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BPD/86/107/02

13th September 2024

All Accounting Officers,

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

THE FIRST BUDGET CALL CIRCULAR (BCC) FOR THE PREPARATION OF THE BUDGET FRAMEWORK PAPERS (BFPs) AND PRELIMINARY BUDGET ESTIMATES FOR FINANCIAL YEAR 2025/26

A. Introduction

1. This Circular is issued in accordance with Section 7 (1) and (2) (a) and (b) of the Public Finance Management Regulations, 2016 for preparation of the Budget Framework Papers for FY 2025/2026.
2. Pursuant to Section 9 (1) of the Public Finance Management (PFM) Act, 2015 (as amended), each Accounting Officer will prepare a Budget Framework Paper for his/her respective Vote in a transparent and consultative manner. This process will be guided by the Budget Process Calendar for FY 2025/2026 hereto attached as **Annex 1**.
3. The FY 2025/2026 will be guided by the Budget Strategy as approved by H.E. The President. The Budget Strategy is underpinned by the strategic direction in the Fourth National Development Plan and the Tenfold Growth Strategy.
4. The theme for next financial year's budget is: "**Full Monetization of Uganda's Economy through Commercial Agriculture, Industrialization, Expanding and Broadening Services, Digital Transformation and Market Access**".

5. The main objective of next year's budget is to shift the economic growth rate to a higher trajectory averaging over 8% per annum over the medium term, and double-digit growth rates at the onset of commercial production of oil and gas, to expand the size of the economy ten-fold from the current US\$ 53 billion to US\$ 500 billion by 2040.

B. OBJECTIVES OF THE FIRST BUDGET CALL CIRCULAR FOR FY 2025/26

6. The objectives of this circular are to:

- i) Communicate the Budget Strategy and priorities for the FY 2025/26;
- ii) Share the preliminary Resource Envelope, Medium Term Expenditure Framework, and Indicative Planning Figures for Local Government for FY 2025/26;
- iii) Present to Accounting Officers the Strategic Policy and Administrative Matters for FY 2025/26; and
- iv) Disseminate the Guidelines and timelines for preparing the Budget Framework Papers and Preliminary Budget Estimates for FY 2025/26.

C. BUDGET STRATEGY AND PRIORITIES OF GOVERNMENT FOR FY 2025/26

7. The Budget Strategy for FY 2025/2026 focuses on full monetization of Uganda's economy aimed at transforming the 39% households in subsistence economy to the money economy. The strategy will prioritize investments in four anchor sectors namely Agro-industrialization, Tourism Development, Mineral-Based Industrial Development including oil and gas, and Science, Technology and Innovation including ICT (ATMS), as drivers of higher economic growth.

8. The focus areas in each of the ATMS will include:

- i) **Agro-Industrialization and light manufacturing:** Commercialization of agriculture and value to agricultural products, with the goal of generating annual export earnings of **US\$ 20 billion** by 2040.



- ii) Tourism Development: increasing tourist arrivals five-fold, increasing the spend per tourist and length of stay so as to generate annual revenue of **US\$ 50 billion** by 2040.
 - iii) Mineral-based Industrial Development including Oil and Gas: undertaking quantification of mapped mineral deposits; commencement of commercial production of oil and gas, and commercialization of the petrochemical industry, and increasing medium high-tech exports and other value-added exports to earn **US\$ 25 billion** annually by 2040.
 - iv) Science, Technology and Innovation (STI) including Creative Industry and ICT (Knowledge Economy): Commercialization of the research and innovations in pathogen economy including vaccines, diagnostics, and therapeutics; leveraging the newer technologies including Artificial Intelligence, supporting development of creative industry so as to create employment. This is a multiplier anchor programme with economy wide impact.
9. The above strategic areas shall be guided by the detailed Budget Strategy attached as **Annex 2**.

RESOURCE ENVELOPE FOR FY2025/26 AND PROGRAMME MTEF

10. The preliminary resource envelope for FY 2025/2026 is projected to amount to **Shs 57.441 Trillion** that shall be sourced as follows;

Item	Amount (Trillion)
Domestic Revenues	Ushs 33.182
Petroleum Fund	Ushs 0.500
Budget Support	Ushs 0.030
Net Domestic Financing (Domestic Borrowing)	Ushs 4.011
Project Support (External Financing)	Ushs 12.812
Domestic Refinancing (Roll-over)	Ushs 6.612
Local Revenue for Local Governments	Ushs 0.293
Total	Ushs 57.441



11. The Total Discretionary resource has reduced by **Shs 3.935 Trillion** from **Shs 28.182 Trillion** to **Shs 24.247 Trillion**. This is largely on account of;
 - i) The reduction in borrowing from external sources by **Shs 1.364 Trillion from Shs 1.394 Trillion to Shs 29.9 Billion**;
 - ii) The increase in External Debt Repayments by **Shs 882.5 Billion from Shs 3.149 Trillion to Shs 4.032 Trillion**;
 - iii) The reduction on Net Domestic Borrowing by **Shs 4.957 Trillion from Shs 8.968 Trillion to Shs 4.011 Trillion**.
12. This resource envelope **MUST** address the key interventions and activities that **MUST** be financed to enable us achieve the annual targets required to grow the economy Ten-fold, starting FY 2025/26.

The Medium-Term Expenditure Framework (MTEF) FY 2025/26

13. The Medium-Term Expenditure Framework (MTEF) ceilings have been issued at Programme level as per the attached **Annex 3**. The Indicative Planning Figures (IPFs) for Local Governments are hereto attached as **Annex 4**.
14. The Program Working Groups are hereby required to convene meetings to discuss and agree on Vote level allocations in line with the Budget Strategy for FY 2025/26, the focus interventions in the Ten-fold growth strategy and the Programme Implementation Action Plans (PIAPs). Please note the following while preparing the Budgets for the FY 2025/26;
 - i) The MTEF ceilings for FY 2025/26 have been issued at Programme level;
 - ii) The Heads of Programmes should convene Program working groups to discuss and ensure efficient and fair allocation of resources among the various Votes based on the priorities as detailed in the Budget Strategy for FY 2024/25; and
 - iii) Ensure full participation of all the Votes under the Programme.

15. The Vote allocations approved by the respective Programme Working Groups should be submitted to this Ministry for upload on the Program Budgeting System (PBS) **by Friday, 11th October 2024.**

D. POLICY AND ADMINISTRATIVE MATTERS FOR FY 2025-26

Modifications to the Programme Based Budgeting Structure

16. Government has been implementing the Programme Based Budgeting (PBB) approach that allocates funds towards programs rather than traditional line items. This approach shifted to the outcomes of Government programs, ensuring that resources are directed towards achieving specific objectives. The Ministry of Finance, Planning and Economic Development undertook to modify the PBB structure to align to the feedback and emerging needs of MDA&LGs over the implementation period thus far. A number of modifications have been made to the structure as shown in the **Annex 5**. Accounting Officers should therefore, use the modified structure while preparing the BFPs for FY 2025/26. Programme.

The Role of the Programme Working Groups (PWGs)

17. Programme Working Groups (PWGs) play a crucial role in the Programme Based Budgeting (PBB) process. All lead Ministries of PWGs should fully set up and constitute their respective PWGs with functional Secretariats. The Chairperson shall be the Head of the PWG – comprising of all the necessary stakeholders (MDA&LGs) under the Programme, and an operational Secretariat. The key roles of the PWGs are;
- i) Ensuring alignment of Programme interventions, projects, and activities with national development goals and priorities;
 - ii) Developing and reviewing Programme Implementation Action Plans;
 - iii) Leading the discussions on resource allocation, efficient and effective use of Programme funds;
 - iv) Overseeing and fostering collaboration between different MDA&LGs and other stakeholders to ensure a cohesive approach to implementation of Programme activities;

- v) Establishing monitoring and evaluation frameworks with clearly defined performance indicators;
- vi) Conducting regular reviews and follow up on Programme activities;
- vii) Engaging with various stakeholders, including civil society and the private sector; to gather input and build support for Programmes;
- viii) Providing training and capacity-building opportunities for PWG members to enhance their skills and knowledge on Programme Based Budgeting; and
- ix) Promoting the sharing of best practices and lessons learned among PWGs. Detailed guidelines on the role of the PWGs is contained in **Annex 6**.

