

VOTE: 720 Masindi Municipal Council

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
<b>Locally Raised Revenues</b>	<b>1,400,000</b>	<b>1,594,509</b>
o/w Higher Local Government	842,916	851,096
o/w Lower Local Government	557,084	743,413
<b>Discretionary Government Transfers</b>	<b>2,024,806</b>	<b>2,181,940</b>
o/w Higher Local Government	1,757,796	1,828,977
o/w Lower Local Government	267,010	352,963
<b>Conditional Government Transfers</b>	<b>12,069,144</b>	<b>12,360,954</b>
o/w Higher Local Government	12,069,144	12,360,954
o/w Lower Local Government	0	0
<b>Other Government Transfers</b>	<b>186,943</b>	<b>197,628</b>
o/w Higher Local Government	186,943	197,628
o/w Lower Local Government	0	0
<b>External Financing</b>	<b>13,260</b>	<b>13,260</b>
o/w Higher Local Government	13,260	13,260
o/w Lower Local Government	0	0
<b>Grand Total</b>	<b>15,694,152</b>	<b>16,348,291</b>
o/w Higher Local Government	14,870,058	15,251,915
o/w Lower Local Government	824,094	1,096,376

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## A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	<b>2024/25 Approved Budget</b>	<b>2025/26 Draft Budget</b>
<b>Locally Raised Revenues</b>	<b>1,400,000</b>	<b>1,594,509</b>
Advertisements/Bill Boards	21,845	21,845
Agency Fees	3,000	3,000
Animal and Crop Husbandry related Levies	24,228	24,228
Business licenses	211,603	375,525
Educational/Instruction related levies	15,029	15,029
Inspection Fees	7,575	7,575
Land Fees	331,693	331,693
Liquor licenses	241	241
Local Hotel Tax	13,500	13,500
Local Services Tax-Payable By Individuals	118,367	148,954
Market /Gate Charges	106,900	106,900
Miscellaneous receipts/income	89,850	89,850
Other fees e.g. street parking fees	77,579	77,579
Other fines and Penalties – private	6,500	6,500
Other Licence fees	15,653	15,653
Property related Duties/Fees	100,314	100,314
Refuse collection charges/Public convenience	6,720	6,720
Registration fees for Documents and Businesses	19,958	19,958
Rent & Rates - Non-Produced Assets – from private entities	56,734	56,734
Rent & rates – produced assets-From Private Entities	109,524	109,524
Sale of (Produced) Government Properties/Assets	23,184	23,184
Vehicle Parking Fees	40,003	40,003
<b>Discretionary Government Transfers</b>	<b>2,024,806</b>	<b>2,181,940</b>
Urban Discretionary Equalisation Development Grant	310,041	489,819
Urban Unconditional Grant Wage	1,069,924	1,069,924
Urban Unconditional Non-Wage	644,841	622,197
<b>Conditional Government Transfers</b>	<b>12,069,144</b>	<b>12,360,954</b>
Programme Conditional Grant - Non Wage Recurrent	4,484,531	4,513,507
Programme Conditional Grant - Development	944,595	907,430
Programme Conditional Grant - Wage Recurrent	6,640,017	6,640,017
Transitional Conditional Grant - Development	0	300,000
<b>Other Government Transfers</b>	<b>186,943</b>	<b>197,628</b>
GROW Project	0	10,185

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
Support to PLE (UNEB)	14,000	14,500
Uganda Road Fund (URF)	163,798	163,798
Uganda Women Entrepreneurship Program(UWEP)	9,145	9,145
<b>External Financing</b>	<b>13,260</b>	<b>13,260</b>
Baylor International (Uganda)	13,260	13,260
<b>Total Revenues Shares</b>	<b>15,694,152</b>	<b>16,348,291</b>

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## A3: Summary of Programme Allocations For FY 2025/26

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
<b>Agro-Industrialization</b>	<b>467,198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>467,198</b>
o/w: Wage:	276,235	0	0	0	276,235
Non-Wage Recurrent:	165,182	0	0	0	165,182
Development:	25,781	0	0	0	25,781
<b>Tourism Development</b>	<b>124,914</b>	<b>76,000</b>	<b>0</b>	<b>0</b>	<b>200,914</b>
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	114,119	76,000	0	0	190,119
<b>Natural Resources, Environment, Climate Change, Land And Water Management</b>	<b>209,282</b>	<b>93,031</b>	<b>0</b>	<b>0</b>	<b>302,313</b>
o/w: Wage:	186,877	0	0	0	186,877
Non-Wage Recurrent:	9,405	86,031	0	0	95,436
Development:	13,000	7,000	0	0	20,000
<b>Private Sector Development</b>	<b>72,834</b>	<b>11,402</b>	<b>0</b>	<b>0</b>	<b>84,236</b>
o/w: Wage:	29,083	0	0	0	29,083
Non-Wage Recurrent:	43,751	11,402	0	0	55,153
Development:	0	0	0	0	0
<b>Integrated Transport Infrastructure And Services</b>	<b>1,126,598</b>	<b>40,500</b>	<b>163,798</b>	<b>0</b>	<b>1,330,896</b>
o/w: Wage:	123,290	0	0	0	123,290
Non-Wage Recurrent:	1,003,308	40,500	163,798	0	1,207,606
Development:	0	0	0	0	0
<b>Sustainable Urbanisation And Housing</b>	<b>32,800</b>	<b>26,600</b>	<b>0</b>	<b>0</b>	<b>59,400</b>
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	22,300	26,600	0	0	48,900
Development:	10,500	0	0	0	10,500
<b>Human Capital Development</b>	<b>9,112,254</b>	<b>84,960</b>	<b>33,830</b>	<b>0</b>	<b>9,244,304</b>
o/w: Wage:	6,516,806	0	0	0	6,516,806
Non-Wage Recurrent:	1,697,800	80,960	33,830	0	1,812,590
Development:	897,648	4,000	0	13,260	914,908
<b>Public Sector Transformation</b>	<b>2,615,030</b>	<b>875,063</b>	<b>0</b>	<b>0</b>	<b>3,490,093</b>

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	262,596	0	0	0	262,596
Non-Wage Recurrent:	1,783,810	875,063	0	0	2,658,873
Development:	568,624	0	0	0	568,624
<b>Governance And Security</b>	<b>349,961</b>	<b>184,694</b>	<b>0</b>	<b>0</b>	<b>534,655</b>
o/w: Wage:	253,901	0	0	0	253,901
Non-Wage Recurrent:	86,060	121,694	0	0	207,754
Development:	10,000	63,000	0	0	73,000
<b>Regional Balanced Development</b>	<b>168,095</b>	<b>157,259</b>	<b>0</b>	<b>0</b>	<b>325,354</b>
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	168,095	157,259	0	0	325,354
Development:	0	0	0	0	0
<b>Development Plan Implementation</b>	<b>263,927</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>308,927</b>
o/w: Wage:	61,153	0	0	0	61,153
Non-Wage Recurrent:	145,198	45,000	0	0	190,198
Development:	57,576	0	0	0	57,576
<b>Grand Total</b>	<b>14,542,895</b>	<b>1,594,509</b>	<b>197,628</b>	<b>13,260</b>	<b>16,348,291</b>
<b>Grand Total Wage</b>	<b>7,709,942</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,709,942</b>
<b>Grand Total Non-Wage Recurrent</b>	<b>5,135,705</b>	<b>1,444,509</b>	<b>197,628</b>	<b>0</b>	<b>6,777,841</b>
<b>Grand Total Development</b>	<b>1,697,248</b>	<b>150,000</b>	<b>0</b>	<b>13,260</b>	<b>1,860,508</b>

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A4: Summary of Department Allocations for FY 2025/26

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
<b>Administration</b>	<b>3,281,423</b>	<b>3,508,972</b>
o/w Higher Local Government	2,457,328	2,412,596
o/w Lower Local Government	824,094	1,096,376
<b>Finance</b>	<b>547,981</b>	<b>429,981</b>
o/w Higher Local Government	547,981	429,981
o/w Lower Local Government	0	0
<b>Statutory bodies</b>	<b>426,565</b>	<b>426,564</b>
o/w Higher Local Government	426,565	426,564
o/w Lower Local Government	0	0
<b>Production and Marketing</b>	<b>405,246</b>	<b>467,198</b>
o/w Higher Local Government	405,246	467,198
o/w Lower Local Government	0	0
<b>Health</b>	<b>1,756,643</b>	<b>2,154,524</b>
o/w Higher Local Government	1,756,643	2,154,524
o/w Lower Local Government	0	0
<b>Education</b>	<b>7,021,288</b>	<b>6,927,812</b>
o/w Higher Local Government	7,021,288	6,927,812
o/w Lower Local Government	0	0
<b>Roads and Engineering</b>	<b>1,435,392</b>	<b>1,521,015</b>
o/w Higher Local Government	1,435,392	1,521,015
o/w Lower Local Government	0	0
<b>Natural Resources</b>	<b>324,213</b>	<b>351,713</b>
o/w Higher Local Government	324,213	351,713
o/w Lower Local Government	0	0
<b>Community Based Services</b>	<b>154,381</b>	<b>171,967</b>
o/w Higher Local Government	154,381	171,967
o/w Lower Local Government	0	0
<b>Planning</b>	<b>199,734</b>	<b>221,327</b>
o/w Higher Local Government	199,734	221,327
o/w Lower Local Government	0	0
<b>Internal Audit</b>	<b>67,186</b>	<b>72,186</b>
o/w Higher Local Government	67,186	72,186
o/w Lower Local Government	0	0
<b>Trade, Industry and Local Development</b>	<b>74,101</b>	<b>95,032</b>

