

# VOTE: 889 Masindi District

## Part I: Local Government Budget Estimates

### A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
<b>Locally Raised Revenues</b>	<b>1,950,000</b>	<b>1,810,000</b>
o/w Higher Local Government	1,017,284	837,284
o/w Lower Local Government	932,716	972,716
<b>Discretionary Government Transfers</b>	<b>4,436,170</b>	<b>4,968,491</b>
o/w Higher Local Government	3,865,553	4,364,803
o/w Lower Local Government	570,616	603,688
<b>Conditional Government Transfers</b>	<b>27,579,448</b>	<b>90,158,036</b>
o/w Higher Local Government	27,579,448	90,158,036
o/w Lower Local Government	0	0
<b>Other Government Transfers</b>	<b>1,259,199</b>	<b>1,264,199</b>
o/w Higher Local Government	1,259,199	1,264,199
o/w Lower Local Government	0	0
<b>External Financing</b>	<b>805,956</b>	<b>805,956</b>
o/w Higher Local Government	805,956	805,956
o/w Lower Local Government	0	0
<b>Grand Total</b>	<b>36,030,773</b>	<b>99,006,682</b>
o/w Higher Local Government	34,527,441	97,430,278
o/w Lower Local Government	1,503,332	1,576,403

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

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
<b>Locally Raised Revenues</b>	<b>1,950,000</b>	<b>1,810,000</b>
Advertisements/Bill Boards	3,177	4,617
Animal and Crop Husbandry related Levies	349,310	367,177
Business licenses	171,695	188,104
Court Filing Fees	1,405	1,231
Court fines and Penalties – private	500	2
Educational/Instruction related levies	8,500	11,525
Environmental Levies	500	400
Inspection Fees	11,013	10,517
Land Fees	248,528	247,356
Liquor licenses	11,954	14,920
Local Hotel Tax	12,142	6,745
Local Services Tax-Payable By Individuals	169,444	179,364
Market /Gate Charges	211,437	234,924
Miscellaneous and Unidentified taxes-other taxes payable by other business or unidentifiable	2,202	0
Miscellaneous receipts/income	181,683	2,233
Nomination Fees	1,000	0
Other fees e.g. street parking fees	31,032	51,607
Other fines and Penalties – from other government units	900	0
Other fines and Penalties – private	1	615
Other Licence fees	21,000	5,920
Other licenses	69,665	52,638
Other permits	15,172	9,000
Other Royalties	5,752	5,752
Other taxes on specific services	500	0
Property related Duties/Fees	224,951	0
Refuse collection charges/Public convenience	1,603	904
Registration fees for Documents and Businesses	67,045	81,908
Rent & Rates - Non-Produced Assets – from Gov't units	5,077	0
Rent & Rates - Non-Produced Assets – from private entities	72,077	83,479
Rent & rates – produced assets-From Government Units	0	3,057
Rent & rates – produced assets-From Private Entities	12,002	209,370

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Sale of (Produced) Government Properties/Assets	33,730	33,775
Sale of bid documents-From Government Units	4,801	0
Sale of Other produced assets-From Government Units	100	0
Sale of publications-From Government Units	100	2,855
Tax Tribunal – Court Charges and Fees	2	5
<b>Discretionary Government Transfers</b>	<b>4,436,170</b>	<b>4,968,491</b>
District Discretionary Equalisation Development Grant	694,807	693,738
District Unconditional Grant Non-Wage	960,054	970,281
District Unconditional Grant Wage	2,634,376	3,145,441
Urban Discretionary Equalisation Development Grant	38,019	48,970
Urban Unconditional Non-Wage	108,913	110,061
<b>Conditional Government Transfers</b>	<b>27,579,448</b>	<b>90,158,036</b>
Programme Conditional Grant - Non Wage Recurrent	8,853,598	10,392,422
Programme Conditional Grant - Development	1,235,920	2,071,864
Programme Conditional Grant - Wage Recurrent	17,475,116	19,678,935
Transitional Conditional Grant - Development	14,815	58,014,815
<b>Other Government Transfers</b>	<b>1,259,199</b>	<b>1,264,199</b>
Agri-LED	60,000	60,000
GROW Project	16,000	16,000
Micro Projects under Luwero Rwenzori Development Programme	250,000	250,000
National Oil Seeds Project	50,000	95,000
Parish Community Associations (PCAs)	160,500	160,500
Support to PLE (UNEB)	25,000	25,000
Uganda Road Fund (URF)	287,815	247,815
Uganda Wildlife Authority (UWA)	400,000	400,000
Uganda Women Entrepreneurship Program(UWEP)	9,884	9,884
<b>External Financing</b>	<b>805,956</b>	<b>805,956</b>
Baylor International (Uganda)	20,000	20,000
Global Alliance for Vaccines and Immunization (GAVI)	143,956	143,956
Global Fund for HIV, TB & Malaria	10,000	10,000
United Nations Children Fund (UNICEF)	132,000	132,000
World Health Organisation (WHO)	500,000	500,000
<b>Total Revenues Shares</b>	<b>36,030,773</b>	<b>99,006,682</b>

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## A3: Summary of Programme Allocations For FY 2026/27

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
<b>Agro-Industrialization</b>	<b>1,685,274</b>	<b>25,048</b>	<b>110,000</b>	<b>0</b>	<b>1,820,322</b>
o/w: Wage:	1,095,672	0	0	0	1,095,672
Non-Wage Recurrent:	337,280	25,048	110,000	0	472,328
Development:	252,322	0	0	0	252,322
<b>Tourism Development</b>	<b>535,795</b>	<b>6,399</b>	<b>0</b>	<b>0</b>	<b>542,194</b>
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	6,399	0	0	17,194
Development:	525,000	0	0	0	525,000
<b>Natural Resources, Environment, Climate Change, Land and Water Management</b>	<b>520,866</b>	<b>19,834</b>	<b>0</b>	<b>0</b>	<b>540,700</b>
o/w: Wage:	383,900	0	0	0	383,900
Non-Wage Recurrent:	106,966	19,834	0	0	126,800
Development:	30,000	0	0	0	30,000
<b>Private Sector Development</b>	<b>146,074</b>	<b>13,601</b>	<b>0</b>	<b>0</b>	<b>159,675</b>
o/w: Wage:	93,103	0	0	0	93,103
Non-Wage Recurrent:	52,971	13,601	0	0	66,572
Development:	0	0	0	0	0
<b>Integrated Transport Infrastructure and Services</b>	<b>1,319,812</b>	<b>19,723</b>	<b>292,815</b>	<b>0</b>	<b>1,632,350</b>
o/w: Wage:	240,300	0	0	0	240,300
Non-Wage Recurrent:	1,004,512	19,723	292,815	0	1,317,050
Development:	75,000	0	0	0	75,000
<b>Sustainable Urbanisation and Housing</b>	<b>3,540</b>	<b>240</b>	<b>0</b>	<b>0</b>	<b>3,780</b>
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	3,540	240	0	0	3,780
Development:	0	0	0	0	0
<b>Human Capital Development</b>	<b>82,329,954</b>	<b>54,899</b>	<b>861,384</b>	<b>0</b>	<b>84,052,193</b>
o/w: Wage:	19,320,963	0	0	0	19,320,963

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<i>Uganda Shillings Thousands</i>	<b>Government of Uganda (GoU)</b>	<b>Locally Raised Revenues (LRR)</b>	<b>Other Government Transfers (OGT)</b>	<b>External Financing</b>	<b>TOTAL</b>
Non-Wage Recurrent:	3,637,402	54,899	861,384	0	4,553,684
Development:	59,371,590	0	0	805,956	60,177,546
<b>Public Sector Transformation</b>	<b>6,360,649</b>	<b>32,178</b>	<b>0</b>	<b>0</b>	<b>6,392,827</b>
o/w: Wage:	970,573	0	0	0	970,573
Non-Wage Recurrent:	5,364,824	32,178	0	0	5,397,002
Development:	25,252	0	0	0	25,252
<b>Governance and Security</b>	<b>1,785,109</b>	<b>1,568,037</b>	<b>0</b>	<b>0</b>	<b>3,353,146</b>
o/w: Wage:	610,495	0	0	0	610,495
Non-Wage Recurrent:	747,490	1,483,037	0	0	2,230,527
Development:	427,124	85,000	0	0	512,124
<b>Regional Balanced Development</b>	<b>26,840</b>	<b>30,169</b>	<b>0</b>	<b>0</b>	<b>57,009</b>
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	26,840	30,169	0	0	57,009
Development:	0	0	0	0	0
<b>Development Plan Implementation</b>	<b>412,614</b>	<b>39,872</b>	<b>0</b>	<b>0</b>	<b>452,486</b>
o/w: Wage:	109,370	0	0	0	109,370
Non-Wage Recurrent:	180,144	36,872	0	0	217,016
Development:	123,100	3,000	0	0	126,100
<b>Grand Total</b>	<b>95,126,527</b>	<b>1,810,000</b>	<b>1,264,199</b>	<b>805,956</b>	<b>99,006,682</b>
<b>Grand Total Wage</b>	22,824,376	0	0	0	<b>22,824,376</b>
<b>Grand Total Non-Wage Recurrent</b>	11,472,764	1,722,000	1,264,199	0	<b>14,458,963</b>
<b>Grand Total Development</b>	60,829,387	88,000	0	805,956	<b>61,723,343</b>

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## A4: Summary of Department Allocations for FY 2026/27

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
<b>Administration</b>	<b>6,906,454</b>	<b>8,380,448</b>
o/w Higher Local Government	5,403,122	6,804,045
o/w Lower Local Government	1,503,332	1,576,403
<b>Finance</b>	<b>315,863</b>	<b>386,769</b>
o/w Higher Local Government	315,863	386,769
o/w Lower Local Government	0	0
<b>Statutory bodies</b>	<b>995,376</b>	<b>940,399</b>
o/w Higher Local Government	995,376	940,399
o/w Lower Local Government	0	0
<b>Production and Marketing</b>	<b>1,871,478</b>	<b>1,820,659</b>
o/w Higher Local Government	1,871,478	1,820,659
o/w Lower Local Government	0	0
<b>Health</b>	<b>9,496,905</b>	<b>67,636,792</b>
o/w Higher Local Government	9,496,905	67,636,792
o/w Lower Local Government	0	0
<b>Education</b>	<b>12,071,666</b>	<b>14,416,225</b>
o/w Higher Local Government	12,071,666	14,416,225
o/w Lower Local Government	0	0
<b>Roads and Engineering</b>	<b>1,616,603</b>	<b>1,636,167</b>
o/w Higher Local Government	1,616,603	1,636,167
o/w Lower Local Government	0	0
<b>Water</b>	<b>674,578</b>	<b>841,214</b>
o/w Higher Local Government	674,578	841,214
o/w Lower Local Government	0	0
<b>Natural Resources</b>	<b>466,428</b>	<b>519,300</b>
o/w Higher Local Government	466,428	519,300
o/w Lower Local Government	0	0
<b>Community Based Services</b>	<b>1,081,067</b>	<b>1,156,511</b>
o/w Higher Local Government	1,081,067	1,156,511
o/w Lower Local Government	0	0
<b>Planning</b>	<b>300,912</b>	<b>433,970</b>
o/w Higher Local Government	300,912	433,970
o/w Lower Local Government	0	0

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
<b>Internal Audit</b>	<b>103,224</b>	<b>136,358</b>
o/w Higher Local Government	103,224	136,358
o/w Lower Local Government	0	0
<b>Trade, Industry and Local Development</b>	<b>130,218</b>	<b>701,869</b>
o/w Higher Local Government	130,218	701,869
o/w Lower Local Government	0	0
<b>Grand Total</b>	<b>36,030,773</b>	<b>99,006,682</b>
<b>o/w Higher Local Government</b>	<b>34,527,441</b>	<b>97,430,278</b>
o/w: Wage:	20,109,492	22,824,376
Non-Wage Recurrent:	11,586,722	13,169,684
Domestic Devt:	2,025,271	60,630,263
External Financing:	805,956	805,956
<b>o/w Lower Local Government</b>	<b>1,503,332</b>	<b>1,576,403</b>
o/w: Wage:	0	0
Non-Wage Recurrent:	1,245,042	1,289,279
Domestic Devt:	258,290	287,124
External Financing:	0	0

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## Part II: Detailed Budget Estimates

### SECTION B : Department Summary

#### Administration

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

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	6,532,164	7,921,324
District Unconditional Grant Non-Wage	89,102	89,469
District Unconditional Grant Wage	1,024,767	970,573
Locally Raised Revenues	229,800	277,662
Multi-Sectoral Transfers to LLGs_NonWage	1,245,042	1,289,279
Programme Conditional Grant - Non Wage Recurrent	3,943,454	5,294,341
<b>Development Revenues</b>	374,290	459,124
District Discretionary Equalisation Development Grant	35,000	120,000
Locally Raised Revenues	81,000	52,000
Multi-Sectoral Transfers to LLGs_Gou	258,290	287,124
<b>Total Revenues Shares</b>	<b>6,906,454</b>	<b>8,380,448</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	1,024,767	970,573
Non Wage	5,507,398	6,950,751
<b>Development Expenditure</b>		
Domestic Development	374,290	459,124
External Financing	0	0
<b>Total Expenditure</b>	<b>6,906,454</b>	<b>8,380,448</b>

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

##### Service Area 10 Administration and Management

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 12 Human Capital Development</b>					

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## Key Service Area 000013 HIV/AIDS Mainstreaming

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
<b>Total Cost of HIV/AIDS Mainstreaming</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Total Cost of Human Capital Development</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>

## Programme 14 Public Sector Transformation

### Key Service Area 000003 Facilities Management

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	600	0	0	600
221009 Welfare and Entertainment	0	500	0	0	500
222001 Information and Communication Technology Services.	0	400	0	0	400
223001 Property Management Expenses	0	14,280	0	0	14,280
223004 Guard and Security services	0	7,200	0	0	7,200
227004 Fuel, Lubricants and Oils	0	1,400	0	0	1,400
<b>Total Cost of Facilities Management</b>	<b>0</b>	<b>24,380</b>	<b>0</b>	<b>0</b>	<b>24,380</b>

### Key Service Area 000008 Records Management

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,080	0	0	1,080
221009 Welfare and Entertainment	0	2,380	0	0	2,380
221011 Printing, Stationery, Photocopying and Binding	0	5,561	0	0	5,561
222001 Information and Communication Technology Services.	0	800	0	0	800
227001 Travel inland	0	1,940	0	0	1,940
227004 Fuel, Lubricants and Oils	0	2,600	0	0	2,600
<b>Total Cost of Records Management</b>	<b>0</b>	<b>14,361</b>	<b>0</b>	<b>0</b>	<b>14,361</b>

### Key Service Area 000011 Communication and Public Relations

221008 Information and Communication Technology Supplies.	0	4,350	0	0	4,350
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000

