VOTE: 720 Masindi Municipal Council

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**1,594,509**	**1,636,520**
o/w Higher Local Government	896,096	808,260
o/w Lower Local Government	698,413	828,260
Discretionary Government Transfers	**2,181,940**	**3,328,727**
o/w Higher Local Government	1,828,977	2,772,515
o/w Lower Local Government	352,963	556,212
Conditional Government Transfers	**12,479,679**	**14,839,963**
o/w Higher Local Government	12,479,679	14,839,963
o/w Lower Local Government	0	0
Other Government Transfers	**197,628**	**277,932**
o/w Higher Local Government	197,628	277,932
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	**16,467,015**	**20,096,402**
o/w Higher Local Government	15,415,640	18,711,931
o/w Lower Local Government	1,051,376	1,384,471

VOTE: 720 Masindi Municipal Council

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**1,594,509**	**1,636,520**
Advertisements/Bill Boards	21,845	38,264
Agency Fees	3,000	4,455
Animal and Crop Husbandry related Levies	24,228	22,188
Business licenses	375,525	327,823
Educational/Instruction related levies	15,029	15,452
Inspection Fees	7,575	6,238
Land Fees	331,693	212,221
Liquor licenses	241	113
Local Hotel Tax	13,500	33,840
Local Services Tax-Payable By Individuals	148,954	160,435
Market /Gate Charges	106,900	150,000
Miscellaneous receipts/income	89,850	0
Other Court Fees	0	2,339
Other fees e.g. street parking fees	77,579	16,040
Other fines and Penalties – private	6,500	8,216
Other Licence fees	15,653	11,419
Other permits	0	5,347
Property related Duties/Fees	100,314	237,891
Refuse collection charges/Public convenience	6,720	57,565
Registration fees for Documents and Businesses	19,958	20,759
Rent & Rates - Non-Produced Assets – from private entities	56,734	147,566
Rent & rates – produced assets-From Private Entities	109,524	56,660
Sale of (Produced) Government Properties/Assets	23,184	31,368
Vehicle Parking Fees	40,003	70,320
Discretionary Government Transfers	**2,181,940**	**3,328,727**
Urban Discretionary Equalisation Development Grant	489,819	1,166,939
Urban Unconditional Grant Wage	1,069,924	1,479,301
Urban Unconditional Non-Wage	622,197	682,487
Conditional Government Transfers	**12,479,679**	**14,839,963**
Programme Conditional Grant - Non Wage Recurrent	4,631,074	4,853,034
Programme Conditional Grant - Development	908,587	673,978
Programme Conditional Grant - Wage Recurrent	6,640,017	8,012,952
Transitional Conditional Grant - Development	300,000	1,300,000

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Other Government Transfers	**197,628**	**277,932**
GROW Project	10,185	10,185
Micro Projects under Luwero Rwenzori Development Programme	0	66,667
Support to Local Government Labour Officers and KCCA	0	13,638
Support to PLE (UNEB)	14,500	14,500
Uganda Road Fund (URF)	163,798	163,798
Uganda Women Enterpreneurship Program(UWEP)	9,145	9,145
External Financing	**13,260**	**13,260**
Baylor International (Uganda)	13,260	13,260
Total Revenues Shares	**16,467,015**	**20,096,402**

VOTE: 720 Masindi Municipal Council

A3: Summary of Programme Allocations For FY 2026/27

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	**475,208**	**0**	**0**	**0**	**475,208**
o/w: Wage:	283,800	0	0	0	283,800
Non-Wage Recurrent:	165,626	0	0	0	165,626
Development:	25,781	0	0	0	25,781
Tourism Development	**10,795**	**291**	**0**	**0**	**11,086**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	291	0	0	11,086
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	**436,524**	**104,358**	**0**	**0**	**540,882**
o/w: Wage:	254,970	0	0	0	254,970
Non-Wage Recurrent:	27,414	104,358	0	0	131,772
Development:	154,141	0	0	0	154,141
Private Sector Development	**147,777**	**11,402**	**0**	**0**	**159,179**
o/w: Wage:	69,082	0	0	0	69,082
Non-Wage Recurrent:	44,476	11,402	0	0	55,878
Development:	34,219	0	0	0	34,219
Integrated Transport Infrastructure and Services	**1,263,307**	**26,399**	**163,798**	**0**	**1,453,504**
o/w: Wage:	123,290	0	0	0	123,290
Non-Wage Recurrent:	1,003,308	26,399	163,798	0	1,193,505
Development:	136,709	0	0	0	136,709
Sustainable Urbanisation and Housing	**81,281**	**14,000**	**0**	**0**	**95,281**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	19,781	14,000	0	0	33,781
Development:	61,500	0	0	0	61,500
Human Capital Development	**10,576,365**	**95,061**	**114,134**	**0**	**10,798,820**
o/w: Wage:	7,973,055	0	0	0	7,973,055
Non-Wage Recurrent:	1,892,045	95,061	114,134	0	2,101,241
Development:	711,265	0	0	13,260	724,525
Public Sector Transformation	**3,736,422**	**129,950**	**0**	**0**	**3,866,372**

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Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	465,681	0	0	0	465,681
Non-Wage Recurrent:	1,817,789	129,950	0	0	1,947,739
Development:	1,452,953	0	0	0	1,452,953
Governance and Security	**802,051**	**966,217**	**0**	**0**	**1,768,268**
o/w: Wage:	261,223	0	0	0	261,223
Non-Wage Recurrent:	188,199	966,217	0	0	1,154,416
Development:	352,629	0	0	0	352,629
Regional Balanced Development	**191,205**	**195,736**	**0**	**0**	**386,941**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	168,095	195,736	0	0	363,832
Development:	23,109	0	0	0	23,109
Development Plan Implementation	**447,755**	**93,106**	**0**	**0**	**540,861**
o/w: Wage:	61,153	0	0	0	61,153
Non-Wage Recurrent:	197,992	93,106	0	0	291,098
Development:	188,610	0	0	0	188,610
Grand Total	**18,168,691**	**1,636,520**	**277,932**	**13,260**	**20,096,402**
Grand Total Wage	9,492,253	0	0	0	**9,492,253**
Grand Total Non-Wage Recurrent	5,535,521	1,636,520	277,932	0	**7,449,973**
Grand Total Development	3,140,916	0	0	13,260	**3,154,176**

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A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**3,516,979**	**5,167,169**
o/w Higher Local Government	2,465,603	3,782,698
o/w Lower Local Government	1,051,376	1,384,471
Finance	**479,981**	**466,572**
o/w Higher Local Government	479,981	466,572
o/w Lower Local Government	0	0
Statutory bodies	**444,564**	**461,204**
o/w Higher Local Government	444,564	461,204
o/w Lower Local Government	0	0
Production and Marketing	**467,198**	**475,208**
o/w Higher Local Government	467,198	475,208
o/w Lower Local Government	0	0
Health	**2,154,693**	**1,728,512**
o/w Higher Local Government	2,154,693	1,728,512
o/w Lower Local Government	0	0
Education	**6,928,812**	**8,755,368**
o/w Higher Local Government	6,928,812	8,755,368
o/w Lower Local Government	0	0
Roads and Engineering	**1,455,015**	**1,453,504**
o/w Higher Local Government	1,455,015	1,453,504
o/w Lower Local Government	0	0
Natural Resources	**436,046**	**595,141**
o/w Higher Local Government	436,046	595,141
o/w Lower Local Government	0	0
Community Based Services	**179,183**	**332,049**
o/w Higher Local Government	179,183	332,049
o/w Lower Local Government	0	0
Planning	**237,327**	**412,642**
o/w Higher Local Government	237,327	412,642
o/w Lower Local Government	0	0
Internal Audit	**72,186**	**78,767**
o/w Higher Local Government	72,186	78,767
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**95,032**	**170,265**

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	95,032	170,265
o/w Lower Local Government	0	0
Grand Total	**16,467,015**	**20,096,402**
o/w Higher Local Government	**15,415,640**	**18,711,931**
o/w: Wage:	7,709,942	9,492,253
Non-Wage Recurrent:	6,088,711	6,513,284
Domestic Devt:	1,603,728	2,693,134
External Financing:	13,260	13,260
o/w Lower Local Government	**1,051,376**	**1,384,471**
o/w: Wage:	0	0
Non-Wage Recurrent:	806,697	936,689
Domestic Devt:	244,678	447,782
External Financing:	0	0

VOTE: 720 Masindi Municipal Council

Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,948,355	3,384,887
Urban Unconditional Grant Wage	182,048	465,681
Urban Unconditional Non-Wage	63,469	64,821
Locally Raised Revenues	154,000	149,000
Multi-Sectoral Transfers to LLGs_NonWage	806,697	936,689
Programme Conditional Grant - Non Wage Recurrent	1,742,141	1,768,696
Development Revenues	568,624	1,782,282
Transitional Conditional Grant - Development	300,000	1,300,000
Urban Discretionary Equalisation Development Grant	23,946	34,500
Multi-Sectoral Transfers to LLGs_Gou	244,678	447,782
Total Revenues Shares	**3,516,979**	**5,167,169**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	182,048	465,681
Non Wage	2,766,307	2,919,207
Development Expenditure		
Domestic Development	568,624	1,782,282
External Financing	0	0
Total Expenditure	**3,516,979**	**5,167,169**

