

VOTE: 716 Kotido Municipal Council

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	433,589	387,789
o/w Higher Local Government	213,589	193,997
o/w Lower Local Government	220,000	193,792
Discretionary Government Transfers	1,176,870	1,754,709
o/w Higher Local Government	963,186	1,479,286
o/w Lower Local Government	213,684	275,423
Conditional Government Transfers	7,634,565	7,052,611
o/w Higher Local Government	7,634,565	7,052,611
o/w Lower Local Government	0	0
Other Government Transfers	118,648	120,248
o/w Higher Local Government	118,648	120,248
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	9,363,672	9,315,358
o/w Higher Local Government	8,929,988	8,846,143
o/w Lower Local Government	433,684	469,215

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	433,589	387,789
Advertisements/Bill Boards	5,000	5,400
Agency Fees	8,000	8,100
Animal and Crop Husbandry related Levies	90,200	37,500
Business licenses	58,700	78,589
Inspection Fees	7,700	7,700
Land Fees	6,000	13,700
Local Hotel Tax	8,000	5,000
Local Services Tax-Payable By Individuals	40,000	25,500
Market /Gate Charges	35,500	64,800
Property related Duties/Fees	125,600	95,000
Refuse collection charges/Public convenience	31,989	20,000
Registration fees for Documents and Businesses	900	16,500
Rental Income Tax-Payable By Individuals	5,000	5,000
Vehicle Parking Fees	11,000	5,000
Discretionary Government Transfers	1,176,870	1,754,709
Urban Discretionary Equalisation Development Grant	226,372	331,979
Urban Unconditional Grant Wage	539,696	1,021,784
Urban Unconditional Non-Wage	410,803	400,945
Conditional Government Transfers	7,634,565	7,052,611
Programme Conditional Grant - Non Wage Recurrent	2,805,700	2,844,345
Programme Conditional Grant - Development	102,912	264,401
Programme Conditional Grant - Wage Recurrent	4,425,954	3,943,865
Transitional Conditional Grant - Development	300,000	0
Other Government Transfers	118,648	120,248
GROW Project	0	10,000
Support to PLE (UNEB)	6,000	0
Uganda Road Fund (URF)	105,248	105,248
Uganda Women Entrepreneurship Program(UWEP)	3,700	5,000
Youth Livelihood Programme (YLP)	3,700	0
External Financing	0	0
N / A		
Total Revenues Shares	9,363,672	9,315,358

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A3: Summary of Programme Allocations For FY 2025/26

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	221,476	9,695	0	0	231,171
o/w: Wage:	100,800	0	0	0	100,800
Non-Wage Recurrent:	94,895	9,695	0	0	104,590
Development:	25,781	0	0	0	25,781
Tourism Development	182,852	0	105,248	0	288,100
o/w: Wage:	159,221	0	0	0	159,221
Non-Wage Recurrent:	23,630	0	105,248	0	128,878
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land And Water Management	113,246	7,000	0	0	120,246
o/w: Wage:	113,021	0	0	0	113,021
Non-Wage Recurrent:	225	7,000	0	0	7,225
Development:	0	0	0	0	0
Private Sector Development	49,746	9,695	0	0	59,441
o/w: Wage:	33,000	0	0	0	33,000
Non-Wage Recurrent:	16,746	9,695	0	0	26,441
Development:	0	0	0	0	0
Integrated Transport Infrastructure And Services	1,003,444	9,695	0	0	1,013,139
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	1,003,444	9,695	0	0	1,013,139
Development:	0	0	0	0	0
Sustainable Urbanisation And Housing	3,775	2,695	0	0	6,470
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	3,775	2,695	0	0	6,470
Development:	0	0	0	0	0
Human Capital Development	5,513,194	29,085	15,000	0	5,557,279
o/w: Wage:	3,950,032	0	0	0	3,950,032
Non-Wage Recurrent:	1,324,542	29,085	15,000	0	1,368,627
Development:	238,620	0	0	0	238,620
Public Sector Transformation	811,443	12,357	0	0	823,800

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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:	53,945	0	0	0	53,945
Non-Wage Recurrent:	461,185	12,357	0	0	473,542
Development:	296,313	0	0	0	296,313
Governance And Security	90,649	253,093	0	0	343,742
o/w: Wage:	12,051	0	0	0	12,051
Non-Wage Recurrent:	64,331	253,093	0	0	317,424
Development:	14,266	0	0	0	14,266
Regional Balanced Development	602,631	44,779	0	0	647,410
o/w: Wage:	401,981	0	0	0	401,981
Non-Wage Recurrent:	193,517	44,779	0	0	238,296
Development:	7,133	0	0	0	7,133
Development Plan Implementation	214,865	9,695	0	0	224,560
o/w: Wage:	141,598	0	0	0	141,598
Non-Wage Recurrent:	59,000	9,695	0	0	68,695
Development:	14,266	0	0	0	14,266
Grand Total	8,807,321	387,789	120,248	0	9,315,358
Grand Total Wage	4,965,649	0	0	0	4,965,649
Grand Total Non-Wage Recurrent	3,245,291	387,789	120,248	0	3,753,328
Grand Total Development	596,380	0	0	0	596,380

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A4: Summary of Department Allocations for FY 2025/26