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
o/w Higher Local Government	74,101	95,032
o/w Lower Local Government	0	0
Grand Total	15,694,152	16,348,291
o/w Higher Local Government	14,870,058	15,251,915
o/w: Wage:	7,709,942	7,709,942
Non-Wage Recurrent:	5,840,125	5,926,144
Domestic Devt:	1,306,732	1,602,570
External Financing:	13,260	13,260
o/w Lower Local Government	824,094	1,096,376
o/w: Wage:	0	0
Non-Wage Recurrent:	676,191	851,697
Domestic Devt:	147,904	244,678
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	3,117,305	2,940,348
Urban Unconditional Grant Wage	284,863	262,596
Urban Unconditional Non-Wage	64,469	63,469
Locally Raised Revenues	108,000	138,000
Multi-Sectoral Transfers to LLGs _NonWage	676,191	851,697
Programme Conditional Grant - Non Wage Recurrent	1,983,783	1,624,585
Development Revenues	164,117	568,624
Transitional Conditional Grant - Development	0	300,000
Urban Discretionary Equalisation Development Grant	16,214	23,946
Multi-Sectoral Transfers to LLGs _Gou	147,904	244,678
Total Revenues Shares	3,281,423	3,508,972
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	284,863	262,596
Non Wage	2,832,442	2,677,751
Development Expenditure		
Domestic Development	164,117	568,624
External Financing	0	0
Total Expenditure	3,281,423	3,508,972

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

Service Area 10 Administration and Management

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,960	0	0	6,960



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221008 Information and Communication Technology Supplies.	0	900	0	0	900
222001 Information and Communication Technology Services.	0	1,440	0	0	1,440
227001 Travel inland	0	1,800	0	0	1,800
227004 Fuel, Lubricants and Oils	0	1,920	0	0	1,920
<b>Total Cost of Procurement and Disposal Services</b>	<b>0</b>	<b>13,020</b>	<b>0</b>	<b>0</b>	<b>13,020</b>
<b>Key Service Area 000008 Records Management</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,480	0	0	3,480
222001 Information and Communication Technology Services.	0	840	0	0	840
222002 Postage and Courier	0	60	0	0	60
227001 Travel inland	0	400	0	0	400
227004 Fuel, Lubricants and Oils	0	960	0	0	960
<b>Total Cost of Records Management</b>	<b>0</b>	<b>5,740</b>	<b>0</b>	<b>0</b>	<b>5,740</b>
<b>Key Service Area 000011 Communication and Public Relations</b>					
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	500	0	0	500
227004 Fuel, Lubricants and Oils	0	960	0	0	960
<b>Total Cost of Communication and Public Relations</b>	<b>0</b>	<b>25,180</b>	<b>0</b>	<b>0</b>	<b>25,180</b>
<b>Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,340	0	0	5,340
212103 Incapacity benefits (Employees)	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	1,560	0	0	1,560
225101 Consultancy Services	0	50,000	0	0	50,000
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	1,560	0	0	1,560
273101 Medical expenses (To general public)	0	4,000	0	0	4,000
273104 Pension	0	831,668	0	0	831,668

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273105 Gratuity	0	761,868	0	0	761,868
352881 Pension and Gratuity Arrears Budgeting	0	31,049	0	0	31,049
<b>Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity</b>	<b>0</b>	<b>1,693,045</b>	<b>0</b>	<b>0</b>	<b>1,693,045</b>
<b>Key Service Area 010008 Capacity Strengthening</b>					
221002 Workshops, Meetings and Seminars	0	0	15,762	0	15,762
<b>Total for LCIII: Central Div</b>	<b>County: Masindi</b>				<b>15,762</b>
LCII: Civic Ward	Headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		15,762
221003 Staff Training	0	0	8,184	0	8,184
<b>Total for LCIII: Central Div</b>	<b>County: Masindi</b>				<b>8,184</b>
LCII: Civic Ward	Hqtrs	Staff Training - Capacity Building	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		8,184
<b>Total Cost of Capacity Strengthening</b>	<b>0</b>	<b>0</b>	<b>23,946</b>	<b>0</b>	<b>23,946</b>
<b>Key Service Area 390017 Public Service Performance management</b>					
211101 General Staff Salaries	262,596	0	0	0	262,596
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,960	0	0	6,960
221001 Advertising and Public Relations	0	8,000	0	0	8,000
221009 Welfare and Entertainment	0	5,000	0	0	5,000
221017 Membership dues and Subscription fees.	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	2,160	0	0	2,160
223004 Guard and Security services	0	12,000	0	0	12,000
225204 Monitoring and Supervision of capital work	0	10,000	0	0	10,000
227001 Travel inland	0	6,058	0	0	6,058
227004 Fuel, Lubricants and Oils	0	8,800	0	0	8,800
312121 Non-Residential Buildings - Acquisition	0	0	300,000	0	300,000
<b>Total for LCIII: Central Div</b>	<b>County: Masindi</b>				<b>300,000</b>
LCII: Civic Ward	Headquarters	Non Residential Buildings - Office Building	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		300,000
<b>Total Cost of Public Service Performance management</b>	<b>262,596</b>	<b>62,978</b>	<b>300,000</b>	<b>0</b>	<b>625,574</b>
<b>Total Cost of Public Sector Transformation</b>	<b>262,596</b>	<b>1,799,963</b>	<b>323,946</b>	<b>0</b>	<b>2,386,505</b>
<b>Programme 16 Governance And Security</b>					
<b>Key Service Area 000014 Administrative and Support Services</b>					

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,480	0	0	3,480
221008 Information and Communication Technology Supplies.	0	1,800	0	0	1,800
221011 Printing, Stationery, Photocopying and Binding	0	1,800	0	0	1,800
222001 Information and Communication Technology Services.	0	840	0	0	840
227001 Travel inland	0	410	0	0	410
227004 Fuel, Lubricants and Oils	0	960	0	0	960
<b>Total Cost of Administrative and Support Services</b>	<b>0</b>	<b>9,290</b>	<b>0</b>	<b>0</b>	<b>9,290</b>
<b>Total Cost of Governance And Security</b>	<b>0</b>	<b>9,290</b>	<b>0</b>	<b>0</b>	<b>9,290</b>
<b>Programme 17 Regional Balanced Development</b>					
<b>Key Service Area 000005 Human Resource Management</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,960	0	0	6,960
221008 Information and Communication Technology Supplies.	0	2,221	0	0	2,221
221011 Printing, Stationery, Photocopying and Binding	0	2,221	0	0	2,221
222001 Information and Communication Technology Services.	0	1,680	0	0	1,680
227001 Travel inland	0	1,800	0	0	1,800
227004 Fuel, Lubricants and Oils	0	1,920	0	0	1,920
<b>Total Cost of Human Resource Management</b>	<b>0</b>	<b>16,801</b>	<b>0</b>	<b>0</b>	<b>16,801</b>
<b>Total Cost of Regional Balanced Development</b>	<b>0</b>	<b>16,801</b>	<b>0</b>	<b>0</b>	<b>16,801</b>
<b>Total Cost of Administration and Management</b>	<b>262,596</b>	<b>1,826,054</b>	<b>323,946</b>	<b>0</b>	<b>2,412,596</b>
<b>Total Cost of Administration</b>	<b>262,596</b>	<b>1,826,054</b>	<b>323,946</b>	<b>0</b>	<b>2,412,596</b>

Subcounty / Town Council / Division: 237706 Kigulya Div

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 14 Public Sector Transformation</b>					
<b>Key Service Area 000003 Facilities Management</b>					
312121 Non-Residential Buildings - Acquisition	0	0	24,610	0	24,610
<b>Total Cost of Facilities Management</b>	<b>0</b>	<b>0</b>	<b>24,610</b>	<b>0</b>	<b>24,610</b>

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Key Service Area 010008 Capacity Strengthening

