

VOTE: 888 Masaka District

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	680,954	380,954
o/w Higher Local Government	506,144	380,954
o/w Lower Local Government	174,810	0
Discretionary Government Transfers	2,060,997	2,337,207
o/w Higher Local Government	1,869,165	2,124,689
o/w Lower Local Government	191,832	212,518
Conditional Government Transfers	20,208,310	19,112,845
o/w Higher Local Government	20,208,310	19,112,845
o/w Lower Local Government	0	0
Other Government Transfers	506,322	310,121
o/w Higher Local Government	439,618	310,121
o/w Lower Local Government	66,704	0
External Financing	1,495,952	1,083,954
o/w Higher Local Government	1,495,952	1,083,954
o/w Lower Local Government	0	0
Grand Total	24,952,535	23,225,081
o/w Higher Local Government	24,519,189	23,012,563
o/w Lower Local Government	433,346	212,518

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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	680,954	380,954
Animal and Crop Husbandry related Levies	6,117	6,117
Business licenses	29,000	29,000
Educational/Instruction related levies	8,000	8,000
Inspection Fees	6,800	6,800
Issuance of identification documents	12,400	12,400
Land Fees	35,261	35,261
Local Services Tax-Payable By Individuals	64,305	64,305
Market /Gate Charges	37,200	37,200
Miscellaneous receipts/income	346,512	46,512
Other fees e.g. street parking fees	5,148	5,148
Other licenses	73,711	73,711
Other taxes on specific services	35,500	35,500
Property related Duties/Fees	18,000	18,000
Rent & Rates - Non-Produced Assets – from Gov’t units	3,000	3,000
Discretionary Government Transfers	2,060,997	2,337,207
District Discretionary Equalisation Development Grant	287,832	322,435
District Unconditional Grant Non-Wage	572,847	574,051
District Unconditional Grant Wage	1,200,319	1,440,721
Conditional Government Transfers	20,208,310	19,112,845
Programme Conditional Grant - Non Wage Recurrent	7,866,184	8,639,221
Programme Conditional Grant - Development	968,403	1,229,015
Programme Conditional Grant - Wage Recurrent	9,458,908	9,229,794
Transitional Conditional Grant - Development	1,914,815	14,815
Other Government Transfers	506,322	310,121
European Union Support to DDEG (MoLG)	35,801	0
National Oil Palm Project	110,400	0
Parish Community Associations (PCAs)	150,000	100,000
Support to PLE (UNEB)	20,870	20,870
Uganda Road Fund (URF)	189,251	189,251
External Financing	1,495,952	1,083,954
Aids Health Care Foundation (AHF)	5,000	5,000
Global Alliance for Vaccines and Immunization (GAVI)	87,956	175,958
Global Fund for HIV, TB & Malaria	54,996	54,996

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Korean International Cooperation Agency(KOICA)	437,000	437,000
Rakai Health Sciences Programme (RHSP)	57,000	57,000
Research Triangle Institute (RTI)	500,000	0
United Nations Children Fund (UNICEF)	254,000	254,000
World Health Organisation (WHO)	100,000	100,000
Total Revenues Shares	24,952,535	23,225,081

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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	1,848,420	0	0	0	1,848,420
o/w: Wage:	1,318,857	0	0	0	1,318,857
Non-Wage Recurrent:	316,187	0	0	0	316,187
Development:	213,376	0	0	0	213,376
Tourism Development	48,886	0	0	0	48,886
o/w: Wage:	41,090	0	0	0	41,090
Non-Wage Recurrent:	7,795	0	0	0	7,795
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land And Water Management	406,504	0	0	0	406,504
o/w: Wage:	371,146	0	0	0	371,146
Non-Wage Recurrent:	35,358	0	0	0	35,358
Development:	0	0	0	0	0
Private Sector Development	33,242	0	0	0	33,242
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	33,242	0	0	0	33,242
Development:	0	0	0	0	0
Integrated Transport Infrastructure And Services	1,087,865	0	189,251	0	1,277,116
o/w: Wage:	90,865	0	0	0	90,865
Non-Wage Recurrent:	997,000	0	189,251	0	1,186,251
Development:	0	0	0	0	0
Sustainable Urbanisation And Housing	0	2,000	0	0	2,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	2,000	0	0	2,000
Development:	0	0	0	0	0
Digital Transformation	356,883	0	0	0	356,883
o/w: Wage:	300,956	0	0	0	300,956
Non-Wage Recurrent:	55,927	0	0	0	55,927
Development:	0	0	0	0	0
Human Capital Development	10,812,071	8,000	120,870	0	12,024,894

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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:	8,178,195	0	0	0	8,178,195
Non-Wage Recurrent:	1,602,421	8,000	120,870	0	1,731,291
Development:	1,031,454	0	0	1,083,954	2,115,408
Public Sector Transformation	5,889,930	42,981	0	0	5,932,911
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	5,783,646	42,981	0	0	5,826,627
Development:	106,284	0	0	0	106,284
Governance And Security	295,225	239,426	0	0	534,651
o/w: Wage:	226,306	0	0	0	226,306
Non-Wage Recurrent:	68,919	239,426	0	0	308,345
Development:	0	0	0	0	0
Regional Balanced Development	85,942	72,100	0	0	158,042
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	85,942	72,100	0	0	158,042
Development:	0	0	0	0	0
Development Plan Implementation	571,943	16,446	0	0	588,389
o/w: Wage:	143,100	0	0	0	143,100
Non-Wage Recurrent:	213,692	16,446	0	0	230,139
Development:	215,151	0	0	0	215,151
Administration Of Justice	13,142	0	0	0	13,142
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	13,142	0	0	0	13,142
Development:	0	0	0	0	0
Grand Total	21,450,052	380,954	310,121	1,083,954	23,225,081
Grand Total Wage	10,670,515	0	0	0	10,670,515
Grand Total Non-Wage Recurrent	9,213,272	380,954	310,121	0	9,904,346
Grand Total Development	1,566,265	0	0	1,083,954	2,650,219

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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	6,915,730	6,480,830
o/w Higher Local Government	6,482,384	6,268,312
o/w Lower Local Government	433,346	212,518
Finance	260,316	260,316
o/w Higher Local Government	260,316	260,316
o/w Lower Local Government	0	0
Statutory bodies	417,022	395,309
o/w Higher Local Government	417,022	395,309
o/w Lower Local Government	0	0
Production and Marketing	2,216,060	1,850,631
o/w Higher Local Government	2,216,060	1,850,631
o/w Lower Local Government	0	0
Health	4,980,120	4,499,989
o/w Higher Local Government	4,980,120	4,499,989
o/w Lower Local Government	0	0
Education	7,018,957	6,344,959
o/w Higher Local Government	7,018,957	6,344,959
o/w Lower Local Government	0	0
Roads and Engineering	1,213,412	1,280,116
o/w Higher Local Government	1,213,412	1,280,116
o/w Lower Local Government	0	0
Water	772,688	947,045
o/w Higher Local Government	772,688	947,045
o/w Lower Local Government	0	0
Natural Resources	401,151	408,504
o/w Higher Local Government	401,151	408,504
o/w Lower Local Government	0	0
Community Based Services	265,916	222,090
o/w Higher Local Government	265,916	222,090
o/w Lower Local Government	0	0
Planning	371,798	383,017
o/w Higher Local Government	371,798	383,017
o/w Lower Local Government	0	0
Internal Audit	58,132	67,145

