

VOTE: 713 Kisoro Municipal Council

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	874,720	874,720
o/w Higher Local Government	371,152	371,152
o/w Lower Local Government	503,568	503,568
Discretionary Government Transfers	1,428,893	1,795,665
o/w Higher Local Government	1,318,924	1,519,904
o/w Lower Local Government	109,969	275,761
Conditional Government Transfers	3,989,487	4,476,695
o/w Higher Local Government	3,989,487	4,476,695
o/w Lower Local Government	0	0
Other Government Transfers	156,862	157,362
o/w Higher Local Government	156,862	157,362
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	6,449,962	7,304,441
o/w Higher Local Government	5,836,424	6,525,113
o/w Lower Local Government	613,537	779,329

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	874,720	874,720
Advertisements/Bill Boards	10,234	10,234
Animal and Crop Husbandry related Levies	26,802	26,802
Business licenses	133,126	133,126
Land Fees	175,888	175,888
Liquor licenses	3,313	3,313
Local Hotel Tax	24,000	24,000
Local Services Tax-Payable By Individuals	38,573	38,573
Market /Gate Charges	192,000	192,000
Other fines and Penalties – private	59,613	59,613
Other licenses	4,422	4,422
Property related Duties/Fees	100,000	100,000
Registration fees for Documents and Businesses	38,379	38,379
Rent & Rates - Non-Produced Assets – from Gov’t units	15,000	15,000
Sale of non-produced Government Properties/assets	3,370	3,370
Vehicle Parking Fees	50,000	50,000
Discretionary Government Transfers	1,428,893	1,795,665
Urban Discretionary Equalisation Development Grant	99,186	401,974
Urban Unconditional Grant Wage	1,064,096	1,064,096
Urban Unconditional Non-Wage	265,611	329,595
Conditional Government Transfers	3,989,487	4,476,695
Programme Conditional Grant - Non Wage Recurrent	1,760,180	1,723,573
Programme Conditional Grant - Development	237,058	760,872
Programme Conditional Grant - Wage Recurrent	1,992,249	1,992,249
Other Government Transfers	156,862	157,362
GROW Project	20,000	20,000
Support to PLE (UNEB)	6,000	6,500
Uganda Road Fund (URF)	118,862	118,862
Uganda Women Entrepreneurship Program(UWEP)	7,000	7,000
Youth Livelihood Programme (YLP)	5,000	5,000
External Financing	0	0
N / A		
Total Revenues Shares	6,449,962	7,304,441

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A3: Summary of Programme Allocations For FY 2025/26

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	233,113	4,000	0	0	237,113
o/w: Wage:	147,000	0	0	0	147,000
Non-Wage Recurrent:	66,777	4,000	0	0	70,777
Development:	19,336	0	0	0	19,336
Tourism Development	10,795	0	0	0	10,795
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land And Water Management	200,000	5,000	0	0	205,000
o/w: Wage:	198,000	0	0	0	198,000
Non-Wage Recurrent:	2,000	5,000	0	0	7,000
Development:	0	0	0	0	0
Private Sector Development	38,697	5,000	0	0	43,697
o/w: Wage:	20,583	0	0	0	20,583
Non-Wage Recurrent:	18,114	5,000	0	0	23,114
Development:	0	0	0	0	0
Integrated Transport Infrastructure And Services	1,324,829	57,000	118,862	0	1,500,691
o/w: Wage:	184,824	0	0	0	184,824
Non-Wage Recurrent:	1,000,000	7,000	118,862	0	1,125,862
Development:	140,005	50,000	0	0	190,005
Sustainable Urbanisation And Housing	17,000	5,000	0	0	22,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	2,000	5,000	0	0	7,000
Development:	15,000	0	0	0	15,000
Digital Transformation	5,200	6,560	0	0	11,760
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	5,200	6,560	0	0	11,760
Development:	0	0	0	0	0
Human Capital Development	3,068,481	45,000	38,500	0	3,151,981

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	1,966,987	0	0	0	1,966,987
Non-Wage Recurrent:	359,958	25,000	38,500	0	423,458
Development:	741,536	20,000	0	0	761,536
Public Sector Transformation	610,493	79,590	0	0	690,083
o/w: Wage:	277,315	0	0	0	277,315
Non-Wage Recurrent:	311,649	79,590	0	0	391,239
Development:	21,528	0	0	0	21,528
Governance And Security	504,913	577,418	0	0	1,082,331
o/w: Wage:	89,372	0	0	0	89,372
Non-Wage Recurrent:	228,851	577,418	0	0	806,269
Development:	186,690	0	0	0	186,690
Regional Balanced Development	9,754	80,152	0	0	89,906
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	9,754	80,152	0	0	89,906
Development:	0	0	0	0	0
Development Plan Implementation	249,084	10,000	0	0	259,084
o/w: Wage:	172,262	0	0	0	172,262
Non-Wage Recurrent:	38,071	10,000	0	0	48,071
Development:	38,751	0	0	0	38,751
Grand Total	6,272,359	874,720	157,362	0	7,304,441
Grand Total Wage	3,056,345	0	0	0	3,056,345
Grand Total Non-Wage Recurrent	2,053,168	804,720	157,362	0	3,015,250
Grand Total Development	1,162,846	70,000	0	0	1,232,846

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A4: Summary of Department Allocations for FY 2025/26

