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Ministry of Finance, Planning &  
Economic Development,  
P.O. Box, 8147  
Kampala, Uganda

**BPD 86/179/01**

**10<sup>th</sup> July 2025**

*All Accounting Officers (Central Government, Local Governments, Missions Abroad and Regional Referral Hospitals)*

*All Chief Executive Officers of State-Owned Enterprises and Public Corporations*

## **THE BUDGET EXECUTION CIRCULAR FOR FINANCIAL YEAR 2025/26**

### **A. INTRODUCTION**

1. Pursuant to Article 91 (3) (a) of the Constitution, H.E. the President assented to the Appropriation Bill for FY 2025/26 on 30th June 2025. Accordingly, the Auditor General issued a Grant of Credit authorising the Minister of Finance, Planning and Economic Development to commence execution of the budget for FY 2025/26.
2. This Ministry hereby issues the Budget Execution Circular for FY 2025/26 in accordance with Sections 12 (5), 14, and 43 of the Public Finance Management Act, Cap. 171.
3. The objective of this Budget Execution Circular is to communicate:
  - i) The Government's Cash Flow Plan for FY 2025/26; and
  - ii) The policy, and administrative guidelines for effective implementation of the FY 2025/26 budget.
4. The FY 2025/26 Budget will be executed within the following context:
  - i) FY 2025/26 marks the first year of implementing the Fourth National Development Plan (NDP IV). The NDP IV is the first plan to implement the Tenfold Growth Strategy. The budget therefore prioritises investments in strategic areas in line with the NDP IV;
  - ii) It is the financial year within which the country shall carry out the national general elections. The Budget therefore prioritises critical actions required to ensure a secure, peaceful and successful election; and
  - iii) This Budget will conclude the current ruling Government Manifesto 2021–2025 and open up opportunities that will expand economic growth in line with the next Manifesto 2026–2030.



## **Priority Areas of the FY 2025/26 Budget**

5. The priorities for the FY 2025/26 Budget were informed by the NDP IV and the Tenfold Growth Strategy. The priorities include both the **ATMS** and **Enablers**. The **ATMS** are: **A**gro-Industrialisation, **T**ourism Development, **M**ineral-Based Industrial Development, and **S**cience, Technology and Innovation, including ICT and the Creative Arts Industry.
6. The **Enablers** include: Maintaining peace, security and the rule of law; Human capital development; Full monetisation of the economy; Infrastructure development; Regional integration; Irrigation; Eliminating corruption; Environmental and natural resources conservation and protection; and Vertical and horizontal value addition.
7. All other interventions of Government will be implemented to support the delivery of the ATMS and Enablers as detailed in the Budget Strategy for FY 2025/26, the National Budget Framework FY 2025/26, Ministerial Policy Statements, and the Budget Speech for FY 2025/26.

## **B. THE CASH-FLOW PLAN FOR FY 2025/26**

8. The Cash-Flow Plan for FY 2025/26 (Annex 1) was prepared in line with Section 14 (1) and (2) of the Public Finance Management Act, Cap. 171. The Cash-Flow Plan is derived from the draft estimates of revenue and expenditure for FY 2025/26 as approved by Parliament. It was also informed by projections in the approved quarterly work plans, procurement plans and recruitment plans for FY 2025/26.
9. This Plan will help Government maintain adequate liquidity by aligning cash inflows with cash requirements, directing available cash on critical Government needs, and ensuring timely payments to support effective service delivery.
10. I therefore urge all Accounting Officers to execute budgets for their Votes in accordance with the Annual Cash-Flow Plan provided in this Circular. In this regard, MoFPED will not consider in-year requests for additional expenditure limits. Also, Votes should submit expenditure quarterly commitment reports, detailing the Vote's forecast commitments and actual cash positions in line with Section 15(i) of the Public Finance Management Act, Cap. 171.
11. Furthermore, this Ministry developed the Cash-Flow Forecasting Module in the Programme-Based Budgeting System to further

operationalise the Cash Management Framework. This Module will be rolled out to all institutions starting this financial year.

## **POLICY DIRECTIVES, ADMINISTRATIVE AND OPERATIONAL GUIDELINES FOR IMPLEMENTATION OF THE BUDGET FOR FY 2026/26**

### ***Policy Directives:***

*Implementation of the Fourth National Development Plan (NDP IV) and the Tenfold Growth Strategy*

12. As already indicated, this year's Budget starts implementation of NDP IV and the Tenfold Growth Strategy. The priority areas of the NDP IV informed the priorities of the FY 2025/26 Budget.
13. I therefore urge all Accounting Officers to ensure that resources are spent on budgeted activities in line with their respective NDP IV Programme Implementation Action Plans.

### *Fiscal Consolidation*

14. Government remains committed to implementing the fiscal consolidation agenda, through strategies that increase revenue mobilisation, rationalising public expenditure and reducing the fiscal deficit. Accounting Officers are therefore advised to promote efficiency during budget execution, enhance measures for revenue mobilisation, and avoid accumulation of domestic arrears.

### *Implementation of the Rationalisation of Agencies and Public Expenditure (RAPEX) Reform*

15. H.E. the President assented to 34 RAPEX Bills. The rationalised institutions/functions and their respective budgets have been transferred to the receiving Votes or departments. All Accounting Officers should ensure that the new functions are fully operationalised. In addition, receiving Votes that budgeted for either terminal or severance packages in FY 2025/26 should prioritise such payments for eligible staff in the first quarter, in line with the law.

### *Domestic Arrears*

16. Government has put in place a strategy to eliminate domestic arrears in the next three (3) financial years starting FY 2025/26. Payments will prioritise the following categories: (i) domestic suppliers of goods and services; (ii) statutory expenses; (iii)

contractors for works and transport, energy, water, and classified; (iv) taxes and deductions; (v) utilities; and (vi) compensations under the Uganda Land Commission, the Ministry of Lands, Housing and Urban Development, and the Ministry of Justice and Constitutional Affairs.

17. For FY 2025/26, **Shs 1.4 trillion** is allocated for payment of domestic arrears. You should however, note that payment of the existing stock of arrears will only be made upon verification by an independent audit firm appointed by this ministry. To curb further accumulation of domestic arrears, this Ministry has instituted the following measures:

- i) Sanctioning Accounting Officers for the creation of new domestic arrears by not renewing their contracts as Accounting Officers; and
- ii) Accounting Officers should not sign any new contracts without confirmation of availability of resources. Multi-year contracts should take a first call on available resources. Accounting Officers who sign contracts without availability of funds will be held personally liable. Please note that the Expenditure Limits issued by this Ministry are on the basis of the available funds not the appropriated budget.

18. All Accounting Officers are reminded to submit their draft final accounts by 31<sup>st</sup> August 2025 to the Accountant General's Office with duly signed certificates of outstanding commitments with copies to the Internal Auditor General. Draft final accounts submitted without certificates of outstanding commitments will be **rejected**.

#### *Payment of Taxes and Other Statutory Deductions by Government*

19. It has been observed that some Accounting Officers have failed to remit tax and social security deductions to the Uganda Revenue Authority (URA) and the National Social Security Fund (NSSF). This has led to accumulation of arrears. This malpractice must stop with immediate effect.

20. All Accounting Officers are required to ensure that payments for goods and services include applicable taxes, and that all tax deductions are fully remitted to URA in a timely manner to avoid further arrears. In particular, remittances for Pay As You Earn (PAYE) must be charged under Item 111101 of the Chart of Accounts. URA and NSSF are accordingly required to submit to this Ministry, at the beginning of every quarter, the lists of Votes that have failed to comply, so that appropriate corrective measures can be taken.



### *Contracting in Ugandan Shillings vs. Foreign Currencies*

21. In line with the principles agreed upon with the Bank of Uganda, I wish to reaffirm this Ministry's standing directive that since the budget is appropriated in Ugandan shillings, all procurements and payments must be conducted in Uganda shillings. This requirement is intended to safeguard the integrity, competitiveness, stability and value of the shilling. Accordingly, all Accounting Officers are hereby guided as follows:

- i) All planned procurements on the e-GP and IFMS should be undertaken in Ugandan shillings in order to mitigate cost escalations arising from fluctuations in global foreign exchange rates;
- ii) All contracts—including those under international competitive bidding—must be quoted in Ugandan shillings, except where financing agreements with Development Partners explicitly require the use of foreign currencies in both the bidding and payment process; and
- iii) Only Missions Abroad are allowed to pay in foreign currencies, given their respective countries of location.

### ***Administrative Issues***

#### *Budget Execution Games*

22. I have observed that some Votes engage in budget execution games. For example, whereas some Votes budget for in-house contributory schemes, others budget for excess wage and request change to non-wage-related expenditures towards the end of the financial year. Similarly, others cause and report emergency situations that could be predicted and planned for. Some Accounting Officers report such situations as a game to secure additional funds outside the approved work plans and budget. You are cautioned against engaging in such practices as this will not be tolerated anymore.

#### *Issuance of Expenditure Limits*

23. To ensure timely release and availability of funds for budget execution, this Ministry will continue to undertake the following:

- i) Issue quarterly expenditure limits for recurrent, development expenditure and statutory expenditures not later than the 10th day of the first month of each quarter;

- ii) Release funds for Missions Abroad twice in the course of the financial year, in July (first quarter) and in January (third quarter) to hedge against loss of poundage and to enable Missions to meet obligations which require one-off payments, such as rent;
- iii) Release funds for all institutions of learning, including primary, secondary, tertiary, BTVETs, and other post-secondary institutions aligned to the termly calendar and semesters of the academic year;
- iv) For the agriculture sub-programme, funds will be released in line with seasonality of the activities to ensure timely availability of the necessary inputs;
- v) Release 100 percent of Local Government Development Grants by the third quarter (Q3) to avoid unspent balances at the end of the Financial Year; and
- vi) Release local revenue to Local Governments based on actual remittance to the Uganda Consolidated Fund by the individual Local Governments.

24. All quarterly expenditure limits will be guided by your work plans, cash flow plan and the projected cash position of Government for the quarter.

#### *Finance Committee Meetings*

25. Accounting Officers must convene Finance Committee meetings after expenditure limits are issued to agree on priorities for the quarter and allocation of funds to cost centres and departments before warranting. Ensure these meetings take place, and submit signed minutes along with hard-copy warrants to the Ministry each quarter by end of the third week of the first month of the quarter.

26. In order to align the expenditures with planned interventions as per NDP IV, the Head Planning, being the secretariat of the Finance Committee, is mandated to prepare and present the projections for warranting to the Committee for approval. The Head Accounts should load a warrant consistent with the allocations approved by the Finance Committee. This will ensure consistency with planned activities, thereby contributing to the achievement of NDP IV objectives.

#### *Warranting of Funds*

27. Within five working days of receiving the quarterly expenditure limits, Accounting Officers must submit their accounting warrants.



The Ministry will then review and either approve or reject those warrants within 48 hours of receipt.

28. You must warrant 100 percent of each expenditure limit across all categories and submit all warrants in a single batch that matches the issued limits. Any warrants that do not comply will be automatically rejected.
29. Funds must be warranted only against their correct expenditure category. No warranting of funds across expenditure categories will be entertained and each expense must be charged to its proper category.

#### *Transfers of Funds to Subventions/Higher & Lower Local Governments*

30. Following the issuance of expenditure limits, all Central Government Votes with funds for transfer to other agencies, projects, or subventions must do so within 10 days—and not later than the 20th day of the first month of the quarter. This ensures that planned activities proceed on schedule. Likewise, Local Government Accounting Officers must transfer funds to lower-level entities (health units, educational institutions, sub-counties, town councils, and municipal divisions) by the 20th day of the first month of the quarter to support timely implementation of their activities.

#### *Virement of Funds and Change in Work Plans*

31. The Ministry has continued to observe a rise in virement requests from Votes. This trend is driven by inadequate budgeting and poor resource prioritisation that undermine budget credibility. Some workplan changes and virement requests are part of the budget games. If detected and verified, these funds shall be repurposed to other priorities in the subsequent budgets.
32. When virements are unavoidable, they must be submitted online through the Programme Budgeting System (PBS) in accordance with Section 21(2) of the Public Financial Management Act, Cap. 171, and before the start of the next quarter. **No virements will be permitted after expenditure limits have been issued and funds released.**
33. Each virement request must include an updated work plan showing which outputs will be scaled down/up or deferred, as well as the new outputs.



### *Supplementary Expenditures*

34. It has been observed that, several Votes do not adequately allocate resources for statutory, mandatory, and critical expenditures during the budgeting process. This results into recurring supplementary budget requests during implementation. Accounting Officers are advised to prioritise these expenditures and ensure they are the first to be catered for in the budget. In instances where critical needs emerge during budget execution, Votes are encouraged to utilise the virement provision up to 10 percent in accordance with the Public Finance Management Act, Cap. 171, to address such emergencies.