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
o/w Higher Local Government	58,132	67,145
o/w Lower Local Government	0	0
Trade, Industry and Local Development	61,233	85,128
o/w Higher Local Government	61,233	85,128
o/w Lower Local Government	0	0
Grand Total	24,952,535	23,225,081
o/w Higher Local Government	24,519,189	23,012,563
o/w: Wage:	10,659,227	10,670,515
Non-Wage Recurrent:	8,936,609	9,798,113
Domestic Devt:	3,427,401	1,459,981
External Financing:	1,495,952	1,083,954
o/w Lower Local Government	433,346	212,518
o/w: Wage:	0	0
Non-Wage Recurrent:	353,896	106,233
Domestic Devt:	79,450	106,284
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	5,596,280	6,374,546
District Unconditional Grant Non-Wage	117,748	100,748
District Unconditional Grant Wage	68,753	300,956
Locally Raised Revenues	42,981	217,792
Multi-Sectoral Transfers to LLGs_NonWage	353,896	106,233
Programme Conditional Grant - Non Wage Recurrent	5,012,901	5,648,816
Development Revenues	1,319,450	106,284
Transitional Conditional Grant - Development	1,000,000	0
Locally Raised Revenues	240,000	0
Multi-Sectoral Transfers to LLGs_Gou	79,450	106,284
Total Revenues Shares	6,915,730	6,480,830
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	68,753	300,956
Non Wage	5,527,527	6,073,590
Development Expenditure		
Domestic Development	1,319,450	106,284
External Financing	0	0
Total Expenditure	6,915,730	6,480,830

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 11 Digital Transformation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	300,956	0	0	0	300,956
221009 Welfare and Entertainment	0	1,078	0	0	1,078

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221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
223005 Electricity	0	6,000	0	0	6,000
223006 Water	0	2,000	0	0	2,000
227001 Travel inland	0	24,844	0	0	24,844
227004 Fuel, Lubricants and Oils	0	15,005	0	0	15,005
Total Cost of Planning and Budgeting services	300,956	52,927	0	0	353,883
Key Service Area 300010 Innovation Fund Management					
228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000
Total Cost of Innovation Fund Management	0	3,000	0	0	3,000
Total Cost of Digital Transformation	300,956	55,927	0	0	356,883
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
223005 Electricity	0	2,000	0	0	2,000
223006 Water	0	1,000	0	0	1,000
227001 Travel inland	0	19,360	0	0	19,360
227004 Fuel, Lubricants and Oils	0	15,621	0	0	15,621
Total Cost of Facilities Management	0	37,981	0	0	37,981
Key Service Area 000006 Planning and Budgeting services					
221020 Litigation and related expenses	0	5,000	0	0	5,000
Total Cost of Planning and Budgeting services	0	5,000	0	0	5,000
Key Service Area 000008 Records Management					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Records Management	0	2,000	0	0	2,000
Key Service Area 000011 Communication and Public Relations					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Communication and Public Relations	0	2,000	0	0	2,000
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
227001 Travel inland	0	2,000	0	0	2,000

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273104 Pension	0	4,550,496	0	0	4,550,496
273105 Gratuity	0	1,098,320	0	0	1,098,320
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	0	5,650,816	0	0	5,650,816
Total Cost of Public Sector Transformation	0	5,697,798	0	0	5,697,798
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
225202 Environment Impact Assessment for Capital Works	0	1,000	0	0	1,000
227001 Travel inland	0	3,000	0	0	3,000
263402 Transfer to Other Government Units	0	174,810	0	0	174,810
Total for LCIII: Kyesiiga Subcounty	County: Bukoto				58,827
LCII: Kyesiiga	Lwemodde	Transfer to Kyesiiga Sub-County.	Source: Locally Raised Revenues		58,827
Total for LCIII: Bukakata Subcounty	County: Bukoto				46,803
LCII: Bukibonga	Bukibonga	Transfer to Bukakata Sub-County.	Source: Locally Raised Revenues		46,803
Total for LCIII: Kyannamukaaka Subcounty	County: Bukoto				51,440
LCII: Kamuzinda	Kamuzinda	Transfer to Kyanamukaaka Sub-County.	Source: Locally Raised Revenues		51,440
Total for LCIII: Buwunga Subcounty	County: Bukoto				17,740
LCII: Buwunga	Buwunga	Transfer to Buwunga Sub-County.	Source: Locally Raised Revenues		17,740
Total Cost of Administrative and Support Services	0	178,810	0	0	178,810
Total Cost of Governance And Security	0	178,810	0	0	178,810
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
221016 Systems Recurrent costs	0	33,821	0	0	33,821
Total Cost of Human Resource Management	0	33,821	0	0	33,821
Total Cost of Regional Balanced Development	0	33,821	0	0	33,821
Total Cost of Administration and Management	300,956	5,967,356	0	0	6,268,312
Total Cost of Administration	300,956	5,967,356	0	0	6,268,312

Subcounty / Town Council / Division: 236716 Kyesiiga Subcounty

Service Area 10 Administration and Management

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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					
227001 Travel inland	0	22,327	22,036	0	44,363
Total Cost of Facilities Management	0	22,327	22,036	0	44,363
Total Cost of Public Sector Transformation	0	22,327	22,036	0	44,363
Total Cost of Administration and Management	0	22,327	22,036	0	44,363
Total Cost of 236716 Kyesiiga Subcounty	0	22,327	22,036	0	44,363

Subcounty / Town Council / Division: 236717 Bukakata Subcounty

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					
263402 Transfer to Other Government Units	0	22,648	22,379	0	45,027
Total Cost of Facilities Management	0	22,648	22,379	0	45,027
Total Cost of Public Sector Transformation	0	22,648	22,379	0	45,027
Total Cost of Administration and Management	0	22,648	22,379	0	45,027
Total Cost of 236717 Bukakata Subcounty	0	22,648	22,379	0	45,027

Subcounty / Town Council / Division: 236718 Kyannamukaaka Subcounty

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					
263402 Transfer to Other Government Units	0	27,199	27,258	0	54,458
Total Cost of Facilities Management	0	27,199	27,258	0	54,458
Total Cost of Public Sector Transformation	0	27,199	27,258	0	54,458
Total Cost of Administration and Management	0	27,199	27,258	0	54,458
Total Cost of 236718 Kyannamukaaka Subcounty	0	27,199	27,258	0	54,458

Subcounty / Town Council / Division: 236719 Buwunga Subcounty

Service Area 10 Administration and Management

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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					
263402 Transfer to Other Government Units	0	34,059	34,611	0	68,670
Total Cost of Facilities Management	0	34,059	34,611	0	68,670
Total Cost of Public Sector Transformation	0	34,059	34,611	0	68,670
Total Cost of Administration and Management	0	34,059	34,611	0	68,670
Total Cost of 236719 Buwunga Subcounty	0	34,059	34,611	0	68,670

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Finance

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
<i>Recurrent Revenues</i>	260,316	260,316
District Unconditional Grant Non-Wage	107,133	107,133
District Unconditional Grant Wage	99,239	99,239
Locally Raised Revenues	53,944	53,944
Total Revenues Shares	260,316	260,316
B: Breakdown of Department Expenditures		
<i>Recurrent Expenditure</i>		
Wage	99,239	99,239
Non Wage	161,077	161,077
<i>Development Expenditure</i>		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	260,316	260,316

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

Service Area 10 Financial Management and Accountability (LG)

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000061 Management of Government Accounts					
221011 Printing, Stationery, Photocopying and Binding	0	5,949	0	0	5,949
227001 Travel inland	0	29,838	0	0	29,838
227004 Fuel, Lubricants and Oils	0	18,157	0	0	18,157
Total Cost of Management of Government Accounts	0	53,944	0	0	53,944
Total Cost of Governance And Security	0	53,944	0	0	53,944
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	99,239	0	0	0	99,239
221016 Systems Recurrent costs	0	47,143	0	0	47,143

