

VOTE: 714 Kitgum Municipal Council

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	1,341,885	1,128,453
o/w Higher Local Government	670,943	564,227
o/w Lower Local Government	670,942	564,227
Discretionary Government Transfers	2,897,328	1,798,274
o/w Higher Local Government	2,684,156	1,572,323
o/w Lower Local Government	213,173	225,951
Conditional Government Transfers	7,562,646	7,614,653
o/w Higher Local Government	7,562,646	7,614,653
o/w Lower Local Government	0	0
Other Government Transfers	226,744	216,744
o/w Higher Local Government	226,744	216,744
o/w Lower Local Government	0	0
External Financing	0	0
o/w Higher Local Government	0	0
o/w Lower Local Government	0	0
Grand Total	12,028,603	10,758,124
o/w Higher Local Government	11,144,488	9,967,947
o/w Lower Local Government	884,115	790,178

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	1,341,885	1,128,453
Business licenses	124,699	249,398
Inspection Fees	14,000	14,000
Land Fees	26,500	214,499
Liquor licenses	1,500	15,000
Local Hotel Tax	38,790	38,790
Local Services Tax-Payable By Individuals	47,550	47,550
Market /Gate Charges	501,216	501,216
Miscellaneous receipts/income	8,000	0
Other fees e.g. street parking fees	51,890	0
Other permits	101,678	0
Other taxes on specific services	0	28,000
Property related Duties/Fees	159,000	0
Rent & rates – produced assets-From Private Entities	208,374	0
Rental Income Tax-Payable By Individuals	58,688	0
Taxes on other games of chance	0	20,000
Discretionary Government Transfers	2,779,329	1,798,274
Urban Discretionary Equalisation Development Grant	1,798,135	404,765
Urban Unconditional Grant Wage	652,148	1,052,999
Urban Unconditional Non-Wage	329,046	340,509
Conditional Government Transfers	7,562,646	7,614,653
Programme Conditional Grant - Non Wage Recurrent	2,938,684	3,165,776
Programme Conditional Grant - Development	333,848	535,789
Programme Conditional Grant - Wage Recurrent	4,290,114	3,913,088
Other Government Transfers	226,744	216,744
GROW Project	20,000	20,000
Support to PLE (UNEB)	10,000	10,000
Tax Payers Register Expansion Program (TREP)	6,000	0
Uganda Road Fund (URF)	180,744	180,744
Uganda Women Entrepreneurship Program(UWEP)	10,000	6,000
External Financing	0	0
N / A		
Total Revenues Shares	11,910,603	10,758,124

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A3: Summary of Programme Allocations For FY 2025/26

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	185,864	15,532	0	0	201,396
o/w: Wage:	103,800	0	0	0	103,800
Non-Wage Recurrent:	62,728	15,532	0	0	78,260
Development:	19,336	0	0	0	19,336
Tourism Development	10,795	0	0	0	10,795
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land And Water Management	175,237	13,420	0	0	188,657
o/w: Wage:	155,237	0	0	0	155,237
Non-Wage Recurrent:	0	13,420	0	0	13,420
Development:	20,000	0	0	0	20,000
Private Sector Development	50,026	100,000	0	0	150,026
o/w: Wage:	22,770	0	0	0	22,770
Non-Wage Recurrent:	27,256	14,264	0	0	41,520
Development:	0	85,736	0	0	85,736
Integrated Transport Infrastructure And Services	1,188,102	35,000	180,744	0	1,403,845
o/w: Wage:	184,115	0	0	0	184,115
Non-Wage Recurrent:	1,000,000	35,000	18,074	0	1,053,074
Development:	3,987	0	162,669	0	166,656
Sustainable Urbanisation And Housing	0	16,580	0	0	16,580
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	16,580	0	0	16,580
Development:	0	0	0	0	0
Human Capital Development	5,692,176	65,000	36,000	0	5,793,176
o/w: Wage:	3,945,404	0	0	0	3,945,404
Non-Wage Recurrent:	1,225,174	65,000	36,000	0	1,326,174
Development:	521,598	0	0	0	521,598
Public Sector Transformation	1,107,155	633,483	0	0	1,740,637

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	959,636	633,483	0	0	1,593,119
Development:	147,519	0	0	0	147,519
Governance And Security	514,157	55,000	0	0	569,157
o/w: Wage:	326,446	0	0	0	326,446
Non-Wage Recurrent:	28,637	40,736	0	0	69,373
Development:	159,073	14,264	0	0	173,337
Regional Balanced Development	266,169	164,493	0	0	430,662
o/w: Wage:	74,692	0	0	0	74,692
Non-Wage Recurrent:	165,752	164,493	0	0	330,245
Development:	25,725	0	0	0	25,725
Development Plan Implementation	223,248	29,946	0	0	253,193
o/w: Wage:	153,623	0	0	0	153,623
Non-Wage Recurrent:	26,307	29,946	0	0	56,252
Development:	43,318	0	0	0	43,318
Grand Total	9,412,927	1,128,453	216,744	0	10,758,124
Grand Total Wage	4,966,087	0	0	0	4,966,087
Grand Total Non-Wage Recurrent	3,506,286	1,028,453	54,074	0	4,588,813
Grand Total Development	940,555	100,000	162,669	0	1,203,224

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A4: Summary of Department Allocations for FY 2025/26

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Administration	1,838,301	2,277,187
o/w Higher Local Government	954,186	1,487,010
o/w Lower Local Government	884,115	790,178
Finance	155,695	191,276
o/w Higher Local Government	155,695	191,276
o/w Lower Local Government	0	0
Statutory bodies	279,814	306,838
o/w Higher Local Government	279,814	306,838
o/w Lower Local Government	0	0
Production and Marketing	218,256	201,396
o/w Higher Local Government	218,256	201,396
o/w Lower Local Government	0	0
Health	1,515,067	955,315
o/w Higher Local Government	1,515,067	955,315
o/w Lower Local Government	0	0
Education	4,306,829	4,708,109
o/w Higher Local Government	4,306,829	4,708,109
o/w Lower Local Government	0	0
Roads and Engineering	3,022,510	1,403,845
o/w Higher Local Government	3,022,510	1,403,845
o/w Lower Local Government	0	0
Natural Resources	105,892	205,237
o/w Higher Local Government	105,892	205,237
o/w Lower Local Government	0	0
Community Based Services	93,270	129,752
o/w Higher Local Government	93,270	129,752
o/w Lower Local Government	0	0
Planning	129,282	150,625
o/w Higher Local Government	129,282	150,625
o/w Lower Local Government	0	0
Internal Audit	56,309	67,722
o/w Higher Local Government	56,309	67,722
o/w Lower Local Government	0	0
Trade, Industry and Local Development	189,377	160,821

