VOTE: 716 Kotido Municipal Council

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**387,789**	**387,789**
o/w Higher Local Government	193,997	193,452
o/w Lower Local Government	193,792	194,338
Discretionary Government Transfers	**1,754,709**	**2,971,671**
o/w Higher Local Government	1,479,286	2,371,060
o/w Lower Local Government	275,423	600,611
Conditional Government Transfers	**7,052,611**	**7,905,409**
o/w Higher Local Government	7,052,611	7,905,409
o/w Lower Local Government	0	0
Other Government Transfers	**120,248**	**134,367**
o/w Higher Local Government	120,248	134,367
o/w Lower Local Government	0	0
External Financing	**0**	**0**
o/w Higher Local Government	0	0
o/w Lower Local Government	0	0
Grand Total	**9,315,358**	**11,399,236**
o/w Higher Local Government	8,846,143	10,604,288
o/w Lower Local Government	469,215	794,948

VOTE: 716 Kotido Municipal Council

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**387,789**	**387,789**
Advertisements/Bill Boards	5,400	5,400
Agency Fees	8,100	8,100
Animal and Crop Husbandry related Levies	37,500	37,500
Business licenses	78,589	78,589
Inspection Fees	7,700	7,700
Land Fees	13,700	13,700
Local Hotel Tax	5,000	5,000
Local Services Tax-Payable By Individuals	25,500	25,500
Market /Gate Charges	64,800	64,800
Property related Duties/Fees	95,000	95,000
Refuse collection charges/Public convenience	20,000	20,000
Registration fees for Documents and Businesses	16,500	16,500
Rental Income Tax-Payable By Individuals	5,000	5,000
Vehicle Parking Fees	5,000	5,000
Discretionary Government Transfers	**1,754,709**	**2,971,671**
Urban Discretionary Equalisation Development Grant	331,979	1,159,179
Urban Unconditional Grant Wage	1,021,784	1,361,628
Urban Unconditional Non-Wage	400,945	450,864
Conditional Government Transfers	**7,052,611**	**7,905,409**
Programme Conditional Grant - Non Wage Recurrent	2,844,345	2,794,058
Programme Conditional Grant - Development	264,401	237,036
Programme Conditional Grant - Wage Recurrent	3,943,865	4,724,315
Transitional Conditional Grant - Development	0	150,000
Other Government Transfers	**120,248**	**134,367**
GROW Project	10,000	0
Support to Local Government Labour Officers and KCCA	0	8,119
Support to PLE (UNEB)	0	6,000
Uganda Road Fund (URF)	105,248	105,248
Uganda Women Enterpreneurship Program(UWEP)	5,000	15,000
External Financing	**0**	**0**
N / A		
Total Revenues Shares	**9,315,358**	**11,399,236**

VOTE: 716 Kotido Municipal Council

A3: Summary of Programme Allocations For FY 2026/27

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	**223,430**	**9,659**	**0**	**0**	**233,089**
o/w: Wage:	100,806	0	0	0	100,806
Non-Wage Recurrent:	96,843	9,659	0	0	106,502
Development:	25,781	0	0	0	25,781
Tourism Development	**10,795**	**0**	**0**	**0**	**10,795**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	**276,111**	**10,572**	**0**	**0**	**286,683**
o/w: Wage:	152,262	0	0	0	152,262
Non-Wage Recurrent:	4,164	10,572	0	0	14,736
Development:	119,686	0	0	0	119,686
Private Sector Development	**112,878**	**0**	**0**	**0**	**112,878**
o/w: Wage:	42,673	0	0	0	42,673
Non-Wage Recurrent:	35,987	0	0	0	35,987
Development:	34,219	0	0	0	34,219
Integrated Transport Infrastructure and Services	**1,278,200**	**0**	**105,248**	**0**	**1,383,448**
o/w: Wage:	278,200	0	0	0	278,200
Non-Wage Recurrent:	1,000,000	0	105,248	0	1,105,248
Development:	0	0	0	0	0
Sustainable Urbanisation and Housing	**13,000**	**9,659**	**0**	**0**	**22,659**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	9,659	0	0	9,659
Development:	13,000	0	0	0	13,000
Human Capital Development	**6,546,633**	**56,343**	**29,119**	**0**	**6,632,096**
o/w: Wage:	4,749,034	0	0	0	4,749,034
Non-Wage Recurrent:	1,432,939	56,343	29,119	0	1,518,401
Development:	364,661	0	0	0	364,661
Public Sector Transformation	**1,713,209**	**28,879**	**0**	**0**	**1,742,088**

VOTE: 716 Kotido Municipal Council

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	549,283	0	0	0	549,283
Non-Wage Recurrent:	268,717	28,879	0	0	297,596
Development:	895,209	0	0	0	895,209
Governance and Security	**459,222**	**218,496**	**0**	**0**	**677,719**
o/w: Wage:	150,538	0	0	0	150,538
Non-Wage Recurrent:	286,575	218,496	0	0	505,071
Development:	22,109	0	0	0	22,109
Regional Balanced Development	**64,211**	**15,659**	**0**	**0**	**79,870**
o/w: Wage:	41,805	0	0	0	41,805
Non-Wage Recurrent:	5,297	15,659	0	0	20,956
Development:	17,109	0	0	0	17,109
Development Plan Implementation	**179,389**	**38,522**	**0**	**0**	**217,911**
o/w: Wage:	21,342	0	0	0	21,342
Non-Wage Recurrent:	103,607	38,522	0	0	142,128
Development:	54,441	0	0	0	54,441
Grand Total	**10,877,080**	**387,789**	**134,367**	**0**	**11,399,236**
Grand Total Wage	6,085,943	0	0	0	**6,085,943**
Grand Total Non-Wage Recurrent	3,244,922	387,789	134,367	0	**3,767,079**
Grand Total Development	1,546,215	0	0	0	**1,546,215**

VOTE: 716 Kotido Municipal Council

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**1,468,178**	**2,063,294**
o/w Higher Local Government	998,963	1,268,346
o/w Lower Local Government	469,215	794,948
Finance	**196,631**	**218,775**
o/w Higher Local Government	196,631	218,775
o/w Lower Local Government	0	0
Statutory bodies	**280,944**	**273,059**
o/w Higher Local Government	280,944	273,059
o/w Lower Local Government	0	0
Production and Marketing	**231,171**	**233,089**
o/w Higher Local Government	231,171	233,089
o/w Lower Local Government	0	0
Health	**1,402,478**	**1,811,009**
o/w Higher Local Government	1,402,478	1,811,009
o/w Lower Local Government	0	0
Education	**4,050,799**	**4,642,822**
o/w Higher Local Government	4,050,799	4,642,822
o/w Lower Local Government	0	0
Roads and Engineering	**1,277,609**	**1,406,107**
o/w Higher Local Government	1,277,609	1,406,107
o/w Lower Local Government	0	0
Natural Resources	**126,716**	**267,278**
o/w Higher Local Government	126,716	267,278
o/w Lower Local Government	0	0
Community Based Services	**104,002**	**158,028**
o/w Higher Local Government	104,002	158,028
o/w Lower Local Government	0	0
Planning	**57,012**	**150,441**
o/w Higher Local Government	57,012	150,441
o/w Lower Local Government	0	0
Internal Audit	**36,746**	**42,001**
o/w Higher Local Government	36,746	42,001
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**83,071**	**133,333**

VOTE: 716 Kotido Municipal Council

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	83,071	133,333
o/w Lower Local Government	0	0
Grand Total	**9,315,358**	**11,399,236**
o/w Higher Local Government	**8,846,143**	**10,604,288**
o/w: Wage:	4,965,649	6,085,943
Non-Wage Recurrent:	3,473,428	3,486,674
Domestic Devt:	407,066	1,031,672
External Financing:	0	0
o/w Lower Local Government	**469,215**	**794,948**
o/w: Wage:	0	0
Non-Wage Recurrent:	279,900	280,405
Domestic Devt:	189,315	514,543
External Financing:	0	0

VOTE: 716 Kotido Municipal Council

Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,150,465	1,147,650
Urban Unconditional Grant Wage	401,981	549,283
Urban Unconditional Non-Wage	45,173	49,699
Locally Raised Revenues	38,879	38,879
Multi-Sectoral Transfers to LLGs_NonWage	279,900	280,405
Programme Conditional Grant - Non Wage Recurrent	384,532	229,384
Development Revenues	317,713	915,644
Urban Discretionary Equalisation Development Grant	128,398	401,101
Multi-Sectoral Transfers to LLGs_Gou	189,315	514,543
Total Revenues Shares	**1,468,178**	**2,063,294**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	401,981	549,283
Non Wage	748,484	598,367
Development Expenditure		
Domestic Development	317,713	915,644
External Financing	0	0
Total Expenditure	**1,468,178**	**2,063,294**

