

VOTE: 715 Koboko Municipal Council

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
Locally Raised Revenues	1,007,450	1,125,846
o/w Higher Local Government	587,450	395,700
o/w Lower Local Government	420,000	730,146
Discretionary Government Transfers	1,346,428	2,053,698
o/w Higher Local Government	1,110,386	1,708,491
o/w Lower Local Government	236,042	345,207
Conditional Government Transfers	8,095,974	8,750,844
o/w Higher Local Government	8,095,974	8,750,844
o/w Lower Local Government	0	0
Other Government Transfers	184,839	158,839
o/w Higher Local Government	184,839	158,839
o/w Lower Local Government	0	0
External Financing	1,186,747	1,500,000
o/w Higher Local Government	1,186,747	1,500,000
o/w Lower Local Government	0	0
Grand Total	11,821,438	13,589,227
o/w Higher Local Government	11,165,396	12,513,874
o/w Lower Local Government	656,042	1,075,353

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
Locally Raised Revenues	1,007,450	1,125,846
Advertisements/Bill Boards	15,000	19,245
Animal and Crop Husbandry related Levies	45,600	48,000
Business licenses	156,000	207,725
Educational/Instruction related levies	1,150	0
Land Fees	16,000	13,620
Liquor licenses	4,500	8,000
Local Hotel Tax	18,000	22,230
Local Services Tax-Payable By Individuals	25,000	39,847
Market /Gate Charges	228,000	213,617
Miscellaneous and unidentified taxes-other taxes payable solely by business	0	20,000
Other Court Fees	0	280
Other fees e.g. street parking fees	13,000	17,107
Other fines and Penalties – from other government units	5,000	0
Other fines and Penalties – private	0	6,236
Other permits	3,000	5,100
Property related Duties/Fees	22,000	32,145
Refuse collection charges/Public convenience	20,200	34,830
Registration fees for Documents and Businesses	4,000	13,769
Rent & Rates - Non-Produced Assets – from Gov't units	10,000	21,000
Rent & rates – produced assets-From Private Entities	240,000	250,000
Sale of bid documents-From Private Entities	36,000	6,000
Sale of non-produced Government Properties/assets	25,000	5,000
Utilities-From Government Units	0	23,025
Vehicle Parking Fees	120,000	119,070
Discretionary Government Transfers	1,346,428	2,053,698
Urban Discretionary Equalisation Development Grant	279,527	453,984
Urban Unconditional Grant Wage	717,911	1,234,646
Urban Unconditional Non-Wage	348,990	365,068
Conditional Government Transfers	8,095,974	8,750,844
Programme Conditional Grant - Non Wage Recurrent	2,625,671	2,729,131
Programme Conditional Grant - Development	149,633	857,778
Programme Conditional Grant - Wage Recurrent	5,320,670	5,163,935
Other Government Transfers	184,839	158,839

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
GROW Project	20,000	0
Infectious Diseases Institute (IDI)	12,500	12,500
Support to PLE (UNEB)	12,000	12,000
Uganda Road Fund (URF)	134,339	134,339
Uganda Women Entrepreneurship Program(UWEP)	3,000	0
Youth Livelihood Programme (YLP)	3,000	0
External Financing	1,186,747	1,500,000
European Union (EU)	1,111,747	1,500,000
VNG International	75,000	0
Total Revenues Shares	11,821,438	13,589,227

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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	195,677	3,000	0	0	198,677
o/w: Wage:	100,800	0	0	0	100,800
Non-Wage Recurrent:	75,541	3,000	0	0	78,541
Development:	19,336	0	0	0	19,336
Tourism Development	6,732	0	0	0	6,732
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	6,732	0	0	0	6,732
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land And Water Management	117,000	110,000	0	0	227,000
o/w: Wage:	99,000	0	0	0	99,000
Non-Wage Recurrent:	3,000	10,000	0	0	13,000
Development:	15,000	100,000	0	0	115,000
Private Sector Development	70,080	2,000	0	0	72,080
o/w: Wage:	20,271	0	0	0	20,271
Non-Wage Recurrent:	34,135	2,000	0	0	36,135
Development:	15,674	0	0	0	15,674
Integrated Transport Infrastructure And Services	1,323,080	15,000	134,339	0	1,472,419
o/w: Wage:	319,080	0	0	0	319,080
Non-Wage Recurrent:	1,004,000	15,000	134,339	0	1,153,339
Development:	0	0	0	0	0
Sustainable Urbanisation And Housing	99,000	0	0	0	99,000
o/w: Wage:	99,000	0	0	0	99,000
Non-Wage Recurrent:	0	0	0	0	0
Development:	0	0	0	0	0
Human Capital Development	7,253,717	37,000	24,500	0	8,815,217
o/w: Wage:	5,203,135	0	0	0	5,203,135
Non-Wage Recurrent:	1,212,140	37,000	24,500	0	1,273,640
Development:	838,442	0	0	1,500,000	2,338,442
Public Sector Transformation	1,118,066	70,000	0	0	1,188,066

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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:	292,895	0	0	0	292,895
Non-Wage Recurrent:	437,533	0	0	0	437,533
Development:	387,638	70,000	0	0	457,638
Governance And Security	314,175	793,846	0	0	1,108,021
o/w: Wage:	73,400	0	0	0	73,400
Non-Wage Recurrent:	240,775	18,000	0	0	258,775
Development:	0	775,846	0	0	775,846
Development Plan Implementation	307,015	95,000	0	0	402,015
o/w: Wage:	191,000	0	0	0	191,000
Non-Wage Recurrent:	80,344	15,000	0	0	95,344
Development:	35,672	80,000	0	0	115,672
Grand Total	10,804,542	1,125,846	158,839	1,500,000	13,589,227
Grand Total Wage	6,398,581	0	0	0	6,398,581
Grand Total Non-Wage Recurrent	3,094,199	100,000	158,839	0	3,353,038
Grand Total Development	1,311,763	1,025,846	0	1,500,000	3,837,608