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
o/w Higher Local Government	189,377	160,821
o/w Lower Local Government	0	0
Grand Total	11,910,603	10,758,124
o/w Higher Local Government	11,026,488	9,967,947
o/w: Wage:	4,942,261	4,966,087
Non-Wage Recurrent:	3,732,550	3,946,154
Domestic Devt:	2,351,677	1,055,705
External Financing:	0	0
o/w Lower Local Government	884,115	790,178
o/w: Wage:	0	0
Non-Wage Recurrent:	750,177	642,659
Domestic Devt:	133,938	147,519
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,822,363	1,944,871
Urban Unconditional Grant Wage	118,000	302,173
Urban Unconditional Non-Wage	169,178	54,992
Locally Raised Revenues	137,224	105,224
Multi-Sectoral Transfers to LLGs_NonWage	750,177	642,659
Programme Conditional Grant - Non Wage Recurrent	647,784	839,823
Development Revenues	133,938	332,316
Multi-Sectoral Transfers to LLGs_Gou	133,938	147,519
Urban Discretionary Equalisation Development Grant	0	184,797
Total Revenues Shares	1,956,300	2,277,187
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	118,000	302,173
Non Wage	1,586,363	1,642,699
Development Expenditure		
Domestic Development	133,938	332,316
External Financing	0	0
Total Expenditure	1,838,301	2,277,187

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000008 Records Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000

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221012 Small Office Equipment	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	200	0	0	200
227001 Travel inland	0	700	0	0	700
Total Cost of Records Management	0	6,900	0	0	6,900
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
273104 Pension	0	508,401	0	0	508,401
273105 Gratuity	0	331,422	0	0	331,422
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	0	839,823	0	0	839,823
Key Service Area 390017 Public Service Performance management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,000	0	0	15,000
221002 Workshops, Meetings and Seminars	0	4,507	0	0	4,507
221009 Welfare and Entertainment	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	1,600	0	0	1,600
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	500	0	0	500
223003 Rent-Produced Assets-to private entities	0	4,000	0	0	4,000
225204 Monitoring and Supervision of capital work	0	10,000	0	0	10,000
227001 Travel inland	0	15,000	0	0	15,000
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
Total Cost of Public Service Performance management	0	65,607	0	0	65,607
Total Cost of Public Sector Transformation	0	912,330	0	0	912,330
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	302,173	0	0	0	302,173
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,500	0	0	3,500
212102 Medical expenses (Employees)	0	500	0	0	500
221009 Welfare and Entertainment	0	3,030	0	0	3,030
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	2,000	0	0	2,000

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221020 Litigation and related expenses	0	6,000	0	0	6,000
222001 Information and Communication Technology Services.	0	3,000	0	0	3,000
227001 Travel inland	0	7,000	0	0	7,000
227004 Fuel, Lubricants and Oils	0	7,188	0	0	7,188
228004 Maintenance-Other Fixed Assets	0	5,970	0	0	5,970
312121 Non-Residential Buildings - Acquisition	0	0	159,073	0	159,073
Total for LCIII: Pandwong Div	County: Kitgum Municipal				159,073
LCII: Pandwong Ward	Hq	Non Residential Buildings - Office Building	Source: Urban Discretionary Equalisation Development Grant 211-o/w Urban Domestic Arrears-Devt		99,485
LCII: Pandwong Ward	Hq	Non Residential Buildings - Office Building	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		59,588
Total Cost of Administrative and Support Services	302,173	40,188	159,073	0	501,434
Total Cost of Governance And Security	302,173	40,188	159,073	0	501,434
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
211107 Boards, Committees and Council Allowances	0	6,800	0	0	6,800
212102 Medical expenses (Employees)	0	600	0	0	600
212103 Incapacity benefits (Employees)	0	10,000	0	0	10,000
221001 Advertising and Public Relations	0	2,000	0	0	2,000
221003 Staff Training	0	2,400	18,000	0	20,400
Total for LCIII: Pandwong Div	County: Kitgum Municipal				18,000
LCII: Pandwong Ward	HQS	Staff Training - Capacity Building	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		18,000
221011 Printing, Stationery, Photocopying and Binding	0	4,904	0	0	4,904
221012 Small Office Equipment	0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils	0	5,000	725	0	5,725
Total for LCIII: Pandwong Div	County: Kitgum Municipal				725
LCII: Pandwong Ward	HQRS	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		725

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273102 Incapacity, death benefits and funeral expenses	0	2,817	0	0	2,817
312221 Light ICT hardware - Acquisition	0	0	7,000	0	7,000
Total for LCIII: Pandwong Div		County: Kitgum Municipal			7,000
LCII: Pandwong Ward	HQS	Light ICT Hardware - Laptops	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		7,000
Total Cost of Human Resource Management	0	47,520	25,725	0	73,245
Total Cost of Regional Balanced Development	0	47,520	25,725	0	73,245
Total Cost of Administration and Management	302,173	1,000,039	184,797	0	1,487,010
Total Cost of Administration	302,173	1,000,039	184,797	0	1,487,010

Subcounty / Town Council / Division: 237737 Central Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	264,283	29,002	0	293,285
Total Cost of Facilities Management	0	264,283	29,002	0	293,285
Total Cost of Public Sector Transformation	0	264,283	29,002	0	293,285
Total Cost of Administration and Management	0	264,283	29,002	0	293,285
Total Cost of 237737 Central Div	0	264,283	29,002	0	293,285

Subcounty / Town Council / Division: 237738 Pandwong Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	266,735	64,000	0	330,735
Total Cost of Facilities Management	0	266,735	64,000	0	330,735
Total Cost of Public Sector Transformation	0	266,735	64,000	0	330,735
Total Cost of Administration and Management	0	266,735	64,000	0	330,735
Total Cost of 237738 Pandwong Div	0	266,735	64,000	0	330,735