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

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
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	2,500	0	0	2,500
227004 Fuel, Lubricants and Oils	0	3,920	0	0	3,920
Total Cost of Procurement and Disposal Services	**0**	**15,720**	**0**	**0**	**15,720**
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	1,320	0	0	1,320
222002 Postage and Courier	0	60	0	0	60
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	1,960	0	0	1,960
313235 Furniture and Fittings - Improvement	0	0	4,500	0	4,500

Total for LCIII:		**County:**		**4,500**
LCII:	headquarters	Cabinets- Filing Cabinet_Improve	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	4,500

Total Cost of Records Management	**0**	**9,810**	**4,500**	**0**	**14,310**
Key Service Area 000011 Communication and Public Relations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,520	0	0	2,520
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
225101 Consultancy Services	0	20,000	0	0	20,000
227001 Travel inland	0	1,500	0	0	1,500
227004 Fuel, Lubricants and Oils	0	1,660	0	0	1,660
Total Cost of Communication and Public Relations	**0**	**26,880**	**0**	**0**	**26,880**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,302	0	0	3,302
212102 Medical expenses (Employees)	0	5,000	0	0	5,000
212103 Incapacity benefits (Employees)	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	120	0	0	120
222001 Information and Communication Technology Services.	0	1,560	0	0	1,560

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227001 Travel inland		0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils		0	5,338	0	0	5,338
273101 Medical expenses (To general public)		0	5,000	0	0	5,000
273104 Pension		0	851,181	0	0	851,181
273105 Gratuity		0	775,741	0	0	775,741
352880 Salary Arrears Budgeting		0	139,507	0	0	139,507
352881 Pension and Gratuity Arrears Budgeting		0	2,267	0	0	2,267
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity		**0**	**1,798,016**	**0**	**0**	**1,798,016**
Key Service Area 010008 Capacity Strengthening						
221003 Staff Training		0	0	10,000	0	10,000
Total for LCIII: Central Div		**County: Masindi**				**10,000**
LCII: Civic Centre Ward	Headquarters	Staff Training - Facilitation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,000
227001 Travel inland		0	0	10,000	0	10,000
Total for LCIII:		**County:**				**10,000**
LCII:	Hqtrs	Travel Inland - Facilitation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,000
Total Cost of Capacity Strengthening		**0**	**0**	**20,000**	**0**	**20,000**
Key Service Area 390017 Public Service Performance management						
211101 General Staff Salaries		465,681	0	0	0	465,681
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	18,960	0	0	18,960
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	17,000	0	0	17,000
227001 Travel inland		0	10,500	0	0	10,500
227004 Fuel, Lubricants and Oils		0	12,480	0	0	12,480
312121 Non-Residential Buildings - Acquisition		0	0	1,300,000	0	1,300,000
Total for LCIII: Central Div		**County: Masindi**				**1,300,000**

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LCII: Civic Ward	Headquarters	Civic center-Specialized buildings_Acquire	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			1,300,000
Total Cost of Public Service Performance management		**465,681**	**90,100**	**1,300,000**	**0**	**1,855,781**
Total Cost of Public Sector Transformation		**465,681**	**1,940,526**	**1,324,500**	**0**	**3,730,707**
Programme 16 Governance and Security						
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	2,500	0	0	2,500
221011 Printing, Stationery, Photocopying and Binding		0	4,300	0	0	4,300
222001 Information and Communication Technology Services.		0	840	0	0	840
227001 Travel inland		0	2,410	0	0	2,410
227004 Fuel, Lubricants and Oils		0	2,660	0	0	2,660
312221 Light ICT hardware - Acquisition		0	0	4,000	0	4,000
Total for LCIII: Central Div		**County: Masindi**				**4,000**
LCII: Civic Centre Ward	Coloured Printer	Laser printers_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			4,000
Total Cost of Administrative and Support Services		**0**	**16,190**	**4,000**	**0**	**20,190**
Total Cost of Governance and Security		**0**	**16,190**	**4,000**	**0**	**20,190**
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
221002 Workshops, Meetings and Seminars		0	0	6,000	0	6,000
Total for LCIII: Central Div		**County: Masindi**				**6,000**
LCII: Civic	headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,000
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	6,800	0	0	6,800
227004 Fuel, Lubricants and Oils		0	5,920	0	0	5,920

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Total Cost of Human Resource Management	**0**	**25,801**	**6,000**	**0**	**31,801**
Total Cost of Regional Balanced Development	**0**	**25,801**	**6,000**	**0**	**31,801**
Total Cost of Administration and Management	**465,681**	**1,982,517**	**1,334,500**	**0**	**3,782,698**
Total Cost of Administration	**465,681**	**1,982,517**	**1,334,500**	**0**	**3,782,698**

Subcounty / Town Council / Division: 237706 Kigulya Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
221002 Workshops, Meetings and Seminars	0	0	29,141	0	29,141
225202 Environment Impact Assessment for Capital Works	0	0	8,961	0	8,961
Total Cost of Capacity Strengthening	**0**	**0**	**38,102**	**0**	**38,102**
Total Cost of Public Sector Transformation	**0**	**0**	**38,102**	**0**	**38,102**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	21,497	0	0	21,497
312121 Non-Residential Buildings - Acquisition	0	0	45,815	0	45,815
Total Cost of Administrative and Support Services	**0**	**21,497**	**45,815**	**0**	**67,312**
Total Cost of Governance and Security	**0**	**21,497**	**45,815**	**0**	**67,312**
Total Cost of Administration and Management	**0**	**21,497**	**83,918**	**0**	**105,414**
Total Cost of 237706 Kigulya Div	**0**	**21,497**	**83,918**	**0**	**105,414**

Subcounty / Town Council / Division: 237707 Nyangahya Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
221002 Workshops, Meetings and Seminars	0	0	27,754	0	27,754
225204 Monitoring and Supervision of capital work	0	0	8,570	0	8,570
Total Cost of Capacity Strengthening	**0**	**0**	**36,324**	**0**	**36,324**
Total Cost of Public Sector Transformation	**0**	**0**	**36,324**	**0**	**36,324**

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Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	20,697	0	0	20,697
312121 Non-Residential Buildings - Acquisition	0	0	43,599	0	43,599
Total Cost of Administrative and Support Services	**0**	**20,697**	**43,599**	**0**	**64,296**
Total Cost of Governance and Security	**0**	**20,697**	**43,599**	**0**	**64,296**
Total Cost of Administration and Management	**0**	**20,697**	**79,922**	**0**	**100,620**
Total Cost of 237707 Nyangahya Div	**0**	**20,697**	**79,922**	**0**	**100,620**

Subcounty / Town Council / Division: 237708 Karujubu Div

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
221002 Workshops, Meetings and Seminars	0	0	41,324	0	41,324
225204 Monitoring and Supervision of capital work	0	0	12,703	0	12,703
Total Cost of Capacity Strengthening	**0**	**0**	**54,027**	**0**	**54,027**
Total Cost of Public Sector Transformation	**0**	**0**	**54,027**	**0**	**54,027**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	28,519	0	0	28,519
312121 Non-Residential Buildings - Acquisition	0	0	64,973	0	64,973
Total Cost of Administrative and Support Services	**0**	**28,519**	**64,973**	**0**	**93,492**
Total Cost of Governance and Security	**0**	**28,519**	**64,973**	**0**	**93,492**
Total Cost of Administration and Management	**0**	**28,519**	**118,999**	**0**	**147,519**
Total Cost of 237708 Karujubu Div	**0**	**28,519**	**118,999**	**0**	**147,519**

Subcounty / Town Council / Division: 237709 Central Div

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	828,260	0	0	828,260

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221002 Workshops, Meetings and Seminars	0	37,716	57,278	0	94,994
312121 Non-Residential Buildings - Acquisition	0	0	107,665	0	107,665
Total Cost of Administrative and Support Services	**0**	**865,976**	**164,943**	**0**	**1,030,919**
Total Cost of Governance and Security	**0**	**865,976**	**164,943**	**0**	**1,030,919**
Total Cost of Administration and Management	**0**	**865,976**	**164,943**	**0**	**1,030,919**
Total Cost of 237709 Central Div	**0**	**865,976**	**164,943**	**0**	**1,030,919**

VOTE: 720 Masindi Municipal Council

Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	381,981	435,463
Urban Unconditional Grant Wage	180,988	188,310
Urban Unconditional Non-Wage	94,993	100,993
Locally Raised Revenues	106,000	146,160
Development Revenues	98,000	31,109
Locally Raised Revenues	98,000	0
Urban Discretionary Equalisation Development Grant	0	31,109
Total Revenues Shares	**479,981**	**466,572**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	180,988	188,310
Non Wage	200,993	247,153
Development Expenditure		
Domestic Development	98,000	31,109
External Financing	0	0
Total Expenditure	**479,981**	**466,572**

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

Service Area 10 Financial Management and Accountability (LG)

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000061 Management of Government Accounts					
211101 General Staff Salaries	188,310	0	0	0	188,310
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,080	0	0	4,080
221009 Welfare and Entertainment	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	7,000	0	0	7,000
221017 Membership dues and Subscription fees.	0	500	0	0	500

