VOTE: 717 Kumi 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	**604,916**	**635,162**
o/w Higher Local Government	302,458	347,581
o/w Lower Local Government	302,458	287,581
Discretionary Government Transfers	**1,675,228**	**2,448,220**
o/w Higher Local Government	1,494,369	2,175,791
o/w Lower Local Government	180,859	272,429
Conditional Government Transfers	**10,244,314**	**11,433,216**
o/w Higher Local Government	10,244,314	11,433,216
o/w Lower Local Government	0	0
Other Government Transfers	**133,607**	**978,396**
o/w Higher Local Government	133,607	978,396
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	**12,658,066**	**15,494,994**
o/w Higher Local Government	12,174,749	14,934,984
o/w Lower Local Government	483,317	560,010

VOTE: 717 Kumi Municipal Council

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**604,916**	**635,162**
Advertisements/Bill Boards	20,000	10,410
Agency Fees	0	4,100
Animal and Crop Husbandry related Levies	14,000	14,400
Business licenses	0	159,447
Inspection Fees	0	8,100
Land Fees	113,000	154,660
Liquor licenses	0	1,450
Local Hotel Tax	20,000	13,000
Local Services Tax-Payable By Individuals	50,008	48,339
Market /Gate Charges	140,000	93,120
Other fees e.g. street parking fees	25,912	6,628
Property related Duties/Fees	221,996	81,026
Rent & Rates - Non-Produced Assets – from private entities	0	4,970
Rent & rates – produced assets-From Private Entities	0	4,000
Vehicle Parking Fees	0	31,512
Discretionary Government Transfers	**1,675,228**	**2,448,220**
Urban Discretionary Equalisation Development Grant	257,034	760,428
Urban Unconditional Grant Wage	1,100,415	1,320,189
Urban Unconditional Non-Wage	317,779	367,603
Conditional Government Transfers	**10,244,314**	**11,433,216**
Programme Conditional Grant - Non Wage Recurrent	3,432,075	3,732,468
Programme Conditional Grant - Development	482,752	495,792
Programme Conditional Grant - Wage Recurrent	6,029,487	6,904,956
Transitional Conditional Grant - Development	300,000	300,000
Other Government Transfers	**133,607**	**978,396**
GROW Project	9,537	0
Support to Local Government Labour Officers and KCCA	0	8,991
Support to PLE (UNEB)	7,000	7,000
Uganda Aids Commission	0	44,400
Uganda Road Fund (URF)	112,000	912,000
Uganda Women Enterpreneurship Program(UWEP)	5,070	0
Youth Livelihood Programme (YLP)	0	6,004
External Financing	**0**	**0**

N / A

VOTE: 717 Kumi Municipal Council

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Total Revenues Shares	**12,658,066**	**15,494,994**

VOTE: 717 Kumi 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	**249,171**	**4,000**	**0**	**0**	**253,171**
o/w: Wage:	144,000	0	0	0	144,000
Non-Wage Recurrent:	92,280	4,000	0	0	96,280
Development:	12,891	0	0	0	12,891
Tourism Development	**85,245**	**0**	**0**	**0**	**85,245**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	74,450	0	0	0	74,450
Natural Resources, Environment, Climate Change, Land and Water Management	**195,195**	**0**	**0**	**0**	**195,195**
o/w: Wage:	155,101	0	0	0	155,101
Non-Wage Recurrent:	0	0	0	0	0
Development:	40,094	0	0	0	40,094
Private Sector Development	**123,944**	**3,000**	**0**	**0**	**126,944**
o/w: Wage:	63,582	0	0	0	63,582
Non-Wage Recurrent:	26,143	3,000	0	0	29,143
Development:	34,219	0	0	0	34,219
Integrated Transport Infrastructure and Services	**1,216,781**	**34,000**	**912,000**	**0**	**2,162,781**
o/w: Wage:	215,781	0	0	0	215,781
Non-Wage Recurrent:	1,001,000	34,000	912,000	0	1,947,000
Development:	0	0	0	0	0
Sustainable Urbanisation and Housing	**3,200**	**17,407**	**0**	**0**	**20,607**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	3,200	17,407	0	0	20,607
Development:	0	0	0	0	0
Human Capital Development	**8,661,967**	**35,000**	**66,396**	**0**	**8,763,363**
o/w: Wage:	6,932,208	0	0	0	6,932,208
Non-Wage Recurrent:	1,179,930	35,000	66,396	0	1,281,326
Development:	549,829	0	0	0	549,829
Public Sector Transformation	**270,733**	**240,094**	**0**	**0**	**510,827**

VOTE: 717 Kumi Municipal Council

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	65,954	240,094	0	0	306,048
Development:	204,779	0	0	0	204,779
Governance and Security	**252,748**	**232,061**	**0**	**0**	**484,809**
o/w: Wage:	65,949	0	0	0	65,949
Non-Wage Recurrent:	176,799	232,061	0	0	408,860
Development:	10,000	0	0	0	10,000
Regional Balanced Development	**2,203,661**	**28,300**	**0**	**0**	**2,231,961**
o/w: Wage:	446,382	0	0	0	446,382
Non-Wage Recurrent:	1,440,169	28,300	0	0	1,468,469
Development:	317,110	0	0	0	317,110
Development Plan Implementation	**618,792**	**41,300**	**0**	**0**	**660,092**
o/w: Wage:	202,142	0	0	0	202,142
Non-Wage Recurrent:	103,800	41,300	0	0	145,100
Development:	312,849	0	0	0	312,849
Grand Total	**13,881,436**	**635,162**	**978,396**	**0**	**15,494,994**
Grand Total Wage	8,225,145	0	0	0	**8,225,145**
Grand Total Non-Wage Recurrent	4,100,071	635,162	978,396	0	**5,713,629**
Grand Total Development	1,556,220	0	0	0	**1,556,220**

VOTE: 717 Kumi Municipal Council

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**2,572,655**	**2,865,806**
o/w Higher Local Government	2,089,338	2,305,795
o/w Lower Local Government	483,317	560,010
Finance	**158,853**	**270,393**
o/w Higher Local Government	158,853	270,393
o/w Lower Local Government	0	0
Statutory bodies	**260,523**	**280,523**
o/w Higher Local Government	260,523	280,523
o/w Lower Local Government	0	0
Production and Marketing	**303,987**	**253,171**
o/w Higher Local Government	303,987	253,171
o/w Lower Local Government	0	0
Health	**2,860,487**	**2,884,374**
o/w Higher Local Government	2,860,487	2,884,374
o/w Lower Local Government	0	0
Education	**4,645,658**	**5,664,221**
o/w Higher Local Government	4,645,658	5,664,221
o/w Lower Local Government	0	0
Roads and Engineering	**1,350,781**	**2,237,231**
o/w Higher Local Government	1,350,781	2,237,231
o/w Lower Local Government	0	0
Natural Resources	**185,108**	**289,039**
o/w Higher Local Government	185,108	289,039
o/w Lower Local Government	0	0
Community Based Services	**93,828**	**206,768**
o/w Higher Local Government	93,828	206,768
o/w Lower Local Government	0	0
Planning	**116,576**	**360,871**
o/w Higher Local Government	116,576	360,871
o/w Lower Local Government	0	0
Internal Audit	**45,859**	**44,859**
o/w Higher Local Government	45,859	44,859
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**63,752**	**137,740**

VOTE: 717 Kumi Municipal Council

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	63,752	137,740
o/w Lower Local Government	0	0
Grand Total	**12,658,066**	**15,494,994**
o/w Higher Local Government	**12,174,749**	**14,934,984**
o/w: Wage:	7,129,903	8,225,145
Non-Wage Recurrent:	4,098,181	5,358,398
Domestic Devt:	946,665	1,351,441
External Financing:	0	0
o/w Lower Local Government	**483,317**	**560,010**
o/w: Wage:	0	0
Non-Wage Recurrent:	370,196	355,231
Domestic Devt:	113,121	204,779
External Financing:	0	0

