VOTE: 719 Makindye Ssabagabo 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	**8,450,000**	**9,000,000**
o/w Higher Local Government	5,619,620	5,828,990
o/w Lower Local Government	2,830,380	3,171,010
Discretionary Government Transfers	**3,496,462**	**4,365,056**
o/w Higher Local Government	2,409,827	3,264,554
o/w Lower Local Government	1,086,635	1,100,502
Conditional Government Transfers	**21,013,926**	**21,744,851**
o/w Higher Local Government	21,013,926	21,744,851
o/w Lower Local Government	0	0
Other Government Transfers	**79,970,434**	**62,758,190**
o/w Higher Local Government	79,970,434	62,758,190
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	**112,930,821**	**97,868,097**
o/w Higher Local Government	109,013,807	93,596,586
o/w Lower Local Government	3,917,014	4,271,511

VOTE: 719 Makindye Ssabagabo Municipal Council

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**8,450,000**	**9,000,000**
Advertisements/Bill Boards	166,182	145,926
Agency Fees	0	104,615
Animal and Crop Husbandry related Levies	30,000	0
Business licenses	1,482,635	1,548,825
Inspection Fees	1,748,568	1,581,926
Local Hotel Tax	268,507	291,952
Local Services Tax-Payable By Individuals	661,739	747,091
Market /Gate Charges	13,800	13,800
Miscellaneous receipts/income	0	44,495
Other permits	10,000	0
Rent & rates – produced assets-From Private Entities	4,068,569	4,521,370
Discretionary Government Transfers	**3,496,462**	**4,365,056**
Urban Discretionary Equalisation Development Grant	1,499,770	1,992,170
Urban Unconditional Grant Wage	1,111,182	1,431,164
Urban Unconditional Non-Wage	885,510	941,722
Conditional Government Transfers	**21,013,926**	**21,744,851**
Programme Conditional Grant - Non Wage Recurrent	4,824,055	4,153,639
Programme Conditional Grant - Development	1,739,783	1,253,786
Programme Conditional Grant - Wage Recurrent	5,050,088	6,087,425
Transitional Conditional Grant - Development	9,400,000	10,250,000
Other Government Transfers	**79,970,434**	**62,758,190**
Greater Kampala Metropolitan Area Project	79,383,043	62,147,641
GROW Project	13,973	13,973
Support to Local Government Labour Officers and KCCA	0	23,159
Support to PLE (UNEB)	41,480	41,480
Uganda Road Fund (URF)	519,652	519,652
Uganda Women Enterpreneurship Program(UWEP)	12,286	12,286
External Financing	**0**	**0**
N / A		
Total Revenues Shares	**112,930,821**	**97,868,097**

VOTE: 719 Makindye Ssabagabo 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	**319,838**	**48,400**	**0**	**0**	**368,238**
o/w: Wage:	199,800	0	0	0	199,800
Non-Wage Recurrent:	100,702	48,400	0	0	149,102
Development:	19,336	0	0	0	19,336
Tourism Development	**10,795**	**0**	**0**	**0**	**10,795**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	**52,478**	**157,454**	**830,876**	**0**	**1,040,807**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	21,597	157,454	830,876	0	1,009,927
Development:	30,881	0	0	0	30,881
Private Sector Development	**75,995**	**87,560**	**50,000**	**0**	**213,555**
o/w: Wage:	35,894	0	0	0	35,894
Non-Wage Recurrent:	40,101	87,560	50,000	0	177,661
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	**10,260,756**	**1,745,387**	**60,459,372**	**0**	**72,465,515**
o/w: Wage:	256,756	0	0	0	256,756
Non-Wage Recurrent:	1,004,000	245,387	519,652	0	1,769,039
Development:	9,000,000	1,500,000	59,939,720	0	70,439,720
Sustainable Urbanisation and Housing	**200,000**	**444,620**	**265,000**	**0**	**909,620**
o/w: Wage:	198,000	0	0	0	198,000
Non-Wage Recurrent:	2,000	44,620	265,000	0	311,620
Development:	0	400,000	0	0	400,000
Digital Transformation	**8,000**	**10,000**	**0**	**0**	**18,000**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	8,000	10,000	0	0	18,000
Development:	0	0	0	0	0
Human Capital Development	**9,493,338**	**259,584**	**394,192**	**0**	**10,147,113**

VOTE: 719 Makindye Ssabagabo Municipal Council

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	6,213,302	0	0	0	6,213,302
Non-Wage Recurrent:	1,772,154	259,584	394,192	0	2,425,930
Development:	1,507,881	0	0	0	1,507,881
Public Sector Transformation	**3,461,631**	**1,358,328**	**408,750**	**0**	**5,228,709**
o/w: Wage:	333,188	0	0	0	333,188
Non-Wage Recurrent:	1,308,353	758,328	188,750	0	2,255,431
Development:	1,820,090	600,000	220,000	0	2,640,090
Governance and Security	**1,432,621**	**3,783,873**	**90,000**	**0**	**5,306,493**
o/w: Wage:	92,875	0	0	0	92,875
Non-Wage Recurrent:	519,133	3,319,473	90,000	0	3,928,606
Development:	820,613	464,400	0	0	1,285,013
Regional Balanced Development	**20,000**	**751,605**	**100,000**	**0**	**871,605**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	20,000	716,005	80,000	0	816,005
Development:	0	35,600	20,000	0	55,600
Development Plan Implementation	**774,455**	**353,190**	**160,000**	**0**	**1,287,645**
o/w: Wage:	188,774	0	0	0	188,774
Non-Wage Recurrent:	288,525	353,190	160,000	0	801,715
Development:	297,156	0	0	0	297,156
Grand Total	**26,109,907**	**9,000,000**	**62,758,190**	**0**	**97,868,097**
Grand Total Wage	7,518,589	0	0	0	**7,518,589**
Grand Total Non-Wage Recurrent	5,095,361	6,000,000	2,578,470	0	**13,673,831**
Grand Total Development	13,495,956	3,000,000	60,179,720	0	**76,675,677**

VOTE: 719 Makindye Ssabagabo Municipal Council

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**7,671,915**	**9,728,220**
o/w Higher Local Government	3,754,901	5,456,709
o/w Lower Local Government	3,917,014	4,271,511
Finance	**2,258,633**	**1,162,536**
o/w Higher Local Government	2,258,633	1,162,536
o/w Lower Local Government	0	0
Statutory bodies	**844,387**	**762,721**
o/w Higher Local Government	844,387	762,721
o/w Lower Local Government	0	0
Production and Marketing	**359,466**	**377,367**
o/w Higher Local Government	359,466	377,367
o/w Lower Local Government	0	0
Health	**3,696,064**	**3,583,767**
o/w Higher Local Government	3,696,064	3,583,767
o/w Lower Local Government	0	0
Education	**5,360,663**	**5,915,755**
o/w Higher Local Government	5,360,663	5,915,755
o/w Lower Local Government	0	0
Roads and Engineering	**87,673,560**	**72,465,515**
o/w Higher Local Government	87,673,560	72,465,515
o/w Lower Local Government	0	0
Natural Resources	**2,541,398**	**1,847,116**
o/w Higher Local Government	2,541,398	1,847,116
o/w Lower Local Government	0	0
Community Based Services	**955,300**	**610,919**
o/w Higher Local Government	955,300	610,919
o/w Lower Local Government	0	0
Planning	**1,100,530**	**980,972**
o/w Higher Local Government	1,100,530	980,972
o/w Lower Local Government	0	0
Internal Audit	**151,546**	**199,261**
o/w Higher Local Government	151,546	199,261
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**317,358**	**233,948**

VOTE: 719 Makindye Ssabagabo Municipal Council

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	317,358	233,948
o/w Lower Local Government	0	0
Grand Total	**112,930,821**	**97,868,097**
o/w Higher Local Government	**109,013,807**	**93,596,586**
o/w: Wage:	6,161,270	7,518,589
Non-Wage Recurrent:	12,669,177	10,687,332
Domestic Devt:	90,183,360	75,390,664
External Financing:	0	0
o/w Lower Local Government	**3,917,014**	**4,271,511**
o/w: Wage:	0	0
Non-Wage Recurrent:	2,239,632	2,986,499
Domestic Devt:	1,677,382	1,285,013
External Financing:	0	0

VOTE: 719 Makindye Ssabagabo 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	5,685,041	5,803,118
Urban Unconditional Grant Wage	313,484	333,188
Urban Unconditional Non-Wage	122,000	136,064
Locally Raised Revenues	524,000	808,328
Other Transfers from Central Government	625,806	298,750
Multi-Sectoral Transfers to LLGs_NonWage	2,239,632	2,986,499
Programme Conditional Grant - Non Wage Recurrent	1,860,119	1,240,289
Development Revenues	1,986,874	3,925,103
Urban Discretionary Equalisation Development Grant	68,992	820,090
Other Transfers from Central Government	240,500	220,000
Multi-Sectoral Transfers to LLGs_Gou	1,677,382	1,285,013
Transitional Conditional Grant - Development	0	1,000,000
Locally Raised Revenues	0	600,000
Total Revenues Shares	**7,671,915**	**9,728,220**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	313,484	333,188
Non Wage	5,371,557	5,469,929
Development Expenditure		
Domestic Development	1,986,874	3,925,103
External Financing	0	0
Total Expenditure	**7,671,915**	**9,728,220**