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Total Cost of Finance and Accounting	99,239	47,143	0	0	146,382
Key Service Area 000006 Planning and Budgeting services					
221009 Welfare and Entertainment	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	6,000	0	0	6,000
227001 Travel inland	0	34,000	0	0	34,000
227004 Fuel, Lubricants and Oils	0	15,990	0	0	15,990
Total Cost of Planning and Budgeting services	0	59,990	0	0	59,990
Total Cost of Development Plan Implementation	99,239	107,133	0	0	206,372
Total Cost of Financial Management and Accountability (LG)	99,239	161,077	0	0	260,316
Total Cost of Finance	99,239	161,077	0	0	260,316

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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	371,770	395,309
District Unconditional Grant Non-Wage	109,425	124,425
District Unconditional Grant Wage	190,245	198,784
Locally Raised Revenues	72,100	72,100
Development Revenues	45,252	0
District Discretionary Equalisation Development Grant	45,252	0
Total Revenues Shares	417,022	395,309
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	190,245	198,784
Non Wage	181,525	196,525
Development Expenditure		
Domestic Development	45,252	0
External Financing	0	0
Total Expenditure	417,022	395,309

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 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming	0	500	0	0	500
Total Cost of Human Capital Development	0	500	0	0	500
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211107 Boards, Committees and Council Allowances	0	4,596	0	0	4,596
Total Cost of Procurement and Disposal Services	0	4,596	0	0	4,596
Key Service Area 000049 Recruitment services					

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227001 Travel inland	0	18,000	0	0	18,000
Total Cost of Recruitment services	0	18,000	0	0	18,000
Total Cost of Public Sector Transformation	0	22,596	0	0	22,596
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	14,100	0	0	14,100
Total Cost of Administrative and Support Services	0	14,100	0	0	14,100
Key Service Area 000024 Compliance and Enforcement Services					
227001 Travel inland	0	15,000	0	0	15,000
Total Cost of Compliance and Enforcement Services	0	15,000	0	0	15,000
Key Service Area 190004 Regulation and Advisory Services					
211101 General Staff Salaries	198,784	0	0	0	198,784
211107 Boards, Committees and Council Allowances	0	6,967	0	0	6,967
Total Cost of Regulation and Advisory Services	198,784	6,967	0	0	205,751
Total Cost of Governance And Security	198,784	36,067	0	0	234,851
Programme 17 Regional Balanced Development					
Key Service Area 000010 Leadership and Management					
211105 Ex-Gratia for Political leaders.	0	52,120	0	0	52,120
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	39,599	0	0	39,599
227001 Travel inland	0	3,780	0	0	3,780
227004 Fuel, Lubricants and Oils	0	28,721	0	0	28,721
Total Cost of Leadership and Management	0	124,220	0	0	124,220
Total Cost of Regional Balanced Development	0	124,220	0	0	124,220
Programme 19 Administration Of Justice					
Key Service Area 000003 Facilities Management					
211107 Boards, Committees and Council Allowances	0	13,142	0	0	13,142
Total Cost of Facilities Management	0	13,142	0	0	13,142
Total Cost of Administration Of Justice	0	13,142	0	0	13,142
Total Cost of Legislation and Oversight	198,784	196,525	0	0	395,309
Total Cost of Statutory bodies	198,784	196,525	0	0	395,309

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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	1,956,118	1,637,255
Programme Conditional Grant - Wage Recurrent	1,613,450	1,318,857
Programme Conditional Grant - Non Wage Recurrent	242,668	318,398
Other Transfers from Central Government	100,000	0
Development Revenues	259,943	213,376
Programme Conditional Grant - Development	199,943	213,376
Locally Raised Revenues	60,000	0
Total Revenues Shares	2,216,060	1,850,631
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,613,450	1,318,857
Non Wage	342,668	318,398
Development Expenditure		
Domestic Development	259,943	213,376
External Financing	0	0
Total Expenditure	2,216,060	1,850,631

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	1,318,857	0	0	0	1,318,857
221011 Printing, Stationery, Photocopying and Binding	0	3,604	0	0	3,604
224003 Agricultural Supplies and Services	0	8,850	0	0	8,850
225204 Monitoring and Supervision of capital work	0	15,902	0	0	15,902
227001 Travel inland	0	70,734	0	0	70,734
227004 Fuel, Lubricants and Oils	0	52,800	0	0	52,800

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228002 Maintenance-Transport Equipment	0	7,307	0	0	7,307
Total Cost of Farmer mobilisation and sensitisation	1,318,857	159,197	0	0	1,478,054
Key Service Area 010074 Vector and disease control					
223005 Electricity	0	1,311	0	0	1,311
223006 Water	0	480	0	0	480
224003 Agricultural Supplies and Services	0	0	23,203	0	23,203
Total for LCIII: Kyannamukaaka Subcounty	County: Bukoto				23,203
LCII: Kyantale	Headquarters	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		23,203
225203 Appraisal and Feasibility Studies for Capital Works	0	0	2,578	0	2,578
Total for LCIII: Kyannamukaaka Subcounty	County: Bukoto				2,578
LCII: Kyantale	Headquarters	Feasibility Studies or Screening of Projects Appraisal	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		2,578
227001 Travel inland	0	29,760	0	0	29,760
227004 Fuel, Lubricants and Oils	0	46,000	0	0	46,000
Total Cost of Vector and disease control	0	77,551	25,781	0	103,332
Total Cost of Agro-Industrialization	1,318,857	236,748	25,781	0	1,581,386
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	2,211	0	0	2,211
Total Cost of HIV/AIDS Mainstreaming	0	2,211	0	0	2,211
Total Cost of Human Capital Development	0	2,211	0	0	2,211
Total Cost of Agricultural Extension	1,318,857	238,959	25,781	0	1,583,597
Service Area 20 Agricultural Production					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010036 Water for production management systems					
221002 Workshops, Meetings and Seminars	0	0	79,845	0	79,845
Total for LCIII: Kyannamukaaka Subcounty	County: Bukoto				79,845
LCII: Kyantale	Headquarters	Workshops, Meetings, Seminars - Training (Agriculture)	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development		38,294

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LCII: Kyantale	Headquarters	Workshops, Meetings, Seminars - Training (Bench Marking)	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development	41,551		
224006 Food Supplies		0	0	33,889	0	33,889
Total for LCIII: Kyannamukaaka Subcounty		County: Bukoto				33,889
LCII: Kyantale	Headquarters	Foodstuff - Facilitation	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development	33,889		
225204 Monitoring and Supervision of capital work		0	0	12,540	0	12,540
Total for LCIII: Kyannamukaaka Subcounty		County: Bukoto				12,540
LCII: Kyantale	Headquarters	M&E of Project activities	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development	12,540		
227001 Travel inland		0	0	26,227	0	26,227
Total for LCIII: Kyannamukaaka Subcounty		County: Bukoto				26,227
LCII: Kyantale	Headquarters	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development	26,227		
227004 Fuel, Lubricants and Oils		0	0	16,945	0	16,945
Total for LCIII: Kyannamukaaka Subcounty		County: Bukoto				16,945
LCII: Kyantale	Headquarters	Fuel, Oils and Lubricants - Fuel Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development	16,945		
Total Cost of Water for production management systems		0	0	169,445	0	169,445
Key Service Area 010059 Post-harvest handling, storage and processing						
224003 Agricultural Supplies and Services		0	0	18,150	0	18,150
Total for LCIII: Kyannamukaaka Subcounty		County: Bukoto				18,150
LCII: Kyantale	Headquarters	Agricultural Supplies and Services - Community demonstration supplies	Source: Programme Conditional Grant - Development 101-o/w Production - Development	18,150		
Total Cost of Post-harvest handling, storage and processing		0	0	18,150	0	18,150
Key Service Area 010074 Vector and disease control						
227001 Travel inland		0	13,040	0	0	13,040
Total Cost of Vector and disease control		0	13,040	0	0	13,040
Total Cost of Agro-Industrialization		0	13,040	187,595	0	200,635
Total Cost of Agricultural Production		0	13,040	187,595	0	200,635
Service Area 30 Agricultural Value Chain Services						

