VOTE: 714 Kitgum Municipal Council

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**1,128,453**	**1,319,920**
o/w Higher Local Government	564,227	679,960
o/w Lower Local Government	564,227	639,960
Discretionary Government Transfers	**1,798,274**	**3,242,688**
o/w Higher Local Government	1,572,323	3,069,468
o/w Lower Local Government	225,951	173,220
Conditional Government Transfers	**7,614,653**	**9,711,408**
o/w Higher Local Government	7,614,653	9,711,408
o/w Lower Local Government	0	0
Other Government Transfers	**216,744**	**216,744**
o/w Higher Local Government	216,744	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	**10,758,124**	**14,490,759**
o/w Higher Local Government	9,967,947	13,677,580
o/w Lower Local Government	790,178	813,180

VOTE: 714 Kitgum Municipal Council

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**1,128,453**	**1,319,920**
Advertisements/Bill Boards	0	8,100
Business licenses	249,398	155,650
Inspection Fees	14,000	30,080
Land Fees	214,499	241,194
Liquor licenses	15,000	0
Local Hotel Tax	38,790	36,400
Local Services Tax-Payable By Individuals	47,550	62,250
Market /Gate Charges	501,216	168,991
Miscellaneous and Unidentified taxes-other taxes payable by other business or unidentifiable	0	5,050
Other fees e.g. street parking fees	0	69,720
Other licenses	0	94,747
Other permits	0	132,760
Other taxes on specific services	28,000	0
Property related Duties/Fees	0	249,173
Refuse collection charges/Public convenience	0	7,750
Registration fees for Documents and Businesses	0	18,454
Rent & rates – produced assets-From Private Entities	0	39,600
Taxes on other games of chance	20,000	0
Discretionary Government Transfers	**1,798,274**	**3,242,688**
Urban Discretionary Equalisation Development Grant	404,765	1,351,024
Urban Unconditional Grant Wage	1,052,999	1,506,546
Urban Unconditional Non-Wage	340,509	385,118
Conditional Government Transfers	**7,614,653**	**9,711,408**
Programme Conditional Grant - Non Wage Recurrent	3,165,776	4,794,265
Programme Conditional Grant - Development	535,789	522,433
Programme Conditional Grant - Wage Recurrent	3,913,088	4,394,711
Other Government Transfers	**216,744**	**216,744**
GROW Project	20,000	10,000
Support to Local Government Labour Officers and KCCA	0	10,000
Support to PLE (UNEB)	10,000	10,000
Uganda Road Fund (URF)	180,744	180,744
Uganda Women Enterpreneurship Program(UWEP)	6,000	6,000
External Financing	**0**	**0**

VOTE: 714 Kitgum Municipal Council

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
N / A		
Total Revenues Shares	**10,758,124**	**14,490,759**

VOTE: 714 Kitgum Municipal Council

A3: Summary of Programme Allocations For FY 2026/27

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	**185,181**	**15,554**	**0**	**0**	**200,735**
o/w: Wage:	103,800	0	0	0	103,800
Non-Wage Recurrent:	62,045	15,554	0	0	77,599
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	**99,766**	**36,568**	**0**	**0**	**136,334**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	3,000	36,568	0	0	39,568
Development:	96,766	0	0	0	96,766
Private Sector Development	**138,792**	**158,784**	**0**	**0**	**297,576**
o/w: Wage:	89,678	0	0	0	89,678
Non-Wage Recurrent:	24,895	158,784	0	0	183,679
Development:	24,219	0	0	0	24,219
Integrated Transport Infrastructure and Services	**2,135,748**	**35,000**	**180,744**	**0**	**2,351,491**
o/w: Wage:	205,251	0	0	0	205,251
Non-Wage Recurrent:	1,000,000	15,000	18,074	0	1,033,074
Development:	930,497	20,000	162,669	0	1,113,166
Sustainable Urbanisation and Housing	**212,240**	**12,780**	**0**	**0**	**225,020**
o/w: Wage:	203,240	0	0	0	203,240
Non-Wage Recurrent:	0	12,780	0	0	12,780
Development:	9,000	0	0	0	9,000
Human Capital Development	**6,227,241**	**92,099**	**36,000**	**0**	**6,355,340**
o/w: Wage:	4,502,855	0	0	0	4,502,855
Non-Wage Recurrent:	1,194,180	62,099	36,000	0	1,292,279
Development:	530,206	30,000	0	0	560,206
Public Sector Transformation	**3,064,102**	**132,971**	**0**	**0**	**3,197,073**

VOTE: 714 Kitgum Municipal Council

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	449,787	0	0	0	449,787
Non-Wage Recurrent:	2,539,002	44,971	0	0	2,583,973
Development:	75,313	88,000	0	0	163,313
Governance and Security	**421,440**	**684,099**	**0**	**0**	**1,105,539**
o/w: Wage:	97,828	0	0	0	97,828
Non-Wage Recurrent:	214,664	684,099	0	0	898,762
Development:	108,949	0	0	0	108,949
Regional Balanced Development	**65,622**	**79,795**	**0**	**0**	**145,417**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	16,404	67,795	0	0	84,199
Development:	49,219	12,000	0	0	61,219
Development Plan Implementation	**393,169**	**72,270**	**0**	**0**	**465,439**
o/w: Wage:	248,818	0	0	0	248,818
Non-Wage Recurrent:	114,398	72,270	0	0	186,668
Development:	29,953	0	0	0	29,953
Grand Total	**12,954,096**	**1,319,920**	**216,744**	**0**	**14,490,759**
Grand Total Wage	5,901,257	0	0	0	**5,901,257**
Grand Total Non-Wage Recurrent	5,179,383	1,169,920	54,074	0	**6,403,377**
Grand Total Development	1,873,456	150,000	162,669	0	**2,186,125**

VOTE: 714 Kitgum Municipal Council

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**2,277,187**	**4,004,737**
o/w Higher Local Government	1,487,010	3,326,077
o/w Lower Local Government	790,178	678,660
Finance	**191,276**	**282,390**
o/w Higher Local Government	191,276	282,390
o/w Lower Local Government	0	0
Statutory bodies	**306,838**	**340,073**
o/w Higher Local Government	306,838	340,073
o/w Lower Local Government	0	0
Production and Marketing	**201,396**	**211,713**
o/w Higher Local Government	201,396	211,713
o/w Lower Local Government	0	0
Health	**955,315**	**1,055,062**
o/w Higher Local Government	955,315	1,055,062
o/w Lower Local Government	0	0
Education	**4,708,109**	**5,103,022**
o/w Higher Local Government	4,708,109	5,103,022
o/w Lower Local Government	0	0
Roads and Engineering	**1,403,845**	**2,351,491**
o/w Higher Local Government	1,403,845	2,351,491
o/w Lower Local Government	0	0
Natural Resources	**205,237**	**349,006**
o/w Higher Local Government	205,237	349,006
o/w Lower Local Government	0	0
Community Based Services	**129,752**	**195,625**
o/w Higher Local Government	129,752	195,625
o/w Lower Local Government	0	0
Planning	**150,625**	**221,953**
o/w Higher Local Government	150,625	221,953
o/w Lower Local Government	0	0
Internal Audit	**67,722**	**64,315**
o/w Higher Local Government	67,722	64,315
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**160,821**	**311,371**

VOTE: 714 Kitgum Municipal Council

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	160,821	176,851
o/w Lower Local Government	0	134,520
Grand Total	**10,758,124**	**14,490,759**
o/w Higher Local Government	**9,967,947**	**13,677,580**
o/w: Wage:	4,966,087	5,901,257
Non-Wage Recurrent:	3,946,154	5,685,646
Domestic Devt:	1,055,705	2,090,676
External Financing:	0	0
o/w Lower Local Government	**790,178**	**813,180**
o/w: Wage:	0	0
Non-Wage Recurrent:	642,659	717,731
Domestic Devt:	147,519	95,449
External Financing:	0	0