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

Subcounty / Town Council / Division: 237707 Nyangahya Div

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
312121 Non-Residential Buildings - Acquisition	0	0	24,156	0	24,156
Total Cost of Facilities Management	0	0	24,156	0	24,156
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	20,658	0	0	20,658
225204 Monitoring and Supervision of capital work	0	0	19,484	0	19,484
Total Cost of Capacity Strengthening	0	20,658	19,484	0	40,141
Total Cost of Public Sector Transformation	0	20,658	43,639	0	64,297
Total Cost of Administration and Management	0	20,658	43,639	0	64,297
Total Cost of 237707 Nyangahya Div	0	20,658	43,639	0	64,297

Subcounty / Town Council / Division: 237708 Karujubu Div

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
312121 Non-Residential Buildings - Acquisition	0	0	41,977	0	41,977
Total Cost of Facilities Management	0	0	41,977	0	41,977
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	28,504	0	0	28,504
225204 Monitoring and Supervision of capital work	0	0	23,109	0	23,109

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<b>Total Cost of Capacity Strengthening</b>	<b>0</b>	<b>28,504</b>	<b>23,109</b>	<b>0</b>	<b>51,613</b>
<b>Total Cost of Public Sector Transformation</b>	<b>0</b>	<b>28,504</b>	<b>65,086</b>	<b>0</b>	<b>93,590</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>28,504</b>	<b>65,086</b>	<b>0</b>	<b>93,590</b>
<b>Total Cost of 237708 Karujubu Div</b>	<b>0</b>	<b>28,504</b>	<b>65,086</b>	<b>0</b>	<b>93,590</b>

**Subcounty / Town Council / Division: 237709 Central Div**

**Service Area 10 Administration and Management**

<b>Ushs Thousands</b>	<b>Draft Budget Estimates for FY 2025/26</b>				
<b>01 Lower LG Services</b>	<b>Wage</b>	<b>Non Wage</b>	<b>GoU Dev</b>	<b>Ext.Fin</b>	<b>Total</b>
<b>Programme 14 Public Sector Transformation</b>					
<b>Key Service Area 000003 Facilities Management</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,819	0	0	8,819
312121 Non-Residential Buildings - Acquisition	0	0	50,000	0	50,000
<b>Total Cost of Facilities Management</b>	<b>0</b>	<b>8,819</b>	<b>50,000</b>	<b>0</b>	<b>58,819</b>
<b>Key Service Area 010008 Capacity Strengthening</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	734,594	0	0	734,594
225204 Monitoring and Supervision of capital work	0	0	40,076	0	40,076
227001 Travel inland	0	37,647	0	0	37,647
<b>Total Cost of Capacity Strengthening</b>	<b>0</b>	<b>772,240</b>	<b>40,076</b>	<b>0</b>	<b>812,316</b>
<b>Total Cost of Public Sector Transformation</b>	<b>0</b>	<b>781,059</b>	<b>90,076</b>	<b>0</b>	<b>871,135</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>781,059</b>	<b>90,076</b>	<b>0</b>	<b>871,135</b>
<b>Total Cost of 237709 Central Div</b>	<b>0</b>	<b>781,059</b>	<b>90,076</b>	<b>0</b>	<b>871,135</b>

VOTE: 720 Masindi Municipal Council

Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	367,981	366,981
Urban Unconditional Grant Wage	180,988	180,988
Urban Unconditional Non-Wage	97,993	94,993
Locally Raised Revenues	89,000	91,000
Development Revenues	180,000	63,000
Locally Raised Revenues	180,000	63,000
Total Revenues Shares	547,981	429,981
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	180,988	180,988
Non Wage	186,993	185,993
Development Expenditure		
Domestic Development	180,000	63,000
External Financing	0	0
Total Expenditure	547,981	429,981

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

Service Area 10 Financial Management and Accountability (LG)					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000061 Management of Government Accounts					
211101 General Staff Salaries	180,988	0	0	0	180,988
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,080	0	0	4,080
221011 Printing, Stationery, Photocopying and Binding	0	7,000	0	0	7,000
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
227001 Travel inland	0	10,233	0	0	10,233
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000

# VOTE: 720 Masindi Municipal Council

228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	5,000	0	0	5,000
228004 Maintenance-Other Fixed Assets	0	11,000	0	0	11,000
312212 Light Vehicles - Acquisition	0	0	60,000	0	60,000
<b>Total for LCIII: Central Div</b>	<b>County: Masindi</b>				<b>60,000</b>
LCII: Civic	Light vehicles - Pickups	Source: Locally Raised Revenues			60,000
312235 Furniture and Fittings - Acquisition	0	0	3,000	0	3,000
<b>Total for LCIII:</b>	<b>County:</b>				<b>3,000</b>
LCII:	Furniture and Fixtures - Executive Chairs	Source: Locally Raised Revenues			3,000
<b>Total Cost of Management of Government Accounts</b>	<b>180,988</b>	<b>51,513</b>	<b>63,000</b>	<b>0</b>	<b>295,501</b>
<b>Total Cost of Governance And Security</b>	<b>180,988</b>	<b>51,513</b>	<b>63,000</b>	<b>0</b>	<b>295,501</b>
<b>Programme 17 Regional Balanced Development</b>					
<b>Key Service Area 560080 Local Revenue Collection</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,960	0	0	6,960
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	1,920	0	0	1,920
227001 Travel inland	0	26,000	0	0	26,000
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
<b>Total Cost of Local Revenue Collection</b>	<b>0</b>	<b>46,880</b>	<b>0</b>	<b>0</b>	<b>46,880</b>
<b>Total Cost of Regional Balanced Development</b>	<b>0</b>	<b>46,880</b>	<b>0</b>	<b>0</b>	<b>46,880</b>
<b>Programme 18 Development Plan Implementation</b>					
<b>Key Service Area 000004 Finance and Accounting</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	14,640	0	0	14,640
221008 Information and Communication Technology Supplies.	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	7,000	0	0	7,000
222001 Information and Communication Technology Services.	0	4,080	0	0	4,080
227001 Travel inland	0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils	0	20,000	0	0	20,000

VOTE: 720 Masindi Municipal Council

228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	4,000	0	0	4,000
<b>Total Cost of Finance and Accounting</b>	<b>0</b>	<b>67,720</b>	<b>0</b>	<b>0</b>	<b>67,720</b>
<b>Key Service Area 000006 Planning and Budgeting services</b>					
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	6,000	0	0	6,000
221014 Bank Charges and other Bank related costs	0	1,000	0	0	1,000
227001 Travel inland	0	6,880	0	0	6,880
<b>Total Cost of Planning and Budgeting services</b>	<b>0</b>	<b>19,880</b>	<b>0</b>	<b>0</b>	<b>19,880</b>
<b>Total Cost of Development Plan Implementation</b>	<b>0</b>	<b>87,600</b>	<b>0</b>	<b>0</b>	<b>87,600</b>
<b>Total Cost of Financial Management and Accountability (LG)</b>	<b>180,988</b>	<b>185,993</b>	<b>63,000</b>	<b>0</b>	<b>429,981</b>
<b>Total Cost of Finance</b>	<b>180,988</b>	<b>185,993</b>	<b>63,000</b>	<b>0</b>	<b>429,981</b>



VOTE: 720 Masindi Municipal Council

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	419,565	416,564
Urban Unconditional Grant Wage	49,532	49,532
Urban Unconditional Non-Wage	182,987	179,986
Locally Raised Revenues	187,046	187,046
Development Revenues	7,000	10,000
Urban Discretionary Equalisation Development Grant	7,000	10,000
Total Revenues Shares	426,565	426,564
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	49,532	49,532
Non Wage	370,033	367,032
Development Expenditure		
Domestic Development	7,000	10,000
External Financing	0	0
Total Expenditure	426,565	426,564