VOTE: 717 Kumi 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	2,124,422	2,361,027
Urban Unconditional Grant Wage	384,482	446,382
Urban Unconditional Non-Wage	38,087	38,000
Locally Raised Revenues	54,971	90,094
Multi-Sectoral Transfers to LLGs_NonWage	370,196	355,231
Programme Conditional Grant - Non Wage Recurrent	1,276,686	1,431,320
Development Revenues	448,233	504,779
Transitional Conditional Grant - Development	300,000	300,000
Urban Discretionary Equalisation Development Grant	15,112	0
Locally Raised Revenues	20,000	0
Multi-Sectoral Transfers to LLGs_Gou	113,121	204,779
Total Revenues Shares	**2,572,655**	**2,865,806**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	384,482	446,382
Non Wage	1,739,940	1,914,645
Development Expenditure		
Domestic Development	448,233	504,779
External Financing	0	0
Total Expenditure	**2,572,655**	**2,865,806**

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

Service Area 10 Administration and Management

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000006 Planning and Budgeting services					
221011 Printing, Stationery, Photocopying and Binding	0	560	0	0	560

VOTE: 717 Kumi Municipal Council

222001 Information and Communication Technology Services.	0	600	0	0	600
227001 Travel inland	0	17,000	0	0	17,000
227004 Fuel, Lubricants and Oils	0	1,840	0	0	1,840
Total Cost of Planning and Budgeting services	**0**	**20,000**	**0**	**0**	**20,000**
Key Service Area 000007 Procurement and Disposal Services					
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221008 Information and Communication Technology Supplies.	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	600	0	0	600
227001 Travel inland	0	2,400	0	0	2,400
Total Cost of Procurement and Disposal Services	**0**	**7,500**	**0**	**0**	**7,500**
Key Service Area 000008 Records Management					
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	920	0	0	920
227001 Travel inland	0	1,080	0	0	1,080
228004 Maintenance-Other Fixed Assets	0	3,000	0	0	3,000
Total Cost of Records Management	**0**	**7,000**	**0**	**0**	**7,000**
Key Service Area 000011 Communication and Public Relations					
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
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 Communication and Public Relations	**0**	**9,000**	**0**	**0**	**9,000**
Key Service Area 010008 Capacity Strengthening					
221008 Information and Communication Technology Supplies.	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	2,360	0	0	2,360
222001 Information and Communication Technology Services.	0	600	0	0	600
227001 Travel inland	0	540	0	0	540
Total Cost of Capacity Strengthening	**0**	**5,000**	**0**	**0**	**5,000**
Key Service Area 390017 Public Service Performance management					

VOTE: 717 Kumi Municipal Council

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,400	0	0	2,400
221001 Advertising and Public Relations	0	4,400	0	0	4,400
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
223001 Property Management Expenses	0	1,000	0	0	1,000
223901 Rent-(Produced Assets) to other govt. units	0	5,000	0	0	5,000
227001 Travel inland	0	36,650	0	0	36,650
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment	0	2,294	0	0	2,294
Total Cost of Public Service Performance management	**0**	**61,744**	**0**	**0**	**61,744**
Total Cost of Public Sector Transformation	**0**	**110,244**	**0**	**0**	**110,244**
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
211101 General Staff Salaries	446,382	0	0	0	446,382
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221016 Systems Recurrent costs	0	3,569	0	0	3,569
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
225202 Environment Impact Assessment for Capital Works	0	0	3,000	0	3,000
Total for LCIII:	**County:**				**3,000**
LCII:	Environmental Impact Assessment - Field Expenses	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			3,000
225203 Appraisal and Feasibility Studies for Capital Works	0	0	2,000	0	2,000
Total for LCIII:	**County:**				**2,000**
LCII:	Feasibility Studies or Screening of Projects Feasibility Study	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			2,000
225204 Monitoring and Supervision of capital work	0	0	5,000	0	5,000
Total for LCIII:	**County:**				**5,000**

VOTE: 717 Kumi Municipal Council

LCII:		Monitoring	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			5,000
227001 Travel inland		0	6,080	0	0	6,080
227004 Fuel, Lubricants and Oils		0	2,000	0	0	2,000
273104 Pension		0	435,131	0	0	435,131
273105 Gratuity		0	964,281	0	0	964,281
312121 Non-Residential Buildings - Acquisition		0	0	290,000	0	290,000
Total for LCIII: South Div		**County: Kumi Municipality**				**290,000**
LCII: Boma Ward	Phase IV construction of Admin block	Commercial and office building renovation and repair service-Office buildings_Acquire	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			290,000
352880 Salary Arrears Budgeting		0	31,907	0	0	31,907
Total Cost of Human Resource Management		**446,382**	**1,449,169**	**300,000**	**0**	**2,195,551**
Total Cost of Regional Balanced Development		**446,382**	**1,449,169**	**300,000**	**0**	**2,195,551**
Total Cost of Administration and Management		**446,382**	**1,559,413**	**300,000**	**0**	**2,305,795**
Total Cost of Administration		**446,382**	**1,559,413**	**300,000**	**0**	**2,305,795**

Subcounty / Town Council / Division: 237746 North Div

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
221002 Workshops, Meetings and Seminars	0	190,591	0	0	190,591
227001 Travel inland	0	0	90,548	0	90,548
Total Cost of Capacity Strengthening	**0**	**190,591**	**90,548**	**0**	**281,139**
Total Cost of Public Sector Transformation	**0**	**190,591**	**90,548**	**0**	**281,139**
Total Cost of Administration and Management	**0**	**190,591**	**90,548**	**0**	**281,139**
Total Cost of 237746 North Div	**0**	**190,591**	**90,548**	**0**	**281,139**

Subcounty / Town Council / Division: 237747 South Div

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**

VOTE: 717 Kumi Municipal Council

01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
227001 Travel inland	0	0	114,231	0	114,231
Total Cost of Facilities Management	**0**	**0**	**114,231**	**0**	**114,231**
Total Cost of Public Sector Transformation	**0**	**0**	**114,231**	**0**	**114,231**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	164,640	0	0	164,640
Total Cost of Administrative and Support Services	**0**	**164,640**	**0**	**0**	**164,640**
Total Cost of Governance and Security	**0**	**164,640**	**0**	**0**	**164,640**
Total Cost of Administration and Management	**0**	**164,640**	**114,231**	**0**	**278,871**
Total Cost of 237747 South Div	**0**	**164,640**	**114,231**	**0**	**278,871**

VOTE: 717 Kumi 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	158,853	253,283
Urban Unconditional Grant Wage	88,853	177,283
Urban Unconditional Non-Wage	35,000	36,000
Locally Raised Revenues	35,000	40,000
Development Revenues	0	17,110
Urban Discretionary Equalisation Development Grant	0	17,110
Total Revenues Shares	**158,853**	**270,393**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	88,853	177,283
Non Wage	70,000	76,000
Development Expenditure		
Domestic Development	0	17,110
External Financing	0	0
Total Expenditure	**158,853**	**270,393**

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

Service Area 10 Financial Management and Accountability (LG)

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
221001 Advertising and Public Relations	0	1,000	0	0	1,000
221002 Workshops, Meetings and Seminars	0	6,000	6,980	0	12,980
Total for LCIII:	**County:**				**6,980**
LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,980
221011 Printing, Stationery, Photocopying and Binding	0	2,500	0	0	2,500
222001 Information and Communication Technology Services.	0	4,800	0	0	4,800