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A4: Summary of Department Allocations for FY 2025/26

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
Administration	1,569,633	2,021,955
o/w Higher Local Government	913,591	946,602
o/w Lower Local Government	656,042	1,075,353
Finance	280,467	258,344
o/w Higher Local Government	280,467	258,344
o/w Lower Local Government	0	0
Statutory bodies	200,972	217,572
o/w Higher Local Government	200,972	217,572
o/w Lower Local Government	0	0
Production and Marketing	221,792	198,677
o/w Higher Local Government	221,792	198,677
o/w Lower Local Government	0	0
Health	2,940,938	3,318,838
o/w Higher Local Government	2,940,938	3,318,838
o/w Lower Local Government	0	0
Education	4,721,404	5,380,210
o/w Higher Local Government	4,721,404	5,380,210
o/w Lower Local Government	0	0
Roads and Engineering	1,264,339	1,472,419
o/w Higher Local Government	1,264,339	1,472,419
o/w Lower Local Government	0	0
Water	34,400	0
o/w Higher Local Government	34,400	0
o/w Lower Local Government	0	0
Natural Resources	227,000	326,000
o/w Higher Local Government	227,000	326,000
o/w Lower Local Government	0	0
Community Based Services	107,404	116,170
o/w Higher Local Government	107,404	116,170
o/w Lower Local Government	0	0
Planning	174,945	143,672
o/w Higher Local Government	174,945	143,672
o/w Lower Local Government	0	0
Internal Audit	22,200	56,559

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
o/w Higher Local Government	22,200	56,559
o/w Lower Local Government	0	0
Trade, Industry and Local Development	55,943	78,812
o/w Higher Local Government	55,943	78,812
o/w Lower Local Government	0	0
Grand Total	11,821,438	13,589,227
o/w Higher Local Government	11,165,396	12,513,874
o/w: Wage:	6,038,581	6,398,581
Non-Wage Recurrent:	3,555,066	3,263,063
Domestic Devt:	385,002	1,352,230
External Financing:	1,186,747	1,500,000
o/w Lower Local Government	656,042	1,075,353
o/w: Wage:	0	0
Non-Wage Recurrent:	511,884	89,975
Domestic Devt:	144,158	985,378
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 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,230,095	834,803
Urban Unconditional Grant Wage	176,511	292,895
Urban Unconditional Non-Wage	37,234	37,349
Locally Raised Revenues	150,000	0
Multi-Sectoral Transfers to LLGs_NonWage	511,884	89,975
Programme Conditional Grant - Non Wage Recurrent	354,466	414,584
Development Revenues	339,538	1,187,153
Urban Discretionary Equalisation Development Grant	44,124	131,774
External Financing	151,257	0
Locally Raised Revenues	0	70,000
Multi-Sectoral Transfers to LLGs_Gou	144,158	985,378
Total Revenues Shares	1,569,633	2,021,955
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	176,511	292,895
Non Wage	1,053,584	541,908
Development Expenditure		
Domestic Development	188,282	1,187,153
External Financing	151,257	0
Total Expenditure	1,569,633	2,021,955

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

Service Area 10 Administration and Management

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	0	0	2,000

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221009 Welfare and Entertainment		0	0	73,962	0	73,962
Total for LCIII:			County:			70,000
LCII:		Welfare - Assorted Welfare Items	Source: Locally Raised Revenues			70,000
Total for LCIII: Western Div			County: Koboko Municipality			3,962
LCII: Malenga Ward	Lipa cell	Welfare - Assorted Welfare Items	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			3,962
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
227001 Travel inland		0	5,100	0	0	5,100
228002 Maintenance-Transport Equipment		0	2,000	0	0	2,000
312139 Other Structures - Acquisition		0	0	55,000	0	55,000
Total for LCIII: South Div			County: Koboko Municipality			55,000
LCII: Mengo Ward	Koboko MC head offices	Other Structures - Construction Works	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			55,000
312229 Other ICT Equipment - Acquisition		0	0	13,000	0	13,000
Total for LCIII: South Div			County: Koboko Municipality			13,000
LCII: Mengo Ward	Koboko MC	Other ICT Equipment - Purchase	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			13,000
313121 Non-Residential Buildings - Improvement		0	0	53,000	0	53,000
Total for LCIII: South Div			County: Koboko Municipality			53,000
LCII: Mengo Ward	koboko MC head office	Improvement of the municipal hall	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			53,000
Total Cost of Facilities Management		0	10,100	194,962	0	205,062
Key Service Area 000007 Procurement and Disposal Services						
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
227001 Travel inland		0	2,000	0	0	2,000
Total Cost of Procurement and Disposal Services		0	3,000	0	0	3,000
Key Service Area 000008 Records Management						
221011 Printing, Stationery, Photocopying and Binding		0	2,500	0	0	2,500
227001 Travel inland		0	2,000	0	0	2,000
Total Cost of Records Management		0	4,500	0	0	4,500
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity						
211101 General Staff Salaries		292,895	0	0	0	292,895
221002 Workshops, Meetings and Seminars		0	0	2,000	0	2,000
Total for LCIII: South Div			County: Koboko Municipality			2,000

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LCII: Mengo Ward	Lipa cell	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,000
221003 Staff Training		0	0	4,812	0	4,812
Total for LCIII: South Div		County: Koboko Municipality				4,812
LCII: Mengo Ward	Lipa cell	Staff Training - Professional & Short Courses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			4,812
221011 Printing, Stationery, Photocopying and Binding		0	2,349	0	0	2,349
227001 Travel inland		0	3,000	0	0	3,000
273104 Pension		0	248,840	0	0	248,840
273105 Gratuity		0	165,744	0	0	165,744
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity		292,895	419,933	6,812	0	719,640
Total Cost of Public Sector Transformation		292,895	437,533	201,774	0	932,202
Programme 16 Governance And Security						
Key Service Area 000014 Administrative and Support Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	14,400	0	0	14,400
Total Cost of Administrative and Support Services		0	14,400	0	0	14,400
Total Cost of Governance And Security		0	14,400	0	0	14,400
Total Cost of Administration and Management		292,895	451,933	201,774	0	946,602
Total Cost of Administration		292,895	451,933	201,774	0	946,602

