

# 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 Draft Budget |
|---|-------------------------|----------------------|
| <b>Locally Raised Revenues</b>            | <b>874,720</b>          | <b>874,720</b>       |
| o/w Higher Local Government               | 371,152                 | 371,152              |
| o/w Lower Local Government                | 503,568                 | 503,568              |
| <b>Discretionary Government Transfers</b> | <b>1,428,893</b>        | <b>1,795,665</b>     |
| o/w Higher Local Government               | 1,318,924               | 1,519,904            |
| o/w Lower Local Government                | 109,969                 | 275,761              |
| <b>Conditional Government Transfers</b>   | <b>3,989,487</b>        | <b>4,446,661</b>     |
| o/w Higher Local Government               | 3,989,487               | 4,446,661            |
| o/w Lower Local Government                | 0                       | 0                    |
| <b>Other Government Transfers</b>         | <b>156,862</b>          | <b>157,362</b>       |
| o/w Higher Local Government               | 156,862                 | 157,362              |
| o/w Lower Local Government                | 0                       | 0                    |
| <b>External Financing</b>                 | <b>0</b>                | <b>0</b>             |
| o/w Higher Local Government               | 0                       | 0                    |
| o/w Lower Local Government                | 0                       | 0                    |
| <b>Grand Total</b>                        | <b>6,449,962</b>        | <b>7,274,407</b>     |
| o/w Higher Local Government               | 5,836,424               | 6,495,078            |
| o/w Lower Local Government                | 613,537                 | 779,329              |

# VOTE: 713 Kisoro Municipal Council

## A2: Revenue Performance, Plans and Projections by Source

| <i>Uganda Shillings Thousands</i>                     | 2024/25 Approved Budget | 2025/26 Draft Budget |
|---|-------------------------|----------------------|
| <b>Locally Raised Revenues</b>                        | <b>874,720</b>          | <b>874,720</b>       |
| 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               |
| <b>Discretionary Government Transfers</b>             | <b>1,428,893</b>        | <b>1,795,665</b>     |
| 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              |
| <b>Conditional Government Transfers</b>               | <b>3,989,487</b>        | <b>4,446,661</b>     |
| Programme Conditional Grant - Non Wage Recurrent      | 1,760,180               | 1,695,410            |
| Programme Conditional Grant - Development             | 237,058                 | 759,001              |
| Programme Conditional Grant - Wage Recurrent          | 1,992,249               | 1,992,249            |
| <b>Other Government Transfers</b>                     | <b>156,862</b>          | <b>157,362</b>       |
| 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                |
| <b>External Financing</b>                             | <b>0</b>                | <b>0</b>             |
| N/A   |                         |                      |
| <b>Total Revenues Shares</b>                          | <b>6,449,962</b>        | <b>7,274,407</b>     |

# VOTE: 713 Kisoro Municipal Council

## 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            |
|--|----------------------------|-------------------------------|----------------------------------|--------------------|------------------|
| <b>Agro-Industrialization</b>  | <b>233,113</b>             | <b>4,000</b>                  | <b>0</b>                         | <b>0</b>           | <b>237,113</b>   |
| 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           |
| <b>Tourism Development</b>   | <b>10,795</b>              | <b>0</b>                      | <b>0</b>                         | <b>0</b>           | <b>10,795</b>    |
| o/w: Wage:   | 0                          | 0                             | 0                                | 0                  | 0                |
| Non-Wage Recurrent:  | 10,795                     | 0                             | 0                                | 0                  | 10,795           |
| Development:   | 0                          | 0                             | 0                                | 0                  | 0                |
| <b>Natural Resources, Environment, Climate Change, Land And Water Management</b> | <b>200,000</b>             | <b>5,000</b>                  | <b>0</b>                         | <b>0</b>           | <b>205,000</b>   |
| 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                |
| <b>Private Sector Development</b>  | <b>38,697</b>              | <b>5,000</b>                  | <b>0</b>                         | <b>0</b>           | <b>43,697</b>    |
| 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                |
| <b>Integrated Transport Infrastructure And Services</b>                          | <b>1,324,829</b>           | <b>57,000</b>                 | <b>118,862</b>                   | <b>0</b>           | <b>1,500,691</b> |
| 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          |
| <b>Sustainable Urbanisation And Housing</b>                                      | <b>17,000</b>              | <b>5,000</b>                  | <b>0</b>                         | <b>0</b>           | <b>22,000</b>    |
| 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           |
| <b>Digital Transformation</b>  | <b>5,200</b>               | <b>6,560</b>                  | <b>0</b>                         | <b>0</b>           | <b>11,760</b>    |
| 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                |
| <b>Human Capital Development</b>   | <b>3,063,738</b>           | <b>45,000</b>                 | <b>38,500</b>                    | <b>0</b>           | <b>3,147,238</b> |

# VOTE: 713 Kisoro Municipal Council

| <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:                    | 357,086                    | 25,000                        | 38,500                           | 0                  | 420,586          |
| Development:                           | 739,665                    | 20,000                        | 0                                | 0                  | 759,665          |
| <b>Public Sector Transformation</b>    | <b>585,202</b>             | <b>79,590</b>                 | <b>0</b>                         | <b>0</b>           | <b>664,792</b>   |
| o/w: Wage:                             | 277,315                    | 0                             | 0                                | 0                  | 277,315          |
| Non-Wage Recurrent:                    | 286,358                    | 79,590                        | 0                                | 0                  | 365,948          |
| Development:                           | 21,528                     | 0                             | 0                                | 0                  | 21,528           |
| <b>Governance And Security</b>         | <b>504,913</b>             | <b>577,418</b>                | <b>0</b>                         | <b>0</b>           | <b>1,082,331</b> |
| 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          |
| <b>Regional Balanced Development</b>   | <b>9,754</b>               | <b>80,152</b>                 | <b>0</b>                         | <b>0</b>           | <b>89,906</b>    |
| 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                |
| <b>Development Plan Implementation</b> | <b>249,084</b>             | <b>10,000</b>                 | <b>0</b>                         | <b>0</b>           | <b>259,084</b>   |
| 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           |
| <b>Grand Total</b>                     | <b>6,242,325</b>           | <b>874,720</b>                | <b>157,362</b>                   | <b>0</b>           | <b>7,274,407</b> |
| <b>Grand Total Wage</b>                | <b>3,056,345</b>           | <b>0</b>                      | <b>0</b>                         | <b>0</b>           | <b>3,056,345</b> |
| <b>Grand Total Non-Wage Recurrent</b>  | <b>2,025,005</b>           | <b>804,720</b>                | <b>157,362</b>                   | <b>0</b>           | <b>2,987,087</b> |
| <b>Grand Total Development</b>         | <b>1,160,975</b>           | <b>70,000</b>                 | <b>0</b>                         | <b>0</b>           | <b>1,230,975</b> |