VOTE: 720 Masindi Municipal Council

222001 Information and Communication Technology Services.		0	2,400	0	0	2,400
225204 Monitoring and Supervision of capital work		0	3,000	0	0	3,000
227001 Travel inland		0	18,000	0	0	18,000
227004 Fuel, Lubricants and Oils		0	20,233	0	0	20,233
228002 Maintenance-Transport Equipment		0	7,000	0	0	7,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	9,000	0	0	9,000
312235 Furniture and Fittings - Acquisition		0	0	6,000	0	6,000
Total for LCIII: Central Div		**County: Masindi**				**6,000**
LCII: Civic Centre Ward	Htrs	Test bench for furniture_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,000
LCII: Civic Ward	MMC HEADQUARTERS	Desks-Desk_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			4,000
Total Cost of Management of Government Accounts		**188,310**	**75,213**	**6,000**	**0**	**269,523**
Total Cost of Governance and Security		**188,310**	**75,213**	**6,000**	**0**	**269,523**
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
221002 Workshops, Meetings and Seminars		0	4,000	6,000	0	10,000
Total for LCIII:		**County:**				**6,000**
LCII:		Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,000
221008 Information and Communication Technology Supplies.		0	3,150	0	0	3,150
222001 Information and Communication Technology Services.		0	4,320	0	0	4,320
227001 Travel inland		0	23,291	5,000	0	28,291
Total for LCIII:		**County:**				**5,000**
LCII:		Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
227004 Fuel, Lubricants and Oils		0	10,000	6,109	0	16,109
Total for LCIII: Central Div		**County: Masindi**				**6,109**
LCII: Civic Centre Ward	REVENUE OFFICE	Fuel, Oils and Lubricants - Oils, Grease and Lubricants	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,109

VOTE: 720 Masindi Municipal Council

Total Cost of Local Revenue Collection	**0**	**51,721**	**17,109**	**0**	**68,831**
Total Cost of Regional Balanced Development	**0**	**51,721**	**17,109**	**0**	**68,831**
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
221001 Advertising and Public Relations	0	1,220	0	0	1,220
221002 Workshops, Meetings and Seminars	0	3,250	0	0	3,250
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	10,000	0	0	10,000
221012 Small Office Equipment	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	7,660	0	0	7,660
227001 Travel inland	0	14,250	2,000	0	16,250
Total for LCIII:	**County:**				**2,000**
LCII:	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
227004 Fuel, Lubricants and Oils	0	25,219	2,000	0	27,219
Total for LCIII:	**County:**				**2,000**
LCII:	Fuel, Oils and Lubricants - Entitled officers	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	4,000	0	0	4,000
312221 Light ICT hardware - Acquisition	0	0	4,000	0	4,000
Total for LCIII:	**County:**				**4,000**
LCII:	Personal computers - Laptop_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,000
Total Cost of Finance and Accounting	**0**	**91,239**	**8,000**	**0**	**99,239**
Key Service Area 000006 Planning and Budgeting services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	22,480	0	0	22,480
221014 Bank Charges and other Bank related costs	0	500	0	0	500
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000

VOTE: 720 Masindi Municipal Council

Total Cost of Planning and Budgeting services	**0**	**28,980**	**0**	**0**	**28,980**
Total Cost of Development Plan Implementation	**0**	**120,219**	**8,000**	**0**	**128,219**
Total Cost of Financial Management and Accountability (LG)	**188,310**	**247,153**	**31,109**	**0**	**466,572**
Total Cost of Finance	**188,310**	**247,153**	**31,109**	**0**	**466,572**

VOTE: 720 Masindi Municipal Council

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	434,564	440,904
Urban Unconditional Grant Wage	49,532	49,532
Urban Unconditional Non-Wage	179,986	179,985
Locally Raised Revenues	205,046	211,387
Development Revenues	10,000	20,300
Urban Discretionary Equalisation Development Grant	10,000	20,300
Total Revenues Shares	**444,564**	**461,204**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	49,532	49,532
Non Wage	385,032	391,372
Development Expenditure		
Domestic Development	10,000	20,300
External Financing	0	0
Total Expenditure	**444,564**	**461,204**

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

Service Area 10 Legislation and Oversight

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 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 000014 Administrative and Support Services					
211101 General Staff Salaries	49,532	0	0	0	49,532

VOTE: 720 Masindi Municipal Council

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	6,680	0	0	6,680
221001 Advertising and Public Relations		0	1,800	0	0	1,800
221002 Workshops, Meetings and Seminars		0	1	7,000	0	7,001
Total for LCIII: Central Div		**County: Masindi**				**7,000**
LCII: Civic Centre Ward	Head quarters	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			7,000
221007 Books, Periodicals & Newspapers		0	1,056	0	0	1,056
221008 Information and Communication Technology Supplies.		0	2,000	0	0	2,000
221009 Welfare and Entertainment		0	11,000	0	0	11,000
221011 Printing, Stationery, Photocopying and Binding		0	1,899	0	0	1,899
221012 Small Office Equipment		0	5,500	0	0	5,500
222001 Information and Communication Technology Services.		0	4,200	0	0	4,200
223005 Electricity		0	600	0	0	600
223006 Water		0	600	0	0	600
227001 Travel inland		0	5,570	0	0	5,570
227003 Carriage, Haulage, Freight and transport hire		0	7,000	0	0	7,000
227004 Fuel, Lubricants and Oils		0	41,945	0	0	41,945
228001 Maintenance-Buildings and Structures		0	7,000	3,300	0	10,300
Total for LCIII: Central Div		**County: Masindi**				**3,300**
LCII: Civic Centre Ward	Partion of the Clerk's Office	Building and Facility Maintenance - Carpentry Services	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			3,300
312299 Other Machinery and Equipment- Acquisition		0	0	10,000	0	10,000
Total for LCIII: Central Div		**County: Masindi**				**10,000**
LCII: Civic Centre Ward	Public Adress system-Headquarters	Value addition equipment	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			10,000
Total Cost of Administrative and Support Services		**49,532**	**96,851**	**20,300**	**0**	**166,683**
Key Service Area 000024 Compliance and Enforcement Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,000	0	0	1,000
Total Cost of Compliance and Enforcement Services		**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Governance and Security		**49,532**	**97,851**	**20,300**	**0**	**167,683**

VOTE: 720 Masindi Municipal Council

Programme 17 Regional Balanced Development					
Key Service Area 000010 Leadership and Management					
211105 Ex-Gratia for Political leaders.	0	141,974	0	0	141,974
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	24,335	0	0	24,335
211107 Boards, Committees and Council Allowances	0	102,590	0	0	102,590
222001 Information and Communication Technology Services.	0	2,520	0	0	2,520
227001 Travel inland	0	14,890	0	0	14,890
Total Cost of Leadership and Management	**0**	**286,309**	**0**	**0**	**286,309**
Total Cost of Regional Balanced Development	**0**	**286,309**	**0**	**0**	**286,309**
Total Cost of Legislation and Oversight	**49,532**	**391,372**	**20,300**	**0**	**461,204**
Total Cost of Statutory bodies	**49,532**	**391,372**	**20,300**	**0**	**461,204**

VOTE: 720 Masindi Municipal Council

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	441,417	449,426
Programme Conditional Grant - Wage Recurrent	276,235	283,800
Programme Conditional Grant - Non Wage Recurrent	165,182	165,626
Development Revenues	25,781	25,781
Programme Conditional Grant - Development	25,781	25,781
Total Revenues Shares	**467,198**	**475,208**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	276,235	283,800
Non Wage	165,182	165,626
Development Expenditure		
Domestic Development	25,781	25,781
External Financing	0	0
Total Expenditure	**467,198**	**475,208**

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

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	283,800	0	0	0	283,800
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,480	0	0	3,480
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
221008 Information and Communication Technology Supplies.	0	400	0	0	400
221009 Welfare and Entertainment	0	400	0	0	400
221011 Printing, Stationery, Photocopying and Binding	0	480	0	0	480
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200

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225204 Monitoring and Supervision of capital work	0	17,289	0	0	17,289
227001 Travel inland	0	40,000	0	0	40,000
227004 Fuel, Lubricants and Oils	0	60,965	0	0	60,965
Total Cost of Farmer mobilisation and sensitisation	**283,800**	**130,214**	**0**	**0**	**414,014**
Total Cost of Agro-Industrialization	**283,800**	**130,214**	**0**	**0**	**414,014**
Total Cost of Agricultural Extension	**283,800**	**130,214**	**0**	**0**	**414,014**

Service Area 20 Agricultural Production

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010059 Post-harvest handling, storage and processing					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	720	0	0	720
221008 Information and Communication Technology Supplies.	0	400	0	0	400
221011 Printing, Stationery, Photocopying and Binding	0	300	0	0	300
222001 Information and Communication Technology Services.	0	840	0	0	840
224001 Medical Supplies and Services	0	0	1,000	0	1,000

Total for LCIII: Karujubu Div		**County: Masindi**		**1,000**
LCII: Western Ward	MMC-head quarters	Agricultural Supplies - Assorted Items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	1,000