VOTE: 717 Kumi Municipal Council

227001 Travel inland		0	4,000	10,130	0	14,130
Total for LCIII:		**County:**				**10,130**
LCII:	Travel inland and allowances	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,130
227004 Fuel, Lubricants and Oils		0	1,000	0	0	1,000
Total Cost of Local Revenue Collection		**0**	**19,300**	**17,110**	**0**	**36,410**
Total Cost of Regional Balanced Development		**0**	**19,300**	**17,110**	**0**	**36,410**
Programme 18 Development Plan Implementation						
Key Service Area 000004 Finance and Accounting						
211101 General Staff Salaries		177,283	0	0	0	177,283
221001 Advertising and Public Relations		0	500	0	0	500
221008 Information and Communication Technology Supplies.		0	800	0	0	800
221009 Welfare and Entertainment		0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
221016 Systems Recurrent costs		0	30,000	0	0	30,000
221017 Membership dues and Subscription fees.		0	600	0	0	600
222001 Information and Communication Technology Services.		0	1,200	0	0	1,200
227001 Travel inland		0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils		0	2,000	0	0	2,000
228002 Maintenance-Transport Equipment		0	1,000	0	0	1,000
Total Cost of Finance and Accounting		**177,283**	**44,100**	**0**	**0**	**221,383**
Key Service Area 000006 Planning and Budgeting services						
221002 Workshops, Meetings and Seminars		0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.		0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
221012 Small Office Equipment		0	100	0	0	100
222001 Information and Communication Technology Services.		0	3,600	0	0	3,600
227001 Travel inland		0	3,400	0	0	3,400
227004 Fuel, Lubricants and Oils		0	1,000	0	0	1,000
Total Cost of Planning and Budgeting services		**0**	**12,600**	**0**	**0**	**12,600**

VOTE: 717 Kumi Municipal Council

Total Cost of Development Plan Implementation	177,283	56,700	0	0	233,983
Total Cost of Financial Management and Accountability (LG)	177,283	76,000	17,110	0	270,393
Total Cost of Finance	177,283	76,000	17,110	0	270,393

VOTE: 717 Kumi 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	260,523	270,523
Urban Unconditional Grant Wage	40,090	41,090
Urban Unconditional Non-Wage	133,953	132,952
Locally Raised Revenues	86,480	96,480
Development Revenues	0	10,000
Urban Discretionary Equalisation Development Grant	0	10,000
Total Revenues Shares	**260,523**	**280,523**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	40,090	41,090
Non Wage	220,433	229,432
Development Expenditure		
Domestic Development	0	10,000
External Financing	0	0
Total Expenditure	**260,523**	**280,523**

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

Service Area 10 Legislation and Oversight

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,680	0	0	3,680
221009 Welfare and Entertainment	0	1,036	0	0	1,036
221011 Printing, Stationery, Photocopying and Binding	0	496	0	0	496
Total Cost of Procurement and Disposal Services	**0**	**5,212**	**0**	**0**	**5,212**
Total Cost of Public Sector Transformation	**0**	**5,212**	**0**	**0**	**5,212**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					

VOTE: 717 Kumi Municipal Council

211101 General Staff Salaries	41,090	0	0	0	41,090
211105 Ex-Gratia for Political leaders.	0	111,240	0	0	111,240
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	9,000	0	0	9,000
227001 Travel inland	0	8,085	0	0	8,085
227004 Fuel, Lubricants and Oils	0	7,500	0	0	7,500
Total Cost of Administrative and Support Services	**41,090**	**140,825**	**0**	**0**	**181,915**
Key Service Area 000023 Inspection and Monitoring					
211107 Boards, Committees and Council Allowances	0	9,445	0	0	9,445
221009 Welfare and Entertainment	0	16,400	0	0	16,400
221012 Small Office Equipment	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	4,400	0	0	4,400
223003 Rent-Produced Assets-to private entities	0	10,200	0	0	10,200
227001 Travel inland	0	41,950	0	0	41,950
227004 Fuel, Lubricants and Oils	0	0	10,000	0	10,000
Total for LCIII: South Div	**County: Kumi Municipality**				**10,000**
LCII: Boma	Fuel, Oils and Lubricants - Oils, Grease and Lubricants	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			10,000
Total Cost of Inspection and Monitoring	**0**	**83,395**	**10,000**	**0**	**93,395**
Total Cost of Governance and Security	**41,090**	**224,220**	**10,000**	**0**	**275,310**
Total Cost of Legislation and Oversight	**41,090**	**229,432**	**10,000**	**0**	**280,523**
Total Cost of Statutory bodies	**41,090**	**229,432**	**10,000**	**0**	**280,523**

VOTE: 717 Kumi 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	291,097	240,280
Programme Conditional Grant - Wage Recurrent	144,000	144,000
Programme Conditional Grant - Non Wage Recurrent	92,097	92,280
Urban Unconditional Grant Wage	51,000	0
Locally Raised Revenues	4,000	4,000
Development Revenues	12,891	12,891
Programme Conditional Grant - Development	12,891	12,891
Total Revenues Shares	**303,987**	**253,171**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	195,000	144,000
Non Wage	96,097	96,280
Development Expenditure		
Domestic Development	12,891	12,891
External Financing	0	0
Total Expenditure	**303,987**	**253,171**

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

Service Area 10 Agricultural Extension

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	144,000	0	0	0	144,000
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221012 Small Office Equipment	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	1,500	0	0	1,500
224003 Agricultural Supplies and Services	0	13,600	12,891	0	26,491

VOTE: 717 Kumi Municipal Council

Total for LCIII:	**County:**				**12,891**
LCII:	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			12,891
227001 Travel inland	0	11,000	0	0	11,000
227004 Fuel, Lubricants and Oils	0	8,498	0	0	8,498
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
228004 Maintenance-Other Fixed Assets	0	2,000	0	0	2,000
Total Cost of Farmer mobilisation and sensitisation	**144,000**	**55,598**	**12,891**	**0**	**212,489**
Total Cost of Agro-Industrialization	**144,000**	**55,598**	**12,891**	**0**	**212,489**
Total Cost of Agricultural Extension	**144,000**	**55,598**	**12,891**	**0**	**212,489**

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 010074 Vector and disease control					
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	1,874	0	0	1,874
Total Cost of Vector and disease control	**0**	**9,874**	**0**	**0**	**9,874**
Total Cost of Agro-Industrialization	**0**	**9,874**	**0**	**0**	**9,874**
Total Cost of Agricultural Production	**0**	**9,874**	**0**	**0**	**9,874**

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 300016 Parish Development Model Operations					
221002 Workshops, Meetings and Seminars	0	14,008	0	0	14,008
227001 Travel inland	0	16,800	0	0	16,800
Total Cost of Parish Development Model Operations	**0**	**30,808**	**0**	**0**	**30,808**
Total Cost of Agro-Industrialization	**0**	**30,808**	**0**	**0**	**30,808**
Total Cost of Agricultural Value Chain Services	**0**	**30,808**	**0**	**0**	**30,808**

VOTE: 717 Kumi Municipal Council

Total Cost of Production and Marketing	**144,000**	**96,280**	**12,891**	**0**	**253,171**

VOTE: 717 Kumi 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	2,459,227	2,526,104
Programme Conditional Grant - Wage Recurrent	2,306,030	2,306,030
Programme Conditional Grant - Non Wage Recurrent	139,197	161,673
Urban Unconditional Non-Wage	4,000	4,000
Locally Raised Revenues	10,000	10,000
Other Transfers from Central Government	0	44,400
Development Revenues	401,260	358,270
Programme Conditional Grant - Development	330,876	358,270
Urban Discretionary Equalisation Development Grant	70,385	0
Total Revenues Shares	**2,860,487**	**2,884,374**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	2,306,030	2,306,030
Non Wage	153,197	220,073
Development Expenditure		
Domestic Development	401,260	358,270
External Financing	0	0
Total Expenditure	**2,860,487**	**2,884,374**

