

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 Approved Budget
<b>Locally Raised Revenues</b>	<b>1,007,450</b>	<b>1,125,846</b>
o/w Higher Local Government	587,450	625,846
o/w Lower Local Government	420,000	500,000
<b>Discretionary Government Transfers</b>	<b>1,346,428</b>	<b>2,053,698</b>
o/w Higher Local Government	1,110,386	1,708,491
o/w Lower Local Government	236,042	345,207
<b>Conditional Government Transfers</b>	<b>8,095,974</b>	<b>8,848,852</b>
o/w Higher Local Government	8,095,974	8,848,852
o/w Lower Local Government	0	0
<b>Other Government Transfers</b>	<b>184,839</b>	<b>174,839</b>
o/w Higher Local Government	184,839	174,839
o/w Lower Local Government	0	0
<b>External Financing</b>	<b>1,186,747</b>	<b>2,576,541</b>
o/w Higher Local Government	1,186,747	2,576,541
o/w Lower Local Government	0	0
<b>Grand Total</b>	<b>11,821,438</b>	<b>14,779,776</b>
o/w Higher Local Government	11,165,396	13,934,569
o/w Lower Local Government	656,042	845,207

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

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>Locally Raised Revenues</b>	<b>1,007,450</b>	<b>1,125,846</b>
Advertisements/Bill Boards	15,000	10,000
Animal and Crop Husbandry related Levies	45,600	48,000
Business licenses	156,000	207,725
Educational/Instruction related levies	1,150	120
Land Fees	16,000	14,000
Liquor licenses	4,500	1,000
Local Hotel Tax	18,000	21,600
Local Services Tax-Payable By Individuals	25,000	40,000
Market /Gate Charges	228,000	221,000
Miscellaneous and unidentified taxes-other taxes payable solely by business	0	101
Nomination Fees	0	6,200
Other Court Fees	0	100
Other fees e.g. street parking fees	13,000	12,000
Other fines and Penalties – from other government units	5,000	0
Other fines and Penalties – private	0	6,000
Other permits	3,000	1,100
Property related Duties/Fees	22,000	32,000
Refuse collection charges/Public convenience	20,200	31,900
Registration fees for Documents and Businesses	4,000	10,000
Rent & Rates - Non-Produced Assets – from Gov't units	10,000	32,500
Rent & rates – produced assets-From Private Entities	240,000	240,000
Sale of bid documents-From Private Entities	36,000	20,000
Sale of non-produced Government Properties/assets	25,000	20,000
Utilities-From Government Units	0	18,500
Vehicle Parking Fees	120,000	132,000
<b>Discretionary Government Transfers</b>	<b>1,346,428</b>	<b>2,053,698</b>
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
<b>Conditional Government Transfers</b>	<b>8,095,974</b>	<b>8,848,852</b>
Programme Conditional Grant - Non Wage Recurrent	2,625,671	2,889,023
Programme Conditional Grant - Development	149,633	795,895
Programme Conditional Grant - Wage Recurrent	5,320,670	5,163,935

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Other Government Transfers	184,839	174,839
GROW Project	20,000	10,000
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	3,000
Youth Livelihood Programme (YLP)	3,000	3,000
External Financing	1,186,747	2,576,541
European Union (EU)	1,111,747	2,500,399
VNG International	75,000	76,142
Total Revenues Shares	11,821,438	14,779,776

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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
<b>Agro-Industrialization</b>	<b>195,677</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>197,677</b>
o/w: Wage:	100,800	0	0	0	100,800
Non-Wage Recurrent:	75,541	2,000	0	0	77,541
Development:	19,336	0	0	0	19,336
<b>Tourism Development</b>	<b>6,732</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,732</b>
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	6,732	0	0	0	6,732
Development:	0	0	0	0	0
<b>Natural Resources, Environment, Climate Change, Land And Water Management</b>	<b>3,000</b>	<b>7,000</b>	<b>0</b>	<b>0</b>	<b>45,878</b>
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	3,000	7,000	0	0	10,000
Development:	0	0	0	35,878	35,878
<b>Private Sector Development</b>	<b>70,080</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>72,080</b>
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
<b>Integrated Transport Infrastructure And Services</b>	<b>1,323,080</b>	<b>15,000</b>	<b>134,339</b>	<b>0</b>	<b>1,472,419</b>
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
<b>Sustainable Urbanisation And Housing</b>	<b>213,000</b>	<b>103,000</b>	<b>0</b>	<b>0</b>	<b>326,000</b>
o/w: Wage:	198,000	0	0	0	198,000
Non-Wage Recurrent:	0	3,000	0	0	3,000
Development:	15,000	100,000	0	10,000	125,000
<b>Human Capital Development</b>	<b>7,196,711</b>	<b>103,000</b>	<b>40,500</b>	<b>0</b>	<b>9,538,707</b>
o/w: Wage:	5,203,135	0	0	0	5,203,135
Non-Wage Recurrent:	1,217,017	103,000	40,500	0	1,360,517
Development:	776,559	0	0	2,198,496	2,975,055
<b>Public Sector Transformation</b>	<b>1,273,424</b>	<b>24,642</b>	<b>0</b>	<b>0</b>	<b>1,298,066</b>

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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:	592,891	24,642	0	0	617,533
Development:	387,638	0	0	0	387,638
<b>Governance And Security</b>	<b>492,175</b>	<b>709,058</b>	<b>0</b>	<b>0</b>	<b>1,512,895</b>
o/w: Wage:	204,400	0	0	0	204,400
Non-Wage Recurrent:	287,775	709,058	0	0	996,834
Development:	0	0	0	311,661	311,661
<b>Regional Balanced Development</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>60,000</b>
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	60,000	0	0	60,000
Development:	0	0	0	0	0
<b>Development Plan Implementation</b>	<b>128,673</b>	<b>100,146</b>	<b>0</b>	<b>0</b>	<b>249,324</b>
o/w: Wage:	60,000	0	0	0	60,000
Non-Wage Recurrent:	33,000	100,146	0	0	133,146
Development:	35,673	0	0	20,506	56,178
<b>Grand Total</b>	<b>10,902,550</b>	<b>1,125,846</b>	<b>174,839</b>	<b>2,576,541</b>	<b>14,779,776</b>
<b>Grand Total Wage</b>	<b>6,398,581</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,398,581</b>
<b>Grand Total Non-Wage Recurrent</b>	<b>3,254,091</b>	<b>1,025,846</b>	<b>174,839</b>	<b>0</b>	<b>4,454,775</b>
<b>Grand Total Development</b>	<b>1,249,879</b>	<b>100,000</b>	<b>0</b>	<b>2,576,541</b>	<b>3,926,420</b>