# VOTE: 713 **Kisoro Municipal Council**

## A4: Summary of Department Allocations for FY 2025/26

| <i>Uganda Shillings Thousands</i>            | <b>2024/25 Approved Budget</b> | <b>2025/26 Draft Budget</b> |
|--|--------------------------------|-----------------------------|
| <b>Administration</b>                        | <b>1,436,473</b>               | <b>1,448,118</b>            |
| o/w Higher Local Government                  | 822,936                        | 668,789                     |
| o/w Lower Local Government                   | 613,537                        | 779,329                     |
| <b>Finance</b>                               | <b>231,262</b>                 | <b>237,539</b>              |
| o/w Higher Local Government                  | 231,262                        | 237,539                     |
| o/w Lower Local Government                   | 0                              | 0                           |
| <b>Statutory bodies</b>                      | <b>228,806</b>                 | <b>230,806</b>              |
| o/w Higher Local Government                  | 228,806                        | 230,806                     |
| o/w Lower Local Government                   | 0                              | 0                           |
| <b>Production and Marketing</b>              | <b>203,000</b>                 | <b>237,113</b>              |
| o/w Higher Local Government                  | 203,000                        | 237,113                     |
| o/w Lower Local Government                   | 0                              | 0                           |
| <b>Health</b>                                | <b>907,896</b>                 | <b>1,383,154</b>            |
| o/w Higher Local Government                  | 907,896                        | 1,383,154                   |
| o/w Lower Local Government                   | 0                              | 0                           |
| <b>Education</b>                             | <b>1,530,154</b>               | <b>1,626,432</b>            |
| o/w Higher Local Government                  | 1,530,154                      | 1,626,432                   |
| o/w Lower Local Government                   | 0                              | 0                           |
| <b>Roads and Engineering</b>                 | <b>1,399,322</b>               | <b>1,500,691</b>            |
| o/w Higher Local Government                  | 1,399,322                      | 1,500,691                   |
| o/w Lower Local Government                   | 0                              | 0                           |
| <b>Natural Resources</b>                     | <b>214,500</b>                 | <b>227,000</b>              |
| o/w Higher Local Government                  | 214,500                        | 227,000                     |
| o/w Lower Local Government                   | 0                              | 0                           |
| <b>Community Based Services</b>              | <b>126,631</b>                 | <b>137,652</b>              |
| o/w Higher Local Government                  | 126,631                        | 137,652                     |
| o/w Lower Local Government                   | 0                              | 0                           |
| <b>Planning</b>                              | <b>88,938</b>                  | <b>131,697</b>              |
| o/w Higher Local Government                  | 88,938                         | 131,697                     |
| o/w Lower Local Government                   | 0                              | 0                           |
| <b>Internal Audit</b>                        | <b>36,959</b>                  | <b>49,959</b>               |
| o/w Higher Local Government                  | 36,959                         | 49,959                      |
| o/w Lower Local Government                   | 0                              | 0                           |
| <b>Trade, Industry and Local Development</b> | <b>46,021</b>                  | <b>64,246</b>               |

# VOTE: 713 Kisoro Municipal Council

| <i>Uganda Shillings Thousands</i>  | <b>2024/25 Approved Budget</b> | <b>2025/26 Draft Budget</b> |
|------------------------------------|--------------------------------|-----------------------------|
| o/w Higher Local Government        | 46,021                         | 64,246                      |
| o/w Lower Local Government         | 0                              | 0                           |
| <b>Grand Total</b>                 | <b>6,449,962</b>               | <b>7,274,407</b>            |
| <b>o/w Higher Local Government</b> | <b>5,836,424</b>               | <b>6,495,078</b>            |
| o/w: Wage:                         | 3,056,345                      | 3,056,345                   |
| Non-Wage Recurrent:                | 2,422,226                      | 2,394,448                   |
| Domestic Devt:                     | 357,853                        | 1,044,285                   |
| External Financing:                | 0                              | 0                           |
| <b>o/w Lower Local Government</b>  | <b>613,537</b>                 | <b>779,329</b>              |
| o/w: Wage:                         | 0                              | 0                           |
| Non-Wage Recurrent:                | 565,147                        | 592,639                     |
| Domestic Devt:                     | 48,390                         | 186,690                     |
| 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

| <i>Ushs Thousands</i>                              | 2024/25 Approved Budget | 2025/26 Draft Budget |
|--|-------------------------|----------------------|
| <b>A: Breakdown of Department Revenues</b>         |                         |                      |
| <b>Recurrent Revenues</b>                          | 1,383,003               | 1,239,900            |
| 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                 | 236,885              |
| <b>Development Revenues</b>                        | 53,470                  | 208,218              |
| Urban Discretionary Equalisation Development Grant | 5,080                   | 21,528               |
| Multi-Sectoral Transfers to LLGs_Gou               | 48,390                  | 186,690              |
| <b>Total Revenues Shares</b>                       | <b>1,436,473</b>        | <b>1,448,118</b>     |
| <b>B: Breakdown of Department Expenditures</b>     |                         |                      |
| <b>Recurrent Expenditure</b>                       |                         |                      |
| Wage   | 277,315                 | 277,315              |
| Non Wage   | 1,105,688               | 962,584              |
| <b>Development Expenditure</b>                     |                         |                      |
| Domestic Development                               | 53,470                  | 208,218              |
| External Financing                                 | 0                       | 0                    |
| <b>Total Expenditure</b>                           | <b>1,436,473</b>        | <b>1,448,118</b>     |

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

#### Service Area 10 Administration and Management

| Draft Budget Estimates for FY 2025/26                            |      |          |         |         |       |
|--|------|----------|---------|---------|-------|
| Ushs Thousands   |      |          |         |         |       |
| 01 Higher LG Services  | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
| <b>Programme 11 Digital Transformation</b>                       |      |          |         |         |       |
| <b>Key Service Area 000006 Planning and Budgeting services</b>   |      |          |         |         |       |
| 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 |

# VOTE: 713 Kisoro Municipal Council

|   |                |               |          |          |                |
|---|----------------|---------------|----------|----------|----------------|
| 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            |
| <b>Total Cost of Planning and Budgeting services</b>                    | <b>0</b>       | <b>11,760</b> | <b>0</b> | <b>0</b> | <b>11,760</b>  |
| <b>Total Cost of Digital Transformation</b>                             | <b>0</b>       | <b>11,760</b> | <b>0</b> | <b>0</b> | <b>11,760</b>  |
| <b>Programme 14 Public Sector Transformation</b>                        |                |               |          |          |                |
| <b>Key Service Area 000006 Planning and Budgeting services</b>          |                |               |          |          |                |
| 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          |
| <b>Total Cost of Planning and Budgeting services</b>                    | <b>277,315</b> | <b>65,000</b> | <b>0</b> | <b>0</b> | <b>342,315</b> |
| <b>Key Service Area 000008 Records Management</b>                       |                |               |          |          |                |
| 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          |



# VOTE: 713 Kisoro Municipal Council

|   |          |              |          |          |              |
|---|----------|--------------|----------|----------|--------------|
| 222001 Information and Communication Technology Services. | 0        | 1,800        | 0        | 0        | 1,800        |
| 227001 Travel inland                                      | 0        | 1,000        | 0        | 0        | 1,000        |
| <b>Total Cost of Records Management</b>                   | <b>0</b> | <b>7,300</b> | <b>0</b> | <b>0</b> | <b>7,300</b> |

**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           |
| <b>Total Cost of Communication and Public Relations</b>                 | <b>0</b> | <b>22,760</b> | <b>0</b> | <b>0</b> | <b>22,760</b> |

**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        | 18,046         | 0        | 0        | 18,046         |
| <b>Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity</b> | <b>0</b> | <b>237,946</b> | <b>0</b> | <b>0</b> | <b>237,946</b> |

**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        |
| <b>Total for LCIII:</b>  | <b>County:</b> |       |        |   | <b>10,728</b> |

|       |   |  |        |
|-------|---|--|--------|
| 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        |
| <b>Total for LCIII:</b> | <b>County:</b> |   |       |   | <b>3,600</b> |

|       |                          |                                    |  |       |
|-------|--------------------------|------------------------------------|--|-------|
| 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 |

# VOTE: 713 Kisoro Municipal Council

|  |                |   |  |          |                |
|--|----------------|---|--|----------|----------------|
| 221011 Printing, Stationery, Photocopying and Binding              | 0              | 2,000   | 0  | 0        | 2,000          |
| 221012 Small Office Equipment                                      | 0              | 0   | 7,200  | 0        | 7,200          |
| <b>Total for LCIII:</b>  |                | <b>County:</b>  |  |          | <b>7,200</b>   |
| 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          |
| <b>Total Cost of Public Service Performance management</b>         | <b>0</b>       | <b>19,480</b>   | <b>21,528</b>  | <b>0</b> | <b>41,008</b>  |
| <b>Total Cost of Public Sector Transformation</b>                  | <b>277,315</b> | <b>352,486</b>  | <b>21,528</b>  | <b>0</b> | <b>651,329</b> |
| <b>Programme 16 Governance And Security</b>                        |                |   |  |          |                |
| <b>Key Service Area 000014 Administrative and Support Services</b> |                |   |  |          |                |
| 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          |
| <b>Total Cost of Administrative and Support Services</b>           | <b>0</b>       | <b>5,700</b>  | <b>0</b>   | <b>0</b> | <b>5,700</b>   |
| <b>Total Cost of Governance And Security</b>                       | <b>0</b>       | <b>5,700</b>  | <b>0</b>   | <b>0</b> | <b>5,700</b>   |
| <b>Total Cost of Administration and Management</b>                 | <b>277,315</b> | <b>369,946</b>  | <b>21,528</b>  | <b>0</b> | <b>668,789</b> |
| <b>Total Cost of Administration</b>                                | <b>277,315</b> | <b>369,946</b>  | <b>21,528</b>  | <b>0</b> | <b>668,789</b> |