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

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	2,000	0	2,000
Total for LCIII: Central Division	**County: Kotido Municipal Council**				**2,000**

VOTE: 716 Kotido Municipal Council

LCII: Kotido Central Ward	HQ	SITTING ALLOWANCE FOR NCC	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			2,000
221009 Welfare and Entertainment		0	0	3,200	0	3,200
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**3,200**
LCII: Kotido Central Ward	HQ	Welfare - Assorted Welfare Items	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			3,200
221011 Printing, Stationery, Photocopying and Binding		0	0	449	0	449
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**449**
LCII: Kotido Central Ward	HQ	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			449
222001 Information and Communication Technology Services.		0	0	400	0	400
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**400**
LCII: Kotido Central Ward	HQ	Telecommunication Services - Airtime and Mobile Phone Services	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			400
224011 Research Expenses		0	0	1,000	0	1,000
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**1,000**
LCII: Kotido Central Ward	HQ	BOQ PREPARATION AND PRINTING	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			1,000
225201 Consultancy Services-Capital		0	0	5,000	0	5,000
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**5,000**
LCII: Kotido Central Ward	HQ	Consultancy - Others	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			5,000
225202 Environment Impact Assessment for Capital Works		0	0	3,000	0	3,000
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**3,000**
LCII: Kotido Central Ward	HQ	Environmental Impact Assessment - Capital Works	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			3,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	4,000	0	4,000
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**4,000**
LCII: Kotido Central Ward	HQ	Feasibility Studies or Screening of Projects - Appraisal	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			4,000
225204 Monitoring and Supervision of capital work		0	0	17,245	0	17,245
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**17,245**

VOTE: 716 Kotido Municipal Council

LCII: Kotido Central Ward	MONITORING AND SUPERVISION OF CAPITAL WORKS	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			17,245
228002 Maintenance-Transport Equipment	0	5,927	0	0	5,927
312121 Non-Residential Buildings - Acquisition	0	0	211,714	0	211,714
Total for LCIII: Central Division	**County: Kotido Municipal Council**				**211,714**
LCII: Kotido Central Ward HQ	Commercial and office building new construction service - Office buildings_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			211,714
Total Cost of Facilities Management	**0**	**5,927**	**248,008**	**0**	**253,935**
Key Service Area 000007 Procurement and Disposal Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,813	0	0	3,813
221009 Welfare and Entertainment	0	779	0	0	779
221011 Printing, Stationery, Photocopying and Binding	0	600	0	0	600
221012 Small Office Equipment	0	200	0	0	200
227001 Travel inland	0	4,632	0	0	4,632
Total Cost of Procurement and Disposal Services	**0**	**10,024**	**0**	**0**	**10,024**
Key Service Area 000008 Records Management					
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	2,500	0	0	2,500
221012 Small Office Equipment	0	1,000	0	0	1,000
Total Cost of Records Management	**0**	**6,500**	**0**	**0**	**6,500**
Key Service Area 000011 Communication and Public Relations					
221001 Advertising and Public Relations	0	4,000	0	0	4,000
221007 Books, Periodicals & Newspapers	0	1,661	0	0	1,661
Total Cost of Communication and Public Relations	**0**	**5,661**	**0**	**0**	**5,661**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	549,283	0	0	0	549,283
273102 Incapacity, death benefits and funeral expenses	0	0	0	0	0
273104 Pension	0	154,675	0	0	154,675
273105 Gratuity	0	74,709	0	0	74,709

VOTE: 716 Kotido Municipal Council

Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity		**549,283**		**229,384**	**0**	**0**	**778,667**
Key Service Area 010008 Capacity Strengthening							
221002 Workshops, Meetings and Seminars		0		0	30,000	0	30,000
Total for LCIII: Central Division		**County: Kotido Municipal Council**					**30,000**
LCII: Kotido Central Ward	MUNCIPAL HQ	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				30,000
221003 Staff Training		0		0	68,094	0	68,094
Total for LCIII: Central Division		**County: Kotido Municipal Council**					**68,094**
LCII: Kotido Central Ward	MUNCIPAL HQ	Staff Training - Course fees	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				68,094
221008 Information and Communication Technology Supplies.		0		0	18,500	0	18,500
Total for LCIII:		**County:**					**5,000**
LCII:	HQ	ICT - Website Design, Maintenance and Hosting	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				5,000
Total for LCIII: Central Division		**County: Kotido Municipal Council**					**13,500**
LCII: Kotido Central Ward	HQ	ICT - Assorted Computer Accessories	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				13,500
222001 Information and Communication Technology Services.		0		0	1,360	0	1,360
Total for LCIII: Central Division		**County: Kotido Municipal Council**					**1,360**
LCII: Kotido Central Ward	HQ	Telecommunication Services - Assorted Equipment	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				1,360
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0		0	25,140	0	25,140
Total for LCIII: Central Division		**County: Kotido Municipal Council**					**25,140**
LCII: Kotido Central Ward	HQ	Office Equipment Maintenance - Furniture	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				25,140
313129 Other Buildings other than dwellings - Improvement		0		0	10,000	0	10,000
Total for LCIII: Central Division		**County: Kotido Municipal Council**					**10,000**
LCII: Kotido Central Ward	HQ	Commercial and office building renovation and repair service-Build other than dwell_Improve	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				10,000
Total Cost of Capacity Strengthening		**0**		**0**	**153,094**	**0**	**153,094**
Key Service Area 390017 Public Service Performance management							

VOTE: 716 Kotido Municipal Council

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	0	0	10,000
221008 Information and Communication Technology Supplies.	0	500	0	0	500
221009 Welfare and Entertainment	0	900	0	0	900
221011 Printing, Stationery, Photocopying and Binding	0	1,700	0	0	1,700
221012 Small Office Equipment	0	500	0	0	500
225101 Consultancy Services	0	1,500	0	0	1,500
227001 Travel inland	0	15,000	0	0	15,000
227004 Fuel, Lubricants and Oils	0	7,000	0	0	7,000
228002 Maintenance-Transport Equipment	0	2,500	0	0	2,500
273102 Incapacity, death benefits and funeral expenses	0	500	0	0	500
Total Cost of Public Service Performance management	**0**	**40,100**	**0**	**0**	**40,100**
Total Cost of Public Sector Transformation	**549,283**	**297,596**	**401,101**	**0**	**1,247,980**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,200	0	0	3,200
221009 Welfare and Entertainment	0	769	0	0	769
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
221012 Small Office Equipment	0	1,600	0	0	1,600
223004 Guard and Security services	0	1,200	0	0	1,200
225101 Consultancy Services	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	800	0	0	800
Total Cost of Administrative and Support Services	**0**	**9,069**	**0**	**0**	**9,069**
Total Cost of Governance and Security	**0**	**9,069**	**0**	**0**	**9,069**
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
212103 Incapacity benefits (Employees)	0	500	0	0	500
221002 Workshops, Meetings and Seminars	0	500	0	0	500
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,797	0	0	1,797

VOTE: 716 Kotido Municipal Council

221012 Small Office Equipment	0	500	0	0	500
227001 Travel inland	0	6,000	0	0	6,000
Total Cost of Human Resource Management	**0**	**11,297**	**0**	**0**	**11,297**
Total Cost of Regional Balanced Development	**0**	**11,297**	**0**	**0**	**11,297**
Total Cost of Administration and Management	**549,283**	**317,962**	**401,101**	**0**	**1,268,346**
Total Cost of Administration	**549,283**	**317,962**	**401,101**	**0**	**1,268,346**

Subcounty / Town Council / Division: 237775 Central Division

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221009 Welfare and Entertainment	0	200	0	0	200
221011 Printing, Stationery, Photocopying and Binding	0	200	0	0	200
222001 Information and Communication Technology Services.	0	200	0	0	200
225202 Environment Impact Assessment for Capital Works	0	0	3,084	0	3,084
225203 Appraisal and Feasibility Studies for Capital Works	0	0	5,500	0	5,500
225204 Monitoring and Supervision of capital work	0	0	8,446	0	8,446
227001 Travel inland	0	200	0	0	200
227004 Fuel, Lubricants and Oils	0	976	0	0	976
228001 Maintenance-Buildings and Structures	0	600	0	0	600
Total Cost of Climate Change Mitigation	**0**	**2,376**	**17,030**	**0**	**19,406**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**2,376**	**17,030**	**0**	**19,406**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	13,366	3,406	0	16,772
222001 Information and Communication Technology Services.	0	600	0	0	600
224004 Beddings, Clothing, Footwear and related Services	0	2,452	0	0	2,452
224010 Protective Gear	0	8,978	0	0	8,978
227001 Travel inland	0	1,200	0	0	1,200
227004 Fuel, Lubricants and Oils	0	7,344	0	0	7,344

