

VOTE: 720 Masindi Municipal Council

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	1,400,000	1,594,509
o/w Higher Local Government	842,916	896,096
o/w Lower Local Government	557,084	698,413
Discretionary Government Transfers	2,017,806	2,181,940
o/w Higher Local Government	1,750,796	1,828,977
o/w Lower Local Government	267,010	352,963
Conditional Government Transfers	12,069,144	12,479,679
o/w Higher Local Government	12,069,144	12,479,679
o/w Lower Local Government	0	0
Other Government Transfers	193,943	197,628
o/w Higher Local Government	193,943	197,628
o/w Lower Local Government	0	0
External Financing	13,260	13,260
o/w Higher Local Government	13,260	13,260
o/w Lower Local Government	0	0
Grand Total	15,694,152	16,467,015
o/w Higher Local Government	14,870,058	15,415,640
o/w Lower Local Government	824,094	1,051,376

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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	1,400,000	1,594,509
Advertisements/Bill Boards	21,845	21,845
Agency Fees	3,000	3,000
Animal and Crop Husbandry related Levies	24,228	24,228
Business licenses	211,603	375,525
Educational/Instruction related levies	15,029	15,029
Inspection Fees	7,575	7,575
Land Fees	331,693	331,693
Liquor licenses	241	241
Local Hotel Tax	13,500	13,500
Local Services Tax-Payable By Individuals	118,367	148,954
Market /Gate Charges	106,900	106,900
Miscellaneous receipts/income	89,850	89,850
Other fees e.g. street parking fees	77,579	77,579
Other fines and Penalties – private	6,500	6,500
Other Licence fees	15,653	15,653
Property related Duties/Fees	100,314	100,314
Refuse collection charges/Public convenience	6,720	6,720
Registration fees for Documents and Businesses	19,958	19,958
Rent & Rates - Non-Produced Assets – from private entities	56,734	56,734
Rent & rates – produced assets-From Private Entities	109,524	109,524
Sale of (Produced) Government Properties/Assets	23,184	23,184
Vehicle Parking Fees	40,003	40,003
Discretionary Government Transfers	2,024,806	2,181,940
Urban Discretionary Equalisation Development Grant	310,041	489,819
Urban Unconditional Grant Wage	1,069,924	1,069,924
Urban Unconditional Non-Wage	644,841	622,197
Conditional Government Transfers	12,069,144	12,479,679
Programme Conditional Grant - Non Wage Recurrent	4,484,531	4,631,074
Programme Conditional Grant - Development	944,595	908,587
Programme Conditional Grant - Wage Recurrent	6,640,017	6,640,017
Transitional Conditional Grant - Development	0	300,000
Other Government Transfers	186,943	197,628
GROW Project	0	10,185

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Support to PLE (UNEB)	14,000	14,500
Uganda Road Fund (URF)	163,798	163,798
Uganda Women Entrepreneurship Program(UWEP)	9,145	9,145
External Financing	13,260	13,260
Baylor International (Uganda)	13,260	13,260
Total Revenues Shares	15,694,152	16,467,015

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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	467,198	0	0	0	467,198
o/w: Wage:	276,235	0	0	0	276,235
Non-Wage Recurrent:	165,182	0	0	0	165,182
Development:	25,781	0	0	0	25,781
Tourism Development	10,795	0	0	0	10,795
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land And Water Management	297,375	122,031	0	0	419,406
o/w: Wage:	260,210	0	0	0	260,210
Non-Wage Recurrent:	24,165	100,031	0	0	124,196
Development:	13,000	22,000	0	0	35,000
Private Sector Development	69,834	9,269	0	0	79,103
o/w: Wage:	29,083	0	0	0	29,083
Non-Wage Recurrent:	40,751	9,269	0	0	50,019
Development:	0	0	0	0	0
Integrated Transport Infrastructure And Services	1,232,717	58,500	163,798	0	1,455,015
o/w: Wage:	123,290	0	0	0	123,290
Non-Wage Recurrent:	1,003,308	32,500	163,798	0	1,199,606
Development:	106,119	26,000	0	0	132,119
Sustainable Urbanisation And Housing	32,800	16,600	0	0	49,400
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	22,300	16,600	0	0	38,900
Development:	10,500	0	0	0	10,500
Human Capital Development	9,120,639	84,960	33,830	0	9,252,689
o/w: Wage:	6,524,022	0	0	0	6,524,022
Non-Wage Recurrent:	1,697,811	80,960	33,830	0	1,812,601
Development:	898,806	4,000	0	13,260	916,066
Public Sector Transformation	2,652,037	845,063	0	0	3,497,100

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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:	182,048	0	0	0	182,048
Non-Wage Recurrent:	1,901,366	845,063	0	0	2,746,428
Development:	568,624	0	0	0	568,624
Governance And Security	334,951	241,979	0	0	576,930
o/w: Wage:	253,901	0	0	0	253,901
Non-Wage Recurrent:	71,050	143,979	0	0	215,029
Development:	10,000	98,000	0	0	108,000
Regional Balanced Development	170,845	166,507	0	0	337,353
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	170,845	166,507	0	0	337,353
Development:	0	0	0	0	0
Development Plan Implementation	272,427	49,600	0	0	322,027
o/w: Wage:	61,153	0	0	0	61,153
Non-Wage Recurrent:	145,698	49,600	0	0	195,298
Development:	65,576	0	0	0	65,576
Grand Total	14,661,619	1,594,509	197,628	13,260	16,467,015
Grand Total Wage	7,709,942	0	0	0	7,709,942
Grand Total Non-Wage Recurrent	5,253,271	1,444,509	197,628	0	6,895,408
Grand Total Development	1,698,406	150,000	0	13,260	1,861,666

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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	3,281,423	3,516,979
o/w Higher Local Government	2,457,328	2,465,603
o/w Lower Local Government	824,094	1,051,376
Finance	547,981	479,981
o/w Higher Local Government	547,981	479,981
o/w Lower Local Government	0	0
Statutory bodies	426,565	444,564
o/w Higher Local Government	426,565	444,564
o/w Lower Local Government	0	0
Production and Marketing	405,246	467,198
o/w Higher Local Government	405,246	467,198
o/w Lower Local Government	0	0
Health	1,756,643	2,154,693
o/w Higher Local Government	1,756,643	2,154,693
o/w Lower Local Government	0	0
Education	7,021,288	6,928,812
o/w Higher Local Government	7,021,288	6,928,812
o/w Lower Local Government	0	0
Roads and Engineering	1,435,392	1,455,015
o/w Higher Local Government	1,435,392	1,455,015
o/w Lower Local Government	0	0
Natural Resources	324,213	436,046
o/w Higher Local Government	324,213	436,046
o/w Lower Local Government	0	0
Community Based Services	154,381	179,183
o/w Higher Local Government	154,381	179,183
o/w Lower Local Government	0	0
Planning	199,734	237,327
o/w Higher Local Government	199,734	237,327
o/w Lower Local Government	0	0
Internal Audit	67,186	72,186
o/w Higher Local Government	67,186	72,186
o/w Lower Local Government	0	0
Trade, Industry and Local Development	74,101	95,032