Subcounty / Town Council / Division: 237740 Western Div

Service Area 10 Administration and Management

Ushs Thousands	Draft 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					
221002 Workshops, Meetings and Seminars	0	0	8,000	0	8,000
221009 Welfare and Entertainment	0	0	8,000	0	8,000
223005 Electricity	0	0	2,200	0	2,200
225204 Monitoring and Supervision of capital work	0	0	10,211	0	10,211
312121 Non-Residential Buildings - Acquisition	0	0	30,000	0	30,000
312131 Roads and Bridges - Acquisition	0	0	20,000	0	20,000

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Total Cost of Facilities Management	0	0	78,411	0	78,411
Total Cost of Public Sector Transformation	0	0	78,411	0	78,411
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	107,515	0	107,515
212103 Incapacity benefits (Employees)	0	2,000	0	0	2,000
221001 Advertising and Public Relations	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	7,796	0	0	7,796
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,000	0	0	2,000
Total Cost of Administrative and Support Services	0	27,796	107,515	0	135,311
Total Cost of Governance And Security	0	27,796	107,515	0	135,311
Total Cost of Administration and Management	0	27,796	185,925	0	213,721
Total Cost of 237740 Western Div	0	27,796	185,925	0	213,721

Subcounty / Town Council / Division: 237741 North Div

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Lower LG Services					
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
225204 Monitoring and Supervision of capital work	0	0	8,100	0	8,100
228001 Maintenance-Buildings and Structures	0	0	8,000	0	8,000
228004 Maintenance-Other Fixed Assets	0	0	20,420	0	20,420
312129 Other Buildings other than dwellings - Acquisition	0	0	8,000	0	8,000
312131 Roads and Bridges - Acquisition	0	0	22,000	0	22,000
312149 Other Land Improvements - Acquisition	0	0	15,000	0	15,000
Total Cost of Facilities Management	0	0	81,520	0	81,520
Total Cost of Public Sector Transformation	0	0	81,520	0	81,520
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	20,000	122,000	0	142,000
211107 Boards, Committees and Council Allowances	0	8,693	0	0	8,693
221009 Welfare and Entertainment	0	631	100,000	0	100,631
221011 Printing, Stationery, Photocopying and Binding	0	0	100,000	0	100,000
Total Cost of Administrative and Support Services	0	29,324	322,000	0	351,324
Total Cost of Governance And Security	0	29,324	322,000	0	351,324
Total Cost of Administration and Management	0	29,324	403,520	0	432,844
Total Cost of 237741 North Div	0	29,324	403,520	0	432,844

Subcounty / Town Council / Division: 237742 South Div

Service Area 10 Administration and Management

Ushs Thousands	Draft 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					
221002 Workshops, Meetings and Seminars	0	0	5,000	0	5,000
221009 Welfare and Entertainment	0	0	10,000	0	10,000
224003 Agricultural Supplies and Services	0	0	5,000	0	5,000
225204 Monitoring and Supervision of capital work	0	0	10,933	0	10,933
312235 Furniture and Fittings - Acquisition	0	0	20,000	0	20,000
313121 Non-Residential Buildings - Improvement	0	0	25,000	0	25,000
313131 Roads and Bridges - Improvement	0	0	20,000	0	20,000
Total Cost of Facilities Management	0	0	95,933	0	95,933
Total Cost of Public Sector Transformation	0	0	95,933	0	95,933
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	12,854	100,000	0	112,854
212103 Incapacity benefits (Employees)	0	0	10,000	0	10,000
221005 Official Ceremonies and State Functions	0	0	10,000	0	10,000
221009 Welfare and Entertainment	0	10,000	40,000	0	50,000
221011 Printing, Stationery, Photocopying and Binding	0	0	60,000	0	60,000
221014 Bank Charges and other Bank related costs	0	0	10,000	0	10,000
227001 Travel inland	0	10,000	40,000	0	50,000
227004 Fuel, Lubricants and Oils	0	0	30,000	0	30,000
Total Cost of Administrative and Support Services	0	32,854	300,000	0	332,854

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Total Cost of Governance And Security	0	32,854	300,000	0	332,854
Total Cost of Administration and Management	0	32,854	395,933	0	428,787
Total Cost of 237742 South Div	0	32,854	395,933	0	428,787

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Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	278,550	178,344
Urban Unconditional Grant Wage	110,000	131,000
Urban Unconditional Non-Wage	48,000	47,344
Locally Raised Revenues	120,550	0
Development Revenues	1,917	80,000
External Financing	1,917	0
Locally Raised Revenues	0	80,000
Total Revenues Shares	280,467	258,344
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	110,000	131,000
Non Wage	168,550	47,344
Development Expenditure		
Domestic Development	0	80,000
External Financing	1,917	0
Total Expenditure	280,467	258,344

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

Service Area 10 Financial Management and Accountability (LG)

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	131,000	0	0	0	131,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	0	0	5,000
221008 Information and Communication Technology Supplies.	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	3,344	0	0	3,344
221010 Special Meals and Drinks	0	2,000	0	0	2,000

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221011 Printing, Stationery, Photocopying and Binding	0	4,000	80,000	0	84,000
Total for LCIII:	County:				80,000
LCII:	Office Supplies - Assorted Printing Materials and Consumables	Source: Locally Raised Revenues			80,000
221012 Small Office Equipment	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	4,000	0	0	4,000
223005 Electricity	0	8,000	0	0	8,000
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228002 Maintenance-Transport Equipment	0	2,000	0	0	2,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	4,000	0	0	4,000
Total Cost of Finance and Accounting	131,000	47,344	80,000	0	258,344
Total Cost of Development Plan Implementation	131,000	47,344	80,000	0	258,344
Total Cost of Financial Management and Accountability (LG)	131,000	47,344	80,000	0	258,344
Total Cost of Finance	131,000	47,344	80,000	0	258,344