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01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010013 Support to agro-processing & value addition					
227001 Travel inland	0	22,789	0	0	22,789
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
Total Cost of Support to agro-processing & value addition	0	26,789	0	0	26,789
Key Service Area 300016 Parish Development Model Operations					
227001 Travel inland	0	39,610	0	0	39,610
Total Cost of Parish Development Model Operations	0	39,610	0	0	39,610
Total Cost of Agro-Industrialization	0	66,399	0	0	66,399
Total Cost of Agricultural Value Chain Services	0	66,399	0	0	66,399
Total Cost of Production and Marketing	1,318,857	318,398	213,376	0	1,850,631

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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	3,420,835	3,344,245
Programme Conditional Grant - Wage Recurrent	3,075,075	2,999,042
Programme Conditional Grant - Non Wage Recurrent	345,760	345,203
Development Revenues	1,559,285	1,155,744
Programme Conditional Grant - Development	63,333	71,791
External Financing	1,495,952	1,083,954
Total Revenues Shares	4,980,120	4,499,989
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	3,075,075	2,999,042
Non Wage	345,760	345,203
Development Expenditure		
Domestic Development	63,333	71,791
External Financing	1,495,952	1,083,954
Total Expenditure	4,980,120	4,499,989

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	2,999,042	0	0	0	2,999,042
225204 Monitoring and Supervision of capital work	0	0	3,585	0	3,585
Total for LCIII: Buwunga Subcounty	County: Bukoto				3,585
LCII: Kanywa	Bukeeri	Monitoring the Construction of the Maternity ward at Bukeeri HCIII	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		3,585
227001 Travel inland	0	41,737	0	1,083,954	1,125,690
Total for LCIII: Kyannamukaaka Subcounty	County: Bukoto				1,083,954

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LCII: Kyantale	Kyembazzi	Travel Inland - Allowances	Source: External Financing 256-Rakai Health Sciences Programme (RHSP)	57,000
LCII: Kyantale	Kyembazzi	Travel Inland - Allowances	Source: External Financing 426-United Nations Children Fund (UNICEF)	254,000
LCII: Kyantale	Kyembazzi	Travel Inland - Allowances	Source: External Financing 436-Global Fund for HIV, TB & Malaria	54,996
LCII: Kyantale	Kyembazzi	Travel Inland - Allowances	Source: External Financing 445-World Health Organisation (WHO)	100,000
LCII: Kyantale	Kyembazzi	Travel Inland - Allowances	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)	175,958
LCII: Kyantale	Kyembazzi	Travel Inland - Allowances	Source: External Financing 678-Aids Health Care Foundation (AHF)	5,000
LCII: Kyantale	Kyembazzi	Travel Inland - Allowances	Source: External Financing 463-Korean International Cooperation Agency(KOICA)	437,000
263308 Sector Conditional Grant (Non-Wage)		0	302,466	0
Total for LCIII: Kyesiiga Subcounty		County: Bukoto		35,752
LCII: Bbuliro	KAMULEGU HC III	KAMULEGU HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,745
LCII: Bbuliro	KAMULEGU HC III	KAMULEGU HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,635
LCII: Bbuliro	KITUNGA HC II	KITUNGA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,372
Total for LCIII: Bukakata Subcounty		County: Bukoto		53,588
LCII: Bukibonga	ARCHBISHOP J CABANA SSUNGA H	ARCHBISHOP J CABANA SSUNGA H	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	7,538
LCII: Bukibonga	Bukakakta	BUKAKATA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	11,559
LCII: Bukibonga	BUKAKATA HC III	BUKAKATA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,745
LCII: Bukibonga	MAKONZI HC II	MAKONZI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,372
LCII: Ssunga	ARCHBISHOP J CABANA SSUNGA H	ARCHBISHOP J CABANA SSUNGA H	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,374
Total for LCIII: Kyannamukaaka Subcounty		County: Bukoto		126,144
LCII: Buyaga	Buyaga	BUYAGA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,372
LCII: Buyaga	KYANAMUKAACA HC IV	KYANAMUKAA KA HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	37,675
LCII: Buyaga	KYANAMUKAACA HC IV	KYANAMUKAA KA HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	73,724

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LCII: Buyaga	ZZIMWE HC II	ZZIMWE HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,372		
Total for LCIII: Buwunga Subcounty		County: Bukoto		86,982		
LCII: Buwunga	BUKEERI HC III	BUKEERI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,781		
LCII: Buwunga	BUKEERI HC III	BUKEERI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,745		
LCII: Buwunga	BUWUNGA HC III	BUWUNGA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	11,052		
LCII: Buwunga	BUWUNGA HC III	BUWUNGA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,745		
LCII: Buwunga	KAMWOOZI HC II	KAMWOOZI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,372		
LCII: Buwunga	MAZINGA HC II	MAZINGA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,372		
LCII: Buwunga	Nakasojjo Health Centre	Nakasojjo Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	7,538		
LCII: Buwunga	Nakasojjo Health Centre	Nakasojjo Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,376		
313121 Non-Residential Buildings - Improvement		0	0	68,206	0	68,206
Total for LCIII: Buwunga Subcounty		County: Bukoto		68,206		
LCII: Kanywa	Bukeeri HCIII	Last Phase Maternity Construction at Bukeeri HCIII	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	68,206		
Total Cost of Primary Health care services		2,999,042	344,203	71,791	1,083,954	4,498,989
Total Cost of Human Capital Development		2,999,042	344,203	71,791	1,083,954	4,498,989
Total Cost of Primary HealthCare		2,999,042	344,203	71,791	1,083,954	4,498,989
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					
227001 Travel inland	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
Total Cost of Health Management and Supervision	0	1,000	0	0	1,000

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Total Cost of Health	2,999,042	345,203	71,791	1,083,954	4,499,989
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VOTE: 888 Masaka District

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	6,003,663	6,160,357
Programme Conditional Grant - Wage Recurrent	4,770,383	4,911,896
Programme Conditional Grant - Non Wage Recurrent	1,151,331	1,160,513
District Unconditional Grant Wage	61,079	61,079
Other Transfers from Central Government	20,870	20,870
Locally Raised Revenues	0	6,000
Development Revenues	1,015,295	184,601
Transitional Conditional Grant - Development	900,000	0
Programme Conditional Grant - Development	115,295	184,601
Total Revenues Shares	7,018,957	6,344,959
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	4,831,462	4,972,975
Non Wage	1,172,201	1,187,383
Development Expenditure		
Domestic Development	1,015,295	184,601
External Financing	0	0
Total Expenditure	7,018,957	6,344,959

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	731	0	0	731
Total Cost of HIV/AIDS Mainstreaming	0	731	0	0	731
Key Service Area 000063 Quality Assurance Systems					
224008 Educational Materials and Services	0	0	18,459	0	18,459
Total for LCIII: Kyannamukaaka Subcounty	County: Bukoto				18,459