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
o/w Higher Local Government	74,101	95,032
o/w Lower Local Government	0	0
Grand Total	15,694,152	16,467,015
o/w Higher Local Government	14,870,058	15,415,640
o/w: Wage:	7,709,942	7,709,942
Non-Wage Recurrent:	5,840,125	6,088,711
Domestic Devt:	1,306,732	1,603,728
External Financing:	13,260	13,260
o/w Lower Local Government	824,094	1,051,376
o/w: Wage:	0	0
Non-Wage Recurrent:	676,191	806,697
Domestic Devt:	147,904	244,678
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	3,117,305	2,948,355
Urban Unconditional Grant Wage	284,863	182,048
Urban Unconditional Non-Wage	64,469	63,469
Locally Raised Revenues	108,000	154,000
Multi-Sectoral Transfers to LLGs_NonWage	676,191	806,697
Programme Conditional Grant - Non Wage Recurrent	1,983,783	1,742,141
Development Revenues	164,117	568,624
Urban Discretionary Equalisation Development Grant	16,214	23,946
Multi-Sectoral Transfers to LLGs_Gou	147,904	244,678
Transitional Conditional Grant - Development	0	300,000
Total Revenues Shares	3,281,423	3,516,979
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	284,863	182,048
Non Wage	2,832,442	2,766,307
Development Expenditure		
Domestic Development	164,117	568,624
External Financing	0	0
Total Expenditure	3,281,423	3,516,979

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 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,960	0	0	6,960

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221008 Information and Communication Technology Supplies.	0	900	0	0	900
222001 Information and Communication Technology Services.	0	1,440	0	0	1,440
227001 Travel inland	0	1,800	0	0	1,800
227004 Fuel, Lubricants and Oils	0	1,920	0	0	1,920
Total Cost of Procurement and Disposal Services	0	13,020	0	0	13,020
Key Service Area 000008 Records Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,470	0	0	4,470
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
222002 Postage and Courier	0	60	0	0	60
227001 Travel inland	0	400	0	0	400
227004 Fuel, Lubricants and Oils	0	960	0	0	960
Total Cost of Records Management	0	7,090	0	0	7,090
Key Service Area 000011 Communication and Public Relations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	900	0	0	900
222001 Information and Communication Technology Services.	0	1,470	0	0	1,470
225101 Consultancy Services	0	20,000	0	0	20,000
227001 Travel inland	0	500	0	0	500
227004 Fuel, Lubricants and Oils	0	960	0	0	960
Total Cost of Communication and Public Relations	0	23,830	0	0	23,830
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,340	0	0	5,340
212103 Incapacity benefits (Employees)	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	1,560	0	0	1,560
225101 Consultancy Services	0	50,000	0	0	50,000
227001 Travel inland	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	1,560	0	0	1,560
273101 Medical expenses (To general public)	0	4,000	0	0	4,000
273104 Pension	0	851,304	0	0	851,304

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273105 Gratuity	0	859,788	0	0	859,788
352881 Pension and Gratuity Arrears Budgeting	0	31,049	0	0	31,049
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	0	1,811,601	0	0	1,811,601
Key Service Area 010008 Capacity Strengthening					
221002 Workshops, Meetings and Seminars	0	0	15,762	0	15,762
Total for LCIII: Central Div	County: Masindi				15,762
LCII: Civic Ward	Headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		15,762
221003 Staff Training	0	0	8,184	0	8,184
Total for LCIII: Central Div	County: Masindi				8,184
LCII: Civic Ward	Hqtrs	Staff Training - Capacity Building	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		8,184
227004 Fuel, Lubricants and Oils	0	14,000	0	0	14,000
Total Cost of Capacity Strengthening	0	14,000	23,946	0	37,946
Key Service Area 390017 Public Service Performance management					
211101 General Staff Salaries	182,048	0	0	0	182,048
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,960	0	0	6,960
221001 Advertising and Public Relations	0	8,000	0	0	8,000
221009 Welfare and Entertainment	0	5,000	0	0	5,000
221017 Membership dues and Subscription fees.	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	2,160	0	0	2,160
223004 Guard and Security services	0	12,000	0	0	12,000
225204 Monitoring and Supervision of capital work	0	10,000	0	0	10,000
227001 Travel inland	0	6,058	0	0	6,058
227004 Fuel, Lubricants and Oils	0	8,800	0	0	8,800
312121 Non-Residential Buildings - Acquisition	0	0	300,000	0	300,000
Total for LCIII: Central Div	County: Masindi				300,000
LCII: Civic Ward	Headquarters	Non Residential Buildings - Office Building	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		300,000
Total Cost of Public Service Performance management	182,048	62,978	300,000	0	545,026
Total Cost of Public Sector Transformation	182,048	1,932,519	323,946	0	2,438,512
Programme 16 Governance And Security					

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Key Service Area 000014 Administrative and Support Services

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,480	0	0	3,480
221008 Information and Communication Technology Supplies.	0	1,800	0	0	1,800
221011 Printing, Stationery, Photocopying and Binding	0	1,800	0	0	1,800
222001 Information and Communication Technology Services.	0	840	0	0	840
227001 Travel inland	0	1,210	0	0	1,210
227004 Fuel, Lubricants and Oils	0	1,160	0	0	1,160
Total Cost of Administrative and Support Services	0	10,290	0	0	10,290
Total Cost of Governance And Security	0	10,290	0	0	10,290

Programme 17 Regional Balanced Development

Key Service Area 000005 Human Resource Management

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,960	0	0	6,960
221008 Information and Communication Technology Supplies.	0	2,221	0	0	2,221
221011 Printing, Stationery, Photocopying and Binding	0	2,221	0	0	2,221
222001 Information and Communication Technology Services.	0	1,680	0	0	1,680
227001 Travel inland	0	1,800	0	0	1,800
227004 Fuel, Lubricants and Oils	0	1,920	0	0	1,920
Total Cost of Human Resource Management	0	16,801	0	0	16,801
Total Cost of Regional Balanced Development	0	16,801	0	0	16,801
Total Cost of Administration and Management	182,048	1,959,610	323,946	0	2,465,603
Total Cost of Administration	182,048	1,959,610	323,946	0	2,465,603

Subcounty / Town Council / Division: 237706 Kigulya Div

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					
312121 Non-Residential Buildings - Acquisition	0	0	24,610	0	24,610

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Total Cost of Facilities Management	0	0	24,610	0	24,610
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	21,476	0	0	21,476
312121 Non-Residential Buildings - Acquisition	0	0	21,267	0	21,267
Total Cost of Capacity Strengthening	0	21,476	21,267	0	42,743
Total Cost of Public Sector Transformation	0	21,476	45,877	0	67,354
Total Cost of Administration and Management	0	21,476	45,877	0	67,354
Total Cost of 237706 Kigulya Div	0	21,476	45,877	0	67,354

Subcounty / Town Council / Division: 237707 Nyangahya Div

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					
312121 Non-Residential Buildings - Acquisition	0	0	24,156	0	24,156
Total Cost of Facilities Management	0	0	24,156	0	24,156
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	20,658	0	0	20,658
225204 Monitoring and Supervision of capital work	0	0	19,484	0	19,484
Total Cost of Capacity Strengthening	0	20,658	19,484	0	40,141
Total Cost of Public Sector Transformation	0	20,658	43,639	0	64,297
Total Cost of Administration and Management	0	20,658	43,639	0	64,297
Total Cost of 237707 Nyangahya Div	0	20,658	43,639	0	64,297

Subcounty / Town Council / Division: 237708 Karujubu Div

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					
312121 Non-Residential Buildings - Acquisition	0	0	41,977	0	41,977
Total Cost of Facilities Management	0	0	41,977	0	41,977
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	28,504	0	0	28,504

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225204 Monitoring and Supervision of capital work	0	0	23,109	0	23,109
Total Cost of Capacity Strengthening	0	28,504	23,109	0	51,613
Total Cost of Public Sector Transformation	0	28,504	65,086	0	93,590
Total Cost of Administration and Management	0	28,504	65,086	0	93,590
Total Cost of 237708 Karujubu Div	0	28,504	65,086	0	93,590