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					

VOTE: 719 Makindye Ssabagabo Municipal Council

221009 Welfare and Entertainment	0	5,000	0	0	5,000
227001 Travel inland	0	15,000	0	0	15,000
Total Cost of Environment, Social Health and Safety	**0**	**20,000**	**0**	**0**	**20,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**20,000**	**0**	**0**	**20,000**
Programme 11 Digital Transformation					
Key Service Area 000006 Planning and Budgeting services					
222001 Information and Communication Technology Services.	0	3,000	0	0	3,000
227001 Travel inland	0	11,000	0	0	11,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Planning and Budgeting services	**0**	**18,000**	**0**	**0**	**18,000**
Total Cost of Digital Transformation	**0**	**18,000**	**0**	**0**	**18,000**
Programme 14 Public Sector Transformation					
Key Service Area 000006 Planning and Budgeting services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	43,200	0	0	43,200
211107 Boards, Committees and Council Allowances	0	5,212	0	0	5,212
221002 Workshops, Meetings and Seminars	0	132,659	0	0	132,659
221008 Information and Communication Technology Supplies.	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	52,000	0	0	52,000
221011 Printing, Stationery, Photocopying and Binding	0	12,152	0	0	12,152
221012 Small Office Equipment	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	10,000	0	0	10,000
223001 Property Management Expenses	0	68,000	0	0	68,000
223004 Guard and Security services	0	25,728	0	0	25,728
223005 Electricity	0	12,000	0	0	12,000
223006 Water	0	12,000	0	0	12,000
225101 Consultancy Services	0	70,000	0	0	70,000
225202 Environment Impact Assessment for Capital Works	0	0	30,251	0	30,251

Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**		**30,251**
LCII: NDEJJE	Municipal HQs	Environmental Impact Assessment - Impact Assessment	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	12,500

VOTE: 719 Makindye Ssabagabo Municipal Council

LCII: NDEJJE	Municipal HQs	Environmental Impact Assessment - Impact Assessment	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			10,251
LCII: NDEJJE	Municipal HQs	Environmental Impact Assessment - Impact Assessment	Source: Locally Raised Revenues			7,500
225203 Appraisal and Feasibility Studies for Capital Works		0	5,788	30,251	0	36,039
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**30,251**
LCII: NDEJJE	Municipal HQs	Feasibility Studies or Screening of Projects Consultancy	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			12,500
LCII: NDEJJE	Municipal HQs	Feasibility Studies or Screening of Projects Feasibility Study	Source: Locally Raised Revenues			7,500
LCII: NDEJJE	Quarterly	Feasibility Studies or Screening of Projects Feasibility Study	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			10,251
225204 Monitoring and Supervision of capital work		0	7,553	60,502	0	68,056
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**60,502**
LCII: Ndejje Ward	Municipal HQs	Monitoring and Supervision of capital works	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			25,000
LCII: Ndejje Ward	Municipal HQs	Monitoring and Supervision of capital works	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			20,502
LCII: Ndejje Ward	Municipal HQs	Monitoring and Supervision of capital works	Source: Locally Raised Revenues			15,000
226002 Licenses		0	14,000	0	0	14,000
227001 Travel inland		0	149,079	0	0	149,079
227004 Fuel, Lubricants and Oils		0	37,980	0	0	37,980
228001 Maintenance-Buildings and Structures		0	66,000	0	0	66,000
228002 Maintenance-Transport Equipment		0	46,000	0	0	46,000
228004 Maintenance-Other Fixed Assets		0	45,000	0	0	45,000
273102 Incapacity, death benefits and funeral expenses		0	5,000	0	0	5,000
312121 Non-Residential Buildings - Acquisition		0	0	2,299,086	0	2,299,086
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**2,299,086**

VOTE: 719 Makindye Ssabagabo Municipal Council

LCII: Ndejje Ward	Municipal HQs	Commercial and office building new construction service - Office buildings_Acquire	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			950,000
LCII: Ndejje Ward	Municipal HQs	Commercial and office building new construction service - Office buildings_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			779,086
LCII: Ndejje Ward	Municipal HQs	Commercial and office building new construction service - Office buildings_Acquire	Source: Locally Raised Revenues			570,000
312129 Other Buildings other than dwellings - Acquisition		0	0	60,000	0	60,000
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**60,000**
LCII: NDEJJE	Municipal wide	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Other Transfers from Central Government OGT060-Greater Kampala Metropolitan Area Project			60,000
312221 Light ICT hardware - Acquisition		0	0	100,000	0	100,000
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**100,000**
LCII: NDEJJE		All in one desktop computer-Desktop_Acquire	Source: Other Transfers from Central Government OGT060-Greater Kampala Metropolitan Area Project			75,000
LCII: Ndejje Ward	Municipal HQs	Computer servers-Server_Acquire	Source: Other Transfers from Central Government OGT060-Greater Kampala Metropolitan Area Project			25,000
312235 Furniture and Fittings - Acquisition		0	0	60,000	0	60,000
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**60,000**
LCII: Ndejje Ward	Municipal wide	Tables_Acquire	Source: Other Transfers from Central Government OGT060-Greater Kampala Metropolitan Area Project			60,000
352880 Salary Arrears Budgeting		0	15,739	0	0	15,739
Total Cost of Planning and Budgeting services		**0**	**841,090**	**2,640,090**	**0**	**3,481,181**
Key Service Area 000007 Procurement and Disposal Services						
221002 Workshops, Meetings and Seminars		0	8,000	0	0	8,000
221009 Welfare and Entertainment		0	30,000	0	0	30,000
227001 Travel inland		0	52,000	0	0	52,000
227004 Fuel, Lubricants and Oils		0	26,000	0	0	26,000
244002 Commitment fees		0	2,000	0	0	2,000
Total Cost of Procurement and Disposal Services		**0**	**118,000**	**0**	**0**	**118,000**
Key Service Area 000008 Records Management						

VOTE: 719 Makindye Ssabagabo Municipal Council

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,041	0	0	7,041
221011 Printing, Stationery, Photocopying and Binding	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
Total Cost of Records Management	**0**	**23,041**	**0**	**0**	**23,041**
Key Service Area 000011 Communication and Public Relations					
221001 Advertising and Public Relations	0	48,750	0	0	48,750
Total Cost of Communication and Public Relations	**0**	**48,750**	**0**	**0**	**48,750**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	333,188	0	0	0	333,188
273104 Pension	0	410,254	0	0	410,254
273105 Gratuity	0	814,295	0	0	814,295
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**333,188**	**1,224,549**	**0**	**0**	**1,557,738**
Total Cost of Public Sector Transformation	**333,188**	**2,255,431**	**2,640,090**	**0**	**5,228,709**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221009 Welfare and Entertainment	0	20,000	0	0	20,000
227001 Travel inland	0	40,000	0	0	40,000
227004 Fuel, Lubricants and Oils	0	15,000	0	0	15,000
Total Cost of Administrative and Support Services	**0**	**75,000**	**0**	**0**	**75,000**
Total Cost of Governance and Security	**0**	**75,000**	**0**	**0**	**75,000**
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
221002 Workshops, Meetings and Seminars	0	20,000	0	0	20,000
Total for LCIII: Ndejje Div	**County: MAKINDYE SSABAGABO MUNICIPALITY**				**0**
LCII: NDEJJE	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			0
221003 Staff Training	0	20,000	0	0	20,000
221009 Welfare and Entertainment	0	30,000	0	0	30,000
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
227001 Travel inland	0	35,000	0	0	35,000
227004 Fuel, Lubricants and Oils	0	5,000	0	0	5,000
Total Cost of Human Resource Management	**0**	**115,000**	**0**	**0**	**115,000**

VOTE: 719 Makindye Ssabagabo Municipal Council

Total Cost of Regional Balanced Development	**0**	**115,000**	**0**	**0**	**115,000**
Total Cost of Administration and Management	**333,188**	**2,483,431**	**2,640,090**	**0**	**5,456,709**
Total Cost of Administration	**333,188**	**2,483,431**	**2,640,090**	**0**	**5,456,709**

Subcounty / Town Council / Division: 237725 Masajja 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 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	75,060	0	0	75,060
211107 Boards, Committees and Council Allowances	0	80,000	0	0	80,000
221002 Workshops, Meetings and Seminars	0	76,798	0	0	76,798
221008 Information and Communication Technology Supplies.	0	7,984	0	0	7,984
221009 Welfare and Entertainment	0	102,345	0	0	102,345
221011 Printing, Stationery, Photocopying and Binding	0	11,520	0	0	11,520
221012 Small Office Equipment	0	5,000	0	0	5,000
221014 Bank Charges and other Bank related costs	0	2,440	0	0	2,440
221017 Membership dues and Subscription fees.	0	4,000	0	0	4,000
223001 Property Management Expenses	0	6,000	0	0	6,000
224003 Agricultural Supplies and Services	0	1,200	0	0	1,200
225204 Monitoring and Supervision of capital work	0	36,398	0	0	36,398
227001 Travel inland	0	158,100	6,484	0	164,583
227004 Fuel, Lubricants and Oils	0	97,580	0	0	97,580
228002 Maintenance-Transport Equipment	0	16,868	0	0	16,868
273102 Incapacity, death benefits and funeral expenses	0	4,000	0	0	4,000
281401 Rent	0	10,800	0	0	10,800
282101 Donations	0	5,600	0	0	5,600
312121 Non-Residential Buildings - Acquisition	0	0	467,505	0	467,505
312139 Other Structures - Acquisition	0	0	30,000	0	30,000
312221 Light ICT hardware - Acquisition	0	0	5,400	0	5,400
Total Cost of Administrative and Support Services	**0**	**701,692**	**509,388**	**0**	**1,211,081**
Total Cost of Governance and Security	**0**	**701,692**	**509,388**	**0**	**1,211,081**