Subcounty / Town Council / Division: 237731 South Div

Service Area 10 Administration and Management

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

# VOTE: 713 Kisoro Municipal Council

**Subcounty / Town Council / Division: 237732 North Div**

**Service Area 10 Administration and Management**

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

**Subcounty / Town Council / Division: 237733 Central Div**

**Service Area 10 Administration and Management**

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

# VOTE: 713 Kisoro Municipal Council

## Finance

### B1: Overview of Department Revenues and Expenditures by Source

| <i>Ushs Thousands</i>                          | 2024/25 Approved Budget | 2025/26 Draft Budget |
|--|-------------------------|----------------------|
| <b>A: Breakdown of Department Revenues</b>     |                         |                      |
| <b>Recurrent Revenues</b>                      | 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               |
| <b>Total Revenues Shares</b>                   | <b>231,262</b>          | <b>237,539</b>       |
| <b>B: Breakdown of Department Expenditures</b> |                         |                      |
| <b>Recurrent Expenditure</b>                   |                         |                      |
| Wage   | 110,387                 | 110,387              |
| Non Wage                                       | 120,875                 | 127,152              |
| <b>Development Expenditure</b>                 |                         |                      |
| Domestic Development                           | 0                       | 0                    |
| External Financing                             | 0                       | 0                    |
| <b>Total Expenditure</b>                       | <b>231,262</b>          | <b>237,539</b>       |

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

#### Service Area 10 Financial Management and Accountability (LG)

| Draft Budget Estimates for FY 2025/26                                   |          |               |          |          |               |
|---|----------|---------------|----------|----------|---------------|
| Ushs Thousands  | Wage     | Non Wage      | GoU Dev  | Ext.Fin  | Total         |
| <b>01 Higher LG Services</b>  |          |               |          |          |               |
| <b>Programme 16 Governance And Security</b>                             |          |               |          |          |               |
| <b>Key Service Area 000061 Management of Government Accounts</b>        |          |               |          |          |               |
| 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         |
| <b>Total Cost of Management of Government Accounts</b>                  | <b>0</b> | <b>30,000</b> | <b>0</b> | <b>0</b> | <b>30,000</b> |
| <b>Total Cost of Governance And Security</b>                            | <b>0</b> | <b>30,000</b> | <b>0</b> | <b>0</b> | <b>30,000</b> |
| <b>Programme 17 Regional Balanced Development</b>                       |          |               |          |          |               |

# VOTE: 713 Kisoro Municipal Council

## 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         |
| <b>Total Cost of Local Revenue Collection</b>         | <b>0</b> | <b>80,152</b> | <b>0</b> | <b>0</b> | <b>80,152</b> |
| <b>Total Cost of Regional Balanced Development</b>    | <b>0</b> | <b>80,152</b> | <b>0</b> | <b>0</b> | <b>80,152</b> |

## 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         |
| <b>Total Cost of Finance and Accounting</b>                       | <b>110,387</b> | <b>17,000</b>  | <b>0</b> | <b>0</b> | <b>127,387</b> |
| <b>Total Cost of Development Plan Implementation</b>              | <b>110,387</b> | <b>17,000</b>  | <b>0</b> | <b>0</b> | <b>127,387</b> |
| <b>Total Cost of Financial Management and Accountability (LG)</b> | <b>110,387</b> | <b>127,152</b> | <b>0</b> | <b>0</b> | <b>237,539</b> |
| <b>Total Cost of Finance</b>                                      | <b>110,387</b> | <b>127,152</b> | <b>0</b> | <b>0</b> | <b>237,539</b> |

# VOTE: 713 Kisoro Municipal Council

## Statutory bodies

### B1: Overview of Department Revenues and Expenditures by Source

| <i>Ushs Thousands</i>                          | 2024/25 Approved Budget | 2025/26 Draft Budget |
|--|-------------------------|----------------------|
| <b>A: Breakdown of Department Revenues</b>     |                         |                      |
| <b>Recurrent Revenues</b>                      | 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               |
| <b>Total Revenues Shares</b>                   | <b>228,806</b>          | <b>230,806</b>       |
| <b>B: Breakdown of Department Expenditures</b> |                         |                      |
| <b>Recurrent Expenditure</b>                   |                         |                      |
| Wage   | 64,414                  | 64,414               |
| Non Wage                                       | 164,392                 | 166,392              |
| <b>Development Expenditure</b>                 |                         |                      |
| Domestic Development                           | 0                       | 0                    |
| External Financing                             | 0                       | 0                    |
| <b>Total Expenditure</b>                       | <b>228,806</b>          | <b>230,806</b>       |

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

#### Service Area 10 Legislation and Oversight

| Draft Budget Estimates for FY 2025/26                              |          |               |          |          |               |
|--|----------|---------------|----------|----------|---------------|
| Ushs Thousands   | Wage     | Non Wage      | GoU Dev  | Ext.Fin  | Total         |
| <b>01 Higher LG Services</b>                                       |          |               |          |          |               |
| <b>Programme 14 Public Sector Transformation</b>                   |          |               |          |          |               |
| <b>Key Service Area 000007 Procurement and Disposal Services</b>   |          |               |          |          |               |
| 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         |
| <b>Total Cost of Procurement and Disposal Services</b>             | <b>0</b> | <b>13,462</b> | <b>0</b> | <b>0</b> | <b>13,462</b> |
| <b>Total Cost of Public Sector Transformation</b>                  | <b>0</b> | <b>13,462</b> | <b>0</b> | <b>0</b> | <b>13,462</b> |
| <b>Programme 16 Governance And Security</b>                        |          |               |          |          |               |
| <b>Key Service Area 000014 Administrative and Support Services</b> |          |               |          |          |               |

# VOTE: 713 Kisoro Municipal Council

|  |               |                |          |          |                |
|--|---------------|----------------|----------|----------|----------------|
| 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          |
| <b>Total Cost of Administrative and Support Services</b>           | <b>64,414</b> | <b>91,180</b>  | <b>0</b> | <b>0</b> | <b>155,594</b> |
| <b>Key Service Area 000024 Compliance and Enforcement Services</b> |               |                |          |          |                |
| 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          |
| <b>Total Cost of Compliance and Enforcement Services</b>           | <b>0</b>      | <b>61,750</b>  | <b>0</b> | <b>0</b> | <b>61,750</b>  |
| <b>Total Cost of Governance And Security</b>                       | <b>64,414</b> | <b>152,930</b> | <b>0</b> | <b>0</b> | <b>217,344</b> |
| <b>Total Cost of Legislation and Oversight</b>                     | <b>64,414</b> | <b>166,392</b> | <b>0</b> | <b>0</b> | <b>230,806</b> |
| <b>Total Cost of Statutory bodies</b>                              | <b>64,414</b> | <b>166,392</b> | <b>0</b> | <b>0</b> | <b>230,806</b> |

# 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 Draft Budget |
|--|-------------------------|----------------------|
| <b>A: Breakdown of Department Revenues</b>       |                         |                      |
| <b>Recurrent Revenues</b>                        | 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                |
| <b>Development Revenues</b>                      | 0                       | 19,336               |
| Programme Conditional Grant - Development        | 0                       | 19,336               |
| <b>Total Revenues Shares</b>                     | <b>203,000</b>          | <b>237,113</b>       |

### B: Breakdown of Department Expenditures

|                                |                |                |
|--------------------------------|----------------|----------------|
| <b>Recurrent Expenditure</b>   |                |                |
| Wage                           | 147,000        | 147,000        |
| Non Wage                       | 56,000         | 70,777         |
| <b>Development Expenditure</b> |                |                |
| Domestic Development           | 0              | 19,336         |
| External Financing             | 0              | 0              |
| <b>Total Expenditure</b>       | <b>203,000</b> | <b>237,113</b> |

