for LCIII:	**County:**				**10,000**
LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,000
221011 Printing, Stationery, Photocopying and Binding	0	503	0	0	503
227001 Travel inland	0	3,000	4,109	0	7,109
Total for LCIII:	**County:**				**4,109**
LCII:	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,109
227004 Fuel, Lubricants and Oils	0	1,246	0	0	1,246
Total Cost of Environment, Social Health and Safety	**0**	**10,070**	**17,109**	**0**	**27,179**
Total Cost of Human Capital Development	**0**	**10,070**	**17,109**	**0**	**27,179**
Total Cost of Community Mobilisation	**0**	**10,070**	**17,109**	**0**	**27,179**

Service Area 20 Empowerment and Mindset Change

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 000021 Gender Mainstreaming services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,111	7,000	0	9,111
Total for LCIII:	**County:**				**7,000**
LCII:	Allowances for Gender inclusion activities	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			7,000
221002 Workshops, Meetings and Seminars	0	0	10,109	0	10,109
Total for LCIII:	**County:**				**10,109**
LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,109
227001 Travel inland	0	2,183	0	0	2,183
Total Cost of Gender Mainstreaming services	**0**	**4,294**	**17,109**	**0**	**21,403**
Key Service Area 000036 Strategies and Project Development					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,000	0	0	15,000
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
221012 Small Office Equipment	0	1,000	0	0	1,000

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227001 Travel inland	0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000
Total Cost of Strategies and Project Development	**0**	**27,000**	**0**	**0**	**27,000**
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	119,039	0	0	0	119,039
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	1,450	0	0	1,450
221012 Small Office Equipment	0	545	0	0	545
221017 Membership dues and Subscription fees.	0	500	0	0	500
224003 Agricultural Supplies and Services	0	1,500	0	0	1,500
227001 Travel inland	0	1,500	0	0	1,500
313121 Non-Residential Buildings - Improvement	0	0	20,000	0	20,000
Total for LCIII: Central Div	**County: Kisoro Municipal Council**				**20,000**
LCII: Central ward	Renovation of Municipal Public Library	Source: Locally Raised Revenues			20,000
Total Cost of Capacity Strengthening	**119,039**	**8,495**	**20,000**	**0**	**147,534**
Key Service Area 320146 Support to special interest Groups					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,930	0	0	3,930
221012 Small Office Equipment	0	500	0	0	500
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Support to special interest Groups	**0**	**8,430**	**0**	**0**	**8,430**
Total Cost of Human Capital Development	**119,039**	**48,219**	**37,109**	**0**	**204,367**
Total Cost of Empowerment and Mindset Change	**119,039**	**48,219**	**37,109**	**0**	**204,367**
Total Cost of Community Based Services	**119,039**	**58,288**	**54,219**	**0**	**231,546**

VOTE: 713 Kisoro 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	92,946	100,980
Urban Unconditional Grant Wage	61,875	24,859
Urban Unconditional Non-Wage	21,071	66,121
Locally Raised Revenues	10,000	10,000
Development Revenues	38,751	100,116
Urban Discretionary Equalisation Development Grant	38,751	100,116
Total Revenues Shares	**131,697**	**201,096**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	61,875	24,859
Non Wage	31,071	76,121
Development Expenditure		
Domestic Development	38,751	100,116
External Financing	0	0
Total Expenditure	**131,697**	**201,096**

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

Service Area 10 Planning and Statistics

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	24,859	0	0	0	24,859
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000
221001 Advertising and Public Relations	0	0	3,581	0	3,581
Total for LCIII:	**County:**				**3,581**
LCII:	Media - Documentaries	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,581
221002 Workshops, Meetings and Seminars	0	1,000	4,000	0	5,000