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227001 Travel inland		0	1,189	0	0	1,189
227004 Fuel, Lubricants and Oils		0	2,400	0	0	2,400
<b>Total Cost of Communication and Public Relations</b>		<b>0</b>	<b>10,739</b>	<b>0</b>	<b>0</b>	<b>10,739</b>
<b>Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity</b>						
211101 General Staff Salaries		970,573	0	0	0	970,573
273104 Pension		0	2,772,488	0	0	2,772,488
273105 Gratuity		0	2,098,953	0	0	2,098,953
352880 Salary Arrears Budgeting		0	166,339	0	0	166,339
352881 Pension and Gratuity Arrears Budgeting		0	256,561	0	0	256,561
<b>Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity</b>		<b>970,573</b>	<b>5,294,341</b>	<b>0</b>	<b>0</b>	<b>6,264,914</b>
<b>Total Cost of Public Sector Transformation</b>		<b>970,573</b>	<b>5,343,821</b>	<b>0</b>	<b>0</b>	<b>6,314,394</b>
<b>Programme 16 Governance and Security</b>						
<b>Key Service Area 000014 Administrative and Support Services</b>						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	10,160	0	0	10,160
221008 Information and Communication Technology Supplies.		0	7,800	13,000	0	20,800
<b>Total for LCIII: Central Div (Physical)</b>						<b>13,000</b>
LCII: Civic Ward (Physical)	District Headquarter		ICT - Scanners	Source: Locally Raised Revenues		3,000
LCII: Civic Ward (Physical)	District Headquarter		ICT - Photocopiers	Source: Locally Raised Revenues		10,000
221009 Welfare and Entertainment		0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding		0	2,400	0	0	2,400
221012 Small Office Equipment		0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.		0	4,000	0	0	4,000
221020 Litigation and related expenses		0	119,245	0	0	119,245
222001 Information and Communication Technology Services.		0	2,400	0	0	2,400
223005 Electricity		0	10,306	0	0	10,306
223006 Water		0	2,440	0	0	2,440
227001 Travel inland		0	42,940	0	0	42,940
227004 Fuel, Lubricants and Oils		0	56,000	0	0	56,000

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228002 Maintenance-Transport Equipment		0	25,380	0	0	25,380
312121 Non-Residential Buildings - Acquisition		0	0	120,000	0	120,000
<b>Total for LCIII: Central Div (Physical)</b>				<b>County: Masindi Municipal Council (Physical)</b>		<b>120,000</b>
LCII: Civic Ward (Physical)	District	Portable toilet-Specialized buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			120,000
313131 Roads and Bridges - Improvement		0	0	39,000	0	39,000
<b>Total for LCIII: Central Div (Physical)</b>				<b>County: Masindi Municipal Council (Physical)</b>		<b>39,000</b>
LCII: Civic Ward (Physical)	District Headquarter	Paving of District Headquarters compound	Source: Locally Raised Revenues			39,000
<b>Total Cost of Administrative and Support Services</b>		<b>0</b>	<b>289,071</b>	<b>172,000</b>	<b>0</b>	<b>461,071</b>
<b>Total Cost of Governance and Security</b>		<b>0</b>	<b>289,071</b>	<b>172,000</b>	<b>0</b>	<b>461,071</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	1,780	0	0	1,780
221008 Information and Communication Technology Supplies.		0	1,800	0	0	1,800
221009 Welfare and Entertainment		0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding		0	4,000	0	0	4,000
227001 Travel inland		0	5,700	0	0	5,700
227004 Fuel, Lubricants and Oils		0	3,800	0	0	3,800
273102 Incapacity, death benefits and funeral expenses		0	8,500	0	0	8,500
<b>Total Cost of Human Resource Management</b>		<b>0</b>	<b>27,580</b>	<b>0</b>	<b>0</b>	<b>27,580</b>
<b>Total Cost of Regional Balanced Development</b>		<b>0</b>	<b>27,580</b>	<b>0</b>	<b>0</b>	<b>27,580</b>
<b>Total Cost of Administration and Management</b>		<b>970,573</b>	<b>5,661,472</b>	<b>172,000</b>	<b>0</b>	<b>6,804,045</b>
<b>Total Cost of Administration</b>		<b>970,573</b>	<b>5,661,472</b>	<b>172,000</b>	<b>0</b>	<b>6,804,045</b>

## Subcounty / Town Council / Division: 236722 Budongo Subcounty

### 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

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**Programme 16 Governance and Security**

**Key Service Area 000014 Administrative and Support Services**

263402 Transfer to Other Government Units	0	64,996	24,779	0	89,775
<b>Total Cost of Administrative and Support Services</b>	<b>0</b>	<b>64,996</b>	<b>24,779</b>	<b>0</b>	<b>89,775</b>
<b>Total Cost of Governance and Security</b>	<b>0</b>	<b>64,996</b>	<b>24,779</b>	<b>0</b>	<b>89,775</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>64,996</b>	<b>24,779</b>	<b>0</b>	<b>89,775</b>
<b>Total Cost of 236722 Budongo Subcounty</b>	<b>0</b>	<b>64,996</b>	<b>24,779</b>	<b>0</b>	<b>89,775</b>

**Subcounty / Town Council / Division: 236723 Bwijanga Subcounty**

**Service Area 10 Administration and Management**

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>01 Lower LG Services</b>					
<b>Programme 16 Governance and Security</b>					
<b>Key Service Area 000014 Administrative and Support Services</b>					
263402 Transfer to Other Government Units	0	82,593	33,663	0	116,256
<b>Total Cost of Administrative and Support Services</b>	<b>0</b>	<b>82,593</b>	<b>33,663</b>	<b>0</b>	<b>116,256</b>
<b>Total Cost of Governance and Security</b>	<b>0</b>	<b>82,593</b>	<b>33,663</b>	<b>0</b>	<b>116,256</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>82,593</b>	<b>33,663</b>	<b>0</b>	<b>116,256</b>
<b>Total Cost of 236723 Bwijanga Subcounty</b>	<b>0</b>	<b>82,593</b>	<b>33,663</b>	<b>0</b>	<b>116,256</b>

**Subcounty / Town Council / Division: 236724 Miirya Subcounty**

**Service Area 10 Administration and Management**

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>01 Lower LG Services</b>					
<b>Programme 16 Governance and Security</b>					
<b>Key Service Area 000014 Administrative and Support Services</b>					
263402 Transfer to Other Government Units	0	76,683	29,401	0	106,085
<b>Total Cost of Administrative and Support Services</b>	<b>0</b>	<b>76,683</b>	<b>29,401</b>	<b>0</b>	<b>106,085</b>
<b>Total Cost of Governance and Security</b>	<b>0</b>	<b>76,683</b>	<b>29,401</b>	<b>0</b>	<b>106,085</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>76,683</b>	<b>29,401</b>	<b>0</b>	<b>106,085</b>
<b>Total Cost of 236724 Miirya Subcounty</b>	<b>0</b>	<b>76,683</b>	<b>29,401</b>	<b>0</b>	<b>106,085</b>

**Subcounty / Town Council / Division: 236725 Kimengo Subcounty**

**Service Area 10 Administration and Management**

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
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# VOTE: 889 Masindi District

01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 16 Governance and Security</b>					
<b>Key Service Area 000014 Administrative and Support Services</b>					
263402 Transfer to Other Government Units	0	43,959	13,332	0	57,291
<b>Total Cost of Administrative and Support Services</b>	<b>0</b>	<b>43,959</b>	<b>13,332</b>	<b>0</b>	<b>57,291</b>
<b>Total Cost of Governance and Security</b>	<b>0</b>	<b>43,959</b>	<b>13,332</b>	<b>0</b>	<b>57,291</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>43,959</b>	<b>13,332</b>	<b>0</b>	<b>57,291</b>
<b>Total Cost of 236725 Kimengo Subcounty</b>	<b>0</b>	<b>43,959</b>	<b>13,332</b>	<b>0</b>	<b>57,291</b>

**Subcounty / Town Council / Division: 236726 Pakanyi Subcounty**

**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
<b>Programme 16 Governance and Security</b>					
<b>Key Service Area 000014 Administrative and Support Services</b>					
263402 Transfer to Other Government Units	0	57,688	24,939	0	82,627
<b>Total Cost of Administrative and Support Services</b>	<b>0</b>	<b>57,688</b>	<b>24,939</b>	<b>0</b>	<b>82,627</b>
<b>Total Cost of Governance and Security</b>	<b>0</b>	<b>57,688</b>	<b>24,939</b>	<b>0</b>	<b>82,627</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>57,688</b>	<b>24,939</b>	<b>0</b>	<b>82,627</b>
<b>Total Cost of 236726 Pakanyi Subcounty</b>	<b>0</b>	<b>57,688</b>	<b>24,939</b>	<b>0</b>	<b>82,627</b>

**Subcounty / Town Council / Division: 273630 Buliima Town Council**

**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
<b>Programme 16 Governance and Security</b>					
<b>Key Service Area 000014 Administrative and Support Services</b>					
263402 Transfer to Other Government Units	0	115,079	14,951	0	130,030
<b>Total Cost of Administrative and Support Services</b>	<b>0</b>	<b>115,079</b>	<b>14,951</b>	<b>0</b>	<b>130,030</b>
<b>Total Cost of Governance and Security</b>	<b>0</b>	<b>115,079</b>	<b>14,951</b>	<b>0</b>	<b>130,030</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>115,079</b>	<b>14,951</b>	<b>0</b>	<b>130,030</b>
<b>Total Cost of 273630 Buliima Town Council</b>	<b>0</b>	<b>115,079</b>	<b>14,951</b>	<b>0</b>	<b>130,030</b>

**Subcounty / Town Council / Division: 273631 Kabango Town Council**

**Service Area 10 Administration and Management**

# VOTE: 889 Masindi District

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 16 Governance and Security</b>					
<b>Key Service Area 000014 Administrative and Support Services</b>					
263402 Transfer to Other Government Units	0	353,960	14,880	0	368,840
<b>Total Cost of Administrative and Support Services</b>	<b>0</b>	<b>353,960</b>	<b>14,880</b>	<b>0</b>	<b>368,840</b>
<b>Total Cost of Governance and Security</b>	<b>0</b>	<b>353,960</b>	<b>14,880</b>	<b>0</b>	<b>368,840</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>353,960</b>	<b>14,880</b>	<b>0</b>	<b>368,840</b>
<b>Total Cost of 273631 Kabango Town Council</b>	<b>0</b>	<b>353,960</b>	<b>14,880</b>	<b>0</b>	<b>368,840</b>

**Subcounty / Town Council / Division: 273632 Kijunjubwa Town Council**

**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
<b>Programme 16 Governance and Security</b>					
<b>Key Service Area 000014 Administrative and Support Services</b>					
263402 Transfer to Other Government Units	0	106,067	6,995	0	113,062
<b>Total Cost of Administrative and Support Services</b>	<b>0</b>	<b>106,067</b>	<b>6,995</b>	<b>0</b>	<b>113,062</b>
<b>Total Cost of Governance and Security</b>	<b>0</b>	<b>106,067</b>	<b>6,995</b>	<b>0</b>	<b>113,062</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>106,067</b>	<b>6,995</b>	<b>0</b>	<b>113,062</b>
<b>Total Cost of 273632 Kijunjubwa Town Council</b>	<b>0</b>	<b>106,067</b>	<b>6,995</b>	<b>0</b>	<b>113,062</b>

**Subcounty / Town Council / Division: 273633 Kyatiiri Town Council**

**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
<b>Programme 16 Governance and Security</b>					
<b>Key Service Area 000014 Administrative and Support Services</b>					
263402 Transfer to Other Government Units	0	110,574	12,144	0	122,718
<b>Total Cost of Administrative and Support Services</b>	<b>0</b>	<b>110,574</b>	<b>12,144</b>	<b>0</b>	<b>122,718</b>
<b>Total Cost of Governance and Security</b>	<b>0</b>	<b>110,574</b>	<b>12,144</b>	<b>0</b>	<b>122,718</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>110,574</b>	<b>12,144</b>	<b>0</b>	<b>122,718</b>
<b>Total Cost of 273633 Kyatiiri Town Council</b>	<b>0</b>	<b>110,574</b>	<b>12,144</b>	<b>0</b>	<b>122,718</b>

**Subcounty / Town Council / Division: 273634 Bikonzi**

# VOTE: 889 Masindi District

## 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
<b>Programme 16 Governance and Security</b>					
<b>Key Service Area 000014 Administrative and Support Services</b>					
263402 Transfer to Other Government Units	0	72,363	23,273	0	95,636
<b>Total Cost of Administrative and Support Services</b>	<b>0</b>	<b>72,363</b>	<b>23,273</b>	<b>0</b>	<b>95,636</b>
<b>Total Cost of Governance and Security</b>	<b>0</b>	<b>72,363</b>	<b>23,273</b>	<b>0</b>	<b>95,636</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>72,363</b>	<b>23,273</b>	<b>0</b>	<b>95,636</b>
<b>Total Cost of 273634 Bikonzi</b>	<b>0</b>	<b>72,363</b>	<b>23,273</b>	<b>0</b>	<b>95,636</b>

## Subcounty / Town Council / Division: 273635 Kijujumbwa

### 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
<b>Programme 16 Governance and Security</b>					
<b>Key Service Area 000014 Administrative and Support Services</b>					
263402 Transfer to Other Government Units	0	49,200	13,244	0	62,443
<b>Total Cost of Administrative and Support Services</b>	<b>0</b>	<b>49,200</b>	<b>13,244</b>	<b>0</b>	<b>62,443</b>
<b>Total Cost of Governance and Security</b>	<b>0</b>	<b>49,200</b>	<b>13,244</b>	<b>0</b>	<b>62,443</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>49,200</b>	<b>13,244</b>	<b>0</b>	<b>62,443</b>
<b>Total Cost of 273635 Kijujumbwa</b>	<b>0</b>	<b>49,200</b>	<b>13,244</b>	<b>0</b>	<b>62,443</b>

## Subcounty / Town Council / Division: 273636 Nyantonzi

### 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
<b>Programme 16 Governance and Security</b>					
<b>Key Service Area 000014 Administrative and Support Services</b>					
263402 Transfer to Other Government Units	0	40,521	28,360	0	68,881
<b>Total Cost of Administrative and Support Services</b>	<b>0</b>	<b>40,521</b>	<b>28,360</b>	<b>0</b>	<b>68,881</b>
<b>Total Cost of Governance and Security</b>	<b>0</b>	<b>40,521</b>	<b>28,360</b>	<b>0</b>	<b>68,881</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>40,521</b>	<b>28,360</b>	<b>0</b>	<b>68,881</b>
<b>Total Cost of 273636 Nyantonzi</b>	<b>0</b>	<b>40,521</b>	<b>28,360</b>	<b>0</b>	<b>68,881</b>

# VOTE: 889 Masindi District

**Subcounty / Town Council / Division: 273637 Kiruli**

**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
<b>Programme 16 Governance and Security</b>					
<b>Key Service Area 000014 Administrative and Support Services</b>					
263402 Transfer to Other Government Units	0	45,164	22,047	0	67,212
<b>Total Cost of Administrative and Support Services</b>	<b>0</b>	<b>45,164</b>	<b>22,047</b>	<b>0</b>	<b>67,212</b>
<b>Total Cost of Governance and Security</b>	<b>0</b>	<b>45,164</b>	<b>22,047</b>	<b>0</b>	<b>67,212</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>45,164</b>	<b>22,047</b>	<b>0</b>	<b>67,212</b>
<b>Total Cost of 273637 Kiruli</b>	<b>0</b>	<b>45,164</b>	<b>22,047</b>	<b>0</b>	<b>67,212</b>