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

Service Area 10 Legislation and Oversight					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,212	0	0	5,212
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Procurement and Disposal Services	0	7,212	0	0	7,212
Total Cost of Public Sector Transformation	0	7,212	0	0	7,212
Programme 16 Governance And Security					
Key Service Area 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	6,650	0	0	6,650
221001 Advertising and Public Relations	0	1,900	0	0	1,900
221007 Books, Periodicals & Newspapers	0	1,056	0	0	1,056
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	11,000	0	0	11,000
221011 Printing, Stationery, Photocopying and Binding	0	1,599	0	0	1,599
221012 Small Office Equipment	0	1,200	1,500	0	2,700
<b>Total for LCIII: Central Div</b>	<b>County: Masindi</b>				<b>1,500</b>
LCII: Civic Ward	Gavel basecarrier,corner & table flags	Office Equipment and Supplies - Assorted Equipment	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		1,500
222001 Information and Communication Technology Services.	0	4,400	0	0	4,400
223005 Electricity	0	600	0	0	600
223006 Water	0	600	0	0	600
227001 Travel inland	0	3,690	0	0	3,690
227003 Carriage, Haulage, Freight and transport hire	0	7,000	0	0	7,000
227004 Fuel, Lubricants and Oils	0	56,651	0	0	56,651
312221 Light ICT hardware - Acquisition	0	0	4,000	0	4,000
<b>Total for LCIII: Central Div</b>	<b>County: Masindi</b>				<b>4,000</b>
LCII: Civic Ward	Clerk to Council-Desktop Computer	Light ICT Hardware - Computers	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		4,000
312235 Furniture and Fittings - Acquisition	0	0	4,500	0	4,500
<b>Total for LCIII: Central Div</b>	<b>County: Masindi</b>				<b>4,500</b>
LCII: Civic Ward	Executive sofar set	Furniture and Fixtures - Executive Chairs	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		4,500
<b>Total Cost of Administrative and Support Services</b>	<b>49,532</b>	<b>97,346</b>	<b>10,000</b>	<b>0</b>	<b>156,878</b>
<b>Key Service Area 000024 Compliance and Enforcement Services</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	800	0	0	800
<b>Total Cost of Compliance and Enforcement Services</b>	<b>0</b>	<b>800</b>	<b>0</b>	<b>0</b>	<b>800</b>
<b>Total Cost of Governance And Security</b>	<b>49,532</b>	<b>98,146</b>	<b>10,000</b>	<b>0</b>	<b>157,678</b>
<b>Programme 17 Regional Balanced Development</b>					
<b>Key Service Area 000010 Leadership and Management</b>					

VOTE: 720 Masindi Municipal Council

211105 Ex-Gratia for Political leaders.	0	108,480	0	0	108,480
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	91,694	0	0	91,694
211107 Boards, Committees and Council Allowances	0	47,410	0	0	47,410
222001 Information and Communication Technology Services.	0	2,519	0	0	2,519
227001 Travel inland	0	11,570	0	0	11,570
<b>Total Cost of Leadership and Management</b>	<b>0</b>	<b>261,673</b>	<b>0</b>	<b>0</b>	<b>261,673</b>
<b>Total Cost of Regional Balanced Development</b>	<b>0</b>	<b>261,673</b>	<b>0</b>	<b>0</b>	<b>261,673</b>
<b>Total Cost of Legislation and Oversight</b>	<b>49,532</b>	<b>367,032</b>	<b>10,000</b>	<b>0</b>	<b>426,564</b>
<b>Total Cost of Statutory bodies</b>	<b>49,532</b>	<b>367,032</b>	<b>10,000</b>	<b>0</b>	<b>426,564</b>

VOTE: 720 Masindi Municipal Council

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	405,246	441,417
Programme Conditional Grant - Wage Recurrent	276,235	276,235
Programme Conditional Grant - Non Wage Recurrent	129,011	165,182
Development Revenues	0	25,781
Programme Conditional Grant - Development	0	25,781
Total Revenues Shares	405,246	467,198
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	276,235	276,235
Non Wage	129,011	165,182
Development Expenditure		
Domestic Development	0	25,781
External Financing	0	0
Total Expenditure	405,246	467,198

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

Service Area 10 Agricultural Extension

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	276,235	0	0	0	276,235
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,480	0	0	3,480
221002 Workshops, Meetings and Seminars	0	3,320	0	0	3,320
221009 Welfare and Entertainment	0	360	0	0	360
221011 Printing, Stationery, Photocopying and Binding	0	4,710	0	0	4,710
221012 Small Office Equipment	0	104	0	0	104
221017 Membership dues and Subscription fees.	0	0	0	0	0

# VOTE: 720 Masindi Municipal Council

222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
227001 Travel inland	0	46,840	0	0	46,840
227004 Fuel, Lubricants and Oils	0	70,200	0	0	70,200
<b>Total Cost of Farmer mobilisation and sensitisation</b>	<b>276,235</b>	<b>130,214</b>	<b>0</b>	<b>0</b>	<b>406,449</b>
<b>Key Service Area 010074 Vector and disease control</b>					
223001 Property Management Expenses	0	0	2,400	0	2,400
<b>Total for LCIII: Kigulya Div</b>	<b>County: Masindi</b>				<b>2,400</b>
LCII: Kigulya Ward	kigulya	Property Management - Expenses	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		2,400
224003 Agricultural Supplies and Services	0	0	16,900	0	16,900
<b>Total for LCIII:</b>	<b>County:</b>				<b>2,000</b>
LCII:	karujubu	Agricultural Supplies Animal Feeds	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		2,000
<b>Total for LCIII: Nyangahya Div</b>	<b>County: Masindi</b>				<b>12,000</b>
LCII: Kikwanana Ward	kakwese	Agricultural Supplies and Services - Community demonstration supplies	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		12,000
<b>Total for LCIII: Central Div</b>	<b>County: Masindi</b>				<b>2,900</b>
LCII: Civic Ward	central cell	Agricultural Supplies Pesticides and Fungicides	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		2,900
224005 Laboratory supplies and services	0	0	4,292	0	4,292
<b>Total for LCIII: Central Div</b>	<b>County: Masindi</b>				<b>4,292</b>
LCII: Civic Ward		Safety Equipment - Assorted Equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		4,292
224010 Protective Gear	0	0	900	0	900
<b>Total for LCIII: Central Div</b>	<b>County: Masindi</b>				<b>900</b>
LCII: Civic Ward		Protective Gear - Personal Protective Equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		900
224011 Research Expenses	0	0	0	0	0
<b>Total for LCIII: Central Div</b>	<b>County: Masindi</b>				<b>0</b>
LCII: Western Ward	kihande	research	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		0
225204 Monitoring and Supervision of capital work	0	0	1,289	0	1,289
<b>Total for LCIII: Central Div</b>	<b>County: Masindi</b>				<b>1,289</b>

# VOTE: 720 Masindi Municipal Council

LCII: Civic Ward	MMC -WIDE	MONITORING OF CAPITAL WORK	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	1,289
<b>Total Cost of Vector and disease control</b>		<b>0</b>	<b>0</b>	<b>25,781</b>
<b>Total Cost of Agro-Industrialization</b>		<b>276,235</b>	<b>130,214</b>	<b>25,781</b>
<b>Total Cost of Agricultural Extension</b>		<b>276,235</b>	<b>130,214</b>	<b>25,781</b>
<b>Service Area 20 Agricultural Production</b>				<b>0</b>

## Draft Budget Estimates for FY 2025/26

### Ushs Thousands

<b>01 Higher LG Services</b>	<b>Wage</b>	<b>Non Wage</b>	<b>GoU Dev</b>	<b>Ext.Fin</b>	<b>Total</b>
<b>Programme 01 Agro-Industrialization</b>					
<b>Key Service Area 010059 Post-harvest handling, storage and processing</b>					
221009 Welfare and Entertainment	0	720	0	0	720
221011 Printing, Stationery, Photocopying and Binding	0	440	0	0	440
222001 Information and Communication Technology Services.	0	840	0	0	840
227001 Travel inland	0	2,000	0	0	2,000
<b>Total Cost of Post-harvest handling, storage and processing</b>	<b>0</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>4,000</b>
<b>Key Service Area 010074 Vector and disease control</b>					
221008 Information and Communication Technology Supplies.	0	300	0	0	300
221011 Printing, Stationery, Photocopying and Binding	0	300	0	0	300
223001 Property Management Expenses	0	0	0	0	0
<b>Total for LCIII: Kigulya Div</b>	<b>County: Masindi</b>				<b>2,400</b>

LCII: Kigulya Ward	kigulya	Property Management - Expenses	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	2,400
227004 Fuel, Lubricants and Oils		0	6,162	0
<b>Total Cost of Vector and disease control</b>		<b>0</b>	<b>6,762</b>	<b>0</b>
<b>Total Cost of Agro-Industrialization</b>		<b>0</b>	<b>10,762</b>	<b>0</b>
<b>Total Cost of Agricultural Production</b>		<b>0</b>	<b>10,762</b>	<b>0</b>
<b>Service Area 30 Agricultural Value Chain Services</b>				

## Draft Budget Estimates for FY 2025/26

### Ushs Thousands

<b>01 Higher LG Services</b>	<b>Wage</b>	<b>Non Wage</b>	<b>GoU Dev</b>	<b>Ext.Fin</b>	<b>Total</b>
<b>Programme 01 Agro-Industrialization</b>					
<b>Key Service Area 300016 Parish Development Model Operations</b>					