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LCII: Kyantale	Kyembazzi	Education and Training Services - Allowances and Facilitation	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	18,459		
225203 Appraisal and Feasibility Studies for Capital Works		0	0	2,106	0	2,106
Total for LCIII: Bukakata Subcounty		County: Bukoto				2,106
LCII: Bukibonga	Ggolooba	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	2,106		
225204 Monitoring and Supervision of capital work		0	0	5,000	0	5,000
Total for LCIII: Bukakata Subcounty		County: Bukoto				5,000
LCII: Bukibonga	Ggolooba	Monitoring the Construction of a 2 Classroom block at Ggolooba P/S in Bukakkata S/C with furniture	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	5,000		
227001 Travel inland		0	20,870	9,168	0	30,038
Total for LCIII: Bukakata Subcounty		County: Bukoto				9,168
LCII: Bukibonga	Ggolooba	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	9,168		
228004 Maintenance-Other Fixed Assets		0	0	10,000	0	10,000
Total for LCIII: Kyannamukaaka Subcounty		County: Bukoto				10,000
LCII: Kyantale	Emptying toilets	Building and Facility Maintenance - Assorted Materials	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	10,000		
312121 Non-Residential Buildings - Acquisition		0	0	35,000	0	35,000
Total for LCIII: Buwunga Subcounty		County: Bukoto				35,000
LCII: Kamwozi	St. Kasozi	Other Structures - Construction Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	35,000		
312235 Furniture and Fittings - Acquisition		0	0	14,868	0	14,868
Total for LCIII: Kyannamukaaka Subcounty		County: Bukoto				14,868
LCII: Kyantale	Furniture for Selected Schools	Furniture and Fixtures - Assorted Furniture	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	14,868		
313121 Non-Residential Buildings - Improvement		0	0	90,000	0	90,000
Total for LCIII: Bukakata Subcounty		County: Bukoto				90,000
LCII: Bukibonga	Ggolooba	Construction of a 2 Classroom block at Ggolooba P/S in Bukakata S/C with furniture	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	90,000		
Total Cost of Quality Assurance Systems		0	20,870	184,601	0	205,471

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Key Service Area 320110 Sports and recreational services

227001 Travel inland	0	18,792	0	0	18,792
Total Cost of Sports and recreational services	0	18,792	0	0	18,792

Key Service Area 320162 Capitation (Primary)

211101 General Staff Salaries	2,937,710	0	0	0	2,937,710
263308 Sector Conditional Grant (Non-Wage)	0	507,430	0	0	507,430
Total for LCIII: Kyesiiga Subcounty	County: Bukoto				138,690

LCII: Bbuliro	BBUULIRO P.S.	BBUULIRO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,450
LCII: Bbuliro	KATIKAMU P/S	KATIKAMU P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,670
LCII: Bugere	BUGERE P.S.	BUGERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,390
LCII: Bugere	KAMULEGU P.S.	KAMULEGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,830
LCII: Bugere	LWAGGULWE MIXED P.S.	LWAGGULWE MIXED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,090
LCII: Bugere	ST. MBAAGA MULEMA P.S.	ST. MBAAGA MULEMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,190
LCII: Kitunga	KABANDA P.S.	KABANDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,250
LCII: Kitunga	Kikonda P.S	Kikonda P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,730
LCII: Kitunga	KITUNGA MUSLIM P.S	KITUNGA MUSLIM P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,410
LCII: Kitunga	KITUNGA CHURCH OF UGANDA P.S.	KITUNGA CHURCH OF UGANDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,710
LCII: Kyesiiga	KYESIIGA P.S.	KYESIIGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,970
Total for LCIII: Bukakata Subcounty		County: Bukoto		58,050
LCII: Makonzi	ST. ANDREW GGOLOBA P.S	ST. ANDREW GGOLOBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,870
LCII: Makonzi	ST. LUKE BUKAKATTA P.S	ST. LUKE BUKAKATTA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,710
LCII: Ssunga	GREEN VALLEY KASANJE P.S.	GREEN VALLEY KASANJE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,190

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LCII: Ssunga	Ssunga P.S.	Ssunga P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,690
LCII: Ssunga	ST. CHARLES LWANGA KABENDERA	ST. CHARLES LWANGA KABENDERA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,590
Total for LCIII: Kyannamukaaka Subcounty		County: Bukoto		140,870
LCII: Buyaga	ST. DAMIANO BUYAGA P.S.	ST. DAMIANO BUYAGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,650
LCII: Buyaga	ST. JUDE KAMMENGO P. S	ST. JUDE KAMMENGO P. S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,310
LCII: Buyinja	LUKODDE R.C. P.S.	LUKODDE R.C. P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,550
LCII: Buyinja	Lukode Muslim P.S.	Lukode Muslim P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,950
LCII: Buyinja	LUZINGA P.S.	LUZINGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,430
LCII: Kamuzinda	KAMUZINDA	KAMUZINDA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,110
LCII: Kamuzinda	KYAMULA P.S	KYAMULA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,410
LCII: Kamuzinda	ST. LAWRENCE KKINDU P.S.	ST. LAWRENCE KKINDU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,510
LCII: Kyantale	BUJJU P.S.	BUJJU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,790
LCII: Kyantale	BUWUNDE P.S.	BUWUNDE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,490
LCII: Kyantale	KYANTALE P.S.	KYANTALE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,610
LCII: Zzimwe	ST. PAUL BUNA P.S.	ST. PAUL BUNA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,490
LCII: Zzimwe	ZZIMWE COPE	ZZIMWE COPE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,570
Total for LCIII: Buwunga Subcounty		County: Bukoto		169,820
LCII: Buwunga	Kyabbumba P.S.	Kyabbumba P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,950
LCII: Ggulama	Gulama St Joseph P.S.	Gulama St Joseph P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,210

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LCII: Ggulama	Mugamba P.S.	Mugamba P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,430		
LCII: Kamwozi	Kijonjo P.S.	Kijonjo P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,430		
LCII: Kamwozi	Kyengerere P.S.	Kyengerere P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,430		
LCII: Kamwozi	Lwannunda P.S.	Lwannunda P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,930		
LCII: Kamwozi	Narozari Mixed P.S.	Narozari Mixed P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,530		
LCII: Kanywa	Kasozi St Mary s P.S.	Kasozi St Mary s P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,370		
LCII: Kanywa	ST. ANDREWS NKUKE P.S	ST. ANDREWS NKUKE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,130		
LCII: Kanywa	TEKEERA-KANYWA P.S	TEKEERA-KANYWA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,890		
LCII: Kasaka	KAJUNA P.S.	KAJUNA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,530		
LCII: Kasaka	Kasaka P.S.	Kasaka P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,330		
LCII: Mazinga	Butale Islamic P.S.	Butale Islamic P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,730		
LCII: Mazinga	ST. KIZITO BUTENZI	ST. KIZITO BUTENZI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,930		
Total Cost of Capitation (Primary)		2,937,710	507,430	0	0	3,445,140
Total Cost of Human Capital Development		2,937,710	547,823	184,601	0	3,670,134
Total Cost of Pre-Primary and Primary Education		2,937,710	547,823	184,601	0	3,670,134
Service Area 20 Secondary Education						

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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 320158 Capitation (Secondary)						
263308 Sector Conditional Grant (Non-Wage)		0	426,340	0	0	426,340
Total for LCIII: Kyesiiga Subcounty		County: Bukoto				131,000
LCII: Kyesiiga	ST MAURICE LWAGGULWE S.S.S	ST MAURICE LWAGGULWE S.S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			131,000