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Administration	1,215,138	1,468,178
o/w Higher Local Government	781,454	998,963
o/w Lower Local Government	433,684	469,215
Finance	170,759	196,631
o/w Higher Local Government	170,759	196,631
o/w Lower Local Government	0	0
Statutory bodies	273,718	280,944
o/w Higher Local Government	273,718	280,944
o/w Lower Local Government	0	0
Production and Marketing	154,283	231,171
o/w Higher Local Government	154,283	231,171
o/w Lower Local Government	0	0
Health	1,392,184	1,402,478
o/w Higher Local Government	1,392,184	1,402,478
o/w Lower Local Government	0	0
Education	4,440,036	4,050,799
o/w Higher Local Government	4,440,036	4,050,799
o/w Lower Local Government	0	0
Roads and Engineering	1,434,048	1,277,609
o/w Higher Local Government	1,434,048	1,277,609
o/w Lower Local Government	0	0
Natural Resources	49,501	126,716
o/w Higher Local Government	49,501	126,716
o/w Lower Local Government	0	0
Community Based Services	90,271	104,002
o/w Higher Local Government	90,271	104,002
o/w Lower Local Government	0	0
Planning	59,761	57,012
o/w Higher Local Government	59,761	57,012
o/w Lower Local Government	0	0
Internal Audit	30,404	36,746
o/w Higher Local Government	30,404	36,746
o/w Lower Local Government	0	0
Trade, Industry and Local Development	53,568	83,071

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
o/w Higher Local Government	53,568	83,071
o/w Lower Local Government	0	0
Grand Total	9,363,672	9,315,358
o/w Higher Local Government	8,929,988	8,846,143
o/w: Wage:	4,965,649	4,965,649
Non-Wage Recurrent:	3,453,202	3,473,428
Domestic Devt:	511,136	407,066
External Financing:	0	0
o/w Lower Local Government	433,684	469,215
o/w: Wage:	0	0
Non-Wage Recurrent:	315,537	279,900
Domestic Devt:	118,147	189,315
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	999,588	1,150,465
Urban Unconditional Grant Wage	250,350	401,981
Urban Unconditional Non-Wage	45,170	45,173
Locally Raised Revenues	44,000	38,879
Multi-Sectoral Transfers to LLGs_NonWage	315,537	279,900
Programme Conditional Grant - Non Wage Recurrent	344,531	384,532
Development Revenues	215,550	317,713
Urban Discretionary Equalisation Development Grant	97,402	128,398
Multi-Sectoral Transfers to LLGs_Gou	118,147	189,315
Total Revenues Shares	1,215,138	1,468,178
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	250,350	401,981
Non Wage	749,238	748,484
Development Expenditure		
Domestic Development	215,550	317,713
External Financing	0	0
Total Expenditure	1,215,138	1,468,178

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	0	7,133	0	7,133
Total for LCIII: Central Division	County: Kotido Municipal Council				7,133

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LCII: Kotido Central Ward	HQ	Allowances for monitoring and investment services costs	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		7,133	
223005 Electricity		0	400	0	400	
223006 Water		0	1,000	0	1,000	
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	2,600	0	2,600	
313121 Non-Residential Buildings - Improvement		0	0	99,865	99,865	
Total for LCIII: Central Division		County: Kotido Municipal Council			99,865	
LCII: Kotido Central Ward	Head quarters	Titling, Wall fencing, Tree planting, Land scaping, Water bond toilet. Street lights.	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		99,865	
Total Cost of Facilities Management		0	4,000	106,998	0	110,998
Key Service Area 000007 Procurement and Disposal Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	3,212	0	0	3,212
221009 Welfare and Entertainment		0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
221012 Small Office Equipment		0	779	0	0	779
227001 Travel inland		0	3,200	0	0	3,200
227004 Fuel, Lubricants and Oils		0	833	0	0	833
Total Cost of Procurement and Disposal Services		0	10,024	0	0	10,024
Key Service Area 000008 Records Management						
221009 Welfare and Entertainment		0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding		0	2,500	0	0	2,500
221012 Small Office Equipment		0	1,000	0	0	1,000
222001 Information and Communication Technology Services.		0	1,000	0	0	1,000
228001 Maintenance-Buildings and Structures		0	500	0	0	500
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	1,500	0	0	1,500
Total Cost of Records Management		0	7,000	0	0	7,000
Key Service Area 000011 Communication and Public Relations						
221007 Books, Periodicals & Newspapers		0	661	0	0	661
227004 Fuel, Lubricants and Oils		0	2,000	0	0	2,000

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Total Cost of Communication and Public Relations	0	2,661	0	0	2,661
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
273104 Pension	0	190,724	0	0	190,724
273105 Gratuity	0	193,808	0	0	193,808
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	0	384,532	0	0	384,532
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,070	0	0	2,070
Total Cost of Capacity Strengthening	0	2,070	0	0	2,070
Key Service Area 390017 Public Service Performance management					
221001 Advertising and Public Relations	0	1,000	0	0	1,000
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221007 Books, Periodicals & Newspapers	0	300	0	0	300
222001 Information and Communication Technology Services.	0	2,500	0	0	2,500
223004 Guard and Security services	0	1,200	0	0	1,200
223005 Electricity	0	400	0	0	400
223006 Water	0	600	0	0	600
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,000	0	0	1,000
Total Cost of Public Service Performance management	0	11,000	0	0	11,000
Total Cost of Public Sector Transformation	0	421,287	106,998	0	528,286
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	14,266	0	19,266
Total for LCIII: Central Division	County: Kotido Municipal Council				14,266
LCII: Kotido Central Ward	HQ	Allowances for monitoring, investment servicing costs and monitoring	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		14,266
221008 Information and Communication Technology Supplies.	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221012 Small Office Equipment	0	2,000	0	0	2,000