VOTE: 714 Kitgum Municipal Council

Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,944,871	3,688,366
Urban Unconditional Grant Wage	302,173	449,787
Urban Unconditional Non-Wage	54,992	54,795
Locally Raised Revenues	105,224	101,224
Multi-Sectoral Transfers to LLGs_NonWage	642,659	583,211
Programme Conditional Grant - Non Wage Recurrent	839,823	2,499,350
Development Revenues	332,316	316,371
Urban Discretionary Equalisation Development Grant	184,797	120,922
Multi-Sectoral Transfers to LLGs_Gou	147,519	95,449
Locally Raised Revenues	0	100,000
Total Revenues Shares	**2,277,187**	**4,004,737**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	302,173	449,787
Non Wage	1,642,699	3,238,579
Development Expenditure		
Domestic Development	332,316	316,371
External Financing	0	0
Total Expenditure	**2,277,187**	**4,004,737**

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

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000008 Records Management					
221009 Welfare and Entertainment	0	1,200	0	0	1,200
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000

VOTE: 714 Kitgum Municipal Council

221012 Small Office Equipment		0	3,000	0	0	3,000
222001 Information and Communication Technology Services.		0	240	0	0	240
227001 Travel inland		0	3,200	0	0	3,200
227004 Fuel, Lubricants and Oils		0	528	0	0	528
Total Cost of Records Management		**0**	**10,168**	**0**	**0**	**10,168**
Key Service Area 000011 Communication and Public Relations						
221008 Information and Communication Technology Supplies.		0	4,000	10,000	0	14,000
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**				**10,000**
LCII: Pandwong Ward	HQRTS	ICT - Hardware Repair, Maintenance and Support	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,000
221011 Printing, Stationery, Photocopying and Binding		0	2,150	0	0	2,150
221012 Small Office Equipment		0	2,000	0	0	2,000
222001 Information and Communication Technology Services.		0	2,000	0	0	2,000
228004 Maintenance-Other Fixed Assets		0	5,000	0	0	5,000
Total Cost of Communication and Public Relations		**0**	**15,150**	**10,000**	**0**	**25,150**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity						
273104 Pension		0	535,640	0	0	535,640
273105 Gratuity		0	358,924	0	0	358,924
352881 Pension and Gratuity Arrears Budgeting		0	1,604,786	0	0	1,604,786
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity		**0**	**2,499,350**	**0**	**0**	**2,499,350**
Key Service Area 390017 Public Service Performance management						
211101 General Staff Salaries		449,787	0	0	0	449,787
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	12,700	0	12,700
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**				**12,700**
LCII: Pandwong Ward	HQQRTS	Allowances	Source: Locally Raised Revenues			12,700
221002 Workshops, Meetings and Seminars		0	0	2,000	0	2,000
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**				**2,000**
LCII: Pandwong Ward	HQRTS	Workshops, Meetings, Seminars - Training (Others)	Source: Locally Raised Revenues			2,000
221009 Welfare and Entertainment		0	2,000	65,313	0	67,313

VOTE: 714 Kitgum Municipal Council

Total for LCIII: Pandwong Div		**County: Kitgum Municipal**					**65,313**
LCII: Pandwong Ward	HQRTS	Welfare - Assorted Welfare Items	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				65,313
221011 Printing, Stationery, Photocopying and Binding		0	2,000	2,000		0	4,000
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**					**2,000**
LCII: Pandwong Ward	HQRTS	Office Supplies - Assorted Binding Materials and Consumables	Source: Locally Raised Revenues				2,000
221012 Small Office Equipment		0	1,000	1,000		0	2,000
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**					**1,000**
LCII: Pandwong Ward	HQRTS	Office Equipment and Supplies - Assorted Equipment	Source: Locally Raised Revenues				1,000
221017 Membership dues and Subscription fees.		0	0	2,000		0	2,000
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**					**2,000**
LCII: Pandwong Ward	HQRTS	Subscriptions	Source: Locally Raised Revenues				2,000
221020 Litigation and related expenses		0	0	35,000		0	35,000
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**					**35,000**
LCII: Pandwong Ward	HQRTS	Court cases	Source: Locally Raised Revenues				35,000
222001 Information and Communication Technology Services.		0	0	2,000		0	2,000
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**					**2,000**
LCII: Pandwong Ward	HQRTS	Telecommunication Services - Airtime and Mobile Phone Services	Source: Locally Raised Revenues				2,000
225204 Monitoring and Supervision of capital work		0	10,000	0		0	10,000
227001 Travel inland		0	6,000	10,300		0	16,300
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**					**10,300**
LCII: Pandwong Ward	HQRTS	Travel Inland - Accommodation Expenses	Source: Locally Raised Revenues				10,300
227004 Fuel, Lubricants and Oils		0	2,000	10,000		0	12,000
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**					**10,000**
LCII: Pandwong Ward	HQRTS	Fuel, Oils and Lubricants - Fuel Expenses	Source: Locally Raised Revenues				10,000
228004 Maintenance-Other Fixed Assets		0	0	8,000		0	8,000
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**					**8,000**

VOTE: 714 Kitgum Municipal Council

LCII: Pandwong Ward	HQRTS	Office Equipment Maintenance - Maintenance, Repair and Support Services	Source: Locally Raised Revenues			8,000
273102 Incapacity, death benefits and funeral expenses		0	0	3,000	0	3,000
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**				**3,000**
LCII: Pandwong Ward	HQRTS	Burial Expenses	Source: Locally Raised Revenues			3,000
281401 Rent		0	4,800	0	0	4,800
Total Cost of Public Service Performance management		**449,787**	**27,800**	**153,313**	**0**	**630,899**
Total Cost of Public Sector Transformation		**449,787**	**2,552,468**	**163,313**	**0**	**3,165,567**
Programme 16 Governance and Security						
Key Service Area 000014 Administrative and Support Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	5,000	0	0	5,000
221009 Welfare and Entertainment		0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding		0	2,500	0	0	2,500
221012 Small Office Equipment		0	3,000	0	0	3,000
222001 Information and Communication Technology Services.		0	0	10,000	0	10,000
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**				**10,000**
LCII: Pandwong Ward	HQTRS	Telecommunication Services - Telecommunication Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,000
223001 Property Management Expenses		0	0	3,500	0	3,500
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**				**3,500**
LCII: Pandwong Ward	Hqrts	Property Management - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,500
223007 Other Utilities- (fuel, gas, firewood, charcoal)		0	4,000	0	0	4,000
227001 Travel inland		0	12,000	0	0	12,000
227004 Fuel, Lubricants and Oils		0	5,951	0	0	5,951
228002 Maintenance-Transport Equipment		0	6,046	0	0	6,046
Total Cost of Administrative and Support Services		**0**	**40,497**	**13,500**	**0**	**53,997**
Total Cost of Governance and Security		**0**	**40,497**	**13,500**	**0**	**53,997**
Programme 17 Regional Balanced Development						
Key Service Area 000005 Human Resource Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	12,000	0	12,000