Rationalization of Public Expenditure (RAPEX)

- 18. Government adopted and commenced the implementation of the Rationalization of Government Agencies and Public Expenditure (RAPEX) policy to enhance efficiency in public service delivery by merging, mainstreaming, and rationalizing various government agencies, commissions, and authorities. The RAPEX policy includes:
 - i) Reduction of Public Expenditure by scaling down on wasteful expenditure by Government agencies and potentially raising savings for other critical government expenditures;
 - ii) Introduction and approval of several bills by Parliament to support the implementation of RAPEX so as to amend or repeal existing laws to align with the RAPEX objectives;
 - iii) Promotion of service delivery efficiency by consolidating some functions to reduce duplication and redundancy in some Agencies.
- 19. All institutions that have been affected by the rationalization exercise should adhere to the guidance issued by the Attorney General, Ministry of Public Service and this Ministry regarding change management activities, and the implementation of actions required for the successful implementation of the reform.



E. GUIDELINES FOR THE PREPARATION OF BUDGET FRAMEWORK PAPERS AND DETAILED BUDGET ESTIMATES FOR FY 2025/26

Baseline costing and efficiency in budgeting

20. My Ministry undertook a baseline costing exercise aimed at reviewing the budget allocations and expenditure needs of MDA&LGs. This exercise reviewed all cost drivers, minimum operational requirements, historical data, and expenditure patterns so as to arrive at baselines for cost control and future comparison.
21. The baseline information has been incorporated into the expenditure ceilings, reflecting the critical financial needs and priorities of each institution. Please, utilize the baseline costing findings to identify areas where efficiency gains can be made. You are further urged to strive for cost-effectiveness in all operations and ensure that every shilling budgeted for achieves maximum impact. *All Accounting Officers and Heads of Program Working Groups should ensure alignment of budgets to the baseline costs. Your respective Budget Analysts (formally Desk Officers) shall support you throughout the budget process.*

Alignment of Budgets with NDP IV Programme Implementation Action Plans (PIAPs) and Ten-fold growth strategy priorities

22. Your budget proposals should be fully aligned with the strategic objectives and priority areas highlighted in the NDP IV and the Programme Implementation Action Plans (PIAPs), and interventions identified in the Ten-fold Economic Growth Strategy. *You are urged to ensure that all the budget submissions clearly demonstrate the contributions of the proposed allocations to the attainment of the priorities set out in the above strategic planning documents. Please note that NDP IV and the PIAPs shall be separately communicated by NPA once they have been finalized.*



Prioritize critical interventions and core mandates

23. You should focus the available funding on the critical interventions and Programmes that are essential to fulfilling your institution's core mandate. Resources should be consolidated and directed towards interventions and activities that provide the highest multiplier effect, generate more public value, and avoid spreading resources thinly across non-essential activities.

Performance planning, monitoring and evaluation

24. Performance planning, monitoring, and evaluation (PM&E) are critical components for the alignment and measurement of Programme Based Budgeting (PBB) within the context of NDP IV and ten-fold growth strategies. As you prepare the BFPs and Budget Estimates for FY 2025/26, you are required to develop key performance indicators (KPIs) to measure progress towards the targets set out in the PIAPS and the ten-fold focus interventions. These indicators should be specific, measurable, achievable, relevant, and time-bound (SMART) to enable tracking of the activities starting FY 2025/26. You should also ensure the alignment and the use of existing M&E Systems developed by the National Planning Authority, Office of the Prime Minister, Office of the President and the Ministry of Finance, Planning and Economic Development in the collection of data, analysis, regular evaluation and reporting of performance progress.

Prepare for dynamic adjustments

25. Given the dynamic economic environment, continuous baseline cost analysis will be undertaken to respond to potential changes in resource availability and adjustments in expenditure priorities throughout the budget preparation cycle.

Planning for Cashflow and Activity Sequencing

26. It has been observed that there is a tendency to frontload most activities in the first quarter of the financial year. It is important to note that the Government operates a cash budget system, with significant obligations, including loan repayments and statutory



obligations, due in the first quarter of the financial year. Furthermore, revenue collections are typically lower during this period, resulting in limited funds being available for other activities. All Ministries, Departments Agencies and Local Governments are therefore advised to carefully plan their cash flow requirements and sequence their activities across the second and subsequent quarters to ensure smooth financial management.

Consideration of Seasonality in Planning and Budgeting

27. Workplans and cash flow plans should consider the seasonal requirements. For instance, agricultural institutions should align their budget releases with the agricultural seasons, while educational institutions consider termly or semester needs. Missions Abroad should budget for release of funds in two tranches (July and January). All concerned institutions are required to incorporate these considerations into their budgets to ensure effective programming and budget execution.

Budgeting for Critical Obligations

28. Attention and great care should be made during budgeting to ensure adequate resources are allocated to areas prone to virements and supplementary expenditures during budget execution. Please, note that unnecessary requests for virements will not be tolerated as this distorts approved and appropriated workplans and budgets. On the same note, supplementary requests will strictly adhere to the conditions stipulated in the Public Finance Management Act, 2015 (Amended).

Timely Submission of Budget Documents

29. A number of Votes consistently submit their budget documents late. This delays the necessary analysis and submission of such information to Cabinet and Parliament in violation of the timelines stipulated in the Public Finance Management Act 2015. All Program Lead Ministries and Accounting Officers are hereby reminded to strictly adhere to the timelines stipulated by the PFM

Act, 2015 and the budget process calendar, during the planning and budgeting process for FY 2025/26.

Accurate Estimation of Non-Tax Revenue (NTR)

30. Revenue-generating Votes are requested to accurately project revenue collections during the planning and budgeting stages, to avoid adjustments through corrigenda and requests for supplementary expenditures during execution. Accounting Officers are requested to provide detailed projections by source to this Ministry to facilitate timely and comprehensive assessment. Your performance in the non-tax revenue collections will be part of your performance contracts.

Integration of Off-Budget Financing in the Program Budgeting System (PBS)

31. To avoid double accountability, and reporting challenges, all Ministries, Agencies, and Local Governments receiving off-budget support beyond the direct financing appropriated by Parliament are required to:
 - i. Integrate all off-budget funding into their respective workplans and budgets on the Programme Budgeting System (PBS);
 - ii. Ensure that interventions funded by off-budget resources align with the National Development Plan and Programme Implementation Action Plans (PIAPs) as well as District Development Plans.
 - iii. Integrate in the work plans the interventions and outputs to be delivered, following the structure provided on the PBS.
 - iv. Adhere strictly to Sections 36, 39, 42, and 44 of the Public Finance Management Act, 2015 (as amended), which authorizes only the Minister of Finance, Planning and Economic Development to mobilize resources on behalf of the Government.

Tax-Inclusive Budgeting

32. All Accounting Officers must adhere to the Government's policy of tax-inclusive planning and budgeting when preparing the detailed budget estimates for FY 2025/26.

Budgeting for digital number plates

33. Government is implementing the Intelligent Transport Management Systems (ITMS) project to enable the electronic tracking of vehicles through digital number plates as a security measure to combat crime. The ITMS Project will also improve road safety. **You should, therefore, budget for the replacement of the number plates of all existing Government motor vehicles under your respective votes. All new Government vehicles will adopt the new digital number plates.**

Planning and Budgeting for Subventions

34. Central Government Ministries and Agencies transferring funds to other institutions should ensure that the subventions are properly planned and budgeted for, with funds clearly captured in the respective budget lines, distinguishing mandatory obligations from discretionary items.

Budgeting for fixed costs

35. Fixed costs, including rent and utilities like electricity, water, internet and telecommunications services must be adequately budgeted for to avoid shortfalls and arrears during budget execution.

Planning and budgeting for clearance of Domestic Arrears

36. In our continued efforts to strengthen fiscal discipline and enhance financial management, this Ministry developed and is operationalizing the Domestic Arrears Management Strategy, 2021. The implementation of this Strategy is being undertaken through two key approaches:

- i. Phased Clearance of Existing Domestic Arrears; and
- ii. Measures to prevent new accumulation.

