

VOTE: 607 Masaka City

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	6,370,874	6,370,874
o/w Higher Local Government	2,676,840	3,406,840
o/w Lower Local Government	3,694,033	2,964,033
Discretionary Government Transfers	6,379,675	4,320,579
o/w Higher Local Government	5,861,543	3,623,565
o/w Lower Local Government	518,132	697,013
Conditional Government Transfers	30,108,975	35,534,942
o/w Higher Local Government	30,108,975	35,534,942
o/w Lower Local Government	0	0
Other Government Transfers	446,267	467,267
o/w Higher Local Government	446,267	467,267
o/w Lower Local Government	0	0
External Financing	1,270,000	1,461,000
o/w Higher Local Government	1,270,000	1,461,000
o/w Lower Local Government	0	0
Grand Total	44,575,790	48,154,662
o/w Higher Local Government	40,363,625	44,493,615
o/w Lower Local Government	4,212,166	3,661,047

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	6,370,874	6,370,874
Advertisements/Bill Boards	203,544	203,544
Animal and Crop Husbandry related Levies	41,285	41,285
Business licenses	1,536,510	1,836,510
Court fines and Penalties – private	0	17,500
Inspection Fees	326,927	0
Issuance of identification documents	0	17,350
Land Fees	21,350	21,350
Local Hotel Tax	299,065	299,065
Local Services Tax-Payable By Individuals	401,675	401,675
Market /Gate Charges	199,596	199,596
Miscellaneous receipts/income	76,400	76,400
Other fees e.g. street parking fees	190,400	190,400
Other fines and Penalties – private	17,500	0
Other licenses	27,856	27,856
Property related Duties/Fees	0	326,927
Refuse collection charges/Public convenience	2,690	2,690
Registration fees for Documents and Businesses	272,350	355,000
Rent & Rates - Non-Produced Assets – from Gov't units	0	151,610
Rent & Rates - Non-Produced Assets – from private entities	0	2,000,333
Rent & rates – produced assets-From Government Units	143,040	0
Rent & rates – produced assets-From Private Entities	2,408,903	0
Vehicle Parking Fees	201,783	201,783
Discretionary Government Transfers	6,379,675	4,320,579
District Discretionary Equalisation Development Grant	45,252	45,252
Urban Discretionary Equalisation Development Grant	3,213,061	898,723
Urban Unconditional Grant Wage	2,430,563	2,420,610
Urban Unconditional Non-Wage	690,799	955,994
Conditional Government Transfers	30,108,975	35,534,942
Programme Conditional Grant - Non Wage Recurrent	7,625,770	12,763,063
Programme Conditional Grant - Development	1,106,459	402,620
Programme Conditional Grant - Wage Recurrent	16,976,746	18,369,259
Transitional Conditional Grant - Development	4,400,000	4,000,000
Other Government Transfers	446,267	467,267

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
GROW Project	0	15,000
Infectious Diseases Institute (IDI)	78,000	81,000
Support to PLE (UNEB)	40,000	40,000
Uganda Aids Commission	15,000	0
Uganda Road Fund (URF)	313,267	313,267
Uganda Women Entrepreneurship Program(UWEP)	0	9,000
Youth Livelihood Programme (YLP)	0	9,000
External Financing	1,270,000	1,461,000
Global Alliance for Vaccines and Immunization (GAVI)	98,000	240,000
Global Fund for HIV, TB & Malaria	100,000	51,000
Korean International Cooperation Agency(KOICA)	400,000	450,000
United Nations Capital Development Fund (UNCDF)	572,000	600,000
United Nations Children Fund (UNICEF)	50,000	60,000
World Health Organisation (WHO)	50,000	60,000
Total Revenues Shares	44,575,790	48,154,662

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A3: Summary of Programme Allocations For FY 2025/26

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	561,618	18,440	0	0	580,058
o/w: Wage:	325,918	0	0	0	325,918
Non-Wage Recurrent:	222,809	18,440	0	0	241,249
Development:	12,891	0	0	0	12,891
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	110,991	202,782	0	0	313,773
o/w: Wage:	100,000	0	0	0	100,000
Non-Wage Recurrent:	10,991	202,782	0	0	213,773
Development:	0	0	0	0	0
Private Sector Development	89,041	18,440	0	0	107,482
o/w: Wage:	46,163	0	0	0	46,163
Non-Wage Recurrent:	42,878	18,440	0	0	61,318
Development:	0	0	0	0	0
Integrated Transport Infrastructure And Services	1,000,000	209,580	313,267	0	1,522,847
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	1,000,000	209,580	313,267	0	1,522,847
Development:	0	0	0	0	0
Sustainable Urbanisation And Housing	642,112	290,282	0	0	932,393
o/w: Wage:	430,864	0	0	0	430,864
Non-Wage Recurrent:	15,702	290,282	0	0	305,984
Development:	195,546	0	0	0	195,546
Human Capital Development	22,786,630	190,037	154,000	0	24,591,667
o/w: Wage:	18,273,099	0	0	0	18,273,099
Non-Wage Recurrent:	4,035,757	170,037	154,000	0	4,359,794
Development:	477,774	20,000	0	1,461,000	1,958,774
Public Sector Transformation	13,293,963	4,592,946	0	0	17,886,909

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	905,077	0	0	0	905,077
Non-Wage Recurrent:	7,852,150	3,358,771	0	0	11,210,922
Development:	4,536,736	1,234,175	0	0	5,770,910
Governance And Security	601,629	492,364	0	0	1,093,993
o/w: Wage:	186,397	0	0	0	186,397
Non-Wage Recurrent:	409,232	472,364	0	0	881,596
Development:	6,000	20,000	0	0	26,000
Regional Balanced Development	47,709	47,542	0	0	95,252
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	2,458	47,542	0	0	50,000
Development:	45,252	0	0	0	45,252
Development Plan Implementation	711,033	308,460	0	0	1,019,492
o/w: Wage:	522,350	0	0	0	522,350
Non-Wage Recurrent:	116,285	308,460	0	0	424,744
Development:	72,398	0	0	0	72,398
Grand Total	39,855,521	6,370,874	467,267	1,461,000	48,154,662
Grand Total Wage	20,789,869	0	0	0	20,789,869
Grand Total Non-Wage Recurrent	13,719,057	5,096,699	467,267	0	19,283,023
Grand Total Development	5,346,595	1,274,175	0	1,461,000	8,081,770

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A4: Summary of Department Allocations for FY 2025/26

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Administration	13,294,422	18,047,093
o/w Higher Local Government	9,082,256	14,386,046
o/w Lower Local Government	4,212,166	3,661,047
Finance	562,905	669,384
o/w Higher Local Government	562,905	669,384
o/w Lower Local Government	0	0
Statutory bodies	684,426	854,555
o/w Higher Local Government	684,426	854,555
o/w Lower Local Government	0	0
Production and Marketing	499,032	580,058
o/w Higher Local Government	499,032	580,058
o/w Lower Local Government	0	0
Health	4,588,677	5,612,008
o/w Higher Local Government	4,588,677	5,612,008
o/w Lower Local Government	0	0
Education	18,492,508	18,679,221
o/w Higher Local Government	18,492,508	18,679,221
o/w Lower Local Government	0	0
Roads and Engineering	5,459,784	2,393,441
o/w Higher Local Government	5,459,784	2,393,441
o/w Lower Local Government	0	0
Natural Resources	293,533	351,733
o/w Higher Local Government	293,533	351,733
o/w Lower Local Government	0	0
Community Based Services	228,797	283,924
o/w Higher Local Government	228,797	283,924
o/w Lower Local Government	0	0
Planning	260,213	432,108
o/w Higher Local Government	260,213	432,108
o/w Lower Local Government	0	0
Internal Audit	122,860	132,860
o/w Higher Local Government	122,860	132,860
o/w Lower Local Government	0	0
Trade, Industry and Local Development	88,633	118,277