VOTE: 714 Kitgum Municipal Council

Total for LCIII: Pandwong Div		**County: Kitgum Municipal**				**12,000**
LCII: Pandwong Ward		Allowances	Source: Locally Raised Revenues			12,000
211107 Boards, Committees and Council Allowances		0	3,000	0	0	3,000
212103 Incapacity benefits (Employees)		0	13,000	0	0	13,000
221002 Workshops, Meetings and Seminars		0	19,000	0	0	19,000
221003 Staff Training		0	0	32,109	0	32,109
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**				**32,109**
LCII: Pandwong Ward	HQTRS	Staff Training - Capacity Building	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			32,109
221011 Printing, Stationery, Photocopying and Binding		0	4,904	0	0	4,904
221017 Membership dues and Subscription fees.		0	4,500	0	0	4,500
222001 Information and Communication Technology Services.		0	2,000	0	0	2,000
225204 Monitoring and Supervision of capital work		0	2,000	0	0	2,000
227001 Travel inland		0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils		0	4,000	0	0	4,000
Total Cost of Human Resource Management		**0**	**62,404**	**44,109**	**0**	**106,513**
Total Cost of Regional Balanced Development		**0**	**62,404**	**44,109**	**0**	**106,513**
Total Cost of Administration and Management		**449,787**	**2,655,369**	**220,922**	**0**	**3,326,077**
Total Cost of Administration		**449,787**	**2,655,369**	**220,922**	**0**	**3,326,077**

Subcounty / Town Council / Division: 237737 Central Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	227,742	20,435	0	248,177
Total Cost of Administrative and Support Services	**0**	**227,742**	**20,435**	**0**	**248,177**
Total Cost of Governance and Security	**0**	**227,742**	**20,435**	**0**	**248,177**
Total Cost of Administration and Management	**0**	**227,742**	**20,435**	**0**	**248,177**
Total Cost of 237737 Central Div	**0**	**227,742**	**20,435**	**0**	**248,177**

VOTE: 714 Kitgum Municipal Council

Subcounty / Town Council / Division: 237738 Pandwong Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	253,849	40,476	0	294,325
Total Cost of Administrative and Support Services	**0**	**253,849**	**40,476**	**0**	**294,325**
Total Cost of Governance and Security	**0**	**253,849**	**40,476**	**0**	**294,325**
Total Cost of Administration and Management	**0**	**253,849**	**40,476**	**0**	**294,325**
Total Cost of 237738 Pandwong Div	**0**	**253,849**	**40,476**	**0**	**294,325**

Subcounty / Town Council / Division: 237739 Pager Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	101,620	34,538	0	136,158
Total Cost of Administrative and Support Services	**0**	**101,620**	**34,538**	**0**	**136,158**
Total Cost of Governance and Security	**0**	**101,620**	**34,538**	**0**	**136,158**
Total Cost of Administration and Management	**0**	**101,620**	**34,538**	**0**	**136,158**
Total Cost of 237739 Pager Div	**0**	**101,620**	**34,538**	**0**	**136,158**

VOTE: 714 Kitgum Municipal Council

Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	191,276	265,281
Urban Unconditional Grant Wage	92,623	146,818
Urban Unconditional Non-Wage	41,588	44,398
Locally Raised Revenues	57,065	74,065
Development Revenues	0	17,109
Urban Discretionary Equalisation Development Grant	0	17,109
Total Revenues Shares	**191,276**	**282,390**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	92,623	146,818
Non Wage	98,653	118,463
Development Expenditure		
Domestic Development	0	17,109
External Financing	0	0
Total Expenditure	**191,276**	**282,390**

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

Service Area 10 Financial Management and Accountability (LG)

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
221002 Workshops, Meetings and Seminars	0	0	6,000	0	6,000
Total for LCIII:	**County:**				**6,000**
LCII:	Workshops, Meetings, Seminars - Training (Data Collection and Analysis)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,000
221003 Staff Training	0	0	6,000	0	6,000
Total for LCIII: Pandwong Div	**County: Kitgum Municipal**				**6,000**

VOTE: 714 Kitgum Municipal Council

LCII: Pandwong Ward	Hq	Staff Training - Facilitation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,000
227001 Travel inland		0	6,000	5,109	0	11,109
Total for LCIII:		**County:**				**5,109**
LCII:		Travel Inland - Data Collection and Analysis	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,109
227004 Fuel, Lubricants and Oils		0	8,000	0	0	8,000
228002 Maintenance-Transport Equipment		0	6,000	0	0	6,000
228004 Maintenance-Other Fixed Assets		0	1,795	0	0	1,795
Total Cost of Local Revenue Collection		**0**	**21,795**	**17,109**	**0**	**38,904**
Total Cost of Regional Balanced Development		**0**	**21,795**	**17,109**	**0**	**38,904**
Programme 18 Development Plan Implementation						
Key Service Area 000004 Finance and Accounting						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars		0	4,800	0	0	4,800
221003 Staff Training		0	6,420	0	0	6,420
221008 Information and Communication Technology Supplies.		0	2,000	0	0	2,000
221009 Welfare and Entertainment		0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding		0	6,200	0	0	6,200
221012 Small Office Equipment		0	2,000	0	0	2,000
221014 Bank Charges and other Bank related costs		0	1,500	0	0	1,500
221017 Membership dues and Subscription fees.		0	1,250	0	0	1,250
222001 Information and Communication Technology Services.		0	3,997	0	0	3,997
223005 Electricity		0	2,400	0	0	2,400
223006 Water		0	1,000	0	0	1,000
227001 Travel inland		0	16,000	0	0	16,000
227004 Fuel, Lubricants and Oils		0	20,400	0	0	20,400
228002 Maintenance-Transport Equipment		0	2,001	0	0	2,001
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	7,200	0	0	7,200
273101 Medical expenses (To general public)		0	1,500	0	0	1,500

VOTE: 714 Kitgum Municipal Council

273102 Incapacity, death benefits and funeral expenses	0	3,000	0	0	3,000
Total Cost of Finance and Accounting	**0**	**89,668**	**0**	**0**	**89,668**
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	146,818	0	0	0	146,818
223005 Electricity	0	6,000	0	0	6,000
223006 Water	0	1,000	0	0	1,000
Total Cost of Planning and Budgeting services	**146,818**	**7,000**	**0**	**0**	**153,818**
Total Cost of Development Plan Implementation	**146,818**	**96,668**	**0**	**0**	**243,486**
Total Cost of Financial Management and Accountability (LG)	**146,818**	**118,463**	**17,109**	**0**	**282,390**
Total Cost of Finance	**146,818**	**118,463**	**17,109**	**0**	**282,390**

VOTE: 714 Kitgum Municipal Council

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	306,838	340,073
Urban Unconditional Grant Wage	74,692	74,962
Urban Unconditional Non-Wage	120,740	119,705
Locally Raised Revenues	111,406	145,406
Total Revenues Shares	**306,838**	**340,073**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	74,692	74,962
Non Wage	232,146	265,111
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**306,838**	**340,073**

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

Service Area 10 Legislation and Oversight

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211107 Boards, Committees and Council Allowances	0	2,000	0	0	2,000
221001 Advertising and Public Relations	0	5,000	0	0	5,000
221008 Information and Communication Technology Supplies.	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	5,212	0	0	5,212
221012 Small Office Equipment	0	1,000	0	0	1,000
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	2,293	0	0	2,293