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

#### Service Area 10 Agricultural Extension

| Draft Budget Estimates for FY 2025/26                                |         |          |         |         |         |
|--|---------|----------|---------|---------|---------|
| Ushs Thousands   |         |          |         |         |         |
| 01 Higher LG Services  | Wage    | Non Wage | GoU Dev | Ext.Fin | Total   |
| <b>Programme 01 Agro-Industrialization</b>                           |         |          |         |         |         |
| <b>Key Service Area 010016 Farmer mobilisation and sensitisation</b> |         |          |         |         |         |
| 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

|  |                     |   |   |               |          |                |
|--|---------------------|---|---|---------------|----------|----------------|
| <b>Total for LCIII:</b>  |                     | <b>County:</b>  |   |               |          | <b>19,336</b>  |
| 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          |
| <b>Total Cost of Farmer mobilisation and sensitisation</b>       |                     | <b>147,000</b>  | <b>29,062</b>   | <b>19,336</b> | <b>0</b> | <b>195,398</b> |
| <b>Key Service Area 010074 Vector and disease control</b>        |                     |   |   |               |          |                |
| 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          |
| <b>Total Cost of Vector and disease control</b>                  |                     | <b>0</b>  | <b>18,000</b>   | <b>0</b>      | <b>0</b> | <b>18,000</b>  |
| <b>Total Cost of Agro-Industrialization</b>                      |                     | <b>147,000</b>  | <b>47,062</b>   | <b>19,336</b> | <b>0</b> | <b>213,398</b> |
| <b>Total Cost of Agricultural Extension</b>                      |                     | <b>147,000</b>  | <b>47,062</b>   | <b>19,336</b> | <b>0</b> | <b>213,398</b> |

## Service Area 20 Agricultural Production

| Draft Budget Estimates for FY 2025/26  |          |              |          |          |              |  |
|--|----------|--------------|----------|----------|--------------|--|
| Ushs Thousands   |          |              |          |          |              |  |
| 01 Higher LG Services  | Wage     | Non Wage     | GoU Dev  | Ext.Fin  | Total        |  |
| <b>Programme 01 Agro-Industrialization</b>                                   |          |              |          |          |              |  |
| <b>Key Service Area 010059 Post-harvest handling, storage and processing</b> |          |              |          |          |              |  |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances)             | 0        | 4,000        | 0        | 0        | 4,000        |  |
| 221012 Small Office Equipment  | 0        | 311          | 0        | 0        | 311          |  |
| 227001 Travel inland   | 0        | 4,000        | 0        | 0        | 4,000        |  |
| <b>Total Cost of Post-harvest handling, storage and processing</b>           | <b>0</b> | <b>8,311</b> | <b>0</b> | <b>0</b> | <b>8,311</b> |  |
| <b>Total Cost of Agro-Industrialization</b>                                  | <b>0</b> | <b>8,311</b> | <b>0</b> | <b>0</b> | <b>8,311</b> |  |
| <b>Total Cost of Agricultural Production</b>                                 | <b>0</b> | <b>8,311</b> | <b>0</b> | <b>0</b> | <b>8,311</b> |  |

## Service Area 30 Agricultural Value Chain Services

| Draft Budget Estimates for FY 2025/26                              |      |          |         |         |       |  |
|--|------|----------|---------|---------|-------|--|
| Ushs Thousands   |      |          |         |         |       |  |
| 01 Higher LG Services  | Wage | Non Wage | GoU Dev | Ext.Fin | Total |  |
| <b>Programme 01 Agro-Industrialization</b>                         |      |          |         |         |       |  |
| <b>Key Service Area 300016 Parish Development Model Operations</b> |      |          |         |         |       |  |

# VOTE: 713 **Kisoro Municipal Council**

|  |                |               |               |          |                |
|--|----------------|---------------|---------------|----------|----------------|
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0              | 15,404        | 0             | 0        | 15,404         |
| <b>Total Cost of Parish Development Model Operations</b>         | <b>0</b>       | <b>15,404</b> | <b>0</b>      | <b>0</b> | <b>15,404</b>  |
| <b>Total Cost of Agro-Industrialization</b>                      | <b>0</b>       | <b>15,404</b> | <b>0</b>      | <b>0</b> | <b>15,404</b>  |
| <b>Total Cost of Agricultural Value Chain Services</b>           | <b>0</b>       | <b>15,404</b> | <b>0</b>      | <b>0</b> | <b>15,404</b>  |
| <b>Total Cost of Production and Marketing</b>                    | <b>147,000</b> | <b>70,777</b> | <b>19,336</b> | <b>0</b> | <b>237,113</b> |

# 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 Draft Budget |
|--|-------------------------|----------------------|
| <b>A: Breakdown of Department Revenues</b>         |                         |                      |
| <b>Recurrent Revenues</b>                          | 693,937                 | 758,340              |
| Programme Conditional Grant - Wage Recurrent       | 632,832                 | 632,832              |
| Programme Conditional Grant - Non Wage Recurrent   | 47,105                  | 112,508              |
| Urban Unconditional Non-Wage                       | 1,000                   | 0                    |
| Locally Raised Revenues                            | 13,000                  | 13,000               |
| <b>Development Revenues</b>                        | 213,959                 | 624,814              |
| Programme Conditional Grant - Development          | 192,943                 | 604,814              |
| Urban Discretionary Equalisation Development Grant | 1,016                   | 0                    |
| Locally Raised Revenues                            | 20,000                  | 20,000               |
| <b>Total Revenues Shares</b>                       | <b>907,896</b>          | <b>1,383,154</b>     |
| <b>B: Breakdown of Department Expenditures</b>     |                         |                      |
| <b>Recurrent Expenditure</b>                       |                         |                      |
| Wage   | 632,832                 | 632,832              |
| Non Wage   | 61,105                  | 125,508              |
| <b>Development Expenditure</b>                     |                         |                      |
| Domestic Development                               | 213,959                 | 624,814              |
| External Financing                                 | 0                       | 0                    |
| <b>Total Expenditure</b>                           | <b>907,896</b>          | <b>1,383,154</b>     |

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

#### Service Area 10 Primary HealthCare

| Draft Budget Estimates for FY 2025/26                       |  |   |         |         |              |
|---|--|---|---------|---------|--------------|
| Ushs Thousands  |  |   |         |         |              |
| 01 Higher LG Services                                       | Wage   | Non Wage  | GoU Dev | Ext.Fin | Total        |
| <b>Programme 12 Human Capital Development</b>               |  |   |         |         |              |
| <b>Key Service Area 320165 Primary Health care services</b> |  |   |         |         |              |
| 225202 Environment Impact Assessment for Capital Works      | 0  | 0   | 2,000   | 0       | 2,000        |
| <b>Total for LCIII:</b>                                     | <b>County:</b>                                   |   |         |         | <b>2,000</b> |
| 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

|  |   |  |   |                |                |                |
|--|---|--|---|----------------|----------------|----------------|
| <b>Total for LCIII:</b>  |   | <b>County:</b>   | <b>2,000</b>  |                |                |                |
| LCII:  | MHO's Office                                    | Feasibility Studies or Screening of Projects - Stakeholder | 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              | 12,000         |
| <b>Total for LCIII:</b>  |   | <b>County:</b>   | <b>12,000</b>   |                |                |                |
| 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   | 14,241         | 0              | 14,241         |
| <b>Total for LCIII:</b>  |   | <b>County:</b>   | <b>14,241</b>   |                |                |                |
| LCII:  | MHO's Office                                    | Travel Inland - Field Work Expenses                        | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part           | 14,241         |                |                |
| 263308 Sector Conditional Grant (Non-Wage)                         |   | 0  | 85,630  | 0              | 0              | 85,630         |
| <b>Total for LCIII: North Div</b>                                  |   | <b>County: Kisoro Municipal Council</b>                    |   |                | <b>60,504</b>  |                |
| LCII: Kamonyi ward   | Zindiro Village                                 | ZINDIRO HCIII  | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) | 10,252         |                |                |
| LCII: Kamonyi ward   | Zindiro Village                                 | ZINDIRO HCIII  | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)    | 50,252         |                |                |
| <b>Total for LCIII: Central Div</b>                                |   | <b>County: Kisoro Municipal Council</b>                    |   |                | <b>25,126</b>  |                |
| LCII: Central ward   | Kisoro Main Village                             | Shaza Health Center II                                     | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)    | 25,126         |                |                |
| 312111 Residential Buildings - Acquisition                         |   | 0  | 0   | 300,000        | 0              | 300,000        |
| <b>Total for LCIII: North Div</b>                                  |   | <b>County: Kisoro Municipal Council</b>                    |   |                | <b>300,000</b> |                |
| LCII: Kamonyi ward   | Zindiro 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              | 250,000        |
| <b>Total for LCIII: Central Div</b>                                |   | <b>County: Kisoro Municipal Council</b>                    |   |                | <b>250,000</b> |                |
| 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              | 24,574         |
| <b>Total for LCIII: Central Div</b>                                |   | <b>County: Kisoro Municipal Council</b>                    |   |                | <b>24,574</b>  |                |
| 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         |                |                |
| <b>Total Cost of Primary Health care services</b>                  |   | <b>0</b>   | <b>85,630</b>   | <b>604,814</b> | <b>0</b>       | <b>690,444</b> |
| <b>Total Cost of Human Capital Development</b>                     |   | <b>0</b>   | <b>85,630</b>   | <b>604,814</b> | <b>0</b>       | <b>690,444</b> |
| <b>Total Cost of Primary HealthCare</b>                            |   | <b>0</b>   | <b>85,630</b>   | <b>604,814</b> | <b>0</b>       | <b>690,444</b> |