### *Payment of Rent, Utilities and Service Providers*

35. It has come to my attention that some Votes do not pay rent, utilities and service providers in time, resulting in utility arrears despite the adoption of prepaid billing systems. All Accounting Officers are therefore urged to clear any outstanding utility bills with the relevant service providers by the end of quarter one of FY 2025/26. Furthermore, utility and rent obligations should be settled promptly throughout the financial year to prevent the build-up of new arrears.

### *Non-Tax Revenue (NTR)*

36. In accordance with the Public Finance Management Act, Cap. 171, and specific institutional statutes that authorise fees, levies and service charges, fines, licences, and non-tax revenue (NTR) items are captured in the Chart of Accounts under designated codes. ***Accounting Officers should ensure that NTR collections are in line with the forecast of the annual budget for FY 2025/26 as approved by Parliament. Please note that NTR releases shall be in line with the projections in the Cash-Flow Plan and thus expenditure limits shall be issued in line with the collections.***

### *Implementation of the Parish Development Model (PDM)*

37. In the FY 2025/26, Government has provided **Ushs1,096.9 billion** for PDM activities at the parish level, of which;

- i) **Ushs.1,059.4 billion** is for the Parish Revolving Fund (PRF), with **each Parish allocated Ushs. 100 million**;
- ii) **Ushs. 5.297 billion** is for loan processing costs at the SACCOs, with **each Parish allocated Ushs. 500,000**;





- iii) **Ushs. 4.237 billion** is for withdraw charges associated with the PDM loans, with **each Parish allocated Ushs. 400,000**;
- iv) **Ushs. 4.654 billion** is for support to PWDs that receive PDM loans;
- v) **Ushs. 10.594 billion** is for **PDM administrative costs** incurred by the Parish Development Committee (PDC), with **each Parish allocated Ushs. 1,000,000**; and
- vi) **Ushs. 12.712 billion** is for a monthly PDM duty facilitation allowance of **Ushs 100,000** per officer, for Parish Chiefs/Town Agents.

38. All Accounting Officers are reminded to implement PDM activities in line with the guidelines and circulars issued from time to time. The Parish Revolving Fund (PRF) beneficiaries should not be charged any fees or forced to pay any money to access a loan. Any person or government official involved in fraud, extortion or manipulation of the PDM processes contrary to the guidelines and circulars should be handled in accordance with the law. You are further reminded to ensure that all Parish Chief vacancies are duly filled where positions have fallen vacant and ensure prompt payment of monthly duty facilitation allowances to only the eligible officers.

#### *Parish Development Model (PDM) Public Spending and Service Delivery*

39. Government has allocated funds to both Central and Local Governments for the provision of public goods and services at the Lower Local Government level. These resources are intended to enhance service delivery through Lower Local Government units including PDM Pillar structures. Effective FY 2025/26, All Accounting Officers are required to specifically monitor and report on the use of funds in Lower Local Government units through their respective quarterly reports. These reports must account for the flow of public funds from all sources to activities under the respective sub-county departments and PDM Pillars.

#### *The State of the Parish Economy and Asset Register (SPEAR) Report*

40. The SPEAR Report is a results-oriented accountability framework introduced by Government under NDP IV to deepen Programme-Based Planning and Budgeting (PPB) at parish level, and ultimately to realize the whole-of-government approach at the parish level. To this end, the PDMIS has been configured to capture statistics from the Community Information System (CIS) for use by Parish Chiefs to

report on Public Spending and Service Delivery (PSSD) at parish-level in line with the SPEAR Report framework. CAOs are required to consolidate and analyze SPEAR Reports from parishes in their local governments for submission as an annex of the Local Government BFP for FY2026/27.

#### *The Area Based Commodity Development (ABCD) Approach*

41. To strengthen implementation of the ABCD approach adopted under NDPIII and in the Private Sector Development Programme, this Ministry developed the ABCD online Portal as a one-stop-centre for data and information on commodity value chains. The Portal is designed to facilitate coordination of public investments in ATMS and Enablers at sub-national level. Phase 1 of the portal will go-live in Q1, FY2025/26 and will cover commodity value chains that have adequate and reliable statistics. Availability, completeness and accuracy of district statistics on commodity value chains is essential for the effectiveness of the ABCD Portal. To address this, CAOs are required to annually map and submit to this Ministry an updated Register of data and information gaps on active commodity value chains in their respective Local Governments by 30<sup>th</sup> November, 2025.

#### *Performance Reports*

42. MoFPED is concerned about the continued delays by several Votes in submitting quarterly performance reports. In accordance with Section 15 (1) of the Public Finance Management Act, Cap. 171, Accounting Officers are required to submit quarterly budget performance reports within 30 days after the closure of each quarter. These reports must adhere to the format provided by the Ministry through the Programme Budgeting System. I strongly urge all Accounting Officers to comply with this obligation. Non-compliance will lead to consequences including the suspension of IFMS access and the public disclosure of defaulting Accounting Officers, among other measures aimed at promoting budget transparency.
43. Additionally, Local Government Accounting Officers must share copies of progress reports with the offices of the District Chairpersons (LC Vs), Resident District Commissioners (RDCs), and other relevant stakeholders to enhance transparency. Let us collectively uphold the principles of budget transparency and accountability in the interest of the public and the advancement of good governance.



### *Budget Transparency*

44. To promote budget transparency, MoFPED manages both the Budget Website and the Budget Call Centre. At the Vote level, Accounting Officers are reminded to implement the following measures:
- i. Consistently display key budget information—such as quarterly releases, project funding, disbursements to schools and health centres, locally raised revenue and expenditure, pension and gratuity payments—on noticeboards to enhance public awareness;
  - ii. Share all relevant budget information with the political leadership to support their oversight role, ensuring effective implementation and accountability of Government programmes for improved service delivery;
  - iii. Conduct joint monitoring of Government projects alongside political leaders and ensure that monitoring findings are addressed through appropriate corrective actions; and
  - iv. Upload accurate budget information to their websites in a timely manner to expand public access, encourage citizen participation in monitoring public resources, and promote accountability.

### *Management of Non-Statutory Deductions*

45. In previous financial years, inefficiencies have been identified in the management of non-statutory deductions, such as non-remittance or partial remittance of deductions, unauthorised loan deductions, and deductions continuing after the completion of loan repayments.
46. To address these issues, Accounting Officers must ensure the timely remittance of non-statutory deductions alongside salaries. Officers should also ensure compliance with agreed loan repayment end dates by working closely with lending institutions to obtain detailed repayment profiles for each officer. Deduction codes for employees who have completed their loan repayments must be immediately frozen. Additionally, public officers are required to notify their Accounting Officers in writing at least three months before the completion of their loan repayment period to facilitate the termination of the memorandum of understanding with the lending institution.

### *Pension and Gratuity Processing*

47. With the full decentralisation of pension and gratuity processing to the Vote level, Accounting Officers are now fully responsible for managing their respective pension payrolls. However, delays persist, often due to incomplete or mismatched information on the IPPS/HCM system. There have also been cases where new pensioners are not promptly added to the payroll, or pensioners are removed without justification, causing unnecessary distress to retired public servants.
48. Accounting Officers must ensure timely processing and approval of pension files, and that new pensioners are added to the payroll immediately upon final approval. A stable pension payroll must be maintained, and monthly pension payments must be made by the 28th of each month. Pensioners aged 75 and above should be promptly informed—using the most efficient communication channels—to submit their life certificates for verification.
49. All verification and approval steps related to pension processing should be completed within one week per stage, and under no circumstances should the entire process exceed 30 days from the date of retirement. Disciplinary action will be taken against any officers responsible for undue delays.

### *Implementation of Recommendations in the Report of the Auditor General on Special Audit of the Salary and Pension Payrolls*

50. The Office of the Auditor General undertook a special audit of the payroll to establish the exact number of public officers and the wage requirement to address the challenge of recurring wage shortfalls and hence supplementary expenditure requests. Among the identified causes of wage and pension shortfalls were:
- i) Overpayment of salaries, pension and gratuity;
  - ii) Misappropriation; mischarge and diversion of wages, pensions and gratuities to other activities; payment of ghosts;
  - iii) Payment of staff and pensioners off the Government payroll management systems (HCM/IPPS);
  - iv) Mismanagement of statutory and non-statutory deductions through over-approved and unapproved payments and transfers;
  - v) Unauthorised recruitment and promotions of staff; and



- vi) Delayed cleaning of the salary and pension payrolls to net off cases of death, transfer, abscondment and retirement, and where beneficiaries of the deceased pensioners have earned for more than 15 years.

51. Accordingly, the Auditor General recommended to Accounting Officers of the affected Votes as follows:

- i) Accounting Officers should ensure that all compensation for employees must be charged to the appropriate wage item codes as per the revised Chart of Accounts, including:
  - a. 211101: Public servants recruited through Service Commissions and Appointing Authorities;
  - b. 211102: Contract staff recruited under Appointing Authorities, Boards, and Councils;
  - c. 211103: Staff under Statutory Bodies;
  - d. 211105: Ex-gratia for political leaders; and
  - e. 211106: Allowances for short-term contracts, casual labourers, and foreign service.
- ii) Recover the overpayments but ensure the cumulative monthly deductions from affected staff does not exceed 50 percent of their salary after accounting for statutory deductions such as PAYE and Local Service Tax.
- iii) Recover the funds irregularly transferred to private companies.
- iv) Strengthen payroll controls: Ensure monthly reconciliations are conducted by Human Resource (HR) Departments and Internal Audit to prevent recurrence of such errors, and maintain accurate staff records to avoid future overpayments or underpayments.
- v) Take disciplinary action against responsible officers where overpayments are found to have resulted from negligence or deliberate actions.
- vi) Put in place controls to ensure that statutory and non-statutory deductions are always accurately computed, verified by Internal Audit and promptly paid. Besides, the amounts over-remitted should be followed up with a view to recovering or offsetting outstanding obligations.

52. The auditor General shall make a follow-up on the status of implementation during the subsequent audits. ***Accounting Officers are therefore requested to prepare an action plan for implementation of the recommendations in their respective Vote Special Audit Reports and ensure the recommendations***

**are implemented and that the aforementioned payroll irregularities are eliminated.**

*Public Investment Management System (PIMS)*

53. Government developed the National Public Investment Policy and reviewed the Development Committee Guidelines. This was intended to strengthen planning, appraisal, implementation, and monitoring of public investments.
54. Accounting Officers should undertake all public investments in line with these two frameworks so as to ensure consistency with national development priorities, enhance value for money, and improve the effectiveness and efficiency of public investment management.
55. *Institutional Development Projects (IDPs)*. In line with the Fourth National Development Plan (NDP IV), Institutional Development Projects (IDPs) have been restructured to focus on strengthening regulatory frameworks so as to address existing deficiencies and promote greater formalisation within the economy. During FY 2025/26 and the medium term, the performance of IDPs will be evaluated based on the effectiveness of the regulatory frameworks within the respective MDAs, and shall serve as a benchmark for future project appraisals and approvals.
56. Accounting Officers are required to ensure that the appropriate tools, systems, and institutional capacities are put in place to enable the full execution of regulatory mandates. In addition, IDP profiles that have not been reengineered in the Integrated Bank of Projects (IBP) in accordance with the DC guidelines shall be frozen in both the PBS and the IFMS (*Annex 2*).
57. *Framework for Tracking Implementation and Performance of Public Investments in Uganda*. Government adopted the Framework for Tracking the Implementation and Performance of Public Investments to strengthen oversight of public investments and ensure their timely implementation. This framework requires all MDAs to adopt standardised tools and practices such as Earned Value Management (EVM), a Quality Performance Index (QPI), Performance-Based Contracts, Project Implementation Units (PIUs), integration with the Integrated Bank of Projects (IBP), and the certification of Project Managers to ensure they possess the technical expertise necessary to effectively manage complex projects effectively. Accounting Officers should therefore ensure full compliance with the framework, given that it is a prerequisite for continued project financing, as well as

consideration of new project proposals, and to avoid the termination of underperforming projects.

*Projects Pending Completion of PIMS Appraisal Process*

58. During the finalisation of the Budget for FY 2025/26, some projects were allocated codes subject to completing the mandatory Public Investment Management System (PIMS) appraisal (Annex 3). Accounting Officers responsible for these projects are hereby advised to ensure the completion of the appraisal processes and secure the required approvals so as to ensure alignment to national fiscal objectives and development priorities. Failure to complete the appraisal process shall lead to deactivation of such projects from the Public Investment Plan (PIP) and the Budget for FY 2025/26.