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Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	200,972	171,241
Urban Unconditional Grant Wage	34,400	50,000
Urban Unconditional Non-Wage	107,872	108,872
Locally Raised Revenues	58,700	12,369
Development Revenues	0	46,331
Locally Raised Revenues	0	46,331
Total Revenues Shares	200,972	217,572
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	34,400	50,000
Non Wage	166,572	121,241
Development Expenditure		
Domestic Development	0	46,331
External Financing	0	0
Total Expenditure	200,972	217,572

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

Service Area 10 Legislation and Oversight					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	50,000	0	0	0	50,000
211105 Ex-Gratia for Political leaders.	0	5,520	0	0	5,520
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	73,600	46,331	0	119,931
Total for LCIII: South Div	County: Koboko Municipality				46,331
LCII: Mengo Ward	Lipa Cell	Payment of Emoluments to Municipal Councillors for 12 months of F/Y 2025-2026	Source: Locally Raised Revenues		46,331

VOTE: 715 Koboko Municipal Council

211107 Boards, Committees and Council Allowances	0	23,540	0	0	23,540
221008 Information and Communication Technology Supplies.	0	369	0	0	369
221009 Welfare and Entertainment	0	5,212	0	0	5,212
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
Total Cost of Inspection and Monitoring	50,000	121,241	46,331	0	217,572
Total Cost of Governance And Security	50,000	121,241	46,331	0	217,572
Total Cost of Legislation and Oversight	50,000	121,241	46,331	0	217,572
Total Cost of Statutory bodies	50,000	121,241	46,331	0	217,572

VOTE: 715 Koboko Municipal Council

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	173,792	179,341
Programme Conditional Grant - Wage Recurrent	100,800	100,800
Programme Conditional Grant - Non Wage Recurrent	62,492	74,541
Urban Unconditional Non-Wage	1,000	1,000
Locally Raised Revenues	9,500	3,000
Development Revenues	48,000	19,336
Programme Conditional Grant - Development	0	19,336
Urban Discretionary Equalisation Development Grant	48,000	0
Total Revenues Shares	221,792	198,677
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	100,800	100,800
Non Wage	72,992	78,541
Development Expenditure		
Domestic Development	48,000	19,336
External Financing	0	0
Total Expenditure	221,792	198,677

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

Service Area 10 Agricultural Extension					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	100,800	0	0	0	100,800
221009 Welfare and Entertainment	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	2,500	0	0	2,500
222001 Information and Communication Technology Services.	0	5,263	0	0	5,263
224003 Agricultural Supplies and Services	0	5,210	0	0	5,210

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227001 Travel inland	0	27,400	0	0	27,400	
227004 Fuel, Lubricants and Oils	0	9,062	0	0	9,062	
228002 Maintenance-Transport Equipment	0	2,100	0	0	2,100	
312216 Cycles - Acquisition	0	0	19,336	0	19,336	
Total for LCIII: South Div		County: Koboko Municipality			19,336	
LCII: Mengo Ward	Koboko MC Head Quarters	Cycles - Motorcycles	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		19,336	
Total Cost of Farmer mobilisation and sensitisation		100,800	56,535	19,336	0	176,671
Total Cost of Agro-Industrialization		100,800	56,535	19,336	0	176,671
Total Cost of Agricultural Extension		100,800	56,535	19,336	0	176,671
Service Area 30 Agricultural Value Chain Services						

Draft Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
221011 Printing, Stationery, Photocopying and Binding	0	1,600	0	0	1,600
227001 Travel inland	0	20,406	0	0	20,406
Total Cost of Parish Development Model Operations	0	22,006	0	0	22,006
Total Cost of Agro-Industrialization	0	22,006	0	0	22,006
Total Cost of Agricultural Value Chain Services	0	22,006	0	0	22,006
Total Cost of Production and Marketing	100,800	78,541	19,336	0	198,677

VOTE: 715 Koboko Municipal Council

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,191,912	2,127,618
Programme Conditional Grant - Wage Recurrent	1,970,948	1,904,474
Programme Conditional Grant - Non Wage Recurrent	181,464	183,644
Urban Unconditional Non-Wage	6,000	6,000
Locally Raised Revenues	21,000	21,000
Other Transfers from Central Government	12,500	12,500
Development Revenues	749,026	1,191,220
Programme Conditional Grant - Development	63,273	691,220
External Financing	685,753	500,000
Total Revenues Shares	2,940,938	3,318,838
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,970,948	1,904,474
Non Wage	220,964	223,144
Development Expenditure		
Domestic Development	63,273	691,220
External Financing	685,753	500,000
Total Expenditure	2,940,938	3,318,838

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

Service Area 10 Primary HealthCare					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	1,904,474	0	0	0	1,904,474
221002 Workshops, Meetings and Seminars	0	5,300	0	0	5,300
225202 Environment Impact Assessment for Capital Works	0	0	525	0	525
Total for LCIII: South Div	County: Koboko Municipality				525