# VOTE: 713 Kisoro Municipal Council

## Service Area 30 Health Management and Supervision

### Draft 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        |
| <b>Total Cost of HIV/AIDS Mainstreaming</b>                      | <b>0</b> | <b>1,000</b> | <b>0</b> | <b>0</b> | <b>1,000</b> |

#### 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              | 4,514         | 0        | 0        | 4,514          |
| 228002 Maintenance-Transport Equipment                           | 0              | 1,000         | 0        | 0        | 1,000          |
| <b>Total Cost of Policies, Regulations and Standards</b>         | <b>632,832</b> | <b>18,814</b> | <b>0</b> | <b>0</b> | <b>651,647</b> |

#### Key Service Area 320135 Sanitation and hygiene Services

|  |   |       |        |   |        |
|--|---|-------|--------|---|--------|
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 2,044 | 0      | 0 | 2,044  |
| 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: County: 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            |
| <b>Total Cost of Sanitation and hygiene Services</b>   | <b>0</b>       | <b>20,064</b>  | <b>20,000</b>  | <b>0</b> | <b>40,064</b>    |
| <b>Total Cost of Human Capital Development</b>         | <b>632,832</b> | <b>39,878</b>  | <b>20,000</b>  | <b>0</b> | <b>692,710</b>   |
| <b>Total Cost of Health Management and Supervision</b> | <b>632,832</b> | <b>39,878</b>  | <b>20,000</b>  | <b>0</b> | <b>692,710</b>   |
| <b>Total Cost of Health</b>                            | <b>632,832</b> | <b>125,508</b> | <b>624,814</b> | <b>0</b> | <b>1,383,154</b> |

# 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 Draft Budget |
|--|-------------------------|----------------------|
| <b>A: Breakdown of Department Revenues</b>       |                         |                      |
| <b>Recurrent Revenues</b>                        | 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                |
| <b>Development Revenues</b>                      | 37,638                  | 134,851              |
| Programme Conditional Grant - Development        | 37,638                  | 134,851              |
| <b>Total Revenues Shares</b>                     | <b>1,530,154</b>        | <b>1,626,432</b>     |
| <b>B: Breakdown of Department Expenditures</b>   |                         |                      |
| <b>Recurrent Expenditure</b>                     |                         |                      |
| Wage   | 1,256,469               | 1,256,469            |
| Non Wage   | 236,048                 | 235,113              |
| <b>Development Expenditure</b>                   |                         |                      |
| Domestic Development                             | 37,638                  | 134,851              |
| External Financing                               | 0                       | 0                    |
| <b>Total Expenditure</b>                         | <b>1,530,154</b>        | <b>1,626,432</b>     |

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

#### Service Area 10 Pre-Primary and Primary Education

| Draft Budget Estimates for FY 2025/26                            |          |              |          |          |              |
|--|----------|--------------|----------|----------|--------------|
| <i>Ushs Thousands</i>  | Wage     | Non Wage     | GoU Dev  | Ext.Fin  | Total        |
| <b>01 Higher LG Services</b>                                     |          |              |          |          |              |
| <b>Programme 12 Human Capital Development</b>                    |          |              |          |          |              |
| <b>Key Service Area 000063 Quality Assurance Systems</b>         |          |              |          |          |              |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0        | 6,500        | 0        | 0        | 6,500        |
| <b>Total Cost of Quality Assurance Systems</b>                   | <b>0</b> | <b>6,500</b> | <b>0</b> | <b>0</b> | <b>6,500</b> |
| <b>Key Service Area 320162 Capitation (Primary)</b>              |          |              |          |          |              |
| 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-<br>Nyagashinge Ward | SESEME P/S             | Source: Programme Conditional Grant - Non<br>Wage Recurrent o/w Primary Education - Non<br>Wage Recurrent |          | 18,630   |                |
| LCII: Missing Parish                                   | Southern Division-<br>Busamba Ward     | KISORO DEMO.<br>P.S.   | Source: Programme Conditional Grant - Non<br>Wage Recurrent o/w Primary Education - Non<br>Wage Recurrent |          | 16,469   |                |
| LCII: Missing Parish                                   | Southern Division- Hospital<br>Ward    | GISORO P/S             | Source: Programme Conditional Grant - Non<br>Wage Recurrent o/w Primary Education - Non<br>Wage Recurrent |          | 18,270   |                |
| LCII: Missing Parish                                   | Southern Division-<br>Busamba Ward     | KISORO HIIL<br>P.S.    | Source: Programme Conditional Grant - Non<br>Wage Recurrent o/w Primary Education - Non<br>Wage Recurrent |          | 6,210    |                |
| LCII: Missing Parish                                   | Southern Division-<br>Busamba Ward     | KISORO DEMO.<br>P.S.   | Source: Programme Conditional Grant - Non<br>Wage Recurrent o/w SNE Education - Non<br>Wage Recurrent     |          | 7,847    |                |
| <b>Total Cost of Capitation (Primary)</b>              |  | <b>500,670</b>         | <b>67,426</b>   | <b>0</b> | <b>0</b> | <b>568,096</b> |
| <b>Total Cost of Human Capital Development</b>         |  | <b>500,670</b>         | <b>73,926</b>   | <b>0</b> | <b>0</b> | <b>574,596</b> |
| <b>Total Cost of Pre-Primary and Primary Education</b> |  | <b>500,670</b>         | <b>73,926</b>   | <b>0</b> | <b>0</b> | <b>574,596</b> |

## Service Area 20 Secondary Education

| Draft Budget Estimates for FY 2025/26                       |                   |                               |   |          |          |                |
|---|-------------------|-------------------------------|---|----------|----------|----------------|
| Ushs Thousands  |                   |                               |   |          |          |                |
| 01 Higher LG Services                                       |                   | Wage                          | Non Wage  | GoU Dev  | Ext.Fin  | Total          |
| <b>Programme 12 Human Capital Development</b>               |                   |                               |   |          |          |                |
| <b>Key Service Area 320158 Capitation (Secondary)</b>       |                   |                               |   |          |          |                |
| 263308 Sector Conditional Grant (Non-Wage)                  |                   | 0                             | 87,300  | 0        | 0        | 87,300         |
| <b>Total for LCIII: Missing Subcounty</b>                   |                   | <b>County: Missing County</b> |   |          |          | <b>87,300</b>  |
| LCII: Missing Parish  | Northern Division | SESEME S.S                    | Source: Programme Conditional Grant - Non<br>Wage Recurrent o/w Secondary Education -<br>Non Wage Recurrent |          |          | 87,300         |
| <b>Total Cost of Capitation (Secondary)</b>                 |                   | <b>0</b>                      | <b>87,300</b>   | <b>0</b> | <b>0</b> | <b>87,300</b>  |
| <b>Key Service Area 320159 Secondary Education Services</b> |                   |                               |   |          |          |                |
| 211101 General Staff Salaries                               |                   | 711,747                       | 0   | 0        | 0        | 711,747        |
| <b>Total Cost of Secondary Education Services</b>           |                   | <b>711,747</b>                | <b>0</b>  | <b>0</b> | <b>0</b> | <b>711,747</b> |
| <b>Total Cost of Human Capital Development</b>              |                   | <b>711,747</b>                | <b>87,300</b>   | <b>0</b> | <b>0</b> | <b>799,047</b> |
| <b>Total Cost of Secondary Education</b>                    |                   | <b>711,747</b>                | <b>87,300</b>   | <b>0</b> | <b>0</b> | <b>799,047</b> |