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

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>Administration</b>	<b>1,569,633</b>	<b>2,358,829</b>
o/w Higher Local Government	913,591	1,513,621
o/w Lower Local Government	656,042	845,207
<b>Finance</b>	<b>280,467</b>	<b>275,000</b>
o/w Higher Local Government	280,467	275,000
o/w Lower Local Government	0	0
<b>Statutory bodies</b>	<b>200,972</b>	<b>228,732</b>
o/w Higher Local Government	200,972	228,732
o/w Lower Local Government	0	0
<b>Production and Marketing</b>	<b>221,792</b>	<b>197,677</b>
o/w Higher Local Government	221,792	197,677
o/w Lower Local Government	0	0
<b>Health</b>	<b>2,940,938</b>	<b>3,786,640</b>
o/w Higher Local Government	2,940,938	3,786,640
o/w Lower Local Government	0	0
<b>Education</b>	<b>4,721,404</b>	<b>5,272,996</b>
o/w Higher Local Government	4,721,404	5,272,996
o/w Lower Local Government	0	0
<b>Roads and Engineering</b>	<b>1,264,339</b>	<b>1,472,419</b>
o/w Higher Local Government	1,264,339	1,472,419
o/w Lower Local Government	0	0
<b>Water</b>	<b>34,400</b>	<b>0</b>
o/w Higher Local Government	34,400	0
o/w Lower Local Government	0	0
<b>Natural Resources</b>	<b>227,000</b>	<b>371,878</b>
o/w Higher Local Government	227,000	371,878
o/w Lower Local Government	0	0
<b>Community Based Services</b>	<b>107,404</b>	<b>479,071</b>
o/w Higher Local Government	107,404	479,071
o/w Lower Local Government	0	0
<b>Planning</b>	<b>174,945</b>	<b>213,324</b>
o/w Higher Local Government	174,945	213,324
o/w Lower Local Government	0	0
<b>Internal Audit</b>	<b>22,200</b>	<b>44,400</b>

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
o/w Higher Local Government	22,200	44,400
o/w Lower Local Government	0	0
<b>Trade, Industry and Local Development</b>	<b>55,943</b>	<b>78,811</b>
o/w Higher Local Government	55,943	78,811
o/w Lower Local Government	0	0
<b>Grand Total</b>	<b>11,821,438</b>	<b>14,779,776</b>
<b>o/w Higher Local Government</b>	<b>11,165,396</b>	<b>13,934,569</b>
o/w: Wage:	6,038,581	6,398,581
Non-Wage Recurrent:	3,555,066	3,865,432
Domestic Devt:	385,002	1,094,015
External Financing:	1,186,747	2,576,541
<b>o/w Lower Local Government</b>	<b>656,042</b>	<b>845,207</b>
o/w: Wage:	0	0
Non-Wage Recurrent:	511,884	589,344
Domestic Devt:	144,158	255,864
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,230,095	1,659,530
Urban Unconditional Grant Wage	176,511	292,895
Urban Unconditional Non-Wage	37,234	37,693
Locally Raised Revenues	150,000	170,000
Multi-Sectoral Transfers to LLGs _NonWage	511,884	589,344
Programme Conditional Grant - Non Wage Recurrent	354,466	569,599
Development Revenues	339,538	699,299
Urban Discretionary Equalisation Development Grant	44,124	131,774
External Financing	151,257	311,661
Multi-Sectoral Transfers to LLGs _Gou	144,158	255,864
Total Revenues Shares	1,569,633	2,358,829
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	176,511	292,895
Non Wage	1,053,584	1,366,635
Development Expenditure		
Domestic Development	188,282	387,638
External Financing	151,257	311,661
Total Expenditure	1,569,633	2,358,829

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 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	2,991	3,962	0	6,953
<b>Total for LCIII: South Div</b>		<b>County: Koboko Municipality</b>				<b>3,962</b>
LCII: Mengo Ward	Koboko MC	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	1,344	0	0	1,344
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
<b>Total for LCIII: South Div</b>		<b>County: Koboko Municipality</b>				<b>55,000</b>
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
<b>Total for LCIII: South Div</b>		<b>County: Koboko Municipality</b>				<b>13,000</b>
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
<b>Total for LCIII: South Div</b>		<b>County: Koboko Municipality</b>				<b>53,000</b>
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
<b>Total Cost of Facilities Management</b>		<b>0</b>	<b>13,434</b>	<b>124,962</b>	<b>0</b>	<b>138,396</b>
<b>Key Service Area 000007 Procurement and Disposal Services</b>						
221002 Workshops, Meetings and Seminars		0	2,000	0	0	2,000
221009 Welfare and Entertainment		0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding		0	5,000	0	0	5,000
227001 Travel inland		0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils		0	1,000	0	0	1,000
<b>Total Cost of Procurement and Disposal Services</b>		<b>0</b>	<b>13,000</b>	<b>0</b>	<b>0</b>	<b>13,000</b>
<b>Key Service Area 000008 Records Management</b>						
221011 Printing, Stationery, Photocopying and Binding		0	7,500	0	0	7,500
227001 Travel inland		0	2,000	0	0	2,000
<b>Total Cost of Records Management</b>		<b>0</b>	<b>9,500</b>	<b>0</b>	<b>0</b>	<b>9,500</b>
<b>Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity</b>						
211101 General Staff Salaries		292,895	0	0	0	292,895
221002 Workshops, Meetings and Seminars		0	0	2,000	0	2,000

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<b>Total for LCIII: South Div</b>		<b>County: Koboko Municipality</b>				<b>2,000</b>
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
<b>Total for LCIII: South Div</b>		<b>County: Koboko Municipality</b>				<b>4,812</b>
LCII: Mengo Ward	Koboko MC	Staff Training - Capacity Building	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			4,812
221009 Welfare and Entertainment		0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding		0	2,349	0	0	2,349
227001 Travel inland		0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils		0	1,651	0	0	1,651
273104 Pension		0	268,480	0	0	268,480
273105 Gratuity		0	301,118	0	0	301,118
<b>Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity</b>		<b>292,895</b>	<b>581,599</b>	<b>6,812</b>	<b>0</b>	<b>881,306</b>
<b>Total Cost of Public Sector Transformation</b>		<b>292,895</b>	<b>617,533</b>	<b>131,774</b>	<b>0</b>	<b>1,042,202</b>
<b>Programme 16 Governance And Security</b>						
<b>Key Service Area 000014 Administrative and Support Services</b>						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	36,400	0	79,200	115,600
<b>Total for LCIII: South Div</b>		<b>County: Koboko Municipality</b>				<b>79,200</b>
LCII: Mengo Ward	Koboko MC	Payment of salaries for project staff.	Source: External Financing 406-European Union (EU)			79,200
211107 Boards, Committees and Council Allowances		0	20,000	0	0	20,000
221001 Advertising and Public Relations		0	22,200	0	0	22,200
221009 Welfare and Entertainment		0	7,758	0	64,160	71,918
<b>Total for LCIII: South Div</b>		<b>County: Koboko Municipality</b>				<b>64,160</b>
LCII: Mengo Ward	Koboko MC	Welfare - Assorted Welfare Items	Source: External Financing 406-European Union (EU)			64,160
221011 Printing, Stationery, Photocopying and Binding		0	8,400	0	13,008	21,408
<b>Total for LCIII: South Div</b>		<b>County: Koboko Municipality</b>				<b>13,008</b>
LCII: Mengo Ward	koboko MC	Office Supplies - Assorted Binding Materials and Consumables	Source: External Financing 406-European Union (EU)			13,008
221017 Membership dues and Subscription fees.		0	4,000	0	0	4,000
221020 Litigation and related expenses		0	8,000	0	0	8,000