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LCII: Nyangilia Ward	Nyangilia HC III	Environmental Impact Assessment - Stakeholder Engagement	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	525		
225203 Appraisal and Feasibility Studies for Capital Works		0	0	34,535	0	34,535
Total for LCIII:		County:				34,535
LCII:	health facilities	Feasibility Studies or Screening of Projects Stakeholder Engagement	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			34,535
225204 Monitoring and Supervision of capital work		0	0	34,535	0	34,535
Total for LCIII: North Div		County: Koboko Municipality				34,535
LCII: Apa Ward	Lasanga, Nyangilia & Koboko HC III	Monitoring and supervision of capital works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			34,535
227004 Fuel, Lubricants and Oils		0	2,218	0	0	2,218
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	0	69,069	0	69,069
Total for LCIII: South Div		County: Koboko Municipality				69,069
LCII: Apa	Lasanga, Nyangilia & Koboko health facilities III	Machinery and Equipment - Assorted Equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			69,069
263308 Sector Conditional Grant (Non-Wage)		0	159,941	0	0	159,941
Total for LCIII: North Div		County: Koboko Municipality				28,092
LCII: Teremunga Ward	Koboko Mission HC III	KOBOKO MISSION HEALTH CENTRE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			11,734
LCII: Teremunga Ward	Koboko Mission HC III	KOBOKO MISSION HEALTH CENTRE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			16,358
Total for LCIII: South Div		County: Koboko Municipality				131,850
LCII: Nyangilia Ward	Lasanga HC III	lasanga HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			7,927
LCII: Nyangilia Ward	Lasanga HC III	lasanga HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			58,585
LCII: Nyangilia Ward	Nyangilia HC III	Nyagilia Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			58,585
LCII: Nyangilia Ward	Nyangilia HC III	Nyagilia Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			6,753
312111 Residential Buildings - Acquisition		0	0	0	250,000	250,000
Total for LCIII: North Div		County: Koboko Municipality				250,000

VOTE: 715 Koboko Municipal Council

LCII: Ombaci Ward	Koboko HC III	Residential Building Staff Houses	Source: External Financing 406-European Union (EU)	250,000
312129 Other Buildings other than dwellings - Acquisition		0	0232,556250,000	482,556
Total for LCIII: Western Div		County: Koboko Municipality65,000		
LCII: Amunupi Ward	Lasanga	Other Buildings Other than Dwellings - Other Construction works	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades	65,000
Total for LCIII: North Div		County: Koboko Municipality296,556		
LCII: Ombaci Ward	Koboko HC III	Other Buildings Other than Dwellings - Other Construction works	Source: External Financing 406-European Union (EU)	250,000
LCII: Ombaci Ward	Koboko Health center III	Other Buildings Other than Dwellings - Other Construction works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	46,556
Total for LCIII: South Div		County: Koboko Municipality121,000		
LCII: Nyangilia Ward	Nyangilia HC III	Other Buildings Other than Dwellings - Other Construction works	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades	121,000
312233 Medical, Laboratory and Research & appliances - Acquisition		0	0320,0000	320,000
Total for LCIII: South Div		County: Koboko Municipality320,000		
LCII: Mengo Ward	Koboko MC	Medical , Laboratory and Research Equipment - Assorted Equipment	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades	320,000
Total Cost of Primary Health care services		1,904,474	167,460691,220500,000	3,263,154
Total Cost of Human Capital Development		1,904,474	167,460691,220500,000	3,263,154
Total Cost of Primary HealthCare		1,904,474	167,460691,220500,000	3,263,154
Service Area 30 Health Management and Supervision				

Draft Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	12,500	0	0	12,500
Total Cost of HIV/AIDS Mainstreaming	0	12,500	0	0	12,500

VOTE: 715 Koboko Municipal Council

Key Service Area 000039 Policies, Regulations and Standards

221009 Welfare and Entertainment	0	10,000	0	0	10,000
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Total Cost of Policies, Regulations and Standards	0	10,000	0	0	10,000
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Key Service Area 320135 Sanitation and hygiene Services

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,000	0	0	6,000
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221009 Welfare and Entertainment	0	7,000	0	0	7,000
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227001 Travel inland	0	4,000	0	0	4,000
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227004 Fuel, Lubricants and Oils	0	2,184	0	0	2,184
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228002 Maintenance-Transport Equipment	0	14,000	0	0	14,000
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Total Cost of Sanitation and hygiene Services	0	33,184	0	0	33,184
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Total Cost of Human Capital Development	0	55,684	0	0	55,684
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Total Cost of Health Management and Supervision	0	55,684	0	0	55,684
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Total Cost of Health	1,904,474	223,144	691,220	500,000	3,318,838
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VOTE: 715 Koboko Municipal Council

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	4,306,314	4,232,987
Programme Conditional Grant - Wage Recurrent	3,248,922	3,158,661
Programme Conditional Grant - Non Wage Recurrent	997,392	993,327
Urban Unconditional Grant Wage	42,000	63,000
Urban Unconditional Non-Wage	3,000	3,000
Locally Raised Revenues	3,000	3,000
Other Transfers from Central Government	12,000	12,000
Development Revenues	415,090	1,147,222
Programme Conditional Grant - Development	79,882	147,222
External Financing	335,208	1,000,000
Total Revenues Shares	4,721,404	5,380,210
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	3,290,922	3,221,661
Non Wage	1,015,392	1,011,327
Development Expenditure		
Domestic Development	79,882	147,222
External Financing	335,208	1,000,000
Total Expenditure	4,721,404	5,380,210

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

Service Area 10 Pre-Primary and Primary Education

Draft Budget Estimates for FY 2025/26					
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	1,644,167	0	0	0	1,644,167
263308 Sector Conditional Grant (Non-Wage)	0	412,687	0	0	412,687
Total for LCIII: Western Div	County: Koboko Municipality				412,687
LCII: Amunupi	Nyangilia PS	NYANGILIA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		24,270

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LCII: Amunupi Ward	Ogo PS	Ogo P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,890		
LCII: Godia	Abele PS	ABELE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	44,530		
LCII: Godia	Gbukutu PS	GBUKUTU JSL ORPHANAGE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,250		
LCII: Godia Ward	Apa PS	APA P. S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	33,750		
LCII: Godia Ward	Birijaku PS	Birijaku P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	43,910		
LCII: Godia Ward	Nyarilo PS	NYARILO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	71,520		
LCII: Isoko	Nyarilo PS	NYARILO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,442		
LCII: Isoko	Ombaci PS	Ombaci Self Help P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	58,070		
LCII: Isoko Ward	Noor PS	Noor Islamic P.s	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,950		
LCII: Isoko Ward	Teremunga PS	TEREMUNGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	50,739		
LCII: Isoko Ward	Teremunga PS	TEREMUNGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	6,366		
Total Cost of Capitation (Primary)		1,644,167	412,687	0	0	2,056,854
Total Cost of Human Capital Development		1,644,167	412,687	0	0	2,056,854
Total Cost of Pre-Primary and Primary Education		1,644,167	412,687	0	0	2,056,854