224003 Agricultural Supplies and Services	0	0	3,080	0	3,080

Total for LCIII: Karujubu Div		**County: Masindi**		**3,080**
LCII: Kisiita Ward	mmc - wide	Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	3,080

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		m0nitoring of production activities	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	1,289

227001 Travel inland	0	1,946	0	0	1,946
228001 Maintenance-Buildings and Structures	0	0	4,000	0	4,000

Total for LCIII: Central Div		**County: Masindi**		**4,000**

VOTE: 720 Masindi Municipal Council

LCII: Southern Ward	kirasa	Building and Facility Maintenance - Maintenance, Repair and Support Services	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				4,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	0	3,412		0	3,412
Total for LCIII: Central Div		**County: Masindi**					**3,412**
LCII: Civic Ward	MMC HEAD QUARTERS	Machinery and Equipment - Maintenance, Repair and Support Services	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				3,412
312216 Cycles - Acquisition		0	0	13,000		0	13,000
Total for LCIII:		**County:**					**13,000**
LCII:	civic cell	Motorcycles_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				13,000
Total Cost of Post-harvest handling, storage and processing		**0**	**4,206**	**25,781**		**0**	**29,987**
Key Service Area 010074 Vector and disease control							
221008 Information and Communication Technology Supplies.		0	400	0		0	400
221011 Printing, Stationery, Photocopying and Binding		0	300	0		0	300
227004 Fuel, Lubricants and Oils		0	6,300	0		0	6,300
Total Cost of Vector and disease control		**0**	**7,000**	**0**		**0**	**7,000**
Total Cost of Agro-Industrialization		**0**	**11,206**	**25,781**		**0**	**36,987**
Total Cost of Agricultural Production		**0**	**11,206**	**25,781**		**0**	**36,987**

Service Area 30 Agricultural Value Chain Services

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010013 Support to agro-processing & value addition					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	13,200	0	0	13,200
Total Cost of Support to agro-processing & value addition	**0**	**13,200**	**0**	**0**	**13,200**
Key Service Area 300016 Parish Development Model Operations					
227001 Travel inland	0	11,006	0	0	11,006
Total Cost of Parish Development Model Operations	**0**	**11,006**	**0**	**0**	**11,006**
Total Cost of Agro-Industrialization	**0**	**24,206**	**0**	**0**	**24,206**

VOTE: 720 Masindi Municipal Council

Total Cost of Agricultural Value Chain Services	**0**	**24,206**	**0**	**0**	**24,206**
Total Cost of Production and Marketing	**283,800**	**165,626**	**25,781**	**0**	**475,208**

VOTE: 720 Masindi Municipal Council

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,412,147	1,218,494
Programme Conditional Grant - Wage Recurrent	1,163,248	960,248
Programme Conditional Grant - Non Wage Recurrent	204,326	208,624
Urban Unconditional Non-Wage	3,193	3,193
Locally Raised Revenues	41,380	46,429
Development Revenues	742,546	510,018
Programme Conditional Grant - Development	699,286	455,908
Urban Discretionary Equalisation Development Grant	26,000	40,850
External Financing	13,260	13,260
Locally Raised Revenues	4,000	0
Total Revenues Shares	**2,154,693**	**1,728,512**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,163,248	960,248
Non Wage	248,899	258,246
Development Expenditure		
Domestic Development	729,286	496,758
External Financing	13,260	13,260
Total Expenditure	**2,154,693**	**1,728,512**

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

Service Area 10 Primary HealthCare

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
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	960,248	0	0	0	960,248
228001 Maintenance-Buildings and Structures	0	0	44,303	0	44,303
Total for LCIII: Central Div	**County: Masindi**				**44,303**

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LCII: Civic Centre Ward	hqtr	Building and Facility Maintenance - Carpentry Services	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			0
LCII: Civic Ward	Maintianance of buildings and structures at Biizi	Building and Facility Maintenance - Maintenance, Repair and Support Services	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			44,303
263308 Sector Conditional Grant (Non-Wage)		0	178,052	0	0	178,052
Total for LCIII: Nyangahya Div		**County: Masindi**				**76,771**
LCII: Kikwanana Ward	BIIZI CELL	BIIZI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			16,843
LCII: Kiryanga Ward	KATASENYWA CELL	KATASENYWA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			33,686
LCII: Kiryanga Ward	KATASENYWA CELL	KATASENYWA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			9,398
LCII: Kiryanga Ward	KIBYAMA CELL	KIBYAMA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			16,843
Total for LCIII: Karujubu Div		**County: Masindi**				**68,483**
LCII: Kibwona Ward	KIBWONA CELL	KIBWOONA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			16,843
LCII: Kihuuba Ward	KISWATA CELL	NYAKITIBWA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			33,686
LCII: Kihuuba Ward	KISWATA CELL	NYAKITIBWA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			17,954
Total for LCIII: Central Div		**County: Masindi**				**32,797**
LCII: Southern Ward	KIRASA CELL	KIRASA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			16,843
LCII: Southern Ward	NYANGAHYA CELL	Nyamigisa HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			15,954
312121 Non-Residential Buildings - Acquisition		0	0	295,000	0	295,000
Total for LCIII: Karujubu Div		**County: Masindi**				**295,000**
LCII: Kihuuba Ward	OPD Block at Nyakitiibwa HC III	Medical unit_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			295,000
312129 Other Buildings other than dwellings - Acquisition		0	0	30,000	0	30,000
Total for LCIII: Karujubu Div		**County: Masindi**				**30,000**

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LCII: Kihuuba Ward	Kitchen at Nyakitiibwa HC III	Commercial and office building prefabricated erection service - Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				30,000
312221 Light ICT hardware - Acquisition		0	0	10,000	0		10,000
Total for LCIII: Central Div		**County: Masindi**					**10,000**
LCII: Civic Ward	Laptop computers for Municipal Health Office	Personal computers - Laptop_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				10,000
313129 Other Buildings other than dwellings - Improvement		0	0	28,121	0		28,121
Total for LCIII: Central Div		**County: Masindi**					**28,121**
LCII: Civic Ward	Payment of retention for projects	Commercial and office building new construction service- Build other than dwell_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				28,121
Total Cost of Primary Health care services		**960,248**	**178,052**	**407,423**	**0**		**1,545,723**
Total Cost of Human Capital Development		**960,248**	**178,052**	**407,423**	**0**		**1,545,723**
Total Cost of Primary HealthCare		**960,248**	**178,052**	**407,423**	**0**		**1,545,723**

Service Area 30 Health Management and Supervision

			Approved Budget Estimates for FY 2026/27				
Ushs Thousands							
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**		**Total**
Programme 12 Human Capital Development							
Key Service Area 000013 HIV/AIDS Mainstreaming							
225204 Monitoring and Supervision of capital work		0	0	0	13,260		13,260
Total for LCIII: Central Div		**County: Masindi**					**13,260**
LCII: Civic Centre Ward	Municipal Health Office	Monitoring & Supervision of HIV/AIDS activities	Source: External Financing 254-Baylor International (Uganda)				13,260
Total Cost of HIV/AIDS Mainstreaming		**0**	**0**	**0**	**13,260**		**13,260**
Key Service Area 320135 Sanitation and hygiene Services							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	19,200	0	0		19,200
221001 Advertising and Public Relations		0	880	0	0		880
221002 Workshops, Meetings and Seminars		0	1,800	0	0		1,800
221008 Information and Communication Technology Supplies.		0	2,000	0	0		2,000
221009 Welfare and Entertainment		0	11,662	0	0		11,662

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221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
221012 Small Office Equipment		0	860	0	0	860
222001 Information and Communication Technology Services.		0	2,880	0	0	2,880
224010 Protective Gear		0	3,000	0	0	3,000
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	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 Officer	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	28,485	0	28,485
Total for LCIII: Central Div		**County: Masindi**				**28,485**
LCII: Civic Centre Ward	Municipal Health office	Monitoring of capital projects	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			28,485
227001 Travel inland		0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils		0	16,913	0	0	16,913
228002 Maintenance-Transport Equipment		0	7,000	0	0	7,000
273102 Incapacity, death benefits and funeral expenses		0	3,000	0	0	3,000
312129 Other Buildings other than dwellings - Acquisition		0	0	31,850	0	31,850
Total for LCIII:		**County:**				**1,500**
LCII:		Commercial and office building new construction service- Build other than dwell_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			1,500
Total for LCIII: Karujubu Div		**County: Masindi**				**29,450**
LCII: Kisiita Ward	Karujubu Division H/qtrs	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			29,450
Total for LCIII: Central Div		**County: Masindi**				**900**

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LCII: Civic Centre Ward	Municipal Health Office	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			900
312149 Other Land Improvements - Acquisition		0	0	9,000	0	9,000
Total for LCIII:		**County:**				**9,000**
LCII:	Kibyama HC II	Other Land Improvements - Fencing	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			9,000
Total Cost of Sanitation and hygiene Services		**0**	**80,195**	**89,335**	**0**	**169,530**
Total Cost of Human Capital Development		**0**	**80,195**	**89,335**	**13,260**	**182,789**
Total Cost of Health Management and Supervision		**0**	**80,195**	**89,335**	**13,260**	**182,789**
Total Cost of Health		**960,248**	**258,246**	**496,758**	**13,260**	**1,728,512**