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222001 Information and Communication Technology Services.		0	0	0	8,640	8,640
<b>Total for LCIII: South Div</b>		<b>County: Koboko Municipality</b>				<b>8,640</b>
LCII: Mengo Ward	Koboko MC	Telecommunication Services - Airtime and Mobile Phone Services	Source: External Financing Union (EU)	406-European		8,640
223006 Water		0	4,000	0	0	4,000
227001 Travel inland		0	25,000	0	0	25,000
227004 Fuel, Lubricants and Oils		0	13,000	0	0	13,000
228002 Maintenance-Transport Equipment		0	0	0	22,205	22,205
<b>Total for LCIII: South Div</b>		<b>County: Koboko Municipality</b>				<b>22,205</b>
LCII: Mengo Ward	koboko MC	Vehicle Maintenance - Service, Repair and Maintenance	Source: External Financing Union (EU)	406-European		22,205
273102 Incapacity, death benefits and funeral expenses		0	11,000	0	0	11,000
312219 Other Transport equipment - Acquisition		0	0	0	72,000	72,000
<b>Total for LCIII: South Div</b>		<b>County: Koboko Municipality</b>				<b>72,000</b>
LCII: Mengo Ward	koboko MC	Other Transport Equipment - Others	Source: External Financing Union (EU)	406-European		72,000
312229 Other ICT Equipment - Acquisition		0	0	0	52,448	52,448
<b>Total for LCIII: South Div</b>		<b>County: Koboko Municipality</b>				<b>52,448</b>
LCII: Mengo Ward	koboko MC	Other ICT Equipment - Purchase	Source: External Financing Union (EU)	406-European		52,448
<b>Total Cost of Administrative and Support Services</b>		<b>0</b>	<b>159,758</b>	<b>0</b>	<b>311,661</b>	<b>471,419</b>
<b>Total Cost of Governance And Security</b>		<b>0</b>	<b>159,758</b>	<b>0</b>	<b>311,661</b>	<b>471,419</b>
<b>Total Cost of Administration and Management</b>		<b>292,895</b>	<b>777,291</b>	<b>131,774</b>	<b>311,661</b>	<b>1,513,621</b>
<b>Total Cost of Administration</b>		<b>292,895</b>	<b>777,291</b>	<b>131,774</b>	<b>311,661</b>	<b>1,513,621</b>

Subcounty / Town Council / Division: 237740 Western Div

Service Area 10 Administration and Management

Ushs Thousands		Approved Budget Estimates for FY 2025/26				
01 Lower LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 14 Public Sector Transformation</b>						
<b>Key Service Area 000003 Facilities Management</b>						

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263402 Transfer to Other Government Units	0	0	78,411	0	78,411
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					
263402 Transfer to Other Government Units	0	87,796	0	0	87,796
Total Cost of Administrative and Support Services	0	87,796	0	0	87,796
Total Cost of Governance And Security	0	87,796	0	0	87,796
Total Cost of Administration and Management	0	87,796	78,411	0	166,207
Total Cost of 237740 Western Div	0	87,796	78,411	0	166,207

Subcounty / Town Council / Division: 237741 North Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	0	81,520	0	81,520
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					
263402 Transfer to Other Government Units	0	258,693	0	0	258,693
Total Cost of Administrative and Support Services	0	258,693	0	0	258,693
Total Cost of Governance And Security	0	258,693	0	0	258,693
Total Cost of Administration and Management	0	258,693	81,520	0	340,213
Total Cost of 237741 North Div	0	258,693	81,520	0	340,213

Subcounty / Town Council / Division: 237742 South Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	0	95,933	0	95,933
Total Cost of Facilities Management	0	0	95,933	0	95,933

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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					
263402 Transfer to Other Government Units	0	242,854	0	0	242,854
Total Cost of Administrative and Support Services	0	242,854	0	0	242,854
Total Cost of Governance And Security	0	242,854	0	0	242,854
Total Cost of Administration and Management	0	242,854	95,933	0	338,787
Total Cost of 237742 South Div	0	242,854	95,933	0	338,787

VOTE: 715 Koboko Municipal Council

Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	278,550	275,000
Urban Unconditional Grant Wage	110,000	131,000
Urban Unconditional Non-Wage	48,000	48,000
Locally Raised Revenues	120,550	96,000
Development Revenues	1,917	0
External Financing	1,917	0
Total Revenues Shares	280,467	275,000
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	110,000	131,000
Non Wage	168,550	144,000
Development Expenditure		
Domestic Development	0	0
External Financing	1,917	0
Total Expenditure	280,467	275,000

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

Service Area 10 Financial Management and Accountability (LG)					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000061 Management of Government Accounts					
211101 General Staff Salaries	131,000	0	0	0	131,000
221002 Workshops, Meetings and Seminars	0	1,600	0	0	1,600
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	2,400	0	0	2,400
221011 Printing, Stationery, Photocopying and Binding	0	8,000	0	0	8,000
221012 Small Office Equipment	0	1,000	0	0	1,000
223005 Electricity	0	8,000	0	0	8,000

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## Koboko Municipal Council

225101 Consultancy Services	0	2,000	0	0	2,000
227001 Travel inland	0	11,000	0	0	11,000
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
228004 Maintenance-Other Fixed Assets	0	4,000	0	0	4,000
<b>Total Cost of Management of Government Accounts</b>	<b>131,000</b>	<b>48,000</b>	<b>0</b>	<b>0</b>	<b>179,000</b>
<b>Total Cost of Governance And Security</b>	<b>131,000</b>	<b>48,000</b>	<b>0</b>	<b>0</b>	<b>179,000</b>
<b>Programme 17 Regional Balanced Development</b>					
<b>Key Service Area 560080 Local Revenue Collection</b>					
221009 Welfare and Entertainment	0	17,000	0	0	17,000
221011 Printing, Stationery, Photocopying and Binding	0	37,000	0	0	37,000
225204 Monitoring and Supervision of capital work	0	1,000	0	0	1,000
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
<b>Total Cost of Local Revenue Collection</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>60,000</b>
<b>Total Cost of Regional Balanced Development</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>60,000</b>
<b>Programme 18 Development Plan Implementation</b>					
<b>Key Service Area 000006 Planning and Budgeting services</b>					
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
221011 Printing, Stationery, Photocopying and Binding	0	10,000	0	0	10,000
225101 Consultancy Services	0	1,000	0	0	1,000
227001 Travel inland	0	12,000	0	0	12,000
228002 Maintenance-Transport Equipment	0	6,000	0	0	6,000
<b>Total Cost of Planning and Budgeting services</b>	<b>0</b>	<b>36,000</b>	<b>0</b>	<b>0</b>	<b>36,000</b>
<b>Total Cost of Development Plan Implementation</b>	<b>0</b>	<b>36,000</b>	<b>0</b>	<b>0</b>	<b>36,000</b>
<b>Total Cost of Financial Management and Accountability (LG)</b>	<b>131,000</b>	<b>144,000</b>	<b>0</b>	<b>0</b>	<b>275,000</b>
<b>Total Cost of Finance</b>	<b>131,000</b>	<b>144,000</b>	<b>0</b>	<b>0</b>	<b>275,000</b>