37. Accounting Officers are urged to exercise enhanced oversight, best practices, and strict adherence to financial controls to ensure that obligations are met within the approved budgetary allocations.



Budgeting for Health Supply Chain Commodities priorities

38. In January 2022, the Government of Uganda launched a ten-year National Health Commodities Supply Chain Roadmap 2021/2022 to 2031/2032 to strengthen the capacity of MDA&LGs in planning, finance, and effective management of the national health commodities supply chain priorities in light of the phase out of external financing. The Accounting Officers of; Office of the Prime Minister; Ministry of Finance, Planning and Economic Development; Ministry of Health; Ministry of Local Government; Ministry of ICT and National Guidance, and NITA-U, Ministry of Energy and Mineral Development, Ministry of Public Service; District Local Governments; Cities and Municipalities and National / Regional Referral Hospitals; and District General Hospitals should plan and allocate funds to implement their respective priorities under listed in the 10-year National Health Supply Chain Roadmap for FY 2025/26. Details of this can be accessed from the website: <https://health.go.ug/wp-content/uploads2022/01/10-yr-ug-roadmap-final-5 printed.pdf>

Budgeting for Salaries, Pension and Gratuity

39. **The Special payroll Audit** of the Government of Uganda Salary Payroll FY 2019/20 – FY 2022/23 by the Office of the Auditor General established the main causes of wage shortfalls as: overpayment of salaries; payment of staff outside the payroll; mischarges; overpayment of loan deductions; over/under projection of wage budgets; irregular recruitment; payment of ghost staff and irregular transfers. The following measures should be undertaken during the Budget for FY 2025-26;

Salaries

40. The wage bill for the FY 2025/26 is derived from the findings of the Government Payroll Audit as well as the verification exercise conducted by Ministry of Public Service, and the wage bill harmonization exercise conducted between Local Governments, this Ministry and that of Public Service.



41. All MDA&LGs are hereby urged to budget for salaries under the correct payroll categories, in line with the joint recommendations of the harmonization exercise of August 2024. Under the overall supervision of the Accounting Officers, Heads of Department (HoDs) are responsible for ensuring that the right staff are budgeted for staff salaries at departmental level. They should work with the Human Resource and Planning functions to ensure timely and accurate wage estimation under their respective Departments.
42. The wage estimates MUST correspond with the staff lists submitted on the PBS as well as the verified and National Identification information. Budgeting for staff outside these parameters will attract sanctions including prosecution.

Staff Recruitment

43. Votes will continue to recruit staff across government in FY 2025/26 on replacement basis given that it is budget neutral. All new recruitments will be informed by availability of a wage budget and explicit clearance from both the Ministry of Public Service and the Ministry of Finance, Planning and Economic Development.

Budgeting for monthly Pension

44. The Office of the Auditor General is in the final stages of conducting an Audit of the Government Pension Payroll. The final Pension allocations for FY 2025/26 will be informed by the audit findings. In the interim, you are required to ensure that pension lists submitted on the Program Budgeting System are in line with the information on the payroll and staff due to retire in FY 2025/26 for accurate estimation of the Pension budget.

Budgeting for Gratuity

45. Gratuity allocations are guided by staff under mandatory retirement as submitted by the Accounting Officers to the Ministry of Public Service and uploaded on the Program Budgeting System for both contract gratuity and commuted gratuity (the lumpsum payment on retirement) for traditional civil servants. The staff applying for early retirement, must have already been approved by



Ministry of Public Service this financial year to be included on the list for FY 2025/26.

Salaries, Pension and Gratuity Arrears

Arrears for salaries, pension and gratuity for FY 2025/26 must be submitted to this Ministry by 15th February, 2025, to be considered for programming in FY 2025/26. Accounting Officers should ensure that their submissions are supported by fully filled arrears verification forms alongside other supporting documentation such as bank statements and national identification. Submissions that arrive after the February 2025 deadline will not be included in the budget for FY 2025/26.

Public Investment Management

46. **Review of the Public Investment Plan for FY 2024/25.** The Development Committee undertook its annual review of the Public Investment Plan (PIP) for FY 2024/25 and recommended the exit of the projects in **Annex 7**. This was on account of non-alignment with the Fourth National Development Plan (NDP IV), expiry of duration in the PIP, completion of civil works and expiry of financing agreements for externally funded projects. These projects will be frozen on the Program Budgeting System (PBS) and the Integrated Financial Management System (IFMS). Any allocations to these projects shall be rationalized to other critical expenditures of Government.
47. **Over commitment of the Development Budget.** The Multi-Year Commitment Report for FY 2024/25 indicates over commitment of the development budget. The report further reveals that MDAs thinly spread meagre resources over several ongoing projects leading to inability to finance project activities and hence failure to achieve objectives and outcomes. New projects **SHALL** only be admitted into the Public Investment Plan (PIP) on a replacement basis and subject to availability of fiscal space. *You are hereby urged to adequately budget and prioritize completion of the ongoing projects in order to free up fiscal space for new projects.*



48. **Unauthorized changes to project scope at procurement and implementation stages:** The Development Committee has observed alterations in the scope of many ongoing projects, variations in the Bills of Quantities (BOQs), and Project Cost Estimates, away from what was approved during the appraisal process. These unauthorized changes have resulted in overstay of projects in the PIP leading to numerous requests for project extensions in the Public Investment Plan (PIP) hence overcommitment of the development budget. As you embark on preparation of your BFPs and budget estimates for FY 2025/26, *you are reminded to budget for only the activities and outputs that were approved by the Development Committee. Any allocations to unauthorized activities and outputs in the project workplan shall be re-purposed to more critical interventions of Government.*
49. **Framework for tracking Project Implementation and Performance:** Development projects have consistently experienced time and cost overruns on account of weak project management, delayed land acquisition, low contractual capacity and incompetent contractors, among others. To address this issue, a new framework for implementing and tracking the performance of public investments has been established. This framework aims to offer a strategic and standardized method for managing projects across Government. You should allocate sufficient budgets for project implementation activities, regular monitoring and supervision of public works, training of project teams, and mainstreaming of Project Implementation Units (PIUs) within the Government conventional structure. **The framework can be accessed on the link: <https://ibp.finance.go.ug/wp-content/uploads/simple-file-list/V3-FRAMEWORK-BOOK-design-COMPLETE-BOOK.pdf>**
50. **Mainstreaming Project Implementing Units into the Non-Wage Recurrent budget.** MDAs have not been including activities of Project Implementing Units (PIUs) in their budgets, leading to budget shortfalls during implementation. Government will henceforth fully integrate PIU activities into the mainstream budgeting processes of the MDAs. This integration will help

minimize administrative costs, prevent duplication of efforts, and improve coordination between PIUs and regular MDA operations. *Accounting Officers should ensure implementation of the recommendations of the Development Committee and ensure that PIU activities are incorporated into the Government structures.*

51. **Climate change:** Environment and climate change considerations are often omitted from project budgets, which endangers the sustainability of these initiatives. Going forward, Government will **ONLY** prioritize funding for projects that align with green growth strategies during the appraisal and implementation phases. *Accounting Officers are required to screen all public investments using the Climate Risk and Disaster screening tools available on [Climate & Disaster Risk Screening Tools - Uganda \(finance.go.ug\)](http://Climate & Disaster Risk Screening Tools - Uganda (finance.go.ug)) and incorporate climate change mitigation and adaptation measures in project designs to reduce carbon footprints and enhance climate resilience.*
52. **Operations and monitoring of public assets.** Over the years, inefficiencies in the management of Government assets have been observed, evidenced by underutilization of procured assets, lack of prioritization for operations and maintenance (O&M) budgets, the acquisition of new assets without proper emphasis on maintaining existing ones, and legal and administrative challenges arising from dual ownership. Government will prioritize the maintenance of existing assets by establishing a robust O&M plan across Ministries, Departments, Agencies, Local Governments (MDALGs). *Accounting Officers are required to develop and undertake regular inspections, timely repairs, and updates aligned with the asset's specific needs. In adherence to the Government of Uganda's Asset Management Framework and Guidelines, 2020, adequate budgetary provisions for O&M should be made under Non-Wage Recurrent budget codes **228001, 228002, 228003, and 228004** in preparation for the budget of FY 2025/26*



Transactions in Foreign Exchange

53. The Ministry often receives requests for payments in foreign currencies, despite Government's strategy and emphasis on enhancing the competitiveness of the Uganda Shilling. The July 2024 economic performance report highlights show that the shilling remained stable, appreciating by 1.1% against the US dollar, thus outperforming all other East African Community member states' currencies. The strategy on budgeting using the Shilling remains unchanged. Therefore, all Accounting Officers are advised to budget in the shilling denominated transactions to uphold its strength and sanctity.