VOTE: 720 Masindi Municipal Council

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

VOTE: 720 Masindi Municipal Council

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,419,575	1,413,136
Programme Conditional Grant - Wage Recurrent	1,163,248	1,163,248
Programme Conditional Grant - Non Wage Recurrent	214,434	204,315
Urban Unconditional Non-Wage	3,193	3,193
Locally Raised Revenues	38,700	42,380
Development Revenues	337,068	741,388
Programme Conditional Grant - Development	323,808	698,129
Urban Discretionary Equalisation Development Grant	0	26,000
External Financing	13,260	13,260
Locally Raised Revenues	0	4,000
Total Revenues Shares	1,756,643	2,154,524
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,163,248	1,163,248
Non Wage	256,327	249,888
Development Expenditure		
Domestic Development	323,808	728,129
External Financing	13,260	13,260
Total Expenditure	1,756,643	2,154,524

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

Service Area 10 Primary HealthCare					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	1,163,248	0	0	0	1,163,248
225101 Consultancy Services	0	0	8,000	0	8,000
Total for LCIII: Kigulya Div	County: Masindi				8,000
LCII: Isimba Ward	Q	Consultancy Services - Management	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		8,000



# VOTE: 720 Masindi Municipal Council

225204 Monitoring and Supervision of capital work		0	0	29,100	0	29,100
<b>Total for LCIII: Central Div</b>			<b>County: Masindi</b>			<b>29,100</b>
LCII: Civic Ward	Q	Monitoring	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades			29,100
263308 Sector Conditional Grant (Non-Wage)		0	167,964	0	0	167,964
<b>Total for LCIII: Nyangahya Div</b>			<b>County: Masindi</b>			<b>76,629</b>
LCII: Kikwanana Ward	BIIZI HC 11	BIIZI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			15,495
LCII: Kiryanga Ward	Katasenywa HC 111	KATASENYWA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			30,990
LCII: Kiryanga Ward	KIBYAMA HC 11	KIBYAMA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			15,495
LCII: Kiryanga Ward	KTASENYWA HC111	KATASENYWA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			14,648
<b>Total for LCIII: Karujubu Div</b>			<b>County: Masindi</b>			<b>65,568</b>
LCII: Kibwona Ward	Kibwoona HC 11	KIBWOONA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			15,495
LCII: Kihuuba Ward	Nyakitibwa HC111	NYAKITIBWA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			30,990
LCII: Kihuuba Ward	Nyakitibwa HC 111	NYAKITIBWA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			19,082
<b>Total for LCIII: Central Div</b>			<b>County: Masindi</b>			<b>25,767</b>
LCII: Southern Ward	KIRASA HC 11	KIRASA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			15,495
LCII: Southern Ward	Nyamigisa HC 11	Nyamigisa HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			10,272
312121 Non-Residential Buildings - Acquisition		0	0	415,129	0	415,129
<b>Total for LCIII: Kigulya Div</b>			<b>County: Masindi</b>			<b>18,000</b>
LCII: Bigando Ward	Latrine at Kigulya Community Hall	Non Residential Buildings - Other Construction works	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			18,000
<b>Total for LCIII: Central Div</b>			<b>County: Masindi</b>			<b>397,129</b>
LCII: Civic Ward	Health projects	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			397,129
312231 Office Equipment - Acquisition		0	0	4,000	0	4,000
<b>Total for LCIII: Central Div</b>			<b>County: Masindi</b>			<b>4,000</b>

# VOTE: 720 Masindi Municipal Council

LCII: Civic Centre Ward	Mowing machine	Office Equipment and Supplies - Assorted Stationery	Source: Locally Raised Revenues			4,000
313121 Non-Residential Buildings - Improvement		0	0	261,900	0	261,900
Total for LCIII: Central Div		County: Masindi				261,900
LCII: Civic Ward	Q	Renovation of katasenywa HC111	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades			261,900
Total Cost of Primary Health care services		1,163,248	167,964	718,129	0	2,049,340
Total Cost of Human Capital Development		1,163,248	167,964	718,129	0	2,049,340
Total Cost of Primary HealthCare		1,163,248	167,964	718,129	0	2,049,340
Service Area 30 Health Management and Supervision						

## Draft Budget Estimates for FY 2025/26

### Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	0	10,000	0	10,000
Total for LCIII: Central Div	County: Masindi				10,000
LCII: Civic Centre Ward	All projects	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		10,000
Total Cost of Environment, Social Health and Safety	0	0	10,000	0	10,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	0	10,000	0	10,000
Programme 12 Human Capital Development					
Key Service Area 320135 Sanitation and hygiene Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	19,200	0	0	19,200
212103 Incapacity benefits (Employees)	0	3,000	0	0	3,000
221001 Advertising and Public Relations	0	560	0	0	560
221002 Workshops, Meetings and Seminars	0	2,160	0	0	2,160
221008 Information and Communication Technology Supplies.	0	2,046	0	0	2,046
221009 Welfare and Entertainment	0	10,933	0	0	10,933
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	1,060	2,060
Total for LCIII: Central Div	County: Masindi				1,060

# VOTE: 720 Masindi Municipal Council

LCII: Civic Ward	Municipal Health Office	Office Supplies - Assorted Materials and Consumables	Source: External Financing 254-Baylor International (Uganda)			1,060
221012 Small Office Equipment		0	860	0	0	860
222001 Information and Communication Technology Services.		0	2,880	0	1,120	4,000
<b>Total for LCIII:</b>		<b>County:</b>				<b>1,120</b>
LCII:	Municipal Health Office	Telecommunication Services - Telecommunication Expenses	Source: External Financing 254-Baylor International (Uganda)			1,120
224010 Protective Gear		0	3,000	0	0	3,000
227001 Travel inland		0	13,358	0	8,000	21,358
<b>Total for LCIII: Central Div</b>		<b>County: Masindi</b>				<b>8,000</b>
LCII: Civic Ward	Municipal Health Office	Travel Inland - Allowances	Source: External Financing 254-Baylor International (Uganda)			8,000
227004 Fuel, Lubricants and Oils		0	14,927	0	3,080	18,007
<b>Total for LCIII: Central Div</b>		<b>County: Masindi</b>				<b>3,080</b>
LCII: Civic Ward	Municipal Health Office	Fuel, Oils and Lubricants - Entitled officers	Source: External Financing 254-Baylor International (Uganda)			3,080
228002 Maintenance-Transport Equipment		0	4,000	0	0	4,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	4,000	0	0	4,000
<b>Total Cost of Sanitation and hygiene Services</b>		<b>0</b>	<b>81,924</b>	<b>0</b>	<b>13,260</b>	<b>95,184</b>
<b>Total Cost of Human Capital Development</b>		<b>0</b>	<b>81,924</b>	<b>0</b>	<b>13,260</b>	<b>95,184</b>
<b>Total Cost of Health Management and Supervision</b>		<b>0</b>	<b>81,924</b>	<b>10,000</b>	<b>13,260</b>	<b>105,184</b>
<b>Total Cost of Health</b>		<b>1,163,248</b>	<b>249,888</b>	<b>728,129</b>	<b>13,260</b>	<b>2,154,524</b>

VOTE: 720 Masindi Municipal Council

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	6,406,978	6,744,293
Programme Conditional Grant - Wage Recurrent	5,200,534	5,200,534
Programme Conditional Grant - Non Wage Recurrent	1,123,951	1,454,765
Urban Unconditional Grant Wage	54,493	54,493
Urban Unconditional Non-Wage	4,000	4,000
Locally Raised Revenues	10,000	16,000
Other Transfers from Central Government	14,000	14,500
Development Revenues	614,310	183,520
Programme Conditional Grant - Development	614,310	183,520
Total Revenues Shares	7,021,288	6,927,812
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	5,255,028	5,255,027
Non Wage	1,151,951	1,489,265
Development Expenditure		
Domestic Development	614,310	183,520
External Financing	0	0
Total Expenditure	7,021,288	6,927,812

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

Service Area 10 Pre-Primary and Primary Education

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320110 Sports and recreational services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	0	0	10,000
227001 Travel inland	0	10,000	0	0	10,000
227003 Carriage, Haulage, Freight and transport hire	0	30,000	0	0	30,000
Total Cost of Sports and recreational services	0	50,000	0	0	50,000
Key Service Area 320162 Capitation (Primary)					