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
o/w Higher Local Government	88,633	118,277
o/w Lower Local Government	0	0
Grand Total	44,575,790	48,154,662
o/w Higher Local Government	40,363,625	44,493,615
o/w: Wage:	19,407,309	20,789,869
Non-Wage Recurrent:	9,996,482	16,118,491
Domestic Devt:	9,689,834	6,124,255
External Financing:	1,270,000	1,461,000
o/w Lower Local Government	4,212,166	3,661,047
o/w: Wage:	0	0
Non-Wage Recurrent:	3,863,053	3,164,532
Domestic Devt:	349,112	496,515
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	8,161,135	12,286,183
Urban Unconditional Grant Wage	961,030	905,077
Urban Unconditional Non-Wage	58,583	178,135
Locally Raised Revenues	546,412	556,212
Multi-Sectoral Transfers to LLGs_NonWage	3,863,053	3,164,532
Programme Conditional Grant - Non Wage Recurrent	2,732,057	7,482,228
Development Revenues	5,133,287	5,760,910
Transitional Conditional Grant - Development	4,000,000	4,000,000
Locally Raised Revenues	784,175	1,234,175
Multi-Sectoral Transfers to LLGs_Gou	349,112	496,515
Urban Discretionary Equalisation Development Grant	0	30,221
Total Revenues Shares	13,294,422	18,047,093
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	961,030	905,077
Non Wage	7,200,106	11,381,106
Development Expenditure		
Domestic Development	5,133,287	5,760,910
External Financing	0	0
Total Expenditure	13,294,422	18,047,093

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	10,000	0	0	10,000

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Total Cost of Environment, Social Health and Safety	0	10,000	0	0	10,000
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	5,000	0	0	5,000
Total Cost of Climate Change Mitigation	0	5,000	0	0	5,000
Key Service Area 000090 Climate Change Adaptation					
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
Total Cost of Climate Change Adaptation	0	5,000	0	0	5,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	20,000	0	0	20,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	14,500	0	0	14,500
Total Cost of HIV/AIDS Mainstreaming	0	14,500	0	0	14,500
Total Cost of Human Capital Development	0	14,500	0	0	14,500
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
313149 Other Land Improvements - Improvement	0	0	4,000,000	0	4,000,000
Total for LCIII: Kimaanya kabonera division	County: Kimanya kabonera Division				4,000,000
LCII: Kimaanya Ward	Kimaanya	Other Land Improvements - Maintenance	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		4,000,000
Total Cost of Facilities Management	0	0	4,000,000	0	4,000,000
Key Service Area 000007 Procurement and Disposal Services					
312211 Heavy Vehicles - Acquisition	0	0	900,000	0	900,000
Total for LCIII: Nyendo-mukungwe division	County: Nyendo Mukungwe Division				900,000
LCII: Katwe Ward	City Head quarter	Heavy Vehicles - Tractors and Implements	Source: Locally Raised Revenues		900,000
Total Cost of Procurement and Disposal Services	0	0	900,000	0	900,000
Key Service Area 000011 Communication and Public Relations					
221002 Workshops, Meetings and Seminars	0	39,420	0	0	39,420
Total Cost of Communication and Public Relations	0	39,420	0	0	39,420
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	905,077	0	0	0	905,077
273104 Pension	0	3,777,989	0	0	3,777,989
273105 Gratuity	0	3,528,275	0	0	3,528,275
352881 Pension and Gratuity Arrears Budgeting	0	175,964	0	0	175,964

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Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity		905,077	7,482,228	0	0	8,387,304
Key Service Area 010008 Capacity Strengthening						
221003 Staff Training		0	0	24,175	0	24,175
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division				24,175
LCII: Katwe Ward	HRM Office	Staff Training - Capacity Building	Source: Locally Raised Revenues			24,175
227001 Travel inland		0	0	24,221	0	24,221
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division				24,221
LCII: Katwe Ward	City Headquarters	Travel Inland - Training and Study Trips	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			24,221
312221 Light ICT hardware - Acquisition		0	0	6,000	0	6,000
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division				6,000
LCII: Katwe Ward	HRM Office	Light ICT Hardware - Computers	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			6,000
Total Cost of Capacity Strengthening		0	0	54,396	0	54,396
Key Service Area 390017 Public Service Performance management						
221001 Advertising and Public Relations		0	30,000	0	0	30,000
221002 Workshops, Meetings and Seminars		0	24,957	0	0	24,957
221007 Books, Periodicals & Newspapers		0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.		0	14,000	0	0	14,000
221009 Welfare and Entertainment		0	50,000	0	0	50,000
221011 Printing, Stationery, Photocopying and Binding		0	23,626	0	0	23,626
221017 Membership dues and Subscription fees.		0	6,000	0	0	6,000
221020 Litigation and related expenses		0	159,551	0	0	159,551
222001 Information and Communication Technology Services.		0	7,000	0	0	7,000
223001 Property Management Expenses		0	8,000	0	0	8,000
223004 Guard and Security services		0	30,000	0	0	30,000
227001 Travel inland		0	70,000	0	0	70,000
227004 Fuel, Lubricants and Oils		0	54,607	0	0	54,607
273102 Incapacity, death benefits and funeral expenses		0	30,000	0	0	30,000
282101 Donations		0	15,000	0	0	15,000
312121 Non-Residential Buildings - Acquisition		0	0	310,000	0	310,000

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Total for LCIII: Kimaanya kabonera division		County: Kimanya kabonera Division				310,000
LCII: Kimaanya Ward	Kitabiro	Non Residential Buildings - Office Building	Source: Locally Raised Revenues			310,000
Total Cost of Public Service Performance management		0	524,742	310,000	0	834,742
Total Cost of Public Sector Transformation		905,077	8,046,390	5,264,396	0	14,215,862
Programme 16 Governance And Security						
Key Service Area 000014 Administrative and Support Services						
221001 Advertising and Public Relations		0	18,974	0	0	18,974
221002 Workshops, Meetings and Seminars		0	40,000	0	0	40,000
221005 Official Ceremonies and State Functions		0	10,000	0	0	10,000
221007 Books, Periodicals & Newspapers		0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding		0	8,000	0	0	8,000
221020 Litigation and related expenses		0	4,711	0	0	4,711
222001 Information and Communication Technology Services.		0	8,000	0	0	8,000
228002 Maintenance-Transport Equipment		0	24,000	0	0	24,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	16,000	0	0	16,000
Total Cost of Administrative and Support Services		0	135,685	0	0	135,685
Total Cost of Governance And Security		0	135,685	0	0	135,685
Total Cost of Administration and Management		905,077	8,216,574	5,264,396	0	14,386,046
Total Cost of Administration		905,077	8,216,574	5,264,396	0	14,386,046

Subcounty / Town Council / Division: 237677 Kimaanya kabonera division

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	150,000	0	0	150,000
221002 Workshops, Meetings and Seminars	0	80,000	0	0	80,000
223001 Property Management Expenses	0	220,000	0	0	220,000
227001 Travel inland	0	368,957	0	0	368,957

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313131 Roads and Bridges - Improvement	0	0	204,262	0	204,262
Total Cost of Facilities Management	0	818,957	204,262	0	1,023,219
Total Cost of Public Sector Transformation	0	818,957	204,262	0	1,023,219
Total Cost of Administration and Management	0	818,957	204,262	0	1,023,219
Total Cost of 237677 Kimaanya kabonera division	0	818,957	204,262	0	1,023,219

Subcounty / Town Council / Division: 237678 Nyendo-mukungwe division

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	360,000	0	0	360,000
221002 Workshops, Meetings and Seminars	0	80,000	0	0	80,000
221007 Books, Periodicals & Newspapers	0	3,000	0	0	3,000
223001 Property Management Expenses	0	1,050,000	0	0	1,050,000
227001 Travel inland	0	852,575	0	0	852,575
313131 Roads and Bridges - Improvement	0	0	292,253	0	292,253
Total Cost of Facilities Management	0	2,345,575	292,253	0	2,637,828
Total Cost of Public Sector Transformation	0	2,345,575	292,253	0	2,637,828
Total Cost of Administration and Management	0	2,345,575	292,253	0	2,637,828
Total Cost of 237678 Nyendo-mukungwe division	0	2,345,575	292,253	0	2,637,828