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	2,306,030	0	0	0	2,306,030
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,400	0	0	5,400
221009 Welfare and Entertainment	0	2,800	0	0	2,800
221011 Printing, Stationery, Photocopying and Binding	0	1,200	0	0	1,200

VOTE: 717 Kumi Municipal Council

221012 Small Office Equipment		0	1,000	0		0	1,000
222001 Information and Communication Technology Services.		0	4,800	0		0	4,800
223001 Property Management Expenses		0	1,000	5,000		0	6,000
Total for LCIII: North Div		**County: Kumi Municipality**					**5,000**
LCII: Kabata Ward	preparation of layout for Kabata HCIII	Property Management - Expenses	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				5,000
223005 Electricity		0	500	0		0	500
223006 Water		0	600	0		0	600
225202 Environment Impact Assessment for Capital Works		0	0	3,000		0	3,000
Total for LCIII: South Div		**County: Kumi Municipality**					**3,000**
LCII: Boma Ward	Environment Impact Assessment	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				3,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	2,000		0	2,000
Total for LCIII: South Div		**County: Kumi Municipality**					**2,000**
LCII: Boma Ward	Preparation of BOQs	Feasibility Studies or Screening of Projects - Feasibility Study	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				2,000
225204 Monitoring and Supervision of capital work		0	0	21,220		0	21,220
Total for LCIII:		**County:**					**21,220**
LCII:		Monitoring and supervision	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				21,220
227001 Travel inland		0	12,398	2,000		0	14,398
Total for LCIII:		**County:**					**2,000**
LCII:		Travel Inland - Allowances	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				2,000
227004 Fuel, Lubricants and Oils		0	7,077	4,000		0	11,077
Total for LCIII:		**County:**					**4,000**
LCII:		Fuel, Oils and Lubricants - Oils, Grease and Lubricants	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				4,000
228001 Maintenance-Buildings and Structures		0	0	12,000		0	12,000
Total for LCIII: South Div		**County: Kumi Municipality**					**12,000**
LCII: Tank Ward	Renovation works on the mortuary	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				12,000
228002 Maintenance-Transport Equipment		0	2,000	0		0	2,000

VOTE: 717 Kumi Municipal Council

228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	0	16,000		0	16,000
Total for LCIII:		**County:**					**16,000**
LCII:	Maintenance of medical equipment	Medical Equipment Maintenance - Maintenance, Repair and Support Services	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				16,000
228004 Maintenance-Other Fixed Assets		0	500	50		0	550
Total for LCIII:		**County:**					**50**
LCII:	Engraving	Building and Facility Maintenance - Engraving	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				50
263308 Sector Conditional Grant (Non-Wage)		0	136,398	0		0	136,398
Total for LCIII: South Div		**County: Kumi Municipality**					**136,398**
LCII: Tank	Kumi HC IV	KUMI Health Center IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				67,242
LCII: Tank Ward	Kumi HC IV	KUMI Health Center IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				69,156
312111 Residential Buildings - Acquisition		0	0	165,000		0	165,000
Total for LCIII:		**County:**					**35,000**
LCII:	Retention for previous years projects	Convention facility construction service_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				35,000
Total for LCIII: South Div		**County: Kumi Municipality**					**130,000**
LCII: Aterai Ward	completion of a twin staff house at Aterai	Hotel or motel remodeling service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				130,000
312121 Non-Residential Buildings - Acquisition		0	0	87,000		0	87,000
Total for LCIII: North Div		**County: Kumi Municipality**					**5,000**
LCII: Kabata Ward	Shuttering OPD at Kabata	Hospitals_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				5,000
Total for LCIII: South Div		**County: Kumi Municipality**					**82,000**
LCII: Aterai Ward	Construction of Askari's shelter at Aterai	Civic center-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				12,000
LCII: Aterai Ward	Water project at Aterai proposed HC III	Hospitals_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				70,000
312221 Light ICT hardware - Acquisition		0	0	15,000		0	15,000
Total for LCIII: South Div		**County: Kumi Municipality**					**15,000**

VOTE: 717 Kumi Municipal Council

LCII: Boma Ward	Procurement of 3 laptops	Personal computers - Laptop_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			15,000
312235 Furniture and Fittings - Acquisition		0	0	26,000	0	26,000
Total for LCIII: South Div		**County: Kumi Municipality**				**26,000**
LCII: Boma Ward		Beds - Bed_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			20,000
LCII: Boma Ward	procurement of office furniture for MHO	Tables_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			6,000
Total Cost of Primary Health care services		**2,306,030**	**175,673**	**358,270**	**0**	**2,839,974**
Total Cost of Human Capital Development		**2,306,030**	**175,673**	**358,270**	**0**	**2,839,974**
Total Cost of Primary HealthCare		**2,306,030**	**175,673**	**358,270**	**0**	**2,839,974**

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 320135 Sanitation and hygiene Services					
221002 Workshops, Meetings and Seminars	0	7,880	0	0	7,880
221011 Printing, Stationery, Photocopying and Binding	0	760	0	0	760
227001 Travel inland	0	5,760	0	0	5,760
263402 Transfer to Other Government Units	0	30,000	0	0	30,000
Total for LCIII:	**County:**				**30,000**
LCII:	Transfers to Kumi HC IV	Source: Other Transfers from Central Government OGT021-Uganda Aids Commission			30,000
Total Cost of Sanitation and hygiene Services	**0**	**44,400**	**0**	**0**	**44,400**
Total Cost of Human Capital Development	**0**	**44,400**	**0**	**0**	**44,400**
Total Cost of Health Management and Supervision	**0**	**44,400**	**0**	**0**	**44,400**
Total Cost of Health	**2,306,030**	**220,073**	**358,270**	**0**	**2,884,374**

VOTE: 717 Kumi Municipal Council

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	4,506,672	5,539,590
Programme Conditional Grant - Wage Recurrent	3,579,457	4,454,926
Programme Conditional Grant - Non Wage Recurrent	873,618	995,742
Urban Unconditional Grant Wage	43,597	78,922
Locally Raised Revenues	3,000	3,000
Other Transfers from Central Government	7,000	7,000
Development Revenues	138,985	124,631
Programme Conditional Grant - Development	138,985	124,631
Total Revenues Shares	**4,645,658**	**5,664,221**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	3,623,054	4,533,848
Non Wage	883,618	1,005,742
Development Expenditure		
Domestic Development	138,985	124,631
External Financing	0	0
Total Expenditure	**4,645,658**	**5,664,221**

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

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	2,814,986	0	0	0	2,814,986
225202 Environment Impact Assessment for Capital Works	0	0	2,000	0	2,000

Total for LCIII:		**County:**		**2,000**
LCII:	Environment impact assessment for capital works	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	2,000

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
225203 Appraisal and Feasibility Studies for Capital Works	0	0	1,500	0	1,500