Subcounty / Town Council / Division: 237709 Central Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,819	0	0	8,819
312121 Non-Residential Buildings - Acquisition	0	0	50,000	0	50,000
Total Cost of Facilities Management	0	8,819	50,000	0	58,819
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	689,594	0	0	689,594
211107 Boards, Committees and Council Allowances	0	37,647	0	0	37,647
225204 Monitoring and Supervision of capital work	0	0	40,076	0	40,076
Total Cost of Capacity Strengthening	0	727,240	40,076	0	767,316
Total Cost of Public Sector Transformation	0	736,059	90,076	0	826,135
Total Cost of Administration and Management	0	736,059	90,076	0	826,135
Total Cost of 237709 Central Div	0	736,059	90,076	0	826,135

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Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	367,981	381,981
Urban Unconditional Grant Wage	180,988	180,988
Urban Unconditional Non-Wage	97,993	94,993
Locally Raised Revenues	89,000	106,000
Development Revenues	180,000	98,000
Locally Raised Revenues	180,000	98,000
Total Revenues Shares	547,981	479,981
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	180,988	180,988
Non Wage	186,993	200,993
Development Expenditure		
Domestic Development	180,000	98,000
External Financing	0	0
Total Expenditure	547,981	479,981

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					
211101 General Staff Salaries	180,988	0	0	0	180,988
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,080	0	0	4,080
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	7,000	0	0	7,000
221017 Membership dues and Subscription fees.	0	500	0	0	500
222001 Information and Communication Technology Services.	0	10,200	0	0	10,200

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225204 Monitoring and Supervision of capital work	0	3,000	0	0	3,000
227001 Travel inland	0	14,750	0	0	14,750
227004 Fuel, Lubricants and Oils	0	15,233	0	0	15,233
228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	5,000	0	0	5,000
228004 Maintenance-Other Fixed Assets	0	2,000	0	0	2,000
312212 Light Vehicles - Acquisition	0	0	98,000	0	98,000
Total for LCIII: Central Div	County: Masindi				98,000
LCII: Civic	Light vehicles - Pickups	Source: Locally Raised Revenues			60,000
LCII: Civic Centre Ward	Hqtrs	Light vehicles - Assorted Vehicles	Source: Locally Raised Revenues		38,000
Total Cost of Management of Government Accounts	180,988	66,763	98,000	0	345,751
Total Cost of Governance And Security	180,988	66,763	98,000	0	345,751
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,960	0	0	6,960
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.	0	500	0	0	500
222001 Information and Communication Technology Services.	0	1,920	0	0	1,920
227001 Travel inland	0	26,000	0	0	26,000
227004 Fuel, Lubricants and Oils	0	12,150	0	0	12,150
Total Cost of Local Revenue Collection	0	49,530	0	0	49,530
Total Cost of Regional Balanced Development	0	49,530	0	0	49,530
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	14,640	0	0	14,640
221008 Information and Communication Technology Supplies.	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	7,000	0	0	7,000
222001 Information and Communication Technology Services.	0	4,080	0	0	4,080

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227001 Travel inland	0	14,000	0	0	14,000
227004 Fuel, Lubricants and Oils	0	15,000	0	0	15,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	4,000	0	0	4,000
Total Cost of Finance and Accounting	0	66,720	0	0	66,720
Key Service Area 000006 Planning and Budgeting services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	11,380	0	0	11,380
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	600	0	0	600
221014 Bank Charges and other Bank related costs	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,000	0	0	1,000
Total Cost of Planning and Budgeting services	0	17,980	0	0	17,980
Total Cost of Development Plan Implementation	0	84,700	0	0	84,700
Total Cost of Financial Management and Accountability (LG)	180,988	200,993	98,000	0	479,981
Total Cost of Finance	180,988	200,993	98,000	0	479,981

VOTE: 720 Masindi Municipal Council

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	419,565	434,564
Urban Unconditional Grant Wage	49,532	49,532
Urban Unconditional Non-Wage	182,987	179,986
Locally Raised Revenues	187,046	205,046
Development Revenues	7,000	10,000
Urban Discretionary Equalisation Development Grant	7,000	10,000
Total Revenues Shares	426,565	444,564
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	49,532	49,532
Non Wage	370,033	385,032
Development Expenditure		
Domestic Development	7,000	10,000
External Financing	0	0
Total Expenditure	426,565	444,564

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 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,212	0	0	5,212
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Procurement and Disposal Services	0	7,212	0	0	7,212
Total Cost of Public Sector Transformation	0	7,212	0	0	7,212
Programme 16 Governance And Security					
Key Service Area 000010 Leadership and Management					
211107 Boards, Committees and Council Allowances	0	13,785	0	0	13,785

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Total Cost of Leadership and Management		0	13,785	0	0	13,785
Key Service Area 000014 Administrative and Support Services						
211101 General Staff Salaries		49,532	0	0	0	49,532
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	6,650	0	0	6,650
221001 Advertising and Public Relations		0	1,900	0	0	1,900
221007 Books, Periodicals & Newspapers		0	1,056	0	0	1,056
221008 Information and Communication Technology Supplies.		0	1,000	0	0	1,000
221009 Welfare and Entertainment		0	11,000	0	0	11,000
221011 Printing, Stationery, Photocopying and Binding		0	1,599	0	0	1,599
221012 Small Office Equipment		0	1,200	1,500	0	2,700
Total for LCIII: Central Div		County: Masindi				1,500
LCII: Civic Ward	Gavel basecarrier,corner & table flags	Office Equipment and Supplies - Assorted Equipment	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			1,500
222001 Information and Communication Technology Services.		0	4,400	0	0	4,400
223005 Electricity		0	600	0	0	600
223006 Water		0	600	0	0	600
227001 Travel inland		0	3,690	0	0	3,690
227003 Carriage, Haulage, Freight and transport hire		0	7,000	0	0	7,000
227004 Fuel, Lubricants and Oils		0	56,651	0	0	56,651
312221 Light ICT hardware - Acquisition		0	0	4,000	0	4,000
Total for LCIII: Central Div		County: Masindi				4,000
LCII: Civic Ward	Clerk to Council-Desktop Computer	Light ICT Hardware - Computers	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			4,000
312235 Furniture and Fittings - Acquisition		0	0	4,500	0	4,500
Total for LCIII: Central Div		County: Masindi				4,500
LCII: Civic Ward	Executive sofar set	Furniture and Fixtures - Executive Chairs	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			4,500
Total Cost of Administrative and Support Services		49,532	97,346	10,000	0	156,878
Key Service Area 000024 Compliance and Enforcement Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	800	0	0	800
Total Cost of Compliance and Enforcement Services		0	800	0	0	800

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Total Cost of Governance And Security	49,532	111,931	10,000	0	171,463
Programme 17 Regional Balanced Development					
Key Service Area 000010 Leadership and Management					
211105 Ex-Gratia for Political leaders.	0	108,480	0	0	108,480
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	91,694	0	0	91,694
211107 Boards, Committees and Council Allowances	0	47,410	0	0	47,410
222001 Information and Communication Technology Services.	0	2,519	0	0	2,519
227001 Travel inland	0	15,785	0	0	15,785
Total Cost of Leadership and Management	0	265,888	0	0	265,888
Total Cost of Regional Balanced Development	0	265,888	0	0	265,888
Total Cost of Legislation and Oversight	49,532	385,032	10,000	0	444,564
Total Cost of Statutory bodies	49,532	385,032	10,000	0	444,564

VOTE: 720 Masindi Municipal Council

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	405,246	441,417
Programme Conditional Grant - Wage Recurrent	276,235	276,235
Programme Conditional Grant - Non Wage Recurrent	129,011	165,182
Development Revenues	0	25,781
Programme Conditional Grant - Development	0	25,781
Total Revenues Shares	405,246	467,198
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	276,235	276,235
Non Wage	129,011	165,182
Development Expenditure		
Domestic Development	0	25,781
External Financing	0	0
Total Expenditure	405,246	467,198