VOTE: 716 Kotido Municipal Council

Total Cost of HIV/AIDS Mainstreaming	**0**	**33,940**	**3,406**	**0**	**37,346**
Total Cost of Human Capital Development	**0**	**33,940**	**3,406**	**0**	**37,346**
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
224004 Beddings, Clothing, Footwear and related Services	0	0	10,000	0	10,000
312121 Non-Residential Buildings - Acquisition	0	0	106,673	0	106,673
313131 Roads and Bridges - Improvement	0	0	19,564	0	19,564
Total Cost of Procurement and Disposal Services	**0**	**0**	**136,238**	**0**	**136,238**
Key Service Area 000008 Records Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	10,899	0	10,899
227001 Travel inland	0	0	2,725	0	2,725
Total Cost of Records Management	**0**	**0**	**13,624**	**0**	**13,624**
Total Cost of Public Sector Transformation	**0**	**0**	**149,862**	**0**	**149,862**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	18,337	0	0	18,337
212102 Medical expenses (Employees)	0	1,000	0	0	1,000
212103 Incapacity benefits (Employees)	0	1,000	0	0	1,000
221002 Workshops, Meetings and Seminars	0	7,680	0	0	7,680
221009 Welfare and Entertainment	0	24,814	0	0	24,814
221011 Printing, Stationery, Photocopying and Binding	0	9,643	0	0	9,643
221012 Small Office Equipment	0	2,200	0	0	2,200
221014 Bank Charges and other Bank related costs	0	400	0	0	400
221017 Membership dues and Subscription fees.	0	4,300	0	0	4,300
222001 Information and Communication Technology Services.	0	3,700	0	0	3,700
223004 Guard and Security services	0	8,600	0	0	8,600
223005 Electricity	0	1,400	0	0	1,400
227001 Travel inland	0	30,673	0	0	30,673
227004 Fuel, Lubricants and Oils	0	12,983	0	0	12,983
228002 Maintenance-Transport Equipment	0	2,000	0	0	2,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	4,500	0	0	4,500
228004 Maintenance-Other Fixed Assets	0	6,000	0	0	6,000
Total Cost of Administrative and Support Services	**0**	**139,230**	**0**	**0**	**139,230**
Total Cost of Governance and Security	**0**	**139,230**	**0**	**0**	**139,230**

VOTE: 716 Kotido Municipal Council

Total Cost of Administration and Management	**0**	**175,545**	**170,297**	**0**	**345,843**
Total Cost of 237775 Central Division	**0**	**175,545**	**170,297**	**0**	**345,843**

Subcounty / Town Council / Division: 237776 North Division

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	5,200	0	5,200
221009 Welfare and Entertainment	0	0	1,691	0	1,691
221011 Printing, Stationery, Photocopying and Binding	0	0	1,180	0	1,180
222001 Information and Communication Technology Services.	0	0	959	0	959
225201 Consultancy Services-Capital	0	0	10,000	0	10,000
225202 Environment Impact Assessment for Capital Works	0	0	1,800	0	1,800
225203 Appraisal and Feasibility Studies for Capital Works	0	0	3,000	0	3,000
225204 Monitoring and Supervision of capital work	0	0	8,289	0	8,289
227001 Travel inland	0	0	1,800	0	1,800
227004 Fuel, Lubricants and Oils	0	0	2,259	0	2,259
312121 Non-Residential Buildings - Acquisition	0	0	43,482	0	43,482
313139 Other Structures - Improvement	0	0	51,226	0	51,226
Total Cost of Facilities Management	**0**	**0**	**130,886**	**0**	**130,886**
Total Cost of Public Sector Transformation	**0**	**0**	**130,886**	**0**	**130,886**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,023	0	0	6,023
212102 Medical expenses (Employees)	0	200	0	0	200
221002 Workshops, Meetings and Seminars	0	403	0	0	403
221009 Welfare and Entertainment	0	1,950	0	0	1,950
221011 Printing, Stationery, Photocopying and Binding	0	3,076	0	0	3,076
221012 Small Office Equipment	0	448	0	0	448
221014 Bank Charges and other Bank related costs	0	200	0	0	200
221017 Membership dues and Subscription fees.	0	300	0	0	300
222001 Information and Communication Technology Services.	0	1,750	0	0	1,750

VOTE: 716 Kotido Municipal Council

223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	770	0	0	770
227001 Travel inland	0	6,799	0	0	6,799
227004 Fuel, Lubricants and Oils	0	3,010	0	0	3,010
228001 Maintenance-Buildings and Structures	0	1,200	0	0	1,200
228002 Maintenance-Transport Equipment	0	1,150	0	0	1,150
273102 Incapacity, death benefits and funeral expenses	0	200	0	0	200
Total Cost of Administrative and Support Services	**0**	**27,478**	**0**	**0**	**27,478**
Total Cost of Governance and Security	**0**	**27,478**	**0**	**0**	**27,478**
Total Cost of Administration and Management	**0**	**27,478**	**130,886**	**0**	**158,364**
Total Cost of 237776 North Division	**0**	**27,478**	**130,886**	**0**	**158,364**

Subcounty / Town Council / Division: 237777 South Division

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	3,400	0	3,400
221009 Welfare and Entertainment	0	0	938	0	938
221011 Printing, Stationery, Photocopying and Binding	0	0	580	0	580
222001 Information and Communication Technology Services.	0	0	589	0	589
225202 Environment Impact Assessment for Capital Works	0	0	1,100	0	1,100
225203 Appraisal and Feasibility Studies for Capital Works	0	0	1,800	0	1,800
225204 Monitoring and Supervision of capital work	0	0	4,894	0	4,894
227001 Travel inland	0	0	1,050	0	1,050
227004 Fuel, Lubricants and Oils	0	0	1,240	0	1,240
228001 Maintenance-Buildings and Structures	0	0	6,000	0	6,000
313119 Other Dwellings - Improvement	0	0	29,000	0	29,000
313129 Other Buildings other than dwellings - Improvement	0	0	7,412	0	7,412
313131 Roads and Bridges - Improvement	0	0	19,939	0	19,939
Total Cost of Facilities Management	**0**	**0**	**77,942**	**0**	**77,942**
Total Cost of Public Sector Transformation	**0**	**0**	**77,942**	**0**	**77,942**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,985	0	0	7,985

VOTE: 716 Kotido Municipal Council

212102 Medical expenses (Employees)	0	750	0	0	750
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	600	0	0	600
221012 Small Office Equipment	0	988	0	0	988
221014 Bank Charges and other Bank related costs	0	20	0	0	20
221017 Membership dues and Subscription fees.	0	950	0	0	950
222001 Information and Communication Technology Services.	0	1,400	0	0	1,400
227001 Travel inland	0	4,195	0	0	4,195
227004 Fuel, Lubricants and Oils	0	3,340	0	0	3,340
228002 Maintenance-Transport Equipment	0	2,100	0	0	2,100
Total Cost of Administrative and Support Services	**0**	**24,327**	**0**	**0**	**24,327**
Total Cost of Governance and Security	**0**	**24,327**	**0**	**0**	**24,327**
Total Cost of Administration and Management	**0**	**24,327**	**77,942**	**0**	**102,270**
Total Cost of 237777 South Division	**0**	**24,327**	**77,942**	**0**	**102,270**

Subcounty / Town Council / Division: 237778 West Division

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	5,300	0	5,300
221009 Welfare and Entertainment	0	0	1,697	0	1,697
221011 Printing, Stationery, Photocopying and Binding	0	0	1,380	0	1,380
222001 Information and Communication Technology Services.	0	0	1,096	0	1,096
225202 Environment Impact Assessment for Capital Works	0	0	2,600	0	2,600
225203 Appraisal and Feasibility Studies for Capital Works	0	0	4,500	0	4,500
225204 Monitoring and Supervision of capital work	0	0	6,442	0	6,442
227001 Travel inland	0	0	1,800	0	1,800
227004 Fuel, Lubricants and Oils	0	0	2,269	0	2,269
313121 Non-Residential Buildings - Improvement	0	0	98,334	0	98,334
313131 Roads and Bridges - Improvement	0	0	10,000	0	10,000
Total Cost of Facilities Management	**0**	**0**	**135,418**	**0**	**135,418**
Total Cost of Public Sector Transformation	**0**	**0**	**135,418**	**0**	**135,418**