VOTE: 717 Kumi Municipal Council

Total for LCIII:		**County:**				**1,500**
LCII:	Formulation of B.O.Q's for various projects	Feasibility Studies or Screening of Projects - Feasibility Study	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			1,500
225204 Monitoring and Supervision of capital work		0	0	7,963	0	7,963
Total for LCIII:		**County:**				**7,963**
LCII:	Monitoring of capital works	Monitoring and supervision of projects	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			7,963
312129 Other Buildings other than dwellings - Acquisition		0	0	113,168	0	113,168
Total for LCIII:		**County:**				**113,168**
LCII:	Construction of 5 stance at Aterai p/s	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			32,000
LCII:	Construction of 5 stance at Baazar p/s	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			29,859
LCII:	Construction of a 5 stance at Boma p/s	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			32,000
LCII:	Retention for the previous year's projects	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			19,309
Total Cost of Quality Assurance Systems		**2,814,986**	**0**	**124,631**	**0**	**2,939,616**
Key Service Area 320162 Capitation (Primary)						
263308 Sector Conditional Grant (Non-Wage)		0	389,581	0	0	389,581
Total for LCIII: North Div		**County: Kumi Municipality**				**25,505**
LCII: Omolokonyo	Omolokonyo	OMOLOKONYO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			25,505
Total for LCIII: Missing Subcounty		**County: Missing County**				**364,076**
LCII: Missing Parish	Aburbur	Aburbur P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			17,715
LCII: Missing Parish	Amejei	Amejei Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			20,410

VOTE: 717 Kumi Municipal Council

LCII: Missing Parish	Aputon	ST. MATHIAS APUTON P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,746
LCII: Missing Parish	Aterai	Aterai P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,765
LCII: Missing Parish	Bazaar	BAZAAR P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	38,459
LCII: Missing Parish	Boma	BOMA NORTH P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,456
LCII: Missing Parish	Kabata	KABATA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,434
LCII: Missing Parish	Kanyum	KUMI GIRLS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,173
LCII: Missing Parish	Kanyum	KUMI BOYS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,981
LCII: Missing Parish	Kelim	Kelim P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,563
LCII: Missing Parish	Okouba	KUMI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,004
LCII: Missing Parish	Okouba	OKOUBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,181
LCII: Missing Parish	Olungia	OLUNGIA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,540
LCII: Missing Parish	Otipe	OTIPE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,186
LCII: Missing Parish	Tank	KUMI TOWNSHIP P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	37,070
LCII: Missing Parish	Tank	WIGGINS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,397

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Primary)	**0**	**389,581**	**0**	**0**	**389,581**
Total Cost of Human Capital Development	**2,814,986**	**389,581**	**124,631**	**0**	**3,329,197**
Total Cost of Pre-Primary and Primary Education	**2,814,986**	**389,581**	**124,631**	**0**	**3,329,197**

Service Area 20 Secondary Education

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					

VOTE: 717 Kumi Municipal Council

263308 Sector Conditional Grant (Non-Wage)		0	294,368	0	0	294,368
Total for LCIII: Missing Subcounty		**County: Missing County**				**294,368**
LCII: Missing Parish	Tank	WIGGINS S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			294,368
Total Cost of Capitation (Secondary)		**0**	**294,368**	**0**	**0**	**294,368**
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries		1,000,279	0	0	0	1,000,279
Total Cost of Secondary Education Services		**1,000,279**	**0**	**0**	**0**	**1,000,279**
Total Cost of Human Capital Development		**1,000,279**	**294,368**	**0**	**0**	**1,294,647**
Total Cost of Secondary Education		**1,000,279**	**294,368**	**0**	**0**	**1,294,647**

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		639,662	0	0	0	639,662
Total Cost of Tertiary Education Services		**639,662**	**0**	**0**	**0**	**639,662**
Key Service Area 320163 Capitation (Tertiary)						
263308 Sector Conditional Grant (Non-Wage)		0	122,593	0	0	122,593
Total for LCIII: Missing Subcounty		**County: Missing County**				**122,593**
LCII: Missing Parish	Okouba	KUMI TECHINCAL SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent			122,593
Total Cost of Capitation (Tertiary)		**0**	**122,593**	**0**	**0**	**122,593**
Total Cost of Human Capital Development		**639,662**	**122,593**	**0**	**0**	**762,255**
Total Cost of Skills Development		**639,662**	**122,593**	**0**	**0**	**762,255**

Service Area 40 Education&Sports Management and Inspection

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
221011 Printing, Stationery, Photocopying and Binding	0	450	0	0	450
221012 Small Office Equipment	0	300	0	0	300
221017 Membership dues and Subscription fees.	0	150	0	0	150

VOTE: 717 Kumi Municipal Council

222001 Information and Communication Technology Services.		0	700	0	0	700
227001 Travel inland		0	7,434	0	0	7,434
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	500	0	0	500
Total Cost of Inspection and Monitoring		**0**	**9,534**	**0**	**0**	**9,534**
Key Service Area 000063 Quality Assurance Systems						
211101 General Staff Salaries		78,922	0	0	0	78,922
221008 Information and Communication Technology Supplies.		0	400	0	0	400
221011 Printing, Stationery, Photocopying and Binding		0	400	0	0	400
222001 Information and Communication Technology Services.		0	600	0	0	600
225204 Monitoring and Supervision of capital work		0	2,150	0	0	2,150
Total for LCIII:		**County:**				**7,963**
LCII:	Monitoring of capital works	Monitoring and supervision of projects	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			7,963
227001 Travel inland		0	16,900	0	0	16,900
228001 Maintenance-Buildings and Structures		0	106,416	0	0	106,416
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	800	0	0	800
Total Cost of Quality Assurance Systems		**78,922**	**127,666**	**0**	**0**	**206,588**
Key Service Area 320003 Assets and Facilities Management						
221002 Workshops, Meetings and Seminars		0	10,000	0	0	10,000
221009 Welfare and Entertainment		0	1,500	0	0	1,500
221017 Membership dues and Subscription fees.		0	2,100	0	0	2,100
224008 Educational Materials and Services		0	900	0	0	900
227001 Travel inland		0	5,500	0	0	5,500
Total Cost of Assets and Facilities Management		**0**	**20,000**	**0**	**0**	**20,000**
Key Service Area 320038 Sports Development and Oversight						
221008 Information and Communication Technology Supplies.		0	800	0	0	800
221009 Welfare and Entertainment		0	11,000	0	0	11,000
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.		0	2,100	0	0	2,100

VOTE: 717 Kumi Municipal Council

222001 Information and Communication Technology Services.	0	600	0	0	600
224008 Educational Materials and Services	0	3,300	0	0	3,300
227001 Travel inland	0	19,000	0	0	19,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,200	0	0	1,200
Total Cost of Sports Development and Oversight	**0**	**39,000**	**0**	**0**	**39,000**
Total Cost of Human Capital Development	**78,922**	**196,200**	**0**	**0**	**275,122**
Total Cost of Education&Sports Management and Inspection	**78,922**	**196,200**	**0**	**0**	**275,122**

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					
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Human Capital Development	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Education	**4,533,848**	**1,005,742**	**124,631**	**0**	**5,664,221**

VOTE: 717 Kumi 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	1,350,781	2,162,781
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	215,781	215,781
Urban Unconditional Non-Wage	1,000	1,000
Locally Raised Revenues	22,000	34,000
Other Transfers from Central Government	112,000	912,000
Development Revenues	0	74,450
Urban Discretionary Equalisation Development Grant	0	74,450
Total Revenues Shares	**1,350,781**	**2,237,231**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	215,781	215,781
Non Wage	1,135,000	1,947,000
Development Expenditure		
Domestic Development	0	74,450
External Financing	0	0
Total Expenditure	**1,350,781**	**2,237,231**

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 09 Integrated Transport Infrastructure and Services					
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
211101 General Staff Salaries	215,781	0	0	0	215,781
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	68,560	0	0	68,560
221011 Printing, Stationery, Photocopying and Binding	0	1,400	0	0	1,400
222001 Information and Communication Technology Services.	0	1,640	0	0	1,640
225202 Environment Impact Assessment for Capital Works	0	6,000	0	0	6,000

