

VOTE: 607 Masaka City

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	6,370,874	7,427,279
o/w Higher Local Government	3,406,840	3,485,709
o/w Lower Local Government	2,964,033	3,941,571
Discretionary Government Transfers	4,320,579	8,089,224
o/w Higher Local Government	3,623,565	7,564,899
o/w Lower Local Government	697,013	524,325
Conditional Government Transfers	35,534,942	35,603,132
o/w Higher Local Government	35,534,942	35,603,132
o/w Lower Local Government	0	0
Other Government Transfers	467,267	696,267
o/w Higher Local Government	467,267	696,267
o/w Lower Local Government	0	0
External Financing	1,461,000	400,000
o/w Higher Local Government	1,461,000	400,000
o/w Lower Local Government	0	0
Grand Total	48,154,662	52,215,903
o/w Higher Local Government	44,493,615	47,750,007
o/w Lower Local Government	3,661,047	4,465,896

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	6,370,874	7,427,279
Advertisements/Bill Boards	203,544	203,544
Animal and Crop Husbandry related Levies	41,285	41,285
Business licenses	1,836,510	1,836,510
Court fines and Penalties – private	17,500	17,500
Issuance of identification documents	17,350	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	1,132,806
Other fees e.g. street parking fees	190,400	190,400
Other licenses	27,856	27,856
Property related Duties/Fees	326,927	326,927
Refuse collection charges/Public convenience	2,690	2,690
Registration fees for Documents and Businesses	355,000	355,000
Rent & Rates - Non-Produced Assets – from Gov't units	151,610	151,610
Rent & Rates - Non-Produced Assets – from private entities	2,000,333	2,000,333
Vehicle Parking Fees	201,783	201,783
Discretionary Government Transfers	4,320,579	8,089,224
District Discretionary Equalisation Development Grant	45,252	45,252
Urban Discretionary Equalisation Development Grant	898,723	4,306,644
Urban Unconditional Grant Wage	2,420,610	2,872,756
Urban Unconditional Non-Wage	955,994	864,573
Conditional Government Transfers	35,534,942	35,603,132
Programme Conditional Grant - Non Wage Recurrent	12,763,063	11,580,241
Programme Conditional Grant - Development	402,620	1,073,755
Programme Conditional Grant - Wage Recurrent	18,369,259	21,149,136
Transitional Conditional Grant - Development	4,000,000	1,800,000
Other Government Transfers	467,267	696,267
GROW Project	15,000	15,000
Infectious Diseases Institute (IDI)	81,000	310,000
Support to PLE (UNEB)	40,000	40,000
Uganda Road Fund (URF)	313,267	313,267

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Uganda Women Entrepreneurship Program(UWEP)	9,000	9,000
Youth Livelihood Programme (YLP)	9,000	9,000
External Financing	1,461,000	400,000
Global Alliance for Vaccines and Immunization (GAVI)	240,000	200,000
Global Fund for HIV, TB & Malaria	51,000	0
Korean International Cooperation Agency(KOICA)	450,000	100,000
United Nations Capital Development Fund (UNCDF)	600,000	0
United Nations Children Fund (UNICEF)	60,000	50,000
World Health Organisation (WHO)	60,000	50,000
Total Revenues Shares	48,154,662	52,215,903

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A3: Summary of Programme Allocations For FY 2026/27

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	562,199	18,617	0	0	580,816
o/w: Wage:	325,918	0	0	0	325,918
Non-Wage Recurrent:	223,390	18,617	0	0	242,007
Development:	12,891	0	0	0	12,891
Tourism Development	385,795	0	0	0	385,795
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	375,000	0	0	0	375,000
Natural Resources, Environment, Climate Change, Land and Water Management	120,711	127,605	0	0	248,315
o/w: Wage:	100,000	0	0	0	100,000
Non-Wage Recurrent:	10,711	127,605	0	0	138,315
Development:	10,000	0	0	0	10,000
Private Sector Development	89,803	18,617	0	0	108,419
o/w: Wage:	46,163	0	0	0	46,163
Non-Wage Recurrent:	43,640	18,617	0	0	62,256
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	4,392,847	0	313,267	0	4,706,114
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	1,000,000	0	313,267	0	1,313,267
Development:	3,392,847	0	0	0	3,392,847
Sustainable Urbanisation and Housing	451,247	540,296	0	0	991,542
o/w: Wage:	430,864	0	0	0	430,864
Non-Wage Recurrent:	20,383	540,296	0	0	560,678
Development:	0	0	0	0	0
Human Capital Development	25,536,990	178,132	383,000	0	26,498,122
o/w: Wage:	21,052,976	0	0	0	21,052,976
Non-Wage Recurrent:	3,798,149	178,132	383,000	0	4,359,281
Development:	685,865	0	0	400,000	1,085,865
Public Sector Transformation	10,707,634	5,624,396	0	0	16,332,031

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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:	1,357,223	0	0	0	1,357,223
Non-Wage Recurrent:	6,792,050	3,767,576	0	0	10,559,626
Development:	2,558,362	1,856,820	0	0	4,415,181
Governance and Security	555,194	450,099	0	0	1,005,294
o/w: Wage:	186,397	0	0	0	186,397
Non-Wage Recurrent:	323,545	450,099	0	0	773,645
Development:	45,252	0	0	0	45,252
Regional Balanced Development	0	50,000	0	0	50,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	50,000	0	0	50,000
Development:	0	0	0	0	0
Development Plan Implementation	889,936	419,518	0	0	1,309,454
o/w: Wage:	522,350	0	0	0	522,350
Non-Wage Recurrent:	222,150	419,518	0	0	641,668
Development:	145,436	0	0	0	145,436
Grand Total	43,692,356	7,427,279	696,267	400,000	52,215,903
Grand Total Wage	24,021,891	0	0	0	24,021,891
Grand Total Non-Wage Recurrent	12,444,814	5,570,459	696,267	0	18,711,541
Grand Total Development	7,225,651	1,856,820	0	400,000	9,482,471

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A4: Summary of Department Allocations for FY 2026/27

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Administration	18,047,093	16,507,716
o/w Higher Local Government	14,386,046	12,041,820
o/w Lower Local Government	3,661,047	4,465,896
Finance	669,384	730,529
o/w Higher Local Government	669,384	730,529
o/w Lower Local Government	0	0
Statutory bodies	854,555	736,397
o/w Higher Local Government	854,555	736,397
o/w Lower Local Government	0	0
Production and Marketing	580,058	580,816
o/w Higher Local Government	580,058	580,816
o/w Lower Local Government	0	0
Health	5,612,008	4,986,149
o/w Higher Local Government	5,612,008	4,986,149
o/w Lower Local Government	0	0
Education	18,679,221	21,207,027
o/w Higher Local Government	18,679,221	21,207,027
o/w Lower Local Government	0	0
Roads and Engineering	2,393,441	5,529,542
o/w Higher Local Government	2,393,441	5,529,542
o/w Lower Local Government	0	0
Natural Resources	351,733	384,429
o/w Higher Local Government	351,733	384,429
o/w Lower Local Government	0	0
Community Based Services	283,924	286,145
o/w Higher Local Government	283,924	286,145
o/w Lower Local Government	0	0
Planning	432,108	639,726
o/w Higher Local Government	432,108	639,726
o/w Lower Local Government	0	0
Internal Audit	132,860	133,212
o/w Higher Local Government	132,860	133,212
o/w Lower Local Government	0	0
Trade, Industry and Local Development	118,277	494,215