F. LOCAL GOVERNMENT SPECIFIC ISSUES

54. The Indicative Planning Figures (IPFs) for FY 2025/26 for all programs, as generated off the Online Transfer Information Management System (OTIMS), should be used for preparation of the Local Government Budget Framework Papers for FY 2025/26. You must budget as per the ceilings provided for your respective Local Governments as communicated by this Ministry.

55. Deepening Fiscal Consolidation

The Uganda Intergovernmental Fiscal Transfers (UGIFT) Program for Results and Uganda Support for Municipal Infrastructure Development (USMID)

56. Government of Uganda, with support from the World Bank and other Development Partners, is financing the Intergovernmental Fiscal Transfers Program for Results (UGIFTR). Following the restructuring and extension of the Program, the UGIFT Program will be ending by **30th June 2025**. The investments will need to be sustained beyond the program closure.

57. Therefore, as you embark on preparation of the Budget for FY 2025/26, you are advised NOT to plan for any new upgrades and/or construction under UGIFT or USMID. In addition, you should take note of the following:

- i) **Operationalization of completed Facilities.** Under the formula-based development sub-grants, you should plan and budget for operationalization of the UGIFT completed facilities, especially recruitment and access of staff into payroll in line with available wage provision, operation and maintenance costs, including utilities.
- ii) **Budgeting for Environment and Social Safeguards (ESS).** You should continue planning, budgeting and reporting on the implementation of ESHS safeguard requirements on development projects beyond UGIFT. Key among these are; the implementation of the Local Government Stakeholder Engagement Plan, Grievance management and waste management at the project level. This should be budgeted for under **Budget Code 000016 – Environment Social Health and Safety.** Please, ensure that your budgets reflect monitoring and evaluation of environmental and social compliance, including environmental and social impact assessments/screening, and preparation of environmental and social management plans;
- iii) **Performance Assessment:** The Office of the Prime Minister has revised the manual for the assessment of service delivery to focus on service delivery milestones rather than, the “paper accountability”. This will guide the performance-based grant allocations across Local Governments going forward. Therefore, you are requested to prepare for this assessment adequately by observing strict adherence to planning, budgeting and implementation guidelines issued by Ministries as you finalize your budget for mock assessment; and
- iv) **Other Post-implementation project activities.** Accounting Officers should ensure that all post- implementation activities crucial for ensuring the success and sustainability of projects are undertaken. Below are some key activities you are expected to plan and undertake as you start the budget process:
 - a) **Post-Implementation Review (PIR):** Conduct a post-implementation review to evaluate the project's success against its objectives and key performance indicators (KPIs),

and document lessons learned to inform future projects and improve processes.

- b) **User Training and Support:** Ensure that end-users are adequately trained and supported to use the new infrastructure, equipment, systems and processes effectively.
- c) **Performance Monitoring:** Continuously monitor the system's performance to identify and address any issues promptly.
- d) **Stakeholder Feedback:** Gather feedback from stakeholders to assess their satisfaction with the program outcomes and to identify any areas for improvement; and
- e) **Documentation and Reporting:** Document the program outcomes, lessons learned, and any recommendations for future projects.

Location of Cost Centres/Public Institutions

58. Concerns have been raised on the variations between data submitted to this Ministry on the location of Cost Centers which greatly affects release of funds especially for some Institutions. In order to ensure that facilities are budgeted correctly on the right Votes, this Ministry in collaboration with line MDAs has accordingly enhanced the PBS to allow respective LG Accounting Officers match the cost centers on the PBS. ***Any Accounting Officer who fails to align the cost centers will be held personally responsible for submission of wrong data.***

Locally Raised Revenues

59. Under the Public Finance Management Act, 2015 (as amended), all revenue collected is appropriated by Parliament. Therefore, you are advised to give projections for FY 2025/2026 with the assumptions thereof to avoid understating or exaggerating the revenue budgets for the entire provision of 100% of which; 65% will be transferred to the Sub-counties (for Districts) and 50% for the Municipal divisions (in the case of Municipalities) as you prepare your BFPs for FY 2025/26.

Budgeting for Ex-gratia and Councillors Allowances

60. This Ministry has provided funds for political leaders based on information submitted by the respective Votes. You should adequately plan and budget for your political leaders as the Ministry expects no shortfalls in the budget for FY 2025/26. You are further advised to ensure that, these funds are budgeted for on the correct item lines as per the Chart of Accounts to avoid any limitations during budget execution.

G. CROSS CUTTING ISSUES

Gender, Equity, Women, children, elderly, HIV/AIDS, Epidemics, Malaria and PWDs

61. During FY 2025/26, All MDA&LGs are required to ensure that their budgets address the Gender and Equity issues, the needs of women, children, the elderly, people living with HIV/AIDS, those affected by epidemics, malaria, and persons with disabilities (PWDs). The following should be considered;

Gender and Equity

62. Accounting Officers should develop gender and equity strategies that include specific outcomes and measurable indicators, ensuring these are broken down by sex, age, disability, and location. The budgets and medium-term plans should focus on initiatives that enhance competitiveness, generate wealth, and ensure fair access to employment opportunities for everyone. Details of the Gender and Equity budgeting guidelines are attached as **Annex 8**.

Women

63. Allocate funds for maternal and reproductive health services, programs addressing gender-based violence, targeted interventions for women; women empowerment initiatives that provide women with access to education, vocational training, and microfinance.

Children

64. Budget allocations should prioritize funding for primary and secondary education, including infrastructure, teacher training, and learning materials; immunization programs, nutrition, and child health services; and child protection services to prevent abuse, exploitation, and neglect.

Elderly

65. Budgets should ensure access to care for the elderly, chronic disease management, and mental health services; social protection programs, including pensions and community support services; and making public spaces and services more accessible to the elderly.

HIV/AIDS

66. Budget allocations should reflect funds for prevention programs, antiretroviral therapy, and support services for those living with HIV/AIDS. In addition, HIV/AIDS education and awareness campaigns to reduce stigma and promote testing and treatment, psychosocial support and counseling services for individuals and families affected by HIV/AIDS should be prioritized.

Epidemics

67. All MDA&LGs should mainstream budget allocations for epidemic preparedness, including surveillance systems, emergency response plans, and stockpiling essential supplies. In addition, funds should be earmarked towards rapid response capabilities, and recovery efforts, including rehabilitation of affected communities and support for economic recovery.

Malaria

68. Malaria continues to be a major health issue in the country, causing significant illness and death, especially among young children and pregnant women. The country ranks among the highest globally for malaria cases and fatalities, with rural areas experiencing particularly high morbidity and mortality rates.



69. To combat this, all Ministries, Departments, Agencies (MDAs), and Local Government Structures (LGS) should prioritize budget allocations for malaria prevention and control measures as recommended by the Ministry of Health. These measures include: ensuring the use of insecticide-treated mosquito nets; conducting regular indoor spraying; providing antimalarial medication for women and children; engaging community leaders in awareness programs to educate the public about malaria prevention and the importance of early treatment; and Managing the environment by draining stagnant water and properly disposing of waste to eliminate mosquito breeding sites.

Persons with Disabilities (PWDs)

70. Public buildings, transportation, and services should be developed with consideration of PWDs. Accounting Officers should ensure that the programs implemented integrate children with disabilities into schools, provide vocational training and employment opportunities for PWDs and provide specialized healthcare services and assistance devices for PWDs.