**Subcounty / Town Council / Division: 273638 Labongo**

**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
<b>Programme 16 Governance and Security</b>					
<b>Key Service Area 000014 Administrative and Support Services</b>					
263402 Transfer to Other Government Units	0	70,431	25,116	0	95,546
<b>Total Cost of Administrative and Support Services</b>	<b>0</b>	<b>70,431</b>	<b>25,116</b>	<b>0</b>	<b>95,546</b>
<b>Total Cost of Governance and Security</b>	<b>0</b>	<b>70,431</b>	<b>25,116</b>	<b>0</b>	<b>95,546</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>70,431</b>	<b>25,116</b>	<b>0</b>	<b>95,546</b>
<b>Total Cost of 273638 Labongo</b>	<b>0</b>	<b>70,431</b>	<b>25,116</b>	<b>0</b>	<b>95,546</b>

# VOTE: 889 Masindi District

## Finance

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

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	279,863	353,769
District Unconditional Grant Non-Wage	67,285	67,285
District Unconditional Grant Wage	161,494	232,400
Locally Raised Revenues	51,084	54,084
<b>Development Revenues</b>	36,000	33,000
Locally Raised Revenues	36,000	33,000
<b>Total Revenues Shares</b>	<b>315,863</b>	<b>386,769</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	161,494	232,400
Non Wage	118,369	121,369
<b>Development Expenditure</b>		
Domestic Development	36,000	33,000
External Financing	0	0
<b>Total Expenditure</b>	<b>315,863</b>	<b>386,769</b>

### 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					
<b>Ushs Thousands</b>					
<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 16 Governance and Security</b>					
<b>Key Service Area 000061 Management of Government Accounts</b>					
211101 General Staff Salaries	232,400	0	0	0	232,400
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	0	0	2,000
221001 Advertising and Public Relations	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000

# VOTE: 889 Masindi District

221011 Printing, Stationery, Photocopying and Binding	0	10,000	0	0	10,000
221016 Systems Recurrent costs	0	30,000	0	0	30,000
222001 Information and Communication Technology Services.	0	600	0	0	600
227001 Travel inland	0	8,116	0	0	8,116
227004 Fuel, Lubricants and Oils	0	19,631	0	0	19,631
312221 Light ICT hardware - Acquisition	0	0	33,000	0	33,000
<b>Total for LCIII: Central Div (Physical)</b>			<b>County: Masindi Municipal Council (Physical)</b>		<b>33,000</b>
LCII: Civic Ward (Physical)	District Headquarters Finance Department	Computer workstation- Desktop_Acquire	Source: Locally Raised Revenues		33,000
<b>Total Cost of Management of Government Accounts</b>		<b>232,400</b>	<b>73,347</b>	<b>33,000</b>	<b>0</b>
<b>Total Cost of Governance and Security</b>		<b>232,400</b>	<b>73,347</b>	<b>33,000</b>	<b>0</b>
<b>Programme 17 Regional Balanced Development</b>					
<b>Key Service Area 560080 Local Revenue Collection</b>					
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	600	0	0	600
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	7,866	0	0	7,866
227004 Fuel, Lubricants and Oils	0	15,113	0	0	15,113
228002 Maintenance-Transport Equipment	0	1,850	0	0	1,850
<b>Total Cost of Local Revenue Collection</b>	<b>0</b>	<b>29,429</b>	<b>0</b>	<b>0</b>	<b>29,429</b>
<b>Total Cost of Regional Balanced Development</b>	<b>0</b>	<b>29,429</b>	<b>0</b>	<b>0</b>	<b>29,429</b>
<b>Programme 18 Development Plan Implementation</b>					
<b>Key Service Area 000004 Finance and Accounting</b>					
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
227001 Travel inland	0	7,093	0	0	7,093
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
<b>Total Cost of Finance and Accounting</b>	<b>0</b>	<b>18,593</b>	<b>0</b>	<b>0</b>	<b>18,593</b>
<b>Total Cost of Development Plan Implementation</b>	<b>0</b>	<b>18,593</b>	<b>0</b>	<b>0</b>	<b>18,593</b>

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<b>Total Cost of Financial Management and Accountability (LG)</b>	232,400	121,369	33,000	0	386,769
<b>Total Cost of Finance</b>	232,400	121,369	33,000	0	386,769

# VOTE: 889 Masindi District

## Statutory bodies

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

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	950,124	895,147
District Unconditional Grant Non-Wage	434,172	338,974
District Unconditional Grant Wage	272,759	312,980
Locally Raised Revenues	243,193	243,193
<b>Development Revenues</b>	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
<b>Total Revenues Shares</b>	<b>995,376</b>	<b>940,399</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	272,759	312,980
Non Wage	677,365	582,167
<b>Development Expenditure</b>		
Domestic Development	45,252	45,252
External Financing	0	0
<b>Total Expenditure</b>	<b>995,376</b>	<b>940,399</b>

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

#### Service Area 10 Legislation and Oversight

Approved Budget Estimates for FY 2026/27					
<b>Ushs Thousands</b>					
<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 06 Natural Resources, Environment, Climate Change, Land and Water Management</b>					
<b>Key Service Area 000078 Land Management</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	540	0	0	540
211107 Boards, Committees and Council Allowances	0	14,150	0	0	14,150
221007 Books, Periodicals & Newspapers	0	530	0	0	530
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000

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221009 Welfare and Entertainment	0	600	0	0	600
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
227001 Travel inland	0	780	0	0	780
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
<b>Total Cost of Land Management</b>	<b>0</b>	<b>21,400</b>	<b>0</b>	<b>0</b>	<b>21,400</b>
<b>Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management</b>	<b>0</b>	<b>21,400</b>	<b>0</b>	<b>0</b>	<b>21,400</b>
<b>Programme 14 Public Sector Transformation</b>					
<b>Key Service Area 00007 Procurement and Disposal Services</b>					
211107 Boards, Committees and Council Allowances	0	6,100	0	0	6,100
221001 Advertising and Public Relations	0	1,450	0	0	1,450
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
225204 Monitoring and Supervision of capital work	0	2,000	0	0	2,000
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
<b>Total Cost of Procurement and Disposal Services</b>	<b>0</b>	<b>22,050</b>	<b>0</b>	<b>0</b>	<b>22,050</b>
<b>Key Service Area 000049 Recruitment services</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,980	2,500	0	7,480
<b>Total for LCIII:</b>			<b>County:</b>		<b>2,500</b>
LCII:	Allowances Paid to support staff		Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		2,500
211107 Boards, Committees and Council Allowances	0	6,000	15,000	0	21,000
<b>Total for LCIII:</b>			<b>County:</b>		<b>15,000</b>
LCII:	Allowances paid to DSC members		Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		15,000
221001 Advertising and Public Relations	0	2,500	1,500	0	4,000
<b>Total for LCIII:</b>			<b>County:</b>		<b>1,500</b>

# VOTE: 889 Masindi District

LCII:	Media - Adverts	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds	1,500		
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	0	500	0	500
<b>Total for LCIII:</b>	<b>County:</b>				<b>500</b>
LCII:	Office Supplies - Assorted Printing Materials and Consumables	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds	500		
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
223001 Property Management Expenses	0	3,820	0	0	3,820
223004 Guard and Security services	0	3,154	0	0	3,154
227001 Travel inland	0	0	3,752	0	3,752
<b>Total for LCIII:</b>	<b>County:</b>				<b>3,752</b>
LCII:	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds	3,752		
227004 Fuel, Lubricants and Oils	0	7,477	2,000	0	9,477
<b>Total for LCIII: Central Div (Physical)</b>	<b>County: Masindi Municipal Council (Physical)</b>				<b>2,000</b>
LCII: Civic Ward (Physical)	District HDTs	Fuel, Oils and Lubricants - Diesel	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds	2,000	
<b>Total Cost of Recruitment services</b>	<b>0</b>	<b>31,131</b>	<b>25,252</b>	<b>0</b>	<b>56,383</b>
<b>Total Cost of Public Sector Transformation</b>	<b>0</b>	<b>53,181</b>	<b>25,252</b>	<b>0</b>	<b>78,433</b>
<b>Programme 16 Governance and Security</b>					
<b>Key Service Area 000014 Administrative and Support Services</b>					
211101 General Staff Salaries	312,980	0	0	0	312,980
211105 Ex-Gratia for Political leaders.	0	226,140	0	0	226,140
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,620	0	0	1,620
211107 Boards, Committees and Council Allowances	0	134,990	0	0	134,990
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	6,500	0	0	6,500

# VOTE: 889 Masindi District

221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	6,240	0	0	6,240
227001 Travel inland	0	23,700	0	0	23,700
227003 Carriage, Haulage, Freight and transport hire	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	65,746	0	0	65,746
228002 Maintenance-Transport Equipment	0	16,600	0	0	16,600
<b>Total Cost of Administrative and Support Services</b>	<b>312,980</b>	<b>490,536</b>	<b>0</b>	<b>0</b>	<b>803,516</b>
<b>Key Service Area 000024 Compliance and Enforcement Services</b>					
211107 Boards, Committees and Council Allowances	0	8,700	8,000	0	16,700
<b>Total for LCIII:</b>		<b>County:</b>			<b>8,000</b>
LCII:	Allowances of DSC members paid	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			8,000
221008 Information and Communication Technology Supplies.	0	600	0	0	600
221009 Welfare and Entertainment	0	550	0	0	550
221011 Printing, Stationery, Photocopying and Binding	0	600	1,000	0	1,600
<b>Total for LCIII:</b>		<b>County:</b>			<b>1,000</b>
LCII:	Office Supplies - Assorted Printing Materials and Consumables	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,000
222001 Information and Communication Technology Services.	0	600	1,000	0	1,600
<b>Total for LCIII:</b>		<b>County:</b>			<b>1,000</b>
LCII:	Telecommunication Services - Airtime and Mobile Phone Services	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,000
227001 Travel inland	0	1,000	5,000	0	6,000
<b>Total for LCIII:</b>		<b>County:</b>			<b>5,000</b>
LCII:	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			5,000
227004 Fuel, Lubricants and Oils	0	5,000	5,000	0	10,000

# VOTE: 889 Masindi District

<b>Total for LCIII:</b>	<b>County:</b>			<b>5,000</b>	
LCII:	Fuel, Oils and Lubricants - Diesel	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		5,000	
<b>Total Cost of Compliance and Enforcement Services</b>	<b>0</b>	<b>17,050</b>	<b>20,000</b>	<b>0</b>	<b>37,050</b>
<b>Total Cost of Governance and Security</b>	<b>312,980</b>	<b>507,586</b>	<b>20,000</b>	<b>0</b>	<b>840,566</b>
<b>Total Cost of Legislation and Oversight</b>	<b>312,980</b>	<b>582,167</b>	<b>45,252</b>	<b>0</b>	<b>940,399</b>
<b>Total Cost of Statutory bodies</b>	<b>312,980</b>	<b>582,167</b>	<b>45,252</b>	<b>0</b>	<b>940,399</b>

# VOTE: 889 Masindi District

## Production and Marketing

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

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	1,448,804	1,568,337
Programme Conditional Grant - Wage Recurrent	799,822	799,822
Programme Conditional Grant - Non Wage Recurrent	336,934	337,617
District Unconditional Grant Wage	177,000	295,850
Locally Raised Revenues	25,048	25,048
Other Transfers from Central Government	110,000	110,000
<b>Development Revenues</b>	422,674	252,322
Programme Conditional Grant - Development	242,674	252,322
Locally Raised Revenues	180,000	0
<b>Total Revenues Shares</b>	<b>1,871,478</b>	<b>1,820,659</b>

### B: Breakdown of Department Expenditures

<b>Recurrent Expenditure</b>		
Wage	976,822	1,095,672
Non Wage	471,982	472,665
<b>Development Expenditure</b>		
Domestic Development	422,674	252,322
External Financing	0	0
<b>Total Expenditure</b>	<b>1,871,478</b>	<b>1,820,659</b>

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

#### Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 01 Agro-Industrialization</b>					
<b>Key Service Area 010016 Farmer mobilisation and sensitisation</b>					
211101 General Staff Salaries	1,095,672	0	0	0	1,095,672
221001 Advertising and Public Relations	0	1,000	0	0	1,000
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000

# VOTE: 889 Masindi District

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	5,997	0	0	5,997
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
223005 Electricity	0	1,000	0	0	1,000
223006 Water	0	1,000	0	0	1,000
224005 Laboratory supplies and services	0	2,000	0	0	2,000
226002 Licenses	0	10,000	0	0	10,000
227001 Travel inland	0	145,063	0	0	145,063
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
228002 Maintenance-Transport Equipment	0	14,000	0	0	14,000
312233 Medical, Laboratory and Research & appliances - Acquisition	0	0	90,234	0	90,234

**Total for LCIII: County: 90,234**

LCII: Antibiotic Source: Programme Conditional Grant - 90,234  
detection Development 142-o/w Agriculture Extension -  
equipment- Development  
Laboratory Equip  
ment\_Acquire

**Total Cost of Farmer mobilisation and sensitisation 1,095,672 202,060 90,234 0 1,387,966**

**Total Cost of Agro-Industrialization 1,095,672 202,060 90,234 0 1,387,966**

**Programme 12 Human Capital Development**

**Key Service Area 000013 HIV/AIDS Mainstreaming**

221011 Printing, Stationery, Photocopying and Binding 0 337 0 0 337

**Total Cost of HIV/AIDS Mainstreaming 0 337 0 0 337**

**Total Cost of Human Capital Development 0 337 0 0 337**

**Total Cost of Agricultural Extension 1,095,672 202,397 90,234 0 1,388,303**

**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**

# VOTE: 889 Masindi District

## Programme 01 Agro-Industrialization

### Key Service Area 010059 Post-harvest handling, storage and processing

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	57,200	0	0	57,200
221002 Workshops, Meetings and Seminars		0	2,500	55,466	0	57,966
<b>Total for LCIII: Central Div (Physical)</b>						<b>55,466</b>
LCII: Civic Ward (Physical)		Workshops, Meetings, Seminars - Training (Others)	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			55,466
221007 Books, Periodicals & Newspapers		0	4,937	0	0	4,937
223001 Property Management Expenses		0	12,000	0	0	12,000
224003 Agricultural Supplies and Services		0	0	7,687	0	7,687
<b>Total for LCIII: Central Div (Physical)</b>						<b>7,687</b>
LCII: Civic Ward (Physical)		Agricultural Supplies Seeds	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			7,687
227001 Travel inland		0	47,693	5,000	0	52,693
<b>Total for LCIII:</b>			<b>County:</b>			<b>5,000</b>
LCII:		Travel Inland - Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			5,000
227004 Fuel, Lubricants and Oils		0	76,427	29,355	0	105,782
<b>Total for LCIII: Central Div (Physical)</b>						<b>29,355</b>
LCII: Civic Ward (Physical)	MDLG	Fuel, Oils and Lubricants - Diesel	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			28,716
LCII: Civic Ward (Physical)	MDLG	Fuel, Oils and Lubricants - Diesel	Source: Programme Conditional Grant - Development 101-o/w Production - Development			639
228002 Maintenance-Transport Equipment		0	8,000	0	0	8,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	2,437	22,102	0	24,539
<b>Total for LCIII:</b>			<b>County:</b>			<b>22,102</b>
LCII:		Machinery and Equipment - Assorted Equipment	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			22,102
228004 Maintenance-Other Fixed Assets		0	13,048	0	0	13,048