VOTE: 717 Kumi Municipal Council

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
225204 Monitoring and Supervision of capital work	0	6,000	0	0	6,000
227001 Travel inland	0	14,200	0	0	14,200
227004 Fuel, Lubricants and Oils	0	11,800	0	0	11,800
228001 Maintenance-Buildings and Structures	0	32,400	0	0	32,400
228004 Maintenance-Other Fixed Assets	0	5,000	0	0	5,000
Total Cost of District , Urban and Community Access Road Maintenance	**215,781**	**147,000**	**0**	**0**	**362,781**
Key Service Area 260010 Road Rehabilitation					
221003 Staff Training	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	6,500	0	0	6,500
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
225204 Monitoring and Supervision of capital work	0	8,000	0	0	8,000
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	10,300	0	0	10,300
228001 Maintenance-Buildings and Structures	0	882,200	0	0	882,200
228002 Maintenance-Transport Equipment	0	85,000	0	0	85,000
Total Cost of Road Rehabilitation	**0**	**1,000,000**	**0**	**0**	**1,000,000**
Total Cost of Integrated Transport Infrastructure and Services	**215,781**	**1,147,000**	**0**	**0**	**1,362,781**
Total Cost of Community Access Roads	**215,781**	**1,147,000**	**0**	**0**	**1,362,781**

Service Area 20 Engineering Services

Approved Budget Estimates for FY 2026/27

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							
228001 Maintenance-Buildings and Structures			0	0	53,000	0	53,000
Total for LCIII:		**County:**					**53,000**
LCII:	preparation of the relocation site	Building and Facility Maintenance - Compound Maintenance	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)				53,000
312121 Non-Residential Buildings - Acquisition			0	0	21,450	0	21,450
Total for LCIII:		**County:**					**21,450**

VOTE: 717 Kumi Municipal Council

LCII:	fabrication & installation of gates	Commercial and office building prefabricated erection service-Office buildings_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			21,450
Total Cost of Infrastructure Development and Management		**0**	**0**	**74,450**	**0**	**74,450**
Total Cost of Tourism Development		**0**	**0**	**74,450**	**0**	**74,450**
Programme 09 Integrated Transport Infrastructure and Services						
Key Service Area 140043 Urban planning and Strategies						
228001 Maintenance-Buildings and Structures		0	800,000	0	0	800,000
Total Cost of Urban planning and Strategies		**0**	**800,000**	**0**	**0**	**800,000**
Total Cost of Integrated Transport Infrastructure and Services		**0**	**800,000**	**0**	**0**	**800,000**
Total Cost of Engineering Services		**0**	**800,000**	**74,450**	**0**	**874,450**
Total Cost of Roads and Engineering		**215,781**	**1,947,000**	**74,450**	**0**	**2,237,231**

VOTE: 717 Kumi 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: 717 Kumi 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	180,108	180,108
Urban Unconditional Grant Wage	155,101	155,101
Urban Unconditional Non-Wage	5,000	5,000
Locally Raised Revenues	20,007	20,007
Development Revenues	5,000	108,931
Urban Discretionary Equalisation Development Grant	5,000	108,931
Total Revenues Shares	**185,108**	**289,039**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	155,101	155,101
Non Wage	25,007	25,007
Development Expenditure		
Domestic Development	5,000	108,931
External Financing	0	0
Total Expenditure	**185,108**	**289,039**

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 000016 Environment, Social Health and Safety					
225204 Monitoring and Supervision of capital work	0	0	4,198	0	4,198
Total for LCIII:	**County:**				**4,198**
LCII:	Monitoring and supervision	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,198
227001 Travel inland	0	0	5,000	0	5,000
Total for LCIII:	**County:**				**5,000**
LCII:	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000

VOTE: 717 Kumi Municipal Council

Total Cost of Environment, Social Health and Safety		**0**	**0**	**9,198**		**0**	**9,198**
Key Service Area 000078 Land Management							
211101 General Staff Salaries		155,101	0	0		0	155,101
221002 Workshops, Meetings and Seminars		0	0	3,000		0	3,000
Total for LCIII:		**County:**					**3,000**
LCII:	Workshop and seminars	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				3,000
221008 Information and Communication Technology Supplies.		0	0	1,000		0	1,000
Total for LCIII:		**County:**					**1,000**
LCII:		ICT - Assorted Computer Accessories	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				1,000
221011 Printing, Stationery, Photocopying and Binding		0	0	1,000		0	1,000
Total for LCIII:		**County:**					**1,000**
LCII:	Stationary	Office Supplies - Assorted Office Items	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				1,000
225204 Monitoring and Supervision of capital work		0	0	2,896		0	2,896
Total for LCIII:		**County:**					**2,896**
LCII:		Monitoring of capital works	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				2,896
227001 Travel inland		0	0	3,000		0	3,000
Total for LCIII:		**County:**					**3,000**
LCII:	Travel inland	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				3,000
Total Cost of Land Management		**155,101**	**0**	**10,896**		**0**	**165,997**
Key Service Area 000090 Climate Change Adaptation							
223001 Property Management Expenses		0	0	20,000		0	20,000
Total for LCIII:		**County:**					**20,000**
LCII:	Processing of Land titles for Municipal land	Property Management - Processing Land Titles	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)				20,000
Total Cost of Climate Change Adaptation		**0**	**0**	**20,000**		**0**	**20,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**155,101**	**0**	**40,094**		**0**	**195,195**
Programme 10 Sustainable Urbanisation and Housing							
Key Service Area 280002 Physical Planning							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	5,120	0		0	5,120

VOTE: 717 Kumi Municipal Council

221002 Workshops, Meetings and Seminars		0	1,000	0	0	1,000
221009 Welfare and Entertainment		0	1,757	0	0	1,757
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
221012 Small Office Equipment		0	630	0	0	630
222001 Information and Communication Technology Services.		0	1,080	0	0	1,080
225203 Appraisal and Feasibility Studies for Capital Works		0	5,600	0	0	5,600
227001 Travel inland		0	2,080	0	0	2,080
227004 Fuel, Lubricants and Oils		0	1,300	0	0	1,300
228002 Maintenance-Transport Equipment		0	1,040	0	0	1,040
Total Cost of Physical Planning		**0**	**20,607**	**0**	**0**	**20,607**
Total Cost of Sustainable Urbanisation and Housing		**0**	**20,607**	**0**	**0**	**20,607**
Programme 18 Development Plan Implementation						
Key Service Area 000006 Planning and Budgeting services						
221002 Workshops, Meetings and Seminars		0	0	1,338	0	1,338
Total for LCIII:		**County:**				**1,338**
LCII:	Workshops and seminars	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,338
221011 Printing, Stationery, Photocopying and Binding		0	200	0	0	200
222001 Information and Communication Technology Services.		0	360	0	0	360
224003 Agricultural Supplies and Services		0	0	50,000	0	50,000
Total for LCIII:		**County:**				**50,000**
LCII:	Purchase of seedlings	Agricultural Supplies - Seedlings	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			50,000
225202 Environment Impact Assessment for Capital Works		0	0	6,000	0	6,000
Total for LCIII:		**County:**				**6,000**
LCII:	Screening, appraisal of projects	Environmental Impact Assessment - Capital Works	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,000
225204 Monitoring and Supervision of capital work		0	0	1,500	0	1,500
Total for LCIII:		**County:**				**1,500**
LCII:		Monitoring	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,500
227001 Travel inland		0	540	5,000	0	5,540