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222001 Information and Communication Technology Services.	0	1,500	0	0	1,500
227001 Travel inland	0	12,000	0	0	12,000
227004 Fuel, Lubricants and Oils	0	9,000	0	0	9,000
228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000
Total Cost of Administrative and Support Services	0	36,000	14,266	0	50,266
Total Cost of Governance And Security	0	36,000	14,266	0	50,266
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
211101 General Staff Salaries	401,981	0	0	0	401,981
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	7,133	0	7,133
Total for LCIII: Central Division	County: Kotido Municipal Council				7,133
LCII: Kotido Central Ward	HQ	Investment serviceing costs	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		7,133
212103 Incapacity benefits (Employees)	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	2,297	0	0	2,297
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	5,000	0	0	5,000
273102 Incapacity, death benefits and funeral expenses	0	1,500	0	0	1,500
Total Cost of Human Resource Management	401,981	11,297	7,133	0	420,411
Total Cost of Regional Balanced Development	401,981	11,297	7,133	0	420,411
Total Cost of Administration and Management	401,981	468,584	128,398	0	998,963
Total Cost of Administration	401,981	468,584	128,398	0	998,963

Subcounty / Town Council / Division: 237775 Central Division

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,000	0	0	6,000

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221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228002 Maintenance-Transport Equipment	0	3,360	0	0	3,360
312129 Other Buildings other than dwellings - Acquisition	0	0	39,934	0	39,934
312131 Roads and Bridges - Acquisition	0	0	22,908	0	22,908
Total Cost of Facilities Management	0	27,360	62,842	0	90,202
Total Cost of Public Sector Transformation	0	27,360	62,842	0	90,202
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	22,674	0	0	22,674
227004 Fuel, Lubricants and Oils	0	101,795	0	0	101,795
Total Cost of Administrative and Support Services	0	124,468	0	0	124,468
Total Cost of Governance And Security	0	124,468	0	0	124,468
Total Cost of Administration and Management	0	151,828	62,842	0	214,670
Total Cost of 237775 Central Division	0	151,828	62,842	0	214,670

Subcounty / Town Council / Division: 237776 North Division

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	9,623	0	9,623
312149 Other Land Improvements - Acquisition	0	0	38,494	0	38,494
Total Cost of Facilities Management	0	0	48,117	0	48,117
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,478	0	0	2,478
Total Cost of Capacity Strengthening	0	2,478	0	0	2,478
Total Cost of Public Sector Transformation	0	2,478	48,117	0	50,595
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,262	0	0	1,262
212102 Medical expenses (Employees)	0	200	0	0	200

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221002 Workshops, Meetings and Seminars	0	1,500	0	0	1,500
221008 Information and Communication Technology Supplies.	0	300	0	0	300
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	3,396	0	0	3,396
221012 Small Office Equipment	0	528	0	0	528
221014 Bank Charges and other Bank related costs	0	500	0	0	500
221017 Membership dues and Subscription fees.	0	500	0	0	500
222001 Information and Communication Technology Services.	0	2,200	0	0	2,200
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	100	0	0	100
227001 Travel inland	0	13,778	0	0	13,778
227004 Fuel, Lubricants and Oils	0	4,160	0	0	4,160
228002 Maintenance-Transport Equipment	0	800	0	0	800
228004 Maintenance-Other Fixed Assets	0	500	0	0	500
273102 Incapacity, death benefits and funeral expenses	0	400	0	0	400
Total Cost of Administrative and Support Services	0	33,124	0	0	33,124
Total Cost of Governance And Security	0	33,124	0	0	33,124
Total Cost of Administration and Management	0	35,602	48,117	0	83,719
Total Cost of 237776 North Division	0	35,602	48,117	0	83,719

Subcounty / Town Council / Division: 237777 South Division

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	2,866	0	2,866
225202 Environment Impact Assessment for Capital Works	0	0	600	0	600
225203 Appraisal and Feasibility Studies for Capital Works	0	0	1,000	0	1,000
225204 Monitoring and Supervision of capital work	0	0	1,266	0	1,266
228004 Maintenance-Other Fixed Assets	0	0	2,928	0	2,928
313121 Non-Residential Buildings - Improvement	0	0	20,000	0	20,000
Total Cost of Facilities Management	0	0	28,660	0	28,660
Total Cost of Public Sector Transformation	0	0	28,660	0	28,660
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,102	0	0	7,102
212102 Medical expenses (Employees)	0	500	0	0	500
221009 Welfare and Entertainment	0	832	0	0	832
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
221012 Small Office Equipment	0	411	0	0	411
221017 Membership dues and Subscription fees.	0	700	0	0	700
222001 Information and Communication Technology Services.	0	700	0	0	700
223005 Electricity	0	246	0	0	246
224010 Protective Gear	0	471	0	0	471
227001 Travel inland	0	2,045	0	0	2,045
227004 Fuel, Lubricants and Oils	0	700	0	0	700
Total Cost of Administrative and Support Services	0	14,508	0	0	14,508
Total Cost of Governance And Security	0	14,508	0	0	14,508
Total Cost of Administration and Management	0	14,508	28,660	0	43,168
Total Cost of 237777 South Division	0	14,508	28,660	0	43,168

Subcounty / Town Council / Division: 237778 West Division

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,024	0	0	7,024
212102 Medical expenses (Employees)	0	400	0	0	400
212103 Incapacity benefits (Employees)	0	400	0	0	400
221002 Workshops, Meetings and Seminars	0	400	0	0	400
221005 Official Ceremonies and State Functions	0	150	0	0	150
221009 Welfare and Entertainment	0	614	0	0	614
221011 Printing, Stationery, Photocopying and Binding	0	2,090	0	0	2,090
221014 Bank Charges and other Bank related costs	0	113	0	0	113
221017 Membership dues and Subscription fees.	0	650	0	0	650
222001 Information and Communication Technology Services.	0	800	0	0	800
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	20	0	0	20
225202 Environment Impact Assessment for Capital Works	0	0	1,000	0	1,000