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Total for LCIII: Bukakata Subcounty		County: Bukoto			59,440	
LCII: Ssunga	BUKAKATA SEED SCHOOL	BUKAKATA SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		59,440	
Total for LCIII: Kyannamukaaka Subcounty		County: Bukoto			161,020	
LCII: Zzimwe	ST MUGAGGA VOC SCHOOL KKINDU	ST MUGAGGA VOC SCHOOL KKINDU	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		161,020	
Total for LCIII: Buwunga Subcounty		County: Bukoto			74,880	
LCII: Mazinga	ST MARTIN S.S NAROZALI	ST MARTIN S.S NAROZALI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		74,880	
Total Cost of Capitation (Secondary)		0	426,340	0	0	426,340
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries		1,974,186	0	0	0	1,974,186
Total Cost of Secondary Education Services		1,974,186	0	0	0	1,974,186
Total Cost of Human Capital Development		1,974,186	426,340	0	0	2,400,526
Total Cost of Secondary Education		1,974,186	426,340	0	0	2,400,526
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 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
227001 Travel inland	0	9,200	0	0	9,200
Total Cost of Inspection and Monitoring		0	9,200	0	9,200
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	61,079	0	0	0	61,079
Total Cost of Quality Assurance Systems		61,079	0	0	61,079
Key Service Area 320003 Assets and Facilities Management					
228001 Maintenance-Buildings and Structures	0	85,020	0	0	85,020
228004 Maintenance-Other Fixed Assets	0	50,000	0	0	50,000
Total Cost of Assets and Facilities Management		0	135,020	0	135,020
Key Service Area 320038 Sports Development and Oversight					
227001 Travel inland	0	40,000	0	0	40,000
Total Cost of Sports Development and Oversight		0	40,000	0	40,000
Key Service Area 320110 Sports and recreational services					
227001 Travel inland	0	20,000	0	0	20,000

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Total Cost of Sports and recreational services	0	20,000	0	0	20,000
Total Cost of Human Capital Development	61,079	204,220	0	0	265,299
Total Cost of Education&Sports Management and Inspection	61,079	204,220	0	0	265,299
Service Area 50 Special Needs 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 320161 Special Needs Education					
227001 Travel inland	0	9,000	0	0	9,000
Total Cost of Special Needs Education	0	9,000	0	0	9,000
Total Cost of Human Capital Development	0	9,000	0	0	9,000
Total Cost of Special Needs Education	0	9,000	0	0	9,000
Total Cost of Education	4,972,975	1,187,383	184,601	0	6,344,959

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Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,213,412	1,280,116
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Wage	90,865	90,865
Other Transfers from Central Government	122,547	189,251
Total Revenues Shares	1,213,412	1,280,116
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	90,865	90,865
Non Wage	1,122,547	1,189,251
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	1,213,412	1,280,116

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 09 Integrated Transport Infrastructure And Services					
Key Service Area 000017 Infrastructure Development and Management					
211101 General Staff Salaries	90,865	0	0	0	90,865
211107 Boards, Committees and Council Allowances	0	2,000	0	0	2,000
225202 Environment Impact Assessment for Capital Works	0	500	0	0	500
227001 Travel inland	0	25,584	0	0	25,584
227004 Fuel, Lubricants and Oils	0	30,580	0	0	30,580
228001 Maintenance-Buildings and Structures	0	48,500	0	0	48,500
228002 Maintenance-Transport Equipment	0	18,382	0	0	18,382
Total Cost of Infrastructure Development and Management	90,865	125,547	0	0	216,412

VOTE: 888 Masaka District

Key Service Area 260009 Road Maintenance

263402 Transfer to Other Government Units	0	66,704	0	0	66,704
Total for LCIII: Kyesiiga Subcounty	County: Bukoto				13,971
LCII: Kyesiiga	Lwemodde	Transfer of URF to Kyesiiga Sub-county.	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		13,971
Total for LCIII: Bukakata Subcounty	County: Bukoto				12,065
LCII: Bukibonga	Bukibonga	Transfer of URF to Bukakata Sub-county.	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		12,065
Total for LCIII: Kyannamukaaka Subcounty	County: Bukoto				17,373
LCII: Kamuzinda	Kamuzinda	Transfer of URF to Kyanamukaaka Sub-county.	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		17,373
Total for LCIII: Buwunga Subcounty	County: Bukoto				23,295
LCII: Buwunga		Transfer of URF to Buwunga Sub-county.	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		23,295
Total Cost of Road Maintenance	0	66,704	0	0	66,704

Key Service Area 260010 Road Rehabilitation

211107 Boards, Committees and Council Allowances	0	12,000	0	0	12,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000
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
223006 Water	0	300	0	0	300
225202 Environment Impact Assessment for Capital Works	0	3,455	0	0	3,455
225203 Appraisal and Feasibility Studies for Capital Works	0	10,300	0	0	10,300
227001 Travel inland	0	71,900	0	0	71,900
227004 Fuel, Lubricants and Oils	0	336,000	0	0	336,000
228001 Maintenance-Buildings and Structures	0	455,045	0	0	455,045
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	100,000	0	0	100,000
Total Cost of Road Rehabilitation	0	994,000	0	0	994,000
Total Cost of Integrated Transport Infrastructure And Services	90,865	1,186,251	0	0	1,277,116

Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

227001 Travel inland	0	3,000	0	0	3,000
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VOTE: 888 Masaka District

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	90,865	1,189,251	0	0	1,280,116
Total Cost of Roads and Engineering	90,865	1,189,251	0	0	1,280,116

VOTE: 888 Masaka District

Water

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	174,517	172,983
District Unconditional Grant Wage	115,155	115,155
Programme Conditional Grant - Non Wage Recurrent	59,363	57,829
Development Revenues	598,171	774,062
Programme Conditional Grant - Development	583,356	759,247
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	772,688	947,045
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	115,155	115,155
Non Wage	59,363	57,829
Development Expenditure		
Domestic Development	598,171	774,062
External Financing	0	0
Total Expenditure	772,688	947,045

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

Service Area 10 Rural Water Supply and Sanitation					
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	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming	0	2,000	0	0	2,000
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	0	13,700	0	13,700
Total for LCIII: Kyannamukaaka Subcounty		County: Bukoto			13,700
LCII: Kyantale	Kyannamukaaka	Environmental Impact Assessment - Advertising	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant		13,700
225203 Appraisal and Feasibility Studies for Capital Works	0	0	1,175	0	1,175

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Total for LCIII: Kyannamukaaka Subcounty		County: Bukoto		1,175		
LCII: Kyantale	Kyanamukaaka	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant		1,175	
225204 Monitoring and Supervision of capital work		0	0	32,715	0	32,715
Total for LCIII: Kyannamukaaka Subcounty		County: Bukoto		32,715		
LCII: Kyantale	Kyanamukaaka	Monitoring the construction of Piped water	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant		32,715	
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	492,410	0	492,410
Total for LCIII: Kyannamukaaka Subcounty		County: Bukoto		492,410		
LCII: Kyantale	Kyanamukaaka	Extension of Piped water	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant		492,410	
Total Cost of Environment, Social Health and Safety		0	0	540,000	0	540,000
Key Service Area 140021 Ecosystems Restoration and Protection						
211101 General Staff Salaries		115,155	0	0	0	115,155
227001 Travel inland		0	0	14,815	0	14,815
Total for LCIII: Kyannamukaaka Subcounty		County: Bukoto		14,815		
LCII: Kyantale	Kyembazzi	Travel Inland - Allowances	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)		14,815	
Total Cost of Ecosystems Restoration and Protection		115,155	0	14,815	0	129,969
Key Service Area 140022 Integrated Catchment based Infrastructure						
221002 Workshops, Meetings and Seminars		0	0	13,700	0	13,700
Total for LCIII: Kyannamukaaka Subcounty		County: Bukoto		13,700		
LCII: Kyantale	Kyembazzi	Workshops, Meetings, Seminars - Training (Others)	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		13,700	
225203 Appraisal and Feasibility Studies for Capital Works		0	0	11,531	0	11,531
Total for LCIII: Kyannamukaaka Subcounty		County: Bukoto		11,531		
LCII: Kyantale	Kyembazzi	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		11,531	
227001 Travel inland		0	45,829	15,280	0	61,109
Total for LCIII: Kyannamukaaka Subcounty		County: Bukoto		15,280		
LCII: Kyantale	Kyembazzi	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		15,280	
227004 Fuel, Lubricants and Oils		0	10,000	0	0	10,000
312121 Non-Residential Buildings - Acquisition		0	0	30,500	0	30,500