## Service Area 40 Education&Sports Management and Inspection

| Draft Budget Estimates for FY 2025/26                    |  |      |          |         |         |       |
|--|--|------|----------|---------|---------|-------|
| Ushs Thousands   |  |      |          |         |         |       |
| 01 Higher LG Services                                    |  | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
| <b>Programme 12 Human Capital Development</b>            |  |      |          |         |         |       |
| <b>Key Service Area 000023 Inspection and Monitoring</b> |  |      |          |         |         |       |



# 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        |
| <b>Total Cost of Inspection and Monitoring</b>                   | <b>0</b> | <b>7,680</b> | <b>0</b> | <b>0</b> | <b>7,680</b> |

## 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         |
| <b>Total Cost of Quality Assurance Systems</b>                   | <b>44,051</b> | <b>12,000</b> | <b>0</b> | <b>0</b> | <b>56,051</b> |

## Key Service Area 320003 Assets and Facilities Management

|   |                |   |       |   |              |
|---|----------------|---|-------|---|--------------|
| 225204 Monitoring and Supervision of capital work | 0              | 0 | 6,743 | 0 | 6,743        |
| <b>Total for LCIII:</b>                           | <b>County:</b> |   |       |   | <b>6,743</b> |

|       |                       |                        |  |       |
|-------|-----------------------|------------------------|--|-------|
| 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 | 70,026 | 0 | 70,026        |
| <b>Total for LCIII: South Div</b>              | <b>County: Kisoro Municipal Council</b> |   |        |   | <b>70,026</b> |

|                    |   |                                     |  |        |
|--------------------|---|-------------------------------------|--|--------|
| LCII: Busamba ward | Phased Construction of a classroom at Kisoro Demo | Non Residential Buildings - Schools | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | 54,510 |
|--------------------|---|-------------------------------------|--|--------|

|                     |  |  |  |        |
|---------------------|--|--|--|--------|
| 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 |
|---------------------|--|--|--|--------|

|  |   |   |       |   |              |
|--|---|---|-------|---|--------------|
| 313111 Residential Buildings - Improvement | 0                                       | 0 | 3,573 | 0 | 3,573        |
| <b>Total for LCIII: South Div</b>          | <b>County: Kisoro Municipal Council</b> |   |       |   | <b>3,573</b> |

|                     |                      |   |  |       |
|---------------------|----------------------|---|--|-------|
| 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 | 54,510 | 0 | 54,510        |
| <b>Total for LCIII: South Div</b>              | <b>County: Kisoro Municipal Council</b> |   |        |   | <b>54,510</b> |

# VOTE: 713 Kisoro Municipal Council

|   |                            |  |  |          |                  |
|---|----------------------------|--|--|----------|------------------|
| LCII: Busamba ward  | Kisoro Hill Primary School | Renovation of staff room at Kisoro Hill PS | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | 54,510   |                  |
| <b>Total Cost of Assets and Facilities Management</b>               | <b>0</b>                   | <b>0</b>                                   | <b>134,851</b>   | <b>0</b> | <b>134,851</b>   |
| <b>Key Service Area 320038 Sports Development and Oversight</b>     |                            |  |  |          |                  |
| 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                          | 4,207                                      | 0  | 0        | 4,207            |
| <b>Total Cost of Sports Development and Oversight</b>               | <b>0</b>                   | <b>44,207</b>                              | <b>0</b>   | <b>0</b> | <b>44,207</b>    |
| <b>Key Service Area 320110 Sports and recreational services</b>     |                            |  |  |          |                  |
| 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            |
| 221008 Information and Communication Technology Supplies.           | 0                          | 2,500                                      | 0  | 0        | 2,500            |
| 227004 Fuel, Lubricants and Oils                                    | 0                          | 2,500                                      | 0  | 0        | 2,500            |
| <b>Total Cost of Sports and recreational services</b>               | <b>0</b>                   | <b>10,000</b>                              | <b>0</b>   | <b>0</b> | <b>10,000</b>    |
| <b>Total Cost of Human Capital Development</b>                      | <b>44,051</b>              | <b>73,887</b>                              | <b>134,851</b>   | <b>0</b> | <b>252,789</b>   |
| <b>Total Cost of Education&amp;Sports Management and Inspection</b> | <b>44,051</b>              | <b>73,887</b>                              | <b>134,851</b>   | <b>0</b> | <b>252,789</b>   |
| <b>Total Cost of Education</b>                                      | <b>1,256,469</b>           | <b>235,113</b>                             | <b>134,851</b>   | <b>0</b> | <b>1,626,432</b> |

# 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 Draft Budget |
|--|-------------------------|----------------------|
| <b>A: Breakdown of Department Revenues</b>         |                         |                      |
| <b>Recurrent Revenues</b>                          | 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              |
| <b>Development Revenues</b>                        | 90,636                  | 190,005              |
| Urban Discretionary Equalisation Development Grant | 40,636                  | 140,005              |
| Locally Raised Revenues                            | 50,000                  | 50,000               |
| <b>Total Revenues Shares</b>                       | <b>1,399,322</b>        | <b>1,500,691</b>     |
| <b>B: Breakdown of Department Expenditures</b>     |                         |                      |
| <b>Recurrent Expenditure</b>                       |                         |                      |
| Wage   | 184,824                 | 184,824              |
| Non Wage   | 1,123,862               | 1,125,862            |
| <b>Development Expenditure</b>                     |                         |                      |
| Domestic Development                               | 90,636                  | 190,005              |
| External Financing                                 | 0                       | 0                    |
| <b>Total Expenditure</b>                           | <b>1,399,322</b>        | <b>1,500,691</b>     |

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

#### Service Area 10 Community Access Roads

| Draft Budget Estimates for FY 2025/26                                    |      |          |         |         |        |
|--|------|----------|---------|---------|--------|
| Ushs Thousands   |      |          |         |         |        |
| 01 Higher LG Services  | Wage | Non Wage | GoU Dev | Ext.Fin | Total  |
| <b>Programme 09 Integrated Transport Infrastructure And Services</b>     |      |          |         |         |        |
| <b>Key Service Area 000017 Infrastructure Development and Management</b> |      |          |         |         |        |
| 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         |
| <b>Total Cost of Infrastructure Development and Management</b>          | <b>0</b> | <b>118,862</b> | <b>0</b> | <b>0</b> | <b>118,862</b> |

**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           |
| <b>Total Cost of Road Rehabilitation</b>              | <b>0</b> | <b>1,000,000</b> | <b>0</b> | <b>0</b> | <b>1,000,000</b> |

|   |          |                  |          |          |                  |
|---|----------|------------------|----------|----------|------------------|
| <b>Total Cost of Integrated Transport Infrastructure And Services</b> | <b>0</b> | <b>1,118,862</b> | <b>0</b> | <b>0</b> | <b>1,118,862</b> |
|---|----------|------------------|----------|----------|------------------|

|   |          |                  |          |          |                  |
|---|----------|------------------|----------|----------|------------------|
| <b>Total Cost of Community Access Roads</b> | <b>0</b> | <b>1,118,862</b> | <b>0</b> | <b>0</b> | <b>1,118,862</b> |
|---|----------|------------------|----------|----------|------------------|