Service Area 20 Secondary Education

Draft Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320158 Capitation (Secondary)						
263308 Sector Conditional Grant (Non-Wage)		0	394,771	0	0	394,771
Total for LCIII: Western Div		County: Koboko Municipality				306,491
LCII: Isoko Ward	Nyarilo SS	NYARILO S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	3,331		
LCII: Isoko Ward	Nyarilo SS	NYARILO S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	176,180		

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LCII: Isoko Ward	St Charles Lwanga SS	ST CHARLES LWANGA COLLEGE KOBOKO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	126,980		
Total for LCIII: South Div		County: Koboko Municipality		88,280		
LCII: Nyangilia Ward	Nyangilia SS	NYANGILIA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	88,280		
Total Cost of Capitation (Secondary)		0	394,771	0	0	394,771
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries		1,514,494	0	0	0	1,514,494
227001 Travel inland		0	6,145	0	0	6,145
Total Cost of Secondary Education Services		1,514,494	6,145	0	0	1,520,639
Total Cost of Human Capital Development		1,514,494	400,916	0	0	1,915,410
Total Cost of Secondary Education		1,514,494	400,916	0	0	1,915,410
Service Area 40 Education&Sports Management and Inspection						

Draft Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	63,000	0	0	0	63,000
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
221003 Staff Training	0	4,000	0	52,000	56,000
Total for LCIII: North Div	County: Koboko Municipality				52,000
LCII: Teremunga Ward	St. Charles Lwanga College	Staff Training - Capacity Building	Source: External Financing 406-European Union (EU)		52,000
221009 Welfare and Entertainment	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	500	0	0	500
221017 Membership dues and Subscription fees.	0	500	0	0	500
227001 Travel inland	0	20,775	0	0	20,775
227004 Fuel, Lubricants and Oils	0	5,000	0	0	5,000
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
273102 Incapacity, death benefits and funeral expenses	0	1,000	0	0	1,000
282101 Donations	0	290	0	0	290
312299 Other Machinery and Equipment- Acquisition	0	0	0	48,000	48,000

VOTE: 715

Koboko Municipal Council

Total for LCIII: North Div		County: Koboko Municipality			48,000
LCII: Triangle Ward	Nyarilo PS	Value addition equipment	Source: External Financing 406-European Union (EU)		48,000
Total Cost of Inspection and Monitoring		63,000	49,065	0	100,000
212,065					
Key Service Area 320003 Assets and Facilities Management					
225202 Environment Impact Assessment for Capital Works		0	1,000	1,000	0
Total for LCIII:		County:			1,000
LCII:	Apa PS	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		1,000
225203 Appraisal and Feasibility Studies for Capital Works		0	1,000	1,000	0
Total for LCIII:		County:			1,000
LCII:	Apa PS	Feasibility Studies or Screening of Projects Appraisal	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		1,000
225204 Monitoring and Supervision of capital work		0	7,288	5,362	0
Total for LCIII: South Div		County: Koboko Municipality			5,362
LCII: Apa Ward	Apa PS	Monitoring and supervision of construction works at Apa PS	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		5,362
228001 Maintenance-Buildings and Structures		0	89,371	0	0
312111 Residential Buildings - Acquisition		0	0	139,860	0
Total for LCIII:		County:			139,860
LCII:	Apa PS	Residential Building Staff Houses	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		139,860
312121 Non-Residential Buildings - Acquisition		0	0	0	900,000
Total for LCIII: North Div		County: Koboko Municipality			900,000
LCII: Ombaci Ward	Ombachi SH PS	Non Residential Buildings - Schools	Source: External Financing 406-European Union (EU)		780,000
LCII: Triangle Ward	Nyarilo PS	Residential Building Staff Houses	Source: External Financing 406-European Union (EU)		120,000
Total Cost of Assets and Facilities Management		0	98,658	147,222	900,000
1,145,881					
Key Service Area 320038 Sports Development and Oversight					
212102 Medical expenses (Employees)		0	3,000	0	0
221002 Workshops, Meetings and Seminars		0	4,000	0	0
221003 Staff Training		0	4,000	0	0
221009 Welfare and Entertainment		0	7,000	0	0
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0

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221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	18,000	0	0	18,000
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228002 Maintenance-Transport Equipment	0	2,000	0	0	2,000
Total Cost of Sports Development and Oversight	0	50,000	0	0	50,000
Total Cost of Human Capital Development	63,000	197,723	147,222	1,000,000	1,407,946
Total Cost of Education&Sports Management and Inspection	63,000	197,723	147,222	1,000,000	1,407,946
Total Cost of Education	3,221,661	1,011,327	147,222	1,000,000	5,380,210

VOTE: 715 Koboko Municipal Council

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,264,339	1,472,419
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	115,000	319,080
Urban Unconditional Non-Wage	4,000	4,000
Locally Raised Revenues	11,000	15,000
Other Transfers from Central Government	134,339	134,339
Total Revenues Shares	1,264,339	1,472,419
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	115,000	319,080
Non Wage	1,149,339	1,153,339
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	1,264,339	1,472,419

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

Service Area 10 Community Access Roads					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 000017 Infrastructure Development and Management					
211101 General Staff Salaries	319,080	0	0	0	319,080
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	52,200	0	0	52,200
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	39,339	0	0	39,339
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	2,000	0	0	2,000