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Subcounty / Town Council / Division: 237739 Pager Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	111,641	54,517	0	166,158
Total Cost of Facilities Management	0	111,641	54,517	0	166,158
Total Cost of Public Sector Transformation	0	111,641	54,517	0	166,158
Total Cost of Administration and Management	0	111,641	54,517	0	166,158
Total Cost of 237739 Pager Div	0	111,641	54,517	0	166,158

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Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	140,695	191,276
Urban Unconditional Grant Wage	50,041	92,623
Urban Unconditional Non-Wage	42,588	41,588
Locally Raised Revenues	42,065	57,065
Other Transfers from Central Government	6,000	0
Development Revenues	15,000	0
Locally Raised Revenues	15,000	0
Total Revenues Shares	155,695	191,276
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	50,041	92,623
Non Wage	90,653	98,653
Development Expenditure		
Domestic Development	15,000	0
External Financing	0	0
Total Expenditure	155,695	191,276

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

Service Area 10 Financial Management and Accountability (LG)

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,084	0	0	9,084
221003 Staff Training	0	9,594	0	0	9,594
221008 Information and Communication Technology Supplies.	0	12,362	0	0	12,362
221009 Welfare and Entertainment	0	1,700	0	0	1,700
221011 Printing, Stationery, Photocopying and Binding	0	3,300	0	0	3,300

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221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
223005 Electricity	0	6,000	0	0	6,000
227001 Travel inland	0	20,268	0	0	20,268
227004 Fuel, Lubricants and Oils	0	20,000	0	0	20,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	5,400	0	0	5,400
Total Cost of Local Revenue Collection	0	88,708	0	0	88,708
Total Cost of Regional Balanced Development	0	88,708	0	0	88,708
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	92,623	0	0	0	92,623
227001 Travel inland	0	5,000	0	0	5,000
228002 Maintenance-Transport Equipment	0	1,946	0	0	1,946
273102 Incapacity, death benefits and funeral expenses	0	3,000	0	0	3,000
Total Cost of Finance and Accounting	92,623	9,946	0	0	102,569
Total Cost of Development Plan Implementation	92,623	9,946	0	0	102,569
Total Cost of Financial Management and Accountability (LG)	92,623	98,653	0	0	191,276
Total Cost of Finance	92,623	98,653	0	0	191,276

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Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	279,814	306,838
Urban Unconditional Grant Wage	50,000	74,692
Urban Unconditional Non-Wage	112,672	120,740
Locally Raised Revenues	117,142	111,406
Total Revenues Shares	279,814	306,838
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	50,000	74,692
Non Wage	229,814	232,146
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	279,814	306,838

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

Service Area 10 Legislation and Oversight

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211107 Boards, Committees and Council Allowances	0	5,000	0	0	5,000
221001 Advertising and Public Relations	0	4,600	0	0	4,600
221008 Information and Communication Technology Supplies.	0	8,000	0	0	8,000
221009 Welfare and Entertainment	0	1,461	0	0	1,461
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	10,068	0	0	10,068
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000

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Total Cost of Procurement and Disposal Services	0	38,129	0	0	38,129
Total Cost of Public Sector Transformation	0	38,129	0	0	38,129
Programme 17 Regional Balanced Development					
Key Service Area 000010 Leadership and Management					
211101 General Staff Salaries	74,692	0	0	0	74,692
211107 Boards, Committees and Council Allowances	0	144,781	0	0	144,781
221008 Information and Communication Technology Supplies.	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	742	0	0	742
227001 Travel inland	0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils	0	7,788	0	0	7,788
263402 Transfer to Other Government Units	0	18,707	0	0	18,707
Total for LCIII: Pandwong Div	County: Kitgum Municipal				18,707
LCII: Pandwong Ward	All the Divisions	Paid honoraria for Division councilors and LC1 and LC2 during the Fy	Source: Urban Unconditional Non-Wage 140-o/ w Honoraria for Municipal LLG Councillors		18,707
Total Cost of Leadership and Management	74,692	194,017	0	0	268,709
Total Cost of Regional Balanced Development	74,692	194,017	0	0	268,709
Total Cost of Legislation and Oversight	74,692	232,146	0	0	306,838
Total Cost of Statutory bodies	74,692	232,146	0	0	306,838

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Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	218,256	182,060
Programme Conditional Grant - Wage Recurrent	144,000	103,800
Programme Conditional Grant - Non Wage Recurrent	53,957	62,728
Locally Raised Revenues	20,299	15,532
Development Revenues	0	19,336
Programme Conditional Grant - Development	0	19,336
Total Revenues Shares	218,256	201,396
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	144,000	103,800
Non Wage	74,256	78,260
Development Expenditure		
Domestic Development	0	19,336
External Financing	0	0
Total Expenditure	218,256	201,396

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

Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	103,800	0	0	0	103,800
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,000	0	0	8,000
212102 Medical expenses (Employees)	0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221009 Welfare and Entertainment	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	1,000	0	0	1,000

VOTE: 714 Kitgum Municipal Council

222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
224003 Agricultural Supplies and Services	0	4,000	0	0	4,000
225204 Monitoring and Supervision of capital work	0	2,000	0	0	2,000
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	4,177	0	0	4,177
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,000	0	0	2,000
228004 Maintenance-Other Fixed Assets	0	2,000	0	0	2,000
Total Cost of Farmer mobilisation and sensitisation	103,800	36,177	0	0	139,977
Key Service Area 010074 Vector and disease control					
312216 Cycles - Acquisition	0	0	19,336	0	19,336
Total for LCIII:	County:				19,336
LCII:	Headquarter	Cycles - Motorcycles	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		19,336
Total Cost of Vector and disease control	0	0	19,336	0	19,336
Total Cost of Agro-Industrialization	103,800	36,177	19,336	0	159,313
Total Cost of Agricultural Extension	103,800	36,177	19,336	0	159,313
Service Area 20 Agricultural Production					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010059 Post-harvest handling, storage and processing					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	1,877	0	0	1,877
Total Cost of Post-harvest handling, storage and processing	0	7,877	0	0	7,877
Key Service Area 010074 Vector and disease control					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	0	0	5,000

VOTE: 714 Kitgum Municipal Council

221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
Total Cost of Vector and disease control	0	10,000	0	0	10,000
Total Cost of Agro-Industrialization	0	17,877	0	0	17,877
Total Cost of Agricultural Production	0	17,877	0	0	17,877
Service Area 30 Agricultural Value Chain Services					