VOTE: 715 Koboko Municipal Council

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	200,972	228,732
Urban Unconditional Grant Wage	34,400	50,000
Urban Unconditional Non-Wage	107,872	120,032
Locally Raised Revenues	58,700	58,700
Total Revenues Shares	200,972	228,732
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	34,400	50,000
Non Wage	166,572	178,732
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	200,972	228,732

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

Service Area 10 Legislation and Oversight

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	36,800	0	0	36,800
221009 Welfare and Entertainment	0	13,415	0	0	13,415
227001 Travel inland	0	2,400	0	0	2,400
227004 Fuel, Lubricants and Oils	0	2,885	0	0	2,885
228002 Maintenance-Transport Equipment	0	3,200	0	0	3,200
Total Cost of Administrative and Support Services	0	58,700	0	0	58,700
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	50,000	0	0	0	50,000



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211105 Ex-Gratia for Political leaders.	0	16,581	0	0	16,581
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	79,120	0	0	79,120
211107 Boards, Committees and Council Allowances	0	5,212	0	0	5,212
221009 Welfare and Entertainment	0	8,880	0	0	8,880
221011 Printing, Stationery, Photocopying and Binding	0	2,400	0	0	2,400
221017 Membership dues and Subscription fees.	0	600	0	0	600
222001 Information and Communication Technology Services.	0	838	0	0	838
227001 Travel inland	0	2,400	0	0	2,400
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
<b>Total Cost of Inspection and Monitoring</b>	<b>50,000</b>	<b>120,032</b>	<b>0</b>	<b>0</b>	<b>170,032</b>
<b>Total Cost of Governance And Security</b>	<b>50,000</b>	<b>178,732</b>	<b>0</b>	<b>0</b>	<b>228,732</b>
<b>Total Cost of Legislation and Oversight</b>	<b>50,000</b>	<b>178,732</b>	<b>0</b>	<b>0</b>	<b>228,732</b>
<b>Total Cost of Statutory bodies</b>	<b>50,000</b>	<b>178,732</b>	<b>0</b>	<b>0</b>	<b>228,732</b>

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 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	173,792	178,341
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	2,000
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	197,677
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	100,800	100,800
Non Wage	72,992	77,541
Development Expenditure		
Domestic Development	48,000	19,336
External Financing	0	0
Total Expenditure	221,792	197,677

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

Service Area 10 Agricultural Extension					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	100,800	0	0	0	100,800
221009 Welfare and Entertainment	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	4,100	0	0	4,100
221012 Small Office Equipment	0	1,078	0	0	1,078
222001 Information and Communication Technology Services.	0	4,525	0	0	4,525

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224003 Agricultural Supplies and Services	0	5,210	0	0	5,210
227001 Travel inland	0	22,461	0	0	22,461
227004 Fuel, Lubricants and Oils	0	10,061	0	0	10,061
228002 Maintenance-Transport Equipment	0	2,100	0	0	2,100
312216 Cycles - Acquisition	0	0	19,336	0	19,336
<b>Total for LCIII: South Div</b>	<b>County: Koboko Municipality</b>				<b>19,336</b>

LCII: Mengo Ward	Production department	Cycles - Motorcycles	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	19,336
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<b>Total Cost of Farmer mobilisation and sensitisation</b>	<b>100,800</b>	<b>55,535</b>	<b>19,336</b>	<b>0</b>	<b>175,671</b>
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<b>Total Cost of Agro-Industrialization</b>	<b>100,800</b>	<b>55,535</b>	<b>19,336</b>	<b>0</b>	<b>175,671</b>
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<b>Total Cost of Agricultural Extension</b>	<b>100,800</b>	<b>55,535</b>	<b>19,336</b>	<b>0</b>	<b>175,671</b>
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## Service Area 30 Agricultural Value Chain Services

### Approved Budget Estimates for FY 2025/26

#### Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 01 Agro-Industrialization</b>					
<b>Key Service Area 300016 Parish Development Model Operations</b>					
221011 Printing, Stationery, Photocopying and Binding	0	1,600	0	0	1,600
227001 Travel inland	0	20,406	0	0	20,406
<b>Total Cost of Parish Development Model Operations</b>	<b>0</b>	<b>22,006</b>	<b>0</b>	<b>0</b>	<b>22,006</b>
<b>Total Cost of Agro-Industrialization</b>	<b>0</b>	<b>22,006</b>	<b>0</b>	<b>0</b>	<b>22,006</b>
<b>Total Cost of Agricultural Value Chain Services</b>	<b>0</b>	<b>22,006</b>	<b>0</b>	<b>0</b>	<b>22,006</b>
<b>Total Cost of Production and Marketing</b>	<b>100,800</b>	<b>77,541</b>	<b>19,336</b>	<b>0</b>	<b>197,677</b>

VOTE: 715 Koboko Municipal Council

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,191,912	2,181,495
Programme Conditional Grant - Wage Recurrent	1,970,948	1,904,474
Programme Conditional Grant - Non Wage Recurrent	181,464	188,521
Urban Unconditional Non-Wage	6,000	6,000
Locally Raised Revenues	21,000	70,000
Other Transfers from Central Government	12,500	12,500
Development Revenues	749,026	1,605,145
Programme Conditional Grant - Development	63,273	629,336
External Financing	685,753	975,809
Total Revenues Shares	2,940,938	3,786,640
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,970,948	1,904,474
Non Wage	220,964	277,021
Development Expenditure		
Domestic Development	63,273	629,336
External Financing	685,753	975,809
Total Expenditure	2,940,938	3,786,640

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

Service Area 10 Primary HealthCare					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	1,904,474	0	0	0	1,904,474
221002 Workshops, Meetings and Seminars	0	1,285	0	19,850	21,135
Total for LCIII: South Div	County: Koboko Municipality				19,850
LCII: Mengo Ward	Koboko municipal council	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 406-European Union (EU)		19,850