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Administration	1,436,473	1,473,409
o/w Higher Local Government	822,936	694,080
o/w Lower Local Government	613,537	779,329
Finance	231,262	237,539
o/w Higher Local Government	231,262	237,539
o/w Lower Local Government	0	0
Statutory bodies	228,806	230,806
o/w Higher Local Government	228,806	230,806
o/w Lower Local Government	0	0
Production and Marketing	203,000	237,113
o/w Higher Local Government	203,000	237,113
o/w Lower Local Government	0	0
Health	907,896	1,387,897
o/w Higher Local Government	907,896	1,387,897
o/w Lower Local Government	0	0
Education	1,530,154	1,626,432
o/w Higher Local Government	1,530,154	1,626,432
o/w Lower Local Government	0	0
Roads and Engineering	1,399,322	1,500,691
o/w Higher Local Government	1,399,322	1,500,691
o/w Lower Local Government	0	0
Natural Resources	214,500	227,000
o/w Higher Local Government	214,500	227,000
o/w Lower Local Government	0	0
Community Based Services	126,631	137,652
o/w Higher Local Government	126,631	137,652
o/w Lower Local Government	0	0
Planning	88,938	131,697
o/w Higher Local Government	88,938	131,697
o/w Lower Local Government	0	0
Internal Audit	36,959	49,959
o/w Higher Local Government	36,959	49,959
o/w Lower Local Government	0	0
Trade, Industry and Local Development	46,021	64,246

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
o/w Higher Local Government	46,021	64,246
o/w Lower Local Government	0	0
Grand Total	6,449,962	7,304,441
o/w Higher Local Government	5,836,424	6,525,113
o/w: Wage:	3,056,345	3,056,345
Non-Wage Recurrent:	2,422,226	2,422,611
Domestic Devt:	357,853	1,046,156
External Financing:	0	0
o/w Lower Local Government	613,537	779,329
o/w: Wage:	0	0
Non-Wage Recurrent:	565,147	592,639
Domestic Devt:	48,390	186,690
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,383,003	1,265,191
Urban Unconditional Grant Wage	277,315	277,315
Urban Unconditional Non-Wage	41,417	51,061
Locally Raised Revenues	78,000	82,000
Multi-Sectoral Transfers to LLGs _NonWage	565,147	592,639
Programme Conditional Grant - Non Wage Recurrent	421,123	262,176
Development Revenues	53,470	208,218
Urban Discretionary Equalisation Development Grant	5,080	21,528
Multi-Sectoral Transfers to LLGs _Gou	48,390	186,690
Total Revenues Shares	1,436,473	1,473,409
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	277,315	277,315
Non Wage	1,105,688	987,875
Development Expenditure		
Domestic Development	53,470	208,218
External Financing	0	0
Total Expenditure	1,436,473	1,473,409

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2025/26

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 11 Digital Transformation					
Key Service Area 000006 Planning and Budgeting services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,300	0	0	1,300
221008 Information and Communication Technology Supplies.	0	4,300	0	0	4,300

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221012 Small Office Equipment	0	760	0	0	760
222001 Information and Communication Technology Services.	0	3,500	0	0	3,500
227001 Travel inland	0	1,200	0	0	1,200
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	700	0	0	700
Total Cost of Planning and Budgeting services	0	11,760	0	0	11,760
Total Cost of Digital Transformation	0	11,760	0	0	11,760
Programme 14 Public Sector Transformation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	277,315	0	0	0	277,315
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	14,500	0	0	14,500
221002 Workshops, Meetings and Seminars	0	9,000	0	0	9,000
221004 Recruitment Expenses	0	2,000	0	0	2,000
221005 Official Ceremonies and State Functions	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	1,500	0	0	1,500
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,580	0	0	1,580
223005 Electricity	0	2,400	0	0	2,400
223006 Water	0	1,200	0	0	1,200
225204 Monitoring and Supervision of capital work	0	10,000	0	0	10,000
227001 Travel inland	0	7,120	0	0	7,120
227004 Fuel, Lubricants and Oils	0	10,200	0	0	10,200
273102 Incapacity, death benefits and funeral expenses	0	1,500	0	0	1,500
Total Cost of Planning and Budgeting services	277,315	65,000	0	0	342,315
Key Service Area 000008 Records Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	1,200	0	0	1,200
221011 Printing, Stationery, Photocopying and Binding	0	1,300	0	0	1,300

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222001 Information and Communication Technology Services.	0	1,800	0	0	1,800
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Records Management	0	7,300	0	0	7,300
Key Service Area 000011 Communication and Public Relations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,600	0	0	3,600
221001 Advertising and Public Relations	0	800	0	0	800
221002 Workshops, Meetings and Seminars	0	2,200	0	0	2,200
221012 Small Office Equipment	0	1,360	0	0	1,360
223004 Guard and Security services	0	3,600	0	0	3,600
227001 Travel inland	0	4,800	0	0	4,800
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	22,760	0	0	22,760
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,061	0	0	1,061
273104 Pension	0	218,839	0	0	218,839
273105 Gratuity	0	43,337	0	0	43,337
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	0	263,237	0	0	263,237
Key Service Area 390017 Public Service Performance management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000
221002 Workshops, Meetings and Seminars	0	0	10,728	0	10,728
Total for LCIII:	County:				10,728
LCII:	Workshops, Meetings, Seminars - Training (Others)		Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		10,728
221003 Staff Training	0	0	3,600	0	3,600
Total for LCIII:	County:				3,600
LCII:	Kisoro Municipal Council	Staff Training - Capacity Building	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		3,600
221004 Recruitment Expenses	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	2,980	0	0	2,980