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225203 Appraisal and Feasibility Studies for Capital Works	0	0	1,450	0	1,450
225204 Monitoring and Supervision of capital work	0	0	2,520	0	2,520
227001 Travel inland	0	6,358	3,976	0	10,334
227004 Fuel, Lubricants and Oils	0	2,531	0	0	2,531
228001 Maintenance-Buildings and Structures	0	367	40,750	0	41,117
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	500	0	0	500
Total Cost of Facilities Management	0	22,417	49,695	0	72,112
Total Cost of Public Sector Transformation	0	22,417	49,695	0	72,112
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	49,892	0	0	49,892
212102 Medical expenses (Employees)	0	600	0	0	600
221002 Workshops, Meetings and Seminars	0	800	0	0	800
221009 Welfare and Entertainment	0	1,100	0	0	1,100
221011 Printing, Stationery, Photocopying and Binding	0	2,594	0	0	2,594
221014 Bank Charges and other Bank related costs	0	400	0	0	400
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	160	0	0	160
Total Cost of Administrative and Support Services	0	55,546	0	0	55,546
Total Cost of Governance And Security	0	55,546	0	0	55,546
Total Cost of Administration and Management	0	77,963	49,695	0	127,658
Total Cost of 237778 West Division	0	77,963	49,695	0	127,658

VOTE: 716 Kotido 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	170,759	196,631
Urban Unconditional Grant Wage	98,640	129,547
Urban Unconditional Non-Wage	43,331	38,000
Locally Raised Revenues	28,789	29,084
Total Revenues Shares	170,759	196,631
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	98,640	129,547
Non Wage	72,120	67,084
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	170,759	196,631

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	0	0	5,000
221002 Workshops, Meetings and Seminars	0	8,000	0	0	8,000
221003 Staff Training	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	1,500	0	0	1,500
221010 Special Meals and Drinks	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	3,584	0	0	3,584
221014 Bank Charges and other Bank related costs	0	500	0	0	500
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000

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223005 Electricity	0	1,000	0	0	1,000
227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	500	0	0	500
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	500	0	0	500
Total Cost of Management of Government Accounts	0	29,084	0	0	29,084
Total Cost of Governance And Security	0	29,084	0	0	29,084
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000
221002 Workshops, Meetings and Seminars	0	8,000	0	0	8,000
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	611	0	0	611
221010 Special Meals and Drinks	0	1,010	0	0	1,010
221011 Printing, Stationery, Photocopying and Binding	0	3,500	0	0	3,500
221012 Small Office Equipment	0	1,379	0	0	1,379
221014 Bank Charges and other Bank related costs	0	500	0	0	500
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
223005 Electricity	0	5,000	0	0	5,000
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,000	0	0	2,000
Total Cost of Finance and Accounting	0	38,000	0	0	38,000
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	129,547	0	0	0	129,547
Total Cost of Planning and Budgeting services	129,547	0	0	0	129,547
Total Cost of Development Plan Implementation	129,547	38,000	0	0	167,547
Total Cost of Financial Management and Accountability (LG)	129,547	67,084	0	0	196,631
Total Cost of Finance	129,547	67,084	0	0	196,631

VOTE: 716 Kotido 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	273,718	280,944
Urban Unconditional Grant Wage	53,945	53,945
Urban Unconditional Non-Wage	175,774	188,220
Locally Raised Revenues	44,000	38,779
Total Revenues Shares	273,718	280,944
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	53,945	53,945
Non Wage	219,774	226,999
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	273,718	280,944

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

Service Area 10 Legislation and Oversight

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000049 Recruitment services					
211101 General Staff Salaries	53,945	0	0	0	53,945
Total Cost of Recruitment services	53,945	0	0	0	53,945
Total Cost of Public Sector Transformation	53,945	0	0	0	53,945
Programme 17 Regional Balanced Development					
Key Service Area 000010 Leadership and Management					
211105 Ex-Gratia for Political leaders.	0	150,142	0	0	150,142
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	69,960	0	0	69,960
221011 Printing, Stationery, Photocopying and Binding	0	1,491	0	0	1,491
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000

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228002 Maintenance-Transport Equipment	0	1,406	0	0	1,406
273102 Incapacity, death benefits and funeral expenses	0	2,000	0	0	2,000
Total Cost of Leadership and Management	0	226,999	0	0	226,999
Total Cost of Regional Balanced Development	0	226,999	0	0	226,999
Total Cost of Legislation and Oversight	53,945	226,999	0	0	280,944
Total Cost of Statutory bodies	53,945	226,999	0	0	280,944

VOTE: 716 Kotido 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	154,283	205,390
Programme Conditional Grant - Wage Recurrent	62,021	100,800
Programme Conditional Grant - Non Wage Recurrent	83,462	94,895
Locally Raised Revenues	8,800	9,695
Development Revenues	0	25,781
Programme Conditional Grant - Development	0	25,781
Total Revenues Shares	154,283	231,171
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	62,021	100,800
Non Wage	92,262	104,590
Development Expenditure		
Domestic Development	0	25,781
External Financing	0	0
Total Expenditure	154,283	231,171

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
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000
212102 Medical expenses (Employees)	0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars	0	2,231	0	0	2,231
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
227001 Travel inland	0	5,700	0	0	5,700