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Total for LCIII:		**County:**				**4,000**
LCII:	Trainings in e-systems	Workshops, Meetings, Seminars - Training (Information Technology)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,000
221008 Information and Communication Technology Supplies.		0	0	2,000	0	2,000
Total for LCIII: Central Div		**County: Kisoro Municipal Council**				**2,000**
LCII: Central ward	Municipal website	ICT - Website Design, Maintenance and Hosting	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
222001 Information and Communication Technology Services.		0	2,500	0	0	2,500
227001 Travel inland		0	4,950	36,000	0	40,950
Total for LCIII:		**County:**				**36,000**
LCII:		Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			36,000
227004 Fuel, Lubricants and Oils		0	1,550	15,328	0	16,878
Total for LCIII:		**County:**				**15,328**
LCII:		Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			15,328
Total Cost of Planning and Budgeting services		**24,859**	**15,000**	**60,909**	**0**	**100,768**
Key Service Area 000023 Inspection and Monitoring						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	4,100	5,000	0	9,100
Total for LCIII:		**County:**				**5,000**
LCII:		Allowances	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			5,000
221001 Advertising and Public Relations		0	100	0	0	100
221002 Workshops, Meetings and Seminars		0	1,000	3,119	0	4,119
Total for LCIII: Central Div		**County: Kisoro Municipal Council**				**3,119**
LCII: Central ward		Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			3,119
221009 Welfare and Entertainment		0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding		0	600	0	0	600
221012 Small Office Equipment		0	521	0	0	521

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221017 Membership dues and Subscription fees.		0	500	0		0	500
225204 Monitoring and Supervision of capital work		0	0	4,306		0	4,306
Total for LCIII: Central Div		**County: Kisoro Municipal Council**					**4,306**
LCII: Central ward	All Divisions	Monitoring of DDEG Projects	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)				4,306
227001 Travel inland		0	1,300	5,000		0	6,300
Total for LCIII:		**County:**					**5,000**
LCII:		Travel Inland - Others	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)				5,000
Total Cost of Inspection and Monitoring		**0**	**11,121**	**17,425**		**0**	**28,547**
Key Service Area 560019 Data Management and Dissemination							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	15,500	3,500		0	19,000
Total for LCIII: Central Div		**County: Kisoro Municipal Council**					**3,500**
LCII: Central ward	All Divisions	Allowances for LLG assessment, mentorship and supervision	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)				3,500
221002 Workshops, Meetings and Seminars		0	8,000	8,000		0	16,000
Total for LCIII:		**County:**					**8,000**
LCII:		Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)				8,000
221003 Staff Training		0	0	4,000		0	4,000
Total for LCIII:		**County:**					**4,000**
LCII:		Staff Training - Capacity Building	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)				4,000
221009 Welfare and Entertainment		0	3,000	0		0	3,000
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0		0	1,000
222001 Information and Communication Technology Services.		0	2,000	1,200		0	3,200
Total for LCIII: Central Div		**County: Kisoro Municipal Council**					**1,200**
LCII: Central ward		Telecommunication Services - Airtime and Mobile Phone Services	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)				1,200
227001 Travel inland		0	16,500	3,600		0	20,100
Total for LCIII:		**County:**					**3,600**
LCII:		Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)				3,600

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227004 Fuel, Lubricants and Oils	0	4,000	1,481	0	5,481
Total for LCIII:	**County:**				**1,481**
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			1,481
Total Cost of Data Management and Dissemination	**0**	**50,000**	**21,781**	**0**	**71,781**
Total Cost of Development Plan Implementation	**24,859**	**76,121**	**100,116**	**0**	**201,096**
Total Cost of Planning and Statistics	**24,859**	**76,121**	**100,116**	**0**	**201,096**
Total Cost of Planning	**24,859**	**76,121**	**100,116**	**0**	**201,096**

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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	49,959	49,859
Urban Unconditional Grant Wage	24,959	24,859
Urban Unconditional Non-Wage	17,000	15,000
Locally Raised Revenues	8,000	10,000
Total Revenues Shares	**49,959**	**49,859**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	24,959	24,859
Non Wage	25,000	25,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**49,959**	**49,859**