*Projects Exited from the Public Investment Plan (PIP) FY2025/26*

59. During the annual project portfolio reviews, the Development Committee exited a number of projects from the PIP and Budget of FY 2025/26 (Annex 4). Accounting Officers whose projects are in this category are required to submit project completion reports on the Integrated Bank of Projects (IBP) by **30th July 2025**. These reports should include a summary of project achievements, the lessons learnt, physical progress, and financial performance. Please note that submission of project completion reports is a precondition for initiation of new projects under each Vote and programme. In addition, several projects are scheduled to exit the PIP at the end of FY 2025/26 (Annex 5). *Accounting Officers with projects in this category are urged to fast-track their execution and completion within the current financial year, given that the Development Committee shall not grant any further extensions.*

*Financial Clearance for Legislative or Policy Proposals*

60. In accordance with the Public Finance Management Act, Cap. 171, the Cabinet Secretariat Guidelines, and the Rules of Procedure of Parliament, all entities submitting legislative or policy proposals are required to obtain a Certificate of Financial Implications and a Letter of Financial Clearance for submission to Parliament and Cabinet, respectively. The Guidelines for the Issuance of Certificates of Financial Implications have been revised so as to enhance compliance with these legal requirements. Please note that the revised Guidelines came into effect on 1st July 2025 and, as such, all MDAs must accompany their requests for financial clearance with the following documents:

- i) A Statement of Financial Implications;
- ii) An approved Regulatory Impact Assessment (RIA); and
- iii) Proof of internal approval from both the respective MDA and the relevant Programme Working Group (PWG).

61. MoFPED Budget Analysts, in collaboration with Planners and Policy Analysts, shall be responsible for sensitising and guiding Programme Working Groups (PWGs) on the new institutional and analytical framework requirements.

### ***Local Government-Specific Issues***

#### ***Release of Funds in FY 2025/26***

62. Building on the reforms on fiscal transfers under fiscal decentralisation, the following should be noted during Budget execution:

- i) The release of transfers will be managed through PBS and the enhanced IFMS interface;
- ii) Direct transfers will be made to all Lower Local Governments for the non-wage unconditional grant and the DDEG on the basis of the grant allocations made to them in line with the approved budget and work plans;
- iii) Transfers to service delivery units (schools and health facilities) will be made based on allocations in the respective Local Government budgets;
- iv) All non-wage recurrent and development funds for the Production and Marketing grant, the agricultural extension grant and the Parish Development Model grant will be released in the 1st and 3rd quarters to support farmers in Season B and Season A, respectively; and
- v) All development grants will be released by the third quarter to allow a one-quarter lag for absorption of funds.

#### ***Virements, Reallocations & Supplementary Requests by Local Governments***

63. Subject to the guidance provided in para 31, on virements, you are urged to ensure that any requests for virements, reallocations and supplementary are submitted on PBS upon clearance from the LG Council with minutes attached as evidence. You are also reminded to ensure that the submission is on the correct budget lines. **Failure to comply will lead to rejection of your requests.**





64. When submitting supplementary requests for external financing and other Government transfers (OGTs), you should attach agreements, disbursement timelines, evidence of remittances of funds to the collection account and signed promissory reports to enable this Ministry to process the required supplementary.

*Payment of Ex-gratia and Councils' Allowances*

65. While my Ministry has provided all the required funds in the Budget for the payment of political leaders' emoluments, we have noted that during the course of Budget execution, some Accounting Officers do not follow the prescribed Government rates for Councilors' allowances and hence causing shortfalls in the budgeted funds.

66. Therefore, you are reminded to ensure that Councillors and other leaders are facilitated in line with Schedules 1 and 3 of the Local Government Act, 2017, as amended, by following the correct Government rates as indicated below:

- i) Deputy District/City Speaker's monthly allowance is **Shs 400,000**;
- ii) Municipal Speaker monthly allowance is **Shs.400,000**;
- iii) Deputy Municipal Speaker's allowance is **Shs 300,000**;
- iv) District/Municipal/City and City Division Councilors' monthly allowance is **Shs 250,000**;
- v) Sub-County/Town Council/Municipal Division Chairperson's monthly allowance is **Shs35,000**; and
- vi) Ex-gratia/Councilors' allowance for LCI and LCII Chairpersons is **Shs 120,000** annually.

***Management of Local Revenue***

*Collection of Local Revenues through Integrated Revenue Administration System (IRAS) by Local Governments*

67. Starting FY 2025/26, Government took a decision to have all local revenue collected through one system, that is, the Integrated Revenue Administration System (IRAS). Accounting Officers are requested to comply with this directive in order to enhance efficiency and effectiveness in local revenue management, and there should be no instances of manual receipts for local revenue.

68. Relatedly, as guided by the Ministry of Health (MoH), public hospitals should have private wings to generate NTR as an alternative

financing mechanism. This NTR should be captured as local revenue by the respective Local Government Votes.

#### *Releases of Local Revenue*

69. Local revenue budgets for FY 2025/26 are based on projections by the respective Local Government Votes. ***Expenditure limits for local revenue shall continue to be issued by the Accountant General's Office based on remittances to the Uganda Consolidated Fund.***
70. In the event that a Local Government collects revenue over and above the approved budget, ensure that you remit the excess funds to the Consolidated Fund and request a supplementary budget with minutes of Council approval before such excess collections can be spent. ***Note that these requests shall only be honoured upon approval by Parliament and, therefore, any requests for supplementary expenditure should be submitted early for timely processing.***

#### *Physical Location of Health Facilities and Institutions of Learning*

71. Over the years, various concerns have been raised over the huge variations between data submitted to this Ministry on the location of cost centres/schools, which greatly affects the release of funds, especially for tertiary institutions. Given that funds are released on the basis of the location of a given facility, these variations distort the release of funds.
72. In order to avoid such situations, this Ministry, in collaboration with Ministry of Education and Sports (MoES) and MoH, at the time of budgeting, enhanced the PBS to allow respective Local Government Accounting Officers to match the cost centres on the PBS under their jurisdictions. ***Accounting Officers who fail to invoice for funds based on the aligned cost centres will be held personally responsible for misappropriation of resources.***

#### *Accountability and Reporting*

73. Local Government Accounting Officers should adequately account for the funds released for the delivery of services in a timely manner. The performance contracts for all Local Government Accounting Officers have been amended to include accountability requirements, including the Global Alliance for Vaccines and Immunization (GAVI) funds. In addition, you are required to prepare and submit in a

timely manner your financial and budget performance reports for transparency, accountability and effective governance.

#### *Submission of Budget Performance Reports*

74. It has been observed that some Local Government Accounting Officers still continue to submit performance reports late. These reports must be submitted by the 30th day of the first month of the following quarter. ***You are therefore, advised to adhere to the reporting timelines and warned against late submission of reports. You should also ensure that you always provide copies of your progress reports to the offices of the LC Vs and RDCs and other relevant stakeholders for budget transparency.***

#### *Local Government Performance Assessment*

75. Government started the implementation of the Uganda Intergovernmental Transfers Programme (UgIFT), which is part of the broader Intergovernmental Fiscal Transfer Reform Programme (IFTRP), purposely to address financing gaps and challenges under the Health and Education Sub-Programmes.
76. An assessment of Local Governments' adherence to budget and accountability requirements is underway to verify whether budget requirements and programme guidelines have been met. I will only sign performance contracts for FY **2025/26** with Accounting Officers if the assessment shows that:
- i) Grant guidelines are properly adhered to in the budget allocations;
  - ii) Development and unconditional grant allocations are:
    - a) Properly budgeted for against the respective Lower Local Governments and facilities;
    - b) Consistent with the approved budget allocations provided by this Ministry; and
  - iii) Bank account details have been provided up to facility level.

77. To further deepen Budget transparency and accountability to the public, all Local Governments are required to hold an accountability day during which the District Chairperson/City/Municipal Mayor presents to all stakeholders the report on all revenues and programme expenditures/projects implemented during the preceding financial year. In addition, they are encouraged to use all media platforms at their disposal within their current budgets to highlight priorities in their budgets and to account to the public for resources used.

## *Uganda Inter-Governmental Fiscal Transfers Programme (UgIFT)*

78. The Uganda Inter-Governmental Fiscal Transfers (UgIFT) Programme was launched in FY 2017/18, committed to improving the adequacy, equity, and efficiency of decentralised service delivery. While FY 2024/25 marked the final year of the first phase of the Uganda Inter-Governmental Fiscal Transfers Programme (UgIFT I), the first six months of FY 2025/26 (up to 31st December 2025) will constitute the **programme closure period**. Therefore, all Local Government (LG) Accounting Officers are required to focus efforts during this transition phase on the following key priorities:

**i. Completion and Operationalisation of Remaining Investments:** LGs must ensure that all projects funded under the UgIFT Programme are fully complete and operationalised. Key areas of focus include:

- a) **Operation and maintenance (O&M):** Sustain and manage both existing and newly constructed health and education infrastructure;
- b) **Completion of residual works for health facilities:** Finalise remaining elements (e.g., placenta pits, incinerators, solar systems, OPD renovations, water systems, drainage) necessary for full functionality, especially for facilities that had been affected by scope reductions;
- c) **Construction of retaining walls:** Secure and protect constructed facilities prone to soil erosion through the construction of retaining walls;
- d) **Completion of piped water systems:** Finalise multi-year piped water projects that remain incomplete due to phased funding;
- e) **Irrigation equipment utilisation:** Support beneficiary farmers with follow-up activities to ensure sustainable use of installed micro-scale irrigation systems; and
- f) **Full operationalisation:** Equip and staff all completed facilities and ensure the provision of capitation, medicines, and operational funds.

**ii. End-of-Programme Closure Activities:** To ensure orderly programme closure by **31st December 2025**, LGs must undertake the following:

- a) **Final deliverables and acceptance:** Complete all deliverables, verify compliance with standards, and



formally hand over project sites from contractors to LGs for commissioning;

- b) **Documentation:** Compile and archive all project records, including designs, contracts, manuals, maintenance guides, and final closure reports;
- c) **Knowledge transfer:** Ensure contractors train users and LG staff in the use and maintenance of installed infrastructure and equipment;
- d) **Post-implementation review:** Evaluate each project's performance against original objectives and KPIs, and document the lessons learnt;
- e) **Contract closure:** Finalise all contracts, ensuring compliance with legal, financial, and regulatory obligations; and
- f) **Recognition and acknowledgement:** Celebrate the successful implementation of the programme and recognise the contributions of implementing teams and stakeholders.

iii. **Participation in Design of UgIFT 2:** As part of preparations for the successor programme, my Ministry has commenced consultations to ensure alignment between national objectives and local needs. During these engagements, all Local Government Accounting Officers will be required to:

- a) Participate actively in planned stakeholder consultations;
- b) Provide local insights to inform the prioritisation and design of interventions; and
- c) Support evidence-based planning for equitable and sustainable service delivery under UgIFT 2.

## C. CONCLUSION

79. This Circular is issued to support the timely implementation of Government programmes under the approved Budget for FY 2025/26, in line with applicable legal provisions and the guidelines issued.

80. All Accounting Officers are reminded to initiate the implementation of Government programmes and projects for FY 2025/26, in accordance with the approved work plans, procurement schedules, recruitment plans, and the budget execution directives outlined in this Circular.

81. I appreciate your commitment to ongoing efforts to enhance service delivery and wish you success in executing the FY 2025/26 Budget.