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	118,277	494,215
o/w Lower Local Government	0	0
Grand Total	48,154,662	52,215,903
o/w Higher Local Government	44,493,615	47,750,007
o/w: Wage:	20,789,869	24,021,891
Non-Wage Recurrent:	16,118,491	15,065,377
Domestic Devt:	6,124,255	8,262,738
External Financing:	1,461,000	400,000
o/w Lower Local Government	3,661,047	4,465,896
o/w: Wage:	0	0
Non-Wage Recurrent:	3,164,532	3,646,163
Domestic Devt:	496,515	819,732
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

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	12,286,183	12,092,534
Urban Unconditional Grant Wage	905,077	1,357,223
Urban Unconditional Non-Wage	178,135	63,583
Locally Raised Revenues	556,212	489,294
Multi-Sectoral Transfers to LLGs_NonWage	3,164,532	3,646,163
Programme Conditional Grant - Non Wage Recurrent	7,482,228	6,536,271
Development Revenues	5,760,910	4,415,181
Transitional Conditional Grant - Development	4,000,000	1,800,000
Urban Discretionary Equalisation Development Grant	30,221	434,943
Locally Raised Revenues	1,234,175	1,360,506
Multi-Sectoral Transfers to LLGs_Gou	496,515	819,732
Total Revenues Shares	18,047,093	16,507,716
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	905,077	1,357,223
Non Wage	11,381,106	10,735,311
Development Expenditure		
Domestic Development	5,760,910	4,415,181
External Financing	0	0
Total Expenditure	18,047,093	16,507,716

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

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
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	20,000	0	0	20,000
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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
313149 Other Land Improvements - Improvement	0	0	1,800,000	0	1,800,000
Total for LCIII: Kimaanya kabonera division	County: Kimanya kabonera Division				1,800,000
LCII: Kimaanya Ward	Kimaanya	Other Land Improvements - Maintenance	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		1,800,000
Total Cost of Facilities Management	0	0	1,800,000	0	1,800,000
Key Service Area 000007 Procurement and Disposal Services					
312211 Heavy Vehicles - Acquisition	0	0	519,000	0	519,000
Total for LCIII: Nyendo-mukungwe division	County: Nyendo Mukungwe Division				519,000
LCII: Katwe Ward	City Headquarters	Tractors and Implements_Acquire	Source: Locally Raised Revenues		519,000
Total Cost of Procurement and Disposal Services	0	0	519,000	0	519,000
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	1,357,223	0	0	0	1,357,223
221011 Printing, Stationery, Photocopying and Binding	0	626	0	0	626
227001 Travel inland	0	3,000	0	0	3,000
273104 Pension	0	3,926,642	0	0	3,926,642

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273105 Gratuity		0	1,934,089	0	0	1,934,089
352880 Salary Arrears Budgeting		0	4,718	0	0	4,718
352881 Pension and Gratuity Arrears Budgeting		0	670,822	0	0	670,822
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity		1,357,223	6,539,897	0	0	7,897,120
Key Service Area 010008 Capacity Strengthening						
221002 Workshops, Meetings and Seminars		0	0	20,000	0	20,000
Total for LCIII: Nyendo-mukungwe division			County: Nyendo Mukungwe Division			20,000
LCII: Katwe Ward	External and internal	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			20,000
221003 Staff Training		0	0	47,094	0	47,094
Total for LCIII: Nyendo-mukungwe division			County: Nyendo Mukungwe Division			47,094
LCII: Katwe Ward	Headquarters	Staff Training - Capacity Building	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			47,094
225204 Monitoring and Supervision of capital work		0	0	20,000	0	20,000
Total for LCIII: Nyendo-mukungwe division			County: Nyendo Mukungwe Division			20,000
LCII: Katwe Ward	City Headquarter	Monitoring and supervision done	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			20,000
227001 Travel inland		0	0	49,658	0	49,658
Total for LCIII: Nyendo-mukungwe division			County: Nyendo Mukungwe Division			49,658
LCII: Katwe Ward		Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			49,658
312221 Light ICT hardware - Acquisition		0	0	30,000	0	30,000
Total for LCIII: Nyendo-mukungwe division			County: Nyendo Mukungwe Division			30,000
LCII: Katwe Ward		Desktop computers_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			12,000
LCII: Katwe Ward	City Headquarters	Personal computers - Laptop_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			18,000
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	Different offices	Tables_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			20,000
Total Cost of Capacity Strengthening		0	0	186,752	0	186,752
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

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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	20,000	0	0	20,000
221012 Small Office Equipment	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
223001 Property Management Expenses	0	14,000	0	0	14,000
223004 Guard and Security services	0	30,000	0	0	30,000
225201 Consultancy Services-Capital	0	0	248,192	0	248,192
Total for LCIII: Nyendo-mukungwe division			County: Nyendo Mukungwe Division		248,192
LCII: Katwe Ward	CBG	Consultancy - Others	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		248,192
225204 Monitoring and Supervision of capital work	0	4,626	0	0	4,626
227001 Travel inland	0	71,563	0	0	71,563
227004 Fuel, Lubricants and Oils	0	20,000	0	0	20,000
228002 Maintenance-Transport Equipment	0	50,000	0	0	50,000
312129 Other Buildings other than dwellings - Acquisition	0	0	45,690	0	45,690
Total for LCIII: Kimaanya kabonera division			County: Kimaanya kabonera Division		45,690
LCII: Kiziba Ward		Commercial and office building new construction service- Build other than dwell_Acquire	Source: Locally Raised Revenues		45,690
313121 Non-Residential Buildings - Improvement	0	0	116,000	0	116,000
Total for LCIII: Nyendo-mukungwe division			County: Nyendo Mukungwe Division		116,000
LCII: Butego	Headquarters	Rehabilitation of the Mayor's chambers and the City Yard	Source: Locally Raised Revenues		116,000
313129 Other Buildings other than dwellings - Improvement	0	0	679,815	0	679,815
Total for LCIII: Nyendo-mukungwe division			County: Nyendo Mukungwe Division		679,815
LCII: Katwe Ward	Kitabiro	Commercial and office building new construction service- Build other than dwell_Improve	Source: Locally Raised Revenues		679,815
Total Cost of Public Service Performance management	0	334,146	1,089,697	0	1,423,844
Total Cost of Public Sector Transformation	1,357,223	6,913,463	3,595,449	0	11,866,135

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Programme 16 Governance and Security

Key Service Area 000014 Administrative and Support Services

221002 Workshops, Meetings and Seminars	0	60,000	0	0	60,000
221020 Litigation and related expenses	0	4,711	0	0	4,711
227001 Travel inland	0	40,000	0	0	40,000
227004 Fuel, Lubricants and Oils	0	26,974	0	0	26,974
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
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	1,357,223	7,089,148	3,595,449	0	12,041,820
Total Cost of Administration	1,357,223	7,089,148	3,595,449	0	12,041,820

Subcounty / Town Council / Division: 237677 Kimaanya kabonera division

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Lower LG Services					
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
223001 Property Management Expenses	0	351,881	0	0	351,881
227001 Travel inland	0	285,719	0	0	285,719
227004 Fuel, Lubricants and Oils	0	300,000	0	0	300,000
313131 Roads and Bridges - Improvement	0	0	133,017	0	133,017
313139 Other Structures - Improvement	0	0	122,970	0	122,970
Total Cost of Facilities Management	0	937,601	255,987	0	1,193,588
Total Cost of Public Sector Transformation	0	937,601	255,987	0	1,193,588
Total Cost of Administration and Management	0	937,601	255,987	0	1,193,588
Total Cost of 237677 Kimaanya kabonera division	0	937,601	255,987	0	1,193,588