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## Koboko Municipal Council

225203 Appraisal and Feasibility Studies for Capital Works		0	0	7,500	0	7,500
<b>Total for LCIII: South Div</b>			<b>County: Koboko Municipality</b>			<b>7,500</b>
LCII: Mengo Ward	Koboko Municipality	Feasibility Studies or Screening of Projects Stakeholder Engagement	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			7,500
225204 Monitoring and Supervision of capital work		0	0	7,500	0	7,500
<b>Total for LCIII: South Div</b>			<b>County: Koboko Municipality</b>			<b>7,500</b>
LCII: Mengo Ward	Koboko Municipality	Monitoring and supervision of all capital projects	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			7,500
227004 Fuel, Lubricants and Oils		0	2,218	0	0	2,218
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	0	18,469	0	18,469
<b>Total for LCIII: South Div</b>			<b>County: Koboko Municipality</b>			<b>18,469</b>
LCII: Mengo Ward	Koboko municipality	Medical Equipment Maintenance - Assorted Equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			18,469
228004 Maintenance-Other Fixed Assets		0	0	24,225	0	24,225
<b>Total for LCIII:</b>			<b>County:</b>			<b>24,225</b>
LCII:	Koboko Municipality	Equipment - Assorted Medical Equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			24,225
263308 Sector Conditional Grant (Non-Wage)		0	163,956	0	0	163,956
<b>Total for LCIII: North Div</b>			<b>County: Koboko Municipality</b>			<b>28,092</b>
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
LCII: Teremunga Ward	Koboko Mission Health center III	KOBOKO MISSION HEALTH CENTRE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			11,734
<b>Total for LCIII: South Div</b>			<b>County: Koboko Municipality</b>			<b>135,865</b>
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)			60,592
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	Nyangilia HC III	Nyagilia Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			60,592
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	230,000	230,000

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<b>Total for LCIII: North Div</b>		<b>County: Koboko Municipality</b>				<b>230,000</b>
LCII: Ombaci Ward	Koboko HC III	Residential Building - Staff Houses	Source: External Financing 406-European Union (EU)			230,000
312129 Other Buildings other than dwellings - Acquisition		0	0	251,641	635,001	886,642
<b>Total for LCIII:</b>		<b>County:</b>				<b>65,000</b>
LCII:	Lasanga HC III	Other Buildings Other than Dwellings - Other Construction works	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades			65,000
<b>Total for LCIII: Western Div</b>		<b>County: Koboko Municipality</b>				<b>34,999</b>
LCII: Godia Ward	Lomutu	Other Buildings Other than Dwellings - Other Construction works	Source: External Financing 406-European Union (EU)			34,999
<b>Total for LCIII: North Div</b>		<b>County: Koboko Municipality</b>				<b>665,643</b>
LCII: Ombachi	Koboko HC III	Other Buildings Other than Dwellings - Other Construction works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			21,000
LCII: Ombachi	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			44,641
LCII: Ombaci Ward	Koboko HC III	Other Buildings Other than Dwellings - Other Construction works	Source: External Financing 406-European Union (EU)			600,002
<b>Total for LCIII: South Div</b>		<b>County: Koboko Municipality</b>				<b>121,000</b>
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	0	320,000	90,958	410,958
<b>Total for LCIII: North Div</b>		<b>County: Koboko Municipality</b>				<b>90,958</b>
LCII: Ombaci Ward	Koboko Health center	Medical , Laboratory and Research Equipment - Assorted Equipment	Source: External Financing 406-European Union (EU)			90,958
<b>Total for LCIII: South Div</b>		<b>County: Koboko Municipality</b>				<b>320,000</b>

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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	167,460	629,336	975,809	3,677,079
Total Cost of Human Capital Development		1,904,474	167,460	629,336	975,809	3,677,079
Total Cost of Primary HealthCare		1,904,474	167,460	629,336	975,809	3,677,079
Service Area 30 Health Management and Supervision						

## Approved Budget Estimates for FY 2025/26

Ushs Thousands

<b>01 Higher LG Services</b>	<b>Wage</b>	<b>Non Wage</b>	<b>GoU Dev</b>	<b>Ext.Fin</b>	<b>Total</b>
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 000013 HIV/AIDS Mainstreaming</b>					
221002 Workshops, Meetings and Seminars	0	12,500	0	0	12,500
<b>Total Cost of HIV/AIDS Mainstreaming</b>	<b>0</b>	<b>12,500</b>	<b>0</b>	<b>0</b>	<b>12,500</b>
<b>Key Service Area 000039 Policies, Regulations and Standards</b>					
221009 Welfare and Entertainment	0	10,000	0	0	10,000
<b>Total Cost of Policies, Regulations and Standards</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Key Service Area 320135 Sanitation and hygiene Services</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,400	0	0	8,400
221002 Workshops, Meetings and Seminars	0	4,877	0	0	4,877
221009 Welfare and Entertainment	0	7,000	0	0	7,000
224010 Protective Gear	0	3,600	0	0	3,600
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	6,184	0	0	6,184
228002 Maintenance-Transport Equipment	0	53,000	0	0	53,000
<b>Total Cost of Sanitation and hygiene Services</b>	<b>0</b>	<b>87,061</b>	<b>0</b>	<b>0</b>	<b>87,061</b>
<b>Total Cost of Human Capital Development</b>	<b>0</b>	<b>109,561</b>	<b>0</b>	<b>0</b>	<b>109,561</b>
<b>Total Cost of Health Management and Supervision</b>	<b>0</b>	<b>109,561</b>	<b>0</b>	<b>0</b>	<b>109,561</b>
<b>Total Cost of Health</b>	<b>1,904,474</b>	<b>277,021</b>	<b>629,336</b>	<b>975,809</b>	<b>3,786,640</b>

VOTE: 715 Koboko Municipal Council

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	4,306,314	4,249,987
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	20,000
Other Transfers from Central Government	12,000	12,000
Development Revenues	415,090	1,023,009
Programme Conditional Grant - Development	79,882	147,222
External Financing	335,208	875,786
Total Revenues Shares	4,721,404	5,272,996
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	3,290,922	3,221,661
Non Wage	1,015,392	1,028,327
Development Expenditure		
Domestic Development	79,882	147,222
External Financing	335,208	875,786
Total Expenditure	4,721,404	5,272,996

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

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320162 Capitation (Primary)					
211101 General Staff Salaries	1,644,167	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 P.S	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	TEREMUNGA P.S	TEREMUNGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	6,366		
LCII: Amunupi Ward	Noor Islamic P.S	Noor Islamic P.s	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,950		
LCII: Amunupi Ward	Ombachi self Help P.S	Ombaci Self Help P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	58,070		
LCII: Amunupi Ward	TEREMUNGA P.S	TEREMUNGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	50,739		
LCII: Godia	GBUKUTU JSL ORPHANAGE P.S	GBUKUTU JSL ORPHANAGE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,250		
LCII: Godia Ward	ABELE P.S	ABELE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	44,530		
LCII: Godia Ward	APA P.S	APA P. S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	33,750		
LCII: Godia Ward	Birijaku P.S	Birijaku P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	43,910		
LCII: Isoko Ward	NYARILO P.S	NYARILO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	71,520		
LCII: Isoko Ward	NYARILO P.S	NYARILO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,442		
LCII: Malenga Ward	Ogo P.S	Ogo P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,890		
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						