Ramathan Ggoobi

**PERMANENT SECRETARY/SECRETARY TO THE TREASURY**

**Copy:** Rt. Hon. Speaker of Parliament  
Rt. Hon. Deputy Speaker of Parliament  
Rt. Hon. Prime Minister  
Hon. Minister of Finance, Planning and Economic Development  
Hon. Chief Whip of Government  
All Hon. Ministers and Ministers of State  
All Hon. Members of Parliament  
The Chairperson, Parliamentary Budget Committee  
The Chairperson, National Planning Authority  
The Head of Public Service and Secretary to Cabinet  
The Principal Private Secretary to His Excellency the President  
All LC V Chairpersons and Mayors of Cities and Municipalities  
All Resident District Commissioners  
All Chairpersons of Service Commissions and Appointing Authorities  
The Director, Parliamentary Budget Office

# Annex 1 - Annual GOU Cash Flow Plan FY 2025/26

Vide	Description	Approved Budget			Q1			Q2			Q3			Q4		
		Wage	Non Wage	Total	Wage	Non Wage	Total	Wage	Non Wage	Total	Wage	Non Wage	Total	Wage	Non Wage	Total
001	Office of the President	31.66	311.10	342.76	7.92	100.98	108.90	7.92	85.74	93.66	7.92	53.28	61.20	7.92	71.09	79.01
002	State House	37.75	443.11	480.86	9.44	109.28	118.72	9.44	106.36	115.80	9.44	109.57	119.01	9.44	114.78	124.22
003	Office of the Prime Minister	7.19	131.02	138.21	1.80	31.64	33.44	1.80	36.39	38.19	1.80	32.08	33.88	1.80	29.90	31.70
004	Ministry of Defence	1,391.51	1,670.18	3,061.69	456.88	653.08	1,109.96	427.88	550.90	978.78	427.88	550.90	978.78	427.88	550.90	978.78
005	Ministry of Public Service	6.35	30.96	37.31	1.59	7.72	9.31	1.59	8.07	9.66	1.59	7.72	9.31	1.59	8.07	9.66
006	Ministry of Foreign Affairs	14.12	48.62	62.74	3.79	12.99	16.78	3.79	12.99	16.78	3.79	12.99	16.78	3.79	12.99	16.78
007	Ministry of Justice and Constitutional Affairs	16.57	168.95	185.52	4.14	17.58	21.72	4.14	24.14	28.28	4.14	22.02	26.16	4.14	25.22	29.36
008	Ministry of Finance, Planning and Economic Development	12.08	2,205.81	2,217.89	3.02	118.48	121.50	3.02	59.43	62.45	3.02	53.79	56.81	3.02	57.81	60.83
009	Ministry of Internal Affairs	3.22	53.92	57.14	0.81	11.95	12.76	0.81	12.23	13.04	0.81	12.04	12.85	0.81	12.66	13.47
010	Ministry of Agriculture, Animal Industry and Fisheries	36.93	307.57	344.50	9.23	60.59	69.82	9.23	84.41	93.64	9.23	59.24	68.47	9.23	78.46	87.69
011	Ministry of Local Government	32.21	39.19	71.40	10.23	81.62	91.85	10.23	25.53	35.76	10.23	6.11	16.34	10.23	23.15	33.38
012	Ministry of Lands, Housing & Urban Development	16.69	190.87	207.56	4.17	42.58	46.75	4.17	41.7	45.87	4.17	6.11	10.28	4.17	12.87	17.04
013	Ministry of Education and Sports	53.07	438.86	491.93	13.27	82.86	96.13	13.27	110.40	123.67	13.27	106.24	119.51	13.27	107.32	120.59
014	Ministry of Health	22.69	190.64	213.33	5.67	26.88	32.55	5.67	33.19	38.86	5.67	33.40	39.07	5.67	33.40	39.07
015	Ministry of Trade, Industry and Co-operatives	4.33	214.55	218.88	1.08	64.95	66.03	1.08	16.41	17.49	1.08	15.03	16.11	1.08	14.95	16.03
016	Ministry of Works and Transport	55.05	764.35	819.40	13.78	136.40	150.18	13.78	137.78	151.56	13.78	137.78	151.56	13.78	137.78	151.56
017	Ministry of Energy and Mineral Development	17.00	110.39	127.39	4.25	23.16	27.41	4.25	42.37	46.62	4.25	26.74	30.99	4.25	26.74	30.99
018	Ministry of Gender, Labour and Social Development	5.67	297.86	303.53	1.42	84.81	86.23	1.42	70.02	71.44	1.42	69.57	70.99	1.42	72.46	73.88
019	Ministry of Water and Environment	24.04	36.62	60.66	6.01	7.19	13.20	6.01	11.26	17.27	6.01	8.40	14.41	6.01	9.77	15.78
020	Ministry of ICT and National Guidance	13.13	192.28	205.41	3.38	20.39	23.77	3.38	23.33	26.71	3.38	24.53	27.91	3.38	24.53	27.91
021	Ministry of East African Community Affairs	1.37	44.46	45.83	0.39	8.07	8.46	0.39	15.81	16.20	0.39	4.75	5.14	0.39	4.75	5.14
022	Ministry of Tourism, Wildlife and Antiquities	3.61	298.27	301.88	0.90	10.74	11.64	0.90	73.74	74.64	0.90	72.39	73.29	0.90	72.39	73.29
023	Ministry of Kampala Capital City and Metropolitan Affairs	0.32	14.54	14.86	0.08	3.65	3.73	0.08	0.80	0.88	0.08	0.80	0.88	0.08	0.80	0.88
024	Ministry of Justice (Court of Judicature)	100.09	270.13	370.22	27.27	48.61	75.88	27.27	69.38	96.65	27.27	66.68	93.95	27.27	66.68	93.95
025	Ministry of Education (EC)	38.29	553.18	591.47	9.60	102.20	111.80	9.60	28.19	37.79	9.60	28.19	37.79	9.60	28.19	37.79
026	Ministry of Government (GG)	28.31	57.63	85.94	7.08	10.20	17.28	7.08	12.67	19.75	7.08	6.61	13.69	7.08	8.15	15.23
027	Ministry of Health (HC)	119.79	366.50	486.29	29.95	249.88	279.83	29.95	234.14	264.09	29.95	234.14	264.09	29.95	234.14	264.09
028	Ministry of Education (EC)	3.42	12.66	16.08	0.85	2.53	3.38	0.85	3.36	4.21	0.85	3.02	3.87	0.85	3.02	3.87
029	Ministry of Health (HC)	11.02	15.19	26.21	2.76	4.13	6.89	2.76	3.12	5.88	2.76	2.63	5.39	2.76	2.63	5.39
030	Ministry of Health (HC)	6.12	19.72	25.84	1.53	4.29	5.82	1.53	5.34	6.87	1.53	4.54	6.07	1.53	4.54	6.07
031	Ministry of Health (HC)	21.46	44.48	65.94	5.37	11.31	16.68	5.37	11.31	16.68	5.37	11.31	16.68	5.37	11.31	16.68
032	Ministry of Health (HC)	10.33	9.94	20.27	2.58	2.11	4.69	2.58	2.47	5.05	2.58	2.82	5.40	2.58	2.82	5.40
033	Ministry of Health (HC)	9.45	28.08	37.53	2.41	7.80	10.21	2.41	7.84	10.25	2.41	7.84	10.25	2.41	7.84	10.25
034	Ministry of Health (HC)	3.75	10.04	13.79	0.94	1.82	2.76	0.94	1.82	2.76	0.94	1.82	2.76	0.94	1.82	2.76
035	Ministry of Health (HC)	26.08	67.77	93.85	6.52	18.29	24.81	6.52	11.76	18.27	6.52	11.76	18.27	6.52	11.76	18.27
036	Ministry of Health (HC)	18.06	31.14	49.20	4.51	7.70	12.21	4.51	8.01	12.52	4.51	8.01	12.52	4.51	8.01	12.52
037	Ministry of Health (HC)	4.76	31.55	36.31	1.19	10.01	11.20	1.19	18.57	19.76	1.19	11.57	12.76	1.19	11.57	12.76
038	Ministry of Health (HC)	18.45	44.13	62.58	4.61	10.27	14.88	4.61	9.64	14.25	4.61	13.22	17.83	4.61	13.22	17.83
039	Ministry of Health (HC)	6.85	163.20	170.05	1.71	40.80	42.51	1.71	54.94	56.65	1.71	31.01	32.72	1.71	36.45	38.16
040	Ministry of Health (HC)	166.34	142.35	308.69	41.58	55.13	96.71	41.58	27.45	69.16	41.58	23.20	64.78	41.58	23.20	64.78
041	Ministry of Health (HC)	5.10	11.83	16.93	1.38	2.32	3.70	1.38	3.05	4.43	1.38	2.60	3.98	1.38	2.60	3.98
042	Ministry of Health (HC)	5.83	16.99	22.82	1.46	2.89	4.35	1.46	5.37	6.83	1.46	4.24	5.70	1.46	4.24	5.70
043	Ministry of Health (HC)	5.74	8.46	14.20	1.43	1.03	2.46	1.43	1.60	3.03	1.43	1.60	3.03	1.43	1.60	3.03
044	Ministry of Health (HC)	10.31	41.13	51.44	2.58	6.30	8.88	2.58	7.91	10.49	2.58	7.74	10.32	2.58	7.74	10.32
045	Ministry of Health (HC)	3.91	5.44	9.35	0.98	1.06	2.04	0.98	1.35	2.33	0.98	1.42	2.40	0.98	1.42	2.40
046	Ministry of Health (HC)	17.13	132.81	150.94	4.28	53.53	57.81	4.28	59.81	64.09	4.28	14.59	18.87	4.28	9.50	13.78
047	Ministry of Health (HC)	12.38	32.36	44.74	3.09	9.64	12.73	3.09	8.32	11.41	3.09	5.85	8.94	3.09	8.87	11.96
048	Ministry of Health (HC)	-	27,807.43	27,807.43	-	6,929.11	6,929.11	-	6,975.11	6,975.11	-	6,929.11	6,929.11	-	6,929.11	6,929.11
049	Ministry of Health (HC)	48.52	63.51	112.03	12.13	19.39	31.52	12.13	18.52	30.65	12.13	14.47	26.60	12.13	11.03	23.16
050	Ministry of Health (HC)	3.15	7.75	10.90	0.79	1.79	2.58	0.79	1.94	2.73	0.79	1.81	2.60	0.79	1.41	2.19
051	Ministry of Health (HC)	28.81	41.71	70.52	9.70	8.41	18.11	9.70	11.57	21.27	9.70	10.25	20.76	9.70	11.49	21.19