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

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Lower LG Services					
Programme 14 Public Sector Transformation					

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Key Service Area 000003 Facilities Management

223001 Property Management Expenses	0	1,600,000	0	0	1,600,000
225204 Monitoring and Supervision of capital work	0	633,375	0	0	633,375
227001 Travel inland	0	475,187	0	0	475,187
313131 Roads and Bridges - Improvement	0	0	390,401	0	390,401
313139 Other Structures - Improvement	0	0	173,344	0	173,344
Total Cost of Facilities Management	0	2,708,563	563,745	0	3,272,308
Total Cost of Public Sector Transformation	0	2,708,563	563,745	0	3,272,308
Total Cost of Administration and Management	0	2,708,563	563,745	0	3,272,308
Total Cost of 237678 Nyendo-mukungwe division	0	2,708,563	563,745	0	3,272,308

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Finance

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	669,384	730,529
Urban Unconditional Grant Wage	407,950	407,950
Urban Unconditional Non-Wage	78,891	78,891
Locally Raised Revenues	182,542	243,687
Total Revenues Shares	669,384	730,529
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	407,950	407,950
Non Wage	261,434	322,579
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	669,384	730,529

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

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221011 Printing, Stationery, Photocopying and Binding	0	7,000	0	0	7,000
227001 Travel inland	0	30,000	0	0	30,000
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
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

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221002 Workshops, Meetings and Seminars	0	7,091	0	0	7,091
221003 Staff Training	0	6,000	0	0	6,000
221009 Welfare and Entertainment	0	7,000	0	0	7,000
221011 Printing, Stationery, Photocopying and Binding	0	13,000	0	0	13,000
221012 Small Office Equipment	0	2,000	0	0	2,000
221014 Bank Charges and other Bank related costs	0	800	0	0	800
222001 Information and Communication Technology Services.	0	6,000	0	0	6,000
223001 Property Management Expenses	0	2,000	0	0	2,000
223005 Electricity	0	12,000	0	0	12,000
223006 Water	0	12,000	0	0	12,000
227001 Travel inland	0	72,687	0	0	72,687
227004 Fuel, Lubricants and Oils	0	22,000	0	0	22,000
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	4,000	0	0	4,000
228004 Maintenance-Other Fixed Assets	0	2,000	0	0	2,000
Total Cost of Finance and Accounting	407,950	172,579	0	0	580,529
Key Service Area 000006 Planning and Budgeting services					
221002 Workshops, Meetings and Seminars	0	20,000	0	0	20,000
221011 Printing, Stationery, Photocopying and Binding	0	10,000	0	0	10,000
227001 Travel inland	0	70,000	0	0	70,000
Total Cost of Planning and Budgeting services	0	100,000	0	0	100,000
Total Cost of Development Plan Implementation	407,950	272,579	0	0	680,529
Total Cost of Financial Management and Accountability (LG)	407,950	322,579	0	0	730,529
Total Cost of Finance	407,950	322,579	0	0	730,529

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Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	773,303	691,145
Urban Unconditional Grant Wage	110,899	110,899
Urban Unconditional Non-Wage	381,240	298,554
Locally Raised Revenues	281,164	281,692
Development Revenues	81,252	45,252
Urban Discretionary Equalisation Development Grant	16,000	0
District Discretionary Equalisation Development Grant	45,252	45,252
Locally Raised Revenues	20,000	0
Total Revenues Shares	854,555	736,397
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	110,899	110,899
Non Wage	662,404	580,246
Development Expenditure		
Domestic Development	81,252	45,252
External Financing	0	0
Total Expenditure	854,555	736,397

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

Service Area 10 Legislation and Oversight

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 00023 Inspection and Monitoring					
211101 General Staff Salaries	110,899	0	0	0	110,899
211105 Ex-Gratia for Political leaders.	0	265,920	0	0	265,920
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	299,692	45,252	0	344,944
Total for LCIII: Nyendo-mukungwe division	County: Nyendo Mukungwe Division				45,252
LCII: Katwe Ward	H/Q	Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		45,252

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211107 Boards, Committees and Council Allowances	0	5,212	0	0	5,212
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
227001 Travel inland	0	8,421	0	0	8,421
Total Cost of Inspection and Monitoring	110,899	580,246	45,252	0	736,397
Total Cost of Governance and Security	110,899	580,246	45,252	0	736,397
Total Cost of Legislation and Oversight	110,899	580,246	45,252	0	736,397
Total Cost of Statutory bodies	110,899	580,246	45,252	0	736,397

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Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	567,167	567,925
Programme Conditional Grant - Wage Recurrent	325,918	325,918
Programme Conditional Grant - Non Wage Recurrent	219,668	220,250
Urban Unconditional Non-Wage	3,140	3,140
Locally Raised Revenues	18,440	18,617
Development Revenues	12,891	12,891
Programme Conditional Grant - Development	12,891	12,891
Total Revenues Shares	580,058	580,816
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	325,918	325,918
Non Wage	241,249	242,007
Development Expenditure		
Domestic Development	12,891	12,891
External Financing	0	0
Total Expenditure	580,058	580,816

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

Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	325,918	0	0	0	325,918
221002 Workshops, Meetings and Seminars	0	30,000	0	0	30,000
221003 Staff Training	0	12,000	0	0	12,000
221011 Printing, Stationery, Photocopying and Binding	0	15,000	0	0	15,000
224003 Agricultural Supplies and Services	0	10,000	0	0	10,000
227001 Travel inland	0	49,104	0	0	49,104

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227004 Fuel, Lubricants and Oils	0	18,950	0	0	18,950
228002 Maintenance-Transport Equipment	0	10,000	0	0	10,000
312139 Other Structures - Acquisition	0	0	7,891	0	7,891
Total for LCIII: Kimaanya kabonera division			County: Kimanya kabonera Division		7,891
LCII: Kimaanya Ward	Electrical Works- Other Structures _Improve	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			7,891
312221 Light ICT hardware - Acquisition	0	0	5,000	0	5,000
Total for LCIII: Nyendo-mukungwe division			County: Nyendo Mukungwe Division		5,000
LCII: Katwe Ward	Headquarter	Minicomputer- Tablet_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		5,000
Total Cost of Farmer mobilisation and sensitisation	325,918	145,054	12,891	0	483,863
Total Cost of Agro-Industrialization	325,918	145,054	12,891	0	483,863
Total Cost of Agricultural Extension	325,918	145,054	12,891	0	483,863
Service Area 20 Agricultural Production					

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 010082 Cooperatives Establishment and Management					
224003 Agricultural Supplies and Services	0	3,140	0	0	3,140
227001 Travel inland	0	9,750	0	0	9,750
Total Cost of Cooperatives Establishment and Management	0	12,891	0	0	12,891
Total Cost of Agro-Industrialization	0	12,891	0	0	12,891
Total Cost of Agricultural Production	0	12,891	0	0	12,891
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 300016 Parish Development Model Operations					
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	4,762	0	0	4,762
227001 Travel inland	0	73,300	0	0	73,300
Total Cost of Parish Development Model Operations	0	84,062	0	0	84,062