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	276,235	0	0	0	276,235
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,480	0	0	3,480
221002 Workshops, Meetings and Seminars	0	3,320	0	0	3,320
221009 Welfare and Entertainment	0	360	0	0	360
221011 Printing, Stationery, Photocopying and Binding	0	4,710	0	0	4,710
221012 Small Office Equipment	0	104	0	0	104
221017 Membership dues and Subscription fees.	0	0	0	0	0

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222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
227001 Travel inland	0	46,840	0	0	46,840
227004 Fuel, Lubricants and Oils	0	70,200	0	0	70,200
Total Cost of Farmer mobilisation and sensitisation	276,235	130,214	0	0	406,449
Key Service Area 010074 Vector and disease control					
223001 Property Management Expenses	0	0	2,400	0	2,400
Total for LCIII: Kigulya Div	County: Masindi				2,400
LCII: Kigulya Ward	kigulya	Property Management - Expenses	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		2,400
224003 Agricultural Supplies and Services	0	0	14,000	0	14,000
Total for LCIII:	County:				2,000
LCII:	karujubu	Agricultural Supplies Animal Feeds	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		2,000
Total for LCIII: Kigulya Div	County: Masindi				12,000
LCII: Kigulya Ward	Kigulya cell	Agricultural Supplies and Services - Community demonstration supplies	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		12,000
224005 Laboratory supplies and services	0	0	4,292	0	4,292
Total for LCIII: Central Div	County: Masindi				4,292
LCII: Civic Ward	civic cell	Safety Equipment - Assorted Equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		4,292
224010 Protective Gear	0	0	800	0	800
Total for LCIII: Central Div	County: Masindi				800
LCII: Civic Ward		Protective Gear - Personal Protective Equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		800
224011 Research Expenses	0	0	0	0	0
Total for LCIII: Central Div	County: Masindi				0
LCII: Western Ward	kihande	research	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		0
225204 Monitoring and Supervision of capital work	0	0	1,289	0	1,289
Total for LCIII: Central Div	County: Masindi				1,289
LCII: Civic Ward	MMC -WIDE	MONITORING OF CAPITAL WORK	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		1,289
312221 Light ICT hardware - Acquisition	0	0	3,000	0	3,000

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Total for LCIII:		County:			3,000	
LCII:	Civic cell	Light ICT Hardware - Printers	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		3,000	
Total Cost of Vector and disease control		0	0	25,781	0	25,781
Total Cost of Agro-Industrialization		276,235	130,214	25,781	0	432,230
Total Cost of Agricultural Extension		276,235	130,214	25,781	0	432,230
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 010059 Post-harvest handling, storage and processing					
221009 Welfare and Entertainment	0	720	0	0	720
221011 Printing, Stationery, Photocopying and Binding	0	440	0	0	440
222001 Information and Communication Technology Services.	0	840	0	0	840
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Post-harvest handling, storage and processing	0	4,000	0	0	4,000
Key Service Area 010074 Vector and disease control					
221008 Information and Communication Technology Supplies.	0	300	0	0	300
221011 Printing, Stationery, Photocopying and Binding	0	300	0	0	300
223001 Property Management Expenses	0	0	0	0	0
Total for LCIII: Kigulya Div	County: Masindi				2,400
LCII: Kigulya Ward	kigulya	Property Management - Expenses	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		2,400
227004 Fuel, Lubricants and Oils	0	6,162	0	0	6,162
Total Cost of Vector and disease control	0	6,762	0	0	6,762
Total Cost of Agro-Industrialization	0	10,762	0	0	10,762
Total Cost of Agricultural Production	0	10,762	0	0	10,762
Service Area 30 Agricultural Value Chain Services					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					

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Key Service Area 300016 Parish Development Model Operations

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	13,200	0	0	13,200
221007 Books, Periodicals & Newspapers	0	0	0	0	0
227001 Travel inland	0	11,006	0	0	11,006
Total Cost of Parish Development Model Operations	0	24,206	0	0	24,206
Total Cost of Agro-Industrialization	0	24,206	0	0	24,206
Total Cost of Agricultural Value Chain Services	0	24,206	0	0	24,206
Total Cost of Production and Marketing	276,235	165,182	25,781	0	467,198

VOTE: 720 Masindi Municipal Council

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	1,419,575	1,412,147
Programme Conditional Grant - Wage Recurrent	1,163,248	1,163,248
Programme Conditional Grant - Non Wage Recurrent	214,434	204,326
Urban Unconditional Non-Wage	3,193	3,193
Locally Raised Revenues	38,700	41,380
Development Revenues	337,068	742,546
Programme Conditional Grant - Development	323,808	699,286
External Financing	13,260	13,260
Urban Discretionary Equalisation Development Grant	0	26,000
Locally Raised Revenues	0	4,000
Total Revenues Shares	1,756,643	2,154,693
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,163,248	1,163,248
Non Wage	256,327	248,899
Development Expenditure		
Domestic Development	323,808	729,286
External Financing	13,260	13,260
Total Expenditure	1,756,643	2,154,693

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	1,163,248	0	0	0	1,163,248
224001 Medical Supplies and Services	0	0	14,000	0	14,000
Total for LCIII: Nyangahya Div	County: Masindi				14,000
LCII: Kiryanga Ward	Katasenywa HC III	Equipment - Assorted Medical Equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		14,000

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225101 Consultancy Services		0	0	8,000	0	8,000
Total for LCIII: Kigulya Div			County: Masindi			8,000
LCII: Isimba Ward	Q	Consultancy Services - Management	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			8,000
225202 Environment Impact Assessment for Capital Works		0	0	10,000	0	10,000
Total for LCIII:			County:			10,000
LCII:	Municipal Health Office	Environmental Impact Assessment - Field Expenses	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			10,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	10,000	0	10,000
Total for LCIII: Central Div			County: Masindi			10,000
LCII: Civic Centre Ward	Municipal Health Office	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			10,000
225204 Monitoring and Supervision of capital work		0	0	49,701	0	49,701
Total for LCIII: Central Div			County: Masindi			49,701
LCII: Civic Centre Ward	Municipal Health Office	Monitoring and Supervision of capital projects	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			20,601
LCII: Civic Centre Ward	Municipal Health Office	Monitoring and Supervision of capital projects	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades			29,100
263308 Sector Conditional Grant (Non-Wage)		0	167,978	0	0	167,978
Total for LCIII: Nyangahya Div			County: Masindi			76,636
LCII: Kikwanana Ward	Biizi HC II	BIIZI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			15,497
LCII: Kiryanga Ward	Katasenywa HC III	KATASENYWA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			30,994
LCII: Kiryanga Ward	Katasenywa HC III	KATASENYWA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			14,648
LCII: Kiryanga Ward	Kibyama HC II	KIBYAMA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			15,497
Total for LCIII: Karujubu Div			County: Masindi			65,573
LCII: Kibwona Ward	Kibwona HC II	KIBWOONA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			15,497
LCII: Kihuuba Ward	Nyakitiibwa HC III	NYAKITIBWA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			30,994
LCII: Kihuuba Ward	Nyakitiibwa HC III	NYAKITIBWA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			19,082
Total for LCIII: Central Div			County: Masindi			25,769