## Approved Budget Estimates for FY 2025/26

### Ushs Thousands

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

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LCII: Isoko Ward	ST CHARLES LWANGA COLLEGE KOBOKO	ST CHARLES LWANGA COLLEGE KOBOKO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	126,980		
LCII: Malenga Ward	NYARILO S.S	NYARILO S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	176,180		
Total for LCIII: South Div		County: Koboko Municipality		88,280		
LCII: Nyangilia Ward	NYANGILIA S.S	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
228004 Maintenance-Other Fixed Assets		0	17,000	0	0	17,000
Total Cost of Secondary Education Services		1,514,494	23,145	0	0	1,537,639
Total Cost of Human Capital Development		1,514,494	417,916	0	0	1,932,410
Total Cost of Secondary Education		1,514,494	417,916	0	0	1,932,410
Service Area 40 Education&Sports Management and Inspection						

## Approved Budget Estimates for FY 2025/26

### Ushs Thousands

<b>01 Higher LG Services</b>		<b>Wage</b>	<b>Non Wage</b>	<b>GoU Dev</b>	<b>Ext.Fin</b>	<b>Total</b>
<b>Programme 12 Human Capital Development</b>						
<b>Key Service Area 000023 Inspection and Monitoring</b>						
211101 General Staff Salaries		63,000	0	0	0	63,000
221002 Workshops, Meetings and Seminars		0	4,000	0	0	4,000
221003 Staff Training		0	4,000	0	52,000	56,000
<b>Total for LCIII: North Div</b>		<b>County: Koboko Municipality</b>				<b>52,000</b>
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	18,775	0	0	18,775
227004 Fuel, Lubricants and Oils		0	5,000	0	0	5,000
228002 Maintenance-Transport Equipment		0	4,000	0	0	4,000

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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
<b>Total for LCIII: North Div</b>	<b>County: Koboko Municipality</b>				<b>48,000</b>
LCII: Triangle Ward	Nyarilo PS	Value addition equipment	Source: External Financing 406-European Union (EU)		48,000
<b>Total Cost of Inspection and Monitoring</b>	<b>63,000</b>	<b>46,065</b>	<b>0</b>	<b>100,000</b>	<b>209,065</b>
<b>Key Service Area 320003 Assets and Facilities Management</b>					
225202 Environment Impact Assessment for Capital Works	0	700	1,000	0	1,700
<b>Total for LCIII:</b>	<b>County:</b>				<b>1,000</b>
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	700	1,000	0	1,700
<b>Total for LCIII:</b>	<b>County:</b>				<b>1,000</b>
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	3,000	5,362	0	8,362
<b>Total for LCIII: South Div</b>	<b>County: Koboko Municipality</b>				<b>5,362</b>
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	94,258	0	0	94,258
312111 Residential Buildings - Acquisition	0	0	139,860	0	139,860
<b>Total for LCIII: Western Div</b>	<b>County: Koboko Municipality</b>				<b>7,537</b>
LCII: Amunupi Ward	Ogo Primary school	Residential Building - Staff Houses	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		7,537
<b>Total for LCIII: South Div</b>	<b>County: Koboko Municipality</b>				<b>132,324</b>
LCII: Apa Ward	Apa PS	Residential Building - Staff Houses	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		132,324
312121 Non-Residential Buildings - Acquisition	0	0	0	775,786	775,786
<b>Total for LCIII: North Div</b>	<b>County: Koboko Municipality</b>				<b>775,786</b>
LCII: Ombaci Ward	Ombachi Self Help PS	Non Residential Buildings - Schools	Source: External Financing 406-European Union (EU)		775,786
<b>Total Cost of Assets and Facilities Management</b>	<b>0</b>	<b>98,658</b>	<b>147,222</b>	<b>775,786</b>	<b>1,021,667</b>
<b>Key Service Area 320038 Sports Development and Oversight</b>					
212102 Medical expenses (Employees)	0	3,000	0	0	3,000

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221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221003 Staff Training	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	7,000	0	0	7,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
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
<b>Total Cost of Sports Development and Oversight</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>50,000</b>
<b>Total Cost of Human Capital Development</b>	<b>63,000</b>	<b>194,723</b>	<b>147,222</b>	<b>875,786</b>	<b>1,280,732</b>
<b>Total Cost of Education&amp;Sports Management and Inspection</b>	<b>63,000</b>	<b>194,723</b>	<b>147,222</b>	<b>875,786</b>	<b>1,280,732</b>
<b>Service Area 50 Special Needs Education</b>					

## Approved Budget Estimates for FY 2025/26

### Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 320161 Special Needs Education</b>					
221009 Welfare and Entertainment	0	1,000	0	0	1,000
227001 Travel inland	0	2,000	0	0	2,000
<b>Total Cost of Special Needs Education</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>
<b>Total Cost of Human Capital Development</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>
<b>Total Cost of Special Needs Education</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>
<b>Total Cost of Education</b>	<b>3,221,661</b>	<b>1,028,327</b>	<b>147,222</b>	<b>875,786</b>	<b>5,272,996</b>

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## Roads and Engineering

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

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Total Revenues Shares</b>	<b>1,264,339</b>	<b>1,472,419</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	115,000	319,080
Non Wage	1,149,339	1,153,339
<b>Development Expenditure</b>		
Domestic Development	0	0
External Financing	0	0
<b>Total Expenditure</b>	<b>1,264,339</b>	<b>1,472,419</b>

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

#### Service Area 10 Community Access Roads

#### Approved Budget Estimates for FY 2025/26

#### Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>01 Higher LG Services</b>					
<b>Programme 09 Integrated Transport Infrastructure And Services</b>					
<b>Key Service Area 000017 Infrastructure Development and Management</b>					
211101 General Staff Salaries	319,080	0	0	0	319,080
<b>Total Cost of Infrastructure Development and Management</b>	<b>319,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>319,080</b>
<b>Key Service Area 260002 District , Urban and Community Access Road Maintenance</b>					
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
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000

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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
223005 Electricity	0	5,000	0	0	5,000
224010 Protective Gear	0	6,000	0	0	6,000
227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	34,800	0	0	34,800
228001 Maintenance-Buildings and Structures	0	5,000	0	0	5,000
<b>Total Cost of District , Urban and Community Access Road Maintenance</b>	<b>0</b>	<b>153,339</b>	<b>0</b>	<b>0</b>	<b>153,339</b>
<b>Key Service Area 260010 Road Rehabilitation</b>					
211107 Boards, Committees and Council Allowances	0	5,280	0	0	5,280
221009 Welfare and Entertainment	0	52,780	0	0	52,780
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	193,265	0	0	193,265
227004 Fuel, Lubricants and Oils	0	88,100	0	0	88,100
228002 Maintenance-Transport Equipment	0	46,980	0	0	46,980
228004 Maintenance-Other Fixed Assets	0	586,235	0	0	586,235
<b>Total Cost of Road Rehabilitation</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>
<b>Total Cost of Integrated Transport Infrastructure And Services</b>	<b>319,080</b>	<b>1,153,339</b>	<b>0</b>	<b>0</b>	<b>1,472,419</b>
<b>Total Cost of Community Access Roads</b>	<b>319,080</b>	<b>1,153,339</b>	<b>0</b>	<b>0</b>	<b>1,472,419</b>
<b>Total Cost of Roads and Engineering</b>	<b>319,080</b>	<b>1,153,339</b>	<b>0</b>	<b>0</b>	<b>1,472,419</b>