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222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
223005 Electricity	0	5,000	0	0	5,000
224010 Protective Gear	0	6,000	0	0	6,000
227001 Travel inland	0	7,000	0	0	7,000
227004 Fuel, Lubricants and Oils	0	34,800	0	0	34,800
228001 Maintenance-Buildings and Structures	0	3,000	0	0	3,000
Total Cost of Infrastructure Development and Management	319,080	153,339	0	0	472,419
Key Service Area 260010 Road Rehabilitation					
211107 Boards, Committees and Council Allowances	0	5,280	0	0	5,280
221009 Welfare and Entertainment	0	91,000	0	0	91,000
221011 Printing, Stationery, Photocopying and Binding	0	1,360	0	0	1,360
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
224003 Agricultural Supplies and Services	0	7,000	0	0	7,000
225204 Monitoring and Supervision of capital work	0	17,000	0	0	17,000
227001 Travel inland	0	34,320	0	0	34,320
227004 Fuel, Lubricants and Oils	0	132,200	0	0	132,200
228002 Maintenance-Transport Equipment	0	55,980	0	0	55,980
228004 Maintenance-Other Fixed Assets	0	653,860	0	0	653,860
Total Cost of Road Rehabilitation	0	1,000,000	0	0	1,000,000
Total Cost of Integrated Transport Infrastructure And Services	319,080	1,153,339	0	0	1,472,419
Total Cost of Community Access Roads	319,080	1,153,339	0	0	1,472,419
Total Cost of Roads and Engineering	319,080	1,153,339	0	0	1,472,419

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Water

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	34,400	0
Urban Unconditional Grant Wage	26,400	0
Urban Unconditional Non-Wage	2,000	0
Locally Raised Revenues	6,000	0
Total Revenues Shares	34,400	0
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	26,400	0
Non Wage	8,000	0
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	34,400	0

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

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Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	112,000	211,000
Urban Unconditional Grant Wage	99,000	198,000
Urban Unconditional Non-Wage	3,000	3,000
Locally Raised Revenues	10,000	10,000
Development Revenues	115,000	115,000
Urban Discretionary Equalisation Development Grant	15,000	15,000
Locally Raised Revenues	100,000	100,000
Total Revenues Shares	227,000	326,000
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	99,000	198,000
Non Wage	13,000	13,000
Development Expenditure		
Domestic Development	115,000	115,000
External Financing	0	0
Total Expenditure	227,000	326,000

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

Service Area 10 Natural Resources Management

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
224003 Agricultural Supplies and Services	0	0	1,350	0	1,350
Total for LCIII: South Div	County: Koboko Municipality				1,350
LCII: Mengo Ward	Lipa Cell	Agricultural Supplies - Seedlings	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		1,350
Total Cost of Environment, Social Health and Safety		0	0	1,350	0
Key Service Area 000024 Compliance and Enforcement Services					
221009 Welfare and Entertainment	0	3,000	0	0	3,000

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227004 Fuel, Lubricants and Oils		0	0	3,000	0	3,000
Total for LCIII: South Div		County: Koboko Municipality				3,000
LCII: Mengo Ward	Municipal Council Head Quarters	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			3,000
228001 Maintenance-Buildings and Structures		0	0	10,650	0	10,650
Total for LCIII: South Div		County: Koboko Municipality				10,650
LCII: Mengo Ward	Koboko MC Head Quarters	Building and Facility Maintenance - Compound Maintenance	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			10,650
312149 Other Land Improvements - Acquisition		0	0	100,000	0	100,000
Total for LCIII: South Div		County: Koboko Municipality				100,000
LCII: Nyangilia Ward	Nyangilia HCIII in Kululu Cell	Other Land Improvements - Fencing	Source: Locally Raised Revenues			100,000
Total Cost of Compliance and Enforcement Services		0	3,000	113,650	0	116,650
Key Service Area 000089 Climate Change Mitigation						
221002 Workshops, Meetings and Seminars		0	4,000	0	0	4,000
221009 Welfare and Entertainment		0	3,000	0	0	3,000
227001 Travel inland		0	3,000	0	0	3,000
Total Cost of Climate Change Mitigation		0	10,000	0	0	10,000
Key Service Area 140038 Environmental Safeguards						
211101 General Staff Salaries		99,000	0	0	0	99,000
Total Cost of Environmental Safeguards		99,000	0	0	0	99,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management		99,000	13,000	115,000	0	227,000
Programme 10 Sustainable Urbanisation And Housing						
Key Service Area 280002 Physical Planning						
211101 General Staff Salaries		99,000	0	0	0	99,000
Total Cost of Physical Planning		99,000	0	0	0	99,000
Total Cost of Sustainable Urbanisation And Housing		99,000	0	0	0	99,000
Total Cost of Natural Resources Management		198,000	13,000	115,000	0	326,000
Total Cost of Natural Resources		198,000	13,000	115,000	0	326,000

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Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	107,404	116,170
Programme Conditional Grant - Non Wage Recurrent	17,404	0
Urban Unconditional Grant Wage	48,000	77,000
Urban Unconditional Non-Wage	3,000	3,000
Locally Raised Revenues	13,000	13,000
Other Transfers from Central Government	26,000	0
Programme Conditional Grant - Non Wage Recurrent	0	23,170
Total Revenues Shares	107,404	116,170
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	48,000	77,000
Non Wage	59,404	39,170
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	107,404	116,170

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

Service Area 20 Empowerment and Mindset Change					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000021 Gender Mainstreaming services					
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000
Total Cost of Gender Mainstreaming services	0	3,000	0	0	3,000
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	77,000	0	0	0	77,000
Total Cost of Capacity Strengthening	77,000	0	0	0	77,000
Key Service Area 320146 Support to special interest Groups					

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221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	12,000	0	0	12,000
221010 Special Meals and Drinks	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	1,404	0	0	1,404
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	12,766	0	0	12,766
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
Total Cost of Support to special interest Groups	0	36,170	0	0	36,170
Total Cost of Human Capital Development	77,000	39,170	0	0	116,170
Total Cost of Empowerment and Mindset Change	77,000	39,170	0	0	116,170
Total Cost of Community Based Services	77,000	39,170	0	0	116,170