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LCII: Southern Ward	Kirasa HC II	KIRASA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,497		
LCII: Southern Ward	Nyamigisa HC III	Nyamigisa HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	10,272		
312121 Non-Residential Buildings - Acquisition		0	0	233,186	0	233,186
Total for LCIII: Kigulya Div		County: Masindi				18,000
LCII: Bigando Ward	Latrine at Kigulya Community Hall	Non Residential Buildings - Other Construction works	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			18,000
Total for LCIII: Karujubu Div		County: Masindi				215,186
LCII: Kihuuba Ward	Katasenywa HC III	Non Residential Buildings - Other Construction works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			206,629
LCII: Kihuuba Ward	Nyakitiibwa HC III	Non Residential Buildings - Other Construction works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			8,556
312231 Office Equipment - Acquisition		0	0	4,000	0	4,000
Total for LCIII: Central Div		County: Masindi				4,000
LCII: Civic Centre Ward	Mowing machine	Office Equipment and Supplies - Assorted Stationery	Source: Locally Raised Revenues			4,000
313121 Non-Residential Buildings - Improvement		0	0	335,012	0	335,012
Total for LCIII: Nyangahya Div		County: Masindi				73,112
LCII: Kiryanga Ward	Katasenywa, Kibwona and Nyakitiibwa HCs	Repair of fence	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			73,112
Total for LCIII: Central Div		County: Masindi				261,900
LCII: Civic Ward	Q	Renovation of katasenywa HC111	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades			261,900
313129 Other Buildings other than dwellings - Improvement		0	0	55,388	0	55,388
Total for LCIII: Central Div		County: Masindi				55,388
LCII: Civic Centre Ward	Municipal Health Office	Other Buildings Other than Dwellings Maintenance- Other Construction works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			55,388
Total Cost of Primary Health care services		1,163,248	167,978	719,286	0	2,050,512
Total Cost of Human Capital Development		1,163,248	167,978	719,286	0	2,050,512
Total Cost of Primary HealthCare		1,163,248	167,978	719,286	0	2,050,512
Service Area 30 Health Management and Supervision						

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Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management						
Key Service Area 000016 Environment, Social Health and Safety						
225202 Environment Impact Assessment for Capital Works		0	0	10,000	0	10,000
Total for LCIII: Central Div		County: Masindi				10,000
LCII: Civic Centre Ward	All projects	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			10,000
Total Cost of Environment, Social Health and Safety		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						
Key Service Area 320135 Sanitation and hygiene Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	19,200	0	0	19,200
212103 Incapacity benefits (Employees)		0	3,000	0	0	3,000
221001 Advertising and Public Relations		0	560	0	0	560
221002 Workshops, Meetings and Seminars		0	2,160	0	0	2,160
221008 Information and Communication Technology Supplies.		0	2,046	0	0	2,046
221009 Welfare and Entertainment		0	9,933	0	0	9,933
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	1,060	2,060
Total for LCIII: Central Div		County: Masindi				1,060
LCII: Civic Ward	Municipal Health Office	Office Supplies - Assorted Materials and Consumables	Source: External Financing 254-Baylor International (Uganda)			1,060
221012 Small Office Equipment		0	860	0	0	860
222001 Information and Communication Technology Services.		0	2,880	0	1,120	4,000
Total for LCIII: Central Div		County: Masindi				1,120
LCII: Civic Ward	Municipal Health Office	Telecommunication Services - Telecommunication Expenses	Source: External Financing 254-Baylor International (Uganda)			1,120
224010 Protective Gear		0	3,000	0	0	3,000
227001 Travel inland		0	13,358	0	8,000	21,358
Total for LCIII: Central Div		County: Masindi				8,000

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LCII: Civic Ward	Municipal Health Office	Travel Inland - Allowances	Source: External Financing 254-Baylor International (Uganda)			8,000
227004 Fuel, Lubricants and Oils		0	14,923	0	3,080	18,003
Total for LCIII: Central Div		County: Masindi				3,080
LCII: Civic Ward	Municipal Health Office	Fuel, Oils and Lubricants - Entitled officers	Source: External Financing 254-Baylor International (Uganda)			3,080
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
Total Cost of Sanitation and hygiene Services		0	80,921	0	13,260	94,181
Total Cost of Human Capital Development		0	80,921	0	13,260	94,181
Total Cost of Health Management and Supervision		0	80,921	10,000	13,260	104,181
Total Cost of Health		1,163,248	248,899	729,286	13,260	2,154,693

VOTE: 720 Masindi Municipal Council

Education

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>	6,406,978	6,745,293
Programme Conditional Grant - Wage Recurrent	5,200,534	5,200,534
Programme Conditional Grant - Non Wage Recurrent	1,123,951	1,454,765
Urban Unconditional Grant Wage	54,493	54,493
Urban Unconditional Non-Wage	4,000	4,000
Locally Raised Revenues	10,000	17,000
Other Transfers from Central Government	14,000	14,500
<i>Development Revenues</i>	614,310	183,520
Programme Conditional Grant - Development	614,310	183,520
Total Revenues Shares	7,021,288	6,928,812
B: Breakdown of Department Expenditures		
<i>Recurrent Expenditure</i>		
Wage	5,255,028	5,255,027
Non Wage	1,151,951	1,490,265
<i>Development Expenditure</i>		
Domestic Development	614,310	183,520
External Financing	0	0
Total Expenditure	7,021,288	6,928,812

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 000063 Quality Assurance Systems					
211101 General Staff Salaries	2,164,220	0	0	0	2,164,220
Total Cost of Quality Assurance Systems	2,164,220	0	0	0	2,164,220
Key Service Area 320162 Capitation (Primary)					
263308 Sector Conditional Grant (Non-Wage)	0	431,012	0	0	431,012
Total for LCIII: Missing Subcounty	County: Missing County				431,012

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LCII: Missing Parish	Bigando P.S	BIGANDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,550
LCII: Missing Parish	Biizi P.S	BIIZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,830
LCII: Missing Parish	Bulyango P.S	BULYANGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,610
LCII: Missing Parish	Kabalega P.S	KABALEGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,090
LCII: Missing Parish	Kabalye P.S	KABALYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,950
LCII: Missing Parish	Kabalye Settlement	KABALYE SETTLEMENT P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,090
LCII: Missing Parish	Kalyango P.S	KALYANGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,830
LCII: Missing Parish	Kamurasi Demo School	KAMURASI DEMO. SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	7,255
LCII: Missing Parish	Kamurasi Demo School	KAMURASI DEMO. SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,817
LCII: Missing Parish	Karujubu P.S	KARUJUBU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,950
LCII: Missing Parish	Katasenywa P.S	KATASENYWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,670
LCII: Missing Parish	Kibwona P.S	KIBWOONA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,670
LCII: Missing Parish	Kigulya P/S	KIGULYA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,630
LCII: Missing Parish	Kihande Muslim P.S	KIHANDE MUSLIM P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,090
LCII: Missing Parish	Kihuuba P.S	KIHUUBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,090
LCII: Missing Parish	Kinogozi P.S	KINOGOZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,690
LCII: Missing Parish	Kirasa Moslem P.S	KIRASA MOSLEM P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,170
LCII: Missing Parish	Kisanja P.S	KISANJA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,850

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LCII: Missing Parish	Kyema P.S	KYEMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,610		
LCII: Missing Parish	Masindi Army Barracks	MASINDI ARMY BARRACKS SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,770		
LCII: Missing Parish	Masindi Army Day School	MASINDI ARMY DAY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	36,150		
LCII: Missing Parish	Masindi Islamic	MASINDI ISLAMIC P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,790		
LCII: Missing Parish	Masindi Junior	MASINDI JUNIOR P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,530		
LCII: Missing Parish	Masindi Public School	MASINDI PUBLIC SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,350		
LCII: Missing Parish	Masindi Town Model	MASINDI TOWN MODEL P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,550		
LCII: Missing Parish	Nyakatooke P.S	NYAKATOOKE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,410		
LCII: Missing Parish	Nyamigisa Boys	NYAMIGISA BOYS SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,070		
LCII: Missing Parish	Nyamigisa Girls P.s	NYAMIGISA GIRLS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,470		
LCII: Missing Parish	Rwijeere P.S	RWIJEERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,290		
LCII: Missing Parish	St Edwards P.S	ST. EDWARD P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,190		
Total Cost of Capitation (Primary)		0	431,012	0	0	431,012
Total Cost of Human Capital Development		2,164,220	431,012	0	0	2,595,231
Total Cost of Pre-Primary and Primary Education		2,164,220	431,012	0	0	2,595,231
Service Area 20 Secondary Education						