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Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	6,745,293	8,553,080
Programme Conditional Grant - Wage Recurrent	5,200,534	6,768,904
Programme Conditional Grant - Non Wage Recurrent	1,454,765	1,643,156
Urban Unconditional Grant Wage	54,493	96,026
Urban Unconditional Non-Wage	4,000	4,000
Locally Raised Revenues	17,000	26,494
Other Transfers from Central Government	14,500	14,500
Development Revenues	183,520	202,288
Programme Conditional Grant - Development	183,520	192,288
Urban Discretionary Equalisation Development Grant	0	10,000
Total Revenues Shares	**6,928,812**	**8,755,368**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	5,255,027	6,864,930
Non Wage	1,490,265	1,688,150
Development Expenditure		
Domestic Development	183,520	202,288
External Financing	0	0
Total Expenditure	**6,928,812**	**8,755,368**

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

Service Area 10 Pre-Primary and Primary Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	3,143,257	0	0	0	3,143,257
Total Cost of Quality Assurance Systems	**3,143,257**	**0**	**0**	**0**	**3,143,257**
Key Service Area 320162 Capitation (Primary)					
263308 Sector Conditional Grant (Non-Wage)	0	422,648	0	0	422,648
Total for LCIII: Missing Subcounty	**County: Missing County**				**422,648**

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LCII: Missing Parish	Bigando Primary School	BIGANDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,189
LCII: Missing Parish	Biizi Primary School	BIIZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,953
LCII: Missing Parish	Bulyango Primary School	BULYANGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,812
LCII: Missing Parish	Kabalega primary	KABALEGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	1,488
LCII: Missing Parish	Kabalega Primary School	KABALEGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,793
LCII: Missing Parish	Kabalye Primary School	KABALYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,142
LCII: Missing Parish	Kabalye Settlement Primary	KABALYE SETTLEMENT P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,046
LCII: Missing Parish	Kalyango Primary School	KALYANGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,170
LCII: Missing Parish	Kamurasi Demo Primary chool	KAMURASI DEMO. SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	29,771
LCII: Missing Parish	Kamurasi Demo School	KAMURASI DEMO. SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	7,291
LCII: Missing Parish	Karujuubu Primary School	KARUJUBU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,523
LCII: Missing Parish	Katasenywa Primary School	KATASENYWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,293
LCII: Missing Parish	Kibwona Primary School	KIBWOONA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,291
LCII: Missing Parish	Kigulya Primary School	KIGULYA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,351
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	16,249
LCII: Missing Parish	Kihuuba Primary School	KIHUUBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,487
LCII: Missing Parish	Kinogozi Primary School	KINOGOZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,950
LCII: Missing Parish	Kirasa Moslem Primary	KIRASA MOSLEM P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,375

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LCII: Missing Parish	Kisanja Primary School	KISANJA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				15,192
LCII: Missing Parish	Kyema Primary School	KYEMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				6,997
LCII: Missing Parish	Masindi Army Barracks	MASINDI ARMY BARRACKS SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				17,878
LCII: Missing Parish	Masindi Army Day	MASINDI ARMY DAY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				28,884
LCII: Missing Parish	Masindi Islamic Primary School	MASINDI ISLAMIC P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				7,340
LCII: Missing Parish	Masindi Junior school	MASINDI JUNIOR P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				6,009
LCII: Missing Parish	Masindi Public school	MASINDI PUBLIC SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				31,233
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				16,163
LCII: Missing Parish	Nyakatooke Primary	NYAKATOOKE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				14,259
LCII: Missing Parish	Nyamigisa Boys Primary	NYAMIGISA BOYS SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				6,302
LCII: Missing Parish	Nyamigisa Girls Primary	NYAMIGISA GIRLS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				6,139
LCII: Missing Parish	Rwijeere Primary School	RWIJEERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				11,179
LCII: Missing Parish	St Edwards Primary School	ST. EDWARD P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				12,905
Total Cost of Capitation (Primary)			**0**	**422,648**	**0**	**0**	**422,648**
Total Cost of Human Capital Development			**3,143,257**	**422,648**	**0**	**0**	**3,565,905**
Total Cost of Pre-Primary and Primary Education			**3,143,257**	**422,648**	**0**	**0**	**3,565,905**

Service Area 20 Secondary Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
263308 Sector Conditional Grant (Non-Wage)	0	1,022,200	0	0	1,022,200

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Total for LCIII: Nyangahya Div		**County: Masindi**			**91,040**
LCII: Kiryanga Ward	Nyangahya Community	NYANGAHYA COMMUNITY S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		91,040
Total for LCIII: Central Div		**County: Masindi**			**931,160**
LCII: Civic Ward	Masindi Army Secondary School	MASINDI ARMY	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		414,140
LCII: Western Ward	Masindi Secondary School	MASINDI S.S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		517,020

Total Cost of Capitation (Secondary)	**0**	**1,022,200**	**0**	**0**	**1,022,200**
Key Service Area 320159 Secondary Education Services					
211101 General Staff Salaries	3,625,647	0	0	0	3,625,647
Total Cost of Secondary Education Services	**3,625,647**	**0**	**0**	**0**	**3,625,647**
Total Cost of Human Capital Development	**3,625,647**	**1,022,200**	**0**	**0**	**4,647,847**
Total Cost of Secondary Education	**3,625,647**	**1,022,200**	**0**	**0**	**4,647,847**

Service Area 40 Education&Sports Management and Inspection

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	75,169	0	0	0	75,169
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,740	0	0	15,740
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221007 Books, Periodicals & Newspapers	0	732	0	0	732
221008 Information and Communication Technology Supplies.	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
221017 Membership dues and Subscription fees.	0	300	0	0	300
222001 Information and Communication Technology Services.	0	3,600	0	0	3,600
225204 Monitoring and Supervision of capital work	0	3,386	0	0	3,386
227001 Travel inland	0	36,952	0	0	36,952
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000

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228001 Maintenance-Buildings and Structures		0	83,098	0	0		83,098
282103 Scholarships and related costs		0	2,000	0	0		2,000
Total for LCIII: Central Div		**County: Masindi**					**2,000**
LCII: Civic Ward	Schools- MMC	Instructional materials	Source: Locally Raised Revenues				2,000
Total Cost of Inspection and Monitoring		**75,169**	**175,808**	**0**	**0**		**250,977**
Key Service Area 000063 Quality Assurance Systems							
211101 General Staff Salaries		12,170	0	0	0		12,170
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	10,374	0	0		10,374
221007 Books, Periodicals & Newspapers		0	730	0	0		730
221008 Information and Communication Technology Supplies.		0	2,500	0	0		2,500
227001 Travel inland		0	890	0	0		890
Total Cost of Quality Assurance Systems		**12,170**	**14,494**	**0**	**0**		**26,664**
Key Service Area 320003 Assets and Facilities Management							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	2,000	0		2,000
Total for LCIII: Central Div		**County: Masindi**					**2,000**
LCII: Civic Centre Ward	PCDO's allowances for Safeguards	PCDO's allowances for Safeguards	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				2,000
225202 Environment Impact Assessment for Capital Works		0	0	2,000	0		2,000
Total for LCIII: Central Div		**County: Masindi**					**2,000**
LCII: Civic Ward	EIA - MMC	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				2,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	2,000	0		2,000
Total for LCIII: Central Div		**County: Masindi**					**2,000**
LCII: Civic Ward	BOQs - MMC	Feasibility Studies or Screening of Projects - Feasibility Study	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				2,000
225204 Monitoring and Supervision of capital work		0	0	9,614	0		9,614
Total for LCIII: Central Div		**County: Masindi**					**9,614**
LCII: Civic Ward	Headoffice	allowance for Monitoring	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				9,614
228001 Maintenance-Buildings and Structures		0	0	10,537	0		10,537
Total for LCIII: Central Div		**County: Masindi**					**10,537**

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LCII: Civic Ward	Latrine Emptying schools	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				10,537
312121 Non-Residential Buildings - Acquisition		0	0	151,136		0	151,136
Total for LCIII: Nyangahya Div		**County: Masindi**					**20,000**
LCII: Kiryanga Ward	2stance latrine at Katasenywa P/S	Public elementary or secondary schools - Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				20,000
Total for LCIII: Karujubu Div		**County: Masindi**					**95,000**
LCII: Kihuuba Ward	Classroom at Kihuuba primary School	Public elementary or secondary schools - Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				95,000
Total for LCIII: Central Div		**County: Masindi**					**36,136**
LCII: Civic Ward	5 stance latrine for girls at Masindi Public	Public elementary or secondary schools - Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				30,000
LCII: Civic Ward	Retention - FY 2025/2026	Public elementary or secondary schools - Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				6,136
312235 Furniture and Fittings - Acquisition		0	0	10,000		0	10,000
Total for LCIII: Central Div		**County: Masindi**					**10,000**
LCII: Civic Ward	MMC school wide	Desks- Desk_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)				10,000
313121 Non-Residential Buildings - Improvement		0	0	15,000		0	15,000
Total for LCIII: Nyangahya Div		**County: Masindi**					**15,000**
LCII: Kikwanana Ward	Kamurasi Demo	Rehabilation of Kamurasi Classrooms- 5	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				15,000
Total Cost of Assets and Facilities Management		**0**	**0**	**202,288**		**0**	**202,288**
Key Service Area 320038 Sports Development and Oversight							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	10,000	0		0	10,000
227001 Travel inland		0	15,000	0		0	15,000
227003 Carriage, Haulage, Freight and transport hire		0	25,000	0		0	25,000
Total Cost of Sports Development and Oversight		**0**	**50,000**	**0**		**0**	**50,000**
Total Cost of Human Capital Development		**87,340**	**240,302**	**202,288**		**0**	**529,929**
Total Cost of Education&Sports Management and Inspection		**87,340**	**240,302**	**202,288**		**0**	**529,929**
Service Area 50 Special Needs Education							