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Total for LCIII: Kyannamukaaka Subcounty		County: Bukoto			30,500	
LCII: Kyantale	Kyembazzi	Non Residential Buildings - Other Construction works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		30,500	
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	148,236	0	148,236
Total for LCIII: Kyannamukaaka Subcounty		County: Bukoto			148,236	
LCII: Kyantale	Kyembazzi	Supply of Water Tanks	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		148,236	
Total Cost of Integrated Catchment based Infrastructure		0	55,829	219,247	0	275,075
Total Cost of Human Capital Development		115,155	57,829	774,062	0	947,045
Total Cost of Rural Water Supply and Sanitation		115,155	57,829	774,062	0	947,045
Total Cost of Water		115,155	57,829	774,062	0	947,045

VOTE: 888 Masaka District

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	401,151	408,504
District Unconditional Grant Wage	371,146	371,146
Locally Raised Revenues	2,000	2,000
Other Transfers from Central Government	10,400	0
Programme Conditional Grant - Non Wage Recurrent	17,605	35,358
Total Revenues Shares	401,151	408,504
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	371,146	371,146
Non Wage	30,005	37,358
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	401,151	408,504

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 000089 Climate Change Mitigation					
221011 Printing, Stationery, Photocopying and Binding	0	2,612	0	0	2,612
227001 Travel inland	0	7,388	0	0	7,388
Total Cost of Climate Change Mitigation	0	10,000	0	0	10,000
Key Service Area 140021 Ecosystems Restoration and Protection					
211101 General Staff Salaries	371,146	0	0	0	371,146
Total Cost of Ecosystems Restoration and Protection	371,146	0	0	0	371,146
Key Service Area 140038 Environmental Safeguards					
224003 Agricultural Supplies and Services	0	2,000	0	0	2,000

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227001 Travel inland	0	18,000	0	0	18,000
Total Cost of Environmental Safeguards	0	20,000	0	0	20,000
Key Service Area 560007 Regulation and Compliance					
227001 Travel inland	0	5,358	0	0	5,358
Total Cost of Regulation and Compliance	0	5,358	0	0	5,358
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	371,146	35,358	0	0	406,504
Programme 10 Sustainable Urbanisation And Housing					
Key Service Area 280002 Physical Planning					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Physical Planning	0	2,000	0	0	2,000
Total Cost of Sustainable Urbanisation And Housing	0	2,000	0	0	2,000
Total Cost of Natural Resources Management	371,146	37,358	0	0	408,504
Total Cost of Natural Resources	371,146	37,358	0	0	408,504

VOTE: 888 Masaka District

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	265,916	222,090
Programme Conditional Grant - Non Wage Recurrent	22,891	0
District Unconditional Grant Wage	91,024	91,024
Locally Raised Revenues	2,000	2,000
Other Transfers from Central Government	150,000	100,000
Programme Conditional Grant - Non Wage Recurrent	0	29,066
Total Revenues Shares	265,916	222,090
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	91,024	91,024
Non Wage	174,891	131,066
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	265,916	222,090

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	91,024	0	0	0	91,024
227001 Travel inland	0	100,000	0	0	100,000
Total Cost of Capacity Strengthening	91,024	100,000	0	0	191,024
Total Cost of Human Capital Development	91,024	100,000	0	0	191,024
Total Cost of Community Mobilisation	91,024	100,000	0	0	191,024
Service Area 20 Empowerment and Mindset Change					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					

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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	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming	0	500	0	0	500
Key Service Area 000021 Gender Mainstreaming services					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Gender Mainstreaming services	0	2,000	0	0	2,000
Key Service Area 000023 Inspection and Monitoring					
227001 Travel inland	0	5,675	0	0	5,675
Total Cost of Inspection and Monitoring	0	5,675	0	0	5,675
Key Service Area 320146 Support to special interest Groups					
221011 Printing, Stationery, Photocopying and Binding	0	2,891	0	0	2,891
227001 Travel inland	0	20,000	0	0	20,000
Total Cost of Support to special interest Groups	0	22,891	0	0	22,891
Total Cost of Human Capital Development	0	31,066	0	0	31,066
Total Cost of Empowerment and Mindset Change	0	31,066	0	0	31,066
Total Cost of Community Based Services	91,024	131,066	0	0	222,090

VOTE: 888 Masaka District

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	172,867	166,867
District Unconditional Grant Non-Wage	106,559	106,559
District Unconditional Grant Wage	43,861	43,861
Locally Raised Revenues	22,446	16,446
Development Revenues	198,931	216,151
District Discretionary Equalisation Development Grant	163,130	216,151
Other Transfers from Central Government	35,801	0
Total Revenues Shares	371,798	383,017
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	43,861	43,861
Non Wage	129,006	123,006
Development Expenditure		
Domestic Development	198,931	216,151
External Financing	0	0
Total Expenditure	371,798	383,017

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 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	0	1,000	0	1,000
Total for LCIII: Kyannamukaaka Subcounty	County: Bukoto				1,000
LCII: Kyantale	District Headquarters	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		1,000
Total Cost of HIV/AIDS Mainstreaming	0	0	1,000	0	1,000
Total Cost of Human Capital Development	0	0	1,000	0	1,000
Programme 18 Development Plan Implementation					

VOTE: 888 Masaka District

Key Service Area 000006 Planning and Budgeting services

211101 General Staff Salaries	43,861	0	0	0	43,861
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221008 Information and Communication Technology Supplies.	0	0	24,438	0	24,438
Total for LCIII: Kyannamukaaka Subcounty	County: Bukoto				24,438
LCII: Kyantale	Kyembazzi	ICT - Printers	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		12,500
LCII: Kyantale	Kyembazzi	ICT - Tablet Computers	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		9,000
LCII: Kyantale	Kyembazzi	ICT - Workstation Computers (PC)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		2,938
221009 Welfare and Entertainment	0	2,488	0	0	2,488
221011 Printing, Stationery, Photocopying and Binding	0	4,670	0	0	4,670
221012 Small Office Equipment	0	1,316	0	0	1,316
223005 Electricity	0	0	31,500	0	31,500
Total for LCIII: Bukakata Subcounty	County: Bukoto				31,500
LCII: Bukibonga	Seed School	Electricity - Utility Bills (Offices)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		31,500
225204 Monitoring and Supervision of capital work	0	890	6,691	0	7,581
Total for LCIII: Kyannamukaaka Subcounty	County: Bukoto				6,691
LCII: Zzimwe	Zzimwe HCII	Payment of Retention for capital works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		6,691
227001 Travel inland	0	2,956	0	0	2,956
227004 Fuel, Lubricants and Oils	0	14,000	0	0	14,000
312121 Non-Residential Buildings - Acquisition	0	0	57,000	0	57,000
Total for LCIII: Kyannamukaaka Subcounty	County: Bukoto				57,000
LCII: Kyantale	Kamulegu	Other Structures - Construction Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		57,000
Total Cost of Planning and Budgeting services	43,861	30,320	119,629	0	193,810

Key Service Area 000023 Inspection and Monitoring

225203 Appraisal and Feasibility Studies for Capital Works	0	0	2,000	0	2,000
Total for LCIII: Kyannamukaaka Subcounty	County: Bukoto				2,000
LCII: Kyantale	Kyembazzi	Feasibility Studies or Screening of Projects - Appraisal	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		2,000