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221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	0	7,200	0	7,200
Total for LCIII:				County:	7,200
LCII: Office Retooling		Office Equipment and Supplies - Assorted Office Items	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		7,200
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	3,500	0	0	3,500
Total Cost of Public Service Performance management	0	19,480	21,528	0	41,008
Total Cost of Public Sector Transformation	277,315	377,777	21,528	0	676,620
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,200	0	0	3,200
221020 Litigation and related expenses	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	1,500	0	0	1,500
Total Cost of Administrative and Support Services	0	5,700	0	0	5,700
Total Cost of Governance And Security	0	5,700	0	0	5,700
Total Cost of Administration and Management	277,315	395,237	21,528	0	694,080
Total Cost of Administration	277,315	395,237	21,528	0	694,080

Subcounty / Town Council / Division: 237731 South Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	179,584	38,346	0	217,930
Total Cost of Administrative and Support Services	0	179,584	38,346	0	217,930
Total Cost of Governance And Security	0	179,584	38,346	0	217,930
Total Cost of Administration and Management	0	179,584	38,346	0	217,930
Total Cost of 237731 South Div	0	179,584	38,346	0	217,930

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Subcounty / Town Council / Division: 237732 North Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	182,368	32,598	0	214,966
Total Cost of Administrative and Support Services	0	182,368	32,598	0	214,966
Total Cost of Governance And Security	0	182,368	32,598	0	214,966
Total Cost of Administration and Management	0	182,368	32,598	0	214,966
Total Cost of 237732 North Div	0	182,368	32,598	0	214,966

Subcounty / Town Council / Division: 237733 Central Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	230,687	115,746	0	346,433
Total Cost of Administrative and Support Services	0	230,687	115,746	0	346,433
Total Cost of Governance And Security	0	230,687	115,746	0	346,433
Total Cost of Administration and Management	0	230,687	115,746	0	346,433
Total Cost of 237733 Central Div	0	230,687	115,746	0	346,433

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Finance

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	231,262	237,539
Urban Unconditional Grant Wage	110,387	110,387
Urban Unconditional Non-Wage	40,723	47,000
Locally Raised Revenues	80,152	80,152
Total Revenues Shares	231,262	237,539
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	110,387	110,387
Non Wage	120,875	127,152
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	231,262	237,539

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

Service Area 10 Financial Management and Accountability (LG)

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 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	4,080	0	0	4,080
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,120	0	0	1,120
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
Programme 17 Regional Balanced Development					

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Key Service Area 560080 Local Revenue Collection

221001 Advertising and Public Relations	0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars	0	5,400	0	0	5,400
221011 Printing, Stationery, Photocopying and Binding	0	20,752	0	0	20,752
225201 Consultancy Services-Capital	0	40,000	0	0	40,000
227001 Travel inland	0	8,000	0	0	8,000
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000

Total Cost of Local Revenue Collection	0	80,152	0	0	80,152
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Total Cost of Regional Balanced Development	0	80,152	0	0	80,152
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Programme 18 Development Plan Implementation

Key Service Area 000004 Finance and Accounting

211101 General Staff Salaries	110,387	0	0	0	110,387
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,600	0	0	3,600
227001 Travel inland	0	3,400	0	0	3,400
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000

Total Cost of Finance and Accounting	110,387	17,000	0	0	127,387
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Total Cost of Development Plan Implementation	110,387	17,000	0	0	127,387
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Total Cost of Financial Management and Accountability (LG)	110,387	127,152	0	0	237,539
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Total Cost of Finance	110,387	127,152	0	0	237,539
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Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	228,806	230,806
Urban Unconditional Grant Wage	64,414	64,414
Urban Unconditional Non-Wage	91,392	96,392
Locally Raised Revenues	73,000	70,000
Total Revenues Shares	228,806	230,806
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	64,414	64,414
Non Wage	164,392	166,392
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	228,806	230,806

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

Service Area 10 Legislation and Oversight

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,750	0	0	4,750
211107 Boards, Committees and Council Allowances	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	6,712	0	0	6,712
Total Cost of Procurement and Disposal Services	0	13,462	0	0	13,462
Total Cost of Public Sector Transformation	0	13,462	0	0	13,462
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					

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211101 General Staff Salaries	64,414	0	0	0	64,414
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
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Administrative and Support Services	64,414	91,180	0	0	155,594
Key Service Area 000024 Compliance and Enforcement Services					
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	1,750	0	0	1,750
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 Compliance and Enforcement Services	0	61,750	0	0	61,750
Total Cost of Governance And Security	64,414	152,930	0	0	217,344
Total Cost of Legislation and Oversight	64,414	166,392	0	0	230,806
Total Cost of Statutory bodies	64,414	166,392	0	0	230,806

VOTE: 713 Kisoro Municipal Council

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	203,000	217,777
Programme Conditional Grant - Wage Recurrent	147,000	147,000
Programme Conditional Grant - Non Wage Recurrent	51,000	66,777
Urban Unconditional Non-Wage	1,000	0
Locally Raised Revenues	4,000	4,000
Development Revenues	0	19,336
Programme Conditional Grant - Development	0	19,336
Total Revenues Shares	203,000	237,113