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Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
211101 General Staff Salaries	8,686	0	0	0	8,686
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
227001 Travel inland	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Special Needs Education	**8,686**	**3,000**	**0**	**0**	**11,686**
Total Cost of Human Capital Development	**8,686**	**3,000**	**0**	**0**	**11,686**
Total Cost of Special Needs Education	**8,686**	**3,000**	**0**	**0**	**11,686**
Total Cost of Education	**6,864,930**	**1,688,150**	**202,288**	**0**	**8,755,368**

VOTE: 720 Masindi Municipal Council

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,322,896	1,316,795
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	26,399
Other Transfers from Central Government	163,798	163,798
Development Revenues	132,119	136,709
Urban Discretionary Equalisation Development Grant	106,119	136,709
Locally Raised Revenues	26,000	0
Total Revenues Shares	**1,455,015**	**1,453,504**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	123,290	123,290
Non Wage	1,199,606	1,193,505
Development Expenditure		
Domestic Development	132,119	136,709
External Financing	0	0
Total Expenditure	**1,455,015**	**1,453,504**

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

Service Area 10 Community Access Roads

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
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	117,415	0	0	117,415
212101 Social Security Contributions	0	15,000	0	0	15,000
221002 Workshops, Meetings and Seminars	0	9,999	0	0	9,999

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221011 Printing, Stationery, Photocopying and Binding		0	1,521	0	0	1,521
221017 Membership dues and Subscription fees.		0	2,000	0	0	2,000
223005 Electricity		0	10,000	0	0	10,000
223006 Water		0	4,000	0	0	4,000
227001 Travel inland		0	3,000	12,436	0	15,436
Total for LCIII: Central Div		**County: Masindi**				**12,436**
LCII: Civic Centre Ward	CBD	Travel Inland - Facilitation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,000
LCII: Civic Centre Ward	Hqtrs	Travel Inland - Facilitation	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			436
LCII: Civic Centre Ward	Site meetings-Admin block	Travel Inland - Field Work Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			8,000
227004 Fuel, Lubricants and Oils		0	4,000	5,000	0	9,000
Total for LCIII: Central Div		**County: Masindi**				**5,000**
LCII: Civic Centre Ward	Hqtrs	Fuel, Oils and Lubricants - Entitled officers	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			5,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	24,570	0	0	24,570
312121 Non-Residential Buildings - Acquisition		0	0	42,000	0	42,000
Total for LCIII:		**County:**				**42,000**
LCII:	Construction-Phase 11-Admin Block	Commercial and office building prefabricated erection service-Office buildings_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			42,000
312139 Other Structures - Acquisition		0	0	9,000	0	9,000
Total for LCIII: Central Div		**County: Masindi**				**9,000**
LCII: Civic Centre Ward	Installation New solar point-Kirasa	Electrical Works-Other Structures _Improve	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			9,000
312221 Light ICT hardware - Acquisition		0	0	6,000	0	6,000
Total for LCIII: Central Div		**County: Masindi**				**6,000**
LCII: Civic Centre Ward	Laptop-Hqtrs-Engineering	Personal computers - Laptop_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,000
312235 Furniture and Fittings - Acquisition		0	0	6,000	0	6,000
Total for LCIII: Central Div		**County: Masindi**				**6,000**
LCII: Civic Centre Ward	Proc of Furniture	Changing tables or accessories-Table_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			6,000

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313139 Other Structures - Improvement		0	0	20,000	0	20,000
Total for LCIII: Central Div		**County: Masindi**				**20,000**
LCII: Civic Centre Ward	Repair of solar street lights	Maintenance works_Improve	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			20,000
Total Cost of Infrastructure Development and Management		**123,290**	**191,505**	**100,436**	**0**	**415,231**
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**
Total Cost of Integrated Transport Infrastructure and Services		**123,290**	**1,191,505**	**100,436**	**0**	**1,415,231**
Total Cost of Community Access Roads		**123,290**	**1,191,505**	**100,436**	**0**	**1,415,231**

Service Area 20 Engineering Services

		Approved Budget Estimates for FY 2026/27				
Ushs Thousands						
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services						
Key Service Area 140043 Urban planning and Strategies						
223006 Water		0	2,000	0	0	2,000
228001 Maintenance-Buildings and Structures		0	0	10,000	0	10,000
Total for LCIII: Central Div		**County: Masindi**				**10,000**
LCII: Civic Centre Ward	Park site clearance	Building and Facility Maintenance - Landscape Projects	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			10,000
313139 Other Structures - Improvement		0	0	26,273	0	26,273
Total for LCIII: Central Div		**County: Masindi**				**26,273**
LCII: Civic Centre Ward	Renovation of 1 spring well per division	Maintenance works_Improve	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			26,000
LCII: Civic Centre Ward	Retention -Water sources	Maintenance works_Improve	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			273
Total Cost of Urban planning and Strategies		**0**	**2,000**	**36,273**	**0**	**38,273**
Total Cost of Integrated Transport Infrastructure and Services		**0**	**2,000**	**36,273**	**0**	**38,273**
Total Cost of Engineering Services		**0**	**2,000**	**36,273**	**0**	**38,273**
Total Cost of Roads and Engineering		**123,290**	**1,193,505**	**136,709**	**0**	**1,453,504**

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Water

B1: Overview of Department Revenues and Expenditures by Source

N / A

N / A

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

VOTE: 720 Masindi Municipal Council

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	400,546	396,610
Urban Unconditional Grant Wage	260,210	254,970
Urban Unconditional Non-Wage	31,705	31,705
Locally Raised Revenues	108,631	109,935
Development Revenues	35,500	198,531
Urban Discretionary Equalisation Development Grant	13,500	198,531
Locally Raised Revenues	22,000	0
Total Revenues Shares	**436,046**	**595,141**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	260,210	254,970
Non Wage	140,336	141,640
Development Expenditure		
Domestic Development	35,500	198,531
External Financing	0	0
Total Expenditure	**436,046**	**595,141**

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000016 Environment, Social Health and Safety						
221002 Workshops, Meetings and Seminars		0	0	14,000	0	14,000
Total for LCIII: Central Div		**County: Masindi**				**14,000**
LCII: Civic	HdQtr	Workshops, Meetings, Seminars - Training (Monitoring and Evaluation)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			14,000
227001 Travel inland		0	0	11,000	0	11,000
Total for LCIII: Central Div		**County: Masindi**				**11,000**

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LCII: Civic	Municipal wide	Travel Inland - Facilitation	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			3,000
LCII: Civic	Municipal wide	Travel Inland - Facilitation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,000
227004 Fuel, Lubricants and Oils		0	0	6,000	0	6,000
Total for LCIII: Central Div		**County: Masindi**				**6,000**
LCII: Civic	HdQtr	Fuel, Oils and Lubricants - Fuel Facilitation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,000
LCII: Civic	HdQtr	Fuel, Oils and Lubricants - Fuel Facilitation	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,000
Total Cost of Environment, Social Health and Safety		**0**	**0**	**31,000**	**0**	**31,000**
Key Service Area 000062 Waste management						
211107 Boards, Committees and Council Allowances		0	64,884	0	0	64,884
212101 Social Security Contributions		0	8,820	0	0	8,820
221009 Welfare and Entertainment		0	1,999	0	0	1,999
227004 Fuel, Lubricants and Oils		0	18,000	0	0	18,000
312235 Furniture and Fittings - Acquisition		0	0	3,000	0	3,000
Total for LCIII: Nyangahya Div		**County: Masindi**				**3,000**
LCII: Kikwanana Ward	Compost Plant	Drawer - Filing Cabinet_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,000
Total Cost of Waste management		**0**	**93,703**	**3,000**	**0**	**96,703**
Key Service Area 000089 Climate Change Mitigation						
211101 General Staff Salaries		254,970	0	0	0	254,970
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	4,080	0	0	4,080
221008 Information and Communication Technology Supplies.		0	0	1,000	0	1,000
Total for LCIII: Central Div		**County: Masindi**				**1,000**
LCII: Civic	Headquarters	ICT - Toner	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,000
221011 Printing, Stationery, Photocopying and Binding		0	0	2,000	0	2,000
Total for LCIII: Central Div		**County: Masindi**				**2,000**
LCII: Civic	Headquarter	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
222001 Information and Communication Technology Services.		0	2,640	0	0	2,640