Climate change, Environmental Conservation and Sustainable Resource Management in the Budget for FY 2025/26

71. As we prepare for the Fiscal Year 2025/26, it is crucial that we incorporate climate change, environmental conservation and sustainable resource management principles into our planning and budgeting processes. Addressing the pressing climate and environmental challenges facing Uganda is essential to ensuring the well-being of our citizens and the sustainable development of our country. To address key environmental issues, Accounting Officers are guided as follows:

72. **To address Encroachment on Wetlands, Forests, and Reserves:**
- i) Prioritize Land Use Planning: You should ensure that your budget allocations support comprehensive land use planning that safeguards wetlands, forests, and reserves from encroachment. This should include funding for the demarcation

and enforcement of protected areas, as well as community sensitization programs to raise awareness of the importance of these ecosystems.

- ii) Support Restoration Initiatives: Allocate resources for the restoration of degraded wetlands and forests. This includes reforestation projects, wetland rehabilitation, and the promotion of alternative livelihoods for communities that depend on these areas.

73. To address Waste Management and Pollution of Water Bodies:

- i. You should ensure to allocate funds towards Waste Management Systems, the development and enhancement of waste management infrastructure, including waste collection, recycling, and disposal facilities.
- ii. Promote Community-Based Initiatives that encourage and support community-led waste management and cleanup programs. Your budgets should reflect funding for public awareness campaigns on the dangers of improper waste disposal and the benefits of keeping water bodies clean.

74. Biodiversity Conservation to mitigate Ecosystem Decline, Destruction, and Habitat Extinction:

- i) **Support Biodiversity Conservation Projects:** Ensure that your budget includes funding for biodiversity conservation projects, including the protection of endangered species and the preservation of critical habitats. Promote the integration of biodiversity conservation into local development plans.
- ii) **Monitor and Manage Ecosystem Health:** Allocate resources for the monitoring and management of ecosystems. Support research and data collection to track ecosystem health and inform decision-making processes.

75. To address Overfishing, Overmining, and Unsustainable Agricultural Practices: You should enforce Regulations on Resource Exploitation, budget for the enforcement of regulations that limit overfishing, overmining, and unsustainable agricultural

practices. This includes funding for monitoring and surveillance activities to ensure compliance with environmental laws.

CRITICAL SUBMISSION TIMELINES

76. Please be reminded that all Votes should prepare and submit their Budget Framework Papers for FY 2025/26 to this Ministry by **Thursday, 7th November 2024** through the Program Budgeting System (PBS) to allow for analysis and consolidation of the National Budget Framework Paper for submission to Parliament in line with the PFM Act, 2015 (as amended).

CONCLUSION

77. As we commence the budget preparation process for FY 2025/26, I urge all of you to convene your respective Program Working Groups and Budget Conference Meetings to discuss and finalize the proposed interventions and priorities for the upcoming financial year.
78. All Accounting Officers should strictly adhere to the guidelines outlined in this Circular, the timelines specified in the Budget Process Calendar, and the provisions of the Public Finance Management Act, 2015 (Amended). Compliance to these guidelines will ensure that the budget for FY 2025/26 aligns with the national development goals, the Budget strategy, optimizes the limited resources, and provides tangible benefits to the people of Uganda.
79. Should you have any queries regarding the preparation of your Budget Framework Papers, please contact our Technical Support Team on **0414707151**; through the Toll-Free Line: **0800229229**, available Monday to Friday from 08:00 Hours to 17:00 Hours ; on email: budget@finance.go.ug or directly contact your respective Budget Analysts for immediate support.
80. I thank you for your unwavering dedication and commitment to improving service delivery for the collective prosperity of our people.





Ramathan Ggoobi

PERMANENT SECRETARY/SECRETARY TO THE TREASURY

Copy to: H.E. The Vice President
Rt. Hon. Speaker of Parliament
His Lordship, the Chief Justice
Rt. Hon. Deputy Speaker of Parliament
His Lordship, the Deputy Chief Justice
The Vice Chairman of the National Resistance Movement
Rt. Hon. Prime Minister
Rt. Hon. 1st Deputy Prime Minister/ Deputy Leader of Government Business
Rt. Hon. 2nd Deputy Prime Minister/ Minister for East African Community Affairs
Hon. Minister of Finance, Planning and Economic Development
All Hon. Ministers and Ministers of State
The Chairperson, National Planning Authority
All Chairpersons, Parliamentary Committees
All Hon. Members of Parliament
The Head of Public Service and Secretary to Cabinet
The Auditor General
The Inspector General of Government
The Deputy Head of Public Service and Deputy Secretary to Cabinet
The Chairperson Equal Opportunities Commission
The Principal Private Secretary to H.E the President
The Clerk to Parliament
All Resident District Commissioners
All Chairpersons LCV and Mayors of Municipalities.
The Director, Parliamentary Budget Office

ANNEX 1: DETAILED BUDGET PROCESS CALENDAR FOR FY 2025/26

S/N	ACTIVITY	PFM ACT 2015	PROPOSED DATES	RESPONSIBLE DIRECTORATE	DEPARTMENT/S
1.	Review of Program submissions on new projects for FY 2025/26	N/A	By 31 st July 2024	All Accounting Officers	DB (C/PAP)
2.	Meeting with BMAMU and DARC to assess stalled projects and those programmed to exit the PIP	N/A	By 31 st July 2024	Budget Directorate and D/DCP	DCP (C/DARC)
3.	Meeting with Project Coordinators and Managers to discuss progress, challenges, and recommendations on project implementation for specific projects	N/A	By 31 st July 2024	DB & DCP	Budget (C/PAP) & DCP (C/DARC)
4.	Submission of ABPR FY 2023/24 to MoFPED	N/A	By 31 st July 2024	Line Ministries	DB (C/BPED)
5.	Compilation of Government Fiscal Position as at end FY 2023/24	N/A	By 31 st July 2024	D/DCP, AGO, BOU and DEA	DEA, DCP, AGO (C/MEPD, C/DPI, C/CPD)
6.	Top Management Retreat	N/A	August 2024	US/AO	US/AO
7.	Top Management Meeting on the current Revenue Measures	N/A	Wednesday, 7 th August 2024	DEA	DEA (C/TPD)
8.	Communication of DC Review Findings for stalled projects and projects due to exit the PIP	N/A	Thursday, 8 th August 2024	Budget Directorate	DB (C/PAP)
9.	Review and update of the Macro Framework.	N/A	By 9 th August 2024	MEPD, UBOS, BOU and URA	DEA (C/MEPD)
10.	Analysis of Project Expenditures for FY 2023/24	N/A	Friday, 16 th August 2024	DB and DCP	DB and D/DCP (C/PAP, C/DARC)



ANNEX 1: DETAILED BUDGET PROCESS CALENDAR FOR FY 2025/26

11.	Meeting with Accounting Officers to review issues in the BEC FY 2023/24 and discuss the BEC FY 2024/25	N/A	1 st week August 2024	of DB, DEA, DCP	AGO, (C/BPED) and DCP	DB, DEA
12.	Consultations with members of the Private Sector Working Group on the Budget Strategy for FY 2025/26	N/A	Thursday August 2024	15 th DEA, DB, EPRC, PSF, UMA, KACITA, USSIA, UIA, UFZA, MTIC, MTWA, MoFA, UTB, URA, Civil Society & ICPAU	DEA (EDPR), DB (C/PAD, C/ISSD, C/BPED)	
13.	Update on the Economic Development Strategy	N/A	Tuesday August 2024	13 th DEA	DEA (C/MEPD)	
14.	PS/ST's Meeting with Members of Parliament Committees	N/A	To be decided	DB	BPED	
15.	Permanent Secretaries' Meeting with PSST on the Budget Strategy	N/A	Thursday, 14 th August 2024	DB, DEA, AGO, DCP, US/AO	DB, DCP, DEA	
16.	Provision of Macro Framework and Provisional Resource Envelope for FY 2025/26	N/A	Thursday August 2024	14 th DEA, D/DCP	DEA, (C/MEPD C/DARC)	D/DCP and
17.	Consultations with the Local Development Partners' Group and members of the Economic Management Group on the Budget Strategy FY 2025/26	N/A	Friday August 2024	16 th DEA, DB, EPRC, PSF, UMA, KACITA, USSIA, UIA, UFZA, MTIC, MTWA, MoFA, UTB, URA, Civil Society & ICPAU	DEA (EDPR), DB (C/PAD, C/ISSD, C/BPED)	
18.	Meeting with NPA on the Budget Strategy for FY 2025/26	N/A	Friday, August 2024	16 th DB	DB, DEA and DCP (C/BPED)	
19.	Draft Budget Strategy Paper for Financial Year 2025/26	N/A	Friday August 2024	23 rd DB	DB (CBPED)	