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Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	562,905	669,384
Urban Unconditional Grant Wage	407,950	407,950
Urban Unconditional Non-Wage	62,413	78,891
Locally Raised Revenues	92,542	182,542
Total Revenues Shares	562,905	669,384
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	407,950	407,950
Non Wage	154,955	261,434
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	562,905	669,384

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

Service Area 10 Financial Management and Accountability (LG)

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	0	1,000	0	0	1,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	1,000	0	0	1,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
Total Cost of Human Capital Development	0	1,000	0	0	1,000
Programme 16 Governance And Security					

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Key Service Area 000061 Management of Government Accounts

212102 Medical expenses (Employees)	0	2,000	0	0	2,000
221001 Advertising and Public Relations	0	8,000	0	0	8,000
221003 Staff Training	0	4,000	0	0	4,000
221006 Commissions and related charges	0	5,000	0	0	5,000
221007 Books, Periodicals & Newspapers	0	1,000	0	0	1,000
221010 Special Meals and Drinks	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	1,000	0	0	1,000
221014 Bank Charges and other Bank related costs	0	1,000	0	0	1,000
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Management of Government Accounts	0	28,000	0	0	28,000
Total Cost of Governance And Security	0	28,000	0	0	28,000

Programme 17 Regional Balanced Development

Key Service Area 560080 Local Revenue Collection

221008 Information and Communication Technology Supplies.	0	10,000	0	0	10,000
221011 Printing, Stationery, Photocopying and Binding	0	5,542	0	0	5,542
227001 Travel inland	0	34,458	0	0	34,458
Total Cost of Local Revenue Collection	0	50,000	0	0	50,000
Total Cost of Regional Balanced Development	0	50,000	0	0	50,000

Programme 18 Development Plan Implementation

Key Service Area 000004 Finance and Accounting

211101 General Staff Salaries	407,950	0	0	0	407,950
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	7,000	0	0	7,000
221011 Printing, Stationery, Photocopying and Binding	0	15,000	0	0	15,000
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	23,000	0	0	23,000
223001 Property Management Expenses	0	2,000	0	0	2,000
223005 Electricity	0	12,000	0	0	12,000

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223006 Water	0	12,000	0	0	12,000
227001 Travel inland	0	33,955	0	0	33,955
227004 Fuel, Lubricants and Oils	0	21,000	0	0	21,000
228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	4,000	0	0	4,000
228004 Maintenance-Other Fixed Assets	0	2,479	0	0	2,479
Total Cost of Finance and Accounting	407,950	141,434	0	0	549,384
Key Service Area 000006 Planning and Budgeting services					
221002 Workshops, Meetings and Seminars	0	15,000	0	0	15,000
221011 Printing, Stationery, Photocopying and Binding	0	10,000	0	0	10,000
227001 Travel inland	0	15,000	0	0	15,000
Total Cost of Planning and Budgeting services	0	40,000	0	0	40,000
Total Cost of Development Plan Implementation	407,950	181,434	0	0	589,384
Total Cost of Financial Management and Accountability (LG)	407,950	261,434	0	0	669,384
Total Cost of Finance	407,950	261,434	0	0	669,384

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Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	639,174	773,303
Urban Unconditional Grant Wage	110,899	110,899
Urban Unconditional Non-Wage	298,554	381,240
Locally Raised Revenues	229,721	281,164
Development Revenues	45,252	81,252
District Discretionary Equalisation Development Grant	45,252	45,252
Urban Discretionary Equalisation Development Grant	0	16,000
Locally Raised Revenues	0	20,000
Total Revenues Shares	684,426	854,555
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	110,899	110,899
Non Wage	528,275	662,404
Development Expenditure		
Domestic Development	45,252	81,252
External Financing	0	0
Total Expenditure	684,426	854,555

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

Service Area 10 Legislation and Oversight					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	0	1,000	0	0	1,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	1,000	0	0	1,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	855	0	0	855

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Total Cost of HIV/AIDS Mainstreaming		0	855	0	0	855
Total Cost of Human Capital Development		0	855	0	0	855
Programme 14 Public Sector Transformation						
Key Service Area 000049 Recruitment services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	8,000	0	8,000
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division				8,000
LCII: Katwe Ward	Boards and Commissions	Allowances to CSC & CLGPAC	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			8,000
221011 Printing, Stationery, Photocopying and Binding		0	0	2,000	0	2,000
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division				2,000
LCII: Katwe Ward	Clerk to Council	Office Supplies - Assorted Materials and Consumables	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,000
Total Cost of Recruitment services		0	0	10,000	0	10,000
Total Cost of Public Sector Transformation		0	0	10,000	0	10,000
Programme 16 Governance And Security						
Key Service Area 000014 Administrative and Support Services						
211101 General Staff Salaries		110,899	0	0	0	110,899
Total Cost of Administrative and Support Services		110,899	0	0	0	110,899
Key Service Area 000023 Inspection and Monitoring						
211105 Ex-Gratia for Political leaders.		0	324,798	0	0	324,798
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	253,530	0	0	253,530
211107 Boards, Committees and Council Allowances		0	5,212	0	0	5,212
227001 Travel inland		0	77,010	0	0	77,010
312221 Light ICT hardware - Acquisition		0	0	6,000	0	6,000
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division				6,000
LCII: Katwe Ward	Clerk to Council's Office	Light ICT Hardware - Computers	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			6,000
Total Cost of Inspection and Monitoring		0	660,550	6,000	0	666,550
Key Service Area 190004 Regulation and Advisory Services						
312235 Furniture and Fittings - Acquisition		0	0	20,000	0	20,000
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division				20,000
LCII: Katwe Ward	Mayor's Boardroom	Furniture and Fixtures - Assorted Furniture	Source: Locally Raised Revenues			20,000
Total Cost of Regulation and Advisory Services		0	0	20,000	0	20,000

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Total Cost of Governance And Security		110,899	660,550	26,000	0	797,448
Programme 17 Regional Balanced Development						
Key Service Area 000010 Leadership and Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	45,252	0	45,252
Total for LCIII: Missing Subcounty		County: Missing County				45,252
LCII: Missing Parish	City Headquarters	Facilitation to LGPAC and CSC activities	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			45,252
Total Cost of Leadership and Management		0	0	45,252	0	45,252
Total Cost of Regional Balanced Development		0	0	45,252	0	45,252
Total Cost of Legislation and Oversight		110,899	662,404	81,252	0	854,555
Total Cost of Statutory bodies		110,899	662,404	81,252	0	854,555

VOTE: 607 Masaka City

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	499,032	567,167
Programme Conditional Grant - Wage Recurrent	302,389	325,918
Programme Conditional Grant - Non Wage Recurrent	175,062	219,668
Urban Unconditional Non-Wage	3,140	3,140
Locally Raised Revenues	18,440	18,440
Development Revenues	0	12,891
Programme Conditional Grant - Development	0	12,891
Total Revenues Shares	499,032	580,058
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	302,389	325,918
Non Wage	196,643	241,249
Development Expenditure		
Domestic Development	0	12,891
External Financing	0	0
Total Expenditure	499,032	580,058

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

Service Area 10 Agricultural Extension					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	325,918	0	0	0	325,918
221002 Workshops, Meetings and Seminars	0	30,000	0	0	30,000
221003 Staff Training	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	8,000	0	0	8,000
221011 Printing, Stationery, Photocopying and Binding	0	10,000	0	0	10,000
224003 Agricultural Supplies and Services	0	25,000	0	0	25,000