VOTE: 714 Kitgum Municipal Council

Total Cost of Procurement and Disposal Services	**0**	**31,505**	**0**	**0**	**31,505**
Total Cost of Public Sector Transformation	**0**	**31,505**	**0**	**0**	**31,505**
Programme 16 Governance and Security					
Key Service Area 000010 Leadership and Management					
211101 General Staff Salaries	74,962	0	0	0	74,962
211105 Ex-Gratia for Political leaders.	0	82,800	0	0	82,800
211107 Boards, Committees and Council Allowances	0	90,681	0	0	90,681
221009 Welfare and Entertainment	0	6,500	0	0	6,500
221011 Printing, Stationery, Photocopying and Binding	0	6,533	0	0	6,533
221012 Small Office Equipment	0	4,500	0	0	4,500
227001 Travel inland	0	7,112	0	0	7,112
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
228002 Maintenance-Transport Equipment	0	5,000	0	0	5,000
263402 Transfer to Other Government Units	0	18,480	0	0	18,480
Total for LCIII:	**County:**				**18,480**
LCII:	Transfered honoraria for the 44 LLG councilors	Source: Urban Unconditional Non-Wage 130-o/w Ex-Gratia Urban			18,480
Total Cost of Leadership and Management	**74,962**	**231,606**	**0**	**0**	**306,568**
Key Service Area 000014 Administrative and Support Services					
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Administrative and Support Services	**0**	**2,000**	**0**	**0**	**2,000**
Total Cost of Governance and Security	**74,962**	**233,606**	**0**	**0**	**308,568**
Total Cost of Legislation and Oversight	**74,962**	**265,111**	**0**	**0**	**340,073**
Total Cost of Statutory bodies	**74,962**	**265,111**	**0**	**0**	**340,073**

VOTE: 714 Kitgum Municipal Council

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	182,060	192,377
Programme Conditional Grant - Wage Recurrent	103,800	103,800
Programme Conditional Grant - Non Wage Recurrent	62,728	63,045
Locally Raised Revenues	15,532	25,532
Development Revenues	19,336	19,336
Programme Conditional Grant - Development	19,336	19,336
Total Revenues Shares	**201,396**	**211,713**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	103,800	103,800
Non Wage	78,260	88,577
Development Expenditure		
Domestic Development	19,336	19,336
External Financing	0	0
Total Expenditure	**201,396**	**211,713**

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

Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	**0**	**3,000**	**0**	**0**	**3,000**
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	103,800	0	0	0	103,800
212102 Medical expenses (Employees)	0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000

VOTE: 714 Kitgum Municipal Council

221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	6,000	0	0	6,000
221012 Small Office Equipment	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	1,300	0	0	1,300
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000
Total Cost of Farmer mobilisation and sensitisation	**103,800**	**27,300**	**0**	**0**	**131,100**
Key Service Area 010074 Vector and disease control					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,554	0	0	1,554
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work	0	4,000	0	0	4,000
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Vector and disease control	**0**	**14,554**	**0**	**0**	**14,554**
Total Cost of Agro-Industrialization	**103,800**	**44,854**	**0**	**0**	**148,654**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
224003 Agricultural Supplies and Services	0	10,348	0	0	10,348
Total Cost of Climate Change Adaptation	**0**	**10,348**	**0**	**0**	**10,348**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**10,348**	**0**	**0**	**10,348**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	630	0	0	630
Total Cost of HIV/AIDS Mainstreaming	**0**	**630**	**0**	**0**	**630**
Total Cost of Human Capital Development	**0**	**630**	**0**	**0**	**630**
Total Cost of Agricultural Extension	**103,800**	**55,832**	**0**	**0**	**159,632**

Service Area 20 Agricultural Production

Approved Budget Estimates for FY 2026/27

Ushs Thousands

VOTE: 714 Kitgum Municipal Council

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							
224003 Agricultural Supplies and Services			0	0	14,336	0	14,336
Total for LCIII: Pandwong Div			**County: Kitgum Municipal**				**14,336**
LCII: Guu Ward B	Farms	Agricultural Supplies and Services - Community demonstration supplies	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				14,336
Total Cost of Post-harvest handling, storage and processing			**0**	**0**	**14,336**	**0**	**14,336**
Key Service Area 010074 Vector and disease control							
224003 Agricultural Supplies and Services			0	4,036	0	0	4,036
227001 Travel inland			0	4,503	0	0	4,503
Total Cost of Vector and disease control			**0**	**8,539**	**0**	**0**	**8,539**
Total Cost of Agro-Industrialization			**0**	**8,539**	**14,336**	**0**	**22,875**
Total Cost of Agricultural Production			**0**	**8,539**	**14,336**	**0**	**22,875**
Service Area 30 Agricultural Value Chain Services							

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services			Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization							
Key Service Area 010013 Support to agro-processing & value addition							
312221 Light ICT hardware - Acquisition			0	0	5,000	0	5,000
Total for LCIII: Pandwong Div			**County: Kitgum Municipal**				**5,000**
LCII: Pandwong Ward	Production Department	Laser printers_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				5,000
Total Cost of Support to agro-processing & value addition			**0**	**0**	**5,000**	**0**	**5,000**
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**	**5,000**	**0**	**29,206**
Total Cost of Agricultural Value Chain Services			**0**	**24,206**	**5,000**	**0**	**29,206**
Total Cost of Production and Marketing			**103,800**	**88,577**	**19,336**	**0**	**211,713**

VOTE: 714 Kitgum Municipal Council

VOTE: 714 Kitgum Municipal Council

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	560,936	656,164
Programme Conditional Grant - Wage Recurrent	443,538	527,531
Programme Conditional Grant - Non Wage Recurrent	97,398	112,897
Locally Raised Revenues	20,000	15,736
Development Revenues	394,379	398,899
Programme Conditional Grant - Development	389,234	378,899
Urban Discretionary Equalisation Development Grant	5,145	0
Locally Raised Revenues	0	20,000
Total Revenues Shares	**955,315**	**1,055,062**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	443,538	527,531
Non Wage	117,398	128,633
Development Expenditure		
Domestic Development	394,379	398,899
External Financing	0	0
Total Expenditure	**955,315**	**1,055,062**

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

Service Area 10 Primary HealthCare

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	527,531	0	0	0	527,531
227001 Travel inland	0	4,000	22,756	0	26,756
Total for LCIII: Pager Div	**County: Kitgum Municipal**				**22,756**
LCII: Pager Ward A	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			22,756
228001 Maintenance-Buildings and Structures	0	0	11,500	0	11,500

VOTE: 714 Kitgum Municipal Council

Total for LCIII: Pandwong Div		**County: Kitgum Municipal**					**11,500**
LCII: Pandwong Ward	pandwong hciii	Building and Facility Maintenance - Assorted Materials	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				11,500
228002 Maintenance-Transport Equipment		0	6,000	20,000		0	26,000
Total for LCIII:		**County:**					**20,000**
LCII:	pandwong division	Vehicle Maintanence - Service, Repair and Maintanence	Source: Locally Raised Revenues				20,000
263308 Sector Conditional Grant (Non-Wage)		0	89,016	0		0	89,016
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**					**80,290**
LCII: Pandwong Ward	pandwong division	PANDWONG HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				15,165
LCII: Pandwong Ward	pandwong division	PANDWONG HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				65,125
Total for LCIII: Pager Div		**County: Kitgum Municipal**					**8,726**
LCII: Pager Ward A	pager div	DIOCESE OF KITGUM HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)				8,726
312111 Residential Buildings - Acquisition		0	0	190,000		0	190,000
Total for LCIII: Pager Div		**County: Kitgum Municipal**					**190,000**
LCII: Pager Ward A	pager division	Hospital construction service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				190,000
312121 Non-Residential Buildings - Acquisition		0	0	140,000		0	140,000
Total for LCIII: Pager Div		**County: Kitgum Municipal**					**140,000**
LCII: Green Land Ward	pager division	Hospitals_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				40,000
LCII: Greenland	pager division	Hospitals_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				100,000
312235 Furniture and Fittings - Acquisition		0	0	12,014		0	12,014
Total for LCIII: Pager Div		**County: Kitgum Municipal**					**12,014**
LCII: Green Land Ward	pager division	Chairs - Chair_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				3,000
LCII: Green Land Ward	pager division	Cabinets_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				6,014
LCII: Green Land Ward	pager division	Tables_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				3,000