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Total Cost of Agro-Industrialization	0	84,062	0	0	84,062
Total Cost of Agricultural Value Chain Services	0	84,062	0	0	84,062
Total Cost of Production and Marketing	325,918	242,007	12,891	0	580,816

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Health

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	3,932,657	4,232,709
Programme Conditional Grant - Wage Recurrent	2,959,774	2,959,774
Programme Conditional Grant - Non Wage Recurrent	847,132	912,744
Urban Unconditional Non-Wage	7,851	12,851
Locally Raised Revenues	36,901	37,341
Other Transfers from Central Government	81,000	310,000
Development Revenues	1,679,351	753,440
Programme Conditional Grant - Development	130,306	353,440
Urban Discretionary Equalisation Development Grant	88,044	0
External Financing	1,461,000	400,000
Total Revenues Shares	5,612,008	4,986,149

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	2,959,774	2,959,774
Non Wage	972,884	1,272,936
Development Expenditure		
Domestic Development	218,351	353,440
External Financing	1,461,000	400,000
Total Expenditure	5,612,008	4,986,149

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
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	2,000	0	0	2,000
221001 Advertising and Public Relations	0	4,000	2,000	0	6,000
Total for LCIII: Nyendo-mukungwe division	County: Nyendo Mukungwe Division				2,000

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LCII: Katwe Ward	CHO	Newspapers - Adverts (Procurement)	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	2,000		
221002 Workshops, Meetings and Seminars		0	12,000	0	125,000	137,000
Total for LCIII:			County:			125,000
LCII:	CHO	Workshops, Meetings, Seminars - Training (Medical)	Source: External Financing 445-World Health Organisation (WHO)	20,000		
LCII:	CHO	Workshops, Meetings, Seminars - Training (Medical)	Source: External Financing 426-United Nations Children Fund (UNICEF)	20,000		
LCII:	CHO	Workshops, Meetings, Seminars - Training (Medical)	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)	70,000		
LCII:	CHO	Workshops, Meetings, Seminars - Training (Medical)	Source: External Financing 463-Korean International Cooperation Agency(KOICA)	15,000		
221003 Staff Training		0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.		0	1,993	0	0	1,993
221009 Welfare and Entertainment		0	5,800	0	0	5,800
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
221012 Small Office Equipment		0	800	0	0	800
222001 Information and Communication Technology Services.		0	1,400	0	0	1,400
223001 Property Management Expenses		0	20,000	0	0	20,000
223005 Electricity		0	5,541	2,000	0	7,541
Total for LCIII: Nyendo-mukungwe division			County: Nyendo Mukungwe Division			2,000
LCII: Bugabira Ward	Connection to Bugabira HCII	Electricity - Utility Bills (Hospitals)	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	2,000		
223006 Water		0	1,993	0	0	1,993
224001 Medical Supplies and Services		0	3,000	5,000	0	8,000
Total for LCIII: Nyendo-mukungwe division			County: Nyendo Mukungwe Division			5,000
LCII: Katwe Ward	Selected health facilities	Equipment - Repair and Maintenance	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	5,000		
225202 Environment Impact Assessment for Capital Works		0	0	5,000	0	5,000

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Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division			5,000	
LCII: Katwe Ward	Bugabira, Kyabakuza, MMC, Bukoto health facilities	Feasibility Studies or Screening of Projects Stakeholder Engagement	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		5,000	
225203 Appraisal and Feasibility Studies for Capital Works		0	0	5,000	0	5,000
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division			5,000	
LCII: Bugabira Ward	Bugabira, MMC, Bukoto, Kyabakuza health facilities	Feasibility Studies or Screening of Projects Appraisal	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		5,000	
225204 Monitoring and Supervision of capital work		0	0	7,831	0	7,831
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division			7,831	
LCII: Katwe Ward	CHO	Monitoring and Supervision of works at Bukoto, Bugabira, Nyendo, Kyabakuza, MMC health facilities	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		7,831	
227001 Travel inland		0	119,435	0	250,000	369,435
Total for LCIII:		County:			250,000	
LCII:	CHO	Travel Inland - Allowances	Source: External Financing 445-World Health Organisation (WHO)		25,000	
LCII:	CHO	Travel Inland - Allowances	Source: External Financing 426-United Nations Children Fund (UNICEF)		25,000	
LCII:	CHO	Travel Inland - Allowances	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)		120,000	
LCII:	CHO	Travel Inland - Allowances	Source: External Financing 463-Korean International Cooperation Agency(KOICA)		80,000	
227004 Fuel, Lubricants and Oils		0	4,000	0	25,000	29,000
Total for LCIII:		County:			25,000	
LCII:	CHO	Fuel, Oils and Lubricants - Diesel	Source: External Financing 426-United Nations Children Fund (UNICEF)		5,000	
LCII:	CHO	Fuel, Oils and Lubricants - Diesel	Source: External Financing 445-World Health Organisation (WHO)		5,000	
LCII:	CHO	Fuel, Oils and Lubricants - Diesel	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)		10,000	
LCII:	CHO	Fuel, Oils and Lubricants - Diesel	Source: External Financing 463-Korean International Cooperation Agency(KOICA)		5,000	
228001 Maintenance-Buildings and Structures		0	3,404	14,479	0	17,884
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division			14,479	
LCII: Bugabira Ward	Bugabira HCII	Building and Facility Maintenance - Electrical and Plumbing Services	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		3,000	

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LCII: Bugabira Ward	Kyamuyimbwa HCII	Building and Facility Maintenance - Maintenance, Repair and Support Services	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	8,890		
LCII: Katwe Ward	City Health Office	Building and Facility Maintenance - Maintenance, Repair and Support Services	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	2,589		
228002 Maintenance-Transport Equipment		0	6,000	10,000	0	16,000
Total for LCIII: Nyendo-mukungwe division			County: Nyendo Mukungwe Division			10,000
LCII: Katwe Ward	City Health Office	Vehicle Maintenance - Tire and Tire Tubes	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	5,000		
LCII: Katwe Ward	City Health Office	Vehicle Maintenance - Service, Repair and Maintenance	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	5,000		
263308 Sector Conditional Grant (Non-Wage)		0	558,792	0	0	558,792
Total for LCIII: Nyendo-mukungwe division			County: Nyendo Mukungwe Division			423,865
LCII: Bugabira Ward	bugabira	BUGABIRA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,679		
LCII: Bulayi Ward	kiyumba	KIYUMBA HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	146,788		
LCII: Bulayi Ward	kiyumba	KIYUMBA HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	37,568		
LCII: Butego Ward	kirumba A	Kirumba Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,679		
LCII: Katwe Ward	kitabaaazi	KITABAAZI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,431		
LCII: Katwe Ward	kitabaaazi	KITABAAZI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	29,358		
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)	14,679		
LCII: Matanga Ward	matanga	ST BENEDICT BUTENDE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	11,827		
LCII: Matanga Ward	matanga	ST BENEDICT BUTENDE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	15,273		
LCII: Nyendo Ward	kasana	Nyendo Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	27,813		