# VOTE: 889 Masindi District

312221 Light ICT hardware - Acquisition			0	0	7,000	0	7,000
<b>Total for LCIII: Central Div (Physical)</b>					<b>County: Masindi Municipal Council (Physical)</b>		<b>7,000</b>
LCII: Civic Ward (Physical)	District	Desktop computer s_Acquire			Source: Programme Conditional Grant - Development 101-o/w Production - Development		7,000
312233 Medical, Laboratory and Research & appliances - Acquisition			0	0	14,478	0	14,478
<b>Total for LCIII: Central Div (Physical)</b>					<b>County: Masindi Municipal Council (Physical)</b>		<b>14,478</b>
LCII: Civic Ward (Physical)	District	Antibiotic detection equipment- Laboratory Equip ment_Acquire			Source: Programme Conditional Grant - Development 101-o/w Production - Development		14,478
312235 Furniture and Fittings - Acquisition			0	0	10,000	0	10,000
<b>Total for LCIII: Central Div (Physical)</b>					<b>County: Masindi Municipal Council (Physical)</b>		<b>10,000</b>
LCII: Civic Ward (Physical)	District HQTS	Chairs - Chair_Acquire			Source: Programme Conditional Grant - Development 101-o/w Production - Development		10,000
313139 Other Structures - Improvement			0	0	11,000	0	11,000
<b>Total for LCIII: Nyangahya Div (Physical)</b>					<b>County: Masindi Municipal Council (Physical)</b>		<b>11,000</b>
LCII: Kiryanga Ward (Physical)	Installation of a Solar Back Up At Tsetse	Maintenance works_Improve			Source: Programme Conditional Grant - Development 101-o/w Production - Development		11,000
<b>Total Cost of Post-harvest handling, storage and processing</b>			<b>0</b>	<b>224,242</b>	<b>162,087</b>	<b>0</b>	<b>386,329</b>
<b>Total Cost of Agro-Industrialization</b>			<b>0</b>	<b>224,242</b>	<b>162,087</b>	<b>0</b>	<b>386,329</b>
<b>Total Cost of Agricultural Production</b>			<b>0</b>	<b>224,242</b>	<b>162,087</b>	<b>0</b>	<b>386,329</b>

## Service Area 30 Agricultural Value Chain Services

### Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 01 Agro-Industrialization</b>						
<b>Key Service Area 300016 Parish Development Model Operations</b>						
263402 Transfer to Other Government Units		0	46,026	0	0	46,026
<b>Total for LCIII: Central Div (Physical)</b>			<b>County: Masindi Municipal Council (Physical)</b>			<b>46,026</b>
LCII: Civic Ward (Physical)	Transfer of PDC funds to LLGs	Transfer of PDC funds to LLGs		Source: Programme Conditional Grant - Non Wage Recurrent 174-o/w Parish model Grant		46,026
<b>Total Cost of Parish Development Model Operations</b>		<b>0</b>	<b>46,026</b>	<b>0</b>	<b>0</b>	<b>46,026</b>

**VOTE: 889** Masindi District

<b>Total Cost of Agro-Industrialization</b>	<b>0</b>	<b>46,026</b>	<b>0</b>	<b>0</b>	<b>46,026</b>
<b>Total Cost of Agricultural Value Chain Services</b>	<b>0</b>	<b>46,026</b>	<b>0</b>	<b>0</b>	<b>46,026</b>
<b>Total Cost of Production and Marketing</b>	<b>1,095,672</b>	<b>472,665</b>	<b>252,322</b>	<b>0</b>	<b>1,820,659</b>

# VOTE: 889 Masindi District

## Health

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

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	8,488,732	8,543,849
Programme Conditional Grant - Wage Recurrent	7,444,702	7,444,702
Programme Conditional Grant - Non Wage Recurrent	1,037,727	1,092,844
Locally Raised Revenues	6,303	6,303
<b>Development Revenues</b>	1,008,173	59,092,943
Programme Conditional Grant - Development	202,217	286,987
External Financing	805,956	805,956
Transitional Conditional Grant - Development	0	58,000,000
<b>Total Revenues Shares</b>	<b>9,496,905</b>	<b>67,636,792</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	7,444,702	7,444,702
Non Wage	1,044,030	1,099,147
<b>Development Expenditure</b>		
Domestic Development	202,217	58,286,987
External Financing	805,956	805,956
<b>Total Expenditure</b>	<b>9,496,905</b>	<b>67,636,792</b>

### 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
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 320165 Primary Health care services</b>					
211101 General Staff Salaries	3,758,459	0	0	0	3,758,459
263308 Sector Conditional Grant (Non-Wage)	0	522,873	0	0	522,873
<b>Total for LCIII: Budongo Subcounty</b>	<b>County: Bujenje</b>				<b>29,846</b>

# VOTE: 889 Masindi District

LCII: Bwinamira	PHC transferred to BudongoHCII	Budongo HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,949
LCII: Kasongoire	PHC transferred to kasongoire HCII	Kasongoire Health center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,949
LCII: Nyabyeya	PHC transferred to Nyabyeya HCII	Nyabyeya HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,949
<b>Total for LCIII: Bwijanga Subcounty</b>		<b>County: Bujenje</b>		<b>167,197</b>
LCII: Kitamba	PHC transferred to KikinguraHCII	Kikingura HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,949
LCII: Kitamba	PHC transferred to kyamaisoHCII	Kyamaiso HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,949
LCII: Kitamba	PHC transferred to MihemberoHCII	Mihembero Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,949
LCII: Kitamba	PHC transferred toBwijanga HCIV	Bwijanga HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	99,487
LCII: Kitamba	RBF transferred to Bwijanga HCIV	Bwijanga HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	27,915
LCII: Ntooma	PHC transferred to ntoomaHCII	Ntooma HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,949
<b>Total for LCIII: Kijunjubwa Town Council</b>		<b>County: Bujenje</b>		<b>43,849</b>
LCII: Kijunjubwa Ward	PHC transferred to Kijunjubwa HCII	Kijunjubwa HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	23,951
LCII: Kijunjubwa Ward	PHC transferred to Kijunjubwa HCIIi	Kijunjubwa HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	19,897
<b>Total for LCIII: Kyatiiri Town Council</b>		<b>County: Bujenje</b>		<b>39,512</b>
LCII: Kyatiri East Ward	PHC transferred to kyatiri HCII	Kyatiri HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	19,897
LCII: Kyatiri East Ward	PHC transferred toKyatiri HCIII	Kyatiri HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	19,614
<b>Total for LCIII: Bikonzi</b>		<b>County: Bujenje</b>		<b>42,372</b>

# VOTE: 889 Masindi District

LCII: Bikonzi	PHC transferred to Ikoba	Ikoba HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	19,897
LCII: Bikonzi	PHC transferred to kichandi HCII	Kichandi HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,949
LCII: Kikube	PHC transferred to Ikoba HCIII	Ikoba HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,525
<b>Total for LCIII: Nyantonzi</b>		<b>County: Bujenje</b>		<b>58,713</b>
LCII: Kasenene	PHC transferred to Kasenene HCII	Kasenene HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,949
LCII: Missing Parish	PHC transferred to kikaliziHCII	Kikalizi HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,949
LCII: Nyantonzi	PHC transferred to Nyantonzi HCII	Nyantonzi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	18,918
LCII: Nyantonzi	PHC transferred to NyantonziHCII	Nyantonzi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	19,897
<b>Total for LCIII: Kiruli</b>		<b>County: Bujenje</b>		<b>30,063</b>
LCII: Katuugo	PHC transferred to Kitanya HCII	Kitanyata HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	19,897
LCII: Kiruli	PHC transferred to Kitanyata HCII	Kitanyata HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,166
<b>Total for LCIII: Labongo</b>		<b>County: Bujenje</b>		<b>9,949</b>
LCII: Labongo	PHC transferred to Kilanyi HCII	Kilanyi HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,949
<b>Total for LCIII: Miirya Subcounty</b>		<b>County: Buruli</b>		<b>60,358</b>
LCII: Bigando	PHC transferred to KigeziHCII	Kigezi HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,949
LCII: Isimba	PHC transferred to Pakanyi HCIII	Pakanyi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	20,563
LCII: Isimba	PHC transferred to Pakanyi HCIII	Pakanyi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	19,897

# VOTE: 889 Masindi District

LCII: Kiguulya	PHC transferred to Kijenga HCII	Kijenga HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,949
<b>Total for LCIII: Kimengo Subcounty</b>		<b>County: Buruli</b>		<b>31,067</b>
LCII: Kimengo	PHC transferred to Kimengo HCIII	Kimengo HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	11,170
LCII: Kimengo	PHC transferred to KimengoHCII	Kimengo HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	19,897
<b>Total for LCIII: Pakanyi Subcounty</b>		<b>County: Buruli</b>		<b>9,949</b>
LCII: Kyakamese West	PHC transferred to AlimugonzaCII	Alimugonza Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,949

<b>Total Cost of Primary Health care services</b>	<b>3,758,459</b>	<b>522,873</b>	<b>0</b>	<b>0</b>	<b>4,281,333</b>
<b>Total Cost of Human Capital Development</b>	<b>3,758,459</b>	<b>522,873</b>	<b>0</b>	<b>0</b>	<b>4,281,333</b>
<b>Total Cost of Primary HealthCare</b>	<b>3,758,459</b>	<b>522,873</b>	<b>0</b>	<b>0</b>	<b>4,281,333</b>

## Service Area 20 Hospital Services

### Approved Budget Estimates for FY 2026/27

#### Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 320080 Support to Hospitals</b>					
211101 General Staff Salaries	3,250,084	0	0	0	3,250,084
263308 Sector Conditional Grant (Non-Wage)	0	508,234	0	0	508,234
<b>Total for LCIII: Missing Subcounty</b>	<b>County: Missing County</b>				<b>508,234</b>
LCII: Missing Parish	PHC transferred to Masindi Hospital	Masindi Hospital	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (Government)		508,234
<b>Total Cost of Support to Hospitals</b>	<b>3,250,084</b>	<b>508,234</b>	<b>0</b>	<b>0</b>	<b>3,758,318</b>
<b>Total Cost of Human Capital Development</b>	<b>3,250,084</b>	<b>508,234</b>	<b>0</b>	<b>0</b>	<b>3,758,318</b>
<b>Total Cost of Hospital Services</b>	<b>3,250,084</b>	<b>508,234</b>	<b>0</b>	<b>0</b>	<b>3,758,318</b>

## 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
<b>Programme 12 Human Capital Development</b>					

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## Key Service Area 000016 Environment, Social Health and Safety

211101 General Staff Salaries		436,158	0	0	0	436,158
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	15,540	0	0	15,540
221002 Workshops, Meetings and Seminars		0	4,800	0	0	4,800
221009 Welfare and Entertainment		0	696	0	0	696
221011 Printing, Stationery, Photocopying and Binding		0	1,321	0	0	1,321
222001 Information and Communication Technology Services.		0	2,030	0	0	2,030
223001 Property Management Expenses		0	6,303	0	0	6,303
223005 Electricity		0	2,800	0	0	2,800
223006 Water		0	800	0	0	800
225202 Environment Impact Assessment for Capital Works		0	0	5,000	0	5,000
<b>Total for LCIII: Central Div (Physical)</b>						<b>5,000</b>
LCII: Civic Ward (Physical)	District Health Office	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			5,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	3,000	0	3,000
<b>Total for LCIII: Central Div (Physical)</b>						<b>3,000</b>
LCII: Civic Ward (Physical)	District Health Office	Feasibility Studies or Screening of Projects -	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			3,000
225204 Monitoring and Supervision of capital work		0	0	10,000	0	10,000
<b>Total for LCIII: Central Div (Physical)</b>						<b>10,000</b>
LCII: Civic Ward (Physical)	District Health Office	Monitoring of capital projects	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			10,000
227001 Travel inland		0	4,096	0	605,956	610,052
<b>Total for LCIII: Central Div (Physical)</b>						<b>605,956</b>
LCII: Civic Ward (Physical)	MDLG	Travel Inland - Expenses	Source: External Financing 254-Baylor International (Uganda)			20,000
LCII: Civic Ward (Physical)	MDLG	Travel Inland - Expenses	Source: External Financing 445-World Health Organisation (WHO)			300,000
LCII: Civic Ward (Physical)	MDLG	Travel Inland - Expenses	Source: External Financing 436-Global Fund for HIV, TB & Malaria			10,000

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LCII: Civic Ward (Physical)	MDLG	Travel Inland - Expenses	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)	143,956		
LCII: Civic Ward (Physical)	MDLG	Travel Inland - Expenses	Source: External Financing 426-United Nations Children Fund (UNICEF)	132,000		
227004 Fuel, Lubricants and Oils		0	19,414	10,000	200,000	229,414
<b>Total for LCIII: Central Div (Physical)</b>			<b>County: Masindi Municipal Council (Physical)</b>			<b>210,000</b>
LCII: Civic Ward (Physical)	District Health Office	Fuel, Oils and Lubricants - Fuel Expenses	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	10,000		
LCII: Civic Ward (Physical)	MDLG	Fuel, Oils and Lubricants - Fuel Expenses	Source: External Financing 445-World Health Organisation (WHO)	200,000		
228001 Maintenance-Buildings and Structures		0	0	8,000	0	8,000
<b>Total for LCIII: Miirya Subcounty</b>			<b>County: Buruli</b>			<b>8,000</b>
LCII: Kigulya	Renovation of Staff house at Kigezi HCII(Ceiling)	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	8,000		
228002 Maintenance-Transport Equipment		0	10,240	0	0	10,240
312121 Non-Residential Buildings - Acquisition		0	0	47,788,362	0	47,788,362
<b>Total for LCIII: Central Div (Physical)</b>			<b>County: Masindi Municipal Council (Physical)</b>			<b>47,788,362</b>
LCII: Civic Ward (Physical)	Constn of Msd Hosp Structures	Hospital construction service-Specialized buildings_Acquire	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc	47,788,362		
312129 Other Buildings other than dwellings - Acquisition		0	0	103,500	0	103,500
<b>Total for LCIII: Buliima Town Council</b>			<b>County: Bujenje</b>			<b>8,500</b>
LCII: Kisalizi Ward	Completion of Kisalizi OPD	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	8,500		
<b>Total for LCIII: Bikonzi</b>			<b>County: Bujenje</b>			<b>10,000</b>
LCII: Bikonzi	Renovation of Laboratory at Ikoba HCIII	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	10,000		
<b>Total for LCIII: Kijujumbwa</b>			<b>County: Bujenje</b>			<b>10,000</b>