VOTE: 717 Kumi Municipal Council

Total for LCIII:	**County:**				**5,000**
LCII:	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
227004 Fuel, Lubricants and Oils	0	300	5,000	0	5,300
Total for LCIII:	**County:**				**5,000**
LCII:	Fuel, Oils and Lubricants - Oils, Grease and Lubricants	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,000
LCII:	Fuel, Oils and Lubricants - Fuel Facilitation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
228002 Maintenance-Transport Equipment	0	400	0	0	400
228004 Maintenance-Other Fixed Assets	0	2,600	0	0	2,600
Total Cost of Planning and Budgeting services	**0**	**4,400**	**68,838**	**0**	**73,238**
Total Cost of Development Plan Implementation	**0**	**4,400**	**68,838**	**0**	**73,238**
Total Cost of Natural Resources Management	**155,101**	**25,007**	**108,931**	**0**	**289,039**
Total Cost of Natural Resources	**155,101**	**25,007**	**108,931**	**0**	**289,039**

VOTE: 717 Kumi 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	93,828	139,840
Urban Unconditional Grant Wage	49,360	92,330
Urban Unconditional Non-Wage	2,000	4,000
Locally Raised Revenues	14,000	14,000
Other Transfers from Central Government	14,607	14,996
Programme Conditional Grant - Non Wage Recurrent	13,860	14,515
Development Revenues	0	66,928
Urban Discretionary Equalisation Development Grant	0	66,928
Total Revenues Shares	**93,828**	**206,768**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	49,360	92,330
Non Wage	44,467	47,511
Development Expenditure		
Domestic Development	0	66,928
External Financing	0	0
Total Expenditure	**93,828**	**206,768**

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

Service Area 10 Community Mobilisation

Ushs Thousands		Approved Budget Estimates for FY 2026/27				
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development						
Key Service Area 000016 Environment, Social Health and Safety						
221002 Workshops, Meetings and Seminars		0	0	21,360	0	21,360
Total for LCIII:		**County:**				**21,360**
LCII:	Trainings on Environment, Social Health and Safety	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			21,360
225202 Environment Impact Assessment for Capital Works		0	0	6,000	0	6,000
Total for LCIII:		**County:**				**6,000**

VOTE: 717 Kumi Municipal Council

LCII:		Environmental Impact Assessment - Field Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,000
225204 Monitoring and Supervision of capital work		0	0	4,000	0	4,000
Total for LCIII:		**County:**				**4,000**
LCII:		Monitoring	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,000
227001 Travel inland		0	0	2,859	0	2,859
Total for LCIII:		**County:**				**2,859**
LCII:		Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,859
Total Cost of Environment, Social Health and Safety		**0**	**0**	**34,219**	**0**	**34,219**
Key Service Area 010008 Capacity Strengthening						
221002 Workshops, Meetings and Seminars		0	0	28,709	0	28,709
Total for LCIII:		**County:**				**28,709**
LCII:	Gender inclusion activities	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			17,109
LCII:	Operation of MDF	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			11,600
227001 Travel inland		0	0	4,000	0	4,000
Total for LCIII:		**County:**				**4,000**
LCII:		Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,000
Total Cost of Capacity Strengthening		**0**	**0**	**32,709**	**0**	**32,709**
Total Cost of Human Capital Development		**0**	**0**	**66,928**	**0**	**66,928**
Total Cost of Community Mobilisation		**0**	**0**	**66,928**	**0**	**66,928**
Service Area 20 Empowerment and Mindset Change						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
221011 Printing, Stationery, Photocopying and Binding	0	450	0	0	450
227001 Travel inland	0	8,542	0	0	8,542
Total Cost of Inspection and Monitoring	**0**	**8,991**	**0**	**0**	**8,991**

VOTE: 717 Kumi Municipal Council

Key Service Area 010008 Capacity Strengthening						
221002 Workshops, Meetings and Seminars		0	2,177	0	0	2,177
Total for LCIII:		**County:**				**28,709**
LCII:	Gender inclusion activities	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			17,109
LCII:	Operation of MDF	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			11,600
Total Cost of Capacity Strengthening		**0**	**2,177**	**0**	**0**	**2,177**
Key Service Area 320146 Support to special interest Groups						
211101 General Staff Salaries		92,330	0	0	0	92,330
221002 Workshops, Meetings and Seminars		0	11,600	0	0	11,600
221011 Printing, Stationery, Photocopying and Binding		0	3,001	0	0	3,001
222001 Information and Communication Technology Services.		0	3,600	0	0	3,600
227001 Travel inland		0	12,853	0	0	12,853
227004 Fuel, Lubricants and Oils		0	4,588	0	0	4,588
228002 Maintenance-Transport Equipment		0	700	0	0	700
Total Cost of Support to special interest Groups		**92,330**	**36,342**	**0**	**0**	**128,672**
Total Cost of Human Capital Development		**92,330**	**47,511**	**0**	**0**	**139,840**
Total Cost of Empowerment and Mindset Change		**92,330**	**47,511**	**0**	**0**	**139,840**
Total Cost of Community Based Services		**92,330**	**47,511**	**66,928**	**0**	**206,768**

VOTE: 717 Kumi 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	63,159	116,859
Urban Unconditional Grant Wage	23,159	24,859
Urban Unconditional Non-Wage	18,000	67,000
Locally Raised Revenues	22,000	25,000
Development Revenues	53,417	244,012
Urban Discretionary Equalisation Development Grant	53,417	244,012
Total Revenues Shares	**116,576**	**360,871**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	23,159	24,859
Non Wage	40,000	92,000
Development Expenditure		
Domestic Development	53,417	244,012
External Financing	0	0
Total Expenditure	**116,576**	**360,871**

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 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	8,000	0	0	8,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**8,000**	**0**	**0**	**8,000**
Total Cost of Human Capital Development	**0**	**8,000**	**0**	**0**	**8,000**
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	24,859	0	0	0	24,859
221002 Workshops, Meetings and Seminars	0	20,760	57,602	0	78,362
Total for LCIII:	**County:**				**57,602**

VOTE: 717 Kumi Municipal Council

LCII:	Exchange visit for the staff	Workshops, Meetings, Seminars - Training (Bench Marking)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			20,000
LCII:	Performance improvement	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			15,855
LCII:	Preparation of SPEAR	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			21,747
221008 Information and Communication Technology Supplies.		0	4,000	0	0	4,000
221009 Welfare and Entertainment		0	3,819	0	0	3,819
221011 Printing, Stationery, Photocopying and Binding		0	6,560	2,000	0	8,560
Total for LCIII:		**County:**				**2,000**
LCII:		Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			2,000
222001 Information and Communication Technology Services.		0	4,000	0	0	4,000
227001 Travel inland		0	12,000	20,000	0	32,000
Total for LCIII:		**County:**				**8,000**
LCII:		Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			8,000
Total for LCIII: South Div		**County: Kumi Municipality**				**12,000**
LCII: Boma Ward		Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			12,000
227004 Fuel, Lubricants and Oils		0	3,000	0	0	3,000
228001 Maintenance-Buildings and Structures		0	0	5,000	0	5,000
Total for LCIII:		**County:**				**5,000**
LCII:	shelves	Building and Facility Maintenance - Carpentry Services	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			1
LCII:	Shelves for procurement office and lands	Building and Facility Maintenance - Carpentry Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
273102 Incapacity, death benefits and funeral expenses		0	5,000	0	0	5,000
312221 Light ICT hardware - Acquisition		0	0	67,000	0	67,000