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225204 Monitoring and Supervision of capital work	0	10,440	0	0	10,440
227001 Travel inland	0	62,049	0	0	62,049
227004 Fuel, Lubricants and Oils	0	20,000	0	0	20,000
228002 Maintenance-Transport Equipment	0	6,000	0	0	6,000
Total Cost of Farmer mobilisation and sensitisation	325,918	181,489	0	0	507,408
Key Service Area 010074 Vector and disease control					
227001 Travel inland	0	3,140	0	0	3,140
Total Cost of Vector and disease control	0	3,140	0	0	3,140
Total Cost of Agro-Industrialization	325,918	184,630	0	0	510,548
Total Cost of Agricultural Extension	325,918	184,630	0	0	510,548
Service Area 20 Agricultural Production					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010074 Vector and disease control					
221012 Small Office Equipment	0	0	12,891	0	12,891
Total for LCIII: Kimaanya kabonera division	County: Kimanya kabonera Division				12,891
LCII: Kimaanya Ward	kimaanya kabonera division	Office Equipment and Supplies - Assorted Equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		12,891
Total Cost of Vector and disease control	0	0	12,891	0	12,891
Total Cost of Agro-Industrialization	0	0	12,891	0	12,891
Total Cost of Agricultural Production	0	0	12,891	0	12,891
Service Area 30 Agricultural Value Chain Services					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
221011 Printing, Stationery, Photocopying and Binding	0	1,605	0	0	1,605
227001 Travel inland	0	55,014	0	0	55,014
Total Cost of Parish Development Model Operations	0	56,619	0	0	56,619
Total Cost of Agro-Industrialization	0	56,619	0	0	56,619
Total Cost of Agricultural Value Chain Services	0	56,619	0	0	56,619

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Total Cost of Production and Marketing	325,918	241,249	12,891	0	580,058
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VOTE: 607 Masaka City

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	3,117,677	3,932,657
Programme Conditional Grant - Wage Recurrent	2,226,815	2,959,774
Programme Conditional Grant - Non Wage Recurrent	753,110	847,132
Urban Unconditional Non-Wage	7,851	7,851
Locally Raised Revenues	36,901	36,901
Other Transfers from Central Government	93,000	81,000
Development Revenues	1,471,000	1,679,351
Programme Conditional Grant - Development	201,000	130,306
External Financing	1,270,000	1,461,000
Urban Discretionary Equalisation Development Grant	0	88,044
Total Revenues Shares	4,588,677	5,612,008
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	2,226,815	2,959,774
Non Wage	890,862	972,884
Development Expenditure		
Domestic Development	201,000	218,351
External Financing	1,270,000	1,461,000
Total Expenditure	4,588,677	5,612,008

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	2,959,774	0	0	0	2,959,774
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	0	0	5,000
221001 Advertising and Public Relations	0	0	0	20,320	20,320
Total for LCIII:	County:				2,120

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LCII:	cho	Printing - Banners and Posters	Source: External Financing 463-Korean International Cooperation Agency(KOICA)	2,120
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division		18,200
LCII: Katwe Ward	Masaka City	Billboards - Adverts	Source: External Financing 463-Korean International Cooperation Agency(KOICA)	18,200
221002 Workshops, Meetings and Seminars		0	18,123 2,000 308,000	328,123
Total for LCIII:		County:		168,000
LCII:	Masaka City	Workshops, Meetings, Seminars - Training (Medical)	Source: External Financing 426-United Nations Children Fund (UNICEF)	60,000
LCII:	Masaka City	Workshops, Meetings, Seminars - Training (Medical)	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)	108,000
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division		142,000
LCII: Katwe Ward	Katwe	Workshops, Meetings, Seminars - Training (Data Collection and Analysis)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	2,000
LCII: Katwe Ward	Masaka City	Workshops, Meetings, Seminars - Training (Medical)	Source: External Financing 463-Korean International Cooperation Agency(KOICA)	140,000
221011 Printing, Stationery, Photocopying and Binding		0	1,982 0 4,000	5,982
Total for LCIII:		County:		4,000
LCII:	Masaka City	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: External Financing 463-Korean International Cooperation Agency(KOICA)	4,000
221012 Small Office Equipment		0	400 0 0	400
222001 Information and Communication Technology Services.		0	1,400 0 0	1,400
223005 Electricity		0	2,100 0 0	2,100
223006 Water		0	4,000 0 0	4,000
224001 Medical Supplies and Services		0	0 0 40,000	40,000
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division		40,000
LCII: Katwe Ward	Masaka City	Drugs and Sundries	Source: External Financing 463-Korean International Cooperation Agency(KOICA)	40,000
224004 Beddings, Clothing, Footwear and related Services		0	0 0 17,880	17,880
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division		17,880

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LCII: Katwe Ward	city health offices	Cleaning and Sanitation - Corporate Wear	Source: External Financing 463-Korean International Cooperation Agency(KOICA)	17,880
225204 Monitoring and Supervision of capital work		0	6,9014,39925,000	36,300
Total for LCIII:		County:		20,399
LCII:	Kyabakuza	Monitoring and supervision of capital works at Kyabakuza HC	Source: External Financing 432-United Nations Capital Development Fund (UNCDF)	16,000
LCII:	Masaka City	Monitoring of capital works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	4,399
Total for LCIII: Kimaanya kabonera division		County: Kimanya kabonera Division		9,000
LCII: Kyabakuza Ward	Kyabakuza HC	Facilitation for the clerk of works	Source: External Financing 432-United Nations Capital Development Fund (UNCDF)	6,000
LCII: Kyabakuza Ward	Kyabakuza HC	Facilitation for producing BOQs for the construction works	Source: External Financing 432-United Nations Capital Development Fund (UNCDF)	3,000
227001 Travel inland		0	65,5586,044365,000	436,602
Total for LCIII:		County:		237,044
LCII:	Masaka City	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	6,044
LCII:	Masaka City	Travel Inland - Conferences, Seminars and Workshops	Source: External Financing 445-World Health Organisation (WHO)	60,000
LCII:	Masaka City	Travel Inland - Allowances	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)	120,000
LCII:	Masaka City	Travel Inland - Allowances	Source: External Financing 436-Global Fund for HIV, TB & Malaria	51,000
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division		134,000
LCII: Katwe Ward	Masaka City	Travel Inland - Allowances	Source: External Financing 463-Korean International Cooperation Agency(KOICA)	134,000
227004 Fuel, Lubricants and Oils		0	7,000022,000	29,000
Total for LCIII:		County:		12,000
LCII:	Masaka City	Fuel, Oils and Lubricants - Diesel	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)	12,000
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division		10,000
LCII: Katwe Ward	city health office	Fuel, Oils and Lubricants - Diesel	Source: External Financing 463-Korean International Cooperation Agency(KOICA)	10,000
228001 Maintenance-Buildings and Structures		0	5,0007,0000	12,000
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division		7,000

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LCII: Katwe Ward	City Health Office	Building and Facility Maintenance - Painting Services	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	7,000		
228002 Maintenance-Transport Equipment		0	3,600	0	0	3,600
228004 Maintenance-Other Fixed Assets		0	1,200	0	0	1,200
263308 Sector Conditional Grant (Non-Wage)		0	500,749	0	0	500,749
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division				379,377
LCII: Bugabira Ward	bugabira cell	BUGABIRA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	13,897		
LCII: Bulayi Ward	kiyumba cell	KIYUMBA HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	27,480		
LCII: Bulayi Ward	kiyumba cell	KIYUMBA HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	138,968		
LCII: Butego Ward	kirumba A cell	Kirumba Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	13,897		
LCII: Katwe Ward	kitabaaazi	KITABAAZI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	27,794		
LCII: Katwe Ward	kitabaaazi cell	KITABAAZI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	7,736		
LCII: Katwe Ward	mutuba musisi gardens	Masaka Municipal Clinic HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	13,897		
LCII: Matanga Ward	butende cell	ST BENEDICT BUTENDE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	10,511		
LCII: Matanga Ward	butende cell	ST BENEDICT BUTENDE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	11,263		
LCII: Nyendo Ward	kasana cell	Nyendo Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	27,794		
LCII: Nyendo Ward	kasana cell	Nyendo Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	26,812		
LCII: Samaliya Ward	kako hill	KAKO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	10,511		
LCII: Samaliya Ward	kako hill	KAKO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,118		
LCII: Samaliya Ward	mpugwe cell	MPUGWE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,907		
LCII: Samaliya Ward	mpugwe cell	MPUGWE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	27,794		