VOTE: 714 Kitgum Municipal Council

Total Cost of Primary Health care services	**527,531**	**99,016**	**396,270**	**0**	**1,022,817**
Total Cost of Human Capital Development	**527,531**	**99,016**	**396,270**	**0**	**1,022,817**
Total Cost of Primary HealthCare	**527,531**	**99,016**	**396,270**	**0**	**1,022,817**

Service Area 30 Health Management and Supervision

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,500	0	0	1,500
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,500**	**0**	**0**	**1,500**
Key Service Area 000039 Policies, Regulations and Standards					
221012 Small Office Equipment	0	629	0	0	629
222001 Information and Communication Technology Services.	0	443	0	0	443
227001 Travel inland	0	12,044	2,628	0	14,673
Total for LCIII: Pager Div	**County: Kitgum Municipal**				**2,628**
LCII: Pager Ward A — lemo	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			2,628
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
Total Cost of Policies, Regulations and Standards	**0**	**21,116**	**2,628**	**0**	**23,745**
Key Service Area 320135 Sanitation and hygiene Services					
221001 Advertising and Public Relations	0	600	0	0	600
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
224010 Protective Gear	0	600	0	0	600
227001 Travel inland	0	5,000	0	0	5,000
Total Cost of Sanitation and hygiene Services	**0**	**7,000**	**0**	**0**	**7,000**
Total Cost of Human Capital Development	**0**	**29,616**	**2,628**	**0**	**32,245**
Total Cost of Health Management and Supervision	**0**	**29,616**	**2,628**	**0**	**32,245**
Total Cost of Health	**527,531**	**128,633**	**398,899**	**0**	**1,055,062**

VOTE: 714 Kitgum Municipal Council

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	4,580,890	4,968,825
Programme Conditional Grant - Wage Recurrent	3,365,750	3,763,380
Programme Conditional Grant - Non Wage Recurrent	1,112,276	1,063,581
Urban Unconditional Grant Wage	72,864	121,864
Locally Raised Revenues	20,000	10,000
Other Transfers from Central Government	10,000	10,000
Development Revenues	127,220	134,198
Programme Conditional Grant - Development	127,220	124,198
Locally Raised Revenues	0	10,000
Total Revenues Shares	**4,708,109**	**5,103,022**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	3,438,614	3,885,244
Non Wage	1,142,276	1,083,581
Development Expenditure		
Domestic Development	127,220	134,198
External Financing	0	0
Total Expenditure	**4,708,109**	**5,103,022**

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

Service Area 10 Pre-Primary and Primary Education

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320162 Capitation (Primary)					
211101 General Staff Salaries	1,469,805	0	0	0	1,469,805
263308 Sector Conditional Grant (Non-Wage)	0	179,723	0	0	179,723

Total for LCIII: Missing Subcounty		**County: Missing County**		**179,723**
LCII: Missing Parish	Kitgum Boys' PS	KITGUM BOYS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,465

VOTE: 714 Kitgum Municipal Council

LCII: Missing Parish	Kitgum Demonstration PS	Kitgum Demonstration P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,613
LCII: Missing Parish	Kitgum Girls' PS	KITGUM GIRLS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,464
LCII: Missing Parish	Kitgum Girls' PS	KITGUM GIRLS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,051
LCII: Missing Parish	Kitgum Prison	Kitgum Prison S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,350
LCII: Missing Parish	Kitgum PS	KITGUM P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,050
LCII: Missing Parish	Kitgumnm Public PS	KITGUM PUBLIC SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	42,250
LCII: Missing Parish	Ojuma PS	Ojuma P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,410
LCII: Missing Parish	Pandwong PS	PANDWONG P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	32,070

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Primary)	**1,469,805**	**179,723**	**0**	**0**	**1,649,528**
Total Cost of Human Capital Development	**1,469,805**	**179,723**	**0**	**0**	**1,649,528**
Total Cost of Pre-Primary and Primary Education	**1,469,805**	**179,723**	**0**	**0**	**1,649,528**

Service Area 20 Secondary Education

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
263308 Sector Conditional Grant (Non-Wage)	0	174,340	0	0	174,340
Total for LCIII: Missing Subcounty	**County: Missing County**				**174,340**

LCII: Missing Parish	YY Okot Mem. College	Y.Y OKOT MEMORIAL COLLEGE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	174,340

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Secondary)	**0**	**174,340**	**0**	**0**	**174,340**
Key Service Area 320159 Secondary Education Services					
211101 General Staff Salaries	815,475	0	0	0	815,475
Total Cost of Secondary Education Services	**815,475**	**0**	**0**	**0**	**815,475**
Total Cost of Human Capital Development	**815,475**	**174,340**	**0**	**0**	**989,815**
Total Cost of Secondary Education	**815,475**	**174,340**	**0**	**0**	**989,815**

Service Area 30 Skills Development

VOTE: 714 Kitgum Municipal Council

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services			Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development							
Key Service Area 320160 Tertiary Education Services							
211101 General Staff Salaries			1,478,100	0	0	0	1,478,100
Total Cost of Tertiary Education Services			**1,478,100**	**0**	**0**	**0**	**1,478,100**
Key Service Area 320163 Capitation (Tertiary)							
263308 Sector Conditional Grant (Non-Wage)			0	594,903	0	0	594,903
Total for LCIII: Missing Subcounty		**County: Missing County**					**594,903**
LCII: Missing Parish	Kitgum PTC	Kitgum PTC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent				426,982
LCII: Missing Parish	Kitgum Tech Inst	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**	**594,903**	**0**	**0**	**594,903**
Total Cost of Human Capital Development			**1,478,100**	**594,903**	**0**	**0**	**2,073,003**
Total Cost of Skills Development			**1,478,100**	**594,903**	**0**	**0**	**2,073,003**

Service Area 40 Education&Sports Management and Inspection

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services			Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development							
Key Service Area 000023 Inspection and Monitoring							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)			0	1,746	10,000	0	11,746
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**					**10,000**
LCII: Pandwong Ward	selected schools	Allowances for monitoring and inspections	Source: Locally Raised Revenues				10,000
221009 Welfare and Entertainment			0	2,754	0	0	2,754
221011 Printing, Stationery, Photocopying and Binding			0	2,600	0	0	2,600
221017 Membership dues and Subscription fees.			0	500	0	0	500
227001 Travel inland			0	4,800	0	0	4,800
227004 Fuel, Lubricants and Oils			0	9,177	0	0	9,177
228001 Maintenance-Buildings and Structures			0	7,031	0	0	7,031
228002 Maintenance-Transport Equipment			0	1,200	0	0	1,200

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228004 Maintenance-Other Fixed Assets		0	4,000	0	0	4,000
Total Cost of Inspection and Monitoring		**0**	**33,808**	**10,000**	**0**	**43,808**
Key Service Area 320003 Assets and Facilities Management						
225204 Monitoring and Supervision of capital work		0	0	6,000	0	6,000
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**				**6,000**
LCII: Pandwong Ward		The department facilitated monitoring and supervision of capital works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			6,000
228001 Maintenance-Buildings and Structures		0	43,547	0	0	43,547
312121 Non-Residential Buildings - Acquisition		0	0	98,198	0	98,198
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**				**98,198**
LCII: Pandwong Ward	School	Public elementary or secondary schools - Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			98,198
312235 Furniture and Fittings - Acquisition		0	0	20,000	0	20,000
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**				**20,000**
LCII: Pandwong Ward	Public Schools	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			20,000
Total Cost of Assets and Facilities Management		**0**	**43,547**	**124,198**	**0**	**167,745**
Key Service Area 320038 Sports Development and Oversight						
211101 General Staff Salaries		121,864	0	0	0	121,864
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	41,800	0	0	41,800
221003 Staff Training		0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils		0	2,459	0	0	2,459
Total Cost of Sports Development and Oversight		**121,864**	**54,259**	**0**	**0**	**176,123**
Total Cost of Human Capital Development		**121,864**	**131,615**	**134,198**	**0**	**387,676**
Total Cost of Education&Sports Management and Inspection		**121,864**	**131,615**	**134,198**	**0**	**387,676**