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LCII: Nyendo Ward	kasana	Nyendo Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	29,358		
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)	13,043		
LCII: Samaliya Ward	kako hill	KAKO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	15,273		
LCII: Samaliya Ward	mpugwe	MPUGWE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	29,358		
LCII: Samaliya Ward	mpugwe	MPUGWE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,740		
Total for LCIII: Kimaanya kabonera division		County: Kimanya kabonera Division		134,927		
LCII: Kakunyu Ward	bukoto	BUKOTO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	14,049		
LCII: Kakunyu Ward	bukoto	BUKOTO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	29,358		
LCII: Kiteredde Ward	kimwanyi church of uganda	Kimwanyi cou	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	8,165		
LCII: Kiteredde Ward	kimwanyi church of uganda	Kimwanyi cou	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	15,273		
LCII: Kyabakuza Ward	kyabakuza A	Kyabakuza Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	29,358		
LCII: Kyabakuza Ward	kyabakuza A	Kyabakuza Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	9,367		
LCII: Kyamuyimbwa Ward	kyamuyimbwa Trading center	KYAMUYIMBW A HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,679		
LCII: Ssenya Ward	kasooka	Ssenya HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,679		
263402 Transfer to Other Government Units		0	27,859	0	0	27,859
Total for LCIII:		County:				27,859
LCII:	All health center IIIs and IV	Transfer to LLHUs (HCIIIs and HCIV)	Source: Other Transfers from Central Government OGT029-Infectious Diseases Institute (IDI)			27,859
273102 Incapacity, death benefits and funeral expenses		0	2,000	0	0	2,000
312121 Non-Residential Buildings - Acquisition		0	0	64,000	0	64,000
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division				32,000
LCII: Bugabira Ward	Bugabira HCII	Public toilet facility- Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			32,000

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Total for LCIII: Kimaanya kabonera division		County: Kimanya kabonera Division				32,000
LCII: Kyabakuza Ward	Kyabakuz HCII	Public toilet facility- Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			32,000
313111 Residential Buildings - Improvement		0	0	90,000	0	90,000
Total for LCIII: Kimaanya kabonera division		County: Kimanya kabonera Division				90,000
LCII: Kakunyu Ward	Staff house at Bukoto HCIII	Apartment remodeling service- Specialized buildings_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			90,000
313121 Non-Residential Buildings - Improvement		0	0	148,129	0	148,129
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division				115,219
LCII: Bulayi Ward	Kiyumba HCIV and MRRH	Retention for City Morgue rehabilitation and Laboratory at Kiyumba HCIV	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			10,000
LCII: Katwe Ward	Masaka City Health Office	Improvement civil works at City Health Office, court and MMC clinic (brick wall fencing, landscaping, 4 room flash toilet, water drainage channel)	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			100,000
LCII: Nyendo Ward	Nyendo HCIII	Rehabilitation of Nyendo HCIII Immunization block	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			5,219
Total for LCIII: Kimaanya kabonera division		County: Kimanya kabonera Division				32,910
LCII: Kimaanya Ward	Kasijjagirwa	Completion of City Mortuary rehabilitation	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			32,910
Total Cost of Primary Health care services		2,959,774	784,018	353,440	400,000	4,497,231
Total Cost of Human Capital Development		2,959,774	784,018	353,440	400,000	4,497,231
Total Cost of Primary HealthCare		2,959,774	784,018	353,440	400,000	4,497,231

Service Area 20 Hospital Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320080 Support to Hospitals					
263308 Sector Conditional Grant (Non-Wage)	0	293,926	0	0	293,926

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Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division			293,926	
LCII: Senyange Ward	kitovu	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						

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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						
221002 Workshops, Meetings and Seminars	0	55,000	0	0	55,000	
221005 Official Ceremonies and State Functions	0	2,651	0	0	2,651	
221011 Printing, Stationery, Photocopying and Binding	0	1,200	0	0	1,200	
227001 Travel inland	0	4,000	0	0	4,000	
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000	
263402 Transfer to Other Government Units	0	115,141	0	0	115,141	
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division			115,141	
LCII: Bulayi Ward	All health facilities	Transfer of funds to LLHUs (HCIIIs and HCIV)	Source: Other Transfers from Central Government OGT029-Infectious Diseases Institute (IDI)		115,141	
Total Cost of HIV/AIDS Mainstreaming		0	178,992	0	0	178,992
Key Service Area 000016 Environment, Social Health and Safety						
227001 Travel inland	0	5,000	0	0	5,000	
Total Cost of Environment, Social Health and Safety		0	5,000	0	0	5,000
Key Service Area 000039 Policies, Regulations and Standards						
227001 Travel inland	0	2,000	0	0	2,000	
227004 Fuel, Lubricants and Oils	0	5,000	0	0	5,000	
Total Cost of Policies, Regulations and Standards		0	7,000	0	0	7,000
Key Service Area 320135 Sanitation and hygiene Services						
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000	
227001 Travel inland	0	2,000	0	0	2,000	
Total Cost of Sanitation and hygiene Services		0	4,000	0	0	4,000
Total Cost of Human Capital Development		0	194,992	0	0	194,992

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Total Cost of Health Management and Supervision	0	194,992	0	0	194,992
Total Cost of Health	2,959,774	1,272,936	353,440	400,000	4,986,149

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Education

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	18,399,798	20,874,602
Programme Conditional Grant - Wage Recurrent	15,083,567	17,863,444
Programme Conditional Grant - Non Wage Recurrent	3,103,559	2,797,871
Urban Unconditional Grant Wage	89,139	89,139
Urban Unconditional Non-Wage	10,991	10,991
Locally Raised Revenues	72,541	73,158
Other Transfers from Central Government	40,000	40,000
Development Revenues	279,423	332,425
Programme Conditional Grant - Development	259,423	332,425
Locally Raised Revenues	20,000	0
Total Revenues Shares	18,679,221	21,207,027

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	15,172,706	17,952,582
Non Wage	3,227,092	2,922,020
Development Expenditure		
Domestic Development	279,423	332,425
External Financing	0	0
Total Expenditure	18,679,221	21,207,027

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

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
Total Cost of HIV/AIDS Mainstreaming	0	5,000	0	0	5,000
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	5,856,690	0	0	0	5,856,690

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221009 Welfare and Entertainment		0	32,000	0	0	32,000
225202 Environment Impact Assessment for Capital Works		0	0	2,000	0	2,000
Total for LCIII: Nyendo-mukungwe division						2,000
LCII: Katwe Ward	schools	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			2,000
225204 Monitoring and Supervision of capital work		0	0	15,425	0	15,425
Total for LCIII: Nyendo-mukungwe division						15,425
LCII: Katwe Ward	Headquarters	Monitoring and supervision	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			15,425
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	8,564	0	0	8,564
312121 Non-Residential Buildings - Acquisition		0	0	165,000	0	165,000
Total for LCIII: Nyendo-mukungwe division						33,000
LCII: Nyendo Ward	St. Paul Kitovu P/s	Public toilet facility- Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			33,000
Total for LCIII: Kimaanya kabonera division						33,000
LCII: Kakunyu Ward	Emmanuel Kitambuza P/s	Public toilet facility- Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			33,000
Total for LCIII: Missing Subcounty						99,000
LCII: Missing Parish	Ndegeya C.O.U P/S	Public toilet facility- Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			33,000
LCII: Missing Parish	Senya P/S	Public toilet facility- Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			33,000
LCII: Missing Parish	Ssenyange Public P/S	Public toilet facility- Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			33,000
313121 Non-Residential Buildings - Improvement		0	0	150,000	0	150,000
Total for LCIII: Nyendo-mukungwe division						6,200
LCII: Butego Ward	Schools	Masaka City	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			6,200
Total for LCIII: Kimaanya kabonera division						143,800