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227004 Fuel, Lubricants and Oils	0	1,957	0	0	1,957
228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000
Total Cost of Farmer mobilisation and sensitisation	100,800	23,888	0	0	124,688
Total Cost of Agro-Industrialization	100,800	23,888	0	0	124,688
Total Cost of Agricultural Extension	100,800	23,888	0	0	124,688
Service Area 20 Agricultural Production					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010036 Water for production management systems					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000
212102 Medical expenses (Employees)	0	1,931	0	0	1,931
221002 Workshops, Meetings and Seminars	0	7,000	0	0	7,000
221009 Welfare and Entertainment	0	1,043	0	0	1,043
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	11,200	0	0	11,200
228002 Maintenance-Transport Equipment	0	3,022	0	0	3,022
Total Cost of Water for production management systems	0	29,196	0	0	29,196
Key Service Area 010059 Post-harvest handling, storage and processing					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,695	0	0	2,695
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	5,000	0	0	5,000
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000
Total Cost of Post-harvest handling, storage and processing	0	9,695	0	0	9,695
Total Cost of Agro-Industrialization	0	38,891	0	0	38,891
Total Cost of Agricultural Production	0	38,891	0	0	38,891
Service Area 30 Agricultural Value Chain Services					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					

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Key Service Area 010013 Support to agro-processing & value addition

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	3,867	0	3,867
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Total for LCIII: Central Division	County: Kotido Municipal Council				3,867
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LCII: Kotido West Ward	Central	Allowances for monitoring	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		3,867
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227001 Travel inland		0	0	3,867	0	3,867
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Total for LCIII: Central Division	County: Kotido Municipal Council				3,867
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LCII: Kotido West Ward	central	Travel Inland - Agricultural Trips	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		3,867
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227004 Fuel, Lubricants and Oils		0	0	3,867	0	3,867
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Total for LCIII:	County:				3,867
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LCII:	central	Fuel, Oils and Lubricants - Diesel	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		3,867
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228001 Maintenance-Buildings and Structures		0	0	14,180	0	14,180
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Total for LCIII: Central Division	County: Kotido Municipal Council				14,180
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LCII: Kotido West Ward	central	Building and Facility Maintenance - Assorted Materials	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		14,180
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Total Cost of Support to agro-processing & value addition	0	0	25,781	0	25,781
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Key Service Area 300016 Parish Development Model Operations

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	41,811	0	0	41,811
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Total Cost of Parish Development Model Operations	0	41,811	0	0	41,811
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Total Cost of Agro-Industrialization	0	41,811	25,781	0	67,592
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Total Cost of Agricultural Value Chain Services	0	41,811	25,781	0	67,592
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Total Cost of Production and Marketing	100,800	104,590	25,781	0	231,171
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VOTE: 716 Kotido Municipal Council

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,343,552	1,297,065
Programme Conditional Grant - Wage Recurrent	1,176,656	1,137,877
Programme Conditional Grant - Non Wage Recurrent	158,096	149,493
Locally Raised Revenues	8,800	9,695
Development Revenues	48,632	105,413
Programme Conditional Grant - Development	48,632	105,413
Total Revenues Shares	1,392,184	1,402,478
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,176,656	1,137,877
Non Wage	166,896	159,188
Development Expenditure		
Domestic Development	48,632	105,413
External Financing	0	0
Total Expenditure	1,392,184	1,402,478

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	1,137,877	0	0	0	1,137,877
263308 Sector Conditional Grant (Non-Wage)	0	119,699	0	0	119,699
Total for LCIII: Central Division	County: Kotido Municipal Council				39,763
LCII: KANAWAT	KANAWAT	KANAWAT HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		17,470
LCII: Kotido Central Ward	HQ	KDDO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)		4,045

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LCII: Kotido North Ward	KANAWAT	KANAWAT HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	4,045		
LCII: Kotido North Ward	LOSILANG	LOSILANG HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	2,023		
LCII: Kotido West Ward	SEED SCHEME	KDDO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,180		
Total for LCIII: North Division		County: Kotido Municipal Council			79,936	
LCII: Kapisinyang Ward	KAPAADOK	PANYANGARA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	16,438		
LCII: Kotyang Cental	KAPADAKOOK	PANYANGARA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	63,498		
Total Cost of Primary Health care services		1,137,877	119,699	0	0	1,257,576
Total Cost of Human Capital Development		1,137,877	119,699	0	0	1,257,576
Total Cost of Primary HealthCare		1,137,877	119,699	0	0	1,257,576
Service Area 20 Hospital Services						

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 000017 Infrastructure Development and Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	7,656	0	7,656
Total for LCIII: South Division		County: Kotido Municipal Council			7,656
LCII: Kapadakook Central Ward	KAPAKOO	ALLOWANCES FOR MONITORING, ESMPS,BOQS,A PPRAISALS AND FEASIBILITIES	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		7,656
312121 Non-Residential Buildings - Acquisition	0	0	97,757	0	97,757
Total for LCIII: Central Division		County: Kotido Municipal Council			25,252
LCII: Kotido Central Ward	Balances for sanitary facilities	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		10,000
LCII: LOLETIO	balances for drug store	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		15,252
Total for LCIII: South Division		County: Kotido Municipal Council			72,505
LCII: Kapadakook Central	Retention for drug store	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		3,603

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LCII: Kapadakook Central Ward	Construction of a general ward phase I	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	68,902
Total Cost of Infrastructure Development and Management		0	0	105,413
Total Cost of Human Capital Development		0	0	105,413
Total Cost of Hospital Services		0	0	105,413
Service Area 30 Health Management and Supervision				

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,000	0	0	9,000
227004 Fuel, Lubricants and Oils	0	692	0	0	692
Total Cost of HIV/AIDS Mainstreaming	0	9,692	0	0	9,692
Key Service Area 000039 Policies, Regulations and Standards					
221002 Workshops, Meetings and Seminars	0	16,499	0	0	16,499
221009 Welfare and Entertainment	0	2	0	0	2
Total Cost of Policies, Regulations and Standards	0	16,501	0	0	16,501
Key Service Area 320135 Sanitation and hygiene Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,250	0	0	3,250
221002 Workshops, Meetings and Seminars	0	3,250	0	0	3,250
227001 Travel inland	0	3,250	0	0	3,250
227004 Fuel, Lubricants and Oils	0	3,547	0	0	3,547
Total Cost of Sanitation and hygiene Services	0	13,297	0	0	13,297
Total Cost of Human Capital Development	0	39,489	0	0	39,489
Total Cost of Health Management and Supervision	0	39,489	0	0	39,489
Total Cost of Health	1,137,877	159,188	105,413	0	1,402,478