VOTE: 716 Kotido Municipal Council

Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,610	0	0	15,610
212102 Medical expenses (Employees)	0	1,000	0	0	1,000
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	1,664	0	0	1,664
221011 Printing, Stationery, Photocopying and Binding	0	4,441	0	0	4,441
221012 Small Office Equipment	0	3,200	0	0	3,200
221014 Bank Charges and other Bank related costs	0	596	0	0	596
221017 Membership dues and Subscription fees.	0	1,350	0	0	1,350
222001 Information and Communication Technology Services.	0	1,750	0	0	1,750
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	560	0	0	560
224004 Beddings, Clothing, Footwear and related Services	0	950	0	0	950
227001 Travel inland	0	12,868	0	0	12,868
227004 Fuel, Lubricants and Oils	0	6,076	0	0	6,076
228002 Maintenance-Transport Equipment	0	1,090	0	0	1,090
273102 Incapacity, death benefits and funeral expenses	0	900	0	0	900
Total Cost of Administrative and Support Services	**0**	**53,055**	**0**	**0**	**53,055**
Total Cost of Governance and Security	**0**	**53,055**	**0**	**0**	**53,055**
Total Cost of Administration and Management	**0**	**53,055**	**135,418**	**0**	**188,473**
Total Cost of 237778 West Division	**0**	**53,055**	**135,418**	**0**	**188,473**

VOTE: 716 Kotido Municipal Council

Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	196,631	196,666
Urban Unconditional Grant Wage	129,547	129,196
Urban Unconditional Non-Wage	38,000	38,607
Locally Raised Revenues	29,084	28,863
Development Revenues	0	22,109
Urban Discretionary Equalisation Development Grant	0	22,109
Total Revenues Shares	**196,631**	**218,775**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	129,547	129,196
Non Wage	67,084	67,469
Development Expenditure		
Domestic Development	0	22,109
External Financing	0	0
Total Expenditure	**196,631**	**218,775**

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

Service Area 10 Financial Management and Accountability (LG)

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000061 Management of Government Accounts					
211101 General Staff Salaries	129,196	0	0	0	129,196
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	17,509	0	17,509
Total for LCIII: Central Division	**County: Kotido Municipal Council**				**17,509**
LCII: Kotido Central Ward	ALLOWANCES	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			17,509
221011 Printing, Stationery, Photocopying and Binding	0	0	1,250	0	1,250
Total for LCIII: Central Division	**County: Kotido Municipal Council**				**1,250**

VOTE: 716 Kotido Municipal Council

LCII: Kotido Central Ward		Office Supplies - Printing and Assorted Stationery	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,250
222001 Information and Communication Technology Services.		0	0	600	0	600
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**600**
LCII: Kotido Central Ward	HQ	Telecommunication Services - Airtime and Mobile Phone Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			600
227004 Fuel, Lubricants and Oils		0	0	2,750	0	2,750
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**2,750**
LCII: Kotido Central Ward	HQ	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,750
Total Cost of Management of Government Accounts		**129,196**	**0**	**22,109**	**0**	**151,306**
Total Cost of Governance and Security		**129,196**	**0**	**22,109**	**0**	**151,306**
Programme 18 Development Plan Implementation						
Key Service Area 000004 Finance and Accounting						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	13,000	0	0	13,000
211107 Boards, Committees and Council Allowances		0	1,500	0	0	1,500
221002 Workshops, Meetings and Seminars		0	8,000	0	0	8,000
221008 Information and Communication Technology Supplies.		0	607	0	0	607
221009 Welfare and Entertainment		0	2,000	0	0	2,000
221010 Special Meals and Drinks		0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding		0	14,000	0	0	14,000
221012 Small Office Equipment		0	1,000	0	0	1,000
222001 Information and Communication Technology Services.		0	4,000	0	0	4,000
223005 Electricity		0	4,000	0	0	4,000
227001 Travel inland		0	9,363	0	0	9,363
227004 Fuel, Lubricants and Oils		0	4,000	0	0	4,000
Total Cost of Finance and Accounting		**0**	**67,469**	**0**	**0**	**67,469**
Total Cost of Development Plan Implementation		**0**	**67,469**	**0**	**0**	**67,469**
Total Cost of Financial Management and Accountability (LG)		**129,196**	**67,469**	**22,109**	**0**	**218,775**
Total Cost of Finance		**129,196**	**67,469**	**22,109**	**0**	**218,775**

VOTE: 716 Kotido Municipal Council

VOTE: 716 Kotido Municipal Council

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	**2025/26 Approved Budget**	**2026/27 Approved Budget**
A: Breakdown of Department Revenues		
Recurrent Revenues	280,944	273,059
Urban Unconditional Grant Wage	53,945	41,805
Urban Unconditional Non-Wage	188,220	192,474
Locally Raised Revenues	38,779	38,779
Total Revenues Shares	**280,944**	**273,059**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	53,945	41,805
Non Wage	226,999	231,253
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**280,944**	**273,059**

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

Service Area 10 Legislation and Oversight

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000010 Leadership and Management					
211105 Ex-Gratia for Political leaders.	0	158,220	0	0	158,220
211107 Boards, Committees and Council Allowances	0	34,254	0	0	34,254
212102 Medical expenses (Employees)	0	2,779	0	0	2,779
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221012 Small Office Equipment	0	2,000	0	0	2,000
223005 Electricity	0	1,000	0	0	1,000
227001 Travel inland	0	16,000	0	0	16,000

VOTE: 716 Kotido Municipal Council

227004 Fuel, Lubricants and Oils	0	7,000	0	0	7,000
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
Total Cost of Leadership and Management	**0**	**231,253**	**0**	**0**	**231,253**
Total Cost of Governance and Security	**0**	**231,253**	**0**	**0**	**231,253**
Programme 17 Regional Balanced Development					
Key Service Area 000010 Leadership and Management					
211101 General Staff Salaries	41,805	0	0	0	41,805
Total Cost of Leadership and Management	**41,805**	**0**	**0**	**0**	**41,805**
Total Cost of Regional Balanced Development	**41,805**	**0**	**0**	**0**	**41,805**
Total Cost of Legislation and Oversight	**41,805**	**231,253**	**0**	**0**	**273,059**
Total Cost of Statutory bodies	**41,805**	**231,253**	**0**	**0**	**273,059**

VOTE: 716 Kotido Municipal Council

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	205,390	207,308
Programme Conditional Grant - Wage Recurrent	100,800	100,806
Programme Conditional Grant - Non Wage Recurrent	94,895	96,843
Locally Raised Revenues	9,695	9,659
Development Revenues	25,781	25,781
Programme Conditional Grant - Development	25,781	25,781
Total Revenues Shares	**231,171**	**233,089**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	100,800	100,806
Non Wage	104,590	106,502
Development Expenditure		
Domestic Development	25,781	25,781
External Financing	0	0
Total Expenditure	**231,171**	**233,089**

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

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
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	100,806	0	0	0	100,806
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,862	0	0	5,862
212102 Medical expenses (Employees)	0	3,000	0	0	3,000
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
227001 Travel inland	0	10,000	0	0	10,000

VOTE: 716 Kotido Municipal Council

227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000
Total Cost of Farmer mobilisation and sensitisation	**100,806**	**43,862**	**0**	**0**	**144,668**
Total Cost of Agro-Industrialization	**100,806**	**43,862**	**0**	**0**	**144,668**
Total Cost of Agricultural Extension	**100,806**	**43,862**	**0**	**0**	**144,668**

Service Area 20 Agricultural Production

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010059 Post-harvest handling, storage and processing					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,000	0	0	7,000
227001 Travel inland	0	4,170	0	0	4,170
Total Cost of Post-harvest handling, storage and processing	**0**	**11,170**	**0**	**0**	**11,170**
Key Service Area 010082 Cooperatives Establishment and Management					
227004 Fuel, Lubricants and Oils	0	4,659	0	0	4,659
228002 Maintenance-Transport Equipment	0	5,000	0	0	5,000
Total Cost of Cooperatives Establishment and Management	**0**	**9,659**	**0**	**0**	**9,659**
Total Cost of Agro-Industrialization	**0**	**20,829**	**0**	**0**	**20,829**
Total Cost of Agricultural Production	**0**	**20,829**	**0**	**0**	**20,829**

Service Area 30 Agricultural Value Chain Services

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010013 Support to agro-processing & value addition					
224003 Agricultural Supplies and Services	0	0	6,782	0	6,782

Total for LCIII: Central Division		**County: Kotido Municipal Council**		**6,782**
LCII: Kotido Central Ward	Kotido Municipal Headquarters	Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	6,782