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225101 Consultancy Services		0	0	60,438	0	60,438
Total for LCIII: Central Div		**County: Masindi**				**60,438**
LCII: Civic	Headquarters	Consultancy - Strategic Planning Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			60,438
227001 Travel inland		0	2,232	34,594	0	36,826
Total for LCIII: Central Div		**County: Masindi**				**34,594**
LCII: Civic	Hdqrt	Travel Inland - Facilitation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			34,594
227004 Fuel, Lubricants and Oils		0	5,204	5,000	0	10,204
Total for LCIII: Central Div		**County: Masindi**				**5,000**
LCII: Civic	Headquarters	Fuel, Oils and Lubricants - Entitled officers	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
Total Cost of Climate Change Mitigation		**254,970**	**14,156**	**103,031**	**0**	**372,157**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**254,970**	**107,859**	**137,031**	**0**	**499,860**
Programme 10 Sustainable Urbanisation and Housing						
Key Service Area 280002 Physical Planning						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	4,740	0	0	4,740
211107 Boards, Committees and Council Allowances		0	8,000	0	0	8,000
222001 Information and Communication Technology Services.		0	1,800	0	0	1,800
225101 Consultancy Services		0	0	30,000	0	30,000
Total for LCIII: Central Div		**County: Masindi**				**30,000**
LCII: Civic	Katama Cell	Consultancy - Strategic Planning Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			30,000
225201 Consultancy Services-Capital		0	0	18,000	0	18,000
Total for LCIII: Central Div		**County: Masindi**				**18,000**
LCII: Civic	Treasurer's and TC's residences	Consultancy - Others	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			18,000
227001 Travel inland		0	11,001	5,000	0	16,001
Total for LCIII: Central Div		**County: Masindi**				**5,000**
LCII: Civic	African Quarters, Southern Cell	Travel Inland - Facilitation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
227004 Fuel, Lubricants and Oils		0	8,240	0	0	8,240
312221 Light ICT hardware - Acquisition		0	0	6,000	0	6,000
Total for LCIII: Central Div		**County: Masindi**				**6,000**

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LCII: Civic	Headquarters	Personal computers - Laptop_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,000
312235 Furniture and Fittings - Acquisition		0	0	2,500	0	2,500
Total for LCIII: Central Div		**County: Masindi**				**2,500**
LCII: Civic	HdQtr	Chairs - Chair_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,500
Total Cost of Physical Planning		**0**	**33,781**	**61,500**	**0**	**95,281**
Total Cost of Sustainable Urbanisation and Housing		**0**	**33,781**	**61,500**	**0**	**95,281**
Total Cost of Natural Resources Management		**254,970**	**141,640**	**198,531**	**0**	**595,141**
Total Cost of Natural Resources		**254,970**	**141,640**	**198,531**	**0**	**595,141**

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Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	179,183	302,721
Urban Unconditional Grant Wage	105,747	147,877
Urban Unconditional Non-Wage	7,000	7,000
Locally Raised Revenues	22,580	22,138
Other Transfers from Central Government	19,330	99,634
Programme Conditional Grant - Non Wage Recurrent	24,526	26,072
Development Revenues	0	29,328
Urban Discretionary Equalisation Development Grant	0	29,328
Total Revenues Shares	**179,183**	**332,049**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	105,747	147,877
Non Wage	73,436	154,844
Development Expenditure		
Domestic Development	0	29,328
External Financing	0	0
Total Expenditure	**179,183**	**332,049**

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

Service Area 10 Community Mobilisation

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
221002 Workshops, Meetings and Seminars	0	0	9,109	0	9,109

Total for LCIII:		**County:**		**4,129**
LCII:	Masindi municipal wide	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	4,129
Total for LCIII: Central Div		**County: Masindi**		**4,981**

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LCII: Southern Ward	Masindi municipal wide	Workshops, Meetings, Seminars - Training (Bench Marking)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				4,981
225203 Appraisal and Feasibility Studies for Capital Works		0	0	4,000		0	4,000
Total for LCIII: Central Div		**County: Masindi**					**4,000**
LCII: Civic Ward	Masindi Municipal wide	Feasibility Studies or Screening of Projects - Stakeholder Engagement	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				4,000
312221 Light ICT hardware - Acquisition		0	0	4,000		0	4,000
Total for LCIII:		**County:**					**4,000**
LCII:	Masindi municipal headquarters	Personal computers - Laptop_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				4,000
Total Cost of Environment, Social Health and Safety		**0**	**0**	**17,109**		**0**	**17,109**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**0**	**17,109**		**0**	**17,109**
Programme 12 Human Capital Development							
Key Service Area 010008 Capacity Strengthening							
211101 General Staff Salaries		147,877	0	0		0	147,877
Total Cost of Capacity Strengthening		**147,877**	**0**	**0**		**0**	**147,877**
Total Cost of Human Capital Development		**147,877**	**0**	**0**		**0**	**147,877**
Total Cost of Community Mobilisation		**147,877**	**0**	**17,109**		**0**	**164,986**

Service Area 20 Empowerment and Mindset Change

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,520	0	0	2,520
221002 Workshops, Meetings and Seminars	0	7,428	0	0	7,428
221011 Printing, Stationery, Photocopying and Binding	0	840	0	0	840
221012 Small Office Equipment	0	646	0	0	646
222001 Information and Communication Technology Services.	0	600	0	0	600
227001 Travel inland	0	2,560	0	0	2,560
227004 Fuel, Lubricants and Oils	0	3,248	0	0	3,248

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228002 Maintenance-Transport Equipment	0	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**19,841**	**0**	**0**	**19,841**
Key Service Area 000021 Gender Mainstreaming services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,480	0	0	3,480
221002 Workshops, Meetings and Seminars	0	15,057	0	0	15,057
221008 Information and Communication Technology Supplies.	0	1,220	0	0	1,220
221011 Printing, Stationery, Photocopying and Binding	0	2,520	0	0	2,520
221012 Small Office Equipment	0	40	0	0	40
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
225204 Monitoring and Supervision of capital work	0	6,780	0	0	6,780
227001 Travel inland	0	1,200	0	0	1,200
227004 Fuel, Lubricants and Oils	0	9,720	0	0	9,720
228002 Maintenance-Transport Equipment	0	2,800	0	0	2,800
Total Cost of Gender Mainstreaming services	**0**	**44,017**	**0**	**0**	**44,017**
Key Service Area 000023 Inspection and Monitoring					
221002 Workshops, Meetings and Seminars	0	6,667	0	0	6,667
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
282101 Donations	0	60,000	0	0	60,000
Total Cost of Inspection and Monitoring	**0**	**76,852**	**0**	**0**	**76,852**
Key Service Area 000036 Strategies and Project Development					
221002 Workshops, Meetings and Seminars	0	0	12,219	0	12,219

Total for LCIII: Central Div		**County: Masindi**		**12,219**
LCII: Civic Ward	Masindi municipal wide	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	12,219

Total Cost of Strategies and Project Development	**0**	**0**	**12,219**	**0**	**12,219**
Key Service Area 320146 Support to special interest Groups					
221002 Workshops, Meetings and Seminars	0	8,134	0	0	8,134
227001 Travel inland	0	6,000	0	0	6,000
Total Cost of Support to special interest Groups	**0**	**14,134**	**0**	**0**	**14,134**

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Total Cost of Human Capital Development	**0**	**154,844**	**12,219**	**0**	**167,063**
Total Cost of Empowerment and Mindset Change	**0**	**154,844**	**12,219**	**0**	**167,063**
Total Cost of Community Based Services	**147,877**	**154,844**	**29,328**	**0**	**332,049**

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Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	171,751	232,032
Urban Unconditional Grant Wage	61,153	61,153
Urban Unconditional Non-Wage	81,598	134,392
Locally Raised Revenues	29,000	36,487
Development Revenues	65,576	180,610
Urban Discretionary Equalisation Development Grant	65,576	180,610
Total Revenues Shares	**237,327**	**412,642**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	61,153	61,153
Non Wage	110,598	170,879
Development Expenditure		
Domestic Development	65,576	180,610
External Financing	0	0
Total Expenditure	**237,327**	**412,642**

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

Service Area 10 Planning and Statistics

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
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	29,000	23,000	0	52,000

Total for LCIII: Central Div		**County: Masindi**		**23,000**
LCII: Civic Centre Ward	Hqtrs	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	23,000