VOTE: 719 Makindye Ssabagabo Municipal Council

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Administration and Management	**0**	**701,692**	**509,388**	**0**	**1,211,081**
Total Cost of 237725 Masajja Div	**0**	**701,692**	**509,388**	**0**	**1,211,081**

Subcounty / Town Council / Division: 237726 Bunamwaya 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 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	84,180	0	0	84,180
211107 Boards, Committees and Council Allowances	0	800	0	0	800
221002 Workshops, Meetings and Seminars	0	187,299	0	0	187,299
221003 Staff Training	0	21,341	0	0	21,341
221006 Commissions and related charges	0	6,859	0	0	6,859
221007 Books, Periodicals & Newspapers	0	674	0	0	674
221008 Information and Communication Technology Supplies.	0	1,500	0	0	1,500
221009 Welfare and Entertainment	0	94,446	3,941	0	98,387
221011 Printing, Stationery, Photocopying and Binding	0	9,351	0	0	9,351
221012 Small Office Equipment	0	1,000	0	0	1,000
221014 Bank Charges and other Bank related costs	0	2,160	0	0	2,160
221017 Membership dues and Subscription fees.	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	5,916	0	0	5,916
223001 Property Management Expenses	0	4,120	0	0	4,120
223004 Guard and Security services	0	20,700	0	0	20,700
225101 Consultancy Services	0	17,848	0	0	17,848
225201 Consultancy Services-Capital	0	0	138,850	0	138,850
225204 Monitoring and Supervision of capital work	0	51,300	0	0	51,300
227001 Travel inland	0	179,679	35,466	0	215,145
227004 Fuel, Lubricants and Oils	0	103,453	0	0	103,453
228002 Maintenance-Transport Equipment	0	5,000	0	0	5,000
228004 Maintenance-Other Fixed Assets	0	1,500	0	0	1,500
273102 Incapacity, death benefits and funeral expenses	0	4,000	0	0	4,000
281401 Rent	0	30,000	0	0	30,000
312139 Other Structures - Acquisition	0	0	18,779	0	18,779
342111 Land - Acquisition	0	0	115,100	0	115,100

VOTE: 719 Makindye Ssabagabo Municipal Council

Total Cost of Administrative and Support Services	**0**	**837,126**	**312,136**	**0**	**1,149,262**
Total Cost of Governance and Security	**0**	**837,126**	**312,136**	**0**	**1,149,262**
Total Cost of Administration and Management	**0**	**837,126**	**312,136**	**0**	**1,149,262**
Total Cost of 237726 Bunamwaya Div	**0**	**837,126**	**312,136**	**0**	**1,149,262**

Subcounty / Town Council / Division: 237727 Ndejje 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 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	199,182	0	0	199,182
211107 Boards, Committees and Council Allowances	0	40,900	0	0	40,900
221002 Workshops, Meetings and Seminars	0	110,769	0	0	110,769
221008 Information and Communication Technology Supplies.	0	37,600	0	0	37,600
221009 Welfare and Entertainment	0	193,820	3,600	0	197,420
221011 Printing, Stationery, Photocopying and Binding	0	14,000	0	0	14,000
221012 Small Office Equipment	0	1,728	0	0	1,728
221014 Bank Charges and other Bank related costs	0	2,700	0	0	2,700
221017 Membership dues and Subscription fees.	0	3,000	0	0	3,000
223001 Property Management Expenses	0	9,500	0	0	9,500
223004 Guard and Security services	0	28,800	0	0	28,800
224002 Veterinary supplies and services	0	6,000	0	0	6,000
224003 Agricultural Supplies and Services	0	7,827	0	0	7,827
225204 Monitoring and Supervision of capital work	0	46,023	10,968	0	56,991
227001 Travel inland	0	585,811	21,935	0	607,746
227004 Fuel, Lubricants and Oils	0	91,200	0	0	91,200
228001 Maintenance-Buildings and Structures	0	52,200	0	0	52,200
228004 Maintenance-Other Fixed Assets	0	0	38,200	0	38,200
244002 Commitment fees	0	3,000	0	0	3,000
273102 Incapacity, death benefits and funeral expenses	0	4,000	0	0	4,000
282101 Donations	0	9,620	0	0	9,620
312121 Non-Residential Buildings - Acquisition	0	0	302,686	0	302,686
312139 Other Structures - Acquisition	0	0	33,000	0	33,000
312221 Light ICT hardware - Acquisition	0	0	5,600	0	5,600

VOTE: 719 Makindye Ssabagabo Municipal Council

312229 Other ICT Equipment - Acquisition	0	0	35,000	0	35,000
312235 Furniture and Fittings - Acquisition	0	0	12,500	0	12,500
Total Cost of Administrative and Support Services	**0**	**1,447,680**	**463,489**	**0**	**1,911,168**
Total Cost of Governance and Security	**0**	**1,447,680**	**463,489**	**0**	**1,911,168**
Total Cost of Administration and Management	**0**	**1,447,680**	**463,489**	**0**	**1,911,168**
Total Cost of 237727 Ndejje Div	**0**	**1,447,680**	**463,489**	**0**	**1,911,168**

VOTE: 719 Makindye Ssabagabo 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	1,453,693	1,106,936
Urban Unconditional Grant Wage	122,673	129,016
Urban Unconditional Non-Wage	121,000	173,548
Locally Raised Revenues	1,180,020	804,372
Other Transfers from Central Government	30,000	0
Development Revenues	884,940	55,600
Locally Raised Revenues	804,940	35,600
Multi-Sectoral Transfers to LLGs_Gou	80,000	0
Other Transfers from Central Government	0	20,000
Total Revenues Shares	**2,338,633**	**1,162,536**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	122,673	129,016
Non Wage	1,331,020	977,920
Development Expenditure		
Domestic Development	804,940	55,600
External Financing	0	0
Total Expenditure	**2,258,633**	**1,162,536**

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

Service Area 10 Financial Management and Accountability (LG)

	Approved Budget Estimates for FY 2026/27				
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 000090 Climate Change Adaptation					
227001 Travel inland	0	15,000	0	0	15,000
Total Cost of Climate Change Adaptation	**0**	**15,000**	**0**	**0**	**15,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**15,000**	**0**	**0**	**15,000**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					

VOTE: 719 Makindye Ssabagabo Municipal Council

221011 Printing, Stationery, Photocopying and Binding	0	7,500	0	0	7,500
227004 Fuel, Lubricants and Oils	0	2,800	0	0	2,800
Total Cost of HIV/AIDS Mainstreaming	**0**	**10,300**	**0**	**0**	**10,300**
Total Cost of Human Capital Development	**0**	**10,300**	**0**	**0**	**10,300**
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
221001 Advertising and Public Relations	0	16,000	0	0	16,000
221002 Workshops, Meetings and Seminars	0	60,000	0	0	60,000
221003 Staff Training	0	24,000	0	0	24,000
221007 Books, Periodicals & Newspapers	0	5,000	0	0	5,000
221008 Information and Communication Technology Supplies.	0	33,600	0	0	33,600
221009 Welfare and Entertainment	0	38,000	0	0	38,000
221011 Printing, Stationery, Photocopying and Binding	0	52,000	0	0	52,000
221012 Small Office Equipment	0	4,000	0	0	4,000
221017 Membership dues and Subscription fees.	0	10,000	0	0	10,000
221020 Litigation and related expenses	0	40,000	0	0	40,000
227001 Travel inland	0	50,296	0	0	50,296
227004 Fuel, Lubricants and Oils	0	192,115	0	0	192,115
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	171,994	0	0	171,994
228004 Maintenance-Other Fixed Assets	0	4,000	0	0	4,000
312221 Light ICT hardware - Acquisition	0	0	20,000	0	20,000

Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**		**20,000**
LCII: Ndejje Ward	Municipal HQs	All in one desktop computer-Desktop_Acquire	Source: Locally Raised Revenues	20,000

312299 Other Machinery and Equipment- Acquisition	0	0	35,600	0	35,600

Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**		**35,600**
LCII: Ndejje Ward	Municipal wide	Value addition equipment	Source: Locally Raised Revenues	15,600
LCII: Ndejje Ward	Municipal wide	Value addition equipment	Source: Other Transfers from Central Government OGT060-Greater Kampala Metropolitan Area Project	20,000