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
263308 Sector Conditional Grant (Non-Wage)	0	831,740	0	0	831,740
Total for LCIII: Nyangahya Div	County: Masindi				47,360

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LCII: Kiryanga Ward	Nyangahya Community	NYANGAHYA COMMUNITY S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	47,360		
Total for LCIII: Central Div		County: Masindi		784,380		
LCII: Civic Ward	Masindi Army Secondary	MASINDI ARMY	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	357,300		
LCII: Western Ward	Masindi S.S.S	MASINDI S.S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	427,080		
Total Cost of Capitation (Secondary)		0	831,740	0	0	831,740
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries		3,036,315	0	0	0	3,036,315
Total Cost of Secondary Education Services		3,036,315	0	0	0	3,036,315
Total Cost of Human Capital Development		3,036,315	831,740	0	0	3,868,055
Total Cost of Secondary Education		3,036,315	831,740	0	0	3,868,055
Service Area 40 Education&Sports Management and Inspection						

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 000023 Inspection and Monitoring					
211101 General Staff Salaries	54,493	0	0	0	54,493
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,638	0	0	9,638
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221007 Books, Periodicals & Newspapers	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221017 Membership dues and Subscription fees.	0	300	0	0	300
222001 Information and Communication Technology Services.	0	3,240	0	0	3,240
227001 Travel inland	0	40,952	0	0	40,952
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
282103 Scholarships and related costs	0	4,000	0	0	4,000
Total for LCIII: Central Div	County: Masindi				4,000
LCII: Civic Ward	MMC Head Office	Bursary	Source: Locally Raised Revenues		4,000
Total Cost of Inspection and Monitoring	54,493	77,130	0	0	131,623

VOTE: 720 Masindi Municipal Council

Key Service Area 320003 Assets and Facilities Management

225202 Environment Impact Assessment for Capital Works	0	0	1,000	0	1,000
Total for LCIII: Nyangahya Div	County: Masindi				1,000
LCII: Kikwanana Ward	Kamuraso Demo	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		1,000
225203 Appraisal and Feasibility Studies for Capital Works	0	0	1,000	0	1,000
Total for LCIII: Nyangahya Div	County: Masindi				1,000
LCII: Kikwanana Ward	Kamurasi Demo	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		1,000
225204 Monitoring and Supervision of capital work	0	0	5,176	0	5,176
Total for LCIII: Central Div	County: Masindi				5,176
LCII: Civic Ward	HeadOffice	Allowances	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		5,176
227004 Fuel, Lubricants and Oils	0	5,339	2,000	0	7,339
Total for LCIII: Central Div	County: Masindi				2,000
LCII: Civic Ward	Head Office	Fuel, Oils and Lubricants - Entitled officers	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		2,000
228001 Maintenance-Buildings and Structures	0	92,045	0	0	92,045
312121 Non-Residential Buildings - Acquisition	0	0	174,344	0	174,344
Total for LCIII: Nyangahya Div	County: Masindi				74,143
LCII: Kikwanana Ward	Kalyango Latrine	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		29,450
LCII: Kikwanana Ward	Kamurasi Renovation	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		44,693
Total for LCIII: Central Div	County: Masindi				100,201
LCII: Civic Ward	Retention	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		5,201
LCII: Western Ward	Kabalega Classroom Block	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		95,000
Total Cost of Assets and Facilities Management	0	97,384	183,520	0	280,903

Key Service Area 320110 Sports and recreational services

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	0	0	10,000
227001 Travel inland	0	10,000	0	0	10,000
227003 Carriage, Haulage, Freight and transport hire	0	30,000	0	0	30,000

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Total Cost of Sports and recreational services	0	50,000	0	0	50,000
Total Cost of Human Capital Development	54,493	224,514	183,520	0	462,526
Total Cost of Education&Sports Management and Inspection	54,493	224,514	183,520	0	462,526
Service Area 50 Special Needs 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 320161 Special Needs Education					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,500	0	0	1,500
227001 Travel inland	0	1,500	0	0	1,500
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Human Capital Development	0	3,000	0	0	3,000
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Education	5,255,027	1,490,265	183,520	0	6,928,812

VOTE: 720 Masindi Municipal Council

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		
<i>Recurrent Revenues</i>	1,322,896	1,322,896
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	123,290	123,290
Urban Unconditional Non-Wage	3,308	3,308
Locally Raised Revenues	32,500	32,500
Other Transfers from Central Government	163,798	163,798
<i>Development Revenues</i>	112,496	132,119
Urban Discretionary Equalisation Development Grant	92,496	106,119
Locally Raised Revenues	20,000	26,000
Total Revenues Shares	1,435,392	1,455,015
B: Breakdown of Department Expenditures		
<i>Recurrent Expenditure</i>		
Wage	123,290	123,290
Non Wage	1,199,606	1,199,606
<i>Development Expenditure</i>		
Domestic Development	112,496	132,119
External Financing	0	0
Total Expenditure	1,435,392	1,455,015

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	123,290	0	0	0	123,290
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	133,506	0	0	133,506
211107 Boards, Committees and Council Allowances	0	8,600	0	0	8,600
223005 Electricity	0	10,000	0	0	10,000

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223006 Water		0	2,500	0	0	2,500
227001 Travel inland		0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils		0	4,000	0	0	4,000
228001 Maintenance-Buildings and Structures		0	0	6,000	0	6,000
Total for LCIII: Central Div		County: Masindi				6,000
LCII: Western Ward	Renovations at Municipal Hqtrs	Building and Facility Maintenance - Civil Works	Source: Locally Raised Revenues			6,000
228002 Maintenance-Transport Equipment		0	11,000	0	0	11,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	10,000	0	0	10,000
228004 Maintenance-Other Fixed Assets		0	17,000	0	0	17,000
312121 Non-Residential Buildings - Acquisition		0	0	103,319	0	103,319
Total for LCIII: Central Div		County: Masindi				103,319
LCII: Civic Centre Ward	Constrn of Admin Block	Non Residential Buildings - Office Building	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			63,319
LCII: Civic Centre Ward	Constrn. Office building	Non Residential Buildings - Office Building	Source: Locally Raised Revenues			20,000
LCII: Civic Centre Ward	ESIA-Certificate for the Admin Block	Non Residential Buildings - Consultancy	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			20,000
312139 Other Structures - Acquisition		0	0	21,500	0	21,500
Total for LCIII: Central Div		County: Masindi				21,500
LCII: Civic Centre Ward	Repair of street lights	Other Structures - Construction Works	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			16,000
LCII: Civic Centre Ward	Water sources	Other Structures - Construction Works	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			5,500
313121 Non-Residential Buildings - Improvement		0	0	1,300	0	1,300
Total for LCIII: Central Div		County: Masindi				1,300
LCII: Civic Centre Ward	Retention- Capital works	Retention for capital works of the previous yr	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			1,300
Total Cost of Infrastructure Development and Management		123,290	199,606	132,119	0	455,015
Key Service Area 260009 Road Maintenance						
228002 Maintenance-Transport Equipment		0	100,000	0	0	100,000
228004 Maintenance-Other Fixed Assets		0	900,000	0	0	900,000
Total Cost of Road Maintenance		0	1,000,000	0	0	1,000,000