# Annex 1 -Annual GOU Cash Flow Plan FY 2025/26

Vote	Description	Approved Budget			Q1			Q2			Q3			Q4		
		Wage	Non Wage	Total	Wage	Non Wage	Total	Wage	Non Wage	Total	Wage	Non Wage	Total	Wage	Non Wage	Total
134	Health Service Commission (HSC)	2.84	11.36	7.05	21.24	0.71	2.32	3.03	0.71	3.07	0.71	2.53	1.01	4.25	0.71	3.44
135	Directorate of Government Analytical Laboratory (DGAL)	5.67	13.96	22.73	40.36	0.92	3.56	4.47	0.92	3.66	0.92	3.46	1.07	4.25	0.92	3.28
137	National Identification and Registration Authority (NIRA)	20.36	223.89	13.90	258.15	5.09	184.31	2.64	5.09	19.33	5.09	7.07	0.94	13.07	5.09	13.26
138	Uganda Investment Authority (UIA)	7.37	18.16	218.02	243.56	1.84	35.00	44.81	1.84	5.66	1.84	2.50	0.13	4.47	1.84	2.04
139	Petroleum Authority of Uganda (PAU)	28.72	30.43	31.57	90.72	7.18	6.44	13.62	7.18	8.28	7.18	6.87	7.18	19.15	7.18	8.83
141	Uganda Revenue Authority (URA)	490.26	412.25	64.79	877.30	100.06	99.89	16.20	100.06	99.89	16.20	99.89	16.20	216.15	100.06	13.55
142	National Agricultural Research Organization (NARO)	43.45	37.18	101.16	181.81	10.87	7.96	18.62	10.87	24.43	10.87	23.40	4.43	33.64	10.87	13.55
143	Uganda Police Force	328.26	92.72	18.36	134.35	5.82	18.62	19.20	5.82	24.43	5.82	23.40	4.43	33.64	5.82	13.55
144	Uganda Bureau of Statistics (UBOS)	522.48	450.58	268.21	1,239.27	130.62	115.95	30.00	130.62	121.34	130.62	97.86	17.37	245.95	130.62	95.26
145	Uganda Prisons Service	149.04	391.15	61.25	601.45	37.28	84.91	8.01	37.28	78.30	37.28	79.97	13.75	130.99	37.28	22.37
146	Public Service Commission (PSC)	3.74	18.19	2.54	24.48	0.64	4.23	5.17	0.64	5.58	0.64	4.39	0.60	3.10	0.64	3.98
147	Local Government Finance Commission (LGFC)	2.85	10.25	1.80	14.60	0.71	1.88	2.77	0.71	2.77	0.71	2.37	0.02	3.10	0.71	3.33
148	Judicial Service Commission (JSC)	5.01	19.68	8.13	41.73	3.48	3.09	6.57	3.48	3.52	3.48	2.98	0.82	5.04	3.48	3.62
149	National Environment Management Authority (NEMA)	12.36	28.58	4.13	45.06	3.09	7.08	7.08	3.09	7.08	3.09	7.08	2.06	12.33	3.09	3.98
151	Uganda Biosciences Commission (UBC)	14.59	14.01	1.30	29.89	3.65	3.48	7.12	3.65	3.40	3.65	3.51	0.84	8.00	3.65	3.33
153	Public Procurement & Disposal of Public Assets (PPDA)	25.86	76.93	35.55	138.33	6.46	19.72	8.25	6.46	17.79	6.46	17.56	6.74	30.76	6.46	21.87
154	Uganda National Bureau of Standards (UNBS)	1.09	76.94	26.92	104.95	0.27	4.71	4.98	0.27	4.50	0.27	4.27	4.94	9.48	0.27	8.84
155	National Land Commission (NLC)	9.68	16.50	4.13	30.31	2.42	4.19	6.51	2.42	4.15	2.42	4.11	1.04	7.57	2.42	4.15
156	Internal Security Organization (ISO)	82.00	164.59	10.24	256.83	6.76	32.33	0.14	6.76	18.36	6.76	18.39	0.18	25.32	6.76	18.05
163	Uganda Retirement Benefits Regulatory Authority	7.82	5.76	0.72	14.30	1.96	0.91	2.87	1.96	1.35	1.96	1.66	0.24	3.85	1.96	1.83
164	National Council for Higher Education	7.79	9.16	17.05	17.05	1.95	1.93	3.87	1.95	2.29	1.95	2.29	0.03	4.26	1.95	2.65
166	National Council of Sports	3.01	54.12	446.54	503.67	0.75	34.89	44.00	0.75	4.92	0.75	4.92	0.03	1.67	0.75	1.39
167	Science, Technology and Innovation	4.16	318.41	41.00	363.57	1.04	83.30	84.34	1.04	32.55	1.04	34.18	0.24	35.46	1.04	186.39
168	Uganda Procurement and Export Promotion Authority	7.71	6.71	2.36	16.77	1.93	1.14	3.07	1.93	1.43	1.93	1.43	0.59	3.97	1.93	2.47
169	Uganda Vocational and Technical Assessment Board	221.61	135.08	20.33	376.02	2.40	10.68	6.00	2.40	17.30	2.40	17.30	0.24	35.46	2.40	186.39
301	Makerepe University	45.33	33.46	34.74	101.54	10.83	7.77	18.60	10.83	33.23	10.83	32.08	3.78	91.26	10.83	13.92
302	Makerepe University Business School	91.79	61.58	1.88	155.25	22.95	15.88	38.83	22.95	14.42	22.95	15.89	0.39	30.23	22.95	15.39
304	Kyambogo University	67.17	83.64	3.99	154.80	16.79	37.91	54.70	16.79	4.02	16.79	35.69	0.30	32.79	16.79	6.02
305	Busekela University	37.56	24.18	11.40	73.15	9.39	0.70	16.08	9.39	5.85	9.39	5.39	5.47	20.25	9.39	6.25
306	Muni University	25.75	12.20	3.77	39.72	5.84	2.97	8.81	5.84	2.79	5.84	5.94	3.40	20.25	5.84	15.90
307	Kabale University	43.70	24.74	2.66	70.50	10.93	6.78	17.71	10.93	5.62	10.93	6.91	1.75	11.09	10.93	9.87
308	Soroti University	24.63	17.18	10.69	52.81	6.16	4.49	10.65	6.16	4.61	6.16	6.01	2.23	12.39	6.16	4.07
309	Gulu University	45.70	33.68	21.84	101.22	11.42	11.35	8.53	11.42	7.46	11.42	6.29	2.49	20.20	11.42	8.58
310	Law Development Centre	28.78	12.96	4.41	46.15	7.19	3.92	15.23	7.19	2.83	7.19	3.13	3.08	10.32	7.19	3.08
312	Uganda Management Institute	10.59	26.34	4.36	41.26	2.64	7.67	10.31	2.64	9.07	2.64	3.55	5.04	8.20	2.64	4.95
313	Mountains of the Moon University	22.63	21.36	-	44.01	5.66	6.22	11.88	5.66	5.26	5.66	5.04	-	10.70	5.66	4.85
401	Mulago National Referral Hospital	25.22	16.25	5.15	46.62	6.30	4.94	12.46	6.30	3.51	6.30	3.78	1.34	11.62	6.30	4.02
402	Busukuma Hospital	50.25	22.83	33.32	106.32	12.56	16.14	28.70	12.56	16.14	12.56	16.14	7.81	36.52	12.56	24.43
403	Arua Hospital	9.60	10.98	3.26	22.84	2.40	2.74	5.14	2.40	2.74	2.40	2.74	1.02	6.17	2.40	2.74
404	Fort Portal Hospital	9.00	5.27	4.79	19.06	2.35	1.07	3.76	2.35	1.13	2.35	1.12	0.45	3.82	2.35	1.95
405	Gulu Hospital	10.35	6.55	0.11	15.00	2.46	1.14	3.62	2.46	1.14	2.46	1.14	0.03	3.62	2.46	1.65
406	Hoima Hospital	10.00	4.58	0.11	14.69	2.50	1.04	3.57	2.50	1.03	2.50	1.59	0.05	4.23	2.50	1.63
407	Jinja Hospital	13.21	8.07	0.11	22.30	3.30	2.20	5.50	3.30	2.21	3.30	2.21	0.05	3.55	3.30	2.36
408	Kabale Hospital	7.48	6.13	0.11	13.72	1.87	1.90	3.77	1.87	1.22	1.87	1.29	-	3.65	1.87	1.22
409	Mbarara Hospital	9.80	5.14	0.11	15.13	2.47	1.16	3.69	2.47	1.16	2.47	1.15	-	3.63	2.47	1.67
410	Mbarara Hospital	11.84	7.94	1.41	21.19	2.96	1.97	5.26	2.96	1.97	2.96	1.97	0.35	5.38	2.96	2.02
411	Soroti Hospital	8.44	3.33	0.11	11.88	2.11	0.83	2.97	2.11	0.83	2.11	0.83	0.03	2.97	2.11	0.83



# Annex 1 - Annual GOU Cash Flow Plan FY 2025/26

S/N	Description	Wage	Approved Budget			Q1			Q2			Q3			Q4						
			Non Wage	Devt.	Total	Wage	Non Wage	Devt.	Total	Wage	Non Wage	Devt.	Total	Wage	Non Wage	Devt.	Total				
412	Lira Hospital	16.03	8.24	0.11	18.38	2.51	2.09	0.02	4.61	2.51	2.09	0.04	4.63	2.51	2.03	0.03	4.57	2.51	2.03	0.03	4.57
413	Mbarara Regional Hospital	11.44	9.21	0.11	20.76	2.86	2.29	-	5.15	2.86	2.29	0.05	5.20	2.86	2.29	0.05	5.20	2.86	2.35	-	5.21
414	Mubende Regional Referral Hospital	11.11	3.20	0.14	14.45	2.78	0.76	0.05	3.59	2.78	0.76	0.04	3.58	2.78	0.76	0.04	3.58	2.78	0.93	-	3.70
415	Moroto Regional Referral Hospital	8.05	4.52	0.13	12.70	2.01	1.01	-	3.02	2.01	1.13	-	3.14	2.01	1.04	0.11	3.15	2.01	1.35	0.02	3.30
416	Nagasaki National Referral Hospital	10.77	4.96	7.22	22.95	2.69	1.22	-	3.91	2.69	1.22	3.96	7.87	2.69	1.22	3.26	7.17	2.69	1.32	-	4.01
417	Kampala National Referral Hospital	11.12	16.90	1.38	29.39	3.77	4.26	-	7.14	3.77	4.32	0.69	7.76	3.77	2.85	0.69	7.57	3.77	4.12	-	6.90
418	Kawunga National Referral Hospital	15.08	11.66	0.81	27.55	3.27	2.79	-	6.56	3.27	2.78	0.41	4.58	3.27	2.85	0.34	4.58	3.27	3.17	-	5.45
419	Emugeba Regional Referral Hospital	9.12	8.86	0.81	18.79	2.28	1.90	-	4.18	2.28	1.90	0.41	4.58	2.28	1.90	0.41	4.58	2.28	2.01	-	4.29
420	Mubende Specialized Women and Neonatal Hospital	16.10	19.34	2.04	37.48	4.02	4.11	-	8.13	4.02	4.11	-	8.13	4.02	4.11	1.02	9.15	4.02	7.02	-	12.07
421	Kayunga Referral Hospital	6.83	8.90	0.30	16.03	1.71	2.18	-	3.89	1.71	2.16	0.10	3.97	1.71	2.16	0.10	3.97	1.71	2.38	0.10	4.18
422	Yambi Referral Hospital	7.30	6.27	0.10	13.67	0.98	0.77	0.27	1.93	0.98	0.66	0.66	3.44	0.98	0.82	0.82	0.97	0.98	1.82	0.01	3.41
501	Uganda Mission at the United Nations, New York	1.95	16.35	1.09	19.40	0.88	8.18	0.27	9.43	0.88	-	-	-	0.98	8.18	0.82	9.97	0.88	-	-	-
502	Uganda High Commission in the United Kingdom	2.60	13.04	-	15.64	1.30	6.32	-	7.82	1.30	-	-	-	1.30	6.32	-	7.82	1.30	-	-	-
503	Uganda High Commission in Canada, Ottawa	1.18	9.13	17.60	28.01	0.39	4.93	8.84	14.36	0.39	-	-	-	0.59	4.22	8.84	13.65	0.39	-	-	-
504	Uganda High Commission in India, New Delhi	0.40	8.48	-	8.88	0.20	4.31	-	4.51	0.20	-	-	-	0.20	4.17	-	4.37	0.20	-	-	-
505	Uganda High Commission in Kenya, Nairobi	0.63	6.69	3.39	10.73	0.32	3.35	1.70	5.37	0.32	-	-	-	0.52	3.35	1.70	5.37	0.32	-	-	-
506	Uganda High Commission in Tanzania, Dar es Salaam	1.15	11.64	6.39	19.18	0.57	5.82	3.20	9.59	0.57	-	-	-	0.57	5.82	3.20	9.59	0.57	-	-	-
507	Uganda High Commission in Nigeria, Abuja	0.86	5.84	-	6.70	0.43	2.94	-	3.37	0.43	-	-	-	0.43	2.89	-	3.32	0.43	-	-	-
508	Uganda High Commission in South Africa, Pretoria	0.44	6.34	0.15	6.93	0.22	2.17	0.04	2.38	0.22	-	-	-	0.22	3.17	0.11	3.50	0.22	-	-	-
509	Uganda High Commission in Rwanda, Kigali	0.83	4.33	-	5.16	0.41	2.17	-	2.58	0.41	-	-	-	0.41	2.17	-	2.58	0.41	-	-	-
510	Uganda Embassy in the United States, Washington	2.14	14.93	-	17.07	1.07	7.46	-	8.53	1.07	-	-	-	1.07	7.46	-	8.53	1.07	-	-	-
511	Uganda Embassy in Egypt, Cairo	0.54	6.31	-	6.85	0.27	3.15	-	3.43	0.27	-	-	-	0.27	3.15	-	3.43	0.27	-	-	-
512	Uganda Embassy in Ethiopia, Addis Ababa	1.63	6.10	-	7.73	0.81	3.05	-	3.86	0.81	-	-	-	0.81	3.05	-	3.86	0.81	-	-	-
513	Uganda Embassy in Ethiopia, Addis Ababa	0.69	11.56	-	12.25	0.34	5.78	-	6.12	0.34	-	-	-	0.34	5.78	-	6.12	0.34	-	-	-
514	Uganda Embassy in Switzerland, Geneva	2.79	12.81	0.40	16.00	1.40	6.66	0.20	8.26	1.40	-	-	-	1.40	6.15	0.20	7.74	1.40	-	-	-
515	Uganda Embassy in Japan, Tokyo	1.51	7.83	-	9.34	0.76	5.13	-	5.89	0.76	-	-	-	0.76	5.13	-	5.89	0.76	-	-	-
516	Uganda Embassy in Saudi Arabia, Riyadh	1.00	8.30	-	9.30	0.50	4.70	-	5.20	0.50	-	-	-	0.50	4.70	-	5.20	0.50	-	-	-
517	Uganda Embassy in Denmark, Copenhagen	0.95	8.15	7.00	15.15	0.48	4.15	3.50	8.12	0.48	-	-	-	0.48	4.00	3.50	7.97	0.48	-	-	-
518	Uganda Embassy in Belgium, Brussels	1.40	7.07	4.87	13.34	0.70	3.54	2.43	6.67	0.70	-	-	-	0.70	3.54	2.43	6.67	0.70	-	-	-
519	Uganda Embassy in Italy, Rome	1.08	6.80	-	7.88	0.54	3.40	-	3.94	0.54	-	-	-	0.54	3.40	-	3.94	0.54	-	-	-
520	Uganda Embassy in DRC, Kinshasa	1.82	6.36	-	8.17	0.91	3.42	-	4.33	0.91	-	-	-	0.91	3.13	-	4.04	0.91	-	-	-
521	Uganda Embassy in Sweden, Karlstad	0.81	3.13	-	3.94	0.40	1.57	-	1.97	0.40	-	-	-	0.40	1.57	-	1.97	0.40	-	-	-
522	Uganda Embassy in France, Paris	0.95	11.61	2.40	14.56	0.48	5.86	1.00	7.33	0.48	-	-	-	0.48	5.75	1.00	7.23	0.48	-	-	-
523	Uganda Embassy in Germany, Berlin	1.44	15.57	0.34	17.40	0.72	7.78	0.20	8.70	0.72	-	-	-	0.72	7.78	0.20	8.70	0.72	-	-	-
524	Uganda Embassy in Iran, Tehran	1.46	4.68	-	6.14	0.73	2.34	-	3.07	0.73	-	-	-	0.73	2.34	-	3.07	0.73	-	-	-
525	Uganda Embassy in Russia, Moscow	0.91	8.14	-	9.05	0.45	4.22	-	4.68	0.45	-	-	-	0.45	4.22	-	4.67	0.45	-	-	-
526	Uganda Embassy in Australia, Canberra	0.99	6.87	-	7.86	0.49	3.44	-	3.93	0.49	-	-	-	0.49	3.44	-	3.93	0.49	-	-	-
527	Uganda Embassy in South Sudan, Juba	0.42	5.65	-	6.07	0.21	2.82	-	3.03	0.21	-	-	-	0.21	2.82	-	3.03	0.21	-	-	-
528	Uganda Embassy in United Arab Emirates, Abu Dhabi	1.83	10.07	3.40	14.90	0.92	6.87	1.50	9.29	0.92	-	-	-	0.92	3.20	1.50	5.61	0.92	-	-	-
529	Uganda Embassy in Bahrain, Manama	0.46	4.48	-	4.93	0.23	2.34	-	2.47	0.23	-	-	-	0.23	2.24	-	2.47	0.23	-	-	-
530	Uganda Consulate in China, Guangzhou	0.42	5.92	-	6.35	0.21	2.97	-	3.18	0.21	-	-	-	0.21	2.97	-	3.18	0.21	-	-	-
531	Uganda Embassy in Somalia, Mogadishu	1.19	8.88	-	9.88	0.60	4.34	-	4.94	0.60	-	-	-	0.60	4.34	-	4.94	0.60	-	-	-
532	Uganda Embassy in Turkey, Ankara	0.45	5.86	0.54	6.83	0.22	2.93	0.27	3.42	0.22	-	-	-	0.22	2.93	0.27	3.42	0.22	-	-	-
533	Uganda Embassy in Malaysia, Kuala Lumpur	0.98	6.40	0.39	7.77	0.49	3.22	0.26	3.90	0.49	-	-	-	0.49	3.18	0.20	3.87	0.49	-	-	-
534	Uganda Consulate in Kenya, Mombasa	0.75	8.59	8.00	17.34	0.37	4.29	4.00	8.67	0.37	-	-	-	0.37	4.29	4.00	8.67	0.37	-	-	-
535	Uganda Embassy in Algeria, Algiers	0.91	5.77	0.39	7.08	0.46	2.80	0.20	3.54	0.46	-	-	-	0.46	2.89	0.20	3.54	0.46	-	-	-
536	Uganda Embassy in Qatar, Doha	0.54	5.61	-	6.15	0.27	2.82	-	3.09	0.27	-	-	-	0.27	2.79	-	3.06	0.27	-	-	-
537	Uganda Mission in Havana, Cuba	0.52	3.28	-	3.80	0.26	1.64	-	1.90	0.26	-	-	-	0.26	1.64	-	1.90	0.26	-	-	-
538	Uganda Mission in London, Angola	0.59	3.32	-	3.91	0.30	1.66	-	1.95	0.30	-	-	-	0.30	1.66	-	1.95	0.30	-	-	-
539	Uganda Mission in Lusaka, Zambia	3.553.53	1.728.09	562.59	5,854.22	888.38	492.75	39.50	1,420.64	888.38	322.13	147.14	1,357.65	888.38	488.26	375.44	1,753.08	888.38	434.95	0.51	1,333.85
Grand Total	Local Governments	8,507.97	44,913.58	7,231.20	60,722.76	2,261.60	11,425.57	692.88	14,380.05	2,211.99	10,239.79	2,209.22	15,161.00	2,155.60	10,557.90	1,626.12	14,306.62	1,941.79	12,230.32	2,702.98	16,935.10