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Total for LCIII: Kimaanya kabonera division		County: Kimanya kabonera Division			121,372	
LCII: Kakunyu Ward	bukoto cell	BUKOTO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		27,794	
LCII: Kakunyu Ward	bukoto cell	BUKOTO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		12,711	
LCII: Kiteredde Ward	kimwanyi cell	Kimwanyi cou	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)		10,511	
LCII: Kiteredde Ward	kimwanyi cell	Kimwanyi cou	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		7,162	
LCII: Kyabakuza Ward	kyabakuza A cell	Kyabakuza Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		7,607	
LCII: Kyabakuza Ward	kyabakuza cell	Kyabakuza Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		27,794	
LCII: Kyamuyimbwa Ward	kyamuyimbwa cell	KYAMUYIMBW A HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		13,897	
LCII: Ssenya Ward	kasooka cell	Ssenya HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		13,897	
273102 Incapacity, death benefits and funeral expenses		0	1,200	0	1,200	
312221 Light ICT hardware - Acquisition		0	0	20,000	0	20,000
Total for LCIII:		County:			20,000	
LCII:	City Health Office	Light ICT Hardware - Cameras	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		4,000	
LCII:	Health Center IIs in Masaka City	Light ICT Hardware - Computers	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		16,000	
312229 Other ICT Equipment - Acquisition		0	0	30,907	0	30,907
Total for LCIII:		County:			30,907	
LCII:	Public Health centers	Other ICT Equipment - Purchase	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		30,907	
312235 Furniture and Fittings - Acquisition		0	0	20,000	0	20,000
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division			20,000	
LCII: Katwe Ward	Masaka City	Furniture and Fixtures - Assorted Furniture	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		20,000	
313121 Non-Residential Buildings - Improvement		0	0	48,000	0	48,000
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division			48,000	
LCII: Bulayi Ward	Kiyumba HCIV	Expansion of the laboratory at Kiyumba HCIV- Phase 2	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		40,000	

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LCII: Katwe Ward	Masaka City	Installation of biometric attendance for staff at HCIIIs	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				8,000
313129 Other Buildings other than dwellings - Improvement		0	0	0	570,000	570,000	
Total for LCIII: Kimaanya kabonera division		County: Kimanya kabonera Division				570,000	
LCII: Kyabakuza Ward	Kyabakuza HC	Other Buildings Other than Dwellings Maintenance- Other Construction works	Source: External Financing 432-United Nations Capital Development Fund (UNCDF)				570,000
Total Cost of Primary Health care services		2,959,774	624,213	138,351	1,372,200	5,094,537	
Total Cost of Human Capital Development		2,959,774	624,213	138,351	1,372,200	5,094,537	
Total Cost of Primary HealthCare		2,959,774	624,213	138,351	1,372,200	5,094,537	
Service Area 20 Hospital Services							

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320080 Support to Hospitals					
263308 Sector Conditional Grant (Non-Wage)	0	293,926	0	0	293,926
Total for LCIII: Nyendo-mukungwe division	County: Nyendo Mukungwe Division				293,926
LCII: Senyange Ward	kitovu gate	ST. JOSEPHS HOSPITAL KITOVU	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (PNFP)		293,926
Total Cost of Support to Hospitals	0	293,926	0	0	293,926
Total Cost of Human Capital Development	0	293,926	0	0	293,926
Total Cost of Hospital Services	0	293,926	0	0	293,926
Service Area 30 Health Management and Supervision					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	2,993	0	0	2,993
Total Cost of Climate Change Adaptation		0	2,993	0	2,993
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management		0	2,993	0	2,993
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					

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227001 Travel inland	0	7,000	0	0	7,000
Total Cost of HIV/AIDS Mainstreaming	0	7,000	0	0	7,000
Key Service Area 000016 Environment, Social Health and Safety					
225203 Appraisal and Feasibility Studies for Capital Works	0	0	0	5,000	5,000
Total for LCIII:	County:				5,000
LCII:	Kyabakuza	Feasibility Studies or Screening of Projects - Appraisal	Source: External Financing 432-United Nations Capital Development Fund (UNCDF)		2,500
LCII:	Kyabakuza	Feasibility Studies or Screening of Projects - Stakeholder Engagement	Source: External Financing 432-United Nations Capital Development Fund (UNCDF)		2,500
Total Cost of Environment, Social Health and Safety	0	0	0	5,000	5,000
Key Service Area 000039 Policies, Regulations and Standards					
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
227001 Travel inland	0	4,851	0	0	4,851
Total Cost of Policies, Regulations and Standards	0	7,851	0	0	7,851
Key Service Area 320027 Medical and Health Supplies					
221002 Workshops, Meetings and Seminars	0	25,901	0	0	25,901
Total Cost of Medical and Health Supplies	0	25,901	0	0	25,901
Key Service Area 320135 Sanitation and hygiene Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	33,800	33,800
Total for LCIII:	County:				33,800
LCII:	Masaka City	Facilitation for project assistant	Source: External Financing 463-Korean International Cooperation Agency(KOICA)		33,800
221002 Workshops, Meetings and Seminars	0	7,876	0	50,000	57,876
Total for LCIII: Nyendo-mukungwe division	County: Nyendo Mukungwe Division				50,000
LCII: Katwe	Masaka City	Workshops, Meetings, Seminars - Training (Medical)	Source: External Financing 463-Korean International Cooperation Agency(KOICA)		50,000
225203 Appraisal and Feasibility Studies for Capital Works	0	0	2,000	0	2,000
Total for LCIII:	County:				2,000
LCII:	Katwe	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	6,000	0	6,000
Total for LCIII: Nyendo-mukungwe division	County: Nyendo Mukungwe Division				6,000

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LCII: Katwe Ward	Katwe	Monitoring and supervision of rehabilitation of the City morgue	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			6,000
227001 Travel inland		0	3,124	2,000	0	5,124
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division				2,000
LCII: Katwe Ward	Katwe	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,000
313129 Other Buildings other than dwellings - Improvement		0	0	70,000	0	70,000
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division				70,000
LCII: Katwe Ward	Katwe	Other Buildings Other than Dwellings Maintenance- Other Construction works	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			70,000
Total Cost of Sanitation and hygiene Services		0	11,000	80,000	83,800	174,800
Total Cost of Human Capital Development		0	51,752	80,000	88,800	220,552
Total Cost of Health Management and Supervision		0	54,745	80,000	88,800	223,545
Total Cost of Health		2,959,774	972,884	218,351	1,461,000	5,612,008

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Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	17,573,527	18,399,798
Programme Conditional Grant - Wage Recurrent	14,447,542	15,083,567
Programme Conditional Grant - Non Wage Recurrent	2,913,313	3,103,559
Urban Unconditional Grant Wage	89,139	89,139
Urban Unconditional Non-Wage	10,991	10,991
Locally Raised Revenues	72,541	72,541
Other Transfers from Central Government	40,000	40,000
Development Revenues	918,981	279,423
Programme Conditional Grant - Development	898,981	259,423
Locally Raised Revenues	20,000	20,000
Total Revenues Shares	18,492,508	18,679,221
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	14,536,681	15,172,706
Non Wage	3,036,846	3,227,092
Development Expenditure		
Domestic Development	918,981	279,423
External Financing	0	0
Total Expenditure	18,492,508	18,679,221

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

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	3,507	0	0	3,507
Total Cost of HIV/AIDS Mainstreaming	0	3,507	0	0	3,507
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	4,406,670	0	0	0	4,406,670

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Total Cost of Quality Assurance Systems		4,406,670	0	0	0	4,406,670
Key Service Area 320110 Sports and recreational services						
221009 Welfare and Entertainment		0	20,000	0	0	20,000
227001 Travel inland		0	20,000	0	0	20,000
Total Cost of Sports and recreational services		0	40,000	0	0	40,000
Key Service Area 320162 Capitation (Primary)						
263308 Sector Conditional Grant (Non-Wage)		0	830,034	0	0	830,034
Total for LCIII: Missing Subcounty		County: Missing County				830,034
LCII: Missing Parish	Bisanje	BISANJE ST MODESTA RC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			14,830
LCII: Missing Parish	Bisanje	BISANJE MOSLEM P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			6,710
LCII: Missing Parish	Bulando	Bulando P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			15,570
LCII: Missing Parish	Butaaya	BUTAAYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,910
LCII: Missing Parish	Butale	BUTALE MIXED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			12,010
LCII: Missing Parish	Butale	BUTALE CU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,810
LCII: Missing Parish	Butende	ST. GREGORY BUTENDE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			19,870
LCII: Missing Parish	Bwala	Bwala P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			10,710
LCII: Missing Parish	Bwala	Hill Road School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			69,210
LCII: Missing Parish	Gayaza	St. Anthony Gayaza P/s	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,690
LCII: Missing Parish	Gayaza	GAYAZA MULIIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			15,110
LCII: Missing Parish	Kabukolwa	KABUKOLWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			13,670
LCII: Missing Parish	Kaddugala	Kaddugala P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,950
LCII: Missing Parish	Kako	Kako P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			13,470