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

Service Area 10 Compliance

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	24,859	0	0	0	24,859
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	11,000	0	0	11,000
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
221012 Small Office Equipment	0	500	0	0	500
221017 Membership dues and Subscription fees.	0	500	0	0	500
227001 Travel inland	0	6,300	0	0	6,300
227004 Fuel, Lubricants and Oils	0	4,600	0	0	4,600

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228004 Maintenance-Other Fixed Assets	0	600	0	0	600
Total Cost of Audit and Risk Management	**24,859**	**25,000**	**0**	**0**	**49,859**
Total Cost of Governance and Security	**24,859**	**25,000**	**0**	**0**	**49,859**
Total Cost of Compliance	**24,859**	**25,000**	**0**	**0**	**49,859**
Total Cost of Internal Audit	**24,859**	**25,000**	**0**	**0**	**49,859**

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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	64,246	63,911
Programme Conditional Grant - Non Wage Recurrent	26,867	24,647
Urban Unconditional Grant Wage	20,583	21,469
Urban Unconditional Non-Wage	1,000	1,000
Locally Raised Revenues	5,000	6,000
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	**64,246**	**98,130**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	20,583	21,469
Non Wage	43,663	42,442
Development Expenditure		
Domestic Development	0	34,219
External Financing	0	0
Total Expenditure	**64,246**	**98,130**

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

Service Area 10 Commercial Services

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 05 Tourism Development					
Key Service Area 000034 Education and Skills Development					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,200	0	0	5,200
221002 Workshops, Meetings and Seminars	0	800	0	0	800
Total Cost of Education and Skills Development	**0**	**6,000**	**0**	**0**	**6,000**
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
221002 Workshops, Meetings and Seminars	0	1,600	0	0	1,600

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222001 Information and Communication Technology Services.			0	400	0	0	400
227001 Travel inland			0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils			0	1,795	0	0	1,795
313149 Other Land Improvements - Improvement			0	0	10,000	0	10,000
Total for LCIII:		**County:**					**10,000**
LCII:	Construction of Tourism symbol	Other Land Improvements - Maintenance	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				10,000
Total Cost of Tourism Investment, Promotion and Marketing			**0**	**6,795**	**10,000**	**0**	**16,795**
Total Cost of Tourism Development			**0**	**12,795**	**10,000**	**0**	**22,795**
Programme 07 Private Sector Development							
Key Service Area 120002 Domestic Promotion							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)			0	5,400	0	0	5,400
227001 Travel inland			0	4,000	0	0	4,000
Total Cost of Domestic Promotion			**0**	**9,400**	**0**	**0**	**9,400**
Key Service Area 190036 Trade Development							
211101 General Staff Salaries			21,469	0	0	0	21,469
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)			0	3,000	8,000	0	11,000
Total for LCIII:		**County:**					**8,000**
LCII:		Allowances for LED activities	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				8,000
221001 Advertising and Public Relations			0	600	0	0	600
221002 Workshops, Meetings and Seminars			0	3,000	4,219	0	7,219
Total for LCIII:		**County:**					**4,219**
LCII:		Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				4,219
221011 Printing, Stationery, Photocopying and Binding			0	400	0	0	400
221012 Small Office Equipment			0	600	0	0	600
227001 Travel inland			0	4,400	4,000	0	8,400
Total for LCIII:		**County:**					**4,000**
LCII:		Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				4,000
227004 Fuel, Lubricants and Oils			0	6,521	8,000	0	14,521

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Total for LCIII:	**County:**				**8,000**
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,000
228002 Maintenance-Transport Equipment	0	1,725	0	0	1,725
Total Cost of Trade Development	**21,469**	**20,247**	**24,219**	**0**	**65,935**
Total Cost of Private Sector Development	**21,469**	**29,647**	**24,219**	**0**	**75,335**
Total Cost of Commercial Services	**21,469**	**42,442**	**34,219**	**0**	**98,130**
Total Cost of Trade, Industry and Local Development	**21,469**	**42,442**	**34,219**	**0**	**98,130**