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	22,440	0	0	22,440
221011 Printing, Stationery, Photocopying and Binding	0	1,766	0	0	1,766
Total Cost of Parish Development Model Operations	0	24,206	0	0	24,206
Total Cost of Agro-Industrialization	0	24,206	0	0	24,206
Total Cost of Agricultural Value Chain Services	0	24,206	0	0	24,206
Total Cost of Production and Marketing	103,800	78,260	19,336	0	201,396

VOTE: 714 Kitgum Municipal Council

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,268,490	560,936
Programme Conditional Grant - Wage Recurrent	1,144,175	443,538
Programme Conditional Grant - Non Wage Recurrent	94,315	97,398
Locally Raised Revenues	30,000	20,000
Development Revenues	246,577	394,379
Programme Conditional Grant - Development	246,577	389,234
Urban Discretionary Equalisation Development Grant	0	5,145
Total Revenues Shares	1,515,067	955,315
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,144,175	443,538
Non Wage	124,315	117,398
Development Expenditure		
Domestic Development	246,577	394,379
External Financing	0	0
Total Expenditure	1,515,067	955,315

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	443,538	0	0	0	443,538
221011 Printing, Stationery, Photocopying and Binding	0	793	0	0	793
221012 Small Office Equipment	0	7	0	0	7
223001 Property Management Expenses	0	8,000	0	0	8,000
225204 Monitoring and Supervision of capital work	0	0	18,000	0	18,000
Total for LCIII:	County:				18,000

VOTE: 714 Kitgum Municipal Council

LCII:	Headquarter	Monitoring ^ supervision of capital works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	18,000
227001 Travel inland		0	5,200 5,145 0	10,345
Total for LCIII:		County:		2,487
LCII:		Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 211-o/w Urban Domestic Arrears-Devt	2,487
Total for LCIII: Pandwong Div		County: Kitgum Municipal		2,658
LCII: Pandwong Ward	hq	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	2,658
228001 Maintenance-Buildings and Structures		0	0 24,434 0	24,434
Total for LCIII:		County:		24,434
LCII:	Pandwong HCIII	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	24,434
228002 Maintenance-Transport Equipment		0	6,000 0 0	6,000
263308 Sector Conditional Grant (Non-Wage)		0	72,640 0 0	72,640
Total for LCIII: Pandwong Div		County: Kitgum Municipal		67,322
LCII: Pandwong Ward	Pandwong Cell	PANDWONG HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,058
LCII: Pandwong Ward	Pandwong Cell	PANDWONG HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	54,265
Total for LCIII: Pager Div		County: Kitgum Municipal		5,317
LCII: Pager Ward A	Lamit Kapim South Cell	DIOCESE OF KITGUM HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	5,317
312121 Non-Residential Buildings - Acquisition		0	0 180,800 0	180,800
Total for LCIII: Pager Div		County: Kitgum Municipal		180,800
LCII: Greenland	Lemo West Cell (Padol)	Non Residential Buildings - Hospital	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	180,800
312139 Other Structures - Acquisition		0	0 118,000 0	118,000
Total for LCIII: Pandwong Div		County: Kitgum Municipal		118,000
LCII: Pandwong Ward	Pandwong HCIII	Other Structures - Construction Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	118,000
312216 Cycles - Acquisition		0	0 28,000 0	28,000
Total for LCIII: Pandwong Div		County: Kitgum Municipal		28,000
LCII: Pandwong Ward	Pandwong HCIII	Cycles - Motorcycles	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	28,000
313235 Furniture and Fittings - Improvement		0	0 20,000 0	20,000

VOTE: 714 Kitgum Municipal Council

Total for LCIII: Pandwong Div		County: Kitgum Municipal			20,000
LCII: Pandwong Ward	Kitgum MC headquarters	Furniture and Fixtures Assorted Furniture	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		20,000
Total Cost of Primary Health care services		443,538	92,640	394,379	0
Total Cost of Human Capital Development		443,538	92,640	394,379	0
Total Cost of Primary HealthCare		443,538	92,640	394,379	0
Service Area 30 Health Management and Supervision					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,593	0	0	1,593
Total Cost of HIV/AIDS Mainstreaming	0	1,593	0	0	1,593
Key Service Area 000039 Policies, Regulations and Standards					
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
221012 Small Office Equipment	0	800	0	0	800
222001 Information and Communication Technology Services.	0	932	0	0	932
227001 Travel inland	0	8,468	0	0	8,468
227004 Fuel, Lubricants and Oils	0	2,739	0	0	2,739
228002 Maintenance-Transport Equipment	0	2,000	0	0	2,000
Total Cost of Policies, Regulations and Standards	0	15,739	0	0	15,739
Key Service Area 320135 Sanitation and hygiene Services					
221001 Advertising and Public Relations	0	800	0	0	800
221007 Books, Periodicals & Newspapers	0	400	0	0	400
221009 Welfare and Entertainment	0	827	0	0	827
221011 Printing, Stationery, Photocopying and Binding	0	400	0	0	400
222001 Information and Communication Technology Services.	0	400	0	0	400
224010 Protective Gear	0	800	0	0	800
227001 Travel inland	0	2,800	0	0	2,800
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000
Total Cost of Sanitation and hygiene Services	0	7,427	0	0	7,427

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Total Cost of Human Capital Development	0	24,759	0	0	24,759
Total Cost of Health Management and Supervision	0	24,759	0	0	24,759
Total Cost of Health	443,538	117,398	394,379	0	955,315

VOTE: 714 Kitgum Municipal Council

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	4,226,035	4,580,890
Programme Conditional Grant - Wage Recurrent	3,001,939	3,365,750
Programme Conditional Grant - Non Wage Recurrent	1,119,148	1,112,276
Urban Unconditional Grant Wage	74,000	72,864
Locally Raised Revenues	20,949	20,000
Other Transfers from Central Government	10,000	10,000
Development Revenues	80,794	127,220
Programme Conditional Grant - Development	80,794	127,220
Total Revenues Shares	4,306,829	4,708,109
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	3,075,939	3,438,614
Non Wage	1,150,097	1,142,276
Development Expenditure		
Domestic Development	80,794	127,220
External Financing	0	0
Total Expenditure	4,306,829	4,708,109