227001 Travel inland	0	0	2,578	0	2,578

Total for LCIII: Central Division	**County: Kotido Municipal Council**	**2,578**

VOTE: 716 Kotido Municipal Council

LCII: Kotido Central Ward	Kotido Municipal Headquarters	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			2,578
228001 Maintenance-Buildings and Structures		0	0	16,421	0	16,421
Total for LCIII: North Division		**County: Kotido Municipal Council**				**16,421**
LCII: Lochoto Ward	North Division	Building and Facility Maintenance - Farm Structures	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			16,421
Total Cost of Support to agro-processing & value addition		**0**	**0**	**25,781**	**0**	**25,781**
Key Service Area 300016 Parish Development Model Operations						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	41,811	0	0	41,811
Total Cost of Parish Development Model Operations		**0**	**41,811**	**0**	**0**	**41,811**
Total Cost of Agro-Industrialization		**0**	**41,811**	**25,781**	**0**	**67,592**
Total Cost of Agricultural Value Chain Services		**0**	**41,811**	**25,781**	**0**	**67,592**
Total Cost of Production and Marketing		**100,806**	**106,502**	**25,781**	**0**	**233,089**

VOTE: 716 Kotido Municipal Council

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,297,065	1,562,024
Programme Conditional Grant - Wage Recurrent	1,137,877	1,337,877
Programme Conditional Grant - Non Wage Recurrent	149,493	214,488
Locally Raised Revenues	9,695	9,659
Development Revenues	105,413	248,985
Programme Conditional Grant - Development	105,413	98,985
Transitional Conditional Grant - Development	0	150,000
Total Revenues Shares	**1,402,478**	**1,811,009**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,137,877	1,337,877
Non Wage	159,188	224,147
Development Expenditure		
Domestic Development	105,413	248,985
External Financing	0	0
Total Expenditure	**1,402,478**	**1,811,009**

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	1,337,877	0	0	0	1,337,877
263308 Sector Conditional Grant (Non-Wage)	0	189,961	0	0	189,961

Total for LCIII: Central Division		**County: Kotido Municipal Council**		**51,977**
LCII: Kotido North Ward	KDDO HC III	KDDO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	7,805
LCII: Kotido North Ward	LOSILANG HEALTH CENTRE II	LOSILANG HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,903

VOTE: 716 Kotido Municipal Council

LCII: Kotido West Ward	KANAWAT HEALTH CENTRE III	KANAWAT HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	21,945
LCII: Kotido West Ward	KANAWAT HEALTH CENTRE III	KANAWAT HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	7,805
LCII: Kotido West Ward	KDDO HC III	KDDO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,519
Total for LCIII: North Division		**County: Kotido Municipal Council**		**137,984**
LCII: Kotyang Central Ward	PANYANGARA HEALTH CENTRE III	PANYANGARA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	117,798
LCII: Kotyang Central Ward	PANYANGARA HEALTH CENTRE III	PANYANGARA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	20,186

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Primary Health care services	**1,337,877**	**189,961**	**0**	**0**	**1,527,838**
Total Cost of Human Capital Development	**1,337,877**	**189,961**	**0**	**0**	**1,527,838**
Total Cost of Primary HealthCare	**1,337,877**	**189,961**	**0**	**0**	**1,527,838**

Service Area 20 Hospital Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development						
Key Service Area 000017 Infrastructure Development and Management						
225202 Environment Impact Assessment for Capital Works		0	0	2,500	0	2,500
Total for LCIII: South Division		**County: Kotido Municipal Council**				**2,500**
LCII: Kapadakook Central Ward	Kapadakook	Environmental Impact Assessment - Capital Works	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc			2,500
225203 Appraisal and Feasibility Studies for Capital Works		0	0	2,500	0	2,500
Total for LCIII: South Division		**County: Kotido Municipal Council**				**2,500**
LCII: Kapadakook Central Ward	Kapadakook	Feasibility Studies or Screening of Projects - Feasibility Study	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc			2,500
225204 Monitoring and Supervision of capital work		0	0	10,000	0	10,000
Total for LCIII: South Division		**County: Kotido Municipal Council**				**10,000**
LCII: Kapadakook Central		Monitoring and supervision of capital projects	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc			10,000
312121 Non-Residential Buildings - Acquisition		0	0	233,985	0	233,985
Total for LCIII: South Division		**County: Kotido Municipal Council**				**233,985**

VOTE: 716 Kotido Municipal Council

LCII: Kapadakook Central Ward	Kapadakook	Hospital construction service-Specialized buildings_Acquire	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc	135,000
LCII: Kapadakook Central Ward	Kapadakook	Hospital construction service-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	98,985

Total Cost of Infrastructure Development and Management	**0**	**0**	**248,985**	**0**	**248,985**
Total Cost of Human Capital Development	**0**	**0**	**248,985**	**0**	**248,985**
Total Cost of Hospital Services	**0**	**0**	**248,985**	**0**	**248,985**

Service Area 30 Health Management and Supervision

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,700	0	0	2,700
221009 Welfare and Entertainment	0	1,200	0	0	1,200
224010 Protective Gear	0	1,500	0	0	1,500
227001 Travel inland	0	1,700	0	0	1,700
227004 Fuel, Lubricants and Oils	0	559	0	0	559
273101 Medical expenses (To general public)	0	1,000	0	0	1,000
273102 Incapacity, death benefits and funeral expenses	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**9,659**	**0**	**0**	**9,659**
Key Service Area 000039 Policies, Regulations and Standards					
221002 Workshops, Meetings and Seminars	0	3,100	0	0	3,100
221003 Staff Training	0	3,000	0	0	3,000
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	200	0	0	200
222001 Information and Communication Technology Services.	0	500	0	0	500

VOTE: 716 Kotido Municipal Council

227001 Travel inland	0	5,300	0	0	5,300
227004 Fuel, Lubricants and Oils	0	4,228	0	0	4,228
228002 Maintenance-Transport Equipment	0	3,200	0	0	3,200
Total Cost of Policies, Regulations and Standards	**0**	**24,528**	**0**	**0**	**24,528**
Total Cost of Human Capital Development	**0**	**34,187**	**0**	**0**	**34,187**
Total Cost of Health Management and Supervision	**0**	**34,187**	**0**	**0**	**34,187**
Total Cost of Health	**1,337,877**	**224,147**	**248,985**	**0**	**1,811,009**

VOTE: 716 Kotido Municipal Council

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	3,917,592	4,530,552
Programme Conditional Grant - Wage Recurrent	2,705,188	3,285,632
Programme Conditional Grant - Non Wage Recurrent	1,157,763	1,184,920
Urban Unconditional Grant Wage	44,946	44,341
Locally Raised Revenues	9,695	9,659
Other Transfers from Central Government	0	6,000
Development Revenues	133,207	112,270
Programme Conditional Grant - Development	133,207	112,270
Total Revenues Shares	**4,050,799**	**4,642,822**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	2,750,134	3,329,973
Non Wage	1,167,458	1,200,579
Development Expenditure		
Domestic Development	133,207	112,270
External Financing	0	0
Total Expenditure	**4,050,799**	**4,642,822**

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

Service Area 10 Pre-Primary and Primary Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	1,337,540	0	0	0	1,337,540
Total Cost of Quality Assurance Systems	**1,337,540**	**0**	**0**	**0**	**1,337,540**
Key Service Area 320162 Capitation (Primary)					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,000	0	0	6,000
212103 Incapacity benefits (Employees)	0	10,000	0	0	10,000

VOTE: 716 Kotido Municipal Council

221002 Workshops, Meetings and Seminars	0	30,000	0	0	30,000
221003 Staff Training	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	6,000	0	0	6,000
221017 Membership dues and Subscription fees.	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	62,509	0	0	62,509
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
228002 Maintenance-Transport Equipment	0	6,000	0	0	6,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	10,000	0	0	10,000
263308 Sector Conditional Grant (Non-Wage)	0	270,584	0	0	270,584

Total for LCIII: Missing Subcounty		**County: Missing County**		**270,584**
LCII: Missing Parish	KANAWAT P.S	KANAWAT P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	28,688
LCII: Missing Parish	KOTIDO ARMY P.S.	KOTIDO ARMY P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	34,334
LCII: Missing Parish	Kotido Girls P/S	Kotido Girls P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	36,424
LCII: Missing Parish	KOTIDO MIXED P.S.	KOTIDO MIXED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	38,423
LCII: Missing Parish	Lomukura P/S	Lomukura P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	3,720
LCII: Missing Parish	Lomukura P/S	Lomukura P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	54,399
LCII: Missing Parish	MARY MOTHER OF GOD P.S.	MARY MOTHER OF GOD P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	42,790
LCII: Missing Parish	PANYANGARA P.S.	PANYANGARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,808

Total Cost of Capitation (Primary)	**0**	**418,093**	**0**	**0**	**418,093**
Total Cost of Human Capital Development	**1,337,540**	**418,093**	**0**	**0**	**1,755,633**
Total Cost of Pre-Primary and Primary Education	**1,337,540**	**418,093**	**0**	**0**	**1,755,633**