Total Cost of Local Revenue Collection	**0**	**701,005**	**55,600**	**0**	**756,605**
Total Cost of Regional Balanced Development	**0**	**701,005**	**55,600**	**0**	**756,605**
Programme 18 Development Plan Implementation					

VOTE: 719 Makindye Ssabagabo Municipal Council

Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	129,016	0	0	0	129,016
221003 Staff Training	0	8,000	0	0	8,000
221008 Information and Communication Technology Supplies.	0	8,400	0	0	8,400
221009 Welfare and Entertainment	0	10,148	0	0	10,148
221011 Printing, Stationery, Photocopying and Binding	0	6,000	0	0	6,000
227001 Travel inland	0	36,852	0	0	36,852
227004 Fuel, Lubricants and Oils	0	33,600	0	0	33,600
Total Cost of Finance and Accounting	**129,016**	**103,000**	**0**	**0**	**232,016**
Key Service Area 000006 Planning and Budgeting services					
221009 Welfare and Entertainment	0	6,800	0	0	6,800
221011 Printing, Stationery, Photocopying and Binding	0	3,548	0	0	3,548
221016 Systems Recurrent costs	0	30,000	0	0	30,000
227001 Travel inland	0	64,200	0	0	64,200
227004 Fuel, Lubricants and Oils	0	44,067	0	0	44,067
Total Cost of Planning and Budgeting services	**0**	**148,615**	**0**	**0**	**148,615**
Total Cost of Development Plan Implementation	**129,016**	**251,615**	**0**	**0**	**380,631**
Total Cost of Financial Management and Accountability (LG)	**129,016**	**977,920**	**55,600**	**0**	**1,162,536**
Total Cost of Finance	**129,016**	**977,920**	**55,600**	**0**	**1,162,536**

VOTE: 719 Makindye Ssabagabo 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	844,387	762,721
Urban Unconditional Grant Wage	70,614	70,614
Urban Unconditional Non-Wage	270,580	184,244
Locally Raised Revenues	478,193	487,863
Other Transfers from Central Government	25,000	20,000
Total Revenues Shares	**844,387**	**762,721**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	70,614	70,614
Non Wage	773,773	692,107
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**844,387**	**762,721**

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

Service Area 10 Legislation and Oversight

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	70,614	0	0	0	70,614
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	49,200	0	0	49,200
211107 Boards, Committees and Council Allowances	0	33,333	0	0	33,333
221002 Workshops, Meetings and Seminars	0	160,471	0	0	160,471
221012 Small Office Equipment	0	0	0	0	0
227001 Travel inland	0	3,437	0	0	3,437
228002 Maintenance-Transport Equipment	0	8,000	0	0	8,000

VOTE: 719 Makindye Ssabagabo Municipal Council

282101 Donations	0	12,000	0	0	12,000
Total Cost of Administrative and Support Services	**70,614**	**266,441**	**0**	**0**	**337,055**
Key Service Area 000023 Inspection and Monitoring					
221002 Workshops, Meetings and Seminars	0	20,000	0	0	20,000
221007 Books, Periodicals & Newspapers	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	31,840	0	0	31,840
221011 Printing, Stationery, Photocopying and Binding	0	8,000	0	0	8,000
221012 Small Office Equipment	0	4,760	0	0	4,760
221017 Membership dues and Subscription fees.	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	4,500	0	0	4,500
225204 Monitoring and Supervision of capital work	0	30,000	0	0	30,000
227001 Travel inland	0	70,640	0	0	70,640
227004 Fuel, Lubricants and Oils	0	50,000	0	0	50,000
273102 Incapacity, death benefits and funeral expenses	0	5,000	0	0	5,000
Total Cost of Inspection and Monitoring	**0**	**230,740**	**0**	**0**	**230,740**
Key Service Area 190004 Regulation and Advisory Services					
211105 Ex-Gratia for Political leaders.	0	174,244	0	0	174,244
221009 Welfare and Entertainment	0	20,682	0	0	20,682
Total Cost of Regulation and Advisory Services	**0**	**194,926**	**0**	**0**	**194,926**
Total Cost of Governance and Security	**70,614**	**692,107**	**0**	**0**	**762,721**
Total Cost of Legislation and Oversight	**70,614**	**692,107**	**0**	**0**	**762,721**
Total Cost of Statutory bodies	**70,614**	**692,107**	**0**	**0**	**762,721**

VOTE: 719 Makindye Ssabagabo 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	340,130	358,031
Programme Conditional Grant - Wage Recurrent	173,400	173,400
Programme Conditional Grant - Non Wage Recurrent	105,930	105,831
Urban Unconditional Non-Wage	4,000	4,000
Locally Raised Revenues	56,800	48,400
Urban Unconditional Grant Wage	0	26,400
Development Revenues	19,336	19,336
Programme Conditional Grant - Development	19,336	19,336
Total Revenues Shares	**359,466**	**377,367**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	173,400	199,800
Non Wage	166,730	158,231
Development Expenditure		
Domestic Development	19,336	19,336
External Financing	0	0
Total Expenditure	**359,466**	**377,367**

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

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
Total Cost of Climate Change Mitigation	**0**	**16,000**	**0**	**0**	**16,000**
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	199,800	0	0	0	199,800

VOTE: 719 Makindye Ssabagabo Municipal Council

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	4,000	0	0	4,000
221012 Small Office Equipment	0	11,000	0	0	11,000
224002 Veterinary supplies and services	0	0	5,000	0	5,000
Total for LCIII:	**County:**				**5,000**
LCII:	Veterinary Vaccines	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			5,000
224003 Agricultural Supplies and Services	0	0	2,000	0	2,000
Total for LCIII:	**County:**				**2,000**
LCII:	Agricultural Supplies and Services - Farmer demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			2,000
227001 Travel inland	0	25,129	9,336	0	34,465
Total for LCIII:	**County:**				**9,336**
LCII:	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			9,336
228001 Maintenance-Buildings and Structures	0	0	2,000	0	2,000
Total for LCIII:	**County:**				**2,000**
LCII: Municipal wide	Building and Facility Maintenance - Maintenance, Repair and Support Services	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			2,000
228002 Maintenance-Transport Equipment	0	0	1,000	0	1,000
Total for LCIII:	**County:**				**1,000**
LCII:	Vehicle Maintanence - Service, Repair and Maintanence	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			1,000
Total Cost of Farmer mobilisation and sensitisation	**199,800**	**44,129**	**19,336**	**0**	**263,265**
Total Cost of Agro-Industrialization	**199,800**	**60,129**	**19,336**	**0**	**279,265**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	9,129	0	0	9,129
Total Cost of HIV/AIDS Mainstreaming	**0**	**9,129**	**0**	**0**	**9,129**
Total Cost of Human Capital Development	**0**	**9,129**	**0**	**0**	**9,129**
Total Cost of Agricultural Extension	**199,800**	**69,258**	**19,336**	**0**	**288,394**
Service Area 20 Agricultural Production					

VOTE: 719 Makindye Ssabagabo Municipal Council

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 010036 Water for production management systems					
224002 Veterinary supplies and services	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	19,000	0	0	19,000
Total Cost of Water for production management systems	**0**	**20,000**	**0**	**0**	**20,000**
Key Service Area 010059 Post-harvest handling, storage and processing					
221002 Workshops, Meetings and Seminars	0	12,000	0	0	12,000
224002 Veterinary supplies and services	0	3,000	0	0	3,000
224003 Agricultural Supplies and Services	0	8,000	0	0	8,000
227001 Travel inland	0	12,000	0	0	12,000
Total Cost of Post-harvest handling, storage and processing	**0**	**35,000**	**0**	**0**	**35,000**
Key Service Area 010074 Vector and disease control					
221002 Workshops, Meetings and Seminars	0	8,000	0	0	8,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Vector and disease control	**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Agro-Industrialization	**0**	**65,000**	**0**	**0**	**65,000**
Total Cost of Agricultural Production	**0**	**65,000**	**0**	**0**	**65,000**

Service Area 30 Agricultural Value Chain Services

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 010013 Support to agro-processing & value addition					
227001 Travel inland	0	6,369	0	0	6,369
Total Cost of Support to agro-processing & value addition	**0**	**6,369**	**0**	**0**	**6,369**
Key Service Area 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,600	0	0	9,600
227001 Travel inland	0	8,005	0	0	8,005
Total Cost of Parish Development Model Operations	**0**	**17,605**	**0**	**0**	**17,605**

VOTE: 719 Makindye Ssabagabo Municipal Council

Total Cost of Agro-Industrialization	**0**	**23,973**	**0**	**0**	**23,973**
Total Cost of Agricultural Value Chain Services	**0**	**23,973**	**0**	**0**	**23,973**
Total Cost of Production and Marketing	**199,800**	**158,231**	**19,336**	**0**	**377,367**