ANNEX 1: DETAILED BUDGET PROCESS CALENDAR FOR FY 2025/26

20.	Top Management Meeting on the Budget Strategy FY 2025/26	N/A	Wednesday 28 th August 2024	DB, DEA, DCP	DB (C/BPED)
21.	Report on Private Sector Investment Outlook	N/A	Thursday 29 th August 2024	DEA	DEA (C/EDPR)
22.	Economic Growth Forum	N/A	Thursday 29 th – Friday 30 th August, 2024	DEA, Bou	DEA (C/MEPD)
23.	Submission of Strategic Investment Plans by MAlGs	N/A	1 st September 2024	Respective Program Heads	DB
24.	Meeting with PDM Secretariat	N/A	1 st September 2024	AGO, DEA and DB	AGO, DEA, DB
25.	Consultation with H.E. The President on the Budget Strategy for FY 2025/26	N/A	Between Monday 2 nd to Friday 6 th September 2024	DB	DB (C/BPED)
26.	Cabinet Meeting on the Budget Strategy for FY 2025/26	N/A	Monday 9 th September, 2024	DB	DB (C/BPED)
27.	Cabinet Retreat on the Annual Government Performance Report FY 2023/24	N/A	Tuesday 10 th – Wednesday 11 th September 2024	OPM, Budget Directorate & DEA (MoFPED) OPM	OPM
28.	The National Budget Conference for FY 2025/26 PFMA, 2015 (Amended) Section 9 (1-5)	N/A	Thursday 12 th September, 2024	DB	DB (C/BPED)



ANNEX 1: DETAILED BUDGET PROCESS CALENDAR FOR FY 2025/26

29.	The First Budget Call Circular for FY 2025/26 PFM Regulations, 2016 Amended Sec. 7 (1 – 2); and PFMA, 2015 (Amended) Section 9 (1 - 5).	15 th September 2024	13 th September 2024	Permanent Secretary/Secretary to the Treasury	DB, DEA, DCP (C/BPED)
30.	Regional Consultations with Local Governments on the Budget Process for FY 2025/26. Refer to PFM Regulations, 2016 Amended Sec. 7 (1 – 2); and PFMA, 2015 (Amended) Section 9 (1 - 5).	N/A	Monday September Friday 16 th – 4 th October 2024	DB (C/BPED)	
31.	Preparation and Submission of Consolidated Annual Statements to MFPED and Auditor General [Section 52 of PFM Act, 2015]	By 30 th September	N/A	AGO	AGO
32.	Review of Program Submissions on new projects	N/A	10 th October 2024	PAP	
33.	Submission of Expenditure Commitment report by Vote [Section 16(1)]	Every 3 Months	N/A	Accounting Officers/Heads of Public Corporations and Enterprises	
34.	Balance of Payment estimates- imports and exports volume and value estimates. Annual and quarterly outturns for the previous fiscal year updated.	N/A	10 th October 2024	DEA, BOU	DEA (C/MEPD) and BoU
35.	Government imports of goods and services updated	N/A	October 2024	DEA, BOU	

ANNEX 1: DETAILED BUDGET PROCESS CALENDAR FOR FY 2025/26

36.	Domestic interest rate forecasts and actual; Update Annual and Medium-term interest cost estimate	N/A	14 th October 2024	DEA, DCP	DEA (C/MEPD) and DCP (C/DPI)	
37.	External Debt: Actual and forecasts; Update of the Medium-Term Debt Service Schedule	N/A	14 th October 2024	DEA, DCP	DEA (MEPD) & DCP (DARC)	
38.	Inflation forecast; Headline, core, food inflation and EFU estimates for the medium term.	N/A	14 th October 2024	MEPD, BOU	DEA (MEPD)	
39.	Compilation of financing commitments from the Development Partners	N/A	14 th October 2024	DEA, D/DCP	DEA (MEPD), DCP (DARC)	
40.	Macro Working Group Consultations	N/A	October 2024	MoFPED, BoU, UBOS, IMF, Civil Society		
41.	Initial discussions with Presidential Advisory Committee on the Budget (PACOB)	N/A	October 2024	OPM/ Gov't Chief Whip	DB (C/PAD, C/ISSD, C/BPED)	
42.	Private Sector Development Strategy	N/A	15 th October 2024	MOFPED, UFZA, UIA, MTIC, MTWA, MoFA, UTB, URA, EPRC	DEA (C/EDPR)	
43.	Detailed GDP forecast by sector; GDP Deflator, export and import indexes. Commencement of field work/business surveys.	N/A	16 th October 2024	DEA	DEA (C/MEPD)	
44.	Assessment of Development Partners, disbursement triggers and associated risks.	N/A	16 th October 2024	DEA, D/DCP	DEA (C/MEPD) and DCP (C/DARC)	

ANNEX 1: DETAILED BUDGET PROCESS CALENDAR FOR FY 2025/26

45.	IMF Mission: A review of the macroeconomic framework from the FY 2025/26-2028/29, agree on the Policy Support Instrument (PSI), Structural benchmarks and the Quantitative Assessment Criteria (QAC) with the International Monetary Fund (IMF)	N/A	October 2024	DEA, DB, DCP, BOU, IMF	All
46.	Update on AIA/NTR Collections by Uganda Revenue Authority	N/A	18 th October 2024	DEA	
47.	Agree on the Macro assumptions forecasts (GDP, inflation, exchange rate, BOP, Tax and non-tax revenue, expenditure, external and domestic financing options).	N/A	2 nd – October	10 th DEA, BOU, EPRC, UBOS, URA	DCP
48.	Review of Program Strategic Investment Plans	N/A	By 18 th October 2024	DB & NPA	DB
49.	Submission of a Consolidated Expenditure Commitment Report for all Votes to Hon. MFPED [Section 16 (2)]	Within 30 days after Submission by Accounting Officers	N/A	Accountant General	
50.	Submit report to Parliament on Fiscal Performance [Section 18 (1)]	By end of October and February	By 25 th October, 2024	DEA, DCP & DB	DEA (MEPD), DB (C/BPED) and DCP (C/DPI)

ANNEX 1: DETAILED BUDGET PROCESS CALENDAR FOR FY 2025/26

51.	Medium Term Resource Envelope for FY 2025/26 consistent with the forecasts and development strategy presented to Top Management of MoFPED	N/A	Friday October 2024	25 th	DEA	DEA (C/MEPD)
52.	Program Consultations on Program Priorities for BFP FY 2025/26	N/A	October 2024	Line Ministries and respective Votes		
53.	Consultations with the Private Sector on the Budget	N/A	Thursday, 24 th October 2024	DEA and DB	DEA (CEDPR) and DB (C/PAD, US/AO)	DB (C/PAP), DCP (C/DARC)
54.	Final Review of New Projects for inclusion in the PIP for FY 2025/26 and Consolidated Main DC Report. Final Clean Up of PIP. Consolidated Multi-Year Statement and Report on DC Appeals.	N/A	Monday, 28 th October 2024			
55.	Submission of Program Budget Framework Papers for FY 2025/26 to MoFPED [Section 9 (2)]	15 th November	8 th November 2024	Accounting Officers/Heads of Public Corporations and Enterprises	DB (CISSD, C/PAD & C/BPED)	
56.	EOC Review of the BFPs	N/A	15 th to 29 th November 2024	EOC to review Vote BFPs for compliance with Gender and Equity Responsiveness.	EOC, Ag. DB	