**Annex 2: List of Institutional Development Projects to Commence in FY 2025/26**

<b>Project Code</b>	<b>Project Name</b>
1861	Institutional Development for Secretariat of Science Technology and Innovation
1862	Institutional Development for Uganda Prisons Service
1863	Institutional development for National Identification and Registration Authority
1864	Institutional Development for Uganda Police Force
1865	Institutional Development for External Security Organisation
1866	Institutional Development for Internal Security Organisation
1867	Institutional Development for Ministry of Defence and Veteran Affairs
1868	Institutional Development for Directorate of Government Analytical Laboratory
1869	Institutional Development for Office of the President
1870	Institutional Development for Ministry of Internal Affairs
1871	Institutional Development for Local Government Finance Commission
1872	Institutional Development for Ministry of Public Service
1873	Institutional Development for National Council of Sports
1874	Institutional Development for Uganda Business and Technical Examinations Board
1875	Institutional Development for Uganda National Bureau of Standards
1876	Institutional development for Financial Intelligence Authority
1877	Institutional Development for Kampala Capital City Authority
1878	Institutional Development for National Animal Genetic Resource Centre & Data Bank
1879	Institutional Development Ministry of Agriculture, Animal Industry and Fisheries
1880	Institutional Development for Ministry of Tourism, Wildlife and Antiquities
1881	Institutional Development for Uganda Tourism Board
1882	Institutional Development for Health Service Commission



<b>Project Code</b>	<b>Project Name</b>
1883	Institutional Development for Ministry of Gender, Labour and Social Development
1884	Institutional Development for Petroleum Authority of Uganda
1885	Institutional Development for Ministry of Energy and Mineral Development
1886	Institutional Development for National Lotteries and Gaming Regulatory Board
1887	Institutional Development for Uganda Retirement Benefits Regulatory Authority
1888	Institutional Development for Ministry of Works and Transport
1889	Institutional Development of the Office of the Auditor General
1890	Institutional Development of Ministry of ICT and National Guidance
1891	Institutional Development of Law Development Centre Project
1892	Institutional Development of National Information Technology Authority Uganda
1893	Institutional Development of Public Service Commission
1894	Institutional Development for Ministry of Local Government
1895	Institutional Development of Uganda Investment Authority Project
1896	Institutional Development of Inspectorate of Government
1897	Institutional Development Project for Judiciary
1898	Institutional Development Project-Ministry of Lands, Housing and Urban Development
1899	The Institutional Development of Ministry of Trade, Industry and Cooperatives
1900	Institutional Development for National Citizenship and Immigration Control
1901	Entebbe Regional Referral Hospital Institutional Development project
1902	Institutional Development of Uganda Virus Research Institute
1903	Institutional Development of Kawempe National Referral Hospital
1904	URA Institutional Development Project



<b>Project Code</b>	<b>Project Name</b>
1905	Institutional Development National Planning Authority
1906	Institutional Development of the Ministry of Water and Environment
1907	PPDA Institutional Development Project
1908	Re-Scoped Institutional Development of National Environment Management Authority [NEMA]
1909	Institutional Development of the Ministry of Justice and Constitutional Affairs
1910	Institutional Development of Office of the Director of Public Prosecutions
1911	Institutional Development of Uganda Registration Services Bureau
1912	Institutional Development of Judicial Service Commission
1913	Uganda Human Rights Commission Institutional Development Project
1914	Institutional Development of State House
1915	Institutional Development for the National Agricultural Research Organisation
1916	Institutional Development of Office of the Prime Minister







### Annex 3: Projects Pending Completion of PIMS Appraisal Process

S/N	Vote	Project Code	Project Name	Phase
1	Busitema University	1835	Busitema University Infrastructure Development Project II	Feasibility
2	Gulu University	1797	Gulu University Infrastructure Development Project Phase II	Implementation
3	Internal Security Organization (ISO)	1784	Construction of the Institute for Security and Strategic Studies - Uganda Infrastructure Development Project	Implementation
4	Judiciary (Courts of Judicature)	1556	Construction of the Supreme Court and Court of Appeal Buildings	Profile
5	Kyambogo University	1814	Kyambogo University Infrastructure Project II	Feasibility
6	Makerere University Business School	1836	Makerere University Business School Infrastructure Development Project	Feasibility
7	Ministry of Agriculture, Animal Industry and Fisheries	1802	Enhancing Agricultural Production, Quality and Standards for Market Access Project	Feasibility
8	Ministry of Agriculture, Animal Industry and Fisheries	1786	Uganda Climate Smart Agricultural Transformation Project (UCSATP)	Profile
9	Ministry of Agriculture, Animal Industry and Fisheries	1661	Irrigation For Climate Resilience Project Profile	Prefeasibility
10	Ministry of Agriculture, Animal Industry and Fisheries	1709	Rice Development Project Phase II	Profile
11	Ministry of Agriculture, Animal Industry and Fisheries	1772	National Oil Seeds Project	Profile
12	Ministry of Agriculture, Animal Industry and Fisheries	1831	Coffee Value Chain Development Project	Implementation
13	Ministry of Education and Sports	1803	Development and Expansion of Health Training Institutions	Implementation
14	Ministry of Education and Sports	1432	OFID Funded Vocational Project Phase II	Not captured on IBP
15	Ministry of Education and Sports	1804	Uganda Skills Development in Refugee and Host Communities	Not captured on IBP
16	Ministry of Education and Sports	1995	Uganda Learning Acceleration Program (ULEARN).	Prefeasibility
17	Ministry of Energy and Mineral Development	1773	Mineral Regulation Infrastructure Project	Feasibility



18	Ministry of Energy and Mineral Development	1775	Electricity Access Scale Up Project	Not captured on IBP
19	Ministry of Energy and Mineral Development	1800	Clean Energy Access Project	Feasibility
20	Ministry of Energy and Mineral Development	1793	Midstream Petroleum Infrastructure Development Project Phase II	Not captured on IBP
21	Ministry of Energy and Mineral Development	1833	Support Uganda Mineral-based Industrialisation Project (SUMIP)	Implementation
22	Ministry of Energy and Mineral Development	1827	Construction of 400kv Karuma-Tororo Transmission Line and 132kv Ntinda Substation	Implementation
23	Ministry of Energy and Mineral Development	1828	Rural Electrification and Connectivity Project	Implementation
24	Ministry of Energy and Mineral Development	1542	Airborne Geophysical Survey and Geological Mapping of Karamoja	Not captured on IBP
25	Ministry of Energy and Mineral Development	1992	Construction of the 400KV Olwyo Nimule Transmission Line and Associated Substations Project	Profile
26	Ministry of Energy and Mineral Development	1993	Rehabilitation and Optimisation of Nalubaale and Kira (380MW) Hydro Power Plants	Prefeasibility
27	Ministry of Energy and Mineral Development	1994	Upgrade of Mutundwe-Buloba-Kabulasoke-Masaka and Kabulasoke-Nkongwe-Rugonjo-Nkenda 132kV Transmission	Prefeasibility
28	Ministry of Finance, Planning and Economic Development	1839	Construction of the National Oil Refinery	Not captured on IBP
29	Ministry of Finance, Planning and Economic Development	1778	Enhancing Growth and Productivity Opportunities for Women Enterprises	Not captured on IBP
30	Ministry of Finance, Planning and Economic Development	1521	Ministry of Water and Environment	Project Concept
31	Ministry of Health	1768	Uganda Covid-19 Response and Emergency Preparedness Project (UCREPP)	Profile
32	Ministry of Health	1996	Emergency Medical Services Acceleration Project	Feasibility
33	Ministry of Kampala Capital City and Metropolitan Affairs	1798	GKMA Urban Development Project	Prefeasibility
34	Ministry of Lands, Housing & Urban Development	1829	Land Economic Competitiveness Project	Feasibility
35	Ministry of Lands, Housing & Urban Development	1763	Land Valuation Infrastructure Project	Prefeasibility
36	Ministry of Local Government	1811	Markets and Agricultural Trade Improvement Project 3 (MATIP 3)	Implementation

37	Ministry of Local Government	1760	Rural Development and Food Security in Northern Uganda	Profile
38	Ministry of Local Government	1704	Local Government Revenue Management Information System	Implementation
39	Ministry of Tourism, Wildlife and Antiquities	1782	Mitigating Human Wildlife Conflict Project (MHWCP)	Implementation
40	Ministry of Water and Environment	1770	Water and Sanitation Development Facility Karamoja	Implementation
41	Ministry of Water and Environment	1787	Water for Production Regional Centre-West Phase II	Not captured on IBP
42	Ministry of Water and Environment	1788	Water for Production Regional Centre - North Phase II	Not captured on IBP
43	Ministry of Water and Environment	1790	Water for Production Regional Centre - Karamoja	Budget Appropriation
44	Ministry of Water and Environment	1791	Water for Production Regional Centre - Central	Budget Appropriation
45	Ministry of Water and Environment	1799	Enhancing Resilience of Communities and Fragile Ecosystems to Climate Change Risk in Katonga and	Budget Appropriation
46	Ministry of Water and Environment	1781	Faecal Sludge Management Enhancement Project(FSMEP)	Implementation
47	Ministry of Water and Environment	1834	Kalangala and Itanda Falls Conservation and Protection Project (KIRPP)	Implementation
48	Ministry of Water and Environment	1825	Multinational Lakes Edward and Albert Integrated Water Resources Management Project (LEAF III)	Implementation
49	Ministry of Water and Environment	1826	Strategic Towns Water Supply and Sanitation Project	Implementation
50	Ministry of Water and Environment	1837	Water Supply and Sanitation for Institutions Project	Prefeasibility
51	Ministry of Water and Environment	1530	Integrated Water Resources Management and Development Project (IWMDP)	Profile
52	Ministry of Water and Environment	1761	Strengthening Drought Resilience for Smaller household farmers and the Pastoralists in the IGAD region (DRESS-	Feasibility
53	Ministry of Water and Environment	1523	Water for Production Phase II	Feasibility
54	Ministry of Water and Environment	1533	Water and Sanitation Development Facility Central-Phase II	Profile
55	Ministry of Water and Environment	1530	Integrated Water Resources Management and Development Project (IWMDP)	Profile