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	147,000	147,000
Non Wage	56,000	70,777
Development Expenditure		
Domestic Development	0	19,336
External Financing	0	0
Total Expenditure	203,000	237,113

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

Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	147,000	0	0	0	147,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	11,000	0	0	11,000
221002 Workshops, Meetings and Seminars	0	15,000	0	0	15,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	562	0	0	562
224003 Agricultural Supplies and Services	0	0	19,336	0	19,336

VOTE: 713 Kisoro Municipal Council

Total for LCIII:		County:					19,336
LCII:	Kisoro Municipality	Agricultural Supplies and Services - Community demonstration supplies	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	29,062	19,336	0	195,398	
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	
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	18,000	0	0	18,000	
Total Cost of Agro-Industrialization		147,000	47,062	19,336	0	213,398	
Total Cost of Agricultural Extension		147,000	47,062	19,336	0	213,398	
Service Area 20 Agricultural Production							

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010059 Post-harvest handling, storage and processing					
211106	Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	4,000
221012	Small Office Equipment	0	311	0	311
227001	Travel inland	0	4,000	0	4,000
Total Cost of Post-harvest handling, storage and processing		0	8,311	0	8,311
Total Cost of Agro-Industrialization		0	8,311	0	8,311
Total Cost of Agricultural Production		0	8,311	0	8,311
Service Area 30 Agricultural Value Chain Services					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					

VOTE: 713 Kisoro Municipal Council

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	70,777	19,336	0	237,113

VOTE: 713 Kisoro Municipal Council

Health

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	693,937	761,212
Programme Conditional Grant - Wage Recurrent	632,832	632,832
Programme Conditional Grant - Non Wage Recurrent	47,105	115,380
Urban Unconditional Non-Wage	1,000	0
Locally Raised Revenues	13,000	13,000
Development Revenues	213,959	626,685
Programme Conditional Grant - Development	192,943	606,685
Urban Discretionary Equalisation Development Grant	1,016	0
Locally Raised Revenues	20,000	20,000
Total Revenues Shares	907,896	1,387,897

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	632,832	632,832
Non Wage	61,105	128,380
Development Expenditure		
Domestic Development	213,959	626,685
External Financing	0	0
Total Expenditure	907,896	1,387,897

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
225202 Environment Impact Assessment for Capital Works	0	0	2,000	0	2,000
Total for LCIII:	County:				2,000
LCII: MHO'S Office	Environmental Impact Assessment - Field Expenses	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			2,000
225203 Appraisal and Feasibility Studies for Capital Works	0	0	2,000	0	2,000

VOTE: 713 Kisoro Municipal Council

Total for LCIII:		County:			2,000
LCII:	MHO`s Office	Feasibility Studies or Screening of Projects - Stakeholder Engagement	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	12,000	0
Total for LCIII:		County:			12,000
LCII:	KMC Health Facilities	Monitoring of Health Projects	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		12,000
227001 Travel inland		0	0	16,112	0
Total for LCIII:		County:			16,112
LCII:		Travel Inland - Others	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		16,112
263308 Sector Conditional Grant (Non-Wage)		0	87,639	0	0
Total for LCIII: North Div		County: Kisoro Municipal Council			61,843
LCII: Kamonyi ward	Zindiwo HCIII-Zindiwo village	ZINDIRO HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		51,592
LCII: Kamonyi ward	Zindiwo Village	ZINDIRO HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		10,252
Total for LCIII: Central Div		County: Kisoro Municipal Council			25,796
LCII: Central ward	Shaza HCIII-Kisoro main	Shaza Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		25,796
312111 Residential Buildings - Acquisition		0	0	300,000	0
Total for LCIII: North Div		County: Kisoro Municipal Council			300,000
LCII: Kamonyi ward	Zindiwo HC III	Residential Building Staff Houses	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		300,000
312121 Non-Residential Buildings - Acquisition		0	0	250,000	0
Total for LCIII: Central Div		County: Kisoro Municipal Council			250,000
LCII: Central ward	Maternity ward at Shaza HCII	Non Residential Buildings - Hospital	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		250,000
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	24,574	0
Total for LCIII: Central Div		County: Kisoro Municipal Council			24,574
LCII: Central ward	Construction of Lined-VIP Latrine at Shaza HCII	Shaza HC II	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		24,574
Total Cost of Primary Health care services		0	87,639	606,685	0
Total Cost of Human Capital Development		0	87,639	606,685	0
Total Cost of Primary HealthCare		0	87,639	606,685	0

VOTE: 713 Kisoro Municipal Council

Service Area 30 Health Management and Supervision

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	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					
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	3,000	0	0	3,000
221003 Staff Training	0	1,800	0	0	1,800
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
227001 Travel inland	0	3,500	0	0	3,500
227004 Fuel, Lubricants and Oils	0	5,118	0	0	5,118
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000
Total Cost of Policies, Regulations and Standards	632,832	19,418	0	0	652,251
Key Service Area 320135 Sanitation and hygiene Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,302	0	0	2,302
221001 Advertising and Public Relations	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	500	0	0	500
221009 Welfare and Entertainment	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
223001 Property Management Expenses	0	6,200	20,000	0	26,200
Total for LCIII:					20,000
LCII:	Rehabilitation of Access road to new dumping site	Property Management - Garbage Collection	Source: Locally Raised Revenues		20,000