**Service Area 20 Engineering Services**

**Draft 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   |

|                         |                |  |  |  |              |
|-------------------------|----------------|--|--|--|--------------|
| <b>Total for LCIII:</b> | <b>County:</b> |  |  |  | <b>4,306</b> |
|-------------------------|----------------|--|--|--|--------------|

|       |               |  |  |  |       |
|-------|---------------|--|--|--|-------|
| LCII: | DDEG Projects | Feasibility Studies or Screening of Projects - Stakeholder | 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           |
| <b>Total for LCIII: Central Div</b>                                   |  |   |  | <b>County: Kisoro Municipal Council</b> |          | <b>59,775</b>    |
| LCII: Central ward  | Minor renovation works on Admin. Block | Building and Facility 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           |
| <b>Total for LCIII:</b>   |  |   |  | <b>County:</b>                          |          | <b>75,699</b>    |
| 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           |
| <b>Total for LCIII: Central Div</b>                                   |  |   |  | <b>County: Kisoro Municipal Council</b> |          | <b>50,225</b>    |
| 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           |
| <b>Total Cost of Urban planning and Strategies</b>                    |  | <b>184,824</b>  | <b>7,000</b>   | <b>190,005</b>                          | <b>0</b> | <b>381,829</b>   |
| <b>Total Cost of Integrated Transport Infrastructure And Services</b> |  | <b>184,824</b>  | <b>7,000</b>   | <b>190,005</b>                          | <b>0</b> | <b>381,829</b>   |
| <b>Total Cost of Engineering Services</b>                             |  | <b>184,824</b>  | <b>7,000</b>   | <b>190,005</b>                          | <b>0</b> | <b>381,829</b>   |
| <b>Total Cost of Roads and Engineering</b>                            |  | <b>184,824</b>  | <b>1,125,862</b>   | <b>190,005</b>                          | <b>0</b> | <b>1,500,691</b> |

---

**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 Draft Budget |
|--|-------------------------|----------------------|
| <b>A: Breakdown of Department Revenues</b>         |                         |                      |
| <b>Recurrent Revenues</b>                          | 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               |
| <b>Development Revenues</b>                        | 0                       | 15,000               |
| Urban Discretionary Equalisation Development Grant | 0                       | 15,000               |
| <b>Total Revenues Shares</b>                       | <b>214,500</b>          | <b>227,000</b>       |
| <b>B: Breakdown of Department Expenditures</b>     |                         |                      |
| <b>Recurrent Expenditure</b>                       |                         |                      |
| Wage   | 198,000                 | 198,000              |
| Non Wage   | 16,500                  | 14,000               |
| <b>Development Expenditure</b>                     |                         |                      |
| Domestic Development                               | 0                       | 15,000               |
| External Financing                                 | 0                       | 0                    |
| <b>Total Expenditure</b>                           | <b>214,500</b>          | <b>227,000</b>       |

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

#### Service Area 10 Natural Resources Management

| Draft Budget Estimates for FY 2025/26   |          |              |          |          |              |  |
|---|----------|--------------|----------|----------|--------------|--|
| Ushs Thousands  |          |              |          |          |              |  |
| 01 Higher LG Services   | Wage     | Non Wage     | GoU Dev  | Ext.Fin  | Total        |  |
| <b>Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management</b> |          |              |          |          |              |  |
| <b>Key Service Area 000089 Climate Change Mitigation</b>                                      |          |              |          |          |              |  |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances)                              | 0        | 1,000        | 0        | 0        | 1,000        |  |
| <b>Total Cost of Climate Change Mitigation</b>  | <b>0</b> | <b>1,000</b> | <b>0</b> | <b>0</b> | <b>1,000</b> |  |
| <b>Key Service Area 140038 Environmental Safeguards</b>                                       |          |              |          |          |              |  |
| 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          |  |

# VOTE: 713 Kisoro Municipal Council

|  |                         |  |  |               |                |
|--|-------------------------|--|--|---------------|----------------|
| 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            |
| <b>Total Cost of Environmental Safeguards</b>  | <b>198,000</b>          | <b>6,000</b>                                 | <b>0</b>   | <b>0</b>      | <b>204,000</b> |
| <b>Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management</b> | <b>198,000</b>          | <b>7,000</b>                                 | <b>0</b>   | <b>0</b>      | <b>205,000</b> |
| <b>Programme 10 Sustainable Urbanisation And Housing</b>                                       |                         |  |  |               |                |
| <b>Key Service Area 280002 Physical Planning</b>   |                         |  |  |               |                |
| 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         |
| <b>Total for LCIII:</b>  |                         | <b>County:</b>                               |  |               | <b>15,000</b>  |
| LCII:  | All Municipal Divisions | Property Management - Processing Land Titles | Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID) |               | 15,000         |
| <b>Total Cost of Physical Planning</b>   |                         | <b>0</b>                                     | <b>7,000</b>   | <b>15,000</b> | <b>0</b>       |
| <b>Total Cost of Sustainable Urbanisation And Housing</b>                                      |                         | <b>0</b>                                     | <b>7,000</b>   | <b>15,000</b> | <b>0</b>       |
| <b>Total Cost of Natural Resources Management</b>  |                         | <b>198,000</b>                               | <b>14,000</b>  | <b>15,000</b> | <b>0</b>       |
| <b>Total Cost of Natural Resources</b>   |                         | <b>198,000</b>                               | <b>14,000</b>  | <b>15,000</b> | <b>0</b>       |



# 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 Draft Budget |
|--|-------------------------|----------------------|
| <b>A: Breakdown of Department Revenues</b>       |                         |                      |
| <b>Recurrent Revenues</b>                        | 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               |
| <b>Total Revenues Shares</b>                     | <b>126,631</b>          | <b>137,652</b>       |
| <b>B: Breakdown of Department Expenditures</b>   |                         |                      |
| <b>Recurrent Expenditure</b>                     |                         |                      |
| Wage   | 77,687                  | 77,687               |
| Non Wage   | 48,945                  | 59,965               |
| <b>Development Expenditure</b>                   |                         |                      |
| Domestic Development                             | 0                       | 0                    |
| External Financing                               | 0                       | 0                    |
| <b>Total Expenditure</b>                         | <b>126,631</b>          | <b>137,652</b>       |

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

#### Service Area 20 Empowerment and Mindset Change

| Draft Budget Estimates for FY 2025/26                            |          |              |          |          |              |
|--|----------|--------------|----------|----------|--------------|
| Ushs Thousands   | Wage     | Non Wage     | GoU Dev  | Ext.Fin  | Total        |
| <b>01 Higher LG Services</b>                                     |          |              |          |          |              |
| <b>Programme 12 Human Capital Development</b>                    |          |              |          |          |              |
| <b>Key Service Area 000021 Gender Mainstreaming services</b>     |          |              |          |          |              |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0        | 941          | 0        | 0        | 941          |
| 227001 Travel inland   | 0        | 510          | 0        | 0        | 510          |
| <b>Total Cost of Gender Mainstreaming services</b>               | <b>0</b> | <b>1,451</b> | <b>0</b> | <b>0</b> | <b>1,451</b> |
| <b>Key Service Area 000023 Inspection and Monitoring</b>         |          |              |          |          |              |
| 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

|   |        |        |   |   |         |
|---|--------|--------|---|---|---------|
| <b>Total Cost of Inspection and Monitoring</b>                    | 0      | 3,343  | 0 | 0 | 3,343   |
| <b>Key Service Area 000036 Strategies and Project Development</b> |        |        |   |   |         |
| 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   |
| <b>Total Cost of Strategies and Project Development</b>           | 0      | 32,000 | 0 | 0 | 32,000  |
| <b>Key Service Area 010008 Capacity Strengthening</b>             |        |        |   |   |         |
| 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   |
| <b>Total Cost of Capacity Strengthening</b>                       | 77,687 | 10,493 | 0 | 0 | 88,180  |
| <b>Key Service Area 320146 Support to special interest Groups</b> |        |        |   |   |         |
| 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   |
| <b>Total Cost of Support to special interest Groups</b>           | 0      | 12,678 | 0 | 0 | 12,678  |
| <b>Total Cost of Human Capital Development</b>                    | 77,687 | 59,965 | 0 | 0 | 137,652 |
| <b>Total Cost of Empowerment and Mindset Change</b>               | 77,687 | 59,965 | 0 | 0 | 137,652 |
| <b>Total Cost of Community Based Services</b>                     | 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 Draft Budget |
|--|-------------------------|----------------------|
| <b>A: Breakdown of Department Revenues</b>         |                         |                      |
| <b>Recurrent Revenues</b>                          | 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               |
| <b>Development Revenues</b>                        | 4,064                   | 38,751               |
| Urban Discretionary Equalisation Development Grant | 4,064                   | 38,751               |
| <b>Total Revenues Shares</b>                       | <b>88,938</b>           | <b>131,697</b>       |
| <b>B: Breakdown of Department Expenditures</b>     |                         |                      |
| <b>Recurrent Expenditure</b>                       |                         |                      |
| Wage   | 61,875                  | 61,875               |
| Non Wage   | 23,000                  | 31,071               |
| <b>Development Expenditure</b>                     |                         |                      |
| Domestic Development                               | 4,064                   | 38,751               |
| External Financing                                 | 0                       | 0                    |
| <b>Total Expenditure</b>                           | <b>88,938</b>           | <b>131,697</b>       |