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225204 Monitoring and Supervision of capital work		0	0	10,000	0	10,000
Total for LCIII: Kyannamukaaka Subcounty			County: Bukoto			10,000
LCII: Kyantale	Kyembazzi	Monitoring of DDEG Projects by DEC	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			10,000
227001 Travel inland		0	9,000	5,090	0	14,090
Total for LCIII: Kyannamukaaka Subcounty			County: Bukoto			5,090
LCII: Kyantale	Kyembazzi	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			5,090
227004 Fuel, Lubricants and Oils		0	6,000	0	0	6,000
Total Cost of Inspection and Monitoring		0	15,000	17,090	0	32,090
Key Service Area 000027 Programme Working Group Secretariat Services						
211107 Boards, Committees and Council Allowances		0	0	8,400	0	8,400
Total for LCIII: Buwunga Subcounty			County: Bukoto			8,400
LCII: Kanywa	Nkuke	Payment of Boards and Commissions	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			8,400
221001 Advertising and Public Relations		0	0	6,000	0	6,000
Total for LCIII: Buwunga Subcounty			County: Bukoto			6,000
LCII: Kanywa	Nkuke	Media - Announcements	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			6,000
221007 Books, Periodicals & Newspapers		0	0	1,800	0	1,800
Total for LCIII: Buwunga Subcounty			County: Bukoto			1,800
LCII: Kanywa	Nkuke	Identification Documents - General	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,800
221008 Information and Communication Technology Supplies.		0	0	1,000	0	1,000
Total for LCIII: Buwunga Subcounty			County: Bukoto			1,000
LCII: Kanywa	Nkuke	ICT - Assorted Computer Consumables	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,000
221009 Welfare and Entertainment		0	0	9,920	0	9,920
Total for LCIII: Buwunga Subcounty			County: Bukoto			9,920
LCII: Kanywa	Nkuke	Welfare - Entertainment Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			9,920
221011 Printing, Stationery, Photocopying and Binding		0	0	5,200	0	5,200
Total for LCIII: Buwunga Subcounty			County: Bukoto			5,200
LCII: Kanywa	Nkuke	Office Supplies - Assorted Binding Materials and Consumables	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			5,200

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221012 Small Office Equipment		0	0	80	0	80
Total for LCIII: Buwunga Subcounty			County: Bukoto			80
LCII: Kanywa	Nkuke	Office Equipment and Supplies - Assorted Items	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			80
222001 Information and Communication Technology Services.		0	0	2,400	0	2,400
Total for LCIII: Buwunga Subcounty			County: Bukoto			2,400
LCII: Kanywa	Nkuke	Telecommunication Services - Assorted Equipment	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,400
227001 Travel inland		0	14,360	25,142	0	39,501
Total for LCIII: Kyannamukaaka Subcounty			County: Bukoto			17,090
LCII: Kyantale	Kyembazzi	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			17,090
Total for LCIII: Buwunga Subcounty			County: Bukoto			8,052
LCII: Kanywa	Nkuke	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			8,052
227004 Fuel, Lubricants and Oils		0	0	2,400	0	2,400
Total for LCIII: Buwunga Subcounty			County: Bukoto			2,400
LCII: Kanywa	Nkuke	Fuel, Oils and Lubricants - Entitled officers	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,400
263402 Transfer to Other Government Units		0	26,880	0	0	26,880
Total for LCIII: Kyannamukaaka Subcounty			County: Bukoto			26,880
LCII: Kyantale	Kyembazzi	Transfers to all LLGs	Source: District Unconditional Grant Non-Wage 139-o/w Honoraria for District LLG Councillors			26,880
Total Cost of Programme Working Group Secretariat Services		0	41,240	62,342	0	103,581
Key Service Area 560019 Data Management and Dissemination						
221002 Workshops, Meetings and Seminars		0	0	2,090	0	2,090
Total for LCIII: Kyannamukaaka Subcounty			County: Bukoto			2,090
LCII: Kyantale	Kyembazzi	Workshops, Meetings, Seminars - Training (Data Collection and Analysis)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,090
221003 Staff Training		0	0	2,300	0	2,300
Total for LCIII: Kyannamukaaka Subcounty			County: Bukoto			2,300
LCII: Kyantale	Kyembazzi	Staff Training - Allowances	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,300
221009 Welfare and Entertainment		0	7,200	2,200	0	9,400

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Total for LCIII: Kyannamukaaka Subcounty		County: Bukoto			2,200
LCII: Kyantale	Kyembazzi	Welfare - Assorted Welfare Items	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		2,200
221011 Printing, Stationery, Photocopying and Binding		0	1,800	0	1,800
221016 Systems Recurrent costs		0	20,000	0	20,000
227001 Travel inland		0	7,446	5,000	12,446
Total for LCIII: Kyannamukaaka Subcounty		County: Bukoto			5,000
LCII: Kyantale	Kyembazzi	Travel Inland - Accommodation Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		5,000
312221 Light ICT hardware - Acquisition		0	0	4,500	4,500
Total for LCIII: Buwunga Subcounty		County: Bukoto			4,500
LCII: Kanywa	Nkuke	Light ICT Hardware - Laptops	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		4,500
Total Cost of Data Management and Dissemination		0	36,446	16,090	52,536
Total Cost of Development Plan Implementation		43,861	123,006	215,151	382,017
Total Cost of Planning and Statistics		43,861	123,006	216,151	383,017
Total Cost of Planning		43,861	123,006	216,151	383,017

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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	58,132	67,145
District Unconditional Grant Non-Wage	19,599	28,951
District Unconditional Grant Wage	27,861	27,522
Locally Raised Revenues	10,672	10,672
Total Revenues Shares	58,132	67,145
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	27,861	27,522
Non Wage	30,271	39,623
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	58,132	67,145

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 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	100	0	0	100
Total Cost of HIV/AIDS Mainstreaming	0	100	0	0	100
Total Cost of Human Capital Development	0	100	0	0	100
Programme 16 Governance And Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	27,522	0	0	0	27,522
221002 Workshops, Meetings and Seminars	0	900	0	0	900
221009 Welfare and Entertainment	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	2,033	0	0	2,033

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221012 Small Office Equipment	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	23,274	0	0	23,274
227004 Fuel, Lubricants and Oils	0	10,816	0	0	10,816
Total Cost of Audit and Risk Management	27,522	39,523	0	0	67,045
Total Cost of Governance And Security	27,522	39,523	0	0	67,045
Total Cost of Compliance	27,522	39,623	0	0	67,145
Total Cost of Internal Audit	27,522	39,623	0	0	67,145

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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	54,756	85,128
Programme Conditional Grant - Non Wage Recurrent	9,347	33,242
District Unconditional Grant Wage	41,090	41,090
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	61,233	85,128
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	41,090	41,090
Non Wage	13,666	44,038
Development Expenditure		
Domestic Development	6,477	0
External Financing	0	0
Total Expenditure	61,233	85,128

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					
211101 General Staff Salaries	41,090	0	0	0	41,090
227001 Travel inland	0	7,795	0	0	7,795
Total Cost of Tourism Investment, Promotion and Marketing	41,090	7,795	0	0	48,886
Total Cost of Tourism Development	41,090	7,795	0	0	48,886
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000

VOTE: 888 Masaka District

221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	2,347	0	0	2,347
Total Cost of Domestic Promotion	0	9,347	0	0	9,347
Total Cost of Private Sector Development	0	9,347	0	0	9,347
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 Commercial Services	41,090	20,143	0	0	61,233
Service Area 20 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 07 Private Sector Development					
Key Service Area 000073 Marketing and value addition					
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils	0	7,200	0	0	7,200
228002 Maintenance-Transport Equipment	0	2,695	0	0	2,695
Total Cost of Marketing and value addition	0	23,895	0	0	23,895
Total Cost of Private Sector Development	0	23,895	0	0	23,895
Total Cost of Value Chain Services	0	23,895	0	0	23,895
Total Cost of Trade, Industry and Local Development	41,090	44,038	0	0	85,128