ANNEX 1: DETAILED BUDGET PROCESS CALENDAR FOR FY 2025/26

57.	Fiscal Risk Statement		Wednesday 13 th November 2024	DEA	C/MEPD
58.	Top Management Meeting on the Draft NBFP for FY 2025/26	N/A	Wednesday 13 th November 2024	DB C/PAD, C/ISSD)	DB C/PAD, C/ISSD)
59.	Inter-Ministerial Review on the Budget Priorities (NBFP) for FY 2025/26	N/A	18 th to 29 th November 2024	DB	DB C/ISSD, C/PAD/ C/PAP)
60.	Workshop with MPs on Public Debt and Loans Report	N/A	4 th week of November 2024	D/DCP	DARC
61.	Meeting with H.E. the President on the National Budget Framework Paper FY 2025/26	N/A	Between 25 th November & 9 th December 2024	DB, DEA, DCP	DB (C/BPED)
62.	Submission of Cabinet Memo on NBFP FY 2025/26	N/A	2 nd December 2024	DB	DB (C/BPED)
63.	Cabinet Meeting on the NBFP for FY 2025/26	N/A	Monday, 2 nd December 2024	DB, DEA, DCP	DB (C/BPED)
64.	Submission of the National Budget Framework Paper FY 2025/26 to Parliament [Section 9 (5)]	By 31 st December 2024	13 th December 2024	Hon. MoFPED	BPED
65.	Draft TTIB Outline	N/A	13 th December 2024	Directorate of Economic Affairs	
66.	Update on the financing commitments from the Development Partners	N/A	20 th December 2024	DCP, DEA	DCP (C/DARC, DPI0 and DEA (MEPD))
67.	Update on the Charter for Fiscal Responsibility in the National Budget Framework Paper FY 2025/26	By December	31 st	By Friday 13 th December 2024	DEA (C/MEPD)

ANNEX 1: DETAILED BUDGET PROCESS CALENDAR FOR FY 2025/26

68.	Debt Sustainability Analysis undertaken	31 st January 2025	Friday January 2025	17 th	DEA, DCP	DCP (C/DARC) and DEA (C/MEPD)
69.	Approval of the National Budget Framework Paper by Parliament [Section 9 (8)]	By 1 st February		DB		DB (C/BPED)
70.	Finalization of the PIP for FY 2025/26	N/A	By 31 st January 2025	DB		DB (C/PAP)
71.	Review of the MTEF to incorporate Multi-Year commitments	N/A	By 31 st January 2025	DEA, DB		DEA (C/MEPD) and DB (C/BPED)
72.	Preparation and Submission of half year financial statements to Accountant General [PFM 2015, Section 50 (1)]	15 th February	By 7 th February 2025	Accounting Officers/Heads of Public Corporations and Enterprises		
73.	Issue the Second Budget Call Circular FY 2025/26	15 th February	By 13 th February	Budget Directorate	BPED	
74.	First BTB Draft (Global and Regional Development Issues; Development Cooperation; Update on National Development Outcomes and Investment Performance; Sectoral Developments)	N/A	By 21 st February 2025	Directorate of Economic Affairs		
75.	3 rd Medium Term Budgetary Framework (Resource Envelope Released) and Updating the MTEF	N/A	By 1 st March 2025	DEA		DEA (C/MEPD)
76.	Revised GDP Forecasts, detailed by sectors	N/A	By 1 st March 2025	DEA		DEA (C/MEPD)

ANNEX 1: DETAILED BUDGET PROCESS CALENDAR FOR FY 2025/26

77.	Revised Tax Revenue and Other Domestic Revenue Forecasts	N/A	By 1 st March 2025	DEA	DEA (C/TPD)
78.	Revised Domestic Interest Rate Forecasts	N/A	By 1 st March 2025	DEA, DCP	DEA (MEPD), DCP (C/DARC, C/DPI)
79.	Top management meeting on the Resource Envelope and detailed budget estimates for FY 2025/26	N/A	Wednesday, 5th March 2025	DB, DEA, D/DCP	DB (C/BPED) and DCP (C/DARC)
80.	Meeting with HE The President on the Detailed Budget Estimates for FY 2025/26	N/A	Between 10th and Friday 14th March 2025	DEA, DB, DCP	DB (C/BPED)
81.	Submit Ministerial Policy Statements to Parliament	Policy	15th March	Friday, 14th March 2025	DB
	Annual Debt Management Report, this includes.				
82.	• Portfolio reviews for N/A Bilateral/Multilateral Development Partners. • Report on compliance of debt management with the Charter for Fiscal Responsibility.		By 7 th March 2025	Directorate of Debt and Cash Policy	DCP (C/DPI and C/DARC)
83.	Submission of the Final Detailed Budget Estimates for FY 2025/26 by MALGS to MFPED	N/A	By 7 th March 2025	MALGS	DB (C/BPED)
84.	Review of Final Estimates Commission by Equal Opportunities Commission (EOC)	N/A	Between 7 th March and 28 th March 2025	EOC	EOC
85.	Top Management Meeting on the Final Resource Envelope FY 2025/26	N/A	12th March 2025	DEA, DB, DCP	DEA, DCP, DB



ANNEX 1: DETAILED BUDGET PROCESS CALENDAR FOR FY 2025/26

	Cabinet Meeting on the Final Detailed Budget Estimates for FY 2025/26	N/A	Monday, March 2025	17 th	DB, DEA, DCP	DB (C/BPED) DEA (C/MEPD, C/TPD)
86.	IMF mission, The Memorandum of Economic and Financial Policy (MEFP), IMF staff report, and revised PSI benchmarks are done.	N/A	By 21 st March 2025	DEA, DCP, BOU, IMF	DEA (C/MEPD) and DCP (C/DARC)	
87.	Presentation of the Annual Budget for FY 2025/26 by Hon. MoFPED, accompanied by the Legal Requirements in line with Section 13 (8), (9), (10) and (11)	By 1 st April 2025	By 28 th March	Hon. MoFPED, PS/ST	DB (C/BPED)	
88.	EAC Pre-Budget Consultations by the Ministers of Finance	N/A	By 25 th April 2025	Hon. MoFPED	Hon. MoFPED	
89.	<ul style="list-style-type: none"> • CET - Tax proposals • Budget day and Theme 					
90.	Committee of Supply considers the Budget	N/A	May 2025	Parliament	Liaison Office C/C&PA	
91.	Budget Month Activities for FY 2025/26	N/A	April – June 2025	Start Budget Month	DB, US/AO	
92.	Final BTTB	N/A	By 23 rd May 2025	Directorate of Economic Affairs		
93.	Approval of Appropriation Bill - Section 14 (1)	N/A	By 23 rd May 2025	Parliament	Parliament	
94.	Reading of the Budget Speech for FY 2025/26 in Parliament	Before June	Thursday June 2025	12 th	Hon. MoFPED	DB, DEA, DCP (C/BPED)

ANNEX 1: DETAILED BUDGET PROCESS CALENDAR FOR FY 2025/26

	Expiry of Appropriation for FY 2024/25. Repayment of unexpended money to the Consolidated Fund.	By 30 th June 2025	By 30 th June 2025	June	Accounting Officers/Heads of Public Corporations and Enterprises	AGO
95.	Issuance of the Budget Execution Circular. FY 2025/26 Budget comes to effect	By 1 st July 2025	By 30 th July 2025	June	PS/ST	DB (C/BPED)
96.						

Note:

DEA – Directorate of Economic Affairs.
DB - Directorate of Budget.

DCP – Directorate of Debt and Cash Policy.

ISSD – Infrastructure and Social Services Department.

PAD – Public Administration.

US - Under Secretary.

AO - Accounting Officer.

AGO – Accountant General's Office.

MOPPED – Ministry of Finance, Planning and Economic Development.

Hon. MOPPED – Honorable Minister of Finance, Planning and Economic Development.

C/BPED – Commissioner, Budget Policy, and Evaluation Department.

C/MEPD – Commissioner, Macroeconomic Policy Department.

C/DARC – Commissioner, Development Assistance and Regional Cooperation.

C/DPI – Commissioner, Development Policy Initiative.