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LCII: Missing Parish	Kalagala	KALAGALA COPE SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,470
LCII: Missing Parish	Kasaala	Kasaala P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,870
LCII: Missing Parish	Kasango	KASANGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,430
LCII: Missing Parish	Kaseeta	KASEETA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,930
LCII: Missing Parish	Kasijjagirwa	Masaka Army P/S (KASIJJAGIRWA)	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,950
LCII: Missing Parish	Kijjabwemi	Kijjabwemi P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,110
LCII: Missing Parish	Kikungwe	KIKUNGWE MOSLEM P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,410
LCII: Missing Parish	Kikungwe	KIKUNGWE COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,130
LCII: Missing Parish	Kimaanya	Masaka Police Children's School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,370
LCII: Missing Parish	Kimaanya	Kimaanya Blessed Sacrament	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,710
LCII: Missing Parish	Kimwanyi	KIMWAANYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,870
LCII: Missing Parish	Kinyerere	Kinyerere P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,290
LCII: Missing Parish	Kirowoza	KIROWOZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,890
LCII: Missing Parish	Kisenyi	KISENYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,010
LCII: Missing Parish	Kitambuza	EMMANUEL KITAMBUZA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,030
LCII: Missing Parish	Kitanga	ST. KIZITO KITANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,150
LCII: Missing Parish	Kitenga	Kitenga P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,750
LCII: Missing Parish	Kitengesa	Kitengesa COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,210

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LCII: Missing Parish	Kitovu	St. Paul Kitovu Mixed P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,550
LCII: Missing Parish	Kiwaala	St. Henry s Kiwaala p/s	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,070
LCII: Missing Parish	Kiwanyi	KIWANYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,410
LCII: Missing Parish	Kiyimbwe	St. Joseph Kiyimbwe P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,870
LCII: Missing Parish	Kiyumba	Kiyumba P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,890
LCII: Missing Parish	Kiziba	KIZIBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,110
LCII: Missing Parish	Kyabakuza	St. Charles Lwanga Kyabakuza P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,090
LCII: Missing Parish	Kyalusolwe	Kyalusolwe P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,630
LCII: Missing Parish	Kyamuyimbwa	ST. VINCENT KYAMUYIMBW A P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,990
LCII: Missing Parish	Kyanjale	AHMADIYA MUSLIM P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,770
LCII: Missing Parish	Kyassuma	ST. MATHEWS KYASSUMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,330
LCII: Missing Parish	Mirembe	MIREMBE R/C P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,410
LCII: Missing Parish	Mpugwe	Mpugwe P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,690
LCII: Missing Parish	Nabinene	NABINENE ADV. P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,270
LCII: Missing Parish	Namagoma	Namagoma St. Kizito Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,630
LCII: Missing Parish	Ndegeya	St. Bruno Ndegeya P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,330
LCII: Missing Parish	Ndegeya	MASAKA SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	7,551
LCII: Missing Parish	Ndegeya	MASAKA SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,243

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LCII: Missing Parish	Nyegeya	Ndegeya C.O U	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,870		
LCII: Missing Parish	Nyendo	ST. IGNASTIUS NYENDO MISAALI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,510		
LCII: Missing Parish	Nyendo	Nyendo Public School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,870		
LCII: Missing Parish	Ssaza	St. Bruno Ssaza P/ S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,170		
LCII: Missing Parish	Ssenya	SSENYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,330		
LCII: Missing Parish	Ssenyange	Ssenyange Public School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,350		
Total Cost of Capitation (Primary)		0	830,034	0	0	830,034
Total Cost of Human Capital Development		4,406,670	873,540	0	0	5,280,211
Total Cost of Pre-Primary and Primary Education		4,406,670	873,540	0	0	5,280,211

Service Area 20 Secondary Education

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services			Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development							
Key Service Area 320158 Capitation (Secondary)							
263308 Sector Conditional Grant (Non-Wage)			0	1,163,380	0	0	1,163,380
Total for LCIII: Missing Subcounty			County: Missing County				1,163,380
LCII: Missing Parish	KADDUGALA	KADDUGALA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		292,000		
LCII: Missing Parish	KAYUGI	Tarduk Seed School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		80,900		
LCII: Missing Parish	KAYUNGA	ST ANTHONY S.S KAYUNGA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		280,680		
LCII: Missing Parish	KIJJABWEMI	KIJJABWEMI S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		340,100		
LCII: Missing Parish	KIKUNGWE	KIKUNGWE S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		169,700		
Total Cost of Capitation (Secondary)			0	1,163,380	0	0	1,163,380
Key Service Area 320159 Secondary Education Services							
211101 General Staff Salaries			8,886,117	0	0	0	8,886,117

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Total Cost of Secondary Education Services	8,886,117	0	0	0	8,886,117
Total Cost of Human Capital Development	8,886,117	1,163,380	0	0	10,049,497
Total Cost of Secondary Education	8,886,117	1,163,380	0	0	10,049,497
Service Area 30 Skills Development					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320160 Tertiary Education Services					
211101 General Staff Salaries	1,790,780	0	0	0	1,790,780
Total Cost of Tertiary Education Services	1,790,780	0	0	0	1,790,780
Key Service Area 320163 Capitation (Tertiary)					
263308 Sector Conditional Grant (Non-Wage)	0	780,005	0	0	780,005
Total for LCIII: Missing Subcounty	County: Missing County				780,005
LCII: Missing Parish	KITOVU	ST. KIZITO KITOVU MASAKA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent		167,921
LCII: Missing Parish	Ndegeya	Ndegeya PTC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent		612,083
Total Cost of Capitation (Tertiary)	0	780,005	0	0	780,005
Total Cost of Human Capital Development	1,790,780	780,005	0	0	2,570,785
Total Cost of Skills Development	1,790,780	780,005	0	0	2,570,785
Service Area 40 Education&Sports Management and Inspection					

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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	1,000	0	0	1,000
Total Cost of Climate Change Adaptation	0	1,000	0	0	1,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	1,000	0	0	1,000
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	0	0	10,000
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000

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227001 Travel inland	0	70,395	0	0	70,395
312221 Light ICT hardware - Acquisition	0	0	20,000	0	20,000
Total for LCIII: Nyendo-mukungwe division			County: Nyendo Mukungwe Division		20,000
LCII: Katwe Ward	Head Office -Education	Light ICT Hardware - Cameras	Source: Locally Raised Revenues		20,000
Total Cost of Inspection and Monitoring	0	90,395	20,000	0	110,395
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	89,139	0	0	0	89,139
212103 Incapacity benefits (Employees)	0	3,000	0	0	3,000
221002 Workshops, Meetings and Seminars	0	12,000	0	0	12,000
221009 Welfare and Entertainment	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	22,000	0	0	22,000
223001 Property Management Expenses	0	2,000	0	0	2,000
223005 Electricity	0	1,500	0	0	1,500
223006 Water	0	1,500	0	0	1,500
227001 Travel inland	0	13,035	0	0	13,035
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
273101 Medical expenses (To general public)	0	2,000	0	0	2,000
273102 Incapacity, death benefits and funeral expenses	0	3,000	0	0	3,000
Total Cost of Quality Assurance Systems	89,139	68,035	0	0	157,173
Key Service Area 320003 Assets and Facilities Management					
225204 Monitoring and Supervision of capital work	0	9,565	0	0	9,565
228001 Maintenance-Buildings and Structures	0	205,471	0	0	205,471
228002 Maintenance-Transport Equipment	0	10,000	0	0	10,000
228004 Maintenance-Other Fixed Assets	0	5,700	0	0	5,700
312111 Residential Buildings - Acquisition	0	0	94,423	0	94,423
Total for LCIII: Kimaanya kabonera division			County: Kimanya kabonera Division		94,423
LCII: Kitanga Ward	Kitanga P.S	Residential Building - Staff Houses	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		94,423
312235 Furniture and Fittings - Acquisition	0	0	40,000	0	40,000
Total for LCIII: Nyendo-mukungwe division			County: Nyendo Mukungwe Division		40,000
LCII: Katwe Ward	Schools in need	Furniture and Fixtures - Desks	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		40,000