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Water

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	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 Approved 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	160,878
Urban Discretionary Equalisation Development Grant	15,000	15,000
Locally Raised Revenues	100,000	100,000
External Financing	0	45,878
Total Revenues Shares	227,000	371,878
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	45,878
Total Expenditure	227,000	371,878

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000024 Compliance and Enforcement Services					
221009 Welfare and Entertainment	0	3,000	0	0	3,000
Total Cost of Compliance and Enforcement Services	0	3,000	0	0	3,000
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	4,000	0	5,878	9,878
Total for LCIII: South Div	County: Koboko Municipality				5,878



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## Koboko Municipal Council

LCII: Mengo	Municipal Council Office at Lipa Cell	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 406-European Union (EU)		5,878
221009 Welfare and Entertainment		0	0	0	10,000
Total for LCIII: Western Div		County: Koboko Municipality			10,000
LCII: Amunupi Ward	Amunupi Cell	Welfare - Others	Source: External Financing 406-European Union (EU)		10,000
224003 Agricultural Supplies and Services		0	0	0	20,000
Total for LCIII: South Div		County: Koboko Municipality			20,000
LCII: Mengo	Municipal Council Office at Lipa Cell	Agricultural Supplies - Seedlings	Source: External Financing 406-European Union (EU)		20,000
228004 Maintenance-Other Fixed Assets		0	3,000	0	0
Total Cost of Climate Change Mitigation		0	7,000	0	35,878
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management		0	10,000	0	35,878
Programme 10 Sustainable Urbanisation And Housing					
Key Service Area 280002 Physical Planning					
211101 General Staff Salaries		198,000	0	0	0
221002 Workshops, Meetings and Seminars		0	0	0	10,000
Total for LCIII: South Div		County: Koboko Municipality			10,000
LCII: Mengo Ward	Koboko MC office at Lipa Cell	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 406-European Union (EU)		10,000
221009 Welfare and Entertainment		0	3,000	2,000	0
Total for LCIII: South Div		County: Koboko Municipality			2,000
LCII: Mengo Ward	Koboko MC office at Lipa Cell	Welfare - Facilitation and Allowances	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		2,000
225201 Consultancy Services-Capital		0	0	13,000	0
Total for LCIII: South Div		County: Koboko Municipality			13,000
LCII: Mengo	Municipal Council Office at Lipa Cell	Consultancy - Valuation	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		13,000
342111 Land - Acquisition		0	0	100,000	0
Total for LCIII: South Div		County: Koboko Municipality			100,000
LCII: Mengo Ward	Koboko MC Office at Lipa Cell	Land Acquisition - Land	Source: Locally Raised Revenues		100,000
Total Cost of Physical Planning		198,000	3,000	115,000	10,000
Total Cost of Sustainable Urbanisation And Housing		198,000	3,000	115,000	10,000
Total Cost of Natural Resources Management		198,000	13,000	115,000	45,878
Total Cost of Natural Resources		198,000	13,000	115,000	45,878

**VOTE: 715** Koboko Municipal Council

VOTE: 715 Koboko Municipal Council

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	107,404	132,170
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	16,000
Programme Conditional Grant - Non Wage Recurrent	0	23,170
Development Revenues	0	346,901
External Financing	0	346,901
Total Revenues Shares	107,404	479,071
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	48,000	77,000
Non Wage	59,404	55,170
Development Expenditure		
Domestic Development	0	0
External Financing	0	346,901
Total Expenditure	107,404	479,071

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

Service Area 20 Empowerment and Mindset Change					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000021 Gender Mainstreaming services					
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

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221002 Workshops, Meetings and Seminars		0	0	0	41,892	41,892
<b>Total for LCIII: South Div</b>			<b>County: Koboko Municipality</b>			<b>41,892</b>
LCII: Mengo Ward	Municipal Office at Lipa cell	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 676-VNG International			41,892
221008 Information and Communication Technology Supplies.		0	0	0	26,750	26,750
<b>Total for LCIII: South Div</b>			<b>County: Koboko Municipality</b>			<b>26,750</b>
LCII: Mengo Ward	Municipal Office at Lipa cell	ICT - Assorted Computer Accessories	Source: External Financing 676-VNG International			26,750
221011 Printing, Stationery, Photocopying and Binding		0	0	0	7,500	7,500
<b>Total for LCIII: South Div</b>			<b>County: Koboko Municipality</b>			<b>7,500</b>
LCII: Mengo Ward	Municipal Officer at Lipa cell	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: External Financing 676-VNG International			7,500
<b>Total Cost of Capacity Strengthening</b>		<b>77,000</b>	<b>0</b>	<b>0</b>	<b>76,142</b>	<b>153,142</b>
<b>Key Service Area 320146 Support to special interest Groups</b>						
221002 Workshops, Meetings and Seminars		0	5,000	0	59,609	64,609
<b>Total for LCIII: South Div</b>			<b>County: Koboko Municipality</b>			<b>59,609</b>
LCII: Mengo Ward	Municipal Office at Lipa Cell	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 406-European Union (EU)			59,609
221008 Information and Communication Technology Supplies.		0	1,000	0	0	1,000
221009 Welfare and Entertainment		0	28,000	0	0	28,000
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
282101 Donations		0	0	0	211,150	211,150
<b>Total for LCIII: South Div</b>			<b>County: Koboko Municipality</b>			<b>211,150</b>
LCII: Mengo Ward	Municipal Office at Lipa Cell	Transfer to NGOs and CBOs as sub grant for implementation of activities under SUIDAC (EU funded project)	Source: External Financing 406-European Union (EU)			211,150
<b>Total Cost of Support to special interest Groups</b>		<b>0</b>	<b>52,170</b>	<b>0</b>	<b>270,759</b>	<b>322,929</b>

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Total Cost of Human Capital Development	77,000	55,170	0	346,901	479,071
Total Cost of Empowerment and Mindset Change	77,000	55,170	0	346,901	479,071
Total Cost of Community Based Services	77,000	55,170	0	346,901	479,071

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Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	158,700	157,146
Urban Unconditional Grant Wage	48,000	60,000
Urban Unconditional Non-Wage	33,000	33,000
Locally Raised Revenues	77,700	64,146
Development Revenues	16,245	56,178
Urban Discretionary Equalisation Development Grant	16,245	35,673
External Financing	0	20,506
Total Revenues Shares	174,945	213,324
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	48,000	60,000
Non Wage	110,700	97,146
Development Expenditure		
Domestic Development	16,245	35,673
External Financing	0	20,506
Total Expenditure	174,945	213,324

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

Service Area 10 Planning and Statistics					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	60,000	0	0	0	60,000
221001 Advertising and Public Relations	0	1,500	0	0	1,500
221002 Workshops, Meetings and Seminars	0	15,001	0	0	15,001
221007 Books, Periodicals & Newspapers	0	500	0	0	500
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	13,145	0	0	13,145