Service Area 50 Special Needs Education

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000

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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	**3,885,244**	**1,083,581**	**134,198**	**0**	**5,103,022**

VOTE: 714 Kitgum Municipal Council

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,237,190	1,238,326
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	184,115	205,251
Locally Raised Revenues	35,000	15,000
Other Transfers from Central Government	18,074	18,074
Development Revenues	166,656	1,113,166
Urban Discretionary Equalisation Development Grant	3,987	930,497
Other Transfers from Central Government	162,669	162,669
Locally Raised Revenues	0	20,000
Total Revenues Shares	**1,403,845**	**2,351,491**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	184,115	205,251
Non Wage	1,053,074	1,033,074
Development Expenditure		
Domestic Development	166,656	1,113,166
External Financing	0	0
Total Expenditure	**1,403,845**	**2,351,491**

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

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure and Services						
Key Service Area 000017 Infrastructure Development and Management						
225201 Consultancy Services-Capital		0	0	351,476	0	351,476
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**				**351,476**
LCII: Pandwong Ward	Kitgum MC	Consultancy - Engineering	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			351,476
312121 Non-Residential Buildings - Acquisition		0	0	561,912	0	561,912
Total for LCIII:		**County:**				**561,912**

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LCII:	KMC	Bus station-Commercial Buildings_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				561,912
Total Cost of Infrastructure Development and Management		**0**	**0**	**913,387**		**0**	**913,387**
Key Service Area 260009 Road Maintenance							
211101 General Staff Salaries		205,251	0	0		0	205,251
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	146,575		0	146,575
Total for LCIII:		**County:**					**1,300**
LCII:		Facilitation to Building control committee	Source: Locally Raised Revenues				1,300
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**					**145,275**
LCII: Pandwong Ward		Facilitation for Building control committee for 12 months	Source: Locally Raised Revenues				14,000
LCII: Pandwong Ward		Facilitation for 40 road gangS and three (03) Head man for 12 months	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)				126,315
LCII: Pandwong Ward		Facilitation of 4 member of the District Road Committee for 4 quarters	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)				4,960
212101 Social Security Contributions		0	0	900		0	900
Total for LCIII:		**County:**					**900**
LCII:		NSSF for three headman for 12 months	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)				900
221001 Advertising and Public Relations		0	56,000	0		0	56,000
221002 Workshops, Meetings and Seminars		0	0	17,109		0	17,109
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**					**17,109**
LCII: Pandwong Ward	Headquarter	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				17,109
221008 Information and Communication Technology Supplies.		0	2,000	2,000		0	4,000
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**					**2,000**
LCII: Pandwong Ward		ICT - Tablet Computers	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)				2,000
221009 Welfare and Entertainment		0	1,000	0		0	1,000

VOTE: 714 Kitgum Municipal Council

221011 Printing, Stationery, Photocopying and Binding		0	9,000	5,680	0	14,680
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**				**5,680**
LCII: Pandwong Ward		Office Supplies - Assorted Binding Materials and Consumables	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			5,680
223005 Electricity		0	0	500	0	500
Total for LCIII:		**County:**				**500**
LCII:		Electricity - Utility Bills (Offices)	Source: Locally Raised Revenues			500
223006 Water		0	0	500	0	500
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**				**500**
LCII: Pandwong Ward		Water - Utility Bills (Offices)	Source: Locally Raised Revenues			500
224010 Protective Gear		0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils		0	368,859	8,440	0	377,300
Total for LCIII:		**County:**				**3,700**
LCII:		Fuel, Oils and Lubricants - Fuel Expenses	Source: Locally Raised Revenues			3,700
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**				**4,740**
LCII: Pandwong Ward	KMC Office	Fuel, Oils and Lubricants - Fuel Expenses	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			4,740
228001 Maintenance-Buildings and Structures		0	474,000	0	0	474,000
228002 Maintenance-Transport Equipment		0	100,000	18,074	0	118,074
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**				**18,074**
LCII: Pandwong Ward		Vehicle Maintanence - Service, Repair and Maintanence	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			18,074
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	12,215	0	0	12,215
Total Cost of Road Maintenance		**205,251**	**1,033,074**	**199,779**	**0**	**1,438,104**
Total Cost of Integrated Transport Infrastructure and Services		**205,251**	**1,033,074**	**1,113,166**	**0**	**2,351,491**
Total Cost of Community Access Roads		**205,251**	**1,033,074**	**1,113,166**	**0**	**2,351,491**
Total Cost of Roads and Engineering		**205,251**	**1,033,074**	**1,113,166**	**0**	**2,351,491**

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	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	185,237	243,240
Urban Unconditional Grant Wage	155,237	203,240
Locally Raised Revenues	30,000	40,000
Development Revenues	20,000	105,766
Urban Discretionary Equalisation Development Grant	20,000	105,766
Total Revenues Shares	**205,237**	**349,006**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	155,237	203,240
Non Wage	30,000	40,000
Development Expenditure		
Domestic Development	20,000	105,766
External Financing	0	0
Total Expenditure	**205,237**	**349,006**

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
225101 Consultancy Services	0	0	16,000	0	16,000
Total for LCIII: Pandwong Div	**County: Kitgum Municipal**				**16,000**
LCII: Pandwong Ward	Consultancy - Strategic Planning Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			16,000
225204 Monitoring and Supervision of capital work	0	0	12,329	0	12,329
Total for LCIII: Pandwong Div	**County: Kitgum Municipal**				**12,329**
LCII: Pandwong Ward	Allowances for monitoring and inspection of capital projects	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			12,329
Total Cost of Environment, Social Health and Safety	**0**	**0**	**28,329**	**0**	**28,329**

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Key Service Area 000078 Land Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,000	0	0	6,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
224010 Protective Gear	0	500	0	0	500
227001 Travel inland	0	2,000	0	0	2,000
228002 Maintenance-Transport Equipment	0	500	0	0	500
Total Cost of Land Management	**0**	**10,000**	**0**	**0**	**10,000**
Key Service Area 000089 Climate Change Mitigation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	0	0	5,000
Total Cost of Climate Change Mitigation	**0**	**5,000**	**0**	**0**	**5,000**
Key Service Area 140021 Ecosystems Restoration and Protection					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000
211107 Boards, Committees and Council Allowances	0	620	0	0	620
221008 Information and Communication Technology Supplies.	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	400	0	0	400
223005 Electricity	0	200	0	0	200
224003 Agricultural Supplies and Services	0	5,000	0	0	5,000
Total Cost of Ecosystems Restoration and Protection	**0**	**12,220**	**0**	**0**	**12,220**
Key Service Area 140022 Integrated Catchment based Infrastructure					
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 FOR DISASTER DATA COLLECTION AND MAPPING	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,000
225101 Consultancy Services	0	0	58,438	0	58,438
Total for LCIII: Pandwong Div	**County: Kitgum Municipal**				**58,438**
LCII: Pandwong Ward	Consultancy-Research Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			58,438
Total Cost of Integrated Catchment based Infrastructure	**0**	**0**	**68,438**	**0**	**68,438**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**27,220**	**96,766**	**0**	**123,986**