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211101 General Staff Salaries		2,164,220	0	0	0	2,164,220
225203 Appraisal and Feasibility Studies for Capital Works		0	0	2,000	0	2,000
<b>Total for LCIII: Central Div</b>			<b>County: Masindi</b>			<b>2,000</b>
LCII: Western Ward	Kabalega Primary	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			2,000
225204 Monitoring and Supervision of capital work		0	0	9,176	0	9,176
<b>Total for LCIII: Central Div</b>			<b>County: Masindi</b>			<b>9,176</b>
LCII: Western Ward	kabalega primary	Allowances	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			9,176
227004 Fuel, Lubricants and Oils		0	0	7,831	0	7,831
<b>Total for LCIII: Central Div</b>			<b>County: Masindi</b>			<b>7,831</b>
LCII: Civic Ward	Hqtrs	Fuel, Oils and Lubricants - Entitled officers	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			0
LCII: Western Ward	Kabalega Primary	Fuel, Oils and Lubricants - Fuel Expenses	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			7,831
228001 Maintenance-Buildings and Structures		0	0	29,187	0	29,187
<b>Total for LCIII: Central Div</b>			<b>County: Masindi</b>			<b>29,187</b>
LCII: Western Ward	Kamurasi Demo Primary	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			29,187
263308 Sector Conditional Grant (Non-Wage)		0	431,012	0	0	431,012
<b>Total for LCIII: Missing Subcounty</b>			<b>County: Missing County</b>			<b>431,012</b>
LCII: Missing Parish	Bigando	BIGANDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			18,550
LCII: Missing Parish	Biizi	BIIZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,830
LCII: Missing Parish	Bulyango	BULYANGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			16,610
LCII: Missing Parish	Kabalega	KABALEGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			23,090
LCII: Missing Parish	Kabalye Pri	KABALYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,950
LCII: Missing Parish	Kabalye Settlement	KABALYE SETTLEMENT P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			14,090
LCII: Missing Parish	Kalyango	KALYANGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,830

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LCII: Missing Parish	Kamurasi P/S	KAMURASI DEMO. SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,817
LCII: Missing Parish	Kamurasi Primary	KAMURASI DEMO. SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	7,255
LCII: Missing Parish	Karujububu	KARUJUBU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,950
LCII: Missing Parish	Katasenywa	KATASENYWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,670
LCII: Missing Parish	Kibwona	KIBWOONA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,670
LCII: Missing Parish	Kigulya	KIGULYA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,630
LCII: Missing Parish	Kihande Moslim	KIHANDE MUSLIM P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,090
LCII: Missing Parish	Kihuuba	KIHUUBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,090
LCII: Missing Parish	Kinogozi	KINOGOZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,690
LCII: Missing Parish	Kirasa Moslim	KIRASA MOSLEM P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,170
LCII: Missing Parish	Kisanja	KISANJA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,850
LCII: Missing Parish	Kyema	KYEMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,610
LCII: Missing Parish	Masindi Army Day	MASINDI ARMY DAY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	36,150
LCII: Missing Parish	Masindi barracks	MASINDI ARMY BARRACKS SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,770
LCII: Missing Parish	Masindi islamic	MASINDI ISLAMIC P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,790
LCII: Missing Parish	Masindi Junior	MASINDI JUNIOR P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,530
LCII: Missing Parish	Masindi Public	MASINDI PUBLIC SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,350
LCII: Missing Parish	Masindi town Model	MASINDI TOWN MODEL P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,550

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LCII: Missing Parish	Nyakatooke	NYAKATOOKE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,410		
LCII: Missing Parish	Nyamigisa Boys	NYAMIGISA BOYS SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,070		
LCII: Missing Parish	Nyamigisa Girls	NYAMIGISA GIRLS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,470		
LCII: Missing Parish	Rwijeere	RWIJEERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,290		
LCII: Missing Parish	St Edwards	ST. EDWARD P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,190		
312121 Non-Residential Buildings - Acquisition		0	0	135,326	0	135,326
Total for LCIII: Central Div		County: Masindi			135,326	
LCII: Civic Ward	Retention	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	5,326		
LCII: Western Ward	Kabalega primary	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	130,000		
Total Cost of Capitation (Primary)		2,164,220	431,012	183,520	0	2,778,751
Total Cost of Human Capital Development		2,164,220	481,012	183,520	0	2,828,751
Total Cost of Pre-Primary and Primary Education		2,164,220	481,012	183,520	0	2,828,751
Service Area 20 Secondary Education						

## Draft Budget Estimates for FY 2025/26

### Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320158 Capitation (Secondary)						
263308 Sector Conditional Grant (Non-Wage)		0	831,740	0	0	831,740
Total for LCIII: Nyangahya Div		County: Masindi				47,360
LCII: Kiryanga Ward	Nyangahya Community	NYANGAHYA COMMUNITY S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			47,360
Total for LCIII: Central Div		County: Masindi				784,380
LCII: Western Ward	Masindi Secondary	MASINDI ARMY	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			357,300
LCII: Western Ward	Masindi Secondary	MASINDI S.S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			427,080
Total Cost of Capitation (Secondary)		0	831,740	0	0	831,740
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries		3,036,315	0	0	0	3,036,315

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Total Cost of Secondary Education Services	3,036,315	0	0	0	3,036,315
Total Cost of Human Capital Development	3,036,315	831,740	0	0	3,868,055
Total Cost of Secondary Education	3,036,315	831,740	0	0	3,868,055
Service Area 40 Education&Sports Management and Inspection					

Draft Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	54,493	0	0	0	54,493
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	14,080	0	0	14,080
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221007 Books, Periodicals & Newspapers	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221017 Membership dues and Subscription fees.	0	300	0	0	300
222001 Information and Communication Technology Services.	0	3,240	0	0	3,240
227001 Travel inland	0	36,952	0	0	36,952
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
282103 Scholarships and related costs	0	4,000	0	0	4,000
Total for LCIII: Central Div	County: Masindi				4,000

LCII: Civic Ward	Head office	Bursary scheme	Source: Locally Raised Revenues		4,000
Total Cost of Inspection and Monitoring	54,493	76,572	0	0	131,065
Key Service Area 320003 Assets and Facilities Management					
228001 Maintenance-Buildings and Structures	0	96,942	0	0	96,942
Total Cost of Assets and Facilities Management	0	96,942	0	0	96,942
Total Cost of Human Capital Development	54,493	173,514	0	0	228,007
Total Cost of Education&Sports Management and Inspection	54,493	173,514	0	0	228,007
Service Area 50 Special Needs Education					

Draft Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					



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Key Service Area 320161 Special Needs Education

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,500	0	0	1,500
227001 Travel inland	0	1,500	0	0	1,500
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Human Capital Development	0	3,000	0	0	3,000
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Education	5,255,027	1,489,265	183,520	0	6,927,812

VOTE: 720 Masindi Municipal Council

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,322,896	1,330,896
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	123,290	123,290
Urban Unconditional Non-Wage	3,308	3,308
Locally Raised Revenues	32,500	40,500
Other Transfers from Central Government	163,798	163,798
Development Revenues	112,496	190,119
Urban Discretionary Equalisation Development Grant	92,496	114,119
Locally Raised Revenues	20,000	76,000
Total Revenues Shares	1,435,392	1,521,015
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	123,290	123,290
Non Wage	1,199,606	1,207,606
Development Expenditure		
Domestic Development	112,496	190,119
External Financing	0	0
Total Expenditure	1,435,392	1,521,015

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

Service Area 10 Community Access Roads

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 000017 Infrastructure Development and Management					
211101 General Staff Salaries	123,290	0	0	0	123,290
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	124,936	0	0	124,936
211107 Boards, Committees and Council Allowances	0	8,600	0	0	8,600
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000

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223005 Electricity	0	10,000	0	0	10,000
223006 Water	0	2,500	0	0	2,500
227001 Travel inland	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment	0	35,570	0	0	35,570
228004 Maintenance-Other Fixed Assets	0	17,000	0	0	17,000
<b>Total Cost of Infrastructure Development and Management</b>	<b>123,290</b>	<b>207,606</b>	<b>0</b>	<b>0</b>	<b>330,896</b>
<b>Key Service Area 260009 Road Maintenance</b>					
228002 Maintenance-Transport Equipment	0	100,000	0	0	100,000
228004 Maintenance-Other Fixed Assets	0	900,000	0	0	900,000
<b>Total Cost of Road Maintenance</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>
<b>Total Cost of Integrated Transport Infrastructure And Services</b>	<b>123,290</b>	<b>1,207,606</b>	<b>0</b>	<b>0</b>	<b>1,330,896</b>
<b>Total Cost of Community Access Roads</b>	<b>123,290</b>	<b>1,207,606</b>	<b>0</b>	<b>0</b>	<b>1,330,896</b>
<b>Service Area 20 Engineering Services</b>					

Draft Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 05 Tourism Development</b>						
<b>Key Service Area 000017 Infrastructure Development and Management</b>						
228001 Maintenance-Buildings and Structures		0	0	20,000	0	20,000
<b>Total for LCIII: Central Div</b>		<b>County: Masindi</b>				<b>20,000</b>
LCII: Civic Ward	Constrn of Toilet for TC & Mayor-Offices	Building and Facility Maintenance - Assorted Materials	Source: Locally Raised Revenues			20,000
228004 Maintenance-Other Fixed Assets		0	0	21,000	0	21,000
<b>Total for LCIII: Central Div</b>		<b>County: Masindi</b>				<b>21,000</b>
LCII: Civic Ward	Renovation of the Municipal Buildings	Building and Facility Maintenance - Assorted Materials	Source: Locally Raised Revenues			21,000
312139 Other Structures - Acquisition		0	0	149,119	0	149,119
<b>Total for LCIII: Central Div</b>		<b>County: Masindi</b>				<b>149,119</b>
LCII: Civic Ward	Admin building, Water spring repair, solar	Other Structures - Construction Works	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			114,119