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LCII: Bisanje Ward	Nabinene	Nabinene SDA P.S	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	58,800		
LCII: Kyabakuza Ward	Kyabakuza	St. Charles Lwanga P.S - Kyabakuza	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	70,000		
LCII: Kyamuyimbwa Ward	Kyamuyimbwa	Kyamuyimbwa P.S	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	15,000		
Total Cost of Quality Assurance Systems		5,856,690	40,564	332,425	0	6,229,679
Key Service Area 320110 Sports and recreational services						
221012 Small Office Equipment		0	10,000	0	0	10,000
227001 Travel inland		0	40,000	0	0	40,000
Total Cost of Sports and recreational services		0	50,000	0	0	50,000
Key Service Area 320162 Capitation (Primary)						
263308 Sector Conditional Grant (Non-Wage)		0	626,642	0	0	626,642
Total for LCIII: Missing Subcounty			County: Missing County			626,642
LCII: Missing Parish	BISANJE	BISANJE MOSLEM P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,310		
LCII: Missing Parish	BISANJE	NABINENE ADV. P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,433		
LCII: Missing Parish	BISANJE	BISANJE ST MODESTA RC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,166		
LCII: Missing Parish	BUGABIRA	St. Bruno Ndegeya P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,630		
LCII: Missing Parish	BUGABIRA	Ndegeya C.O U	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,033		
LCII: Missing Parish	BULANDO	Bulando P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,972		
LCII: Missing Parish	BUTAALÉ	BUTAALÉ MIXED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,325		
LCII: Missing Parish	BUTAAYA	BUTAAYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,858		
LCII: Missing Parish	BUTALE	BUTALE CU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	2,470		
LCII: Missing Parish	BUTEGO	St. Joseph Kiyimbwe P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,836		
LCII: Missing Parish	BUTEGO	St. Bruno Ssaza P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,818		

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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	1,590
LCII: Missing Parish	KALAGALA	MASAKA SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,390
LCII: Missing Parish	KALAGALA	MASAKA SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	7,588
LCII: Missing Parish	KALAGALA	Kitenga P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,036
LCII: Missing Parish	Kasaala	Kasaala P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,333
LCII: Missing Parish	KASANGO	KASANGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,450
LCII: Missing Parish	KATWE	Bwala P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,332
LCII: Missing Parish	KATWE	Hill Road School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	63,284
LCII: Missing Parish	Kikungwe	KIKUNGWE COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,590
LCII: Missing Parish	KIKUNGWE	KIKUNGWE MOSLEM P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,210
LCII: Missing Parish	KIMAANYA	Masaka Army P/S (KASIJJAGIRWA)	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,042
LCII: Missing Parish	Kimaanya	Kimaanya Blessed Sacrament	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	28,542
LCII: Missing Parish	KIMAANYA	Masaka Police Children's School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,472
LCII: Missing Parish	KIMANYA	Kijjabwemi P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,611
LCII: Missing Parish	KINYERERE	Kinyerere P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,535
LCII: Missing Parish	KIRIMYA	St. Anthony Gayaza P/s	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,635
LCII: Missing Parish	KIRIMYA	KABUKOLWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,478
LCII: Missing Parish	KIRIMYA	GAYAZA MULIIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,408

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LCII: Missing Parish	KIRIMYA	MIREMBE R/C P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,750
LCII: Missing Parish	KIROWOOZA	KIROWOZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,995
LCII: Missing Parish	KISENYI	KISENYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,887
LCII: Missing Parish	KITABUNZA	EMMANUEL KITAMBUZA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,018
LCII: Missing Parish	KITANGA	ST. KIZITO KITANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,770
LCII: Missing Parish	Kitengesa	ST. MATHEWS KYASSUMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,928
LCII: Missing Parish	KITENGESA	Kitengesa COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,370
LCII: Missing Parish	KITENGESA	KASEETA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,736
LCII: Missing Parish	KITENGESA	AHMADIYA MUSLIM P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,199
LCII: Missing Parish	KITEREDDE	KIMWAANYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,255
LCII: Missing Parish	KITEREDDE	KIWANYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,998
LCII: Missing Parish	KIWAALA	St. Henry s Kiwaala p/s	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,010
LCII: Missing Parish	KIYUMBA	Kiyumba P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,568
LCII: Missing Parish	KIZIBA	KIZIBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,442
LCII: Missing Parish	KYABAKUZA	St. Charles Lwanga Kyabakuza P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,602
LCII: Missing Parish	KYAMUYIMBWA	ST. VINCENT KYAMUYIMBWA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,296
LCII: Missing Parish	MATANGA	ST. GREGORY BUTENDE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,757
LCII: Missing Parish	NAMAGOMA	Namagoma St. Kizito Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,212

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LCII: Missing Parish	NYENDO	Nyendo Public School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,913		
LCII: Missing Parish	NYENDO	St. Paul Kitovu Mixed P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,953		
LCII: Missing Parish	SAMALIA	Mpugwe P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,130		
LCII: Missing Parish	SAMALIA	Kyalusolwe P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,613		
LCII: Missing Parish	SAMALIYA	Kako P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,799		
LCII: Missing Parish	SAMALIYA	Kaddugala P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,424		
LCII: Missing Parish	SENYANGE	ST. IGNAZIUS NYENDO MISAALI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,010		
LCII: Missing Parish	SSENYA	SSENYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,648		
LCII: Missing Parish	SSENYANGE	Ssenyange Public School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,992		
Total Cost of Capitation (Primary)		0	626,642	0	0	626,642
Total Cost of Human Capital Development		5,856,690	722,205	332,425	0	6,911,321
Total Cost of Pre-Primary and Primary Education		5,856,690	722,205	332,425	0	6,911,321

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)						
227001 Travel inland		0	2,180	0	0	2,180
263308 Sector Conditional Grant (Non-Wage)		0	1,169,408	0	0	1,169,408
Total for LCIII: Missing Subcounty			County: Missing County			1,169,408
LCII: Missing Parish	Kalagala	ST ANTHONY S.S KAYUNGA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			249,148
LCII: Missing Parish	Katwadde	Tarduk Seed School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			54,280
LCII: Missing Parish	Kikungwe	KIKUNGWE S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			167,120

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LCII: Missing Parish	Kimaanya	KIJJABWEMI S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	387,080
LCII: Missing Parish	Samalia	KADDUGALA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	311,780
Total Cost of Capitation (Secondary)		0	1,171,588	0
Key Service Area 320159 Secondary Education Services				
211101 General Staff Salaries		10,135,651	0	0
Total Cost of Secondary Education Services		10,135,651	0	0
Total Cost of Human Capital Development		10,135,651	1,171,588	0
Total Cost of Secondary Education		10,135,651	1,171,588	0
Service Area 30 Skills Development				

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320160 Tertiary Education Services					
211101 General Staff Salaries	1,871,103	0	0	0	1,871,103
Total Cost of Tertiary Education Services		1,871,103	0	0	1,871,103
Key Service Area 320163 Capitation (Tertiary)					
263308 Sector Conditional Grant (Non-Wage)	0	715,005	0	0	715,005
Total for LCIII: Missing Subcounty		County: Missing County			715,005
LCII: Missing Parish	BUGABIRA	Ndegeya PTC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	547,083	
LCII: Missing Parish	NYENDO	ST. KIZITO KITOVU MASAKA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	167,921	
Total Cost of Capitation (Tertiary)		0	715,005	0	715,005
Total Cost of Human Capital Development		1,871,103	715,005	0	2,586,107
Total Cost of Skills Development		1,871,103	715,005	0	2,586,107
Service Area 40 Education&Sports Management and Inspection					