VOTE: 714 Kitgum Municipal Council

Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
211101 General Staff Salaries	203,240	0	0	0	203,240
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	5,000	0	8,000
Total for LCIII: Pandwong Div	**County: Kitgum Municipal**				**5,000**
LCII: Pandwong Ward	Allowance for engagement preparation of Detailed plans	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
211107 Boards, Committees and Council Allowances	0	7,680	0	0	7,680
221008 Information and Communication Technology Supplies.	0	0	2,000	0	2,000
Total for LCIII:	**County:**				**2,000**
LCII:	ICT - Assorted Hardware and Software Maintenance and Support	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	1,100	0	0	1,100
227004 Fuel, Lubricants and Oils	0	0	2,000	0	2,000
Total for LCIII: Pandwong Div	**County: Kitgum Municipal**				**2,000**
LCII: Pandwong Ward	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
Total Cost of Physical Planning	**203,240**	**12,780**	**9,000**	**0**	**225,020**
Total Cost of Sustainable Urbanisation and Housing	**203,240**	**12,780**	**9,000**	**0**	**225,020**
Total Cost of Natural Resources Management	**203,240**	**40,000**	**105,766**	**0**	**349,006**
Total Cost of Natural Resources	**203,240**	**40,000**	**105,766**	**0**	**349,006**

VOTE: 714 Kitgum Municipal Council

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	129,752	168,516
Urban Unconditional Grant Wage	63,252	90,080
Locally Raised Revenues	25,000	35,733
Other Transfers from Central Government	26,000	26,000
Programme Conditional Grant - Non Wage Recurrent	15,499	16,702
Development Revenues	0	27,109
Urban Discretionary Equalisation Development Grant	0	27,109
Total Revenues Shares	**129,752**	**195,625**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	63,252	90,080
Non Wage	66,499	78,435
Development Expenditure		
Domestic Development	0	27,109
External Financing	0	0
Total Expenditure	**129,752**	**195,625**

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

Service Area 10 Community Mobilisation

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000016 Environment, Social Health and Safety					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,280	2,100	0	7,380
Total for LCIII:	**County:**				**2,100**
LCII:	Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,100
221002 Workshops, Meetings and Seminars	0	600	1,600	0	2,200
Total for LCIII:	**County:**				**1,600**

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LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,600
221009 Welfare and Entertainment	0	600	600	0	1,200
Total for LCIII:	**County:**				**600**
LCII:	Welfare - Assorted Welfare Items	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			600
221011 Printing, Stationery, Photocopying and Binding	0	1,773	600	0	2,373
Total for LCIII:	**County:**				**600**
LCII:	Office Supplies - Assorted Stationery	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			600
221012 Small Office Equipment	0	0	500	0	500
Total for LCIII:	**County:**				**500**
LCII:	Office Equipment and Supplies - Assorted Items	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			500
222001 Information and Communication Technology Services.	0	1,000	400	0	1,400
Total for LCIII:	**County:**				**400**
LCII:	Telecommunication Services - Airtime and Mobile Phone Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			400
227001 Travel inland	0	5,440	2,200	0	7,640
Total for LCIII:	**County:**				**2,200**
LCII:	Travel Inland - Accommodation Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,200
227004 Fuel, Lubricants and Oils	0	4,307	1,000	0	5,307
Total for LCIII:	**County:**				**1,000**
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,000
228002 Maintenance-Transport Equipment	0	1,000	1,000	0	2,000
Total for LCIII:	**County:**				**1,000**
LCII:	Vehicle Maintanence - Motor Vehicle Spare Parts	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,000
Total Cost of Environment, Social Health and Safety	**0**	**20,000**	**10,000**	**0**	**30,000**
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000

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222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Capacity Strengthening	**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Human Capital Development	**0**	**30,000**	**10,000**	**0**	**40,000**
Total Cost of Community Mobilisation	**0**	**30,000**	**10,000**	**0**	**40,000**

Service Area 20 Empowerment and Mindset Change

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	21,702	0	0	21,702
212102 Medical expenses (Employees)	0	1,000	0	0	1,000
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	400	0	0	400
222001 Information and Communication Technology Services.	0	800	0	0	800
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**28,702**	**0**	**0**	**28,702**
Key Service Area 000021 Gender Mainstreaming services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	5,100	0	5,100
Total for LCIII:	**County:**				**5,100**
LCII:	Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,800
LCII:	Monitoring Allowances	Source: Urban Discretionary Equalisation Development Grant			1,300
221002 Workshops, Meetings and Seminars	0	0	3,200	0	3,200
Total for LCIII:	**County:**				**3,200**
LCII:	Workshops, Meetings, Seminars - Training (Bench Marking)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,200

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221009 Welfare and Entertainment		0	0	800		0	800
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**					**800**
LCII: Pandwong Ward	HQTRS	Welfare - Assorted Welfare Items	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				800
221011 Printing, Stationery, Photocopying and Binding		0	0	1,200		0	1,200
Total for LCIII:		**County:**					**1,200**
LCII:		Office Supplies - Assorted Stationery	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				1,200
221012 Small Office Equipment		0	0	800		0	800
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**					**800**
LCII: Pandwong Ward	HQTRS	Office Equipment and Supplies - Assorted Items	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				800
227001 Travel inland		0	0	2,400		0	2,400
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**					**2,400**
LCII: Pandwong Ward	hqtrs	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				2,400
227004 Fuel, Lubricants and Oils		0	2,233	2,409		0	4,643
Total for LCIII:		**County:**					**2,409**
LCII:		Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				2,409
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	0	1,200		0	1,200
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**					**1,200**
LCII: Pandwong Ward	HQTRS	Machinery and Equipment - Assets	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				1,200
Total Cost of Gender Mainstreaming services		**0**	**2,233**	**17,109**		**0**	**19,343**
Key Service Area 000023 Inspection and Monitoring							
211101 General Staff Salaries		90,080	0	0		0	90,080
Total Cost of Inspection and Monitoring		**90,080**	**0**	**0**		**0**	**90,080**
Key Service Area 320146 Support to special interest Groups							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	7,800	0		0	7,800
221002 Workshops, Meetings and Seminars		0	4,400	0		0	4,400
221011 Printing, Stationery, Photocopying and Binding		0	1,800	0		0	1,800
221012 Small Office Equipment		0	600	0		0	600
225204 Monitoring and Supervision of capital work		0	1,700	0		0	1,700

VOTE: 714 Kitgum Municipal Council

228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,200	0	0	1,200
Total Cost of Support to special interest Groups	**0**	**17,500**	**0**	**0**	**17,500**
Total Cost of Human Capital Development	**90,080**	**48,435**	**17,109**	**0**	**155,625**
Total Cost of Empowerment and Mindset Change	**90,080**	**48,435**	**17,109**	**0**	**155,625**
Total Cost of Community Based Services	**90,080**	**78,435**	**27,109**	**0**	**195,625**

VOTE: 714 Kitgum Municipal Council

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	107,307	192,000
Urban Unconditional Grant Wage	61,000	102,000
Urban Unconditional Non-Wage	26,307	70,000
Locally Raised Revenues	20,000	20,000
Development Revenues	43,318	29,953
Urban Discretionary Equalisation Development Grant	43,318	29,953
Total Revenues Shares	**150,625**	**221,953**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	61,000	102,000
Non Wage	46,307	90,000
Development Expenditure		
Domestic Development	43,318	29,953
External Financing	0	0
Total Expenditure	**150,625**	**221,953**

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

Service Area 10 Planning and Statistics

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	102,000	0	0	0	102,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,000	3,000	0	9,000

Total for LCIII: Pandwong Div		**County: Kitgum Municipal**		**3,000**
LCII: Pandwong Ward	LLGs and Hq	Allowances for PA of the LLG and HLG for FY 2025/26	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	3,000

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221003 Staff Training	0	7,000	0	0	7,000