VOTE: 713 Kisoro Municipal Council

224001 Medical Supplies and Services	0	500	0	0	500
224010 Protective Gear	0	1,000	0	0	1,000
227001 Travel inland	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	5,820	0	0	5,820
Total Cost of Sanitation and hygiene Services	0	20,322	20,000	0	40,322
Total Cost of Human Capital Development	632,832	40,741	20,000	0	693,573
Total Cost of Health Management and Supervision	632,832	40,741	20,000	0	693,573
Total Cost of Health	632,832	128,380	626,685	0	1,387,897

VOTE: 713 Kisoro Municipal Council

Education

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,492,516	1,491,581
Programme Conditional Grant - Wage Recurrent	1,212,417	1,212,417
Programme Conditional Grant - Non Wage Recurrent	223,048	222,613
Urban Unconditional Grant Wage	44,051	44,051
Urban Unconditional Non-Wage	1,000	0
Locally Raised Revenues	6,000	6,000
Other Transfers from Central Government	6,000	6,500
Development Revenues	37,638	134,851
Programme Conditional Grant - Development	37,638	134,851
Total Revenues Shares	1,530,154	1,626,432

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	1,256,469	1,256,469
Non Wage	236,048	235,113
Development Expenditure		
Domestic Development	37,638	134,851
External Financing	0	0
Total Expenditure	1,530,154	1,626,432

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

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2025/26

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 12 Human Capital Development					
Key Service Area 000063 Quality Assurance Systems					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,500	0	0	6,500
Total Cost of Quality Assurance Systems	0	6,500	0	0	6,500
Key Service Area 320162 Capitation (Primary)					
211101 General Staff Salaries	500,670	0	0	0	500,670
263308 Sector Conditional Grant (Non-Wage)	0	67,426	0	0	67,426

VOTE: 713 Kisoro Municipal Council

Total for LCIII: Missing Subcounty		County: Missing County			67,426	
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		18,270	
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		7,847	
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		6,210	
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		16,469	
Total Cost of Capitation (Primary)		500,670	67,426	0	0	568,096
Total Cost of Human Capital Development		500,670	73,926	0	0	574,596
Total Cost of Pre-Primary and Primary Education		500,670	73,926	0	0	574,596
Service Area 20 Secondary Education						

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total	
Programme 12 Human Capital Development						
Key Service Area 320158 Capitation (Secondary)						
263308 Sector Conditional Grant (Non-Wage)	0	87,300	0	0	87,300	
Total for LCIII: Missing Subcounty		County: Missing County			87,300	
LCII: Missing Parish	Seseme Girls` S.S- Northern Division	SESEME S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		87,300	
Total Cost of Capitation (Secondary)		0	87,300	0	0	87,300
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries	711,747	0	0	0	711,747	
Total Cost of Secondary Education Services		711,747	0	0	0	711,747
Total Cost of Human Capital Development		711,747	87,300	0	0	799,047
Total Cost of Secondary Education		711,747	87,300	0	0	799,047
Service Area 40 Education&Sports Management and Inspection						

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					

VOTE: 713 Kisoro Municipal Council

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
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					
211101 General Staff Salaries	44,051	0	0	0	44,051
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
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Quality Assurance Systems	44,051	12,000	0	0	56,051
Key Service Area 320003 Assets and Facilities Management					
225204 Monitoring and Supervision of capital work	0	0	6,743	0	6,743
Total for LCIII:			County:		6,743
LCII: Govt Aided P. Schools	Monitoring of projects	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			6,743
312121 Non-Residential Buildings - Acquisition	0	0	67,977	0	67,977
Total for LCIII: South Div			County: Kisoro Municipal Council		15,516
LCII: Hospital ward	Construction of a 2-stance toilet at Gisoro Ps	Non Residential Buildings - Other Construction works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		15,516
Total for LCIII: North Div			County: Kisoro Municipal Council		52,462
LCII: Nyagashinge ward	Phased Construction of a classroom at Seseme PS	Non Residential Buildings - Schools	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		52,462
313111 Residential Buildings - Improvement	0	0	3,573	0	3,573
Total for LCIII: South Div			County: Kisoro Municipal Council		3,573
LCII: Hospital ward	Retention- Gisoro PS	Residential Buildings Maintenance- Contractor	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		3,573
313121 Non-Residential Buildings - Improvement	0	0	56,558	0	56,558

VOTE: 713 Kisoro Municipal Council

Total for LCIII: South Div		County: Kisoro Municipal Council			52,462
LCII: Busamba ward	Kisoro Hill Primary School	Phased Construction of staff house at Kisoro Hill PS	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		52,462
Total for LCIII: North Div		County: Kisoro Municipal Council			4,097
LCII: Nyagashinge ward	Seseme Girls` SS	Retention funds for Seseme Girls` SS	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		4,097
Total Cost of Assets and Facilities Management		0	0	134,851	0
Key Service Area 320038 Sports Development and Oversight					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	10,000	0	0
221002 Workshops, Meetings and Seminars		0	4,000	0	0
221009 Welfare and Entertainment		0	4,000	0	0
221011 Printing, Stationery, Photocopying and Binding		0	2,250	0	0
221012 Small Office Equipment		0	1,250	0	0
227001 Travel inland		0	17,000	0	0
227003 Carriage, Haulage, Freight and transport hire		0	1,500	0	0
227004 Fuel, Lubricants and Oils		0	4,207	0	0
Total Cost of Sports Development and Oversight		0	44,207	0	0
Key Service Area 320110 Sports and recreational services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	3,000	0	0
221002 Workshops, Meetings and Seminars		0	2,000	0	0
221008 Information and Communication Technology Supplies.		0	2,500	0	0
227004 Fuel, Lubricants and Oils		0	2,500	0	0
Total Cost of Sports and recreational services		0	10,000	0	0
Total Cost of Human Capital Development		44,051	73,887	134,851	0
Total Cost of Education&Sports Management and Inspection		44,051	73,887	134,851	0
Total Cost of Education		1,256,469	235,113	134,851	0