Service Area 20 Secondary Education

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**

VOTE: 716 Kotido Municipal Council

Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
221009 Welfare and Entertainment	0	1,462	0	0	1,462
263308 Sector Conditional Grant (Non-Wage)	0	593,724	0	0	593,724

Total for LCIII: Missing Subcounty		**County: Missing County**		**593,724**
LCII: Missing Parish	KOTIDO SS	KOTIDO SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	434,140
LCII: Missing Parish	Panyangara SS	Panyangara SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	159,584

Total Cost of Capitation (Secondary)	**0**	**595,186**	**0**	**0**	**595,186**
Key Service Area 320159 Secondary Education Services					
211101 General Staff Salaries	1,392,285	0	0	0	1,392,285
Total Cost of Secondary Education Services	**1,392,285**	**0**	**0**	**0**	**1,392,285**
Total Cost of Human Capital Development	**1,392,285**	**595,186**	**0**	**0**	**1,987,471**
Total Cost of Secondary Education	**1,392,285**	**595,186**	**0**	**0**	**1,987,471**

Service Area 30 Skills Development

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320160 Tertiary Education Services					
211101 General Staff Salaries	555,807	0	0	0	555,807
Total Cost of Tertiary Education Services	**555,807**	**0**	**0**	**0**	**555,807**
Key Service Area 320163 Capitation (Tertiary)					
263308 Sector Conditional Grant (Non-Wage)	0	167,921	0	0	167,921

Total for LCIII: Missing Subcounty		**County: Missing County**		**167,921**
LCII: Missing Parish	KOTIDO TECHNICAL INSTITUTE	KOTIDO TECHNICAL INSTITUTE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	167,921

Total Cost of Capitation (Tertiary)	**0**	**167,921**	**0**	**0**	**167,921**
Total Cost of Human Capital Development	**555,807**	**167,921**	**0**	**0**	**723,728**
Total Cost of Skills Development	**555,807**	**167,921**	**0**	**0**	**723,728**

Service Area 40 Education&Sports Management and Inspection

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**

VOTE: 716 Kotido Municipal Council

Programme 12 Human Capital Development							
Key Service Area 000023 Inspection and Monitoring							
227001 Travel inland		0	12,860	0		0	12,860
228002 Maintenance-Transport Equipment		0	2,799	0		0	2,799
Total Cost of Inspection and Monitoring		**0**	**15,659**	**0**		**0**	**15,659**
Key Service Area 320003 Assets and Facilities Management							
225202 Environment Impact Assessment for Capital Works		0	0	500		0	500
Total for LCIII: Central Division		**County: Kotido Municipal Council**					**500**
LCII: Kotido Central Ward	Headquarters	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				500
225203 Appraisal and Feasibility Studies for Capital Works		0	0	1,113		0	1,113
Total for LCIII: Central Division		**County: Kotido Municipal Council**					**1,113**
LCII: Kotido Central Ward	Headquarters	Feasibility Studies or Screening of Projects Feasibility Study	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				1,113
225204 Monitoring and Supervision of capital work		0	0	4,000		0	4,000
Total for LCIII: Central Division		**County: Kotido Municipal Council**					**4,000**
LCII: Kotido Central Ward	Headquarters	Hanover of sites, Monitoring, Supervision and Commissioning of project site	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				4,000
312129 Other Buildings other than dwellings - Acquisition		0	0	85,000		0	85,000
Total for LCIII: Central Division		**County: Kotido Municipal Council**					**60,000**
LCII: Kotido Rural Ward	Kotido Technical	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				25,000
LCII: Kotido Rural Ward	KOTIDO TECHNICAL	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				35,000
Total for LCIII: West Division		**County: Kotido Municipal Council**					**25,000**
LCII: Rom Rom Ward	KANAWAT PS	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				25,000
313121 Non-Residential Buildings - Improvement		0	0	21,657		0	21,657
Total for LCIII: Central Division		**County: Kotido Municipal Council**					**21,657**

VOTE: 716 Kotido Municipal Council

LCII: Kotido Rural Ward	KOTIDO TECHNICAL AND KANAWAT PS	RETENTION	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	21,657

Total Cost of Assets and Facilities Management	**0**	**0**	**112,270**	**0**	**112,270**
Total Cost of Human Capital Development	**0**	**15,659**	**112,270**	**0**	**127,929**
Total Cost of Education&Sports Management and Inspection	**0**	**15,659**	**112,270**	**0**	**127,929**

Service Area 50 Special Needs Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
211101 General Staff Salaries	44,341	0	0	0	44,341
227001 Travel inland	0	3,720	0	0	3,720
Total Cost of Special Needs Education	**44,341**	**3,720**	**0**	**0**	**48,061**
Total Cost of Human Capital Development	**44,341**	**3,720**	**0**	**0**	**48,061**
Total Cost of Special Needs Education	**44,341**	**3,720**	**0**	**0**	**48,061**
Total Cost of Education	**3,329,973**	**1,200,579**	**112,270**	**0**	**4,642,822**

VOTE: 716 Kotido Municipal Council

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,277,609	1,393,107
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	159,221	278,200
Urban Unconditional Non-Wage	3,444	0
Locally Raised Revenues	9,695	9,659
Other Transfers from Central Government	105,248	105,248
Development Revenues	0	13,000
Urban Discretionary Equalisation Development Grant	0	13,000
Total Revenues Shares	**1,277,609**	**1,406,107**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	159,221	278,200
Non Wage	1,118,387	1,114,907
Development Expenditure		
Domestic Development	0	13,000
External Financing	0	0
Total Expenditure	**1,277,609**	**1,406,107**

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

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
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					
221009 Welfare and Entertainment	0	5,000	0	0	5,000
221012 Small Office Equipment	0	4,659	0	0	4,659
Total Cost of Environment, Social Health and Safety	**0**	**9,659**	**0**	**0**	**9,659**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**9,659**	**0**	**0**	**9,659**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 000017 Infrastructure Development and Management					

VOTE: 716 Kotido Municipal Council

211101 General Staff Salaries	278,200	0	0	0	278,200
Total Cost of Infrastructure Development and Management	**278,200**	**0**	**0**	**0**	**278,200**
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	60,000	0	0	60,000
221009 Welfare and Entertainment	0	1,723	0	0	1,723
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
223005 Electricity	0	1,000	0	0	1,000
227001 Travel inland	0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils	0	19,000	0	0	19,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	10,525	0	0	10,525
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**105,248**	**0**	**0**	**105,248**
Key Service Area 260009 Road Maintenance					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	25,000	0	0	25,000
211107 Boards, Committees and Council Allowances	0	10,000	0	0	10,000
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
227001 Travel inland	0	20,000	0	0	20,000
227004 Fuel, Lubricants and Oils	0	20,000	0	0	20,000
228002 Maintenance-Transport Equipment	0	70,000	0	0	70,000
228004 Maintenance-Other Fixed Assets	0	850,000	0	0	850,000
Total Cost of Road Maintenance	**0**	**1,000,000**	**0**	**0**	**1,000,000**
Total Cost of Integrated Transport Infrastructure and Services	**278,200**	**1,105,248**	**0**	**0**	**1,383,448**
Total Cost of Community Access Roads	**278,200**	**1,114,907**	**0**	**0**	**1,393,107**

Service Area 20 Engineering Services

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 140043 Urban planning and Strategies					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	6,600	0	6,600
Total for LCIII: Central Division	**County: Kotido Municipal Council**				**6,600**

VOTE: 716 Kotido Municipal Council

LCII: Kotido Central Ward		Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,600
221009 Welfare and Entertainment		0	0	4,720	0	4,720
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**4,720**
LCII: Kotido Central Ward	HQ	Welfare - Food and Refreshments	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,720
221011 Printing, Stationery, Photocopying and Binding		0	0	400	0	400
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**400**
LCII: Kotido Central Ward		Office Supplies - Printing and Assorted Stationery	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			400
222001 Information and Communication Technology Services.		0	0	360	0	360
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**360**
LCII: Kotido Central Ward	HQ	Telecommunication Services - Airtime and Mobile Phone Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			360
227004 Fuel, Lubricants and Oils		0	0	920	0	920
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**920**
LCII: Kotido Central Ward	HQ	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			920
Total Cost of Urban planning and Strategies		**0**	**0**	**13,000**	**0**	**13,000**
Total Cost of Sustainable Urbanisation and Housing		**0**	**0**	**13,000**	**0**	**13,000**
Total Cost of Engineering Services		**0**	**0**	**13,000**	**0**	**13,000**
Total Cost of Roads and Engineering		**278,200**	**1,114,907**	**13,000**	**0**	**1,406,107**