VOTE: 714 Kitgum Municipal Council

221009 Welfare and Entertainment			0	11,000	5,000	0	16,000
Total for LCIII:		**County:**					**5,000**
LCII:	headquarter	Welfare - Assorted Welfare Items	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				5,000
221011 Printing, Stationery, Photocopying and Binding			0	7,000	0	0	7,000
222001 Information and Communication Technology Services.			0	4,000	0	0	4,000
227001 Travel inland			0	16,000	0	0	16,000
227004 Fuel, Lubricants and Oils			0	12,000	2,000	0	14,000
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**					**2,000**
LCII: Pandwong Ward	selected divisions	Fuel, Oils and Lubricants - Diesel	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				2,000
228002 Maintenance-Transport Equipment			0	5,000	0	0	5,000
312221 Light ICT hardware - Acquisition			0	0	16,453	0	16,453
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**					**16,453**
LCII: Pandwong Ward	Principal Treasurer's Office	Personal computers - Laptop_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				5,000
LCII: Pandwong Ward	Records & HRM	Multi function printers_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				5,453
LCII: Pandwong Ward	Records section	Desktop computers_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				6,000
312235 Furniture and Fittings - Acquisition			0	0	3,500	0	3,500
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**					**3,500**
LCII: Pandwong Ward	haedquarter	Tables_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				1,500
LCII: Pandwong Ward	Records	Cabinets_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				2,000
Total Cost of Planning and Budgeting services			**102,000**	**71,000**	**29,953**	**0**	**202,953**
Key Service Area 000023 Inspection and Monitoring							
225204 Monitoring and Supervision of capital work			0	8,000	0	0	8,000
Total Cost of Inspection and Monitoring			**0**	**8,000**	**0**	**0**	**8,000**
Key Service Area 560019 Data Management and Dissemination							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)			0	3,000	0	0	3,000
221008 Information and Communication Technology Supplies.			0	1,000	0	0	1,000
221009 Welfare and Entertainment			0	7,000	0	0	7,000

VOTE: 714 Kitgum Municipal Council

Total Cost of Data Management and Dissemination	**0**	**11,000**	**0**	**0**	**11,000**
Total Cost of Development Plan Implementation	**102,000**	**90,000**	**29,953**	**0**	**221,953**
Total Cost of Planning and Statistics	**102,000**	**90,000**	**29,953**	**0**	**221,953**
Total Cost of Planning	**102,000**	**90,000**	**29,953**	**0**	**221,953**

VOTE: 714 Kitgum Municipal Council

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	53,458	64,315
Urban Unconditional Grant Wage	24,273	22,866
Urban Unconditional Non-Wage	18,449	18,449
Locally Raised Revenues	10,736	23,000
Development Revenues	14,264	0
Locally Raised Revenues	14,264	0
Total Revenues Shares	**67,722**	**64,315**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	24,273	22,866
Non Wage	29,185	41,449
Development Expenditure		
Domestic Development	14,264	0
External Financing	0	0
Total Expenditure	**67,722**	**64,315**

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

Service Area 10 Compliance

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	22,866	0	0	0	22,866
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	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.	0	4,000	0	0	4,000
227001 Travel inland	0	13,000	0	0	13,000

VOTE: 714 Kitgum Municipal Council

227004 Fuel, Lubricants and Oils	0	8,949	0	0	8,949
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
Total Cost of Audit and Risk Management	**22,866**	**41,449**	**0**	**0**	**64,315**
Total Cost of Governance and Security	**22,866**	**41,449**	**0**	**0**	**64,315**
Total Cost of Compliance	**22,866**	**41,449**	**0**	**0**	**64,315**
Total Cost of Internal Audit	**22,866**	**41,449**	**0**	**0**	**64,315**

VOTE: 714 Kitgum Municipal Council

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	75,085	287,152
Programme Conditional Grant - Non Wage Recurrent	27,256	27,895
Urban Unconditional Grant Wage	22,770	89,678
Locally Raised Revenues	14,264	24,264
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Multi-Sectoral Transfers to LLGs_NonWage	0	134,520
Development Revenues	85,736	24,219
Locally Raised Revenues	85,736	0
Urban Discretionary Equalisation Development Grant	0	24,219
Total Revenues Shares	**160,821**	**311,371**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	22,770	89,678
Non Wage	52,315	197,474
Development Expenditure		
Domestic Development	85,736	24,219
External Financing	0	0
Total Expenditure	**160,821**	**311,371**

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

Service Area 10 Commercial Services

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 05 Tourism Development					
Key Service Area 120015 Heritage Conservation Education and Awareness					
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	3,795	0	0	3,795
Total Cost of Heritage Conservation Education and Awareness	**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 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000089 Climate Change Mitigation						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,000	0	0	1,000
228002 Maintenance-Transport Equipment		0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation		**0**	**2,000**	**0**	**0**	**2,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**2,000**	**0**	**0**	**2,000**
Programme 07 Private Sector Development						
Key Service Area 120002 Domestic Promotion						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	2,000	0	0	2,000
212102 Medical expenses (Employees)		0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars		0	15,000	12,000	0	27,000
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**				**12,000**
LCII: Pandwong	HQ	Workshops, Meetings, Seminars - Training (Data Collection and Analysis)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
LCII: Pandwong Ward		Workshops, Meetings, Seminars - Training (SMEs)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			7,000
221008 Information and Communication Technology Supplies.		0	2,000	0	0	2,000
221009 Welfare and Entertainment		0	1,236	0	0	1,236
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		Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
222001 Information and Communication Technology Services.		0	1,000	0	0	1,000
227001 Travel inland		0	1,515	5,219	0	6,734
Total for LCIII: Pandwong Div		**County: Kitgum Municipal**				**5,219**
LCII: Pandwong Ward		Travel Inland - Food and Refreshments	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,000
LCII: Pandwong Ward		Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,219

VOTE: 714 Kitgum Municipal Council

227004 Fuel, Lubricants and Oils	0	0	5,000	0	5,000
Total for LCIII: Pandwong Div	**County: Kitgum Municipal**				**5,000**
LCII: Pandwong Ward	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
228002 Maintenance-Transport Equipment	0	6,000	0	0	6,000
Total Cost of Domestic Promotion	**0**	**30,750**	**24,219**	**0**	**54,969**
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	89,678	0	0	0	89,678
221002 Workshops, Meetings and Seminars	0	5,635	0	0	5,635
221009 Welfare and Entertainment	0	1,300	0	0	1,300
221017 Membership dues and Subscription fees.	0	1,500	0	0	1,500
227001 Travel inland	0	6,264	0	0	6,264
227004 Fuel, Lubricants and Oils	0	3,710	0	0	3,710
Total Cost of Trade Development	**89,678**	**18,408**	**0**	**0**	**108,086**
Total Cost of Private Sector Development	**89,678**	**49,159**	**24,219**	**0**	**163,056**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Human Capital Development	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Commercial Services	**89,678**	**62,954**	**24,219**	**0**	**176,851**
Total Cost of Trade, Industry and Local Development	**89,678**	**62,954**	**24,219**	**0**	**176,851**

Subcounty / Town Council / Division: 237737 Central Div

Service Area 10 Commercial Services

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
263402 Transfer to Other Government Units	0	134,520	0	0	134,520
Total Cost of Domestic Promotion	**0**	**134,520**	**0**	**0**	**134,520**
Total Cost of Private Sector Development	**0**	**134,520**	**0**	**0**	**134,520**

VOTE: 714 Kitgum Municipal Council

Total Cost of Commercial Services	**0**	**134,520**	**0**	**0**	**134,520**
Total Cost of 237737 Central Div	**0**	**134,520**	**0**	**0**	**134,520**