VOTE: 713 Kisoro Municipal Council

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,308,686	1,310,686
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	184,824	184,824
Urban Unconditional Non-Wage	1,000	0
Locally Raised Revenues	4,000	7,000
Other Transfers from Central Government	118,862	118,862
Development Revenues	90,636	190,005
Urban Discretionary Equalisation Development Grant	40,636	140,005
Locally Raised Revenues	50,000	50,000
Total Revenues Shares	1,399,322	1,500,691

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	184,824	184,824
Non Wage	1,123,862	1,125,862
Development Expenditure		
Domestic Development	90,636	190,005
External Financing	0	0
Total Expenditure	1,399,322	1,500,691

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

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 000017 Infrastructure Development and Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	73,800	0	0	73,800
212101 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

VOTE: 713 Kisoro Municipal Council

227001 Travel inland	0	4,021	0	0	4,021
227004 Fuel, Lubricants and Oils	0	20,000	0	0	20,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	15,641	0	0	15,641
Total Cost of Infrastructure Development and Management	0	118,862	0	0	118,862
Key Service Area 260010 Road Rehabilitation					
221011 Printing, Stationery, Photocopying and Binding	0	1,300	0	0	1,300
221012 Small Office Equipment	0	2,500	0	0	2,500
224010 Protective Gear	0	1,500	0	0	1,500
225204 Monitoring and Supervision of capital work	0	8,700	0	0	8,700
227001 Travel inland	0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
228001 Maintenance-Buildings and Structures	0	920,000	0	0	920,000
228002 Maintenance-Transport Equipment	0	50,000	0	0	50,000
Total Cost of Road Rehabilitation	0	1,000,000	0	0	1,000,000
Total Cost of Integrated Transport Infrastructure And Services	0	1,118,862	0	0	1,118,862
Total Cost of Community Access Roads	0	1,118,862	0	0	1,118,862
Service Area 20 Engineering Services					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 140043 Urban planning and Strategies					
211101 General Staff Salaries	184,824	0	0	0	184,824
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,160	0	0	2,160
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
225203 Appraisal and Feasibility Studies for Capital Works	0	0	4,306	0	4,306
Total for LCIII:	County:				4,306
LCII: DDEG Projects	Feasibility Studies or Screening of Projects - Stakeholder Engagement	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			4,306
227004 Fuel, Lubricants and Oils	0	2,840	0	0	2,840

VOTE: 713 Kisoro Municipal Council

228001 Maintenance-Buildings and Structures		0	0	59,775	0	59,775
Total for LCIII: Central Div				County: Kisoro Municipal Council		59,775
LCII: Central ward	Minor renovation works on Admin. Block	Building and Facility Maintenance - Maintenance, Repair and Support Services	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			9,775
LCII: Central ward	Paving Gyikubo and New Market	Building and Facility Maintenance - Landscape Projects	Source: Locally Raised Revenues			50,000
228004 Maintenance-Other Fixed Assets		0	0	75,699	0	75,699
Total for LCIII:				County:		75,699
LCII:	Kisoro-Kabale road	Building and Facility Maintenance - Street Lights	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			75,699
313121 Non-Residential Buildings - Improvement		0	0	50,225	0	50,225
Total for LCIII: Central Div				County: Kisoro Municipal Council		50,225
LCII: Central ward	Kisoro MC Head Office	Completion of Municipal Council Hall	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			31,375
LCII: Central ward	KMC Works Yard	Completion of perimeter wall around the works yard	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			18,850
Total Cost of Urban planning and Strategies		184,824	7,000	190,005	0	381,829
Total Cost of Integrated Transport Infrastructure And Services		184,824	7,000	190,005	0	381,829
Total Cost of Engineering Services		184,824	7,000	190,005	0	381,829
Total Cost of Roads and Engineering		184,824	1,125,862	190,005	0	1,500,691

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

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	214,500	212,000
Urban Unconditional Grant Wage	198,000	198,000
Urban Unconditional Non-Wage	2,500	4,000
Locally Raised Revenues	14,000	10,000
Development Revenues	0	15,000
Urban Discretionary Equalisation Development Grant	0	15,000
Total Revenues Shares	214,500	227,000

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	198,000	198,000
Non Wage	16,500	14,000
Development Expenditure		
Domestic Development	0	15,000
External Financing	0	0
Total Expenditure	214,500	227,000

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000089 Climate Change Mitigation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	0	1,000	0	0	1,000
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	1,000	0	0	1,000
221002 Workshops, Meetings and Seminars	0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding	0	200	0	0	200