VOTE: 716 Kotido 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	4,392,234	3,917,592
Programme Conditional Grant - Wage Recurrent	3,187,277	2,705,188
Programme Conditional Grant - Non Wage Recurrent	1,190,157	1,157,763
Urban Unconditional Grant Wage	0	44,946
Locally Raised Revenues	8,800	9,695
Other Transfers from Central Government	6,000	0
Development Revenues	47,802	133,207
Programme Conditional Grant - Development	47,802	133,207
Total Revenues Shares	4,440,036	4,050,799
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	3,187,277	2,750,134
Non Wage	1,204,957	1,167,458
Development Expenditure		
Domestic Development	47,802	133,207
External Financing	0	0
Total Expenditure	4,440,036	4,050,799

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 000063 Quality Assurance Systems					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,195	0	0	4,195
221008 Information and Communication Technology Supplies.	0	500	0	0	500
221009 Welfare and Entertainment	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	500	0	0	500

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228002 Maintenance-Transport Equipment	0	2,000	0	0	2,000
273102 Incapacity, death benefits and funeral expenses	0	1,000	0	0	1,000
Total Cost of Quality Assurance Systems	0	9,695	0	0	9,695
Key Service Area 320162 Capitation (Primary)					
211101 General Staff Salaries	949,691	0	0	0	949,691
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	0
263308 Sector Conditional Grant (Non-Wage)	0	248,846	0	0	248,846
Total for LCIII: Missing Subcounty	County: Missing County				248,846
LCII: Missing Parish	kapadakook	PANYANGARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		29,930
LCII: Missing Parish	Kotido west	KOTIDO MIXED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		43,870
LCII: Missing Parish	Lomukura	Lomukura P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent		3,701
LCII: Missing Parish	Lomukura	Lomukura P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		45,685
LCII: Missing Parish	Loseer	KOTIDO ARMY P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		29,710
LCII: Missing Parish	Losilang	Kotido Girls P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		36,150
LCII: Missing Parish	Rorom	KANAWAT P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		21,950
LCII: Missing Parish	Umum	MARY MOTHER OF GOD P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		37,850
Total Cost of Capitation (Primary)	949,691	248,847	0	0	1,198,537
Total Cost of Human Capital Development	949,691	258,541	0	0	1,208,232
Total Cost of Pre-Primary and Primary Education	949,691	258,541	0	0	1,208,232
Service Area 20 Secondary Education					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
263308 Sector Conditional Grant (Non-Wage)	0	607,080	0	0	607,080
Total for LCIII: Missing Subcounty	County: Missing County				607,080

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LCII: Missing Parish	Kapadakook	Panyangara SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	177,120		
LCII: Missing Parish	umum	KOTIDO SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	429,960		
Total Cost of Capitation (Secondary)		0	607,080	0	0	607,080
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries		1,199,691	0	0	0	1,199,691
Total Cost of Secondary Education Services		1,199,691	0	0	0	1,199,691
Total Cost of Human Capital Development		1,199,691	607,080	0	0	1,806,771
Total Cost of Secondary Education		1,199,691	607,080	0	0	1,806,771
Service Area 30 Skills Development						

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320160 Tertiary Education Services						
211101 General Staff Salaries		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	Lochedumeu	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 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,795	0	0	8,795
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	5,783	0	0	5,783

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Total Cost of Inspection and Monitoring		0	15,578	0	0	15,578
Key Service Area 000063 Quality Assurance Systems						
211101 General Staff Salaries		44,946	0	0	0	44,946
221003 Staff Training		0	10,000	0	0	10,000
Total Cost of Quality Assurance Systems		44,946	10,000	0	0	54,946
Key Service Area 320003 Assets and Facilities Management						
228001 Maintenance-Buildings and Structures		0	58,337	0	0	58,337
313121 Non-Residential Buildings - Improvement		0	0	133,207	0	133,207
Total for LCIII: Central Division		County: Kotido Municipal Council				133,207
LCII: Kotido Central Ward	HQ	Project assesment and BOQs preparation for Education projects	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			500
LCII: Kotido Central Ward	HQ	Feasibility studies	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			500
LCII: Kotido Central Ward	HQ	ESMPs for Education projects	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			500
LCII: Kotido Central Ward	HQ	Retention of education projects	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			2,200
LCII: Kotido Central Ward	HQ	Site Handover, Monitoring and Commissioning	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			2,960
LCII: Kotido North	Lomukura	1. Renovation of one quadripale staff house at Lomukura P/S	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			126,547
Total Cost of Assets and Facilities Management		0	58,337	133,207	0	191,544
Key Service Area 320038 Sports Development and Oversight						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	3,000	0	0	3,000
212102 Medical expenses (Employees)		0	1,000	0	0	1,000
221009 Welfare and Entertainment		0	8,000	0	0	8,000
227001 Travel inland		0	38,000	0	0	38,000
Total Cost of Sports Development and Oversight		0	50,000	0	0	50,000
Total Cost of Human Capital Development		44,946	133,915	133,207	0	312,068
Total Cost of Education&Sports Management and Inspection		44,946	133,915	133,207	0	312,068
Total Cost of Education		2,750,134	1,167,458	133,207	0	4,050,799