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313111 Residential Buildings - Improvement		0	0	50,000	0	50,000
Total for LCIII: Nyendo-mukungwe division			County: Nyendo Mukungwe Division			50,000
LCII: Katwe Ward	Hill Road Public PS - Waterborn latrine	Residential Buildings - Maintenance, repair and Support	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			50,000
313121 Non-Residential Buildings - Improvement		0	0	75,000	0	75,000
Total for LCIII: Nyendo-mukungwe division			County: Nyendo Mukungwe Division			15,000
LCII: Katwe Ward	Schools	Retention: Kiziba P.S, Butende P.S, Kyamuyimbwa P.S, Butale Mixed & Hill Road P.S.	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			15,000
Total for LCIII: Kimaanya kabonera division			County: Kimanya kabonera Division			60,000
LCII: Kyabakuza Ward	Kyabakuza	St Charles Kyabakuza Primary School - Renovation of the storeyed building	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			60,000
Total Cost of Assets and Facilities Management		0	230,737	259,423	0	490,160
Key Service Area 320110 Sports and recreational services						
221009 Welfare and Entertainment		0	20,000	0	0	20,000
Total Cost of Sports and recreational services		0	20,000	0	0	20,000
Total Cost of Human Capital Development		89,139	409,167	279,423	0	777,729
Total Cost of Education&Sports Management and Inspection		89,139	410,167	279,423	0	778,729
Total Cost of Education		15,172,706	3,227,092	279,423	0	18,679,221

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Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,875,835	2,217,895
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	430,864	430,864
Urban Unconditional Non-Wage	15,702	15,702
Locally Raised Revenues	116,002	458,062
Other Transfers from Central Government	313,267	313,267
Development Revenues	3,583,949	175,546
Transitional Conditional Grant - Development	400,000	0
Urban Discretionary Equalisation Development Grant	2,863,949	175,546
Locally Raised Revenues	320,000	0
Total Revenues Shares	5,459,784	2,393,441
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	430,864	430,864
Non Wage	1,444,971	1,787,031
Development Expenditure		
Domestic Development	3,583,949	175,546
External Financing	0	0
Total Expenditure	5,459,784	2,393,441

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

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
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					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Environment, Social Health and Safety	0	3,000	0	0	3,000
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	1,000	0	0	1,000

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Total Cost of Climate Change Mitigation	0	1,000	0	0	1,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	4,000	0	0	4,000
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 000017 Infrastructure Development and Management					
227001 Travel inland	0	20,000	0	0	20,000
228001 Maintenance-Buildings and Structures	0	880,000	0	0	880,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	100,000	0	0	100,000
Total Cost of Infrastructure Development and Management	0	1,000,000	0	0	1,000,000
Key Service Area 260009 Road Maintenance					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	16,000	0	0	16,000
224010 Protective Gear	0	5,000	0	0	5,000
227001 Travel inland	0	16,000	0	0	16,000
227004 Fuel, Lubricants and Oils	0	20,000	0	0	20,000
228001 Maintenance-Buildings and Structures	0	316,267	0	0	316,267
Total Cost of Road Maintenance	0	373,267	0	0	373,267
Total Cost of Integrated Transport Infrastructure And Services	0	1,373,267	0	0	1,373,267
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	2,400	0	0	2,400
Total Cost of HIV/AIDS Mainstreaming	0	2,400	0	0	2,400
Total Cost of Human Capital Development	0	2,400	0	0	2,400
Total Cost of Community Access Roads	0	1,379,667	0	0	1,379,667
Service Area 20 Engineering Services					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 140043 Urban planning and Strategies					
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	149,580	0	0	149,580
Total Cost of Urban planning and Strategies	0	149,580	0	0	149,580
Total Cost of Integrated Transport Infrastructure And Services	0	149,580	0	0	149,580

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Programme 10 Sustainable Urbanisation And Housing

Key Service Area 140043 Urban planning and Strategies

211101 General Staff Salaries	430,864	0	0	0	430,864
211107 Boards, Committees and Council Allowances	0	22,080	0	0	22,080
221008 Information and Communication Technology Supplies.	0	6,000	0	0	6,000
221009 Welfare and Entertainment	0	14,800	0	0	14,800
221011 Printing, Stationery, Photocopying and Binding	0	7,000	0	0	7,000
221012 Small Office Equipment	0	3,100	0	0	3,100
222001 Information and Communication Technology Services.	0	1,120	0	0	1,120
223001 Property Management Expenses	0	5,000	0	0	5,000
227001 Travel inland	0	46,384	0	0	46,384
227004 Fuel, Lubricants and Oils	0	19,500	0	0	19,500
228001 Maintenance-Buildings and Structures	0	82,800	0	0	82,800
228002 Maintenance-Transport Equipment	0	50,000	0	0	50,000
313121 Non-Residential Buildings - Improvement	0	0	175,546	0	175,546
Total for LCIII: Nyendo-mukungwe division			County: Nyendo Mukungwe Division		175,546
LCII: Katwe Ward	Soweto	Masaka City Yard	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		175,546
Total Cost of Urban planning and Strategies	430,864	257,784	175,546	0	864,193
Total Cost of Sustainable Urbanisation And Housing	430,864	257,784	175,546	0	864,193
Total Cost of Engineering Services	430,864	407,364	175,546	0	1,013,773
Total Cost of Roads and Engineering	430,864	1,787,031	175,546	0	2,393,441

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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: 607 Masaka City

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	143,533	331,733
Urban Unconditional Grant Wage	100,000	100,000
Urban Unconditional Non-Wage	10,991	10,991
Locally Raised Revenues	32,541	220,741
Development Revenues	150,000	20,000
Locally Raised Revenues	150,000	0
Urban Discretionary Equalisation Development Grant	0	20,000
Total Revenues Shares	293,533	351,733
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	100,000	100,000
Non Wage	43,533	231,733
Development Expenditure		
Domestic Development	150,000	20,000
External Financing	0	0
Total Expenditure	293,533	351,733

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000024 Compliance and Enforcement Services					
211101 General Staff Salaries	100,000	0	0	0	100,000
221002 Workshops, Meetings and Seminars	0	50,000	0	0	50,000
227001 Travel inland	0	10,000	0	0	10,000
Total Cost of Compliance and Enforcement Services	100,000	60,000	0	0	160,000
Key Service Area 000078 Land Management					
227001 Travel inland	0	11,281	0	0	11,281
Total Cost of Land Management	0	11,281	0	0	11,281

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Key Service Area 000089 Climate Change Mitigation

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	0	0	10,000
224003 Agricultural Supplies and Services	0	10,000	0	0	10,000
Total Cost of Climate Change Mitigation	0	20,000	0	0	20,000

Key Service Area 000090 Climate Change Adaptation

221002 Workshops, Meetings and Seminars	0	27,000	0	0	27,000
227001 Travel inland	0	20,000	0	0	20,000
Total Cost of Climate Change Adaptation	0	47,000	0	0	47,000

Key Service Area 140021 Ecosystems Restoration and Protection

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 Ecosystems Restoration and Protection	0	30,000	0	0	30,000

Key Service Area 560007 Regulation and Compliance

227001 Travel inland	0	15,000	0	0	15,000
Total Cost of Regulation and Compliance	0	15,000	0	0	15,000

Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	100,000	183,281	0	0	283,281
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Programme 10 Sustainable Urbanisation And Housing