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224003 Agricultural Supplies and Services	0	1,000	0	0	1,000
225202 Environment Impact Assessment for Capital Works	0	2,000	0	0	2,000
227001 Travel inland	0	500	0	0	500
227004 Fuel, Lubricants and Oils	0	500	0	0	500
Total Cost of Environmental Safeguards	198,000	6,000	0	0	204,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	198,000	7,000	0	0	205,000
Programme 10 Sustainable Urbanisation And Housing					
Key Service Area 280002 Physical Planning					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000
223001 Property Management Expenses	0	3,000	15,000	0	18,000
Total for LCIII:		County:			15,000
LCII:	All Municipal Divisions	Property Management - Processing Land Titles	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		15,000
Total Cost of Physical Planning		0	7,000	15,000	0
Total Cost of Sustainable Urbanisation And Housing		0	7,000	15,000	0
Total Cost of Natural Resources Management	198,000	14,000	15,000	0	227,000
Total Cost of Natural Resources	198,000	14,000	15,000	0	227,000

VOTE: 713 Kisoro Municipal Council

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	126,631	137,652
Programme Conditional Grant - Non Wage Recurrent	6,945	0
Urban Unconditional Grant Wage	77,687	77,687
Urban Unconditional Non-Wage	3,000	3,000
Locally Raised Revenues	7,000	6,000
Other Transfers from Central Government	32,000	32,000
Programme Conditional Grant - Non Wage Recurrent	0	18,965
Total Revenues Shares	126,631	137,652
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	77,687	77,687
Non Wage	48,945	59,965
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	126,631	137,652

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

Service Area 20 Empowerment and Mindset Change

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000021 Gender Mainstreaming services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	941	0	0	941
227001 Travel inland	0	510	0	0	510
Total Cost of Gender Mainstreaming services	0	1,451	0	0	1,451
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,843	0	0	2,843
227001 Travel inland	0	500	0	0	500

VOTE: 713 Kisoro Municipal Council

Total Cost of Inspection and Monitoring	0	3,343	0	0	3,343
Key Service Area 000036 Strategies and Project Development					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	19,000	0	0	19,000
221002 Workshops, Meetings and Seminars	0	7,000	0	0	7,000
221012 Small Office Equipment	0	1,000	0	0	1,000
227001 Travel inland	0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000
Total Cost of Strategies and Project Development	0	32,000	0	0	32,000
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	77,687	0	0	0	77,687
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,200	0	0	3,200
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221012 Small Office Equipment	0	1,293	0	0	1,293
221017 Membership dues and Subscription fees.	0	500	0	0	500
224003 Agricultural Supplies and Services	0	2,000	0	0	2,000
227001 Travel inland	0	2,500	0	0	2,500
Total Cost of Capacity Strengthening	77,687	10,493	0	0	88,180
Key Service Area 320146 Support to special interest Groups					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,278	0	0	8,278
221012 Small Office Equipment	0	1,300	0	0	1,300
227001 Travel inland	0	3,100	0	0	3,100
Total Cost of Support to special interest Groups	0	12,678	0	0	12,678
Total Cost of Human Capital Development	77,687	59,965	0	0	137,652
Total Cost of Empowerment and Mindset Change	77,687	59,965	0	0	137,652
Total Cost of Community Based Services	77,687	59,965	0	0	137,652

VOTE: 713 Kisoro Municipal Council

Planning

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	84,875	92,946
Urban Unconditional Grant Wage	61,875	61,875
Urban Unconditional Non-Wage	16,000	21,071
Locally Raised Revenues	7,000	10,000
Development Revenues	4,064	38,751
Urban Discretionary Equalisation Development Grant	4,064	38,751
Total Revenues Shares	88,938	131,697
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	61,875	61,875
Non Wage	23,000	31,071
Development Expenditure		
Domestic Development	4,064	38,751
External Financing	0	0
Total Expenditure	88,938	131,697

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

Service Area 10 Planning and Statistics

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	61,875	0	0	0	61,875
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	4,306	0	8,306
Total for LCIII: Central Div	County: Kisoro Municipal Council				4,306
LCII: Central ward	Kisoro MC Headquarters	Allowances for Nutrition Coordination Committee	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		4,306
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000

VOTE: 713 Kisoro Municipal Council

222001 Information and Communication Technology Services.	0	2,500	0	0	2,500
227001 Travel inland	0	4,950	0	0	4,950
227004 Fuel, Lubricants and Oils	0	1,550	0	0	1,550
Total Cost of Planning and Budgeting services	61,875	15,000	4,306	0	81,180
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	3,709	0	5,709
Total for LCIII:		County:			3,709
LCII:		Allowances for DDEG Reporting	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		3,709
221002 Workshops, Meetings and Seminars	0	1,000	3,049	0	4,049
Total for LCIII:		County:			3,049
LCII:		Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		3,049
221012 Small Office Equipment	0	571	0	0	571
225204 Monitoring and Supervision of capital work	0	0	4,306	0	4,306
Total for LCIII:		County:			4,306
LCII:	All Divisions and Head quarters	Monitoring and reporting on DDEG Projects	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		4,306
227001 Travel inland	0	2,500	6,160	0	8,660
Total for LCIII:		County:			6,160
LCII:	DDEG Reporting to OPM, MOLG, MoFPED	Travel Inland - Perdiem	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		6,160
Total Cost of Inspection and Monitoring	0	6,071	17,223	0	23,294
Key Service Area 560019 Data Management and Dissemination					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,800	6,000	0	9,800
Total for LCIII:		County:			6,000
LCII:	All Divisions	Allowances for LLG Mentoring and Performance Assessment	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		6,000
221001 Advertising and Public Relations	0	100	0	0	100
221002 Workshops, Meetings and Seminars	0	0	2,700	0	2,700
Total for LCIII:		County:			2,700