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LCII: Civic Ward	Constrn of the Admin Building	Other Structures - Construction Works	Source: Locally Raised Revenues			35,000
Total Cost of Infrastructure Development and Management		0	0	190,119	0	190,119
Total Cost of Tourism Development		0	0	190,119	0	190,119
Total Cost of Engineering Services		0	0	190,119	0	190,119
Total Cost of Roads and Engineering		123,290	1,207,606	190,119	0	1,521,015

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**VOTE: 720** Masindi Municipal Council

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*Water*

**B1: Overview of Department Revenues and Expenditures by Source**

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N / A

N / A

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

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VOTE: 720 Masindi Municipal Council

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	322,213	331,213
Urban Unconditional Grant Wage	186,877	186,877
Urban Unconditional Non-Wage	34,705	31,705
Locally Raised Revenues	100,631	112,631
Development Revenues	2,000	20,500
Urban Discretionary Equalisation Development Grant	2,000	13,500
Locally Raised Revenues	0	7,000
Total Revenues Shares	324,213	351,713
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	186,877	186,877
Non Wage	135,336	144,336
Development Expenditure		
Domestic Development	2,000	20,500
External Financing	0	0
Total Expenditure	324,213	351,713

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

Service Area 10 Natural Resources Management

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000062 Waste management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	53,148	0	0	53,148
212201 Social Security Contributions	0	7,452	0	0	7,452
221009 Welfare and Entertainment	0	2,000	0	0	2,000
224010 Protective Gear	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	18,000	0	0	18,000
228004 Maintenance-Other Fixed Assets	0	0	7,000	0	7,000

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<b>Total for LCIII: Nyangahya Div</b>		<b>County: Masindi</b>			<b>7,000</b>
LCII: Kikwanana Ward	Compost Plant, Kikwanana Cell	Building and Facility Maintenance - Garbage Collection	Source: Locally Raised Revenues		7,000
<b>Total Cost of Waste management</b>		<b>0</b>	<b>82,600</b>	<b>7,000</b>	<b>0</b>
<b>Key Service Area 000089 Climate Change Mitigation</b>					
211101 General Staff Salaries		186,877	0	0	186,877
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,260	0	1,260
222001 Information and Communication Technology Services.		0	1,840	0	1,840
227001 Travel inland		0	3,736	0	3,736
227004 Fuel, Lubricants and Oils		0	6,000	0	6,000
<b>Total Cost of Climate Change Mitigation</b>		<b>186,877</b>	<b>12,836</b>	<b>0</b>	<b>199,713</b>
<b>Key Service Area 140038 Environmental Safeguards</b>					
225202 Environment Impact Assessment for Capital Works		0	0	3,000	3,000
<b>Total for LCIII: Central Div</b>		<b>County: Masindi</b>			<b>3,000</b>
LCII: Civic Ward	Municipal Wide	Feasibility Studies or Screening of Projects Feasibility Study	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		3,000
<b>Total Cost of Environmental Safeguards</b>		<b>0</b>	<b>0</b>	<b>3,000</b>	<b>0</b>
<b>Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management</b>		<b>186,877</b>	<b>95,436</b>	<b>10,000</b>	<b>292,313</b>
<b>Programme 10 Sustainable Urbanisation And Housing</b>					
<b>Key Service Area 280002 Physical Planning</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	6,700	0	6,700
211107 Boards, Committees and Council Allowances		0	10,000	0	10,000
222001 Information and Communication Technology Services.		0	1,800	0	1,800
225201 Consultancy Services-Capital		0	10,000	8,000	18,000
<b>Total for LCIII: Central Div</b>		<b>County: Masindi</b>			<b>8,000</b>
LCII: Civic Ward	Kasigwa Market, Southern Cell	Consultancy - Others	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		8,000
227001 Travel inland		0	9,800	0	9,800
227004 Fuel, Lubricants and Oils		0	10,600	0	10,600
313235 Furniture and Fittings - Improvement		0	0	2,500	2,500

VOTE: 720 Masindi Municipal Council

Total for LCIII: Central Div		County: Masindi			2,500
LCII: Civic Ward	Headquarters-SPP's Office	Furniture and Fixtures Assorted Furniture	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		2,500
Total Cost of Physical Planning		0	48,900	10,500	0
Total Cost of Sustainable Urbanisation And Housing		0	48,900	10,500	0
Total Cost of Natural Resources Management		186,877	144,336	20,500	0
Total Cost of Natural Resources		186,877	144,336	20,500	0



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Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	154,381	171,967
Programme Conditional Grant - Non Wage Recurrent	20,626	0
Urban Unconditional Grant Wage	98,531	98,531
Urban Unconditional Non-Wage	7,000	7,000
Locally Raised Revenues	19,080	22,580
Other Transfers from Central Government	9,145	19,330
Programme Conditional Grant - Non Wage Recurrent	0	24,526
Total Revenues Shares	154,381	171,967
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	98,531	98,531
Non Wage	55,850	73,436
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	154,381	171,967

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

Service Area 10 Community Mobilisation					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	98,531	0	0	0	98,531
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,480	0	0	3,480
228004 Maintenance-Other Fixed Assets	0	1,131	0	0	1,131
Total Cost of Capacity Strengthening	98,531	4,611	0	0	103,142
Total Cost of Human Capital Development	98,531	4,611	0	0	103,142
Total Cost of Community Mobilisation	98,531	4,611	0	0	103,142

# VOTE: 720 Masindi Municipal Council

## Service Area 20 Empowerment and Mindset Change

### Draft Budget Estimates for FY 2025/26

#### Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 000013 HIV/AIDS Mainstreaming</b>					
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
227001 Travel inland	0	800	0	0	800
<b>Total Cost of HIV/AIDS Mainstreaming</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>2,000</b>
<b>Key Service Area 000021 Gender Mainstreaming services</b>					
221002 Workshops, Meetings and Seminars	0	1,226	0	0	1,226
<b>Total Cost of Gender Mainstreaming services</b>	<b>0</b>	<b>1,226</b>	<b>0</b>	<b>0</b>	<b>1,226</b>
<b>Key Service Area 000023 Inspection and Monitoring</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,260	0	0	1,260
221002 Workshops, Meetings and Seminars	0	3,461	0	0	3,461
221007 Books, Periodicals & Newspapers	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	876	0	0	876
221011 Printing, Stationery, Photocopying and Binding	0	1,220	0	0	1,220
221012 Small Office Equipment	0	3,238	0	0	3,238
222001 Information and Communication Technology Services.	0	1,800	0	0	1,800
225204 Monitoring and Supervision of capital work	0	1,600	0	0	1,600
227001 Travel inland	0	5,274	0	0	5,274
227004 Fuel, Lubricants and Oils	0	2,800	0	0	2,800
228002 Maintenance-Transport Equipment	0	2,620	0	0	2,620
<b>Total Cost of Inspection and Monitoring</b>	<b>0</b>	<b>26,148</b>	<b>0</b>	<b>0</b>	<b>26,148</b>
<b>Key Service Area 000036 Strategies and Project Development</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,600	0	0	3,600
221002 Workshops, Meetings and Seminars	0	9,312	0	0	9,312
221008 Information and Communication Technology Supplies.	0	2,500	0	0	2,500
225204 Monitoring and Supervision of capital work	0	3,000	0	0	3,000

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227001 Travel inland	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	4,074	0	0	4,074
<b>Total Cost of Strategies and Project Development</b>	<b>0</b>	<b>25,485</b>	<b>0</b>	<b>0</b>	<b>25,485</b>
<b>Key Service Area 010008 Capacity Strengthening</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,180	0	0	3,180
221002 Workshops, Meetings and Seminars	0	1,200	0	0	1,200
221012 Small Office Equipment	0	2,000	0	0	2,000
227001 Travel inland	0	620	0	0	620
<b>Total Cost of Capacity Strengthening</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>0</b>	<b>7,000</b>
<b>Key Service Area 320146 Support to special interest Groups</b>					
221002 Workshops, Meetings and Seminars	0	2,968	0	0	2,968
221011 Printing, Stationery, Photocopying and Binding	0	1,380	0	0	1,380
221012 Small Office Equipment	0	973	0	0	973
227004 Fuel, Lubricants and Oils	0	1,645	0	0	1,645
<b>Total Cost of Support to special interest Groups</b>	<b>0</b>	<b>6,965</b>	<b>0</b>	<b>0</b>	<b>6,965</b>
<b>Total Cost of Human Capital Development</b>	<b>0</b>	<b>68,825</b>	<b>0</b>	<b>0</b>	<b>68,825</b>
<b>Total Cost of Empowerment and Mindset Change</b>	<b>0</b>	<b>68,825</b>	<b>0</b>	<b>0</b>	<b>68,825</b>
<b>Total Cost of Community Based Services</b>	<b>98,531</b>	<b>73,436</b>	<b>0</b>	<b>0</b>	<b>171,967</b>