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221008 Information and Communication Technology Supplies.		0	11,400	0	0	11,400
221009 Welfare and Entertainment		0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding		0	12,000	0	0	12,000
221012 Small Office Equipment		0	2,440	0	0	2,440
222001 Information and Communication Technology Services.		0	4,006	0	0	4,006
225203 Appraisal and Feasibility Studies for Capital Works		0	0	13,848	0	13,848
Total for LCIII: Central Div		**County: Masindi**				**13,848**
LCII: Civic Centre Ward	Hqtrs-Appraisal of Projects	Feasibility Studies or Screening of Projects - Appraisal	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			13,848
227001 Travel inland		0	22,017	8,800	0	30,817
Total for LCIII: Central Div		**County: Masindi**				**8,800**
LCII: Civic Centre Ward	Hqtrs	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			8,800
227004 Fuel, Lubricants and Oils		0	28,000	10,048	0	38,048
Total for LCIII: Central Div		**County: Masindi**				**10,048**
LCII: Civic Centre Ward	Hatrs	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			10,048
312229 Other ICT Equipment - Acquisition		0	0	23,000	0	23,000
Total for LCIII: Central Div		**County: Masindi**				**23,000**
LCII: Civic Centre Ward	CCTV Cameras-Headquarters	Instant print cameras- Digital Cameras_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			23,000
312235 Furniture and Fittings - Acquisition		0	0	10,000	0	10,000
Total for LCIII: Central Div		**County: Masindi**				**10,000**
LCII: Civic Centre Ward	Filing Cabins	Drawer - Filing Cabinet_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			3,000
LCII: Civic Centre Ward	Q	Chairs - Chair_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			7,000
312299 Other Machinery and Equipment- Acquisition		0	0	5,000	0	5,000
Total for LCIII: Central Div		**County: Masindi**				**5,000**
LCII: Civic Centre Ward	Projector-Headquarter	Value addition equipment	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			5,000
Total Cost of Planning and Budgeting services		**61,153**	**119,603**	**93,697**	**0**	**274,453**
Key Service Area 000023 Inspection and Monitoring						
225204 Monitoring and Supervision of capital work		0	0	18,848	0	18,848

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Total for LCIII: Central Div		**County: Masindi**					**18,848**
LCII: Civic Centre Ward	Headquarters	Monitoring activities	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)				18,848
227001 Travel inland		0	4,800	0	0		4,800
227004 Fuel, Lubricants and Oils		0	5,200	0	0		5,200
Total Cost of Inspection and Monitoring		**0**	**10,000**	**18,848**	**0**		**28,848**
Key Service Area 000027 Programme Working Group Secretariat Services							
221002 Workshops, Meetings and Seminars		0	0	26,763	0		26,763
Total for LCIII: Central Div		**County: Masindi**					**26,763**
LCII: Civic Centre Ward	Headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)				26,763
221003 Staff Training		0	0	10,934	0		10,934
Total for LCIII: Central Div		**County: Masindi**					**10,934**
LCII: Civic Centre Ward	Municipal Headquarters	Staff Training - Allowances	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)				10,934
Total Cost of Programme Working Group Secretariat Services		**0**	**0**	**37,697**	**0**		**37,697**
Key Service Area 560019 Data Management and Dissemination							
221002 Workshops, Meetings and Seminars		0	0	7,000	0		7,000
Total for LCIII: Central Div		**County: Masindi**					**7,000**
LCII: Civic Centre Ward	Training of staff on use of website	Workshops, Meetings, Seminars - Training (Information Technology)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				3,000
LCII: Civic Centre Ward	Training of Statistical Committee	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				4,000
225202 Environment Impact Assessment for Capital Works		0	0	4,519	0		4,519
Total for LCIII: Central Div		**County: Masindi**					**4,519**
LCII: Civic Centre Ward	ESIA-Certificate 4 Admin Block	Environmental Impact Assessment - Consultancy	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)				4,519
227001 Travel inland		0	28,046	8,800	0		36,846
Total for LCIII: Central Div		**County: Masindi**					**8,800**
LCII: Civic Centre Ward	Hqtrs	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)				8,800
227004 Fuel, Lubricants and Oils		0	13,230	10,048	0		23,278

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Total for LCIII: Central Div		**County: Masindi**				**10,048**
LCII: Civic Centre Ward	Hqtrs	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			10,048
Total Cost of Data Management and Dissemination		**0**	**41,276**	**30,368**	**0**	**71,644**
Total Cost of Development Plan Implementation		**61,153**	**170,879**	**180,610**	**0**	**412,642**
Total Cost of Planning and Statistics		**61,153**	**170,879**	**180,610**	**0**	**412,642**
Total Cost of Planning		**61,153**	**170,879**	**180,610**	**0**	**412,642**

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Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	72,186	75,767
Urban Unconditional Grant Wage	23,381	23,381
Urban Unconditional Non-Wage	30,248	30,248
Locally Raised Revenues	18,557	22,138
Development Revenues	0	3,000
Urban Discretionary Equalisation Development Grant	0	3,000
Total Revenues Shares	**72,186**	**78,767**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	23,381	23,381
Non Wage	48,805	52,386
Development Expenditure		
Domestic Development	0	3,000
External Financing	0	0
Total Expenditure	**72,186**	**78,767**

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

Service Area 10 Compliance

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,760	0	0	2,760
221002 Workshops, Meetings and Seminars	0	3,473	0	0	3,473
221009 Welfare and Entertainment	0	720	0	0	720
222001 Information and Communication Technology Services.	0	960	0	0	960
227001 Travel inland	0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000

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Total Cost of Climate Change Adaptation		**0**	**23,913**	**0**	**0**	**23,913**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**23,913**	**0**	**0**	**23,913**
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	3,550	3,000	0	6,550
Total for LCIII: Missing Subcounty		**County: Missing County**				**3,000**
LCII: Missing Parish	Headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,000
221008 Information and Communication Technology Supplies.		0	1,258	0	0	1,258
221009 Welfare and Entertainment		0	720	0	0	720
221011 Printing, Stationery, Photocopying and Binding		0	1,457	0	0	1,457
221017 Membership dues and Subscription fees.		0	1,200	0	0	1,200
222001 Information and Communication Technology Services.		0	1,200	0	0	1,200
227001 Travel inland		0	8,328	0	0	8,328
227004 Fuel, Lubricants and Oils		0	8,000	0	0	8,000
Total Cost of Audit and Risk Management		**23,381**	**28,473**	**3,000**	**0**	**54,854**
Total Cost of Governance and Security		**23,381**	**28,473**	**3,000**	**0**	**54,854**
Total Cost of Compliance		**23,381**	**52,386**	**3,000**	**0**	**78,767**
Total Cost of Internal Audit		**23,381**	**52,386**	**3,000**	**0**	**78,767**

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Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	95,032	136,046
Programme Conditional Grant - Non Wage Recurrent	29,338	30,064
Urban Unconditional Grant Wage	29,083	69,082
Urban Unconditional Non-Wage	14,412	14,412
Locally Raised Revenues	11,402	11,693
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Development Revenues	0	34,219
Urban Discretionary Equalisation Development Grant	0	34,219
Total Revenues Shares	**95,032**	**170,265**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	29,083	69,082
Non Wage	65,948	66,964
Development Expenditure		
Domestic Development	0	34,219
External Financing	0	0
Total Expenditure	**95,032**	**170,265**

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

Service Area 10 Commercial Services

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
221007 Books, Periodicals & Newspapers	0	2,000	0	0	2,000
227001 Travel inland	0	4,500	0	0	4,500
227004 Fuel, Lubricants and Oils	0	3,791	0	0	3,791
228002 Maintenance-Transport Equipment	0	795	0	0	795
Total Cost of Tourism Investment, Promotion and Marketing	**0**	**11,086**	**0**	**0**	**11,086**

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Total Cost of Tourism Development	**0**	**11,086**	**0**	**0**	**11,086**
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
221001 Advertising and Public Relations	0	3,000	2,000	0	5,000
Total for LCIII: Central Div	**County: Masindi**				**2,000**
LCII: Civic	Media - Announcements	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
221002 Workshops, Meetings and Seminars	0	3,104	12,000	0	15,104
Total for LCIII: Central Div	**County: Masindi**				**12,000**
LCII: Civic	Workshops, Meetings, Seminars - Training (Information Technology)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			12,000
221008 Information and Communication Technology Supplies.	0	0	1,000	0	1,000
Total for LCIII:	**County:**				**1,000**
LCII:	ICT - Toner	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,000
221011 Printing, Stationery, Photocopying and Binding	0	0	2,000	0	2,000
Total for LCIII: Central Div	**County: Masindi**				**2,000**
LCII: Civic	Office Supplies - Assorted Office Items	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
221012 Small Office Equipment	0	148	0	0	148
227001 Travel inland	0	6,398	12,000	0	18,398
Total for LCIII: Central Div	**County: Masindi**				**12,000**
LCII: Civic Ward	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			12,000
227004 Fuel, Lubricants and Oils	0	4,300	5,219	0	9,519
Total for LCIII: Central Div	**County: Masindi**				**5,219**
LCII: Civic	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,219
Total Cost of Domestic Promotion	**0**	**16,950**	**34,219**	**0**	**51,169**
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	69,082	0	0	0	69,082
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,283	0	0	9,283
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000

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222001 Information and Communication Technology Services.	0	3,600	0	0	3,600
227001 Travel inland	0	10,243	0	0	10,243
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000
Total Cost of Trade Development	**69,082**	**28,126**	**0**	**0**	**97,209**
Total Cost of Private Sector Development	**69,082**	**45,077**	**34,219**	**0**	**148,378**
Total Cost of Commercial Services	**69,082**	**56,163**	**34,219**	**0**	**159,464**

Service Area 20 Value Chain Services

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 07 Private Sector Development					
Key Service Area 000073 Marketing and value addition					
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221012 Small Office Equipment	0	1,000	0	0	1,000
227001 Travel inland	0	3,801	0	0	3,801
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
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**
Total Cost of Value Chain Services	**0**	**10,801**	**0**	**0**	**10,801**
Total Cost of Trade, Industry and Local Development	**69,082**	**66,964**	**34,219**	**0**	**170,265**