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

#### Service Area 10 Planning and Statistics

| Draft Budget Estimates for FY 2025/26                            |   |   |  |         |        |              |
|--|---|---|--|---------|--------|--------------|
| Ushs Thousands   |   |   |  |         |        |              |
| 01 Higher LG Services  | Wage                                    | Non Wage  | GoU Dev  | Ext.Fin | Total  |              |
| <b>Programme 18 Development Plan Implementation</b>              |   |   |  |         |        |              |
| <b>Key Service Area 000006 Planning and Budgeting services</b>   |   |   |  |         |        |              |
| 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  |              |
| <b>Total for LCIII: Central Div</b>                              | <b>County: Kisoro Municipal Council</b> |   |  |         |        | <b>4,306</b> |
| 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         |
| <b>Total Cost of Planning and Budgeting services</b>      | <b>61,875</b> | <b>15,000</b> | <b>4,306</b> | <b>0</b> | <b>81,180</b> |

## Key Service Area 00023 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          |
| <b>Total for LCIII:</b>                                |  | <b>County:</b>   |  |               |          | <b>1,200</b>   |
| 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          |
| <b>Total for LCIII:</b>                                |  | <b>County:</b>   |  |               |          | <b>6,459</b>   |
| 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          |
| <b>Total for LCIII:</b>                                |  | <b>County:</b>   |  |               |          | <b>864</b>     |
| LCII:  | All Divisions                                      | Fuel, Oils and Lubricants - Fuel Expenses                      | Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID) | 864           |          |                |
| <b>Total Cost of Data Management and Dissemination</b> |  | <b>0</b>   | <b>10,000</b>  | <b>17,223</b> | <b>0</b> | <b>27,223</b>  |
| <b>Total Cost of Development Plan Implementation</b>   |  | <b>61,875</b>  | <b>31,071</b>  | <b>38,751</b> | <b>0</b> | <b>131,697</b> |
| <b>Total Cost of Planning and Statistics</b>           |  | <b>61,875</b>  | <b>31,071</b>  | <b>38,751</b> | <b>0</b> | <b>131,697</b> |
| <b>Total Cost of Planning</b>                          |  | <b>61,875</b>  | <b>31,071</b>  | <b>38,751</b> | <b>0</b> | <b>131,697</b> |

# 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 Draft Budget |
|--|-------------------------|----------------------|
| <b>A: Breakdown of Department Revenues</b>     |                         |                      |
| <b>Recurrent Revenues</b>                      | 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                |
| <b>Total Revenues Shares</b>                   | <b>36,959</b>           | <b>49,959</b>        |
| <b>B: Breakdown of Department Expenditures</b> |                         |                      |
| <b>Recurrent Expenditure</b>                   |                         |                      |
| Wage   | 24,959                  | 24,959               |
| Non Wage                                       | 12,000                  | 25,000               |
| <b>Development Expenditure</b>                 |                         |                      |
| Domestic Development                           | 0                       | 0                    |
| External Financing                             | 0                       | 0                    |
| <b>Total Expenditure</b>                       | <b>36,959</b>           | <b>49,959</b>        |

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

#### Service Area 10 Compliance

| Draft Budget Estimates for FY 2025/26                            |        |          |         |         |        |
|--|--------|----------|---------|---------|--------|
| Ushs Thousands   |        |          |         |         |        |
| 01 Higher LG Services  | Wage   | Non Wage | GoU Dev | Ext.Fin | Total  |
| <b>Programme 16 Governance And Security</b>                      |        |          |         |         |        |
| <b>Key Service Area 000001 Audit and Risk Management</b>         |        |          |         |         |        |
| 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  |

# VOTE: 713 **Kisoro Municipal Council**

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

# 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 Draft Budget |
|--|-------------------------|----------------------|
| <b>A: Breakdown of Department Revenues</b>       |                         |                      |
| <b>Recurrent Revenues</b>                        | 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               |
| <b>Development Revenues</b>                      | 6,477                   | 0                    |
| Programme Conditional Grant - Development        | 6,477                   | 0                    |
| <b>Total Revenues Shares</b>                     | <b>46,021</b>           | <b>64,246</b>        |
| <b>B: Breakdown of Department Expenditures</b>   |                         |                      |
| <b>Recurrent Expenditure</b>                     |                         |                      |
| Wage   | 20,583                  | 20,583               |
| Non Wage   | 18,960                  | 43,663               |
| <b>Development Expenditure</b>                   |                         |                      |
| Domestic Development                             | 6,477                   | 0                    |
| External Financing                               | 0                       | 0                    |
| <b>Total Expenditure</b>                         | <b>46,021</b>           | <b>64,246</b>        |

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

#### Service Area 10 Commercial Services

| Draft Budget Estimates for FY 2025/26                                      |             |                 |                |                |              |
|--|-------------|-----------------|----------------|----------------|--------------|
| <b>Ushs Thousands</b>  | <b>Wage</b> | <b>Non Wage</b> | <b>GoU Dev</b> | <b>Ext.Fin</b> | <b>Total</b> |
| <b>01 Higher LG Services</b>   |             |                 |                |                |              |
| <b>Programme 05 Tourism Development</b>                                    |             |                 |                |                |              |
| <b>Key Service Area 120012 Tourism Investment, Promotion and Marketing</b> |             |                 |                |                |              |
| 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        |



# VOTE: 713 Kisoro Municipal Council

|  |        |        |   |   |        |
|--|--------|--------|---|---|--------|
| <b>Total Cost of Tourism Investment, Promotion and Marketing</b> | 0      | 10,795 | 0 | 0 | 10,795 |
| <b>Total Cost of Tourism Development</b>                         | 0      | 10,795 | 0 | 0 | 10,795 |
| <b>Programme 07 Private Sector Development</b>                   |        |        |   |   |        |
| <b>Key Service Area 120002 Domestic Promotion</b>                |        |        |   |   |        |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0      | 4,000  | 0 | 0 | 4,000  |
| 227001 Travel inland   | 0      | 2,000  | 0 | 0 | 2,000  |
| <b>Total Cost of Domestic Promotion</b>                          | 0      | 6,000  | 0 | 0 | 6,000  |
| <b>Key Service Area 190036 Trade Development</b>                 |        |        |   |   |        |
| 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  |
| <b>Total Cost of Trade Development</b>                           | 20,583 | 8,554  | 0 | 0 | 29,137 |
| <b>Total Cost of Private Sector Development</b>                  | 20,583 | 14,554 | 0 | 0 | 35,137 |
| <b>Total Cost of Commercial Services</b>                         | 20,583 | 25,349 | 0 | 0 | 45,932 |

**Service Area 20 Value Chain Services**

| Draft Budget Estimates for FY 2025/26                            |      |          |         |         |       |
|--|------|----------|---------|---------|-------|
| Ushs Thousands   |      |          |         |         |       |
| 01 Higher LG Services  | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
| <b>Programme 07 Private Sector Development</b>                   |      |          |         |         |       |
| <b>Key Service Area 000073 Marketing and value addition</b>      |      |          |         |         |       |
| 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 |
| <b>Total Cost of Marketing and value addition</b>                | 0    | 8,560    | 0       | 0       | 8,560 |
| <b>Total Cost of Private Sector Development</b>                  | 0    | 8,560    | 0       | 0       | 8,560 |
| <b>Programme 17 Regional Balanced Development</b>                |      |          |         |         |       |
| <b>Key Service Area 000045 Support to Local Governments</b>      |      |          |         |         |       |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0    | 4,750    | 0       | 0       | 4,750 |
| 227001 Travel inland   | 0    | 3,000    | 0       | 0       | 3,000 |

# VOTE: 713 **Kisoro Municipal Council**

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