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

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320162 Capitation (Primary)					
211101 General Staff Salaries	1,152,104	0	0	0	1,152,104
263308 Sector Conditional Grant (Non-Wage)	0	198,632	0	0	198,632
Total for LCIII: Missing Subcounty	County: Missing County				198,632
LCII: Missing Parish	Boys PS	KITGUM BOYS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		19,550

VOTE: 714 Kitgum Municipal Council

LCII: Missing Parish	Demonstration	Kitgum Demonstration P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	29,470		
LCII: Missing Parish	Girls PS	KITGUM GIRLS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,442		
LCII: Missing Parish	Kitgum Girls PS	KITGUM GIRLS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,820		
LCII: Missing Parish	Kitgum P7	KITGUM P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,870		
LCII: Missing Parish	Ojuma PS	Ojuma P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,710		
LCII: Missing Parish	Pandwong	PANDWONG P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	36,650		
LCII: Missing Parish	Prison PS	Kitgum Prison S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,610		
LCII: Missing Parish	Public PS	KITGUM PUBLIC SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	39,510		
312121 Non-Residential Buildings - Acquisition		0	0	112,220	0	112,220
Total for LCIII: Central Div		County: Kitgum Municipal				112,220
LCII: Town Ward	Public PS	Non Residential Buildings - Schools	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	112,220		
312235 Furniture and Fittings - Acquisition		0	0	15,000	0	15,000
Total for LCIII: Pandwong Div		County: Kitgum Municipal				15,000
LCII: Pandwong Ward	Ojuma PS	Furniture and Fixtures - Desks	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	15,000		
Total Cost of Capitation (Primary)		1,152,104	198,632	127,220	0	1,477,956
Total Cost of Human Capital Development		1,152,104	198,632	127,220	0	1,477,956
Total Cost of Pre-Primary and Primary Education		1,152,104	198,632	127,220	0	1,477,956
Service Area 20 Secondary Education						

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320158 Capitation (Secondary)						
263308 Sector Conditional Grant (Non-Wage)		0	154,340	0	0	154,340
Total for LCIII: Missing Subcounty		County: Missing County				154,340
LCII: Missing Parish	YY Okot Sec. School	Y.Y OKOT MEMORIAL COLLEGE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			154,340

VOTE: 714 Kitgum Municipal Council

Total Cost of Capitation (Secondary)	0	154,340	0	0	154,340
Key Service Area 320159 Secondary Education Services					
211101 General Staff Salaries	718,842	0	0	0	718,842
Total Cost of Secondary Education Services	718,842	0	0	0	718,842
Total Cost of Human Capital Development	718,842	154,340	0	0	873,182
Total Cost of Secondary Education	718,842	154,340	0	0	873,182
Service Area 30 Skills Development					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320160 Tertiary Education Services					
211101 General Staff Salaries	1,494,803	0	0	0	1,494,803
Total Cost of Tertiary Education Services	1,494,803	0	0	0	1,494,803
Key Service Area 320163 Capitation (Tertiary)					
263308 Sector Conditional Grant (Non-Wage)	0	644,903	0	0	644,903
Total for LCIII: Missing Subcounty	County: Missing County				644,903
LCII: Missing Parish	Core PTC	Kitgum PTC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent		476,982
LCII: Missing Parish	Kitgum Technical Institute	KITGUM TECH. INST	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent		167,921
Total Cost of Capitation (Tertiary)	0	644,903	0	0	644,903
Total Cost of Human Capital Development	1,494,803	644,903	0	0	2,139,707
Total Cost of Skills Development	1,494,803	644,903	0	0	2,139,707
Service Area 40 Education&Sports Management and Inspection					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	72,864	0	0	0	72,864
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	31,500	0	0	31,500
221008 Information and Communication Technology Supplies.	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	2,200	0	0	2,200

VOTE: 714 Kitgum Municipal Council

221011 Printing, Stationery, Photocopying and Binding	0	2,596	0	0	2,596
227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	6,600	0	0	6,600
228001 Maintenance-Buildings and Structures	0	43,450	0	0	43,450
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	796	0	0	796
Total Cost of Inspection and Monitoring	72,864	97,142	0	0	170,005
Key Service Area 320038 Sports Development and Oversight					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,600	0	0	3,600
221009 Welfare and Entertainment	0	2,500	0	0	2,500
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
224001 Medical Supplies and Services	0	500	0	0	500
227001 Travel inland	0	30,159	0	0	30,159
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	7,000	0	0	7,000
Total Cost of Sports Development and Oversight	0	44,259	0	0	44,259
Total Cost of Human Capital Development	72,864	141,401	0	0	214,265
Total Cost of Education&Sports Management and Inspection	72,864	141,401	0	0	214,265

Service Area 50 Special Needs Education

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Human Capital Development	0	3,000	0	0	3,000
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Education	3,438,614	1,142,276	127,220	0	4,708,109

VOTE: 714 Kitgum Municipal Council

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,164,681	1,237,190
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	137,570	184,115
Other Transfers from Central Government	27,112	18,074
Locally Raised Revenues	0	35,000
Development Revenues	1,857,829	166,656
Urban Discretionary Equalisation Development Grant	1,664,197	3,987
Locally Raised Revenues	40,000	0
Other Transfers from Central Government	153,632	162,669
Total Revenues Shares	3,022,510	1,403,845
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	137,570	184,115
Non Wage	1,027,112	1,053,074
Development Expenditure		
Domestic Development	1,857,829	166,656
External Financing	0	0
Total Expenditure	3,022,510	1,403,845

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

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 000017 Infrastructure Development and Management					
211101 General Staff Salaries	184,115	0	0	0	184,115
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	115,000	0	115,000
Total for LCIII: Pandwong Div	County: Kitgum Municipal				115,000