VOTE: 719 Makindye Ssabagabo 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	2,311,401	2,792,786
Programme Conditional Grant - Wage Recurrent	1,414,277	1,774,277
Programme Conditional Grant - Non Wage Recurrent	786,505	770,090
Locally Raised Revenues	110,620	72,560
Urban Unconditional Grant Wage	0	171,859
Urban Unconditional Non-Wage	0	4,000
Development Revenues	1,384,663	790,981
Programme Conditional Grant - Development	1,320,865	767,550
Urban Discretionary Equalisation Development Grant	13,798	23,431
Locally Raised Revenues	50,000	0
Total Revenues Shares	**3,696,064**	**3,583,767**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,414,277	1,946,135
Non Wage	897,125	846,650
Development Expenditure		
Domestic Development	1,384,663	790,981
External Financing	0	0
Total Expenditure	**3,696,064**	**3,583,767**

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

Service Area 10 Primary HealthCare

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 320165 Primary Health care services					
211101 General Staff Salaries	1,946,135	0	0	0	1,946,135
263308 Sector Conditional Grant (Non-Wage)	0	722,354	0	0	722,354

Total for LCIII: Masajja Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**		**424,206**
LCII: MASAJJA	Kibiri Health Center III	Kibiri Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	48,691

VOTE: 719 Makindye Ssabagabo Municipal Council

LCII: MASAJJA	Kibiri Health Center III	Kibiri Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	8,857
LCII: NAMASUBA	Ndejje Health Center IV	Ndejje Health Center IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	243,453
LCII: NAMASUBA	Ndejje Health Center IV	Ndejje Health Center IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	123,206
Total for LCIII: Bunamwaya Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**		**116,248**
LCII: BUNAMWAYA	Bunamwaya Health Centre	Bunamwaya Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	48,691
LCII: BUNAMWAYA	Bunamwaya Health Centre	Bunamwaya Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	8,889
LCII: MUTUNDWE	Mutundwe Health Centre	Mutundwe Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	9,978
LCII: MUTUNDWE	Mutundwe Health Centre	Mutundwe Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	48,691
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**		**181,900**
LCII: MUTUNGO	Mutungo HC III	Mutungo HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	15,707
LCII: MUTUNGO	Mutungo HC III	Mutungo HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	48,691
LCII: Mutungo Ward	Ndejje	St Magdalene Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	57,044
LCII: SEGUKU	Sseguku Health Centre	Sseguku Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	11,768
LCII: SEGUKU	Sseguku Health Centre	Sseguku Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	48,691

Total Cost of Primary Health care services	**1,946,135**	**722,354**	**0**	**0**	**2,668,489**
Total Cost of Human Capital Development	**1,946,135**	**722,354**	**0**	**0**	**2,668,489**
Total Cost of Primary HealthCare	**1,946,135**	**722,354**	**0**	**0**	**2,668,489**

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
221002 Workshops, Meetings and Seminars	0	1,256	0	0	1,256

VOTE: 719 Makindye Ssabagabo Municipal Council

221009 Welfare and Entertainment		0	900	0	0	900
227001 Travel inland		0	1,800	0	0	1,800
227004 Fuel, Lubricants and Oils		0	800	0	0	800
Total Cost of Climate Change Adaptation		**0**	**4,756**	**0**	**0**	**4,756**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**4,756**	**0**	**0**	**4,756**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
221002 Workshops, Meetings and Seminars		0	200	0	0	200
221009 Welfare and Entertainment		0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding		0	73	0	0	73
227001 Travel inland		0	1,300	0	0	1,300
227004 Fuel, Lubricants and Oils		0	2,200	0	0	2,200
228002 Maintenance-Transport Equipment		0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming		**0**	**4,773**	**0**	**0**	**4,773**
Key Service Area 320027 Medical and Health Supplies						
224001 Medical Supplies and Services		0	0	105,000	0	105,000
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**105,000**
LCII: Ndejje Ward	Ndejje Health Center IV	Equipment - Assorted Medical Equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			105,000
225204 Monitoring and Supervision of capital work		0	0	24,050	0	24,050
Total for LCIII:		**County:**				**24,050**
LCII:	Municipal Health Offfice	Monitoring and Supervision of Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			24,050
228002 Maintenance-Transport Equipment		0	0	10,000	0	10,000
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**10,000**
LCII: Ndejje Ward	Ndejje HC IV	Vehicle Maintanence - Service, Repair and Maintanence	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			10,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	0	18,000	0	18,000
Total for LCIII:		**County:**				**18,000**
LCII:	Ndejje HC IV	Machinery and Equipment - Assorted Equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			18,000
228004 Maintenance-Other Fixed Assets		0	0	35,000	0	35,000

VOTE: 719 Makindye Ssabagabo Municipal Council

Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**35,000**
LCII: Ndejje Ward	Ndejje Health Center IV	Building and Facility Maintenance - Assorted Materials	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			35,000
312111 Residential Buildings - Acquisition		0	0	55,000	0	55,000
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**55,000**
LCII: Ndejje Ward	Ndejje Health Center IV	Hospital construction service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			55,000
312221 Light ICT hardware - Acquisition		0	0	5,000	0	5,000
Total for LCIII:		**County:**				**5,000**
LCII:	Ndejje Health Center	Computer workstation-Desktop_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			5,000
312229 Other ICT Equipment - Acquisition		0	0	10,500	0	10,500
Total for LCIII: Masajja Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**10,000**
LCII: Busabala Ward	Kibiri Health Center III	Closed circuit television services - TVs_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			10,000
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**500**
LCII: Mutungo Ward	Mutungo Health Center III	Closed circuit television services - TVs_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			500
312235 Furniture and Fittings - Acquisition		0	0	45,000	0	45,000
Total for LCIII:		**County:**				**45,000**
LCII:	Ndejje Health Center IV	Outdoor benches - Bench_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			45,000
312299 Other Machinery and Equipment- Acquisition		0	0	460,000	0	460,000
Total for LCIII:		**County:**				**195,000**
LCII:	Kibiri Health Center III	Value addition equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			195,000
Total for LCIII: Masajja Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**70,000**
LCII: Busabala Ward	Ndejje Health Center IV	Value addition equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			70,000
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**195,000**
LCII: Ndejje Ward	Mutungo Health Center III	Value addition equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			195,000
Total Cost of Medical and Health Supplies		**0**	**0**	**767,550**	**0**	**767,550**

Key Service Area 320135 Sanitation and hygiene Services

VOTE: 719 Makindye Ssabagabo Municipal Council

221002 Workshops, Meetings and Seminars		0	3,300	0	0	3,300
221009 Welfare and Entertainment		0	18,100	9,710	0	27,810
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**9,710**
LCII: Ndejje Ward	Ndejje	Welfare - Entertainment Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			9,710
221011 Printing, Stationery, Photocopying and Binding		0	500	100	0	600
Total for LCIII:		**County:**				**100**
LCII:	Ndejje	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			100
221012 Small Office Equipment		0	500	0	0	500
222001 Information and Communication Technology Services.		0	1,000	0	0	1,000
227001 Travel inland		0	43,097	12,000	0	55,097
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**12,000**
LCII: Ndejje Ward	Ndejje	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			12,000
227004 Fuel, Lubricants and Oils		0	45,171	1,621	0	46,792
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**1,621**
LCII: Ndejje Ward	Ndejje	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			1,621
228002 Maintenance-Transport Equipment		0	3,100	0	0	3,100
Total Cost of Sanitation and hygiene Services		**0**	**114,767**	**23,431**	**0**	**138,198**
Total Cost of Human Capital Development		**0**	**119,541**	**790,981**	**0**	**910,522**
Total Cost of Health Management and Supervision		**0**	**124,297**	**790,981**	**0**	**915,278**
Total Cost of Health		**1,946,135**	**846,650**	**790,981**	**0**	**3,583,767**

VOTE: 719 Makindye Ssabagabo 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	4,561,081	5,198,855
Programme Conditional Grant - Wage Recurrent	3,462,411	4,139,749
Programme Conditional Grant - Non Wage Recurrent	926,898	894,960
Urban Unconditional Grant Wage	40,972	46,526
Locally Raised Revenues	89,320	72,140
Other Transfers from Central Government	41,480	41,480
Urban Unconditional Non-Wage	0	4,000
Development Revenues	820,582	716,901
Transitional Conditional Grant - Development	400,000	250,000
Programme Conditional Grant - Development	399,582	466,901
Multi-Sectoral Transfers to LLGs_Gou	21,000	0
Total Revenues Shares	**5,381,663**	**5,915,755**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	3,503,383	4,186,275
Non Wage	1,057,698	1,012,580
Development Expenditure		
Domestic Development	799,582	716,901
External Financing	0	0
Total Expenditure	**5,360,663**	**5,915,755**

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 320162 Capitation (Primary)					
211101 General Staff Salaries	2,004,265	0	0	0	2,004,265
263308 Sector Conditional Grant (Non-Wage)	0	245,028	0	0	245,028
Total for LCIII: Masajja Div	**County: MAKINDYE SSABAGABO MUNICIPALITY**				**245,028**