VOTE: 716 Kotido Municipal Council

Water

B1: Overview of Department Revenues and Expenditures by Source

N / A

N / A

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

VOTE: 716 Kotido Municipal Council

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	126,716	164,622
Urban Unconditional Grant Wage	113,021	152,262
Urban Unconditional Non-Wage	4,000	2,701
Locally Raised Revenues	9,695	9,659
Development Revenues	0	102,656
Urban Discretionary Equalisation Development Grant	0	102,656
Total Revenues Shares	**126,716**	**267,278**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	113,021	152,262
Non Wage	13,695	12,360
Development Expenditure		
Domestic Development	0	102,656
External Financing	0	0
Total Expenditure	**126,716**	**267,278**

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

Service Area 10 Natural Resources Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
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					
211101 General Staff Salaries	152,262	0	0	0	152,262
Total Cost of Compliance and Enforcement Services	**152,262**	**0**	**0**	**0**	**152,262**
Key Service Area 000078 Land Management					
221002 Workshops, Meetings and Seminars	0	2,701	0	0	2,701
Total Cost of Land Management	**0**	**2,701**	**0**	**0**	**2,701**
Key Service Area 000089 Climate Change Mitigation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	36,650	0	36,650

VOTE: 716 Kotido Municipal Council

Total for LCIII: Central Division		**County: Kotido Municipal Council**				**36,650**
LCII: Kotido Central Ward	HQ	AALLOWANCE FOR PARTICIPANTS DURING TRAINING	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			12,050
LCII: Kotido Central Ward	HQ	PAYMENTS TO CASUAL LABORERS	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			24,600
221009 Welfare and Entertainment		0	0	1,920	0	1,920
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**1,920**
LCII: Kotido Central Ward	HQ	Welfare - Assorted Welfare Items	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,920
221011 Printing, Stationery, Photocopying and Binding		0	0	345	0	345
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**345**
LCII: Kotido Central Ward	HQ	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			345
222001 Information and Communication Technology Services.		0	0	360	0	360
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**360**
LCII: Kotido Central Ward	HQ	Telecommunication Services - Airtime and Mobile Phone Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			360
224003 Agricultural Supplies and Services		0	0	24,000	0	24,000
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**24,000**
LCII: Kotido Central Ward	HQ	Agricultural Supplies - Seedlings	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			24,000
225204 Monitoring and Supervision of capital work		0	0	1,327	0	1,327
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**1,327**
LCII: Kotido Central Ward	HQ	MONITORING OF GREENING PROJECTS	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,327
227004 Fuel, Lubricants and Oils		0	0	3,466	0	3,466
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**3,466**
LCII: Kotido Central Ward	HQ	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,466
228002 Maintenance-Transport Equipment		0	0	370	0	370
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**370**

VOTE: 716 Kotido Municipal Council

LCII: Kotido Central Ward	HQ	Vehicle Maintanence - Service, Repair and Maintanence	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			370
Total Cost of Climate Change Mitigation		**0**	**0**	**68,438**	**0**	**68,438**
Key Service Area 000090 Climate Change Adaptation						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	11,370	0	11,370
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**11,370**
LCII: Kotido Central Ward		PER DIEM FOR MINISTRY STAFF	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,000
LCII: Kotido Central Ward	HQ	ALLOWANCES FOR PARTICIPANTS	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,370
221009 Welfare and Entertainment		0	0	17,950	0	17,950
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**17,950**
LCII: Kotido Central Ward	HQ	Welfare - Assorted Welfare Items	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			17,950
221011 Printing, Stationery, Photocopying and Binding		0	0	401	0	401
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**401**
LCII: Kotido Central Ward	HQ	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			401
222001 Information and Communication Technology Services.		0	0	1,815	0	1,815
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**1,815**
LCII: Kotido Central Ward	HQ	Telecommunication Services - Airtime and Mobile Phone Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,815
227004 Fuel, Lubricants and Oils		0	0	2,683	0	2,683
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**2,683**
LCII: Kotido Central Ward	HQ	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,683
Total Cost of Climate Change Adaptation		**0**	**0**	**34,219**	**0**	**34,219**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**152,262**	**2,701**	**102,656**	**0**	**257,619**
Programme 10 Sustainable Urbanisation and Housing						
Key Service Area 280002 Physical Planning						
227001 Travel inland		0	9,659	0	0	9,659
Total Cost of Physical Planning		**0**	**9,659**	**0**	**0**	**9,659**

VOTE: 716 Kotido Municipal Council

Total Cost of Sustainable Urbanisation and Housing	**0**	**9,659**	**0**	**0**	**9,659**
Total Cost of Natural Resources Management	**152,262**	**12,360**	**102,656**	**0**	**267,278**
Total Cost of Natural Resources	**152,262**	**12,360**	**102,656**	**0**	**267,278**

VOTE: 716 Kotido Municipal Council

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	104,002	140,919
Urban Unconditional Grant Wage	62,021	81,184
Locally Raised Revenues	9,695	9,659
Other Transfers from Central Government	15,000	23,119
Programme Conditional Grant - Non Wage Recurrent	17,286	24,427
Urban Unconditional Non-Wage	0	2,529
Development Revenues	0	17,109
Urban Discretionary Equalisation Development Grant	0	17,109
Total Revenues Shares	**104,002**	**158,028**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	62,021	81,184
Non Wage	41,981	59,735
Development Expenditure		
Domestic Development	0	17,109
External Financing	0	0
Total Expenditure	**104,002**	**158,028**

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

Service Area 10 Community Mobilisation

Approved Budget Estimates for FY 2026/27

Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	81,184	0	0	0	81,184
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,170	0	0	6,170
221011 Printing, Stationery, Photocopying and Binding	0	325	0	0	325
222001 Information and Communication Technology Services.	0	81	0	0	81
227004 Fuel, Lubricants and Oils	0	1,543	0	0	1,543

VOTE: 716 Kotido Municipal Council

Total Cost of Capacity Strengthening		**81,184**	**8,119**	**0**	**0**	**89,303**
Total Cost of Human Capital Development		**81,184**	**8,119**	**0**	**0**	**89,303**
Programme 17 Regional Balanced Development						
Key Service Area 000055 Refugee Protection and Mangement						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	5,076	0	5,076
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**5,076**
LCII: Kotido Central Ward	HQ	Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,076
221009 Welfare and Entertainment		0	0	5,580	0	5,580
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**5,580**
LCII: Kotido Central Ward	HQ	Welfare - Food and Refreshments	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,580
221011 Printing, Stationery, Photocopying and Binding		0	0	1,160	0	1,160
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**1,160**
LCII: Kotido Central Ward	HQ	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,160
222001 Information and Communication Technology Services.		0	0	200	0	200
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**200**
LCII: Kotido Central Ward		Telecommunication Services - Airtime and Mobile Phone Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			200
227004 Fuel, Lubricants and Oils		0	0	4,158	0	4,158
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**4,158**
LCII: Kotido Central Ward	HQ	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,158
228002 Maintenance-Transport Equipment		0	0	935	0	935
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**935**
LCII: Kotido Central Ward	HQ	Vehicle Maintanence - Service, Repair and Maintanence	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			935
Total Cost of Refugee Protection and Mangement		**0**	**0**	**17,109**	**0**	**17,109**
Total Cost of Regional Balanced Development		**0**	**0**	**17,109**	**0**	**17,109**
Total Cost of Community Mobilisation		**81,184**	**8,119**	**17,109**	**0**	**106,413**
Service Area 20 Empowerment and Mindset Change						

VOTE: 716 Kotido Municipal Council

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000021 Gender Mainstreaming services					
221002 Workshops, Meetings and Seminars	0	6,200	0	0	6,200
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	4,227	0	0	4,227
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000
Total Cost of Gender Mainstreaming services	**0**	**24,427**	**0**	**0**	**24,427**
Key Service Area 000023 Inspection and Monitoring					
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
Total Cost of Inspection and Monitoring	**0**	**15,000**	**0**	**0**	**15,000**
Key Service Area 000036 Strategies and Project Development					
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment	0	4,659	0	0	4,659
Total Cost of Strategies and Project Development	**0**	**9,659**	**0**	**0**	**9,659**
Key Service Area 010008 Capacity Strengthening					
227004 Fuel, Lubricants and Oils	0	1,500	0	0	1,500
228002 Maintenance-Transport Equipment	0	1,029	0	0	1,029
Total Cost of Capacity Strengthening	**0**	**2,529**	**0**	**0**	**2,529**
Total Cost of Human Capital Development	**0**	**51,615**	**0**	**0**	**51,615**
Total Cost of Empowerment and Mindset Change	**0**	**51,615**	**0**	**0**	**51,615**
Total Cost of Community Based Services	**81,184**	**59,735**	**17,109**	**0**	**158,028**