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
Total Cost of Climate Change Mitigation		0	3,000	0	3,000

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Key Service Area 000090 Climate Change Adaptation

221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
Total Cost of Climate Change Adaptation	0	2,000	0	0	2,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	5,000	0	0	5,000

Programme 12 Human Capital Development

Key Service Area 000023 Inspection and Monitoring

211101 General Staff Salaries	89,139	0	0	0	89,139
221009 Welfare and Entertainment	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	17,000	0	0	17,000
227001 Travel inland	0	101,149	0	0	101,149
Total Cost of Inspection and Monitoring	89,139	124,149	0	0	213,288

Key Service Area 000063 Quality Assurance Systems

221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
227001 Travel inland	0	5,282	0	0	5,282
Total Cost of Quality Assurance Systems	0	15,282	0	0	15,282

Key Service Area 320003 Assets and Facilities Management

228001 Maintenance-Buildings and Structures	0	168,790	0	0	168,790
Total Cost of Assets and Facilities Management	0	168,790	0	0	168,790
Total Cost of Human Capital Development	89,139	308,222	0	0	397,360
Total Cost of Education&Sports Management and Inspection	89,139	313,222	0	0	402,360
Total Cost of Education	17,952,582	2,922,020	332,425	0	21,207,027

VOTE: 607 Masaka City

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,217,895	2,136,696
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	458,062	376,863
Other Transfers from Central Government	313,267	313,267
Development Revenues	175,546	3,392,847
Urban Discretionary Equalisation Development Grant	175,546	3,392,847
Total Revenues Shares	2,393,441	5,529,542

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	430,864	430,864
Non Wage	1,787,031	1,705,832
Development Expenditure		
Domestic Development	175,546	3,392,847
External Financing	0	0
Total Expenditure	2,393,441	5,529,542

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

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	2,500	0	0	2,500
Total Cost of Environment, Social Health and Safety	0	2,500	0	0	2,500
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	2,500	0	0	2,500
Total Cost of Climate Change Mitigation	0	2,500	0	0	2,500
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	5,000	0	0	5,000

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Programme 09 Integrated Transport Infrastructure and Services

Key Service Area 000017 Infrastructure Development and Management

227001 Travel inland	0	45,000	0	0	45,000
228001 Maintenance-Buildings and Structures	0	855,000	0	0	855,000
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	21,000	0	0	21,000
227004 Fuel, Lubricants and Oils	0	20,000	0	0	20,000
228001 Maintenance-Buildings and Structures	0	251,267	0	0	251,267
Total Cost of Road Maintenance	0	313,267	0	0	313,267

Key Service Area 260010 Road Rehabilitation

313131 Roads and Bridges - Improvement	0	0	3,392,847	0	3,392,847
Total for LCIII: Nyendo-mukungwe division			County: Nyendo Mukungwe Division		3,392,847
LCII: Katwe	All Divisions	UCMID roads	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		3,392,847
Total Cost of Road Rehabilitation	0	0	3,392,847	0	3,392,847

Total Cost of Integrated Transport Infrastructure and Services	0	1,313,267	3,392,847	0	4,706,114
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Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

227001 Travel inland	0	3,000	0	0	3,000
Total Cost of HIV/AIDS Mainstreaming	0	3,000	0	0	3,000
Total Cost of Human Capital Development	0	3,000	0	0	3,000
Total Cost of Community Access Roads	0	1,321,267	3,392,847	0	4,714,114

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 10 Sustainable Urbanisation and Housing					
Key Service Area 140043 Urban planning and Strategies					

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211101 General Staff Salaries	430,864	0	0	0	430,864
221009 Welfare and Entertainment	0	9,000	0	0	9,000
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
223001 Property Management Expenses	0	6,000	0	0	6,000
227001 Travel inland	0	29,585	0	0	29,585
228001 Maintenance-Buildings and Structures	0	294,980	0	0	294,980
228002 Maintenance-Transport Equipment	0	40,000	0	0	40,000
Total Cost of Urban planning and Strategies	430,864	384,565	0	0	815,428
Total Cost of Sustainable Urbanisation and Housing	430,864	384,565	0	0	815,428
Total Cost of Engineering Services	430,864	384,565	0	0	815,428
Total Cost of Roads and Engineering	430,864	1,705,832	3,392,847	0	5,529,542

VOTE: 607 Masaka City

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

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	331,733	384,429
Urban Unconditional Grant Wage	100,000	100,000
Urban Unconditional Non-Wage	10,991	10,991
Locally Raised Revenues	220,741	273,438
Development Revenues	20,000	0
Urban Discretionary Equalisation Development Grant	20,000	0
Total Revenues Shares	351,733	384,429

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	100,000	100,000
Non Wage	231,733	284,429
Development Expenditure		
Domestic Development	20,000	0
External Financing	0	0
Total Expenditure	351,733	384,429

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

Service Area 10 Natural Resources 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 000024 Compliance and Enforcement Services					
211101 General Staff Salaries	100,000	0	0	0	100,000
221002 Workshops, Meetings and Seminars	0	25,000	0	0	25,000
221009 Welfare and Entertainment	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
222001 Information and Communication Technology Services.	0	720	0	0	720
224003 Agricultural Supplies and Services	0	20,000	0	0	20,000
227001 Travel inland	0	43,871	0	0	43,871

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227004 Fuel, Lubricants and Oils	0	8,725	0	0	8,725
Total Cost of Compliance and Enforcement Services	100,000	108,315	0	0	208,315
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	100,000	108,315	0	0	208,315
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
221002 Workshops, Meetings and Seminars	0	51,913	0	0	51,913
221011 Printing, Stationery, Photocopying and Binding	0	10,000	0	0	10,000
225201 Consultancy Services-Capital	0	80,000	0	0	80,000
227001 Travel inland	0	22,201	0	0	22,201
227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
Total Cost of Physical Planning	0	176,114	0	0	176,114
Total Cost of Sustainable Urbanisation and Housing	0	176,114	0	0	176,114
Total Cost of Natural Resources Management	100,000	284,429	0	0	384,429
Total Cost of Natural Resources	100,000	284,429	0	0	384,429

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Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	283,924	286,145
Urban Unconditional Grant Wage	140,620	140,620
Urban Unconditional Non-Wage	6,281	6,281
Locally Raised Revenues	44,081	44,433
Other Transfers from Central Government	33,000	33,000
Programme Conditional Grant - Non Wage Recurrent	59,943	61,812
Total Revenues Shares	283,924	286,145
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	140,620	140,620
Non Wage	143,304	145,526
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	283,924	286,145

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

Service Area 10 Community Mobilisation

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	140,620	0	0	0	140,620
221002 Workshops, Meetings and Seminars	0	36,124	0	0	36,124
222001 Information and Communication Technology Services.	0	2,640	0	0	2,640
223005 Electricity	0	762	0	0	762
227001 Travel inland	0	102,000	0	0	102,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Capacity Strengthening	140,620	145,526	0	0	286,145

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Total Cost of Human Capital Development	140,620	145,526	0	0	286,145
Total Cost of Community Mobilisation	140,620	145,526	0	0	286,145
Total Cost of Community Based Services	140,620	145,526	0	0	286,145