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LCII: Missing Parish	Renovation of Laboratory at Kimengo HCIII	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	10,000
<b>Total for LCIII: Nyantonzi</b>		<b>County: Bujenje</b>		<b>55,000</b>
LCII: Nyantonzi	5 stance Lined Pit Latrine at Nyantonzi HCIII	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	30,000
LCII: Nyantonzi	Bathing Shelter at Bwijanga HCIV	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	25,000
<b>Total for LCIII: Pakanyi Subcounty</b>		<b>County: Buruli</b>		<b>20,000</b>
LCII: Labongo	2 Stance Lined Pit Latrine at Kilanyi HCII	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	20,000
312139 Other Structures - Acquisition		0	0	23,000
<b>Total for LCIII:</b>		<b>County:</b>		<b>3,000</b>
LCII:	Electrical works at DHOs office	Electrical Works- Other Structures _Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	3,000
<b>Total for LCIII: Budongo Subcounty</b>		<b>County: Bujenje</b>		<b>6,000</b>
LCII: Kasongoire	Repair of Solar at Kasongoire HCII	Electrical Works- Other Structures _Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	6,000
<b>Total for LCIII: Miirya Subcounty</b>		<b>County: Buruli</b>		<b>6,000</b>
LCII: Bigando	Repair of Solar at Kijenga HCII	Electrical Works- Other Structures _Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	6,000
<b>Total for LCIII: Pakanyi Subcounty</b>		<b>County: Buruli</b>		<b>8,000</b>
LCII: Kiruli	Repair of Solar at Kitanyata HCIII	Electrical Works- Other Structures _Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	8,000

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312149 Other Land Improvements - Acquisition		0	0	114,542	0	114,542
<b>Total for LCIII: Nyantonzi</b>				<b>County: Bujenje</b>		<b>96,542</b>
LCII: Nyantonzi	Fencing of Nyanatonzi HCIII	Other Land Improvements - Fencing	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			96,542
<b>Total for LCIII: Central Div (Physical)</b>				<b>County: Masindi Municipal Council (Physical)</b>		<b>18,000</b>
LCII: Civic Ward (Physical)	Repair of Fence at DHOs office	Other Land Improvements - Fencing	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			18,000
312233 Medical, Laboratory and Research & appliances - Acquisition		0	0	10,211,638	0	10,211,638
<b>Total for LCIII: Central Div (Physical)</b>				<b>County: Masindi Municipal Council (Physical)</b>		<b>10,211,638</b>
LCII: Civic Ward (Physical)		Gastroenterology equipment or supply accessories- Medical Equipment_Acquire	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc			10,211,638
313121 Non-Residential Buildings - Improvement		0	0	9,945	0	9,945
<b>Total for LCIII: Bwijanga Subcounty</b>				<b>County: Bujenje</b>		<b>9,945</b>
LCII: Kitamba	Pay'nt of Retension for Bwijanga & Kisalizi	Payment of Retension for Bwijanga IPD and Kisalizi OPD	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			9,945
<b>Total Cost of Environment, Social Health and Safety</b>		<b>436,158</b>	<b>68,040</b>	<b>58,286,987</b>	<b>805,956</b>	<b>59,597,141</b>
<b>Total Cost of Human Capital Development</b>		<b>436,158</b>	<b>68,040</b>	<b>58,286,987</b>	<b>805,956</b>	<b>59,597,141</b>
<b>Total Cost of Health Management and Supervision</b>		<b>436,158</b>	<b>68,040</b>	<b>58,286,987</b>	<b>805,956</b>	<b>59,597,141</b>
<b>Total Cost of Health</b>		<b>7,444,702</b>	<b>1,099,147</b>	<b>58,286,987</b>	<b>805,956</b>	<b>67,636,792</b>

# VOTE: 889 Masindi District

## Education

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

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	11,587,627	13,983,915
Programme Conditional Grant - Wage Recurrent	9,230,592	11,434,411
Programme Conditional Grant - Non Wage Recurrent	2,243,395	2,369,753
District Unconditional Grant Wage	72,290	138,400
Locally Raised Revenues	16,350	16,350
Other Transfers from Central Government	25,000	25,000
<b>Development Revenues</b>	484,039	432,310
Programme Conditional Grant - Development	484,039	432,310
<b>Total Revenues Shares</b>	<b>12,071,666</b>	<b>14,416,225</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	9,302,882	11,572,811
Non Wage	2,284,745	2,411,103
<b>Development Expenditure</b>		
Domestic Development	484,039	432,310
External Financing	0	0
<b>Total Expenditure</b>	<b>12,071,666</b>	<b>14,416,225</b>

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

#### Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2026/27					
<i>Ushs Thousands</i>					
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>					
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
<b>Total Cost of HIV/AIDS Mainstreaming</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</b>
<b>Key Service Area 000063 Quality Assurance Systems</b>					
211101 General Staff Salaries	6,821,355	0	0	0	6,821,355

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<b>Total Cost of Quality Assurance Systems</b>		<b>6,821,355</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,821,355</b>
<b>Key Service Area 320162 Capitation (Primary)</b>						
263308 Sector Conditional Grant (Non-Wage)		0	1,065,689	0	0	1,065,689
<b>Total for LCIII: Budongo Subcounty</b>		<b>County: Bujenje</b>				<b>106,988</b>
LCII: Bwinamira	SNE transferred to BulyangoPS	BULYANGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent			4,166
LCII: Karongo	UPE Transferred to Karongo PS	KARONGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			20,193
LCII: Kasongoire	UPE transferred to Bulyango PS	BULYANGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,350
LCII: Kasongoire	UPE transferred to Kasongoire PS	KASONGOIRE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,530
LCII: Kasongoire	UPE transferred to Kimanya PS	KIMANYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent			4,464
LCII: Kasongoire	UPE transferred to Kimanya PS	KIMANYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			10,750
LCII: Nyabyeya	SNE transferred to Nyabyeya PS	NYABYEYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent			4,836
LCII: Nyabyeya	UPE Transferred to Budongo saw mill ps	BUDONGO SAW MILL P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			5,930
LCII: Nyabyeya	UPE Transferred to Nyabyeya ps	NYABYEYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			36,770
<b>Total for LCIII: Bwijanga Subcounty</b>		<b>County: Bujenje</b>				<b>159,590</b>
LCII: Kahembe	SNE transferred to Bulima PS	BULIMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent			5,505
LCII: Kahembe	UPE Transferred to Muro ps	MURRO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,470
LCII: Kahembe	UPE transferred to Bulima PS	BULIMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			18,090

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LCII: Kahembe	UPE Transferred to KisaliziPS	KISALIZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,287
LCII: Kahembe	UPE Transferred to marongoPS	MARONGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,225
LCII: Kahembe	UPE transferred to St. Kizito murro PS	ST. KIZITO MURRO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,430
LCII: Kitamba	SNE transferred to Kitamba PS	KIKUNGURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	5,208
LCII: Kitamba	SNE Transferred to MiramuraPS	MIRAMURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,315
LCII: Kitamba	UPE transferred to BYERIMA PS	BYERIMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,502
LCII: Kitamba	UPE transferred toNyabubale PS	Nyabubale P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,725
LCII: Kitamba	UPE Transferred to Kitamba 1 ps	KIKUNGURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,329
LCII: Kitamba	UPE transferred to Isimba PS	ISIMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,750
LCII: Kitamba	UPE transferred to Kitamba PS	KITAMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,041
LCII: Kitamba	UPE transferred to Mihembero PS	MIHEMBERO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,030
LCII: Kitamba	UPE transferred to Miramura PS	MIRAMURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,490
LCII: Ntooma	SNE transferred to Ntooma PS	NTOOMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,984
LCII: Ntooma	UPE transferred to Ntooma PS	KIHAGANI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,510

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LCII: Ntooma	UPE transferred to NtoomaPS	NTOOMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,701
<b>Total for LCIII: Miirya Subcounty</b>		<b>County: Buruli</b>		<b>118,095</b>
LCII: Bigando	SNE transferred to Bigando PS	KINUUMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,910
LCII: Bigando	SNE Transferred toKahara PS	KAHARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	5,059
LCII: Bigando	UPE transferred to Bigando PS	KAHARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,983
LCII: Bigando	UPE Transferred to kinuuma PS	KINUUMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,356
LCII: Bigando	UPE Transferred tokibali PS	KIBALI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,010
LCII: Isimba	UPE transferred to Isimba PS	KYABASWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,050
LCII: Isimba	UPE transferred to Kitwetwe PS	KITWETWE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,190
LCII: Kiguulya	UPE Transferred to kigezi PS	KIGEZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,242
LCII: Kiguulya	UPE transferred to Kijogoro PS	KIJOGORO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,470
LCII: Kiguulya	UPE Transferred to kinumi PS	KINUMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,828
<b>Total for LCIII: Kimengo Subcounty</b>		<b>County: Buruli</b>		<b>28,600</b>
LCII: Kibangya	UPE transferred to Kayera PS	KAYERA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,750
LCII: Kimengo	UPE Transferred to Kimengo ps	KIMENGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,850
<b>Total for LCIII: Missing Subcounty</b>		<b>County: Missing County</b>		<b>652,416</b>

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LCII: Missing Parish	Capitation grant transfered to Kijunjubwa PS	Kijunjubwa P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,682
LCII: Missing Parish	SNE transferred to Kabango PS	KABANGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	3,720
LCII: Missing Parish	SNE Transferred to Kijogoro PS	KIJOGORO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,166
LCII: Missing Parish	SNE Transferred to Kitonozi PS	KITONOZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,241
LCII: Missing Parish	SNE Transferred to Masindi ceter	MASINDI CENTRE FOR THE HANDCAPPED	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	13,763
LCII: Missing Parish	SNE transsfered to waiga PS	WAIGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	3,348
LCII: Missing Parish	SNE transferred to Kiina PS	KIINA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,092
LCII: Missing Parish	UPE transferred to Rukondwaulima PS	RUKONDWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,390
LCII: Missing Parish	UPE transferred to Siiba PS	SIIBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,631
LCII: Missing Parish	UPE transferred to St Pauls Kyatiri PS	ST. MARY S P.S. KYATIRI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,710
LCII: Missing Parish	UPE transferred to Nyantonzi PS	Nyantanzi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,790
LCII: Missing Parish	UPE Transferred to ikoba boy ps	IKOBA BOYS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,530
LCII: Missing Parish	UPE transferred to BookwePS	Bokwe P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	27,250
LCII: Missing Parish	UPE transferred to Ikoba girls PS	IKOBA GIRLS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,756

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LCII: Missing Parish	UPE Transferred to isagaraPS	ISAGARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,271
LCII: Missing Parish	UPE transferred to Kabango PS	KABANGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	45,526
LCII: Missing Parish	UPE transferred to Kibamba PS	KIBAMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,470
LCII: Missing Parish	UPE transferred to Kibibira PS	KIBIBIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,638
LCII: Missing Parish	UPE transferred to Kichandi PS	Kichandi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,790
LCII: Missing Parish	UPE Transferred to KIINA PS	KIINA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,458
LCII: Missing Parish	UPE transferred to Kikuube PS	KIKUUBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,464
LCII: Missing Parish	UPE transferred to KikuubePS	KIKUUBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,358
LCII: Missing Parish	UPE transferred to Kilanyi Moslem PS	KILANYI MUSLIM P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,007
LCII: Missing Parish	UPE Transferred to Kilyanyi PS	KILANYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,970
LCII: Missing Parish	UPE transferred to Kinyara PS	KINYARA SUGAR WORKS P.7	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	35,970
LCII: Missing Parish	UPE Transferred to Kisindizi PublicPS	KISINDIZI PUBLIC P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,610
LCII: Missing Parish	UPE transferred to Kitanyata PS	Kitanyata P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,910
LCII: Missing Parish	UPE Transferred to kitanyata PS	Kitanyata P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,389

# VOTE: 889 Masindi District

LCII: Missing Parish	UPE Transferred to kitonoziPS	KITONOZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,253
LCII: Missing Parish	UPE transferred to kizindizi PS	KISINDIZI II P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,700
LCII: Missing Parish	UPE Transferred to Kkihholli PS	KIHOOLE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,910
LCII: Missing Parish	UPE transferred to MiduumaPS	MIDUUMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,988
LCII: Missing Parish	UPE transferred to NKarungu PS	KARUNGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,650
LCII: Missing Parish	UPE transferred to Nyabindo PS	NYAMBINDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,786
LCII: Missing Parish	UPE transferred to Nyakarongo	NYAKARONGO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,699
LCII: Missing Parish	UPE transferred to nyakatoogo PS	NYAKATOOGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,233
LCII: Missing Parish	UPE transferred to nyakyanika PS	NYAKYANIKA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,800
LCII: Missing Parish	UPE transferred to Rwepisi PS	Rwepisi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,130
LCII: Missing Parish	UPE transferred to Waiga PS	WALYOBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,610
LCII: Missing Parish	UPE transferred to Waiga PS	WAIGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,713
LCII: Missing Parish	UPE Transferred toKasenene PS	KASENENE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	28,638
LCII: Missing Parish	UPE Transferred tokimanaya upperPS	Kimanya Upper	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,701

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LCII: Missing Parish	UPE Transferred toKinyamurara PS	KINYWAMURA RA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,670		
LCII: Missing Parish	UPE Transferred tokiyuya PS	KIYUYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,150		
LCII: Missing Parish	UPE transferred toSt Pauls PS	ST. PAUL PAKANYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,194		
LCII: Missing Parish	UPE transsfered to Alimugonza PS	ALIMUGONZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,450		
LCII: Missing Parish	UPE transsfered to Masindi centerPS	MASINDI CENTRE FOR THE HANDCAPPED	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,248		
<b>Total Cost of Capitation (Primary)</b>		<b>0</b>	<b>1,065,689</b>	<b>0</b>	<b>0</b>	<b>1,065,689</b>
<b>Total Cost of Human Capital Development</b>		<b>6,821,355</b>	<b>1,066,189</b>	<b>0</b>	<b>0</b>	<b>7,887,544</b>
<b>Total Cost of Pre-Primary and Primary Education</b>		<b>6,821,355</b>	<b>1,066,189</b>	<b>0</b>	<b>0</b>	<b>7,887,544</b>

## Service Area 20 Secondary Education

### Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 320158 Capitation (Secondary)</b>					
263308 Sector Conditional Grant (Non-Wage)	0	860,020	0	0	860,020
<b>Total for LCIII: Labongo</b>	<b>County: Bujenje</b>				<b>128,000</b>
LCII: Labongo	USE Transferred to St Andreass	St. Andrea Kaahwa S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000	
LCII: Missing Parish	USE Transferred to Kijunjubwa ss	Kijunjubwa Community S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000	
<b>Total for LCIII: Missing Subcounty</b>	<b>County: Missing County</b>				<b>732,020</b>
LCII: Missing Parish	USE Transferred to Budongo ss	BUDONGO SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	89,120	
LCII: Missing Parish	USE Transferred to Bwijanga ss	BWIJANGA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	94,720	