56	Ministry of Water and Environment	1524	Water and Sanitation Development Facility East-Phase II	Not captured on IBP
57	Ministry of Water and Environment	1533	Ministry of Water and Environment	Profile
58	Ministry of Water and Environment	1534	Water and Sanitation Development Facility North-Phase II	Implementation
59	Ministry of works and Transport	1771	Land Acquisition Project II	Not captured on IBP
60	Ministry of works and Transport	1785	Upgrading of Kyenjojo (Kihura)-Bwizi-Rwamwanja-Katungu (68km)/Mpara-Bwizi (37km)	Not captured on IBP
61	Ministry of works and Transport	1794	Upgrading of Namagumba-Budadiri-Nalugugu Road	Implementation
62	Ministry of works and Transport	1796	Proposed Upgrading of Katine Ocherero (72.9km)	Profile
63	Ministry of works and Transport	1807	Upgrading of Iganga-Bulopa-Kamuli Road (57.2Km)	Implementation
64	Ministry of works and Transport	1809	Reconstruction of Masaka-Mutukula Road (89.5Km)	Feasibility
65	Ministry of works and Transport	1818	Rehabilitation of Matugga-Kapeeka Road (42km)	Implementation
66	Ministry of works and Transport	1819	Rehabilitation of Busunju-Kiboga-Hoina Road (145km)	Implementation
67	Ministry of works and Transport	1820	Rehabilitation of Karuma-Packwach Road (106km)	Implementation
68	Ministry of works and Transport	1822	Emergency Reconstruction of selected sections along Kampala -Masaka Road	Prefeasibility
69	Ministry of works and Transport	1807	Upgrading of Iganga-Bulopa-Kamuli Road (57.2Km)	Implementation
70	Ministry of works and Transport	1808	Upgrading of Mpigi-Kasanje-Buwaya,Nateete-Nakawuka-Kisubi and Connecting Roads (71.15Km)	Implementation
71	Ministry of works and Transport	1810	Upgrading of Jinja-Mbulamuti-Kamuli-Bukungu Road (127Km) from Gravel to Paved Standard	Implementation
72	Ministry of works and Transport	1816	Upgrading of Kumi-Ngora-Brooks Corner-Sererere-Kagwara Road	Implementation
73	Ministry of works and Transport	1823	Construction of New Ssezibwa Bridge	Prefeasibility
74	Ministry of works and Transport	1824	Upgrading of Hamurwa Kerere Kanungu Kanyantorogo Butogota Buhoma/ Hamayanja Ifasha Ikumba Road	Implementation

75	Ministry of works and Transport	1769	Upgrading of Kitgum-Kidepo Road (115 Km)	Implementation
76	Ministry of works and Transport	1545	Kisoro-Mgahinga National Park Headquarters Road	Pre-Feasibility
77	Mountains of the Moon University	1777	Mountains of the Moon University Retooling Project	Concept
78	National Planning Authority (NPA)	1817	Construction and Equipping of the Planning House	Implementation
79	Petroleum Authority of Uganda (PAU)	1780	National Oil Spill response and monitoring Infrastructure Project	Profile
80	Uganda Business and Technical Examination Board	1748	Retooling of the Uganda Business and Technical Examination Board	Not captured on IBP
81	Uganda Heart Institute (UHI)	1526	Uganda Heart Institute Infrastructure Development Project	Implementation
82	Uganda Microfinance Regulatory Authority	1776	Retooling of Uganda Microfinance Regulatory Authority	Not captured on IBP
83	Uganda National Examination Board (UNEb)	1356	Uganda National Examination Board (UNEb) Infrastructure Development Project	Not captured on IBP
84	Uganda Prisons Service	1813	Enhancement of Prisons Production Systems and Value Addition Project	Implementation
85	Uganda Registration Services Bureau (URSB)	1648	Retooling of Uganda Registration Services Bureau	Not captured on IBP







ANNEX 4: PROJECTS EXITED FROM THE PIP OF 2025/26									
SN	PROGRAMME NAME	PROJECT CODE	PROJECT TITLE	START DATE	END DATE	Project Duration	PROJECT VALUE	KEY DC OBSERVATIONS	DC DECISION
1	Agro-Industrialization	1263	Agriculture Cluster Development Project (ACDP)	01/07/2013	30/06/2025	12	547.5	The physical performance of the ACDP was good as most planned outputs were delivered. However, there was inefficiency in the delivery of these outputs, in time as the project has a	Exit
2	Agro-Industrialization	1493	Developing a Market - Oriented & Environmentally Sustainable Beef Meat Industry	01/07/2017	30/06/2025	8	59.2	The project is highly recurrent spending on staff training, allowances, travel inland, welfare, fuel e.t.c. and has reached its end date. The project has a time	Exit
3	Agro-Industrialization	1698	Establishment of Value addition and Agro processing plants in Uganda.	01/07/2020	30/06/2025	5	572.1	Exit as scheduled.	Exit
4	Human Capital Development	1540	Development of Secondary Education Phase II	01/07/2020	30/06/2025	5	50.0	The project is not encountering any significant issues and should therefore be able to complete all outstanding activities	Exit
5	Human Capital Development	1356	Uganda National Examination Board (UNEBC) Infrastructure Development Project	01/07/2019	30/06/2025	6	23.4	Project previously extended to finalize construction and handover of the digital center. Successor project is at the prefeasibility stage. The Vote should fast track the successor project.	Exit
6	Human Capital Development	0368	Mbarara University of Science and Technology	01/07/2015	30/06/2025	10	130.0	Appraisal of successor project is in advanced stages at feasibility. The Vote should fast track the successor project.	Exit

ANNEX 4: PROJECTS EXITED FROM THE PIP OF 2025/26									
SN	PROGRAMME NAME	PROJECT CODE	PROJECT TITLE	START DATE	END DATE	Project Duration	PROJECT VALUE	KEY DC OBSERVATIONS	DC DECISION
7	Human Capital Development	1418	Support to Kabale University Infrastructure Development	01/07/2016	30/06/2025	9	35.0	Appraisal of successor project is in advanced stages at feasibility. The Vote should fast track the successor project	Exit
8	Human Capital Development	1414	Support to Lira University Infrastructure Development	01/07/2021	30/06/2025	4	37.0	Several outputs, such as the medical and science laboratories, have been completed, while the administration block is 59% finished and expected to be completed by January. Successor project completed	Exit
9	Human Capital Development	1188	Protection of Lake Victoria - Kampala Sanitation Program	01/07/2010	30/06/2025	15	23.4	appraisal Project to exit as scheduled	Exit
10	Human Capital Development	1529	Strategic Towns Water Supply and Sanitation Project (GFWSSP)	01/07/2019	30/06/2025	6	146.2	The project was extended in fy 2023/24 to handle DLP, due to exit	Exit
11	Human Capital Development	1120	Uganda Cancer Institute	07/01/2010	30/06/2025	15	54.0	Progress on the Civil works at 95% with all civil works on the. Intended interventions of the project on schedule to be achieved by end of project.	Exit
12	Innovation, Technology Development And Transfer	1513	National Science, Technology, Engineering and Innovation Skills Enhancement Project (NSTEP)	01/07/2018	01/07/2025	7	125.5	Exit as scheduled.	Exit
13	Integrated Transport Infrastructure And Services	1040	Kapchorwa - Suam Road	01/11/2010	30/06/2025	15	268.5	The project is under DLP which will end on 24th October, 2024.	Exit
14	Integrated Transport Infrastructure And Services	1041	Kyeriojo- Hoina- Masindi -Kigumba road	31/03/2014	30/06/2025	11	320.0	The project was extended to enable completion of the market.	Exit



ANNEX 4: PROJECTS EXITED FROM THE PIP OF 2025/26									
SN	PROGRAMME NAME	PROJECT CODE	PROJECT TITLE	START DATE	END DATE	Project Duration	PROJECT VALUE	KEY DC OBSERVATIONS	DC DECISION
15	Integrated Transport Infrastructure And Services	1097	New Standard Gauge Railway Line	01/07/2009	30/06/2025	16	5050.0	The ongoing cost centre has been used for undertaking preparatory activities. The Vote should fast-track appraisal of the successor project.	Exit
16	Integrated Transport Infrastructure And Services	1311	Upgrading Rukungiri-Kihhi-Ishasha/Kanungu Road	01/07/2014	30/06/2025	11	207.8	The project was extended by AfDB up to 31/12/2024.	Exit
17	Integrated Transport Infrastructure And Services	1319	Kampala Flyover	01/07/2015	30/06/2025	10	290.9	The project was earlier extended for one year to complete outstanding activities and cater for DLP. The civil works were completed and the contractor is finalising the auxiliary works that relate to road markings and furniture.	Exit
18	Integrated Transport Infrastructure And Services	1421	Development of the Construction Industry	01/07/2016	30/06/2025	9	65.6	The project was earlier granted a two year extension to complete outstanding works.	Exit
19	Integrated Transport Infrastructure And Services	1546	Kisoro-Nkurungu-Ruhugiri-Muko Road	07/01/2019	30/06/2027	8	250.0	The cost- centre is being used to undertake activities that are outside the scope of the project.	Exit
20	Integrated Transport Infrastructure And Services	1547	Kecisoni-Kisizi-Muhanga Road	01/07/2019	30/06/2025	6	300.0	The contractor for civil works has never been signed. However, the Vote is using the cost centre to upgrade Rushere and Kyamate access roads.	Exit
21	Integrated Transport Infrastructure And Services	1656	Construction of Muko - Katuna Road (66.6 km)	01/07/2020	30/06/2025	5	250.0	The project has never received any funding. The project's scope is different from that captured in the IRP.	Exit
22	Integrated Transport Infrastructure And Services	1692	Rehabilitation of Masaka Town Roads (7.3 KM)	01/07/2020	30/06/2025	5	36.0	The project was substantially completed and is under DLP.	Exit

ANNEX 4: PROJECTS EXITED FROM THE PIP OF 2025/26									
SN	PROGRAMME NAME	PROJECT CODE	PROJECT TITLE	START DATE	END DATE	Project Duration	PROJECT VALUE	KEY DC OBSERVATIONS	DC DECISION
23	Integrated Transport Infrastructure and Services	1779	Kampala City Lighting and Infrastructure Improvement Project (KCI-IP1)	01/07/2023	30/06/2028	5	307.1	AFD withdrew from funding the project.	Exit
24	Mineral Development	1542	Airborne Geophysical Survey and Geological Mapping of Karamoja	01/07/2019	10/09/2025	6	92	Geological, Geochemical and Geophysical data acquisition completed. Data Analysis and mineral resources assessment ongoing	Exit
25	Natural Resources, Environment, Climate Change, Land And Water	1302	Support for Hydro-Power Devt and Operations on River Nile	01/07/2014	30/06/2025	11	10.0	The project was extended 3 times, due to exit	Exit
26	Private Sector Development	1289	Competitiveness and Enterprise Development Project-CEEP	01/07/2014	30/06/2025	11	185.1	Exit as scheduled.	Exit
27	Private Sector Development	0994	Development of Industrial Parks	01/07/2008	30/06/2025	17	571.0	Exit as scheduled.	Exit
28	Sustainable Petroleum Development	1612	National Petroleum Data Repository Infrastructure	01/07/2020	30/06/2025	5	134	The project is underfunded and has only received UGX. 7.5 Bn. The project can not achieve its objectives with the current financing.	Exit
29	Sustainable Petroleum Development	1143	Isimba Hydro Power Project	01/07/2012	30/06/2025	13	1,764	183MW Isimba HPP and associated Transmission line project completed. Project under DLP	Exit
30	Sustainable Energy Development	1259	Kampala-Entebbe Transmission Line	01/07/2013	30/06/2025	12	80	monitoring. Project completed. DLP Monitoring ongoing	Exit
31	Sustainable Energy Development	1391	Lira-Gulu-Agago 132KV transmission project	01/07/2016	30/06/2025	9	70	Project completed. DLP Monitoring ongoing	Exit