VOTE: 713 Kisoro Municipal Council

LCII:	All Divisions	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	2,700		
221009	Welfare and Entertainment	0	2,500	0	0	2,500
221011	Printing, Stationery, Photocopying and Binding	0	700	0	0	700
221017	Membership dues and Subscription fees.	0	500	0	0	500
222001	Information and Communication Technology Services.	0	600	1,200	0	1,800
Total for LCIII:		County:				1,200
LCII:	All Divisions	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	1,400	6,459	0	7,859
Total for LCIII:		County:				6,459
LCII:		Travel Inland - Others	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	6,459		
227004	Fuel, Lubricants and Oils	0	400	864	0	1,264
Total for LCIII:		County:				864
LCII:	All Divisions	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	864		
Total Cost of Data Management and Dissemination		0	10,000	17,223	0	27,223
Total Cost of Development Plan Implementation		61,875	31,071	38,751	0	131,697
Total Cost of Planning and Statistics		61,875	31,071	38,751	0	131,697
Total Cost of Planning		61,875	31,071	38,751	0	131,697

VOTE: 713 Kisoro Municipal Council

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	36,959	49,959
Urban Unconditional Grant Wage	24,959	24,959
Urban Unconditional Non-Wage	4,000	17,000
Locally Raised Revenues	8,000	8,000
Total Revenues Shares	36,959	49,959
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	24,959	24,959
Non Wage	12,000	25,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	36,959	49,959

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	24,959	0	0	0	24,959
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	11,930	0	0	11,930
221002 Workshops, Meetings and Seminars	0	1,900	0	0	1,900
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	250	0	0	250
227001 Travel inland	0	4,872	0	0	4,872
227004 Fuel, Lubricants and Oils	0	3,448	0	0	3,448

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228004 Maintenance-Other Fixed Assets	0	600	0	0	600
Total Cost of Audit and Risk Management	24,959	25,000	0	0	49,959
Total Cost of Governance And Security	24,959	25,000	0	0	49,959
Total Cost of Compliance	24,959	25,000	0	0	49,959
Total Cost of Internal Audit	24,959	25,000	0	0	49,959

VOTE: 713 Kisoro Municipal Council

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	39,543	64,246
Programme Conditional Grant - Non Wage Recurrent	6,642	26,867
Urban Unconditional Grant Wage	20,583	20,583
Urban Unconditional Non-Wage	1,000	1,000
Locally Raised Revenues	7,000	5,000
Programme Conditional Grant - Non Wage Recurrent	4,318	10,795
Development Revenues	6,477	0
Programme Conditional Grant - Development	6,477	0
Total Revenues Shares	46,021	64,246

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	20,583	20,583
Non Wage	18,960	43,663
Development Expenditure		
Domestic Development	6,477	0
External Financing	0	0
Total Expenditure	46,021	64,246

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

Service Area 10 Commercial Services

Approved Budget Estimates for FY 2025/26

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,500	0	0	3,500
221002 Workshops, Meetings and Seminars	0	1,600	0	0	1,600
222001 Information and Communication Technology Services.	0	400	0	0	400
227001 Travel inland	0	3,500	0	0	3,500
227004 Fuel, Lubricants and Oils	0	1,795	0	0	1,795

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Total Cost of Tourism Investment, Promotion and Marketing	0	10,795	0	0	10,795
Total Cost of Tourism Development	0	10,795	0	0	10,795
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Domestic Promotion	0	6,000	0	0	6,000
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	20,583	0	0	0	20,583
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,360	0	0	4,360
221011 Printing, Stationery, Photocopying and Binding	0	193	0	0	193
227004 Fuel, Lubricants and Oils	0	2,500	0	0	2,500
228002 Maintenance-Transport Equipment	0	1,500	0	0	1,500
Total Cost of Trade Development	20,583	8,554	0	0	29,137
Total Cost of Private Sector Development	20,583	14,554	0	0	35,137
Total Cost of Commercial Services	20,583	25,349	0	0	45,932
Service Area 20 Value Chain Services					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 07 Private Sector Development					
Key Service Area 000073 Marketing and value addition					
221002 Workshops, Meetings and Seminars	0	3,500	0	0	3,500
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	3,060	0	0	3,060
Total Cost of Marketing and value addition	0	8,560	0	0	8,560
Total Cost of Private Sector Development	0	8,560	0	0	8,560
Programme 17 Regional Balanced Development					
Key Service Area 000045 Support to Local Governments					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,750	0	0	4,750
227001 Travel inland	0	3,000	0	0	3,000

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227004 Fuel, Lubricants and Oils	0	2,004	0	0	2,004
Total Cost of Support to Local Governments	0	9,754	0	0	9,754
Total Cost of Regional Balanced Development	0	9,754	0	0	9,754
Total Cost of Value Chain Services	0	18,314	0	0	18,314
Total Cost of Trade, Industry and Local Development	20,583	43,663	0	0	64,246