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221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
221012 Small Office Equipment	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	16,000	0	0	16,000
227004 Fuel, Lubricants and Oils	0	5,000	0	0	5,000
228002 Maintenance-Transport Equipment	0	2,000	0	0	2,000
<b>Total Cost of Planning and Budgeting services</b>	<b>60,000</b>	<b>64,146</b>	<b>0</b>	<b>0</b>	<b>124,146</b>
<b>Key Service Area 000023 Inspection and Monitoring</b>					
221009 Welfare and Entertainment	0	0	2,000	10,506	12,506
<b>Total for LCIII: South Div</b>	<b>County: Koboko Municipality</b>				<b>12,506</b>
LCII: Mengo Ward	Municipal Council Offices at Lipa Cell	Welfare - Entertainment Expenses	Source: External Financing 406-European Union (EU)		10,506
LCII: Mengo Ward	Municipal Council Offices at Lipa Cell	Welfare - Entertainment Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		2,000
221011 Printing, Stationery, Photocopying and Binding	0	0	673	0	673
<b>Total for LCIII: South Div</b>	<b>County: Koboko Municipality</b>				<b>673</b>
LCII: Mengo Ward	Municipal Council Offices at Lipa Cell	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		673
222001 Information and Communication Technology Services.	0	0	1,000	0	1,000
<b>Total for LCIII: South Div</b>	<b>County: Koboko Municipality</b>				<b>1,000</b>
LCII: Mengo Ward	Municipal Council Offices at Lipa Cell	Telecommunication Services - Airtime and Mobile Phone Services	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		1,000
225202 Environment Impact Assessment for Capital Works	0	0	1,000	0	1,000
<b>Total for LCIII: South Div</b>	<b>County: Koboko Municipality</b>				<b>1,000</b>
LCII: Mengo Ward	Municipal Council Offices at Lipa Cell	Environmental Impact Assessment - Field Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		1,000
225203 Appraisal and Feasibility Studies for Capital Works	0	0	1,000	0	1,000
<b>Total for LCIII: South Div</b>	<b>County: Koboko Municipality</b>				<b>1,000</b>
LCII: Mengo	Municipal Council Office Lipa Cell	Feasibility Studies or Screening of Projects Appraisal	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		1,000

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225204 Monitoring and Supervision of capital work		0	10,000	13,000	10,000	33,000
<b>Total for LCIII: South Div</b>			<b>County: Koboko Municipality</b>			<b>23,000</b>
LCII: Mengo Ward	Municipal Council offices at Lipa Cell	Monitoring of SUIDAC projects for F/Y 2025/2026	Source: External Financing 406-European Union (EU)			10,000
LCII: Mengo Ward	Municipal Council Offices at Lipa Cell	Monitoring of DDEG projects for F/Y 2025/2026	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			13,000
227001 Travel inland		0	0	12,000	0	12,000
<b>Total for LCIII: South Div</b>			<b>County: Koboko Municipality</b>			<b>12,000</b>
LCII: Mengo Ward	Municipal Council Offices at Lipa Cell	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			12,000
227004 Fuel, Lubricants and Oils		0	0	4,000	0	4,000
<b>Total for LCIII: South Div</b>			<b>County: Koboko Municipality</b>			<b>4,000</b>
LCII: Mengo Ward	Municipal Council Offices at Lipa Cell	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			4,000
312229 Other ICT Equipment - Acquisition		0	0	1,000	0	1,000
<b>Total for LCIII: South Div</b>			<b>County: Koboko Municipality</b>			<b>1,000</b>
LCII: Mengo Ward	Municipal Council Offices at Lipa Cell	Other ICT Equipment - Purchase	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			1,000
<b>Total Cost of Inspection and Monitoring</b>		<b>0</b>	<b>10,000</b>	<b>35,673</b>	<b>20,506</b>	<b>66,178</b>
<b>Key Service Area 560019 Data Management and Dissemination</b>						
221009 Welfare and Entertainment		0	15,000	0	0	15,000
221011 Printing, Stationery, Photocopying and Binding		0	500	0	0	500
227001 Travel inland		0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils		0	2,000	0	0	2,000
228002 Maintenance-Transport Equipment		0	1,000	0	0	1,000
228004 Maintenance-Other Fixed Assets		0	500	0	0	500
<b>Total Cost of Data Management and Dissemination</b>		<b>0</b>	<b>23,000</b>	<b>0</b>	<b>0</b>	<b>23,000</b>
<b>Total Cost of Development Plan Implementation</b>		<b>60,000</b>	<b>97,146</b>	<b>35,673</b>	<b>20,506</b>	<b>213,324</b>
<b>Total Cost of Planning and Statistics</b>		<b>60,000</b>	<b>97,146</b>	<b>35,673</b>	<b>20,506</b>	<b>213,324</b>
<b>Total Cost of Planning</b>		<b>60,000</b>	<b>97,146</b>	<b>35,673</b>	<b>20,506</b>	<b>213,324</b>



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Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	22,200	44,400
Urban Unconditional Grant Wage	10,200	23,400
Urban Unconditional Non-Wage	7,000	16,000
Locally Raised Revenues	5,000	5,000
Total Revenues Shares	22,200	44,400
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	10,200	23,400
Non Wage	12,000	21,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	22,200	44,400

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	23,400	0	0	0	23,400
221008 Information and Communication Technology Supplies.	0	500	0	0	500
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
221012 Small Office Equipment	0	500	0	0	500
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	500	0	0	500
227001 Travel inland	0	9,000	0	0	9,000

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227004 Fuel, Lubricants and Oils	0	3,300	0	0	3,300
228002 Maintenance-Transport Equipment	0	2,700	0	0	2,700
Total Cost of Audit and Risk Management	23,400	21,000	0	0	44,400
Total Cost of Governance And Security	23,400	21,000	0	0	44,400
Total Cost of Compliance	23,400	21,000	0	0	44,400
Total Cost of Internal Audit	23,400	21,000	0	0	44,400

VOTE: 715 Koboko Municipal Council

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	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	78,811
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	78,811

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

Service Area 10 Commercial Services

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
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
<b>Total Cost of Domestic Promotion</b>	<b>0</b>	<b>8,135</b>	<b>0</b>	<b>0</b>	<b>8,135</b>

### 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	Taxi park improvement	Other Land Improvements - Fencing	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	15,674
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<b>Total Cost of Trade Development</b>	<b>20,271</b>	<b>28,000</b>	<b>15,674</b>	<b>0</b>	<b>63,945</b>
<b>Total Cost of Private Sector Development</b>	<b>20,271</b>	<b>36,135</b>	<b>15,674</b>	<b>0</b>	<b>72,080</b>
<b>Total Cost of Commercial Services</b>	<b>20,271</b>	<b>42,866</b>	<b>15,674</b>	<b>0</b>	<b>78,811</b>
<b>Total Cost of Trade, Industry and Local Development</b>	<b>20,271</b>	<b>42,866</b>	<b>15,674</b>	<b>0</b>	<b>78,811</b>