VOTE: 720 Masindi Municipal Council

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	155,306	163,751
Urban Unconditional Grant Wage	38,886	61,153
Urban Unconditional Non-Wage	87,420	81,598
Locally Raised Revenues	29,000	21,000
Development Revenues	44,427	57,576
Urban Discretionary Equalisation Development Grant	44,427	57,576
Total Revenues Shares	199,734	221,327
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	38,886	61,153
Non Wage	116,420	102,598
Development Expenditure		
Domestic Development	44,427	57,576
External Financing	0	0
Total Expenditure	199,734	221,327

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

Service Area 10 Planning and Statistics					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	61,153	0	0	0	61,153
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,740	0	0	4,740
221002 Workshops, Meetings and Seminars	0	15,000	0	0	15,000
221008 Information and Communication Technology Supplies.	0	7,600	0	0	7,600
221009 Welfare and Entertainment	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	8,000	5,685	0	13,685

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Total for LCIII: Central Div		County: Masindi				5,685
LCII: Civic Ward	Hqtrs	Office Supplies - Assorted Office Items	Source: Urban Discretionary Equalisation Development Grant 211-o/w Urban Domestic Arrears-Devt			5,685
221012 Small Office Equipment		0	2,440	0	0	2,440
222001 Information and Communication Technology Services.		0	2,040	0	0	2,040
225203 Appraisal and Feasibility Studies for Capital Works		0	0	6,450	0	6,450
Total for LCIII: Kigulya Div		County: Masindi				2,450
LCII: Kigulya Ward	All projects	Feasibility Studies or Screening of Projects - Appraisal	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,450
Total for LCIII: Central Div		County: Masindi				4,000
LCII: Civic Ward	All projects	Feasibility Studies or Screening of Projects - Appraisal	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			4,000
227001 Travel inland		0	14,000	8,655	0	22,655
Total for LCIII: Central Div		County: Masindi				8,655
LCII: Civic Ward	Assesment	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			6,132
LCII: Civic Ward	Htrs	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,523
227004 Fuel, Lubricants and Oils		0	11,178	5,840	0	17,018
Total for LCIII: Central Div		County: Masindi				5,840
LCII: Civic Ward	Assessments	Fuel, Oils and Lubricants - Entitled officers	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			5,840
312221 Light ICT hardware - Acquisition		0	0	7,000	0	7,000
Total for LCIII: Central Div		County: Masindi				7,000
LCII: Civic Ward	ICT Cameras-Hqtrs	Light ICT Hardware - Cameras	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			7,000
Total Cost of Planning and Budgeting services		61,153	70,998	33,630	0	165,781
Key Service Area 000023 Inspection and Monitoring						
225204 Monitoring and Supervision of capital work		0	0	11,973	0	11,973
Total for LCIII: Central Div		County: Masindi				11,973
LCII: Civic Ward	Hqtrs	Monitoring	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			11,973
227001 Travel inland		0	4,800	0	0	4,800
227004 Fuel, Lubricants and Oils		0	5,200	0	0	5,200

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Total Cost of Inspection and Monitoring		0	10,000	11,973	0	21,973
Key Service Area 560019 Data Management and Dissemination						
222001 Information and Communication Technology Services.		0	3,276	0	0	3,276
227001 Travel inland		0	12,724	6,200	0	18,924
Total for LCIII: Central Div		County: Masindi				6,200
LCII: Civic Ward	Htrs	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			6,200
227004 Fuel, Lubricants and Oils		0	5,600	5,773	0	11,373
Total for LCIII: Central Div		County: Masindi				5,773
LCII: Southern Ward	hts	Fuel, Oils and Lubricants - Entitled officers	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			5,773
Total Cost of Data Management and Dissemination		0	21,600	11,973	0	33,573
Total Cost of Development Plan Implementation		61,153	102,598	57,576	0	221,327
Total Cost of Planning and Statistics		61,153	102,598	57,576	0	221,327
Total Cost of Planning		61,153	102,598	57,576	0	221,327

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Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	67,186	72,186
Urban Unconditional Grant Wage	23,381	23,381
Urban Unconditional Non-Wage	24,248	30,248
Locally Raised Revenues	19,557	18,557
Total Revenues Shares	67,186	72,186
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	23,381	23,381
Non Wage	43,805	48,805
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	67,186	72,186

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

Service Area 10 Compliance

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	23,381	0	0	0	23,381
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,760	0	0	2,760
212102 Medical expenses (Employees)	0	1,355	0	0	1,355
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	1,440	0	0	1,440
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	1,050	0	0	1,050

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222001 Information and Communication Technology Services.	0	2,160	0	0	2,160
227001 Travel inland	0	24,040	0	0	24,040
227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
<b>Total Cost of Audit and Risk Management</b>	<b>23,381</b>	<b>48,805</b>	<b>0</b>	<b>0</b>	<b>72,186</b>
<b>Total Cost of Governance And Security</b>	<b>23,381</b>	<b>48,805</b>	<b>0</b>	<b>0</b>	<b>72,186</b>
<b>Total Cost of Compliance</b>	<b>23,381</b>	<b>48,805</b>	<b>0</b>	<b>0</b>	<b>72,186</b>
<b>Total Cost of Internal Audit</b>	<b>23,381</b>	<b>48,805</b>	<b>0</b>	<b>0</b>	<b>72,186</b>



VOTE: 720 Masindi Municipal Council

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	67,624	95,032
Programme Conditional Grant - Non Wage Recurrent	8,410	29,338
Urban Unconditional Grant Wage	29,083	29,083
Urban Unconditional Non-Wage	16,411	14,412
Locally Raised Revenues	9,402	11,402
Programme Conditional Grant - Non Wage Recurrent	4,318	10,795
Development Revenues	6,477	0
Programme Conditional Grant - Development	6,477	0
Total Revenues Shares	74,101	95,032
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	29,083	29,083
Non Wage	38,541	65,948
Development Expenditure		
Domestic Development	6,477	0
External Financing	0	0
Total Expenditure	74,101	95,032

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

Service Area 10 Commercial Services

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
221001 Advertising and Public Relations	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
221017 Membership dues and Subscription fees.	0	500	0	0	500
227001 Travel inland	0	4,395	0	0	4,395
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
228002 Maintenance-Transport Equipment	0	600	0	0	600

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<b>Total Cost of Tourism Investment, Promotion and Marketing</b>	<b>0</b>	<b>10,795</b>	<b>0</b>	<b>0</b>	<b>10,795</b>
<b>Total Cost of Tourism Development</b>	<b>0</b>	<b>10,795</b>	<b>0</b>	<b>0</b>	<b>10,795</b>
<b>Programme 07 Private Sector Development</b>					
<b>Key Service Area 190036 Trade Development</b>					
211101 General Staff Salaries	29,083	0	0	0	29,083
221001 Advertising and Public Relations	0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars	0	12,000	0	0	12,000
221007 Books, Periodicals & Newspapers	0	1,040	0	0	1,040
221009 Welfare and Entertainment	0	3,240	0	0	3,240
221011 Printing, Stationery, Photocopying and Binding	0	2,300	0	0	2,300
221017 Membership dues and Subscription fees.	0	950	0	0	950
222001 Information and Communication Technology Services.	0	3,600	0	0	3,600
227001 Travel inland	0	9,295	0	0	9,295
227004 Fuel, Lubricants and Oils	0	17,589	0	0	17,589
228002 Maintenance-Transport Equipment	0	3,139	0	0	3,139
<b>Total Cost of Trade Development</b>	<b>29,083</b>	<b>55,153</b>	<b>0</b>	<b>0</b>	<b>84,236</b>
<b>Total Cost of Private Sector Development</b>	<b>29,083</b>	<b>55,153</b>	<b>0</b>	<b>0</b>	<b>84,236</b>
<b>Total Cost of Commercial Services</b>	<b>29,083</b>	<b>65,948</b>	<b>0</b>	<b>0</b>	<b>95,032</b>
<b>Total Cost of Trade, Industry and Local Development</b>	<b>29,083</b>	<b>65,948</b>	<b>0</b>	<b>0</b>	<b>95,032</b>