VOTE: 716 Kotido Municipal Council

VOTE: 716 Kotido Municipal Council

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,134,048	1,277,609
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	20,000	159,221
Locally Raised Revenues	8,800	9,695
Other Transfers from Central Government	105,248	105,248
Urban Unconditional Non-Wage	0	3,444
Development Revenues	300,000	0
Transitional Conditional Grant - Development	300,000	0
Total Revenues Shares	1,434,048	1,277,609
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	20,000	159,221
Non Wage	1,114,048	1,118,387
Development Expenditure		
Domestic Development	300,000	0
External Financing	0	0
Total Expenditure	1,434,048	1,277,609

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
01 Higher LG Services					
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 260009 Road Maintenance					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	20,145	0	0	20,145
212102 Medical expenses (Employees)	0	1,500	0	0	1,500
221001 Advertising and Public Relations	0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221003 Staff Training	0	3,000	0	0	3,000

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221004 Recruitment Expenses	0	1,200	0	0	1,200
221007 Books, Periodicals & Newspapers	0	895	0	0	895
221008 Information and Communication Technology Supplies.	0	1,400	0	0	1,400
221009 Welfare and Entertainment	0	3,600	0	0	3,600
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	2,400	0	0	2,400
227001 Travel inland	0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
228001 Maintenance-Buildings and Structures	0	850,000	0	0	850,000
228002 Maintenance-Transport Equipment	0	100,000	0	0	100,000
Total Cost of Road Maintenance	0	1,013,139	0	0	1,013,139
Total Cost of Integrated Transport Infrastructure And Services	0	1,013,139	0	0	1,013,139
Total Cost of Community Access Roads	0	1,013,139	0	0	1,013,139
Service Area 20 Engineering 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 000017 Infrastructure Development and Management					
211101 General Staff Salaries	159,221	0	0	0	159,221
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	47,700	0	0	47,700
221002 Workshops, Meetings and Seminars	0	7,000	0	0	7,000
221004 Recruitment Expenses	0	1,200	0	0	1,200
221008 Information and Communication Technology Supplies.	0	1,400	0	0	1,400
221011 Printing, Stationery, Photocopying and Binding	0	1,200	0	0	1,200
221017 Membership dues and Subscription fees.	0	800	0	0	800
222001 Information and Communication Technology Services.	0	1,400	0	0	1,400

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227001 Travel inland	0	12,000	0	0	12,000
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228002 Maintenance-Transport Equipment	0	9,048	0	0	9,048
228004 Maintenance-Other Fixed Assets	0	17,500	0	0	17,500
Total Cost of Infrastructure Development and Management	159,221	105,248	0	0	264,469
Total Cost of Tourism Development	159,221	105,248	0	0	264,469
Total Cost of Engineering Services	159,221	105,248	0	0	264,469
Total Cost of Roads and Engineering	159,221	1,118,387	0	0	1,277,609

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

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	49,501	126,716
Urban Unconditional Grant Wage	18,048	113,021
Urban Unconditional Non-Wage	8,574	4,000
Locally Raised Revenues	22,880	9,695
Total Revenues Shares	49,501	126,716
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	18,048	113,021
Non Wage	31,454	13,695
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	49,501	126,716

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 000006 Planning and Budgeting services					
211101 General Staff Salaries	113,021	0	0	0	113,021
Total Cost of Planning and Budgeting services	113,021	0	0	0	113,021
Key Service Area 000016 Environment, Social Health and Safety					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	500	0	0	500
Total Cost of Environment, Social Health and Safety	0	500	0	0	500
Key Service Area 000024 Compliance and Enforcement Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	225	0	0	225
Total Cost of Compliance and Enforcement Services	0	225	0	0	225

VOTE: 716 Kotido Municipal Council

Key Service Area 000040 Inventory Management

221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
227004 Fuel, Lubricants and Oils	0	700	0	0	700
Total Cost of Inventory Management	0	1,200	0	0	1,200

Key Service Area 000062 Waste management

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	800	0	0	800
Total Cost of Waste management	0	800	0	0	800

Key Service Area 000089 Climate Change Mitigation

227004 Fuel, Lubricants and Oils	0	500	0	0	500
Total Cost of Climate Change Mitigation	0	500	0	0	500

Key Service Area 140038 Environmental Safeguards

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
Total Cost of Environmental Safeguards	0	1,000	0	0	1,000

Key Service Area 560007 Regulation and Compliance

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Regulation and Compliance	0	3,000	0	0	3,000

Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management

	113,021	7,225	0	0	120,246
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Programme 10 Sustainable Urbanisation And Housing

Key Service Area 280002 Physical Planning

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,800	0	0	2,800
227001 Travel inland	0	3,670	0	0	3,670
Total Cost of Physical Planning	0	6,470	0	0	6,470

Total Cost of Sustainable Urbanisation And Housing

	0	6,470	0	0	6,470
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Total Cost of Natural Resources Management

	113,021	13,695	0	0	126,716
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Total Cost of Natural Resources

	113,021	13,695	0	0	126,716
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VOTE: 716 Kotido 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	90,271	104,002
Programme Conditional Grant - Non Wage Recurrent	16,665	0
Urban Unconditional Grant Wage	57,406	62,021
Locally Raised Revenues	8,800	9,695
Other Transfers from Central Government	7,400	15,000
Programme Conditional Grant - Non Wage Recurrent	0	17,286
Total Revenues Shares	90,271	104,002
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	57,406	62,021
Non Wage	32,865	41,981
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	90,271	104,002