# VOTE: 889 Masindi District

LCII: Missing Parish	USE Transferred to Ikoba ss	IKOBA GIRLS S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	34,240		
LCII: Missing Parish	USE Transferred to Kinumi ss	Kinumi Community School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000		
LCII: Missing Parish	USE Transferred to Kinyara ss	KINYARA S.S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	136,640		
LCII: Missing Parish	USE Transferred to Kiyuya ss	KIYUYA SEED S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	203,040		
LCII: Missing Parish	USE Transferred to St Pauls ss	ST PAULS S.S PAKANYI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	110,260		
<b>Total Cost of Capitation (Secondary)</b>		<b>0</b>	<b>860,020</b>	<b>0</b>	<b>0</b>	<b>860,020</b>

## Key Service Area 320159 Secondary Education Services

211101 General Staff Salaries	4,613,057	0	0	0	4,613,057
<b>Total Cost of Secondary Education Services</b>	<b>4,613,057</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,613,057</b>
<b>Total Cost of Human Capital Development</b>	<b>4,613,057</b>	<b>860,020</b>	<b>0</b>	<b>0</b>	<b>5,473,077</b>
<b>Total Cost of Secondary Education</b>	<b>4,613,057</b>	<b>860,020</b>	<b>0</b>	<b>0</b>	<b>5,473,077</b>

## Service Area 40 Education & Sports Management and Inspection

### Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 000023 Inspection and Monitoring</b>					
221002 Workshops, Meetings and Seminars	0	4,346	0	0	4,346
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221017 Membership dues and Subscription fees.	0	250	0	0	250
227001 Travel inland	0	14,612	0	0	14,612
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
<b>Total Cost of Inspection and Monitoring</b>	<b>0</b>	<b>30,208</b>	<b>0</b>	<b>0</b>	<b>30,208</b>
<b>Key Service Area 000063 Quality Assurance Systems</b>					
211101 General Staff Salaries	138,400	0	0	0	138,400

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222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
223005 Electricity	0	525	0	0	525
227001 Travel inland	0	34,000	0	0	34,000
<b>Total Cost of Quality Assurance Systems</b>	<b>138,400</b>	<b>35,525</b>	<b>0</b>	<b>0</b>	<b>173,925</b>
<b>Key Service Area 320003 Assets and Facilities Management</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,620	0	0	1,620
221008 Information and Communication Technology Supplies.	0	1,943	0	0	1,943
221011 Printing, Stationery, Photocopying and Binding	0	2,805	0	0	2,805
223001 Property Management Expenses	0	4,440	0	0	4,440
225202 Environment Impact Assessment for Capital Works	0	0	3,000	0	3,000
<b>Total for LCIII: Central Div (Physical)</b>	<b>County: Masindi Municipal Council (Physical)</b>				<b>3,000</b>
LCII: Civic Ward (Physical)	Impact assesment Faciolitaion	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		3,000
227001 Travel inland	0	16,000	18,615	0	34,615
<b>Total for LCIII: Central Div (Physical)</b>	<b>County: Masindi Municipal Council (Physical)</b>				<b>18,615</b>
LCII: Civic Ward (Physical)		Travel Inland - Expenses	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		18,615
228001 Maintenance-Buildings and Structures	0	345,353	0	0	345,353
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
312121 Non-Residential Buildings - Acquisition	0	0	357,695	0	357,695
<b>Total for LCIII: Budongo Subcounty</b>	<b>County: Bujenje</b>				<b>34,325</b>
LCII: Kabango	rententionpayt for ltrn costrn at karongo	Portable toilet- Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		1,425
LCII: Nyabyeya	Constrn of 5 stance Latrn at Nyabyeya PS for girls	Portable toilet- Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		32,900
<b>Total for LCIII: Bwijanga Subcounty</b>	<b>County: Bujenje</b>				<b>1,489</b>
LCII: Kitamba	Payment of retenion for latrn at mihembero	Portable toilet- Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		1,489

# VOTE: 889 Masindi District

<b>Total for LCIII: Buliima Town Council</b>		<b>County: Bujenje</b>		<b>33,500</b>
LCII: Kahembe Ward	5 stance Ltrn at Bulima PS for Girls	Portable toilet-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	33,500
<b>Total for LCIII: Bikonzi</b>		<b>County: Bujenje</b>		<b>2,983</b>
LCII: Kitionozi	Retention for ltrn at kihoole ps	Portable toilet-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	1,487
LCII: Missing Parish	Payt of retention for ltrn at Siba PS	Portable toilet-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	1,496
<b>Total for LCIII: Nyantonzi</b>		<b>County: Bujenje</b>		<b>45,212</b>
LCII: Kasenene	Paymt of retention at Kasenene	Commercial and office building new construction service - Office buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	4,984
LCII: Kimanya	5 stance Latrn at Kimanya 4 Grls	Portable toilet-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	33,500
LCII: Missing Parish	Payt of rentantion for waiga ps	Commercial and office building new construction service - Office buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	5,287
LCII: Rwempisi	rention payt for lrn costrn at rwepisi	Portable toilet-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	1,440
<b>Total for LCIII: Miirya Subcounty</b>		<b>County: Buruli</b>		<b>143,980</b>
LCII: Kiguulya	2 classroom at Kijogoro PSwith a store	Commercial and office building new construction service - Office buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	110,980
LCII: Kiguulya	5 stance Ltrn at Kigezi PS for Boys	Portable toilet-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	33,000
<b>Total for LCIII: Kimengo Subcounty</b>		<b>County: Buruli</b>		<b>1,036</b>
LCII: Kimengo	retention pymt for ltrn costrn at kijunjubwa ps	Portable toilet-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	1,036
<b>Total for LCIII: Pakanyi Subcounty</b>		<b>County: Buruli</b>		<b>68,771</b>

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LCII: Kiruli	Retention for ltrn at ntarongo	Portable toilet-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	1,495		
LCII: Kyakamese Central	retention for ltrn at Kibamba PS	Portable toilet-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	1,441		
LCII: Kyakamese East	5 stance Ltrn at Karungi for Boys	Portable toilet-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	32,934		
LCII: Labongo	5 stance Ltrn at Bookwo for Boys	Portable toilet-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	32,900		
<b>Total for LCIII: Central Div (Physical)</b>		<b>County: Masindi Municipal Council (Physical)</b>		<b>26,400</b>		
LCII: Civic Ward (Physical)	Cnstrn of 4 Stance at TRC	Portable toilet-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	26,400		
312235 Furniture and Fittings - Acquisition		0	0	52,999	0	52,999
<b>Total for LCIII: Budongo Subcounty</b>		<b>County: Bujenje</b>		<b>10,800</b>		
LCII: Kasenene	Sullp of 36 desks to Kasenene PS	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	10,800		
<b>Total for LCIII: Kabango Town Council</b>		<b>County: Bujenje</b>		<b>8,054</b>		
LCII: Kabango Ward	Sullp of 26 desks to Kabango PS	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	8,054		
<b>Total for LCIII: Nyantonzi</b>		<b>County: Bujenje</b>		<b>8,345</b>		
LCII: Kasenene	Sullp of 27 desks to Rwepisi PS	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	8,345		
<b>Total for LCIII: Pakanyi Subcounty</b>		<b>County: Buruli</b>		<b>25,800</b>		
LCII: Kyakamese Central	Sullp of 36 desks to Waiga PS	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	10,800		
LCII: Kyakamese East	Sullp of 25 desks to Alimugonza PS	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	7,500		
LCII: Labongo	Sullp of 25 desks to Walyoba PS	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	7,500		
<b>Total Cost of Assets and Facilities Management</b>		<b>0</b>	<b>376,161</b>	<b>432,310</b>	<b>0</b>	<b>808,471</b>
<b>Key Service Area 320038 Sports Development and Oversight</b>						
221009 Welfare and Entertainment		0	8,000	0	0	8,000

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221017 Membership dues and Subscription fees.	0	1,300	0	0	1,300
227001 Travel inland	0	13,700	0	0	13,700
227003 Carriage, Haulage, Freight and transport hire	0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils	0	9,000	0	0	9,000
<b>Total Cost of Sports Development and Oversight</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>40,000</b>
<b>Total Cost of Human Capital Development</b>	<b>138,400</b>	<b>481,894</b>	<b>432,310</b>	<b>0</b>	<b>1,052,604</b>
<b>Total Cost of Education&amp;Sports Management and Inspection</b>	<b>138,400</b>	<b>481,894</b>	<b>432,310</b>	<b>0</b>	<b>1,052,604</b>

**Service Area 50 Special Needs Education**

*Approved Budget Estimates for FY 2026/27*

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 320161 Special Needs Education</b>					
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
<b>Total Cost of Special Needs Education</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>
<b>Total Cost of Human Capital Development</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>
<b>Total Cost of Special Needs Education</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>
<b>Total Cost of Education</b>	<b>11,572,811</b>	<b>2,411,103</b>	<b>432,310</b>	<b>0</b>	<b>14,416,225</b>

# VOTE: 889 Masindi District

## Roads and Engineering

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

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	1,506,603	1,561,167
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Non-Wage	7,052	8,052
District Unconditional Grant Wage	181,773	240,300
Locally Raised Revenues	29,963	20,000
Other Transfers from Central Government	287,815	292,815
<b>Development Revenues</b>	110,000	75,000
District Discretionary Equalisation Development Grant	110,000	75,000
<b>Total Revenues Shares</b>	<b>1,616,603</b>	<b>1,636,167</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	181,773	240,300
Non Wage	1,324,830	1,320,867
<b>Development Expenditure</b>		
Domestic Development	110,000	75,000
External Financing	0	0
<b>Total Expenditure</b>	<b>1,616,603</b>	<b>1,636,167</b>

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

#### Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2026/27					
<b>Ushs Thousands</b>					
<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 09 Integrated Transport Infrastructure and Services</b>					
<b>Key Service Area 000017 Infrastructure Development and Management</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,400	0	0	5,400
221003 Staff Training	0	7,924	0	0	7,924
221009 Welfare and Entertainment	0	400	0	0	400

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221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
228002 Maintenance-Transport Equipment	0	100,276	0	0	100,276
<b>Total Cost of Infrastructure Development and Management</b>	<b>0</b>	<b>126,800</b>	<b>0</b>	<b>0</b>	<b>126,800</b>

## Key Service Area 260002 District , Urban and Community Access Road Maintenance

211101 General Staff Salaries	240,300	0	0	0	240,300
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	990	0	0	990
221004 Recruitment Expenses	0	1,500	0	0	1,500
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,426	0	0	1,426
222001 Information and Communication Technology Services.	0	800	0	0	800
223001 Property Management Expenses	0	8,760	0	0	8,760
223004 Guard and Security services	0	7,200	0	0	7,200
223005 Electricity	0	800	0	0	800
224010 Protective Gear	0	3,000	0	0	3,000
225201 Consultancy Services-Capital	0	4,000	0	0	4,000
227001 Travel inland	0	58,574	0	0	58,574
227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
228001 Maintenance-Buildings and Structures	0	982,260	75,000	0	1,057,260
<b>Total for LCIII: Bikonzi</b>			<b>County: Bujenje</b>		<b>75,000</b>

LCII: Rukondwa	Mechanized maintenance of Kiina - Kionozi (10Km)	Building and Facility Maintenance - Civil Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	75,000
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263402 Transfer to Other Government Units	0	106,940	0	0	106,940
<b>Total for LCIII: Kabango Town Council</b>			<b>County: Bujenje</b>		<b>29,886</b>

LCII: Kabango Ward	Transfer to Kabango T/C	Transfer to Other Government Units ( Kabango	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	29,886
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# VOTE: 889 Masindi District

<b>Total for LCIII: Kijunjubwa Town Council</b>		<b>County: Bujenje</b>		<b>10,052</b>
LCII: Kijunjubwa Ward	Transfer to Kijunjubwa S/C	Transfer to Other Government Units	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	10,052
<b>Total for LCIII: Bikonzi</b>		<b>County: Bujenje</b>		<b>26,224</b>
LCII: Bikonzi	Transfer to Other Government Units (Bikonzi S/C)	Transfer to Other Government Units (Bikonzi S/	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	26,224
<b>Total for LCIII: Miirya Subcounty</b>		<b>County: Buruli</b>		<b>10,767</b>
LCII: Kiguulya	Transfer to Miirya S/C	Transfer to Other Government Units ( Miirya S/	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	10,767
<b>Total for LCIII: Pakanyi Subcounty</b>		<b>County: Buruli</b>		<b>30,011</b>
LCII: Kyakamese Central	Transfer to Pakanyi S/C	Transfer to Other Government Units ( Pakanyi S/	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	30,011

<b>Total Cost of District , Urban and Community Access Road Maintenance</b>	<b>240,300</b>	<b>1,190,250</b>	<b>75,000</b>	<b>0</b>	<b>1,505,550</b>
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<b>Total Cost of Integrated Transport Infrastructure and Services</b>	<b>240,300</b>	<b>1,317,050</b>	<b>75,000</b>	<b>0</b>	<b>1,632,350</b>
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## Programme 12 Human Capital Development

### Key Service Area 000013 HIV/AIDS Mainstreaming

227001 Travel inland	0	37	0	0	37
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<b>Total Cost of HIV/AIDS Mainstreaming</b>	<b>0</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>37</b>
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<b>Total Cost of Human Capital Development</b>	<b>0</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>37</b>
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<b>Total Cost of Community Access Roads</b>	<b>240,300</b>	<b>1,317,087</b>	<b>75,000</b>	<b>0</b>	<b>1,632,387</b>
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### 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
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### Programme 10 Sustainable Urbanisation and Housing

#### Key Service Area 140043 Urban planning and Strategies

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	540	0	0	540
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221011 Printing, Stationery, Photocopying and Binding	0	240	0	0	240
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227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
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<b>Total Cost of Urban planning and Strategies</b>	<b>0</b>	<b>3,780</b>	<b>0</b>	<b>0</b>	<b>3,780</b>
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**VOTE: 889** Masindi District

<b>Total Cost of Sustainable Urbanisation and Housing</b>	<b>0</b>	<b>3,780</b>	<b>0</b>	<b>0</b>	<b>3,780</b>
<b>Total Cost of Engineering Services</b>	<b>0</b>	<b>3,780</b>	<b>0</b>	<b>0</b>	<b>3,780</b>
<b>Total Cost of Roads and Engineering</b>	<b>240,300</b>	<b>1,320,867</b>	<b>75,000</b>	<b>0</b>	<b>1,636,167</b>

# VOTE: 889 Masindi District

## Water

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

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	188,290	188,921
District Unconditional Grant Wage	100,800	100,800
Programme Conditional Grant - Non Wage Recurrent	87,490	88,121
<b>Development Revenues</b>	486,289	652,293
District Discretionary Equalisation Development Grant	164,485	62,233
Programme Conditional Grant - Development	306,989	575,245
Transitional Conditional Grant - Development	14,815	14,815
<b>Total Revenues Shares</b>	<b>674,579</b>	<b>841,214</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	100,800	100,800
Non Wage	87,490	88,121
<b>Development Expenditure</b>		
Domestic Development	486,289	652,293
External Financing	0	0
<b>Total Expenditure</b>	<b>674,579</b>	<b>841,214</b>