VOTE: 717 Kumi Municipal Council

Total for LCIII: South Div		**County: Kumi Municipality**				**67,000**
LCII: Boma Ward	procurement of a printer	Multi function printers_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			7,000
LCII: Boma Ward	procurement of laptops	Personal computers - Laptop_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			60,000
312229 Other ICT Equipment - Acquisition		0	0	15,000	0	15,000
Total for LCIII: South Div		**County: Kumi Municipality**				**15,000**
LCII: Boma Ward	procurement and installation of CCTV cameras	Cable television services - TVs_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			15,000
312235 Furniture and Fittings - Acquisition		0	0	16,000	0	16,000
Total for LCIII: South Div		**County: Kumi Municipality**				**16,000**
LCII: Boma Ward	Installation of a digital Notice board	Bulletin boards or accessories-Notice Board_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
LCII: Boma Ward	procurement of office chairs	Chairs - Chair_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,000
LCII: Boma Ward	procurement of office tables	Autopsy tables - Table_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,000
Total Cost of Planning and Budgeting services		**24,859**	**59,139**	**182,602**	**0**	**266,601**
Key Service Area 000023 Inspection and Monitoring						
221002 Workshops, Meetings and Seminars		0	10,072	0	0	10,072
225202 Environment Impact Assessment for Capital Works		0	0	6,000	0	6,000
Total for LCIII:		**County:**				**6,000**
LCII:	Social and environment aspects	Environmental Impact Assessment - Impact Assessment	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			6,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	2,000	0	2,000
Total for LCIII:		**County:**				**2,000**
LCII:		Feasibility Studies or Screening of Projects - Appraisal	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,000
225204 Monitoring and Supervision of capital work		0	0	15,000	0	15,000
Total for LCIII:		**County:**				**15,000**
LCII:	Monitoring and supervision of government programs	Monitoring	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			15,000
Total Cost of Inspection and Monitoring		**0**	**10,072**	**23,000**	**0**	**33,072**
Key Service Area 560019 Data Management and Dissemination						

VOTE: 717 Kumi Municipal Council

221002 Workshops, Meetings and Seminars		0	6,789	14,000		0	20,789
Total for LCIII:		**County:**					**12,000**
LCII:	Assessment	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)				12,000
Total for LCIII: South Div		**County: Kumi Municipality**					**2,000**
LCII: Boma Ward	statistical abstract	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)				2,000
221011 Printing, Stationery, Photocopying and Binding		0	0	5,000		0	5,000
Total for LCIII:		**County:**					**5,000**
LCII:		Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)				5,000
227001 Travel inland		0	5,000	13,410		0	18,410
Total for LCIII:		**County:**					**13,410**
LCII:		Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)				13,410
227004 Fuel, Lubricants and Oils		0	3,000	4,000		0	7,000
Total for LCIII:		**County:**					**4,000**
LCII:		Fuel, Oils and Lubricants - Oils, Grease and Lubricants	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)				4,000
312235 Furniture and Fittings - Acquisition		0	0	2,000		0	2,000
Total for LCIII:		**County:**					**2,000**
LCII:	procurement of a filing cabinet	Drawer - Filing Cabinet_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)				2,000
Total Cost of Data Management and Dissemination		**0**	**14,789**	**38,410**		**0**	**53,199**
Total Cost of Development Plan Implementation		**24,859**	**84,000**	**244,012**		**0**	**352,871**
Total Cost of Planning and Statistics		**24,859**	**92,000**	**244,012**		**0**	**360,871**
Total Cost of Planning		**24,859**	**92,000**	**244,012**		**0**	**360,871**

VOTE: 717 Kumi 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	45,859	44,859
Urban Unconditional Grant Wage	24,859	24,859
Urban Unconditional Non-Wage	13,000	12,000
Locally Raised Revenues	8,000	8,000
Total Revenues Shares	**45,859**	**44,859**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	24,859	24,859
Non Wage	21,000	20,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**45,859**	**44,859**

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

Service Area 10 Compliance

	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 000001 Audit and Risk Management					
211101 General Staff Salaries	24,859	0	0	0	24,859
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221003 Staff Training	0	1,500	0	0	1,500
221008 Information and Communication Technology Supplies.	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221017 Membership dues and Subscription fees.	0	1,500	0	0	1,500
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	5,500	0	0	5,500

VOTE: 717 Kumi Municipal Council

227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
Total Cost of Audit and Risk Management	**24,859**	**20,000**	**0**	**0**	**44,859**
Total Cost of Governance and Security	**24,859**	**20,000**	**0**	**0**	**44,859**
Total Cost of Compliance	**24,859**	**20,000**	**0**	**0**	**44,859**
Total Cost of Internal Audit	**24,859**	**20,000**	**0**	**0**	**44,859**

VOTE: 717 Kumi 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	63,752	103,521
Programme Conditional Grant - Non Wage Recurrent	25,822	26,143
Urban Unconditional Grant Wage	24,134	63,582
Locally Raised Revenues	3,000	3,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Development Revenues	0	34,219
Urban Discretionary Equalisation Development Grant	0	34,219
Total Revenues Shares	**63,752**	**137,740**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	24,134	63,582
Non Wage	39,618	39,938
Development Expenditure		
Domestic Development	0	34,219
External Financing	0	0
Total Expenditure	**63,752**	**137,740**

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

Service Area 10 Commercial Services

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
221002 Workshops, Meetings and Seminars	0	4,357	0	0	4,357
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221012 Small Office Equipment	0	1,081	0	0	1,081
227001 Travel inland	0	4,357	0	0	4,357
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**

VOTE: 717 Kumi Municipal Council

Programme 07 Private Sector Development						
Key Service Area 120002 Domestic Promotion						
227001 Travel inland		0	3,000	0	0	3,000
Total Cost of Domestic Promotion		**0**	**3,000**	**0**	**0**	**3,000**
Key Service Area 190036 Trade Development						
211101 General Staff Salaries		63,582	0	0	0	63,582
221002 Workshops, Meetings and Seminars		0	11,810	13,700	0	25,510
Total for LCIII:		**County:**				**13,700**
LCII:	Kumi Municipal	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			13,700
221009 Welfare and Entertainment		0	0	1,000	0	1,000
Total for LCIII: South Div		**County: Kumi Municipality**				**1,000**
LCII: Boma Ward	Kumi Municipal	Welfare - Assorted Welfare Items	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,000
221011 Printing, Stationery, Photocopying and Binding		0	1,000	2,000	0	3,000
Total for LCIII:		**County:**				**2,000**
LCII:	Kumi Municipal	Office Supplies - Assorted Office Items	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
221012 Small Office Equipment		0	0	1,000	0	1,000
Total for LCIII: South Div		**County: Kumi Municipality**				**1,000**
LCII: Boma Ward	Kumi Municipal	Office Equipment and Supplies - Assorted Items	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,000
222001 Information and Communication Technology Services.		0	2,400	2,000	0	4,400
Total for LCIII:		**County:**				**2,000**
LCII:	Kumi Municipal	Telecommunication Services - Airtime and Mobile Phone Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
227001 Travel inland		0	5,103	8,500	0	13,603
Total for LCIII: South Div		**County: Kumi Municipality**				**8,500**
LCII: Boma Ward	Kumi Municipal	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,500
227004 Fuel, Lubricants and Oils		0	4,000	6,019	0	10,019
Total for LCIII: South Div		**County: Kumi Municipality**				**6,019**
LCII: Boma Ward	Kumi Municipal	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,019

VOTE: 717 Kumi Municipal Council

228002 Maintenance-Transport Equipment	0	1,830	0	0	1,830
Total Cost of Trade Development	**63,582**	**26,143**	**34,219**	**0**	**123,944**
Total Cost of Private Sector Development	**63,582**	**29,143**	**34,219**	**0**	**126,944**
Total Cost of Commercial Services	**63,582**	**39,938**	**34,219**	**0**	**137,740**
Total Cost of Trade, Industry and Local Development	**63,582**	**39,938**	**34,219**	**0**	**137,740**