VOTE: 719 Makindye Ssabagabo Municipal Council

LCII: BUSABALA	Bunamwaya C/U Primary School	Bunamwaya C/U Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,979
LCII: BUSABALA	BUNAMWAYA CENTRAL PARENTS SCHOOL	BUNAMWAYA CENTRAL PARENTS SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,950
LCII: BUSABALA	BUSABALA P.S.	BUSABALA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,770
LCII: BUSABALA	Kibiri C/U Primary School	Kibiri C/U Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,770
LCII: BUSABALA	KIGO LUNYA PARENTS SCHOOL	KIGO LUNYA PARENTS SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,121
LCII: BUSABALA	KIGO PRISONS P.S.	KIGO PRISONS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,153
LCII: BUSABALA	LUBUGUMU UMEA	LUBUGUMU UMEA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,853
LCII: BUSABALA	MASAJJA UMEA P.S.	MASAJJA UMEA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,795
LCII: BUSABALA	Mutungo Kitiiko Primary School	Mutungo Kitiiko Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,093
LCII: BUSABALA	NAMASUBA UMEA P.S.	NAMASUBA UMEA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,294
LCII: BUSABALA	NDEJJE C.S P.S.	NDEJJE C.S P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,942
LCII: BUSABALA	NYANAMA MOSLEM P.S	NYANAMA MOSLEM P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,135
LCII: BUSABALA	Sseguku Primary School	Sseguku Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,870
LCII: BUSABALA	ST. GYAVIIRA LWEZA P.S.	ST. GYAVIIRA LWEZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,318
LCII: BUSABALA	ST. PIUS P.S MASAJJA	ST. PIUS P.S MASAJJA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,597
LCII: MASAJJA	St. Kizito P/S Kibiri	St. Kizito P/S Kibiri	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,390

312121 Non-Residential Buildings - Acquisition	0	0	443,555	0	443,555

Total for LCIII: Masajja Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**		**120,000**
LCII: MASAJJA	Kibiri C/S	Public elementary or secondary schools - Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	120,000

VOTE: 719 Makindye Ssabagabo Municipal Council

Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**		**323,555**
LCII: Mutungo Ward	Kigo Lunnya P/S	Public elementary or secondary schools - Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	120,000
LCII: NDEJJE	Lubugumu	Public changing room and shower facility- Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	58,555
LCII: NDEJJE	Lubugumu Umea	Residential home_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	145,000

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Primary)	**2,004,265**	**245,028**	**443,555**	**0**	**2,692,848**
Total Cost of Human Capital Development	**2,004,265**	**245,028**	**443,555**	**0**	**2,692,848**
Total Cost of Pre-Primary and Primary Education	**2,004,265**	**245,028**	**443,555**	**0**	**2,692,848**

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)					
211101 General Staff Salaries	2,135,484	0	0	0	2,135,484
225203 Appraisal and Feasibility Studies for Capital Works	0	0	12,500	0	12,500

Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**		**12,500**
LCII: Ndejje Ward	Lubugumu	Feasibility Studies or Screening of Projects Appraisal	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	12,500

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
263308 Sector Conditional Grant (Non-Wage)	0	499,496	0	0	499,496

Total for LCIII: Masajja Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**		**499,496**
LCII: BUSABALA	AGGREY MEMORIAL SS	AGGREY MEMORIAL SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	174,076
LCII: BUSABALA	LUBUGUMU JAMIA HIGH SCHOOL	LUBUGUMU JAMIA HIGH SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	325,420

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
312121 Non-Residential Buildings - Acquisition	0	0	237,500	0	237,500

Total for LCIII:		**County:**		**237,500**
LCII:	Lubugumu	Public elementary or secondary schools - Schools_Acquire	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	237,500

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Secondary)	**2,135,484**	**499,496**	**250,000**	**0**	**2,884,980**
Total Cost of Human Capital Development	**2,135,484**	**499,496**	**250,000**	**0**	**2,884,980**

VOTE: 719 Makindye Ssabagabo Municipal Council

Total Cost of Secondary Education	**2,135,484**	**499,496**	**250,000**	**0**	**2,884,980**

Service Area 40 Education&Sports Management and Inspection

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 000023 Inspection and Monitoring					
211101 General Staff Salaries	46,526	0	0	0	46,526
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,770	0	0	4,770
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
221009 Welfare and Entertainment	0	10,000	0	0	10,000
221011 Printing, Stationery, Photocopying and Binding	0	4,700	0	0	4,700
224008 Educational Materials and Services	0	25,000	0	0	25,000
225203 Appraisal and Feasibility Studies for Capital Works	0	0	23,345	0	23,345
Total for LCIII:	**County:**				**23,345**
LCII: Municipal wide	Feasibility Studies or Screening of Projects Appraisal	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			23,345
227001 Travel inland	0	55,134	0	0	55,134
227004 Fuel, Lubricants and Oils	0	27,800	0	0	27,800
228001 Maintenance-Buildings and Structures	0	70,653	0	0	70,653
228002 Maintenance-Transport Equipment	0	11,000	0	0	11,000
Total Cost of Inspection and Monitoring	**46,526**	**215,057**	**23,345**	**0**	**284,928**
Key Service Area 320110 Sports and recreational services					
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	12,000	0	0	12,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
227001 Travel inland	0	20,000	0	0	20,000
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
Total Cost of Sports and recreational services	**0**	**50,000**	**0**	**0**	**50,000**
Total Cost of Human Capital Development	**46,526**	**265,057**	**23,345**	**0**	**334,928**
Total Cost of Education&Sports Management and Inspection	**46,526**	**265,057**	**23,345**	**0**	**334,928**

Service Area 50 Special Needs Education

VOTE: 719 Makindye Ssabagabo Municipal Council

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 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	**4,186,275**	**1,012,580**	**716,901**	**0**	**5,915,755**

VOTE: 719 Makindye Ssabagabo 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	1,826,709	2,025,795
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	179,692	256,756
Locally Raised Revenues	127,365	245,387
Other Transfers from Central Government	519,652	519,652
Urban Unconditional Non-Wage	0	4,000
Development Revenues	85,846,851	70,439,720
Transitional Conditional Grant - Development	9,000,000	9,000,000
Urban Discretionary Equalisation Development Grant	292,943	0
Locally Raised Revenues	1,277,530	1,500,000
Other Transfers from Central Government	75,276,378	59,939,720
Total Revenues Shares	**87,673,560**	**72,465,515**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	179,692	256,756
Non Wage	1,647,017	1,769,039
Development Expenditure		
Domestic Development	85,846,851	70,439,720
External Financing	0	0
Total Expenditure	**87,673,560**	**72,465,515**

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 000017 Infrastructure Development and Management					
211101 General Staff Salaries	256,756	0	0	0	256,756
Total Cost of Infrastructure Development and Management	**256,756**	**0**	**0**	**0**	**256,756**
Key Service Area 260002 District , Urban and Community Access Road Maintenance					

VOTE: 719 Makindye Ssabagabo Municipal Council

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	278,032	0	0	278,032
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	2,200	0	0	2,200
224010 Protective Gear	0	10,000	0	0	10,000
227001 Travel inland	0	43,183	0	0	43,183
227004 Fuel, Lubricants and Oils	0	135,996	0	0	135,996
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	115,000	0	0	115,000
263402 Transfer to Other Government Units	0	1,043,628	0	0	1,043,628

Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**		**1,043,628**
LCII: NDEJJE	Entire municipality	Routine mechanised maintenance of JB walusimbi road , Lwezza Express road , Lubugumu-NSSF road, Kabuzzi road,Kyetoloolo Road,Mother's love Road,Namata-Kibiri Road,Kibazo Road,Joweria Road ,Kibiri HCIII Road,Mugumba link,Kanaaba-Ndejje HCV Road,St. Elizabeth – Derico Road Link,Ibuni - Masoudi Road, Great lakes road	Source: Programme Conditional Grant - Non Wage Recurrent 114-Works and Transport - Non Wage Recurrent Conditional Grant (URF)	910,000
LCII: NDEJJE	Entire municipality	Hire of equipment for road maintenance	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	20,000
LCII: NDEJJE	Entire municipality	Fuels for routine mechanised maintenance	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	98,628
LCII: NDEJJE	Entire municipality	purchase of culverts for repair of bottle necks at critical road sections	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	15,000

Total Cost of District , Urban and Community Access Road Maintenance	**0**	**1,634,039**	**0**	**0**	**1,634,039**

Key Service Area 260010 Road Rehabilitation

VOTE: 719 Makindye Ssabagabo Municipal Council

263402 Transfer to Other Government Units		0	135,000	900,000	0	1,035,000
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**1,035,000**
LCII: NDEJJE	Bunamwaya, Ndejje and Masajja divisions	Rehabilitation of white angels PS road, Harunah road,Joy lower section ps road,Shammah ps to Jacob ps road, St. pius ps road to mayanja river road, Kayiire Masajja ps road ,masajja Division road ,Ssenoga-Bbosa-Nabeeta road ,,Nsamba-Kateregga road,Philly Bongole-Gyaviira church road, Sebowa Green light road, Nsumika-Kazamiti-Sheihk kaye road,Sekikubo-City View kalikutandaroad,Katula Abundant sekiziyivu road road,Kiyiteka-Kawemba road,zzana - Kyeyagalire road, musiitwa-Luffuka road , St. Gyaviira church road, Mary kevin road,Barakat road,Kiteke road, Mutalaga road,Baraza road, Semliki road,Kyaligonza Kakoola road	Source: Locally Raised Revenues			900,000
LCII: NDEJJE	Entire municipal	Pothole patching of municipal paved roads	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			135,000
312299 Other Machinery and Equipment- Acquisition		0	0	100,000	0	100,000
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**100,000**
LCII: NDEJJE	Municipal wide	Value addition equipment	Source: Locally Raised Revenues			100,000
Total Cost of Road Rehabilitation		**0**	**135,000**	**1,000,000**	**0**	**1,135,000**
Total Cost of Integrated Transport Infrastructure and Services		**256,756**	**1,769,039**	**1,000,000**	**0**	**3,025,795**
Total Cost of Community Access Roads		**256,756**	**1,769,039**	**1,000,000**	**0**	**3,025,795**