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Planning

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	359,711	484,290
Urban Unconditional Grant Wage	114,400	114,400
Urban Unconditional Non-Wage	42,851	143,259
Locally Raised Revenues	202,460	226,631
Development Revenues	72,398	155,436
Urban Discretionary Equalisation Development Grant	72,398	155,436
Total Revenues Shares	432,108	639,726
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	114,400	114,400
Non Wage	245,311	369,890
Development Expenditure		
Domestic Development	72,398	155,436
External Financing	0	0
Total Expenditure	432,108	639,726

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	0	10,000	0	10,000
Total for LCIII: Nyendo-mukungwe division	County: Nyendo Mukungwe Division				10,000
LCII: Katwe Ward	Headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		10,000
Total Cost of Climate Change Mitigation	0	0	10,000	0	10,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	0	10,000	0	10,000
Programme 12 Human Capital Development					

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Key Service Area 000013 HIV/AIDS Mainstreaming

221002 Workshops, Meetings and Seminars	0	800	0	0	800
Total Cost of HIV/AIDS Mainstreaming	0	800	0	0	800
Total Cost of Human Capital Development	0	800	0	0	800

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	45,000	20,000	0	65,000
Total for LCIII: Nyendo-mukungwe division					20,000

County: Nyendo Mukungwe Division

LCII: Katwe Ward	Headquarters	Workshops, Meetings, Seminars - Training (Data Collection and Analysis)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	20,000
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221003 Staff Training	0	0	32,000	0	32,000
Total for LCIII: Nyendo-mukungwe division					32,000

County: Nyendo Mukungwe Division

LCII: Katwe Ward	Headquarters	Staff Training - Course fees	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	32,000
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221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	40,000	0	0	40,000
221010 Special Meals and Drinks	0	10,000	0	0	10,000
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	35,000	0	0	35,000
227001 Travel inland	0	112,163	20,398	0	132,561
Total for LCIII: Nyendo-mukungwe division					20,398

County: Nyendo Mukungwe Division

LCII: Katwe Ward	Headquarters	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	20,398
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227004 Fuel, Lubricants and Oils	0	14,000	0	0	14,000
Total Cost of Planning and Budgeting services	114,400	260,483	72,398	0	447,281

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

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222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	24,606	0	0	24,606
Total Cost of Inspection and Monitoring	0	30,606	0	0	30,606
Key Service Area 00027 Programme Working Group Secretariat Services					
221002 Workshops, Meetings and Seminars	0	0	60,000	0	60,000
Total for LCIII: Nyendo-mukungwe division			County: Nyendo Mukungwe Division		60,000
LCII: Katwe Ward	Headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		60,000
227001 Travel inland	0	0	13,038	0	13,038
Total for LCIII: Nyendo-mukungwe division			County: Nyendo Mukungwe Division		13,038
LCII: Katwe Ward	Headquarters	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		13,038
Total Cost of Programme Working Group Secretariat Services	0	0	73,038	0	73,038
Key Service Area 560019 Data Management and Dissemination					
221002 Workshops, Meetings and Seminars	0	30,000	0	0	30,000
221003 Staff Training	0	8,000	0	0	8,000
227001 Travel inland	0	40,000	0	0	40,000
Total Cost of Data Management and Dissemination	0	78,000	0	0	78,000
Total Cost of Development Plan Implementation	114,400	369,090	145,436	0	628,926
Total Cost of Planning and Statistics	114,400	369,890	155,436	0	639,726
Total Cost of Planning	114,400	369,890	155,436	0	639,726

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Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	132,860	133,212
Urban Unconditional Grant Wage	75,498	75,498
Urban Unconditional Non-Wage	16,281	16,281
Locally Raised Revenues	41,081	41,433
Total Revenues Shares	132,860	133,212
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	75,498	75,498
Non Wage	57,362	57,714
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	132,860	133,212

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	75,498	0	0	0	75,498
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	800	0	0	800
212103 Incapacity benefits (Employees)	0	800	0	0	800
221002 Workshops, Meetings and Seminars	0	7,000	0	0	7,000
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	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000

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221012 Small Office Equipment	0	800	0	0	800
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	3,600	0	0	3,600
223001 Property Management Expenses	0	500	0	0	500
223005 Electricity	0	500	0	0	500
227001 Travel inland	0	24,802	0	0	24,802
227004 Fuel, Lubricants and Oils	0	6,012	0	0	6,012
228004 Maintenance-Other Fixed Assets	0	2,000	0	0	2,000
Total Cost of Audit and Risk Management	75,498	57,714	0	0	133,212
Total Cost of Governance and Security	75,498	57,714	0	0	133,212
Total Cost of Compliance	75,498	57,714	0	0	133,212
Total Cost of Internal Audit	75,498	57,714	0	0	133,212

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Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	118,277	119,215
Programme Conditional Grant - Non Wage Recurrent	39,738	40,499
Urban Unconditional Grant Wage	46,163	46,163
Urban Unconditional Non-Wage	3,140	3,140
Locally Raised Revenues	18,440	18,617
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Development Revenues	0	375,000
Programme Conditional Grant - Development	0	375,000
Total Revenues Shares	118,277	494,215

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	46,163	46,163
Non Wage	72,114	73,052
Development Expenditure		
Domestic Development	0	375,000
External Financing	0	0
Total Expenditure	118,277	494,215

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	6,000	60,000	0	66,000
Total for LCIII: Nyendo-mukungwe division	County: Nyendo Mukungwe Division				60,000
LCII: Katwe Ward	Headquarters	Workshops, Meetings, Seminars - Training (Data Collection and Analysis)	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development		60,000
227001 Travel inland	0	4,795	160,000	0	164,795

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Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division			160,000
LCII: Katwe Ward	Headquarters	Travel Inland - Department Trips	Source: Programme Conditional Grant - Development 196-Tourism Development Grant- Development		160,000
312231 Office Equipment - Acquisition		0	0	25,000	0
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division			25,000
LCII: Katwe Ward	Head Office	Telecommunicatio n equipment installation or modification kits_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant- Development		25,000
312421 Research and Development - Acquisition		0	0	100,000	0
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division			100,000
LCII: Katwe Ward	Headquarters	Research and Development - Consultancy	Source: Programme Conditional Grant - Development 196-Tourism Development Grant- Development		100,000
312425 Entertainment, Literary and Artistic Originals - Acquisition		0	0	30,000	0
Total for LCIII: Nyendo-mukungwe division		County: Nyendo Mukungwe Division			30,000
LCII: Katwe Ward	Headquarters	Entertainment - Tapes and models	Source: Programme Conditional Grant - Development 196-Tourism Development Grant- Development		30,000
Total Cost of Tourism Investment, Promotion and Marketing		0	10,795	375,000	0
Total Cost of Tourism Development		0	10,795	375,000	0
Programme 07 Private Sector Development					
Key Service Area 190036 Trade Development					
211101 General Staff Salaries		46,163	0	0	0
221002 Workshops, Meetings and Seminars		0	21,499	0	0
227001 Travel inland		0	40,757	0	0
Total Cost of Trade Development		46,163	62,256	0	0
Total Cost of Private Sector Development		46,163	62,256	0	0
Total Cost of Commercial Services		46,163	73,052	375,000	0
Total Cost of Trade, Industry and Local Development		46,163	73,052	375,000	0