VOTE: 716 Kotido Municipal Council

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	42,746	96,001
Urban Unconditional Grant Wage	12,051	21,342
Urban Unconditional Non-Wage	21,000	65,000
Locally Raised Revenues	9,695	9,659
Development Revenues	14,266	54,441
Urban Discretionary Equalisation Development Grant	14,266	54,441
Total Revenues Shares	**57,012**	**150,441**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	12,051	21,342
Non Wage	30,695	74,659
Development Expenditure		
Domestic Development	14,266	54,441
External Financing	0	0
Total Expenditure	**57,012**	**150,441**

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

Service Area 10 Planning and Statistics

Ushs Thousands		**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 18 Development Plan Implementation						
Key Service Area 000006 Planning and Budgeting services						
211101 General Staff Salaries		21,342	0	0	0	21,342
221002 Workshops, Meetings and Seminars		0	4,000	8,700	0	12,700
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**8,700**
LCII: Kotido Central Ward	HQ	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			8,700
221009 Welfare and Entertainment		0	2,500	4,000	0	6,500
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**4,000**

VOTE: 716 Kotido Municipal Council

LCII: Kotido Central Ward HQ	Welfare - Assorted Welfare Items	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			4,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	2,000	0	3,000
Total for LCIII: Central Division	**County: Kotido Municipal Council**				**2,000**
LCII: Kotido Central Ward HQ	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			2,000
221012 Small Office Equipment	0	2,500	0	0	2,500
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	25,000	13,000	0	38,000
Total for LCIII: Central Division	**County: Kotido Municipal Council**				**13,000**
LCII: Kotido Central Ward HQ	Travel Inland - Benchmarking Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			13,000
227004 Fuel, Lubricants and Oils	0	9,000	2,545	0	11,545
Total for LCIII: Central Division	**County: Kotido Municipal Council**				**2,545**
LCII: Kotido Central Ward HQ	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			2,545
228002 Maintenance-Transport Equipment	0	5,000	0	0	5,000
Total Cost of Planning and Budgeting services	**21,342**	**50,000**	**30,245**	**0**	**101,586**
Key Service Area 000023 Inspection and Monitoring					
212102 Medical expenses (Employees)	0	2,886	0	0	2,886
221002 Workshops, Meetings and Seminars	0	2,867	0	0	2,867
221011 Printing, Stationery, Photocopying and Binding	0	906	0	0	906
221012 Small Office Equipment	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Inspection and Monitoring	**0**	**9,659**	**0**	**0**	**9,659**
Key Service Area 560019 Data Management and Dissemination					
221009 Welfare and Entertainment	0	0	4,000	0	4,000
Total for LCIII: Central Division	**County: Kotido Municipal Council**				**4,000**
LCII: Kotido West Ward HQ	Welfare - Assorted Welfare Items	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			4,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	3,000	0	4,000

VOTE: 716 Kotido Municipal Council

Total for LCIII: Central Division		**County: Kotido Municipal Council**				**3,000**
LCII: Kotido West Ward	HQ	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			3,000
222001 Information and Communication Technology Services.		0	500	2,000	0	2,500
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**2,000**
LCII: Kotido West Ward	HQ	Telecommunication Services - Airtime and Mobile Phone Services	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,000
227001 Travel inland		0	11,000	11,696	0	22,696
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**11,696**
LCII: Kotido West Ward	HQ	Travel Inland - Conferences, Seminars and Workshops	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			11,696
227004 Fuel, Lubricants and Oils		0	2,500	3,500	0	6,000
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**3,500**
LCII: Kotido West Ward	HQ	Fuel, Oils and Lubricants - Oils, Grease and Lubricants	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			3,500
Total Cost of Data Management and Dissemination		**0**	**15,000**	**24,196**	**0**	**39,196**
Total Cost of Development Plan Implementation		**21,342**	**74,659**	**54,441**	**0**	**150,441**
Total Cost of Planning and Statistics		**21,342**	**74,659**	**54,441**	**0**	**150,441**
Total Cost of Planning		**21,342**	**74,659**	**54,441**	**0**	**150,441**

VOTE: 716 Kotido Municipal Council

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	36,746	42,001
Urban Unconditional Grant Wage	12,051	21,342
Urban Unconditional Non-Wage	15,000	11,000
Locally Raised Revenues	9,695	9,659
Total Revenues Shares	**36,746**	**42,001**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	12,051	21,342
Non Wage	24,695	20,659
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**36,746**	**42,001**

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

Service Area 10 Compliance

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	21,342	0	0	0	21,342
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	2,700	0	0	2,700
221012 Small Office Equipment	0	1,759	0	0	1,759
222001 Information and Communication Technology Services.	0	300	0	0	300
227001 Travel inland	0	10,700	0	0	10,700
227004 Fuel, Lubricants and Oils	0	2,200	0	0	2,200
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000

VOTE: 716 Kotido Municipal Council

Total Cost of Audit and Risk Management	**21,342**	**20,659**	**0**	**0**	**42,001**
Total Cost of Governance and Security	**21,342**	**20,659**	**0**	**0**	**42,001**
Total Cost of Compliance	**21,342**	**20,659**	**0**	**0**	**42,001**
Total Cost of Internal Audit	**21,342**	**20,659**	**0**	**0**	**42,001**

VOTE: 716 Kotido Municipal Council

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	83,071	99,114
Programme Conditional Grant - Non Wage Recurrent	29,581	33,200
Urban Unconditional Grant Wage	33,000	42,673
Locally Raised Revenues	9,695	9,659
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Urban Unconditional Non-Wage	0	2,787
Development Revenues	0	34,219
Urban Discretionary Equalisation Development Grant	0	34,219
Total Revenues Shares	**83,071**	**133,333**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	33,000	42,673
Non Wage	50,071	56,441
Development Expenditure		
Domestic Development	0	34,219
External Financing	0	0
Total Expenditure	**83,071**	**133,333**

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

Service Area 10 Commercial Services

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
221012 Small Office Equipment	0	795	0	0	795
227001 Travel inland	0	10,000	0	0	10,000
Total Cost of Tourism Investment, Promotion and Marketing	**0**	**10,795**	**0**	**0**	**10,795**
Total Cost of Tourism Development	**0**	**10,795**	**0**	**0**	**10,795**
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					

VOTE: 716 Kotido Municipal Council

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	7,413	0	0	7,413
221012 Small Office Equipment		0	2,000	0	0	2,000
227001 Travel inland		0	13,787	0	0	13,787
227004 Fuel, Lubricants and Oils		0	10,000	0	0	10,000
Total Cost of Domestic Promotion		**0**	**33,200**	**0**	**0**	**33,200**
Key Service Area 190036 Trade Development						
211101 General Staff Salaries		42,673	0	0	0	42,673
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	25,200	0	25,200
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**25,200**
LCII: Kotido Central Ward		SUPERVISORY ALLOWANCE	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,000
LCII: Kotido Central Ward	HQ	ALLOWANCES FOR FIELD TEAM	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			12,000
LCII: Kotido Central Ward	HQ	ALLOWANCE FOR DATA ENTRY	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,200
221011 Printing, Stationery, Photocopying and Binding		0	0	1,400	0	1,400
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**1,400**
LCII: Kotido Central Ward		Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,400
222001 Information and Communication Technology Services.		0	0	1,619	0	1,619
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**1,619**
LCII: Kotido Central Ward	HQ	Telecommunication Services - Airtime and Mobile Phone Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,619
227001 Travel inland		0	2,787	0	0	2,787
227004 Fuel, Lubricants and Oils		0	0	6,000	0	6,000
Total for LCIII: Central Division		**County: Kotido Municipal Council**				**6,000**
LCII: Kotido Central Ward		Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,000
Total Cost of Trade Development		**42,673**	**2,787**	**34,219**	**0**	**79,679**
Total Cost of Private Sector Development		**42,673**	**35,987**	**34,219**	**0**	**112,878**
Total Cost of Commercial Services		**42,673**	**46,782**	**34,219**	**0**	**123,674**
Service Area 20 Value Chain Services						

VOTE: 716 Kotido Municipal Council

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 17 Regional Balanced Development					
Key Service Area 000080 Economic Integration and Market Access					
223005 Electricity	0	2,000	0	0	2,000
228002 Maintenance-Transport Equipment	0	7,659	0	0	7,659
Total Cost of Economic Integration and Market Access	**0**	**9,659**	**0**	**0**	**9,659**
Total Cost of Regional Balanced Development	**0**	**9,659**	**0**	**0**	**9,659**
Total Cost of Value Chain Services	**0**	**9,659**	**0**	**0**	**9,659**
Total Cost of Trade, Industry and Local Development	**42,673**	**56,441**	**34,219**	**0**	**133,333**