VOTE: 719 Makindye Ssabagabo Municipal Council

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 09 Integrated Transport Infrastructure and Services							
Key Service Area 140043 Urban planning and Strategies							
225201 Consultancy Services-Capital		0	0	500,000		0	500,000
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**					**500,000**
LCII: NDEJJE	Entire municipality	Consultancy - Engineering	Source: Locally Raised Revenues				500,000
225204 Monitoring and Supervision of capital work		0	0	360,000		0	360,000
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**					**360,000**
LCII: NDEJJE	Entire municipality	Fuels and allowances for Inspections ,Monitoring and supervision of projects	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc				360,000
312131 Roads and Bridges - Acquisition		0	0	68,579,720		0	68,579,720
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**					**68,579,720**
LCII: NDEJJE	Entire municipality	Contractors_Road s and Bridges _Improve	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc				8,640,000
LCII: NDEJJE	Entire municipality	Contractors_Road s and Bridges _Acquire	Source: Other Transfers from Central Government OGT060-Greater Kampala Metropolitan Area Project				59,939,720
Total Cost of Urban planning and Strategies		**0**	**0**	**69,439,720**		**0**	**69,439,720**
Total Cost of Integrated Transport Infrastructure and Services		**0**	**0**	**69,439,720**		**0**	**69,439,720**
Programme 10 Sustainable Urbanisation and Housing							
Key Service Area 140043 Urban planning and Strategies							
221002 Workshops, Meetings and Seminars		0	0	0		0	0
Total for LCIII: Masajja Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**					**0**
LCII: MASAJJA	Municipal wide	Workshops, Meetings, Seminars - Training (Others)	Source: Other Transfers from Central Government OGT060-Greater Kampala Metropolitan Area Project				0
Total Cost of Urban planning and Strategies		**0**	**0**	**0**		**0**	**0**
Total Cost of Sustainable Urbanisation and Housing		**0**	**0**	**0**		**0**	**0**
Total Cost of Engineering Services		**0**	**0**	**69,439,720**		**0**	**69,439,720**
Total Cost of Roads and Engineering		**256,756**	**1,769,039**	**70,439,720**		**0**	**72,465,515**

VOTE: 719 Makindye Ssabagabo 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: 719 Makindye Ssabagabo 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	1,747,088	1,447,116
Urban Unconditional Grant Wage	198,000	198,000
Locally Raised Revenues	158,480	149,240
Other Transfers from Central Government	1,390,608	1,095,876
Urban Unconditional Non-Wage	0	4,000
Development Revenues	794,311	400,000
Urban Discretionary Equalisation Development Grant	100,000	0
Other Transfers from Central Government	694,311	0
Locally Raised Revenues	0	400,000
Total Revenues Shares	**2,541,398**	**1,847,116**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	198,000	198,000
Non Wage	1,549,088	1,249,116
Development Expenditure		
Domestic Development	794,311	400,000
External Financing	0	0
Total Expenditure	**2,541,398**	**1,847,116**

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 000090 Climate Change Adaptation					
221002 Workshops, Meetings and Seminars	0	14,000	0	0	14,000
224003 Agricultural Supplies and Services	0	30,000	0	0	30,000
225101 Consultancy Services	0	273,380	0	0	273,380
227001 Travel inland	0	67,620	0	0	67,620
227004 Fuel, Lubricants and Oils	0	15,000	0	0	15,000

VOTE: 719 Makindye Ssabagabo Municipal Council

Total Cost of Climate Change Adaptation	**0**	**400,000**	**0**	**0**	**400,000**
Key Service Area 140021 Ecosystems Restoration and Protection					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	48,520	0	0	48,520
221009 Welfare and Entertainment	0	29,500	0	0	29,500
221011 Printing, Stationery, Photocopying and Binding	0	3,083	0	0	3,083
225101 Consultancy Services	0	453,273	0	0	453,273
227004 Fuel, Lubricants and Oils	0	3,121	0	0	3,121
Total Cost of Ecosystems Restoration and Protection	**0**	**537,496**	**0**	**0**	**537,496**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**937,496**	**0**	**0**	**937,496**
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
211101 General Staff Salaries	198,000	0	0	0	198,000
221002 Workshops, Meetings and Seminars	0	17,000	0	0	17,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
225101 Consultancy Services	0	265,000	0	0	265,000
227001 Travel inland	0	12,772	0	0	12,772
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment	0	9,848	0	0	9,848
342111 Land - Acquisition	0	0	400,000	0	400,000

Total for LCIII: Masajja Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**		**400,000**
LCII: MASAJJA	Kibiri Health Center	Land leases_Industrial Land_Acquire_Acquire	Source: Locally Raised Revenues	400,000

Total Cost of Physical Planning	**198,000**	**311,620**	**400,000**	**0**	**909,620**
Total Cost of Sustainable Urbanisation and Housing	**198,000**	**311,620**	**400,000**	**0**	**909,620**
Total Cost of Natural Resources Management	**198,000**	**1,249,116**	**400,000**	**0**	**1,847,116**
Total Cost of Natural Resources	**198,000**	**1,249,116**	**400,000**	**0**	**1,847,116**

VOTE: 719 Makindye Ssabagabo 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	955,300	610,919
Urban Unconditional Grant Wage	78,758	80,892
Urban Unconditional Non-Wage	4,000	4,000
Locally Raised Revenues	117,640	87,340
Other Transfers from Central Government	667,839	352,712
Programme Conditional Grant - Non Wage Recurrent	87,062	85,975
Development Revenues	28,000	0
Multi-Sectoral Transfers to LLGs_Gou	28,000	0
Total Revenues Shares	**983,300**	**610,919**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	78,758	80,892
Non Wage	876,541	530,027
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**955,300**	**610,919**

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

Service Area 10 Community Mobilisation

Approved Budget Estimates for FY 2026/27

Ushs Thousands **01 Higher LG Services**	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000016 Environment, Social Health and Safety					
221009 Welfare and Entertainment	0	5,316	0	0	5,316
221011 Printing, Stationery, Photocopying and Binding	0	1,158	0	0	1,158
227001 Travel inland	0	16,685	0	0	16,685
Total Cost of Environment, Social Health and Safety	**0**	**23,159**	**0**	**0**	**23,159**
Total Cost of Human Capital Development	**0**	**23,159**	**0**	**0**	**23,159**
Total Cost of Community Mobilisation	**0**	**23,159**	**0**	**0**	**23,159**

VOTE: 719 Makindye Ssabagabo Municipal Council

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 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**4,000**	**0**	**0**	**4,000**
Key Service Area 000021 Gender Mainstreaming services					
221002 Workshops, Meetings and Seminars	0	45,000	0	0	45,000
Total Cost of Gender Mainstreaming services	**0**	**45,000**	**0**	**0**	**45,000**
Key Service Area 000023 Inspection and Monitoring					
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	9,000	0	0	9,000
221011 Printing, Stationery, Photocopying and Binding	0	5,123	0	0	5,123
227001 Travel inland	0	16,000	0	0	16,000
227004 Fuel, Lubricants and Oils	0	15,000	0	0	15,000
Total Cost of Inspection and Monitoring	**0**	**48,123**	**0**	**0**	**48,123**
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	80,892	0	0	0	80,892
221009 Welfare and Entertainment	0	90,584	0	0	90,584
221011 Printing, Stationery, Photocopying and Binding	0	26,374	0	0	26,374
227001 Travel inland	0	147,819	0	0	147,819
227004 Fuel, Lubricants and Oils	0	99,936	0	0	99,936
263402 Transfer to Other Government Units	0	21,533	0	0	21,533
Total for LCIII:	**County:**				**21,533**
LCII:	Bunamwaya	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent			5,383
LCII:	Ndejje Division	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent			7,536
LCII:	Masajja Division	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent			8,613
Total Cost of Capacity Strengthening	**80,892**	**386,245**	**0**	**0**	**467,137**
Key Service Area 320146 Support to special interest Groups					

VOTE: 719 Makindye Ssabagabo Municipal Council

221009 Welfare and Entertainment	0	12,000	0	0	12,000
227001 Travel inland	0	11,500	0	0	11,500
Total Cost of Support to special interest Groups	**0**	**23,500**	**0**	**0**	**23,500**
Total Cost of Human Capital Development	**80,892**	**506,868**	**0**	**0**	**587,760**
Total Cost of Empowerment and Mindset Change	**80,892**	**506,868**	**0**	**0**	**587,760**
Total Cost of Community Based Services	**80,892**	**530,027**	**0**	**0**	**610,919**