VOTE: 714 Kitgum Municipal Council

LCII: Pandwong Ward	All divisions	Payment to 40 road gang and 3 headmen for routine manual road maintenance of selected roads in all Divisions	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	115,000		
211107 Boards, Committees and Council Allowances		0	11,920	0	0	11,920
221001 Advertising and Public Relations		0	67,200	0	0	67,200
221006 Commissions and related charges		0	16,000	0	0	16,000
221011 Printing, Stationery, Photocopying and Binding		0	0	3,933	0	3,933
Total for LCIII: Pandwong Div		County: Kitgum Municipal				3,933
LCII: Pandwong Ward		Stationery - Assorted Office Items	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	3,933		
221012 Small Office Equipment		0	80	2,000	0	2,080
Total for LCIII: Pandwong Div		County: Kitgum Municipal				2,000
LCII: Pandwong Ward	Headquarter	Office Equipment and Supplies - Assorted Equipment	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	2,000		
221017 Membership dues and Subscription fees.		0	2,000	0	0	2,000
222001 Information and Communication Technology Services.		0	0	2,200	0	2,200
Total for LCIII:		County:				2,200
LCII:	Headquarter	Telecommunication Services - Airtime and Mobile Phone Services	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	2,200		
223005 Electricity		0	1,000	0	0	1,000
223006 Water		0	1,000	0	0	1,000
224010 Protective Gear		0	13,600	0	0	13,600
225203 Appraisal and Feasibility Studies for Capital Works		0	0	3,987	0	3,987
Total for LCIII: Pandwong Div		County: Kitgum Municipal				3,987
LCII: Pandwong Ward	Head quarter	Feasibility Studies or Screening of Projects - Consultancy	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	3,987		
227004 Fuel, Lubricants and Oils		0	320,457	39,536	0	359,992
Total for LCIII: Pandwong Div		County: Kitgum Municipal				39,536
LCII: Pandwong Ward	All divisions	Fuel, Oils and Lubricants - Fuel Expenses	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	39,536		
228001 Maintenance-Buildings and Structures		0	501,743	0	0	501,743

VOTE: 714 Kitgum Municipal Council

228002 Maintenance-Transport Equipment	0	118,074	0	0	118,074
Total Cost of Infrastructure Development and Management	184,115	1,053,074	166,656	0	1,403,845
Total Cost of Integrated Transport Infrastructure And Services	184,115	1,053,074	166,656	0	1,403,845
Total Cost of Community Access Roads	184,115	1,053,074	166,656	0	1,403,845
Total Cost of Roads and Engineering	184,115	1,053,074	166,656	0	1,403,845

VOTE: 714 **Kitgum 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: 714 Kitgum Municipal Council

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	85,892	185,237
Urban Unconditional Grant Wage	75,892	155,237
Locally Raised Revenues	10,000	30,000
Development Revenues	20,000	20,000
Locally Raised Revenues	20,000	0
Urban Discretionary Equalisation Development Grant	0	20,000
Total Revenues Shares	105,892	205,237
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	75,892	155,237
Non Wage	10,000	30,000
Development Expenditure		
Domestic Development	20,000	20,000
External Financing	0	0
Total Expenditure	105,892	205,237

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

Service Area 10 Natural Resources Management					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
225204 Monitoring and Supervision of capital work	0	4,000	0	0	4,000
Total Cost of Environment, Social Health and Safety	0	4,000	0	0	4,000
Key Service Area 000089 Climate Change Mitigation					
224003 Agricultural Supplies and Services	0	0	5,000	0	5,000
Total for LCIII:	County:				5,000
LCII:	Agricultural Supplies - Seedlings	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			5,000
Total Cost of Climate Change Mitigation	0	0	5,000	0	5,000

VOTE: 714 Kitgum Municipal Council

Key Service Area 140021 Ecosystems Restoration and Protection

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	10,000	0	10,000
Total for LCIII: Pandwong Div	County: Kitgum Municipal				10,000
LCII: Pandwong Ward	ALLOWANCES	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			10,000
Total Cost of Ecosystems Restoration and Protection	0	0	10,000	0	10,000

Key Service Area 560007 Regulation and Compliance

211101 General Staff Salaries	155,237	0	0	0	155,237
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	5,000	0	5,000
Total for LCIII:	County:				5,000
LCII:	Allowance for Land titling	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			5,000
221002 Workshops, Meetings and Seminars	0	3,500	0	0	3,500
221011 Printing, Stationery, Photocopying and Binding	0	1,920	0	0	1,920
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Regulation and Compliance	155,237	9,420	5,000	0	169,657
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	155,237	13,420	20,000	0	188,657

Programme 10 Sustainable Urbanisation And Housing

Key Service Area 280002 Physical Planning

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,500	0	0	3,500
211107 Boards, Committees and Council Allowances	0	7,680	0	0	7,680
222001 Information and Communication Technology Services.	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	2,400	0	0	2,400
Total Cost of Physical Planning	0	16,580	0	0	16,580
Total Cost of Sustainable Urbanisation And Housing	0	16,580	0	0	16,580
Total Cost of Natural Resources Management	155,237	30,000	20,000	0	205,237
Total Cost of Natural Resources	155,237	30,000	20,000	0	205,237

VOTE: 714 Kitgum Municipal Council

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	68,270	129,752
Programme Conditional Grant - Non Wage Recurrent	11,614	0
Urban Unconditional Grant Wage	26,656	63,252
Other Transfers from Central Government	30,000	26,000
Programme Conditional Grant - Non Wage Recurrent	0	15,499
Locally Raised Revenues	0	25,000
Development Revenues	25,000	0
Locally Raised Revenues	25,000	0
Total Revenues Shares	93,270	129,752
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	26,656	63,252
Non Wage	41,614	66,499
Development Expenditure		
Domestic Development	25,000	0
External Financing	0	0
Total Expenditure	93,270	129,752

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

Service Area 10 Community Mobilisation					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
221011 Printing, Stationery, Photocopying and Binding	0	1,115	0	0	1,115
227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	3,885	0	0	3,885
273102 Incapacity, death benefits and funeral expenses	0	5,000	0	0	5,000
Total Cost of Capacity Strengthening	0	15,000	0	0	15,000
Total Cost of Human Capital Development	0	15,000	0	0	15,000