Key Service Area 280002 Physical Planning

211107 Boards, Committees and Council Allowances	0	48,200	0	0	48,200
313149 Other Land Improvements - Improvement	0	0	20,000	0	20,000
Total for LCIII: Nyendo-mukungwe division	County: Nyendo Mukungwe Division				20,000

LCII: Katwe Ward	City Headquarters	Other Land Improvements - Maintenance	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	20,000
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Total Cost of Physical Planning	0	48,200	20,000	0	68,200
Total Cost of Sustainable Urbanisation And Housing	0	48,200	20,000	0	68,200

Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

227001 Travel inland	0	252	0	0	252
Total Cost of HIV/AIDS Mainstreaming	0	252	0	0	252
Total Cost of Human Capital Development	0	252	0	0	252

Total Cost of Natural Resources Management	100,000	231,733	20,000	0	351,733
Total Cost of Natural Resources	100,000	231,733	20,000	0	351,733

VOTE: 607 Masaka City

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	228,797	283,924
Programme Conditional Grant - Non Wage Recurrent	37,816	0
Urban Unconditional Grant Wage	140,620	140,620
Urban Unconditional Non-Wage	6,281	6,281
Locally Raised Revenues	44,081	44,081
Programme Conditional Grant - Non Wage Recurrent	0	59,943
Other Transfers from Central Government	0	33,000
Total Revenues Shares	228,797	283,924
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	140,620	140,620
Non Wage	88,177	143,304
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	228,797	283,924

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

Service Area 10 Community Mobilisation

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	140,620	0	0	0	140,620
221009 Welfare and Entertainment	0	15,919	0	0	15,919
227001 Travel inland	0	44,081	0	0	44,081
Total Cost of Capacity Strengthening	140,620	60,000	0	0	200,620
Total Cost of Human Capital Development	140,620	60,000	0	0	200,620
Total Cost of Community Mobilisation	140,620	60,000	0	0	200,620
Service Area 20 Empowerment and Mindset Change					

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Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	284	0	0	284
Total Cost of HIV/AIDS Mainstreaming	0	284	0	0	284
Key Service Area 000021 Gender Mainstreaming services					
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Gender Mainstreaming services	0	4,000	0	0	4,000
Key Service Area 000023 Inspection and Monitoring					
227001 Travel inland	0	21,896	0	0	21,896
Total Cost of Inspection and Monitoring	0	21,896	0	0	21,896
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	30,843	0	0	30,843
Total Cost of Capacity Strengthening	0	30,843	0	0	30,843
Key Service Area 320146 Support to special interest Groups					
221011 Printing, Stationery, Photocopying and Binding	0	1,823	0	0	1,823
227001 Travel inland	0	24,458	0	0	24,458
Total Cost of Support to special interest Groups	0	26,281	0	0	26,281
Total Cost of Human Capital Development	0	83,304	0	0	83,304
Total Cost of Empowerment and Mindset Change	0	83,304	0	0	83,304
Total Cost of Community Based Services	140,620	143,304	0	0	283,924

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Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	260,213	359,711
Urban Unconditional Grant Wage	68,400	114,400
Urban Unconditional Non-Wage	37,851	42,851
Locally Raised Revenues	153,962	202,460
Development Revenues	0	72,398
Urban Discretionary Equalisation Development Grant	0	72,398
Total Revenues Shares	260,213	432,108
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	68,400	114,400
Non Wage	191,813	245,311
Development Expenditure		
Domestic Development	0	72,398
External Financing	0	0
Total Expenditure	260,213	432,108

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

Service Area 10 Planning and Statistics					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	500	0	0	500
Total Cost of Climate Change Mitigation	0	500	0	0	500
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	500	0	0	500
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	1,500	0	0	1,500
Total Cost of HIV/AIDS Mainstreaming	0	1,500	0	0	1,500

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Total Cost of Human Capital Development	0	1,500	0	0	1,500
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	114,400	0	0	0	114,400
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	10,000	0	0	10,000
221010 Special Meals and Drinks	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	1,600	0	0	1,600
222001 Information and Communication Technology Services.	0	720	0	0	720
225204 Monitoring and Supervision of capital work	0	15,000	0	0	15,000
227001 Travel inland	0	63,991	0	0	63,991
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Planning and Budgeting services	114,400	113,311	0	0	227,711
Key Service Area 000023 Inspection and Monitoring					
221008 Information and Communication Technology Supplies.	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	20,000	72,398	0	92,398
Total for LCIII: Nyendo-mukungwe division	County: Nyendo Mukungwe Division				72,398
LCII: Katwe Ward	City Headquarters	Travel Inland - Backstopping Trips	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		72,398
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Inspection and Monitoring	0	30,000	72,398	0	102,398
Key Service Area 560019 Data Management and Dissemination					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	20,000	0	0	20,000
221002 Workshops, Meetings and Seminars	0	20,000	0	0	20,000
221003 Staff Training	0	10,000	0	0	10,000
227001 Travel inland	0	50,000	0	0	50,000
Total Cost of Data Management and Dissemination	0	100,000	0	0	100,000

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Total Cost of Development Plan Implementation	114,400	243,311	72,398	0	430,108
Total Cost of Planning and Statistics	114,400	245,311	72,398	0	432,108
Total Cost of Planning	114,400	245,311	72,398	0	432,108

VOTE: 607 Masaka City

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	122,860	132,860
Urban Unconditional Grant Wage	75,498	75,498
Urban Unconditional Non-Wage	6,281	16,281
Locally Raised Revenues	41,081	41,081
Total Revenues Shares	122,860	132,860
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	75,498	75,498
Non Wage	47,362	57,362
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	122,860	132,860

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	75,498	0	0	0	75,498
221002 Workshops, Meetings and Seminars	0	8,000	0	0	8,000
221003 Staff Training	0	2,900	0	0	2,900
221007 Books, Periodicals & Newspapers	0	1,000	0	0	1,000
221008 Information and Communication Technology Supplies.	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	5,000	0	0	5,000

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223001 Property Management Expenses	0	500	0	0	500
223005 Electricity	0	500	0	0	500
227001 Travel inland	0	25,000	0	0	25,000
227004 Fuel, Lubricants and Oils	0	6,462	0	0	6,462
228004 Maintenance-Other Fixed Assets	0	2,000	0	0	2,000
273102 Incapacity, death benefits and funeral expenses	0	1,500	0	0	1,500
Total Cost of Audit and Risk Management	75,498	57,362	0	0	132,860
Total Cost of Governance And Security	75,498	57,362	0	0	132,860
Total Cost of Compliance	75,498	57,362	0	0	132,860
Total Cost of Internal Audit	75,498	57,362	0	0	132,860

VOTE: 607 Masaka City

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	82,156	118,277
Programme Conditional Grant - Non Wage Recurrent	10,094	39,738
Urban Unconditional Grant Wage	46,163	46,163
Urban Unconditional Non-Wage	3,140	3,140
Locally Raised Revenues	18,440	18,440
Programme Conditional Grant - Non Wage Recurrent	4,318	10,795
Development Revenues	6,477	0
Programme Conditional Grant - Development	6,477	0
Total Revenues Shares	88,633	118,277
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	46,163	46,163
Non Wage	35,993	72,114
Development Expenditure		
Domestic Development	6,477	0
External Financing	0	0
Total Expenditure	88,633	118,277

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

Service Area 10 Commercial Services					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
221007 Books, Periodicals & Newspapers	0	6,477	0	0	6,477
227001 Travel inland	0	4,318	0	0	4,318
Total Cost of Tourism Investment, Promotion and Marketing	0	10,795	0	0	10,795
Total Cost of Tourism Development	0	10,795	0	0	10,795
Programme 07 Private Sector Development					
Key Service Area 190036 Trade Development					

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211101 General Staff Salaries	46,163	0	0	0	46,163
221002 Workshops, Meetings and Seminars	0	23,000	0	0	23,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
227001 Travel inland	0	36,118	0	0	36,118
Total Cost of Trade Development	46,163	61,318	0	0	107,482
Total Cost of Private Sector Development	46,163	61,318	0	0	107,482
Total Cost of Commercial Services	46,163	72,114	0	0	118,277
Total Cost of Trade, Industry and Local Development	46,163	72,114	0	0	118,277