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

Service Area 10 Community Mobilisation					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	62,021	0	0	0	62,021
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000
221002 Workshops, Meetings and Seminars	0	9,000	0	0	9,000
221011 Printing, Stationery, Photocopying and Binding	0	4,695	0	0	4,695
227001 Travel inland	0	4,786	0	0	4,786
227004 Fuel, Lubricants and Oils	0	13,500	0	0	13,500
228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000

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228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	3,000	0	0	3,000
Total Cost of Capacity Strengthening	62,021	41,981	0	0	104,002
Total Cost of Human Capital Development	62,021	41,981	0	0	104,002
Total Cost of Community Mobilisation	62,021	41,981	0	0	104,002
Total Cost of Community Based Services	62,021	41,981	0	0	104,002

VOTE: 716 Kotido Municipal Council

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	48,938	42,746
Urban Unconditional Grant Wage	12,051	12,051
Urban Unconditional Non-Wage	28,087	21,000
Locally Raised Revenues	8,800	9,695
Development Revenues	10,822	14,266
Urban Discretionary Equalisation Development Grant	10,822	14,266
Total Revenues Shares	59,761	57,012
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	12,051	12,051
Non Wage	36,887	30,695
Development Expenditure		
Domestic Development	10,822	14,266
External Financing	0	0
Total Expenditure	59,761	57,012

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	12,051	0	0	0	12,051
212102 Medical expenses (Employees)	0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars	0	15,000	2,867	0	17,867
Total for LCIII: Central Division	County: Kotido Municipal Council				2,867
LCII: Kotido Central Ward	HQ	Workshops, Meetings, Seminars - Training (Bench Marking)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		2,867
227001 Travel inland	0	4,000	5,000	0	9,000

VOTE: 716 Kotido Municipal Council

Total for LCIII: Central Division		County: Kotido Municipal Council				5,000
LCII: Kotido North Ward	HQ	Travel Inland - Accommodation Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			5,000
227004 Fuel, Lubricants and Oils		0	0	6,400	0	6,400
Total for LCIII: Central Division		County: Kotido Municipal Council				6,400
LCII: Kotido North Ward	HQ	Fuel, Oils and Lubricants - Entitled officers	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			6,400
Total Cost of Planning and Budgeting services		12,051	21,000	14,266	0	47,318
Key Service Area 000023 Inspection and Monitoring						
227004 Fuel, Lubricants and Oils		0	9,695	0	0	9,695
Total Cost of Inspection and Monitoring		0	9,695	0	0	9,695
Total Cost of Development Plan Implementation		12,051	30,695	14,266	0	57,012
Total Cost of Planning and Statistics		12,051	30,695	14,266	0	57,012
Total Cost of Planning		12,051	30,695	14,266	0	57,012

VOTE: 716 Kotido Municipal Council

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	30,404	36,746
Urban Unconditional Grant Wage	12,051	12,051
Urban Unconditional Non-Wage	9,554	15,000
Locally Raised Revenues	8,800	9,695
Total Revenues Shares	30,404	36,746
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	12,051	12,051
Non Wage	18,354	24,695
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	30,404	36,746

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	12,051	0	0	0	12,051
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,511	0	0	1,511
212102 Medical expenses (Employees)	0	1,000	0	0	1,000
221002 Workshops, Meetings and Seminars	0	4,539	0	0	4,539
221007 Books, Periodicals & Newspapers	0	406	0	0	406
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	4,250	0	0	4,250
221012 Small Office Equipment	0	1,000	0	0	1,000

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221017 Membership dues and Subscription fees.	0	889	0	0	889
222001 Information and Communication Technology Services.	0	400	0	0	400
227001 Travel inland	0	6,250	0	0	6,250
227004 Fuel, Lubricants and Oils	0	3,450	0	0	3,450
Total Cost of Audit and Risk Management	12,051	24,695	0	0	36,746
Total Cost of Governance And Security	12,051	24,695	0	0	36,746
Total Cost of Compliance	12,051	24,695	0	0	36,746
Total Cost of Internal Audit	12,051	24,695	0	0	36,746

VOTE: 716 Kotido 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	47,091	83,071
Programme Conditional Grant - Non Wage Recurrent	8,470	29,581
Urban Unconditional Grant Wage	17,205	33,000
Urban Unconditional Non-Wage	4,777	0
Locally Raised Revenues	12,320	9,695
Programme Conditional Grant - Non Wage Recurrent	4,318	10,795
Development Revenues	6,477	0
Programme Conditional Grant - Development	6,477	0
Total Revenues Shares	53,568	83,071
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	17,205	33,000
Non Wage	29,885	50,071
Development Expenditure		
Domestic Development	6,477	0
External Financing	0	0
Total Expenditure	53,568	83,071

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

Service Area 10 Commercial Services					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	0	0	5,000
221002 Workshops, Meetings and Seminars	0	5,630	0	0	5,630
222001 Information and Communication Technology Services.	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000

VOTE: 716 Kotido Municipal Council

Total Cost of Tourism Investment, Promotion and Marketing	0	23,630	0	0	23,630
Total Cost of Tourism Development	0	23,630	0	0	23,630
Programme 07 Private Sector Development					
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	33,000	0	0	0	33,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,182	0	0	7,182
212102 Medical expenses (Employees)	0	2,000	0	0	2,000
221012 Small Office Equipment	0	500	0	0	500
222001 Information and Communication Technology Services.	0	3,444	0	0	3,444
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	5,315	0	0	5,315
228001 Maintenance-Buildings and Structures	0	6,000	0	0	6,000
Total Cost of Trade Development	33,000	26,441	0	0	59,441
Total Cost of Private Sector Development	33,000	26,441	0	0	59,441
Total Cost of Commercial Services	33,000	50,071	0	0	83,071
Total Cost of Trade, Industry and Local Development	33,000	50,071	0	0	83,071