VOTE: 714 Kitgum Municipal Council

Total Cost of Community Mobilisation	0	15,000	0	0	15,000
Service Area 20 Empowerment and Mindset Change					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000021 Gender Mainstreaming services					
211101 General Staff Salaries	63,252	0	0	0	63,252
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	12,000	0	0	12,000
221011 Printing, Stationery, Photocopying and Binding	0	1,885	0	0	1,885
Total Cost of Gender Mainstreaming services	63,252	13,885	0	0	77,138
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	11,200	0	0	11,200
221011 Printing, Stationery, Photocopying and Binding	0	2,296	0	0	2,296
222001 Information and Communication Technology Services.	0	600	0	0	600
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,904	0	0	1,904
228004 Maintenance-Other Fixed Assets	0	2,000	0	0	2,000
Total Cost of Inspection and Monitoring	0	26,000	0	0	26,000
Key Service Area 320146 Support to special interest Groups					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,000	0	0	6,000
221009 Welfare and Entertainment	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	1,614	0	0	1,614
Total Cost of Support to special interest Groups	0	11,614	0	0	11,614
Total Cost of Human Capital Development	63,252	51,499	0	0	114,752
Total Cost of Empowerment and Mindset Change	63,252	51,499	0	0	114,752
Total Cost of Community Based Services	63,252	66,499	0	0	129,752

VOTE: 714 Kitgum Municipal Council

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	94,282	107,307
Urban Unconditional Grant Wage	62,400	61,000
Urban Unconditional Non-Wage	31,882	26,307
Locally Raised Revenues	0	20,000
Development Revenues	35,000	43,318
Locally Raised Revenues	35,000	0
Urban Discretionary Equalisation Development Grant	0	43,318
Total Revenues Shares	129,282	150,625
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	62,400	61,000
Non Wage	31,882	46,307
Development Expenditure		
Domestic Development	35,000	43,318
External Financing	0	0
Total Expenditure	129,282	150,625

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

Service Area 10 Planning and Statistics					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	61,000	0	0	0	61,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,307	4,000	0	7,307
Total for LCIII:	County:				2,000
LCII:	All divisions	Allowances paid during internal assessment of the LLGs	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		2,000
Total for LCIII: Pandwong Div		County: Kitgum Municipal			2,000

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LCII: Pandwong Ward	Headquarter	Allowances paid during internal assessment of the HLG	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,000
211107 Boards, Committees and Council Allowances		0	1,000	0	0	1,000
221009 Welfare and Entertainment		0	2,000	6,000	0	8,000
Total for LCIII: Pandwong Div		County: Kitgum Municipal				6,000
LCII: Pandwong Ward	Headquarter	Welfare - Food and Refreshments	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			600
LCII: Pandwong Ward	Headquarter	Welfare - Assorted Welfare Items	Source: Urban Discretionary Equalisation Development Grant 211-o/w Urban Domestic Arrears-Devt			5,400
221011 Printing, Stationery, Photocopying and Binding		0	4,000	4,000	0	8,000
Total for LCIII: Pandwong Div		County: Kitgum Municipal				4,000
LCII: Pandwong Ward	Headquarter	Office Supplies - Assorted Printing Materials and Consumables	Source: Urban Discretionary Equalisation Development Grant 211-o/w Urban Domestic Arrears-Devt			4,000
221012 Small Office Equipment		0	0	1,000	0	1,000
Total for LCIII: Pandwong Div		County: Kitgum Municipal				1,000
LCII: Pandwong Ward	headquarter	Office Equipment and Supplies - Assorted Equipment	Source: Urban Discretionary Equalisation Development Grant 211-o/w Urban Domestic Arrears-Devt			1,000
LCII: Pandwong Ward	Hq	Office Equipment and Supplies - Assorted Items	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			0
222001 Information and Communication Technology Services.		0	4,000	0	0	4,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	6,680	0	6,680
Total for LCIII: Pandwong Div		County: Kitgum Municipal				6,680
LCII: Pandwong Ward	All the Divisions	Feasibility Studies or Screening of Projects - Appraisal	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,000
LCII: Pandwong Ward	Headquarter	Feasibility Studies or Screening of Projects Appraisal	Source: Urban Discretionary Equalisation Development Grant 211-o/w Urban Domestic Arrears-Devt			1,036
LCII: Pandwong Ward	Project sites	Feasibility Studies or Screening of Projects Appraisal	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,645
LCII: Pandwong Ward	selected projects	Feasibility Studies or Screening of Projects - Appraisal	Source: Urban Discretionary Equalisation Development Grant 211-o/w Urban Domestic Arrears-Devt			1,000
227001 Travel inland		0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils		0	4,000	5,045	0	9,045
Total for LCIII: Pandwong Div		County: Kitgum Municipal				5,045

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LCII: Pandwong Ward	headuarter	Fuel, Oils and Lubricants - Diesel	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	5,045		
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	5,000	0	0	5,000
Total Cost of Planning and Budgeting services		61,000	31,307	26,725	0	119,032
Key Service Area 000023 Inspection and Monitoring						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	2,000	0	0	2,000
221009 Welfare and Entertainment		0	3,000	0	0	3,000
225204 Monitoring and Supervision of capital work		0	0	6,645	0	6,645
Total for LCIII:		County:				6,645
LCII:	All projects	Monitored the implementation of projects/ activities under DDEG plus other projects during the FY	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	6,645		
227004 Fuel, Lubricants and Oils		0	0	4,218	0	4,218
Total for LCIII: Pandwong Div		County: Kitgum Municipal				4,218
LCII: Pandwong Ward	Sellected areas	Fuel, Oils and Lubricants - Diesel	Source: Urban Discretionary Equalisation Development Grant 211-o/w Urban Domestic Arrears-Devt	4,218		
228002 Maintenance-Transport Equipment		0	0	2,000	0	2,000
Total for LCIII:		County:				2,000
LCII:	Headquarter	Vehicle Maintenance - Service, Repair and Maintenance	Source: Urban Discretionary Equalisation Development Grant 211-o/w Urban Domestic Arrears-Devt	2,000		
Total Cost of Inspection and Monitoring		0	5,000	12,862	0	17,862
Key Service Area 560019 Data Management and Dissemination						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	4,000	0	0	4,000
221008 Information and Communication Technology Supplies.		0	4,000	0	0	4,000
221009 Welfare and Entertainment		0	2,000	1,731	0	3,731
Total for LCIII: Pandwong Div		County: Kitgum Municipal				1,731
LCII: Pandwong Ward	Headquarter	Welfare - Assorted Welfare Items	Source: Urban Discretionary Equalisation Development Grant 211-o/w Urban Domestic Arrears-Devt	1,731		
221011 Printing, Stationery, Photocopying and Binding		0	0	2,000	0	2,000
Total for LCIII: Pandwong Div		County: Kitgum Municipal				2,000
LCII: Pandwong Ward	Planning unit	Printing - Books	Source: Urban Discretionary Equalisation Development Grant 211-o/w Urban Domestic Arrears-Devt	2,000		