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

#### Service Area 10 Rural Water Supply and Sanitation

#### Approved Budget Estimates for FY 2026/27

#### 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 000016 Environment, Social Health and Safety</b>					
211101 General Staff Salaries	100,800	0	0	0	100,800
221002 Workshops, Meetings and Seminars	0	13,150	3,000	0	16,150
<b>Total for LCIII: Central Div (Physical)</b>	<b>County: Masindi Municipal Council (Physical)</b>				<b>3,000</b>

# VOTE: 889 Masindi District

LCII: Civic Ward (Physical)	District	Workshops, Meetings, Seminars - Training (Others)	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)	3,000	
221009 Welfare and Entertainment		0	1,052 0 0	1,052	
221011 Printing, Stationery, Photocopying and Binding		0	1,000 0 0	1,000	
221012 Small Office Equipment		0	1,306 0 0	1,306	
221017 Membership dues and Subscription fees.		0	753 0 0	753	
222001 Information and Communication Technology Services.		0	400 0 0	400	
223005 Electricity		0	120 0 0	120	
224005 Laboratory supplies and services		0	0 11,000 0	11,000	
<b>Total for LCIII: Central Div (Physical)</b>		<b>County: Masindi Municipal Council (Physical)</b>			<b>11,000</b>
LCII: Civic Ward (Physical)	District Water Office	Safety Equipment - Assorted Equipment	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	11,000	
225202 Environment Impact Assessment for Capital Works		0	0 2,000 0	2,000	
<b>Total for LCIII: Central Div (Physical)</b>		<b>County: Masindi Municipal Council (Physical)</b>			<b>2,000</b>
LCII: Civic Ward (Physical)	Mitigation Monitoring of Construction Projects	Environmental Impact Assessment - Field Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,000	
225203 Appraisal and Feasibility Studies for Capital Works		0	0 40,000 0	40,000	
<b>Total for LCIII: Kimengo Subcounty</b>		<b>County: Buruli</b>			<b>40,000</b>
LCII: Kijunjubwa	Feasibility study for Kijunjubwa TC	Feasibility Studies or Screening of Projects - Stakeholder	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant	40,000	
225204 Monitoring and Supervision of capital work		0	0 38,400 0	38,400	
<b>Total for LCIII: Central Div (Physical)</b>		<b>County: Masindi Municipal Council (Physical)</b>			<b>38,400</b>
LCII: Civic Ward (Physical)	Distric Wide	Water Quality Surveillance, Testing, Sanitary Survey and Result Dissemination	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	22,000	
LCII: Civic Ward (Physical)	Monitoring of Project District Wide	Water Projects Monitoring, Supervision and Appraisal	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	16,400	

# VOTE: 889 Masindi District

227001 Travel inland			0	57,140	11,815	0	68,955
<b>Total for LCIII: Central Div (Physical)</b>							<b>11,815</b>
<b>County: Masindi Municipal Council (Physical)</b>							
LCII: Civic Ward (Physical)	District	Travel Inland - Expenses			Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)		11,815
227004 Fuel, Lubricants and Oils			0	12,000	0	0	12,000
228002 Maintenance-Transport Equipment			0	1,200	0	0	1,200
228004 Maintenance-Other Fixed Assets			0	0	74,233	0	74,233
<b>Total for LCIII: Bwijanga Subcounty</b>							<b>46,454</b>
<b>County: Bujenje</b>							
LCII: Kahembe	Borehole Rehabilitation at Kisoga Village	Machinery and Equipment - Water Systems			Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		9,372
LCII: Kahembe	Borehole Rehabilitation at Marongo Catholic Church	Machinery and Equipment - Water Systems			Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		9,661
LCII: Kahembe	Rehabilitation of a Borehole at Muro P/s	Machinery and Equipment - Water Systems			Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		12,499
LCII: Kitamba	Spring Well Re-Protection at Kisambo Village	Machinery and Equipment - Water Systems			Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		5,259
LCII: Ntooma	Borehole Rehabilitation at Rushangura P/s	Machinery and Equipment - Water Systems			Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		9,661
<b>Total for LCIII: Nyantonzi</b>							<b>15,778</b>
<b>County: Bujenje</b>							
LCII: Kimanya	Spring Well Re-protection at Siiba- Matua Village	Machinery and Equipment - Water Systems			Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		5,259
LCII: Rwempisi	Spring Well Re-Protection at Ekarakaveni 1	Machinery and Equipment - Water Systems			Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		5,259
LCII: Rwempisi	Spring Well Re-Protection at Rwangware Village	Machinery and Equipment - Water Systems			Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		5,259
<b>Total for LCIII: Pakanyi Subcounty</b>							<b>12,000</b>
<b>County: Buruli</b>							
LCII: Kyakamese East	Rehabilitation of a Borehole at Kiyuya Village	Machinery and Equipment - Water Systems			Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		12,000
312139 Other Structures - Acquisition			0	0	471,845	0	471,845
<b>Total for LCIII: Buliima Town Council</b>							<b>443,845</b>
<b>County: Bujenje</b>							

# VOTE: 889 Masindi District

LCII: Kahembe Ward	Construction of Piped Water System at Bulima T/c	Water Reticulation	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	141,845		
LCII: Kahembe Ward	Cpstrn of Bulima PWS	Water Reticulation	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant	302,000		
<b>Total for LCIII: Miirya Subcounty</b>		<b>County: Buruli</b>		<b>28,000</b>		
LCII: Kiguulya	Drilling of a Deep Borehole at Kinumi Seed	Water Reticulation	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant	28,000		
<b>Total Cost of Environment, Social Health and Safety</b>		<b>100,800</b>	<b>88,121</b>	<b>652,293</b>	<b>0</b>	<b>841,214</b>
<b>Total Cost of Human Capital Development</b>		<b>100,800</b>	<b>88,121</b>	<b>652,293</b>	<b>0</b>	<b>841,214</b>
<b>Total Cost of Rural Water Supply and Sanitation</b>		<b>100,800</b>	<b>88,121</b>	<b>652,293</b>	<b>0</b>	<b>841,214</b>
<b>Total Cost of Water</b>		<b>100,800</b>	<b>88,121</b>	<b>652,293</b>	<b>0</b>	<b>841,214</b>

# VOTE: 889 Masindi District

## Natural Resources

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

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	436,428	489,300
District Unconditional Grant Wage	332,884	383,900
Locally Raised Revenues	18,834	18,834
Programme Conditional Grant - Non Wage Recurrent	84,710	86,566
<b>Development Revenues</b>	30,000	30,000
District Discretionary Equalisation Development Grant	30,000	30,000
<b>Total Revenues Shares</b>	<b>466,428</b>	<b>519,300</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	332,884	383,900
Non Wage	103,544	105,400
<b>Development Expenditure</b>		
Domestic Development	30,000	30,000
External Financing	0	0
<b>Total Expenditure</b>	<b>466,428</b>	<b>519,300</b>

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

#### Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2026/27					
<b>Ushs Thousands</b>					
<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 06 Natural Resources, Environment, Climate Change, Land and Water Management</b>					
<b>Key Service Area 000024 Compliance and Enforcement Services</b>					
211101 General Staff Salaries	383,900	0	0	0	383,900
<b>Total Cost of Compliance and Enforcement Services</b>	<b>383,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>383,900</b>
<b>Key Service Area 000078 Land Management</b>					
342111 Land - Acquisition	0	0	30,000	0	30,000
<b>Total for LCIII: Central Div (Physical)</b>	<b>County: Masindi Municipal Council (Physical)</b>				<b>30,000</b>

# VOTE: 889 Masindi District

LCII: Civic Ward (Physical)	securing land title for 5 peices of land	Land leases_Industrial Land_Acquire_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	30,000		
<b>Total Cost of Land Management</b>		<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>
<b>Key Service Area 000090 Climate Change Adaptation</b>						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	9,680	0	0	9,680
221002 Workshops, Meetings and Seminars		0	4,000	0	0	4,000
221008 Information and Communication Technology Supplies.		0	3,000	0	0	3,000
221009 Welfare and Entertainment		0	2,800	0	0	2,800
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
222001 Information and Communication Technology Services.		0	1,000	0	0	1,000
223001 Property Management Expenses		0	4,400	0	0	4,400
223005 Electricity		0	1,000	0	0	1,000
223006 Water		0	500	0	0	500
227001 Travel inland		0	34,627	0	0	34,627
227004 Fuel, Lubricants and Oils		0	35,193	0	0	35,193
228001 Maintenance-Buildings and Structures		0	5,000	0	0	5,000
228002 Maintenance-Transport Equipment		0	2,200	0	0	2,200
<b>Total Cost of Climate Change Adaptation</b>		<b>0</b>	<b>105,400</b>	<b>0</b>	<b>0</b>	<b>105,400</b>
<b>Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management</b>		<b>383,900</b>	<b>105,400</b>	<b>30,000</b>	<b>0</b>	<b>519,300</b>
<b>Total Cost of Natural Resources Management</b>		<b>383,900</b>	<b>105,400</b>	<b>30,000</b>	<b>0</b>	<b>519,300</b>
<b>Total Cost of Natural Resources</b>		<b>383,900</b>	<b>105,400</b>	<b>30,000</b>	<b>0</b>	<b>519,300</b>

# VOTE: 889 Masindi District

## Community Based Services

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

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	1,081,067	1,156,511
District Unconditional Grant Non-Wage	25,888	26,856
District Unconditional Grant Wage	130,488	202,650
Locally Raised Revenues	31,209	31,209
Other Transfers from Central Government	836,384	836,384
Programme Conditional Grant - Non Wage Recurrent	57,098	59,413
<b>Total Revenues Shares</b>	<b>1,081,067</b>	<b>1,156,511</b>

### B: Breakdown of Department Expenditures

<b>Recurrent Expenditure</b>		
Wage	130,488	202,650
Non Wage	950,579	953,861
<b>Development Expenditure</b>		
Domestic Development	0	0
External Financing	0	0
<b>Total Expenditure</b>	<b>1,081,067</b>	<b>1,156,511</b>

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

#### Service Area 20 Empowerment and Mindset Change

Approved Budget Estimates for FY 2026/27					
<i>Ushs Thousands</i>	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>01 Higher LG Services</b>					
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 000013 HIV/AIDS Mainstreaming</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	581	0	0	581
<b>Total Cost of HIV/AIDS Mainstreaming</b>	<b>0</b>	<b>581</b>	<b>0</b>	<b>0</b>	<b>581</b>
<b>Key Service Area 000021 Gender Mainstreaming services</b>					
227001 Travel inland	0	25,884	0	0	25,884
<b>Total Cost of Gender Mainstreaming services</b>	<b>0</b>	<b>25,884</b>	<b>0</b>	<b>0</b>	<b>25,884</b>

# VOTE: 889 Masindi District

## Key Service Area 000023 Inspection and Monitoring

211101 General Staff Salaries		202,650	0	0	0	202,650
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,620	0	0	1,620
221008 Information and Communication Technology Supplies.		0	2,000	0	0	2,000
221009 Welfare and Entertainment		0	12,000	0	0	12,000
221011 Printing, Stationery, Photocopying and Binding		0	3,000	0	0	3,000
222001 Information and Communication Technology Services.		0	2,000	0	0	2,000
227001 Travel inland		0	53,578	0	0	53,578
227004 Fuel, Lubricants and Oils		0	44,066	0	0	44,066
263402 Transfer to Other Government Units		0	439,549	0	0	439,549
<b>Total for LCIII: Central Div (Physical)</b>						<b>423,299</b>
LCII: Civic Ward (Physical)		Transfer of UWA Funds to Pakanyi Kiruli and Labongo	Source: Other Transfers from Central Government OGT010-Uganda Wildlife Authority (UWA)			393,000
LCII: Civic Ward (Physical)	All LLG's	Transfer of CDO's Funds to	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent			20,000
LCII: Civic Ward (Physical)	Transfer of PCA to LLG	Transfer of PCA	Source: Other Transfers from Central Government OGT045-Parish Community Associations (PCAs)			10,299
<b>Total for LCIII: Missing Subcounty</b>						<b>16,250</b>
LCII: Missing Parish		Transfer of funds to LLGs	Source: Other Transfers from Central Government OGT027-Micro Projects under Luwero Rwenzori Development Programme			16,250
282101 Donations		0	369,584	0	0	369,584
<b>Total Cost of Inspection and Monitoring</b>		<b>202,650</b>	<b>927,397</b>	<b>0</b>	<b>0</b>	<b>1,130,047</b>
<b>Total Cost of Human Capital Development</b>		<b>202,650</b>	<b>953,861</b>	<b>0</b>	<b>0</b>	<b>1,156,511</b>
<b>Total Cost of Empowerment and Mindset Change</b>		<b>202,650</b>	<b>953,861</b>	<b>0</b>	<b>0</b>	<b>1,156,511</b>
<b>Total Cost of Community Based Services</b>		<b>202,650</b>	<b>953,861</b>	<b>0</b>	<b>0</b>	<b>1,156,511</b>

# VOTE: 889 Masindi District

## Planning

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

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	208,112	307,870
District Unconditional Grant Non-Wage	71,899	171,899
District Unconditional Grant Wage	109,612	109,370
Locally Raised Revenues	26,601	26,601
<b>Development Revenues</b>	92,800	126,100
District Discretionary Equalisation Development Grant	89,800	123,100
Locally Raised Revenues	3,000	3,000
<b>Total Revenues Shares</b>	<b>300,912</b>	<b>433,970</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	109,612	109,370
Non Wage	98,500	198,500
<b>Development Expenditure</b>		
Domestic Development	92,800	126,100
External Financing	0	0
<b>Total Expenditure</b>	<b>300,912</b>	<b>433,970</b>

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

#### Service Area 10 Planning and Statistics

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 000013 HIV/AIDS Mainstreaming</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	78	0	0	78
<b>Total Cost of HIV/AIDS Mainstreaming</b>	<b>0</b>	<b>78</b>	<b>0</b>	<b>0</b>	<b>78</b>
<b>Total Cost of Human Capital Development</b>	<b>0</b>	<b>78</b>	<b>0</b>	<b>0</b>	<b>78</b>
<b>Programme 18 Development Plan Implementation</b>					