ANNEX 4: PROJECTS EXITED FROM THE PIP OF 2025/26									
SN	PROGRAMME NAME	PROJECT CODE	PROJECT TITLE	START DATE	END DATE	Project Duration	PROJECT VALUE	KEY DC OBSERVATIONS	DC DECISION
32	Sustainable Energy Development	1517	Bridging the demand gap through the accelerated rural electrification Programme (TBEA)	01/07/2018	30/06/2025	7	837	Project EPC Works completed. DLP Monitoring and residual works ongoing.	Exit
33	Sustainable Energy Development	1518	Uganda Rural Electrification Access Project (UREAP)	01/07/2018	31/12/2024	7	454	Project EPC Works completed. DLP Monitoring and residual RAP implementation ongoing.	Exit
34	Sustainable Urbanization and Housing	1514	Uganda Support to Municipal Infrastructure Development (USMID II)	01/07/2018	30/06/2025	7	1308.2	The project was earlier extended by DC in line with extended financing agreement with World Bank to cater for DLP and completion of outstanding works.	Exit
35	Sustainable Urbanization and Housing	1528	Holma Oil Refinery Proximity Development Master Plan	01/07/2019	30/06/2025	6	21.0	The project is under DLP which will end on 24th October, 2024.	Exit
36	Sustainable Urbanization and Housing	1289	Competitiveness and Enterprise Development Project- CEDP	01/07/2019	30/06/2025	6	170.3	The project was earlier extended by DC in line with extended financing agreement with World Bank that is running up to 30th November 2024	Exit
<b>Total</b>							<b>14844.6</b>		<b>36</b>

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ANNEX 5: PROJECTS SCHEDULED TO EXIT FROM THE PIP FOR FY 2026/27						
SN	PROGRAMME NAME	VOTE NAME	PROJECT CODE	PROJECT TITLE	START DATE	END DATE
01	Administration Of Justice	Judiciary (Courts of Judicature)	1556	Construction of the Supreme Court and Court of Appeal Buildings	01/07/2019	30/06/2026
02	Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1357	Improving Access and Use of Agricultural Equipment and Mechanisation through the use of labour saving technologies	01/07/2014	30/06/2026
03	Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1709	Rice Development Project Phase II	07/01/2021	30/06/2026
04	Development Plan	Ministry of Finance, Planning and Economic Development	1208	Support to National Authorising Officer	01/07/2015	30/06/2026
05	Governance And Security	Uganda Prisons Service	1443	Rehabilitation of prison Industries	01/07/2017	30/06/2026
06	Human Capital Development	Ministry of Water and Environment	1525	Water and Sanitation Development Facility-South West-Phase II	01/07/2019	30/06/2026
07	Human Capital Development	Ministry of Water and Environment	1660	Strengthening Water Utilities Regulation Project	01/07/2020	30/06/2026
08	Human Capital Development	Uganda Cancer Institute (UCI)	1345	ADB Support to UCI	07/01/2015	30/06/2026
09	Infrastructure And Services	Uganda National Roads Authority (UNRA)	1176	Hoima- Wanseko Road	10/03/2010	30/06/2026
10	Infrastructure And Services	Uganda National Roads Authority (UNRA)	1277	Kampala Northern Bypass Phase 2	01/07/2014	30/06/2026
11	Infrastructure And Services	Uganda National Roads Authority (UNRA)	1279	Seeta-Kyaliwajjala-Matunga-Wakiso-Buloba-Nsangi	01/07/2014	30/06/2026
12	Infrastructure And Services	Uganda National Roads Authority (UNRA)	1280	Najjanankumbi-Busabala Road and Nambole-Namityango-Seeta	31/03/2014	30/06/2026
13	Infrastructure And Services	Uganda National Roads Authority (UNRA)	1281	Tirinyi-Pallisa-Kumi/Kamonkoli Road	31/03/2014	30/06/2026
14	Infrastructure And Services	Uganda National Roads Authority (UNRA)	1320	Construction of 66 Selected Bridges	01/07/2015	30/06/2026
15	Infrastructure And Services	Uganda National Roads Authority (UNRA)	1322	Upgrading of Muvembe-Nakapiripiri (92 km)	01/07/2015	30/06/2026
16	Infrastructure And Services	Uganda National Roads Authority (UNRA)	1404	Kibuye -Busega- Mpiigi	01/07/2016	30/06/2026
17	Infrastructure And Services	Uganda National Roads Authority (UNRA)	1490	Luwero - Butalangu Road	01/07/2017	30/06/2026
18	Infrastructure And Services	Ministry of Works and Transport	1558	Rural Bridges Infrastructure Development	01/07/2019	30/06/2026
19	Infrastructure And Services	Ministry of Works and Transport	1703	Rehabilitation of District Roads Project	01/07/2021	30/06/2026
20	Infrastructure And Services	Ministry of Works and Transport	1705	Rehabilitation and Upgrading of Urban Roads Project	01/07/2021	30/06/2026

ANNEX 5: PROJECTS SCHEDULED TO EXIT FROM THE PIP FOR FY 2026/27						
SN	PROGRAMME NAME	VOTE NAME	PROJECT CODE	PROJECT TITLE	START DATE	END DATE
21	Natural Resources, Environment, Climate Change, Land And Water	Ministry of Water and Environment	1530	Integrated Water Resources Management and Development Project (IWMDP)	01/07/2019	30/06/2026
22	Natural Resources, Environment, Climate Change, Land And Water	Ministry of Water and Environment	1613	Investing in Forests and Protected Areas for Climate-Smart Development	01/07/2020	30/06/2026
23	Natural Resources, Environment, Climate Change, Land And Water	Ministry of Water and Environment	1761	Strengthening Drought Resilience for Smaller household farmers and the Pastoralists in the IGAD region (DRESS-EA Project)	01/07/2021	30/06/2026
24	Natural Resources, Environment, Climate Change, Land And Water	Ministry of Water and Environment	1762	Potable Water Project	01/07/2021	30/06/2026
25	Natural Resources, Environment, Climate Change, Land And Water	Ministry of Lands, Housing & Urban Development	1763	Land Valuation Infrastructure Project	01/07/2021	30/06/2026
26	Private Sector Development	Ministry of Finance, Planning and Economic Development	1706	Investment for Industrial Transformation and Employment Project (INVIITE)	01/07/2021	30/06/2026
27	Regional Balanced Development	Ministry of Local Government	1760	Rural Development and Food Security in Northern Uganda	07/01/2021	30/06/2026
28	Sustainable Energy Development	Ministry of Energy and Mineral Development	1183	Karuma Hydroelectricity Power Project	16/12/2011	30/06/2026
29	Tourism Development	Ministry of Tourism, Wildlife and Antiquities	1699	Development of Museums and Heritage Sites for Cultural Tourism Phase II.	01/07/2021	30/06/2026
30	Tourism Development	Ministry of Tourism, Wildlife and Antiquities	1700	Mt. Rwenzori Tourism Infrastructure Development Project Phase II.	01/07/2021	30/06/2026
31	Agro-Industrialization	Ministry of Local Government	1509	Local Economic Growth (LEGS) Support Project	01/07/2018	30/06/2026
32	Development Plan Implementation	Ministry of Finance, Planning and Economic Development	1521	Resource Enhancement and Accountability Programme (REAP)	01/07/2019	30/06/2026
33	Digital Transformation	National Information Technologies Authority	1615	Government Network (GOVNET) Project	01/07/2020	30/06/2026
34	Governance And Security	Inspectorate of Government (IG)	1496	Construction of the IGG Head Office Building Project	01/07/2018	30/06/2026
35	Governance And Security	Uganda Police Force	0385	Assistance to Uganda Police	01/07/2010	30/06/2026
36	Human Capital Development	Ministry of Education and Sports	1665	Uganda Secondary Education Expansion Project	01/07/2020	30/06/2026
37	Human Capital Development	Ministry of Health	1243	Rehabilitation and Construction of General Hospitals	07/01/2012	30/06/2026
38	Infrastructure Transport	Uganda National Roads Authority (UNRA)	0265	Atiak-Moyo-Afoji	01/07/2003	30/06/2026
39	Infrastructure Transport	Uganda National Roads Authority (UNRA)	0267	Improvement of ferry services	01/07/2003	30/06/2026

ANNEX 5: PROJECTS SCHEDULED TO EXIT FROM THE PIP FOR FY 2026/27						
SN	PROGRAMME NAME	VOTE NAME	PROJECT CODE	PROJECT TITLE	START DATE	END DATE
40	Integrated Transport Infrastructure And Services	Uganda National Roads Authority (UNRA)	1274	Musita-Lumino-Busia/Majunji Road	01/07/2014	30/06/2026
41	Integrated Transport Infrastructure And Services	Uganda National Roads Authority (UNRA)	1403	Soroti -Katakwi- Moroto - Lokitonyala Road Multinational Lake Victoria Maritime Comm. & Transport Project	01/07/2017	30/06/2026
42	Infrastructure And Services	Ministry of Works and Transport	1456	Liquefied Petroleum Gas (LPG) Supply and Infrastructure Intervention	01/07/2017	30/06/2026
43	Sustainable Petroleum Development	Ministry of Energy and Mineral Development	1610	Mirama -Kabale 132kv Transmission Project	01/07/2020	30/06/2026
44	Sustainable Energy Development	Ministry of Energy and Mineral Development	1409	Water Service Acceleration Project (SCAP 100%)	01/07/2016	30/06/2026
45	Human Capital Development	Ministry of Water and Environment	1438	Inner Murchison Bay Cleanup Project	01/07/2017	30/06/2026
46	Natural Resources, Environment, Climate Change, Land And Water	Ministry of Water and Environment	1522	Water for Production Phase II	01/07/2019	30/06/2026
47	Agro-Industrialization	Ministry of Water and Environment	1523	Water and Sanitation Development Facility East-Phase II	01/07/2019	30/06/2026
48	Human Capital Development	Ministry of Water and Environment	1524	100% Service Coverage Acceleration Project umbrellas (SCAP 100 umbrellas)	01/07/2019	30/06/2026
49	Human Capital Development	Ministry of Water and Environment	1532	Water and Sanitation Development Facility Central-Phase II	01/07/2019	30/06/2026
50	Human Capital Development	Ministry of Water and Environment	1533	Water and Sanitation Development Facility North-Phase II	01/07/2019	30/06/2026
51	Human Capital Development	Ministry of Water and Environment	1534	Lake Victoria Water and Sanitation (LVWATSAN) Phase 3	01/07/2019	30/06/2026
52	Human Capital Development	Ministry of Water and Environment	1562	Irrigation For Climate Resilience Project Profile	07/01/2020	30/06/2026
53	Agro-Industrialization	Ministry of Water and Environment	1661	Irrigation For Climate Resilience Project Profile	07/01/2020	30/06/2026
54	Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1661	Water Management Zones Project Phase 2	07/01/2020	30/06/2026
55	Natural Resources, Environment, Climate Change, Land And Water	Ministry of Water and Environment	1662	Development of Solar Powered Irrigation and Water Supply Systems	01/07/2020	30/06/2026
56	Agro-Industrialization	Ministry of Water and Environment	1666	The Project on Irrigation Scheme Development in Central and Eastern Uganda (PISD)-JICA Supported Project	01/07/2020	31/12/2025
57	Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1323	Entebbe Airport Rehabilitation Phase 1	01/07/2015	30/06/2026
58	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1373			

ANNEX 5: PROJECTS SCHEDULED TO EXIT FROM THE PIP FOR FY 2026/27						
SN	PROGRAMME NAME	VOTE NAME	PROJECT CODE	PROJECT TITLE	START DATE	END DATE
59	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1489	Development of Kabaale Airport	01/07/2017	30/06/2026
60	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1284	Development of new Kampala Port in Bukasa	01/07/2013	30/06/2026
61	Integrated Transport Infrastructure And Services	Uganda National Roads Authority (UNRA)	1537	Upgrading of Kaya Yei Road	07/01/2019	30/06/2026
62	Integrated Transport Infrastructure And Services	Uganda National Roads Authority (UNRA)	1764	Upgrade of Yumbe-Manibe (74 Km) to paved Standard	01/07/2021	30/06/2026
63	Integrated Transport Infrastructure And Services	Uganda National Roads Authority (UNRA)	1041	Kyenjojo- Hoima-Masindi- Kigumba road	31/03/2014	30/06/2026
64	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1284	Development of new Kampala Port in Bukasa	01/07/2013	Extend
65	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1421	Development of the Construction Industry	01/07/2016	30/06/2026
66	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1489	Development of Kabaale Airport	01/07/2017	30/06/2026
67	Integrated Transport Infrastructure And Services	Uganda National Roads Authority (UNRA)	1692	Rehabilitation of Masaka Town Roads (7.3 KM)	01/07/2020	30/06/2026
68	Integrated Transport Infrastructure And Services	Uganda National Roads Authority (UNRA)	1693	Rehabilitation of Kampala-Jinja Highway (72 Km)	01/07/2020	30/06/2025
69	Private Sector Development	Uganda Investment Authority (UIA)	0994	Development of Industrial Parks	01/07/2008	30/06/2026