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Total Cost of Data Management and Dissemination	0	10,000	3,731	0	13,731
Total Cost of Development Plan Implementation	61,000	46,307	43,318	0	150,625
Total Cost of Planning and Statistics	61,000	46,307	43,318	0	150,625
Total Cost of Planning	61,000	46,307	43,318	0	150,625

VOTE: 714 Kitgum Municipal Council

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	56,309	53,458
Urban Unconditional Grant Wage	24,819	24,273
Urban Unconditional Non-Wage	11,490	18,449
Locally Raised Revenues	20,000	10,736
Development Revenues	0	14,264
Locally Raised Revenues	0	14,264
Total Revenues Shares	56,309	67,722
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	24,819	24,273
Non Wage	31,490	29,185
Development Expenditure		
Domestic Development	0	14,264
External Financing	0	0
Total Expenditure	56,309	67,722

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

Service Area 10 Compliance					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	24,273	0	0	0	24,273
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000
211107 Boards, Committees and Council Allowances	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	0	1,500	0	1,500
Total for LCIII: Pandwong Div	County: Kitgum Municipal				1,500
LCII: Pandwong Ward	Headquarter	Welfare - Burial Expenses	Source: Locally Raised Revenues		1,500
221011 Printing, Stationery, Photocopying and Binding	0	0	2,000	0	2,000

VOTE: 714 Kitgum Municipal Council

Total for LCIII: Pandwong Div		County: Kitgum Municipal				2,000
LCII: Pandwong Ward	Headquarter	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Locally Raised Revenues			2,000
221017 Membership dues and Subscription fees.		0	4,000	0	0	4,000
227001 Travel inland		0	9,000	6,000	0	15,000
Total for LCIII: Pandwong Div		County: Kitgum Municipal				6,000
LCII: Pandwong Ward	Hq	Travel Inland - Allowances	Source: Locally Raised Revenues			6,000
227004 Fuel, Lubricants and Oils		0	8,185	764	0	8,949
Total for LCIII:		County:				764
LCII:		Fuel, Oils and Lubricants - Diesel	Source: Locally Raised Revenues			764
228002 Maintenance-Transport Equipment		0	0	4,000	0	4,000
Total for LCIII: Pandwong Div		County: Kitgum Municipal				4,000
LCII: Pandwong Ward	Headquarter	Vehicle Maintenance - Tire and Tire Tubes	Source: Locally Raised Revenues			4,000
Total Cost of Audit and Risk Management		24,273	29,185	14,264	0	67,722
Total Cost of Governance And Security		24,273	29,185	14,264	0	67,722
Total Cost of Compliance		24,273	29,185	14,264	0	67,722
Total Cost of Internal Audit		24,273	29,185	14,264	0	67,722

VOTE: 714 Kitgum Municipal Council

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	117,900	75,085
Programme Conditional Grant - Non Wage Recurrent	7,547	27,256
Urban Unconditional Grant Wage	32,770	22,770
Locally Raised Revenues	73,264	14,264
Programme Conditional Grant - Non Wage Recurrent	4,318	10,795
Development Revenues	71,477	85,736
Locally Raised Revenues	65,000	85,736
Programme Conditional Grant - Development	6,477	0
Total Revenues Shares	189,377	160,821
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	32,770	22,770
Non Wage	85,129	52,315
Development Expenditure		
Domestic Development	71,477	85,736
External Financing	0	0
Total Expenditure	189,377	160,821

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

Service Area 10 Commercial Services					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	3,200	0	0	3,200
227004 Fuel, Lubricants and Oils	0	2,595	0	0	2,595
Total Cost of Tourism Investment, Promotion and Marketing	0	10,795	0	0	10,795
Total Cost of Tourism Development	0	10,795	0	0	10,795

VOTE: 714 Kitgum Municipal Council

Programme 07 Private Sector Development

Key Service Area 190036 Trade Development

211101 General Staff Salaries		22,770	0	0	0	22,770
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	10,000	10,005	0	20,005
Total for LCIII: Pandwong Div			County: Kitgum Municipal			10,005
LCII: Pandwong Ward	Headquarter	Facilitation for allowances for registration	Source: Locally Raised Revenues			10,005
221002 Workshops, Meetings and Seminars		0	4,000	0	0	4,000
221008 Information and Communication Technology Supplies.		0	0	6,000	0	6,000
Total for LCIII: Central Div			County: Kitgum Municipal			6,000
LCII: Town Ward	Main market	ICT - Tablet Computers	Source: Locally Raised Revenues			6,000
221009 Welfare and Entertainment		0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding		0	5,464	0	0	5,464
221012 Small Office Equipment		0	800	0	0	800
222001 Information and Communication Technology Services.		0	800	0	0	800
227001 Travel inland		0	3,200	1,131	0	4,331
Total for LCIII: Pandwong Div			County: Kitgum Municipal			1,131
LCII: Pandwong Ward	hq	Travel Inland - Allowances	Source: Locally Raised Revenues			1,131
227004 Fuel, Lubricants and Oils		0	13,256	0	0	13,256
228001 Maintenance-Buildings and Structures		0	0	8,600	0	8,600
Total for LCIII: Pandwong Div			County: Kitgum Municipal			8,600
LCII: Pandwong Ward	Headquarter	Building and Facility Maintenance - Maintenance, Repair and Support Services	Source: Locally Raised Revenues			8,600
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	2,000	0	0	2,000
263402 Transfer to Other Government Units		0	0	60,000	0	60,000
Total for LCIII: Central Div			County: Kitgum Municipal			60,000
LCII: Town Ward	Headquarter-Division	Transfer for main market operations to Central Division	Source: Locally Raised Revenues			60,000
Total Cost of Trade Development		22,770	41,520	85,736	0	150,026
Total Cost of Private Sector Development		22,770	41,520	85,736	0	150,026

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Total Cost of Commercial Services	22,770	52,315	85,736	0	160,821
Total Cost of Trade, Industry and Local Development	22,770	52,315	85,736	0	160,821