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Total Cost of Integrated Transport Infrastructure And Services	123,290	1,199,606	132,119	0	1,455,015
Total Cost of Community Access Roads	123,290	1,199,606	132,119	0	1,455,015
Total Cost of Roads and Engineering	123,290	1,199,606	132,119	0	1,455,015

VOTE: 720 Masindi Municipal Council

Water

B1: Overview of Department Revenues and Expenditures by Source

N / A

N / A

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

VOTE: 720 Masindi Municipal Council

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	322,213	400,546
Urban Unconditional Grant Wage	186,877	260,210
Urban Unconditional Non-Wage	34,705	31,705
Locally Raised Revenues	100,631	108,631
Development Revenues	2,000	35,500
Urban Discretionary Equalisation Development Grant	2,000	13,500
Locally Raised Revenues	0	22,000
Total Revenues Shares	324,213	436,046
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	186,877	260,210
Non Wage	135,336	140,336
Development Expenditure		
Domestic Development	2,000	35,500
External Financing	0	0
Total Expenditure	324,213	436,046

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 000062 Waste management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	58,488	0	0	58,488
212201 Social Security Contributions	0	8,208	0	0	8,208
221009 Welfare and Entertainment	0	2,000	0	0	2,000
227001 Travel inland	0	1,904	0	0	1,904
227004 Fuel, Lubricants and Oils	0	18,000	0	0	18,000
228004 Maintenance-Other Fixed Assets	0	0	7,000	0	7,000

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Total for LCIII: Nyangahya Div		County: Masindi			7,000	
LCII: Kikwanana Ward	Compost Plant, Kikwanana Cell	Building and Facility Maintenance - Garbage Collection	Source: Locally Raised Revenues		7,000	
Total Cost of Waste management		0	88,600	7,000	0	95,600
Key Service Area 000089 Climate Change Mitigation						
211101 General Staff Salaries		260,210	0	0	0	260,210
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,260	0	0	1,260
222001 Information and Communication Technology Services.		0	1,840	0	0	1,840
227001 Travel inland		0	3,736	0	0	3,736
227004 Fuel, Lubricants and Oils		0	6,000	0	0	6,000
Total Cost of Climate Change Mitigation		260,210	12,836	0	0	273,046
Key Service Area 140038 Environmental Safeguards						
225202 Environment Impact Assessment for Capital Works		0	0	18,000	0	18,000
Total for LCIII: Nyangahya Div		County: Masindi			15,000	
LCII: Kikwanana Ward	Compost Plant	Environmental Impact Assessment - Completion of Studies	Source: Locally Raised Revenues		15,000	
Total for LCIII: Central Div		County: Masindi			3,000	
LCII: Civic Ward	Municipal Wide	Feasibility Studies or Screening of Projects Feasibility Study	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		3,000	
Total Cost of Environmental Safeguards		0	0	18,000	0	18,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management		260,210	101,436	25,000	0	386,646
Programme 10 Sustainable Urbanisation And Housing						
Key Service Area 280002 Physical Planning						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	6,700	0	0	6,700
211107 Boards, Committees and Council Allowances		0	10,000	0	0	10,000
222001 Information and Communication Technology Services.		0	1,800	0	0	1,800
225201 Consultancy Services-Capital		0	0	8,000	0	8,000
Total for LCIII: Central Div		County: Masindi			8,000	

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LCII: Civic Ward	Kasigwa Market, Southern Cell	Consultancy - Others	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			8,000
227001 Travel inland		0	9,800	0	0	9,800
227004 Fuel, Lubricants and Oils		0	10,600	0	0	10,600
313235 Furniture and Fittings - Improvement		0	0	2,500	0	2,500
Total for LCIII: Central Div		County: Masindi				2,500
LCII: Civic Ward	Headquarters-SPP's Office	Furniture and Fixtures Assorted Furniture	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,500
Total Cost of Physical Planning		0	38,900	10,500	0	49,400
Total Cost of Sustainable Urbanisation And Housing		0	38,900	10,500	0	49,400
Total Cost of Natural Resources Management		260,210	140,336	35,500	0	436,046
Total Cost of Natural Resources		260,210	140,336	35,500	0	436,046

VOTE: 720 Masindi Municipal Council

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	154,381	179,183
Programme Conditional Grant - Non Wage Recurrent	20,626	0
Urban Unconditional Grant Wage	98,531	105,747
Urban Unconditional Non-Wage	0	7,000
Locally Raised Revenues	19,080	22,580
Other Transfers from Central Government	16,145	19,330
Programme Conditional Grant - Non Wage Recurrent	0	24,526
Total Revenues Shares	154,381	179,183
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	98,531	105,747
Non Wage	55,850	73,436
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	154,381	179,183

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 000016 Environment, Social Health and Safety					
211101 General Staff Salaries	105,747	0	0	0	105,747
221008 Information and Communication Technology Supplies.	0	1,100	0	0	1,100
Total Cost of Environment, Social Health and Safety	105,747	1,100	0	0	106,847
Total Cost of Human Capital Development	105,747	1,100	0	0	106,847
Total Cost of Community Mobilisation	105,747	1,100	0	0	106,847
Service Area 20 Empowerment and Mindset Change					

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Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,260	0	0	1,260
222001 Information and Communication Technology Services.	0	600	0	0	600
Total Cost of HIV/AIDS Mainstreaming	0	1,860	0	0	1,860
Key Service Area 000021 Gender Mainstreaming services					
221002 Workshops, Meetings and Seminars	0	1,968	0	0	1,968
Total Cost of Gender Mainstreaming services	0	1,968	0	0	1,968
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,560	0	0	6,560
221002 Workshops, Meetings and Seminars	0	9,306	0	0	9,306
221008 Information and Communication Technology Supplies.	0	1,200	0	0	1,200
221011 Printing, Stationery, Photocopying and Binding	0	2,520	0	0	2,520
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
225204 Monitoring and Supervision of capital work	0	4,000	0	0	4,000
227001 Travel inland	0	1,200	0	0	1,200
227004 Fuel, Lubricants and Oils	0	4,400	0	0	4,400
228002 Maintenance-Transport Equipment	0	2,280	0	0	2,280
Total Cost of Inspection and Monitoring	0	32,666	0	0	32,666
Key Service Area 000036 Strategies and Project Development					
221012 Small Office Equipment	0	2,038	0	0	2,038
227001 Travel inland	0	4,074	0	0	4,074
227004 Fuel, Lubricants and Oils	0	4,074	0	0	4,074
Total Cost of Strategies and Project Development	0	10,185	0	0	10,185
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,120	0	0	6,120
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000

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221007 Books, Periodicals & Newspapers	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
227001 Travel inland	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
228004 Maintenance-Other Fixed Assets	0	1,000	0	0	1,000
Total Cost of Capacity Strengthening	0	14,120	0	0	14,120
Key Service Area 320146 Support to special interest Groups					
221002 Workshops, Meetings and Seminars	0	5,538	0	0	5,538
221005 Official Ceremonies and State Functions	0	6,000	0	0	6,000
Total Cost of Support to special interest Groups	0	11,538	0	0	11,538
Total Cost of Human Capital Development	0	72,336	0	0	72,336
Total Cost of Empowerment and Mindset Change	0	72,336	0	0	72,336
Total Cost of Community Based Services	105,747	73,436	0	0	179,183

VOTE: 720 Masindi Municipal Council

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	155,306	171,751
Urban Unconditional Grant Wage	38,886	61,153
Urban Unconditional Non-Wage	87,420	81,598
Locally Raised Revenues	29,000	29,000
Development Revenues	44,427	65,576
Urban Discretionary Equalisation Development Grant	44,427	65,576
Total Revenues Shares	199,734	237,327
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	38,886	61,153
Non Wage	116,420	110,598
Development Expenditure		
Domestic Development	44,427	65,576
External Financing	0	0
Total Expenditure	199,734	237,327