VOTE: 719 Makindye Ssabagabo 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	876,345	652,936
Urban Unconditional Grant Wage	59,758	59,758
Urban Unconditional Non-Wage	65,147	114,977
Locally Raised Revenues	473,592	318,200
Other Transfers from Central Government	277,848	160,000
Development Revenues	224,185	328,036
Urban Discretionary Equalisation Development Grant	214,185	328,036
Other Transfers from Central Government	10,000	0
Total Revenues Shares	**1,100,530**	**980,972**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	59,758	59,758
Non Wage	816,588	593,178
Development Expenditure		
Domestic Development	224,185	328,036
External Financing	0	0
Total Expenditure	**1,100,530**	**980,972**

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

Service Area 10 Planning and Statistics

Approved Budget Estimates for FY 2026/27

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 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	7,000	0	0	7,000
225202 Environment Impact Assessment for Capital Works	0	0	30,881	0	30,881

Total for LCIII:		**County:**		**10,000**
LCII:	MSMC Headquarter	Environmental Impact Assessment - Land Assessment	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	10,000
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**		**20,881**

VOTE: 719 Makindye Ssabagabo Municipal Council

LCII: Ndejje Ward	Municipal Wide	Environmental Impact Assessment - Field Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		10,000
LCII: Ndejje Ward	Municipal Wide	Feasibility Studies or Screening of Projects Stakeholder Engagement	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		10,881
227001 Travel inland	0	6,078	0	0	6,078
Total Cost of Climate Change Mitigation	**0**	**13,078**	**30,881**	**0**	**43,958**
Key Service Area 000090 Climate Change Adaptation					
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
227001 Travel inland	0	5,000	0	0	5,000
Total Cost of Climate Change Adaptation	**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**23,078**	**30,881**	**0**	**53,958**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	5,000	0	0	5,000
227001 Travel inland	0	5,000	0	0	5,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**20,000**	**0**	**0**	**20,000**
Total Cost of Human Capital Development	**0**	**20,000**	**0**	**0**	**20,000**
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	59,758	0	0	0	59,758
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,200	0	0	4,200
221002 Workshops, Meetings and Seminars	0	40,000	82,009	0	122,009
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**			**82,009**
LCII: Ndejje Ward		Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)		82,009
221009 Welfare and Entertainment	0	110,000	10,000	0	120,000
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**			**10,000**
LCII: Ndejje Ward		Welfare - Entertainment Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)		10,000
221011 Printing, Stationery, Photocopying and Binding	0	14,977	2,000	0	16,977

VOTE: 719 Makindye Ssabagabo Municipal Council

Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**2,000**
LCII: Ndejje Ward		Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			2,000
225101 Consultancy Services		0	70,000	10,000	0	80,000
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**10,000**
LCII: Ndejje Ward		Consultancy - Capacity Building Services	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			10,000
225204 Monitoring and Supervision of capital work		0	33,100	0	0	33,100
227001 Travel inland		0	75,900	13,147	0	89,047
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**13,147**
LCII: Ndejje Ward		Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			13,147
228004 Maintenance-Other Fixed Assets		0	1,922	0	0	1,922
Total Cost of Planning and Budgeting services		**59,758**	**350,100**	**117,156**	**0**	**527,014**
Key Service Area 000023 Inspection and Monitoring						
221002 Workshops, Meetings and Seminars		0	50,000	25,000	0	75,000
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**25,000**
LCII: Ndejje Ward	Municipal Wide	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			25,000
225204 Monitoring and Supervision of capital work		0	10,000	0	0	10,000
227001 Travel inland		0	25,000	50,000	0	75,000
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**50,000**
LCII: Ndejje Ward	Municipal Wide	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			50,000
227004 Fuel, Lubricants and Oils		0	15,000	25,000	0	40,000
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**25,000**
LCII: Ndejje Ward	Municipal Wide	Fuel, Oils and Lubricants - Entitled officers	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			25,000
Total Cost of Inspection and Monitoring		**0**	**100,000**	**100,000**	**0**	**200,000**
Key Service Area 560019 Data Management and Dissemination						
221002 Workshops, Meetings and Seminars		0	70,000	10,000	0	80,000
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**10,000**

VOTE: 719 Makindye Ssabagabo Municipal Council

LCII: Ndejje Ward	Municipal Wide	Workshops, Meetings, Seminars - Training (Data Collection and Analysis)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			10,000
221009 Welfare and Entertainment		0	0	10,000	0	10,000
Total for LCIII:		**County:**				**10,000**
LCII:		Welfare - Food and Refreshments	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			10,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	30,000	0	30,000
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**30,000**
LCII: Ndejje Ward	Municipal Wide	Feasibility Studies or Screening of Projects - Appraisal	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			30,000
227001 Travel inland		0	30,000	30,000	0	60,000
Total for LCIII: Ndejje Div		**County: MAKINDYE SSABAGABO MUNICIPALITY**				**30,000**
LCII: Ndejje Ward	Municipal Wide	Travel Inland - Data Collection and Analysis	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			30,000
Total Cost of Data Management and Dissemination		**0**	**100,000**	**80,000**	**0**	**180,000**
Total Cost of Development Plan Implementation		**59,758**	**550,100**	**297,156**	**0**	**907,014**
Total Cost of Planning and Statistics		**59,758**	**593,178**	**328,036**	**0**	**980,972**
Total Cost of Planning		**59,758**	**593,178**	**328,036**	**0**	**980,972**

VOTE: 719 Makindye Ssabagabo 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	151,546	199,261
Urban Unconditional Grant Wage	13,575	22,261
Urban Unconditional Non-Wage	18,000	25,000
Locally Raised Revenues	76,000	112,000
Other Transfers from Central Government	43,971	40,000
Total Revenues Shares	**151,546**	**199,261**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	13,575	22,261
Non Wage	137,971	177,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**151,546**	**199,261**

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 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**2,000**	**0**	**0**	**2,000**
Total Cost of Human Capital Development	**0**	**2,000**	**0**	**0**	**2,000**
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	22,261	0	0	0	22,261
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221003 Staff Training	0	14,000	0	0	14,000

VOTE: 719 Makindye Ssabagabo Municipal Council

221008 Information and Communication Technology Supplies.	0	7,000	0	0	7,000
221009 Welfare and Entertainment	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	12,000	0	0	12,000
221012 Small Office Equipment	0	6,000	0	0	6,000
221017 Membership dues and Subscription fees.	0	4,000	0	0	4,000
227001 Travel inland	0	52,000	0	0	52,000
227004 Fuel, Lubricants and Oils	0	66,000	0	0	66,000
Total Cost of Audit and Risk Management	**22,261**	**175,000**	**0**	**0**	**197,261**
Total Cost of Governance and Security	**22,261**	**175,000**	**0**	**0**	**197,261**
Total Cost of Compliance	**22,261**	**177,000**	**0**	**0**	**199,261**
Total Cost of Internal Audit	**22,261**	**177,000**	**0**	**0**	**199,261**

VOTE: 719 Makindye Ssabagabo 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	317,358	233,948
Programme Conditional Grant - Non Wage Recurrent	46,746	45,699
Urban Unconditional Grant Wage	33,656	35,894
Urban Unconditional Non-Wage	4,000	4,000
Locally Raised Revenues	95,120	87,560
Other Transfers from Central Government	127,041	50,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	**317,358**	**233,948**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	33,656	35,894
Non Wage	283,702	198,054
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**317,358**	**233,948**

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	4,795	0	0	4,795
227001 Travel inland	0	6,000	0	0	6,000
Total Cost of Tourism Investment, Promotion and Marketing	**0**	**10,795**	**0**	**0**	**10,795**
Total Cost of Tourism Development	**0**	**10,795**	**0**	**0**	**10,795**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221011 Printing, Stationery, Photocopying and Binding	0	1,601	0	0	1,601

VOTE: 719 Makindye Ssabagabo Municipal Council

222001 Information and Communication Technology Services.	0	600	0	0	600
227001 Travel inland	0	7,396	0	0	7,396
Total Cost of Climate Change Mitigation	**0**	**9,597**	**0**	**0**	**9,597**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**9,597**	**0**	**0**	**9,597**
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
221002 Workshops, Meetings and Seminars	0	5,370	0	0	5,370
227001 Travel inland	0	44,630	0	0	44,630
Total Cost of Domestic Promotion	**0**	**50,000**	**0**	**0**	**50,000**
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	35,894	0	0	0	35,894
221002 Workshops, Meetings and Seminars	0	31,420	0	0	31,420
221009 Welfare and Entertainment	0	11,800	0	0	11,800
221011 Printing, Stationery, Photocopying and Binding	0	4,960	0	0	4,960
222001 Information and Communication Technology Services.	0	2,760	0	0	2,760
227001 Travel inland	0	73,522	0	0	73,522
228002 Maintenance-Transport Equipment	0	3,199	0	0	3,199
Total Cost of Trade Development	**35,894**	**127,661**	**0**	**0**	**163,555**
Total Cost of Private Sector Development	**35,894**	**177,661**	**0**	**0**	**213,555**
Total Cost of Commercial Services	**35,894**	**198,054**	**0**	**0**	**233,948**
Total Cost of Trade, Industry and Local Development	**35,894**	**198,054**	**0**	**0**	**233,948**