# VOTE: 889 Masindi District

## Key Service Area 000006 Planning and Budgeting services

211101 General Staff Salaries		109,370	0	0	0	109,370
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	540	4,000	0	4,540
<b>Total for LCIII: Central Div (Physical)</b>		<b>County: Masindi Municipal Council (Physical)</b>				<b>4,000</b>
LCII: Civic Ward (Physical)	Allnce for Nutr Coordination Committee members	Allowance for Nutrition Coordination Committee members	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,000
221001 Advertising and Public Relations		0	0	1,500	0	1,500
<b>Total for LCIII: Central Div (Physical)</b>		<b>County: Masindi Municipal Council (Physical)</b>				<b>1,500</b>
LCII: Civic Ward (Physical)	Radio Talk shows and Announcements	Media - Media Services	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,500
221002 Workshops, Meetings and Seminars		0	19,040	15,000	0	34,040
<b>Total for LCIII: Central Div (Physical)</b>		<b>County: Masindi Municipal Council (Physical)</b>				<b>15,000</b>
LCII: Civic Ward (Physical)	MDLG	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			15,000
221008 Information and Communication Technology Supplies.		0	4,500	0	0	4,500
221009 Welfare and Entertainment		0	20,289	9,996	0	30,285
<b>Total for LCIII: Central Div (Physical)</b>		<b>County: Masindi Municipal Council (Physical)</b>				<b>9,996</b>
LCII: Civic Ward (Physical)	Welfare	Welfare - Assorted Welfare -	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			9,996
221011 Printing, Stationery, Photocopying and Binding		0	2,719	6,300	0	9,019
<b>Total for LCIII: Central Div (Physical)</b>		<b>County: Masindi Municipal Council (Physical)</b>				<b>6,300</b>
LCII: Civic Ward (Physical)	Office Stationery	Office Supplies - Assorted Materials and Consumables	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,300
222001 Information and Communication Technology Services.		0	4,080	0	0	4,080
227001 Travel inland		0	27,975	10,935	0	38,910
<b>Total for LCIII: Central Div (Physical)</b>		<b>County: Masindi Municipal Council (Physical)</b>				<b>10,935</b>

# VOTE: 889 Masindi District

LCII: Civic Ward (Physical)	MDLG	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	10,935
227004 Fuel, Lubricants and Oils		0	53,075 12,744	0 65,819
<b>Total for LCIII: Central Div (Physical)</b>			<b>County: Masindi Municipal Council (Physical)</b>	<b>12,744</b>
LCII: Civic Ward (Physical)		Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	12,744
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	3,000 0	0 3,000
312231 Office Equipment - Acquisition		0	0 1,500	0 1,500
<b>Total for LCIII: Central Div (Physical)</b>			<b>County: Masindi Municipal Council (Physical)</b>	<b>1,500</b>
LCII: Civic Ward (Physical)	Proc. of a binding machine	Binding Kits - Binding Machines _Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	1,500
312235 Furniture and Fittings - Acquisition		0	0 3,000	0 3,000
<b>Total for LCIII: Central Div (Physical)</b>			<b>County: Masindi Municipal Council (Physical)</b>	<b>3,000</b>
LCII: Civic Ward (Physical)	Procurement of Curtains	Wall fabric_Acquire	Source: Locally Raised Revenues	3,000
<b>Total Cost of Planning and Budgeting services</b>		<b>109,370</b>	<b>135,218 64,975</b>	<b>0 309,563</b>
<b>Key Service Area 000023 Inspection and Monitoring</b>				
227001 Travel inland		0	13,960 24,125	0 38,085
<b>Total for LCIII: Central Div (Physical)</b>			<b>County: Masindi Municipal Council (Physical)</b>	<b>24,125</b>
LCII: Civic Ward (Physical)		Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	24,125
227004 Fuel, Lubricants and Oils		0	10,000 15,000	0 25,000
<b>Total for LCIII: Central Div (Physical)</b>			<b>County: Masindi Municipal Council (Physical)</b>	<b>15,000</b>
LCII: Civic Ward (Physical)		Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	15,000
<b>Total Cost of Inspection and Monitoring</b>		<b>0</b>	<b>23,960 39,125</b>	<b>0 63,085</b>
<b>Key Service Area 000027 Programme Working Group Secretariat Services</b>				
221002 Workshops, Meetings and Seminars		0	20,000 0	0 20,000
<b>Total Cost of Programme Working Group Secretariat Services</b>		<b>0</b>	<b>20,000 0</b>	<b>0 20,000</b>
<b>Key Service Area 560019 Data Management and Dissemination</b>				

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	3,000	0	0	3,000
221001 Advertising and Public Relations		0	600	0	0	600
221011 Printing, Stationery, Photocopying and Binding		0	0	1,200	0	1,200
<b>Total for LCIII: Central Div (Physical)</b>						<b>1,200</b>
LCII: Civic Ward (Physical)	Masindi DLG					
		Office Supplies - Assorted Binding Materials and Consumables	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,200
227001 Travel inland		0	12,000	10,800	0	22,800
<b>Total for LCIII: Central Div (Physical)</b>						<b>10,800</b>
LCII: Civic Ward (Physical)	Masindi DLG					
		Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			10,800
227004 Fuel, Lubricants and Oils		0	3,644	10,000	0	13,644
<b>Total for LCIII: Central Div (Physical)</b>						<b>10,000</b>
LCII: Civic Ward (Physical)	District HQ					
		Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			10,000
<b>Total Cost of Data Management and Dissemination</b>		<b>0</b>	<b>19,244</b>	<b>22,000</b>	<b>0</b>	<b>41,244</b>
<b>Total Cost of Development Plan Implementation</b>		<b>109,370</b>	<b>198,423</b>	<b>126,100</b>	<b>0</b>	<b>433,893</b>
<b>Total Cost of Planning and Statistics</b>		<b>109,370</b>	<b>198,500</b>	<b>126,100</b>	<b>0</b>	<b>433,970</b>
<b>Total Cost of Planning</b>		<b>109,370</b>	<b>198,500</b>	<b>126,100</b>	<b>0</b>	<b>433,970</b>

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## Internal Audit

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

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	103,224	136,358
District Unconditional Grant Non-Wage	61,243	61,243
District Unconditional Grant Wage	26,981	65,115
Locally Raised Revenues	15,000	10,000
<b>Total Revenues Shares</b>	<b>103,224</b>	<b>136,358</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	26,981	65,115
Non Wage	76,243	71,243
<b>Development Expenditure</b>		
Domestic Development	0	0
External Financing	0	0
<b>Total Expenditure</b>	<b>103,224</b>	<b>136,358</b>

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

#### Service Area 10 Compliance

Approved Budget Estimates for FY 2026/27					
<b>Ushs Thousands</b>					
<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 16 Governance and Security</b>					
<b>Key Service Area 00001 Audit and Risk Management</b>					
211101 General Staff Salaries	65,115	0	0	0	65,115
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	540	0	0	540
221007 Books, Periodicals & Newspapers	0	730	0	0	730
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	2,373	0	0	2,373

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221011 Printing, Stationery, Photocopying and Binding	0	6,000	0	0	6,000
221012 Small Office Equipment	0	3,103	0	0	3,103
221017 Membership dues and Subscription fees.	0	1,200	0	0	1,200
222001 Information and Communication Technology Services.	0	2,400	0	0	2,400
227001 Travel inland	0	32,697	0	0	32,697
227004 Fuel, Lubricants and Oils	0	19,000	0	0	19,000
228002 Maintenance-Transport Equipment	0	1,200	0	0	1,200
<b>Total Cost of Audit and Risk Management</b>	<b>65,115</b>	<b>71,243</b>	<b>0</b>	<b>0</b>	<b>136,358</b>
<b>Total Cost of Governance and Security</b>	<b>65,115</b>	<b>71,243</b>	<b>0</b>	<b>0</b>	<b>136,358</b>
<b>Total Cost of Compliance</b>	<b>65,115</b>	<b>71,243</b>	<b>0</b>	<b>0</b>	<b>136,358</b>
<b>Total Cost of Internal Audit</b>	<b>65,115</b>	<b>71,243</b>	<b>0</b>	<b>0</b>	<b>136,358</b>

# VOTE: 889 Masindi District

## Trade, Industry and Local Development

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

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	130,218	176,869
Programme Conditional Grant - Non Wage Recurrent	51,995	52,971
District Unconditional Grant Wage	43,528	93,103
Locally Raised Revenues	23,899	20,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
<b>Development Revenues</b>	0	525,000
Programme Conditional Grant - Development	0	525,000
<b>Total Revenues Shares</b>	<b>130,218</b>	<b>701,869</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	43,528	93,103
Non Wage	86,690	83,766
<b>Development Expenditure</b>		
Domestic Development	0	525,000
External Financing	0	0
<b>Total Expenditure</b>	<b>130,218</b>	<b>701,869</b>

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

#### Service Area 10 Commercial Services

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 05 Tourism Development</b>					
<b>Key Service Area 120012 Tourism Investment, Promotion and Marketing</b>					
221001 Advertising and Public Relations	0	0	16,000	0	16,000
<b>Total for LCIII: Central Div (Physical)</b>	<b>County: Masindi Municipal Council (Physical)</b>				<b>16,000</b>
LCII: Civic Ward (Physical)	Advertisement and public relations	Media - Facilitation	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development		16,000
221002 Workshops, Meetings and Seminars	0	0	118,200	0	118,200

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<b>Total for LCIII: Central Div (Physical)</b>		<b>County: Masindi Municipal Council (Physical)</b>			<b>118,200</b>	
LCII: Civic Ward (Physical)		Workshops, Meetings, Seminars - Training (Others)	Source: Programme Conditional Grant - Development 196-Tourism Development Grant- Development		118,200	
221009 Welfare and Entertainment		0	1,000	1,500	0	2,500
<b>Total for LCIII: Central Div (Physical)</b>		<b>County: Masindi Municipal Council (Physical)</b>			<b>1,500</b>	
LCII: Civic Ward (Physical)	Welfare	Welfare - Assorted Welfare	Source: Programme Conditional Grant - Development 196-Tourism Development Grant- Development			1,500
221011 Printing, Stationery, Photocopying and Binding		0	3,000	0	0	3,000
221012 Small Office Equipment		0	1,000	1,300	0	2,300
<b>Total for LCIII: Central Div (Physical)</b>		<b>County: Masindi Municipal Council (Physical)</b>			<b>1,300</b>	
LCII: Civic Ward (Physical)	Small office equipment	Office Equipment and Supplies - Assorted Equipment	Source: Programme Conditional Grant - Development 196-Tourism Development Grant- Development			1,300
222001 Information and Communication Technology Services.		0	0	3,000	0	3,000
<b>Total for LCIII: Central Div (Physical)</b>		<b>County: Masindi Municipal Council (Physical)</b>			<b>3,000</b>	
LCII: Civic Ward (Physical)	Telecommunication Services	Telecommunication Services - Airtime and Mobile Phone Services	Source: Programme Conditional Grant - Development 196-Tourism Development Grant- Development			3,000
225202 Environment Impact Assessment for Capital Works		0	0	1,500	0	1,500
<b>Total for LCIII: Central Div (Physical)</b>		<b>County: Masindi Municipal Council (Physical)</b>			<b>1,500</b>	
LCII: Civic Ward (Physical)	EIA	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 196-Tourism Development Grant- Development			1,500
225203 Appraisal and Feasibility Studies for Capital Works		0	0	1,000	0	1,000
<b>Total for LCIII: Central Div (Physical)</b>		<b>County: Masindi Municipal Council (Physical)</b>			<b>1,000</b>	
LCII: Civic Ward (Physical)	Appraisal of projects	Feasibility Studies or Screening of Projects -	Source: Programme Conditional Grant - Development 196-Tourism Development Grant- Development			1,000
225204 Monitoring and Supervision of capital work		0	0	3,000	0	3,000
<b>Total for LCIII: Central Div (Physical)</b>		<b>County: Masindi Municipal Council (Physical)</b>			<b>3,000</b>	

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LCII: Civic Ward (Physical)	Monitoring and supervision	Monitoring and supervision	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	3,000		
227001 Travel inland		0	4,295	83,500	0	87,795
<b>Total for LCIII: Central Div (Physical)</b>			<b>County: Masindi Municipal Council (Physical)</b>			<b>83,500</b>
LCII: Civic Ward (Physical)	Travel Inland - Expenses	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	83,500		
227004 Fuel, Lubricants and Oils		0	7,899	33,000	0	40,899
<b>Total for LCIII: Central Div (Physical)</b>			<b>County: Masindi Municipal Council (Physical)</b>			<b>33,000</b>
LCII: Civic Ward (Physical)	Fuel, Oils and Lubricants - Fuel Expenses	Fuel, Oils and Lubricants - Fuel Expenses	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	33,000		
312121 Non-Residential Buildings - Acquisition		0	0	244,000	0	244,000
<b>Total for LCIII: Central Div (Physical)</b>			<b>County: Masindi Municipal Council (Physical)</b>			<b>244,000</b>
LCII: Civic Ward (Physical)	Const'n of a tourism information center	Art gallery - Commercial Build ings_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	244,000		
312221 Light ICT hardware - Acquisition		0	0	7,000	0	7,000
<b>Total for LCIII: Central Div (Physical)</b>			<b>County: Masindi Municipal Council (Physical)</b>			<b>7,000</b>
LCII: Civic Ward (Physical)	Pro. Of office router	Network routers- Router_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	2,000		
LCII: Civic Ward (Physical)	Proc. Of a laptop	Personal computers - Laptop_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	5,000		
312229 Other ICT Equipment - Acquisition		0	0	5,000	0	5,000
<b>Total for LCIII: Central Div (Physical)</b>			<b>County: Masindi Municipal Council (Physical)</b>			<b>5,000</b>
LCII: Civic Ward (Physical)	Pro. Of a digital camera	Digital Cameras _Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	5,000		
312423 Computer Software - Acquisition		0	0	7,000	0	7,000
<b>Total for LCIII: Central Div (Physical)</b>			<b>County: Masindi Municipal Council (Physical)</b>			<b>7,000</b>
LCII: Civic Ward (Physical)		Office suite software - Computer Software_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	7,000		
<b>Total Cost of Tourism Investment, Promotion and Marketing</b>		<b>0</b>	<b>17,194</b>	<b>525,000</b>	<b>0</b>	<b>542,194</b>
<b>Total Cost of Tourism Development</b>		<b>0</b>	<b>17,194</b>	<b>525,000</b>	<b>0</b>	<b>542,194</b>

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## Programme 07 Private Sector Development

### Key Service Area 190036 Trade Development

211101 General Staff Salaries	93,103	0	0	0	93,103
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	540	0	0	540
221002 Workshops, Meetings and Seminars	0	8,412	0	0	8,412
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,400	0	0	1,400
223001 Property Management Expenses	0	1,200	0	0	1,200
227001 Travel inland	0	24,922	0	0	24,922
227004 Fuel, Lubricants and Oils	0	28,097	0	0	28,097
<b>Total Cost of Trade Development</b>	<b>93,103</b>	<b>66,572</b>	<b>0</b>	<b>0</b>	<b>159,675</b>
<b>Total Cost of Private Sector Development</b>	<b>93,103</b>	<b>66,572</b>	<b>0</b>	<b>0</b>	<b>159,675</b>
<b>Total Cost of Commercial Services</b>	<b>93,103</b>	<b>83,766</b>	<b>525,000</b>	<b>0</b>	<b>701,869</b>
<b>Total Cost of Trade, Industry and Local Development</b>	<b>93,103</b>	<b>83,766</b>	<b>525,000</b>	<b>0</b>	<b>701,869</b>