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Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	158,700	108,000
Urban Unconditional Grant Wage	48,000	60,000
Urban Unconditional Non-Wage	33,000	33,000
Locally Raised Revenues	77,700	15,000
Development Revenues	16,245	35,672
Urban Discretionary Equalisation Development Grant	16,245	35,672
Total Revenues Shares	174,945	143,672
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	48,000	60,000
Non Wage	110,700	48,000
Development Expenditure		
Domestic Development	16,245	35,672
External Financing	0	0
Total Expenditure	174,945	143,672

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

Service Area 10 Planning and Statistics					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	60,000	0	0	0	60,000
221009 Welfare and Entertainment	0	12,000	0	0	12,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Planning and Budgeting services	60,000	15,000	0	0	75,000
Key Service Area 000023 Inspection and Monitoring					
221009 Welfare and Entertainment	0	0	1,000	0	1,000
Total for LCIII: South Div	County: Koboko Municipality				1,000

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LCII: Mengo Ward	Lipa Cell	Welfare - Facilitation and Allowances	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	1,000
221011 Printing, Stationery, Photocopying and Binding		0	0	3,000
Total for LCIII: South Div		County: Koboko Municipality		3,000
LCII: Mengo Ward		Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	3,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	3,000
Total for LCIII: South Div		County: Koboko Municipality		3,000
LCII: Mengo Ward	Lipa Cell	Feasibility Studies or Screening of Projects Appraisal	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	3,000
225204 Monitoring and Supervision of capital work		0	10,000	6,000
Total for LCIII: South Div		County: Koboko Municipality		6,000
LCII: Mengo Ward	Lipa Cell	Monitoring of DDEG projects in Koboko MC in F/ Y 2025/2026	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	6,000
227001 Travel inland		0	0	15,000
Total for LCIII: South Div		County: Koboko Municipality		15,000
LCII: Mengo Ward	Lipa Cell	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	15,000
227004 Fuel, Lubricants and Oils		0	0	7,672
Total for LCIII: South Div		County: Koboko Municipality		7,672
LCII: Mengo Ward	Koboko MC Head Quarters	Fuel, Oils and Lubricants - Petrol or Gasoline	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	7,672
Total Cost of Inspection and Monitoring		0	10,000	35,672
Key Service Area 560019 Data Management and Dissemination				
221002 Workshops, Meetings and Seminars		0	14,000	0
221009 Welfare and Entertainment		0	2,000	0
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0
221017 Membership dues and Subscription fees.		0	1,000	0
227001 Travel inland		0	4,000	0
Total Cost of Data Management and Dissemination		0	23,000	0
Total Cost of Development Plan Implementation		60,000	48,000	35,672
Total Cost of Planning and Statistics		60,000	48,000	35,672
Total Cost of Planning		60,000	48,000	35,672

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Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	22,200	56,559
Urban Unconditional Grant Wage	10,200	23,400
Urban Unconditional Non-Wage	7,000	28,159
Locally Raised Revenues	5,000	5,000
Total Revenues Shares	22,200	56,559
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	10,200	23,400
Non Wage	12,000	33,159
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	22,200	56,559

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

Service Area 10 Compliance

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	23,400	0	0	0	23,400
221009 Welfare and Entertainment	0	10,000	0	0	10,000
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
227001 Travel inland	0	15,159	0	0	15,159
227004 Fuel, Lubricants and Oils	0	6,300	0	0	6,300
228002 Maintenance-Transport Equipment	0	1,200	0	0	1,200
Total Cost of Audit and Risk Management	23,400	33,159	0	0	56,559
Total Cost of Governance And Security	23,400	33,159	0	0	56,559
Total Cost of Compliance	23,400	33,159	0	0	56,559

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Total Cost of Internal Audit	23,400	33,159	0	0	56,559
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Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	24,853	63,137
Programme Conditional Grant - Non Wage Recurrent	8,135	29,071
Urban Unconditional Grant Wage	8,400	20,271
Urban Unconditional Non-Wage	2,000	1,000
Locally Raised Revenues	2,000	2,000
Programme Conditional Grant - Non Wage Recurrent	4,318	10,795
Development Revenues	31,090	15,674
Urban Discretionary Equalisation Development Grant	12,000	15,674
External Financing	12,612	0
Programme Conditional Grant - Development	6,477	0
Total Revenues Shares	55,943	78,812
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	8,400	20,271
Non Wage	16,453	42,866
Development Expenditure		
Domestic Development	18,477	15,674
External Financing	12,612	0
Total Expenditure	55,943	78,812

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

Service Area 10 Commercial Services					
Draft 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					
221002 Workshops, Meetings and Seminars	0	1,071	0	0	1,071
221009 Welfare and Entertainment	0	5,661	0	0	5,661
Total Cost of Tourism Investment, Promotion and Marketing	0	6,732	0	0	6,732
Total Cost of Tourism Development	0	6,732	0	0	6,732

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Programme 07 Private Sector Development

Key Service Area 120002 Domestic Promotion

221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	5,135	0	0	5,135
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Domestic Promotion	0	8,135	0	0	8,135

Key Service Area 190036 Trade Development

211101 General Staff Salaries	20,271	0	0	0	20,271
221009 Welfare and Entertainment	0	28,000	0	0	28,000
312149 Other Land Improvements - Acquisition	0	0	15,674	0	15,674

Total for LCIII: South Div

County: Koboko Municipality

15,674

LCII: Apa	Koboko Taxi park	Other Land Improvements - Fencing	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	15,674
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Total Cost of Trade Development	20,271	28,000	15,674	0	63,945
Total Cost of Private Sector Development	20,271	36,135	15,674	0	72,080
Total Cost of Commercial Services	20,271	42,866	15,674	0	78,812
Total Cost of Trade, Industry and Local Development	20,271	42,866	15,674	0	78,812