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 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	61,153	0	0	0	61,153
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,740	0	0	4,740
221002 Workshops, Meetings and Seminars	0	15,000	0	0	15,000
221008 Information and Communication Technology Supplies.	0	5,400	0	0	5,400
221009 Welfare and Entertainment	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	8,000	1,500	0	9,500

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Total for LCIII: Central Div		County: Masindi				1,500
LCII: Civic Centre Ward	Hqtrs	Office Supplies - Assorted Stationery	Source: Urban Discretionary Equalisation Development Grant 211-o/w Urban Domestic Arrears-Devt			1,500
221012 Small Office Equipment		0	2,440	0	0	2,440
222001 Information and Communication Technology Services.		0	2,040	0	0	2,040
225203 Appraisal and Feasibility Studies for Capital Works		0	0	6,450	0	6,450
Total for LCIII: Kigulya Div		County: Masindi				2,450
LCII: Kigulya Ward	All projects	Feasibility Studies or Screening of Projects - Appraisal	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,450
Total for LCIII: Central Div		County: Masindi				4,000
LCII: Civic Ward	All projects	Feasibility Studies or Screening of Projects - Appraisal	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			4,000
227001 Travel inland		0	14,000	8,655	0	22,655
Total for LCIII: Central Div		County: Masindi				8,655
LCII: Civic Ward	Assesment	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			6,132
LCII: Civic Ward	Htrs	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,523
227004 Fuel, Lubricants and Oils		0	12,000	10,025	0	22,025
Total for LCIII: Central Div		County: Masindi				10,025
LCII: Civic Centre Ward	Hqtrs	Fuel, Oils and Lubricants - Entitled officers	Source: Urban Discretionary Equalisation Development Grant 211-o/w Urban Domestic Arrears-Devt			4,185
LCII: Civic Ward	Assessments	Fuel, Oils and Lubricants - Entitled officers	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			5,840
312221 Light ICT hardware - Acquisition		0	0	7,000	0	7,000
Total for LCIII: Central Div		County: Masindi				7,000
LCII: Civic Ward	ICT Cameras-Hqtrs	Light ICT Hardware - Cameras	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			7,000
Total Cost of Planning and Budgeting services		61,153	69,620	33,630	0	164,403
Key Service Area 000023 Inspection and Monitoring						
225204 Monitoring and Supervision of capital work		0	0	11,973	0	11,973
Total for LCIII: Central Div		County: Masindi				11,973
LCII: Civic Ward	Hqtrs	Monitoring	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			11,973
227001 Travel inland		0	4,800	0	0	4,800

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227004 Fuel, Lubricants and Oils		0	5,200	0	0	5,200
Total Cost of Inspection and Monitoring		0	10,000	11,973	0	21,973
Key Service Area 560019 Data Management and Dissemination						
227001 Travel inland		0	20,724	6,200	0	26,924
Total for LCIII: Central Div			County: Masindi			6,200
LCII: Civic Ward	Htrs	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			6,200
227004 Fuel, Lubricants and Oils		0	10,254	5,773	0	16,027
Total for LCIII: Central Div			County: Masindi			5,773
LCII: Southern Ward	htrs	Fuel, Oils and Lubricants - Entitled officers	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			5,773
312221 Light ICT hardware - Acquisition		0	0	8,000	0	8,000
Total for LCIII: Central Div			County: Masindi			8,000
LCII: Civic Centre Ward	2 Laptops for Planning and Community	Light ICT Hardware - Laptops	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			8,000
Total Cost of Data Management and Dissemination		0	30,978	19,973	0	50,951
Total Cost of Development Plan Implementation		61,153	110,598	65,576	0	237,327
Total Cost of Planning and Statistics		61,153	110,598	65,576	0	237,327
Total Cost of Planning		61,153	110,598	65,576	0	237,327

VOTE: 720 Masindi Municipal Council

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	67,186	72,186
Urban Unconditional Grant Wage	23,381	23,381
Urban Unconditional Non-Wage	24,248	30,248
Locally Raised Revenues	19,557	18,557
Total Revenues Shares	67,186	72,186
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	23,381	23,381
Non Wage	43,805	48,805
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	67,186	72,186

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 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000090 Climate Change Adaptation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,760	0	0	2,760
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	720	0	0	720
222001 Information and Communication Technology Services.	0	960	0	0	960
227001 Travel inland	0	13,320	0	0	13,320
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Climate Change Adaptation	0	22,760	0	0	22,760

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Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	22,760	0	0	22,760
Programme 16 Governance And Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	23,381	0	0	0	23,381
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,760	0	0	2,760
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221008 Information and Communication Technology Supplies.	0	1,057	0	0	1,057
221009 Welfare and Entertainment	0	720	0	0	720
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	1,500	0	0	1,500
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
227001 Travel inland	0	8,808	0	0	8,808
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
Total Cost of Audit and Risk Management	23,381	26,045	0	0	49,426
Total Cost of Governance And Security	23,381	26,045	0	0	49,426
Total Cost of Compliance	23,381	48,805	0	0	72,186
Total Cost of Internal Audit	23,381	48,805	0	0	72,186

VOTE: 720 Masindi Municipal Council

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	67,624	95,032
Programme Conditional Grant - Non Wage Recurrent	8,410	29,338
Urban Unconditional Grant Wage	29,083	29,083
Urban Unconditional Non-Wage	16,411	14,412
Locally Raised Revenues	9,402	11,402
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	74,101	95,032
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	29,083	29,083
Non Wage	38,541	65,948
Development Expenditure		
Domestic Development	6,477	0
External Financing	0	0
Total Expenditure	74,101	95,032

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					
221001 Advertising and Public Relations	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
221017 Membership dues and Subscription fees.	0	500	0	0	500
227001 Travel inland	0	4,395	0	0	4,395
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
228002 Maintenance-Transport Equipment	0	600	0	0	600

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Total Cost of Tourism Investment, Promotion and Marketing	0	10,795	0	0	10,795
Total Cost of Tourism Development	0	10,795	0	0	10,795
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221008 Information and Communication Technology Supplies.	0	845	0	0	845
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	6,699	0	0	6,699
227004 Fuel, Lubricants and Oils	0	3,201	0	0	3,201
Total Cost of Domestic Promotion	0	12,746	0	0	12,746
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	29,083	0	0	0	29,083
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,226	0	0	8,226
212102 Medical expenses (Employees)	0	1,500	0	0	1,500
221001 Advertising and Public Relations	0	1,200	0	0	1,200
221002 Workshops, Meetings and Seminars	0	1,246	0	0	1,246
221007 Books, Periodicals & Newspapers	0	1,800	0	0	1,800
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000
Total Cost of Trade Development	29,083	26,473	0	0	55,556
Total Cost of Private Sector Development	29,083	39,219	0	0	68,302
Total Cost of Commercial Services	29,083	50,014	0	0	79,098
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					

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221002 Workshops, Meetings and Seminars	0	4,301	0	0	4,301
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	2,500	0	0	2,500
Total Cost of Marketing and value addition	0	10,801	0	0	10,801
Total Cost of Private Sector Development	0	10,801	0	0	10,801
Programme 17 Regional Balanced Development					
Key Service Area 000080 Economic Integration and Market Access					
221002 Workshops, Meetings and Seminars	0	1,133	0	0	1,133
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Economic Integration and Market Access	0	5,133	0	0	5,133
Total Cost of Regional Balanced Development	0	5,133	0	0	5,133
Total Cost of Value Chain Services	0	15,934	0	0	15,934
Total Cost of Trade, Industry and Local Development	29,083	65,948	0	0	95,032