The Republic of Uganda

THE BUDGET STRATEGY FOR FINANCIAL YEAR 2025/2026

Theme: Full Monetization of Uganda's Economy through Commercial Agriculture, Industrialization, Expanding and Broadening Services, Digital Transformation and Market Access.

Delivered By

MATIA KASAIJA (MP)

MINISTER OF FINANCE, PLANNING AND ECONOMIC
DEVELOPMENT

Wednesday 11th SEPTEMBER, 2024

**SPEKE RESORT AND CONVENTION CENTER –
MUNYONYO.**

A handwritten signature in blue ink.

Address

The Rt. Honorable Prime Minister,
Honorable Ministers Present,
Honorable Members of Parliament,
Representatives of the Diplomatic Corps,
Permanent Secretaries,
All Local Government Leaders,
The President Uganda Local Governments Association,
The President Uganda Urban Authorities,
All Accounting Officers,
Members of The Civil Society,
The Private Sector representatives,
Distinguished Guests,
Ladies and Gentlemen.

1. INTRODUCTION

1. Rt. Hon Prime Minister, in fulfilment of Article 155(1) and (2) of the Constitution and Section 13 (1) and (2) of the Public Finance Management Act, 2015 (Amended), we have embarked on the consultative process of preparation of the Budget for FY 2025/2026.
2. I want to thank H.E the President for the strategic direction he recently gave us to guide the budget process for next financial year and the medium term. I also wish to profoundly thank the NRM Government under his visionary leadership for undertaking targeted investments in the last 10-years that have built a resilient



economy with an adequate infrastructure and human capital base required to speed up economic transformation at a faster pace than before.

3. Rt. Hon Prime Minister, the FY 2025/2026 will be:
 - i) The last year of implementation of the current NRM Manifesto 2021 – 2026;
 - ii) The first year of implementation of the Fourth National Development Plan (NDP IV) anchored on the four key growth areas underpinned by the goal of full monetization and formalization of the economy: **Agro-Industrialization, Tourism Development, Mineral-based Industrial Development including Oil and Gas, and Science Technology and Innovation including ICT (the Knowledge Economy) (ATMS)**;
 - iii) The first year of commencement of implementation of our tenfold growth strategy of expanding the economy from the baseline GDP of about US\$ 50 billion in FY 2022/23 to US\$ 500 billion by the year 2040;
 - iv) The first year of major implementation of Rationalization of Public Expenditure (RAPEX) reform; and
 - v) A year for consolidating the gains from implementing the fiscal consolidation strategy which is intended to enhance revenue collection, limit borrowing for only critical and strategic investments and control government expenditure.
4. In this Strategy Paper, I will present the following:
 - i) The strategic policy direction for FY 2025/2026;
 - ii) Performance of the Economy FY 2020/2021 – FY 2024/2025;
 - iii) The Economic Growth Strategy;



- iv) Priority areas of the Budget Strategy;
- v) The Financing Framework; and
- vi) Risks and Mitigation Measures.

2. THE POLICY DIRECTION FOR THE FY 2025/26 BUDGET STRATEGY

- 5. Following the consultation with, and guidance by H.E. the President, the strategic policy direction for FY 2025/2026 will be as follows:
 - i) Full monetization of Uganda's economy aimed at transforming the 39% households in subsistence economy to the money economy.
 - ii) Prioritizing the first phase accelerator actions of the ten-fold growth strategy anchored on the four key growth areas underpinned by the goal of full monetization and formalization of the economy. These include:
 - a. **Agro-Industrialization** and light manufacturing with a focus on fully commercialising and formalising farming as well as undertaking strategic value addition for export.
 - b. **Tourism Development** with a focus on increasing tourist arrivals by five-fold under the current spend-per-tourist and length-of-stay.
 - c. **Mineral-based Industrial Development** including Oil and Gas with a focus on: undertaking quantification of mapped mineral deposits and their governance regime and delivering of first oil as we prepare for commercialising operations of the petrochemical industry.
 - d. **Science, Technology and Innovation (STI)** including Creative Industry and ICT with a focus on fast-



tracking commercialization of on-going innovations in pathogen control and management for vaccines, diagnostics and therapeutics.

6. The above areas will be guided by the overarching tenfold growth strategy, the NRM Manifesto 2021- 2026, the NDPIV and the attendant Programme Implementation Action Plans (PIAPs). Other interventions will be administered as growth enablers in line with the NDPIV programme priority areas.

3. PERFORMANCE OF THE ECONOMY

7. As already noted, the FY 2025/26 budget is the first to implement the NDPIV. As a result, under this section, I will account for the overall performance of the economy and provide the economic outlook for FY 2025/26 and the medium term as well as account for performance on the key commitments under the NDPIII objectives and key programme areas.

Macroeconomic performance and economic outlook

8. Rt. Hon. Prime Minister, Uganda's economy has fully recovered from various shocks. In the last quarter of FY 2023/24, GDP growth was recorded at 6.7% and at the end of the financial year, it grew at 6% up from an average of 4.1% for the period FY2019/20 to FY2022/23.
9. Rt. Hon. Prime Minister, you will recall that the growth rate of GDP had reduced to 3.0% in FY2019/20, having fallen from 6.4% in FY2018/19 due to the effects of COVID-19.
10. Uganda's economy has strongly recovered and remains buoyant. In nominal terms, the size of the economy increased from **Shs. 183 trillion (US\$48.8 billion)** registered in FY 2022/23 to about **Shs. 202.13 trillion (US\$ 53.2 billion)** in FY 2023/24.



11. As I earlier noted in the budget speech, in March 2024, Uganda met the requirements to graduate from the category of Least Developed Countries (LDCs). Uganda also moved from the category of low human development to medium human development. This is a result of consistent improvement in health, education, economy, and a decent standard of living. This is a big milestone achieved well before the country starts earning from oil exports. When oil and gas start to flow, in FY2025/26, with deliberate value addition to our raw materials, and productive utilisation of the PDM and other wealth creation initiatives, attainment of prosperity for all and socio-economic transformation will be faster.
12. Rt. Hon. Prime Minister, the other indicators of economic health also look quite good:
- i) At 3.5% in August 2024, **inflation** has been contained within the target rate.
 - ii) The **shilling** has remained relatively stable, for example, appreciating against the US Dollar by 1.1% in July 2024 despite other previous depreciation pressures at the beginning of this year. All the currencies of the EAC Partner States depreciated against the US Dollar in July 2024, except for the Ugandan Shilling. The Tanzanian and Kenyan Shillings depreciated by 1.2% and 0.5% respectively, while the Rwandan and Burundian Francs weakened by 0.5% and 0.2% respectively.
 - iii) **Interest rates** have remained broadly stable, with the Central Bank Rate reducing by 250 basis points to 10%. Commercial bank lending rates for Shilling denominated credit averaged at 17.89% for the year ending June 2024, down from the 18.56% average recorded in FY 2022/23. This decline was partly due to



a reduction in risk aversiveness of commercial banks following continued improvement in economic activity.

- iv) **Exports** have increased to over USD 7.5 billion, up from USD 4.9 billion in 2023. Uganda traded at a surplus of USD 45.26 million with the rest of the EAC Partner States in June 2024, a shift from the deficit of USD 72.20 million registered the previous month. This is despite the tariff and non-tariff barriers on some of Uganda's products by some EAC member states. My Ministry is going to undertake an in-depth analysis of these barriers and inform engagements at different EAC governance platforms.
- v) **Foreign Direct Investment (FDI)** inflow to Uganda has boomed to USD 3.01 billion in April 2024 mainly driven by investments in oil and gas.
- vi) **The economy has created more jobs**, thanks to the various wealth creation initiatives that have been implemented. The list of formal jobs has grown to 3.14 million while informal jobs created by *Emyooga*, Youth Livelihood Programme, PDM and Women Entrepreneurship Programme, are over 4.66 million.
- vii) **Uganda's public debt remains sustainable** on account of continued commitment to the implementation of our fiscal consolidation agenda and sustained growth of the economy. The nominal debt-to-GDP ratio recorded at end June 2023 was 46.9 percent.

13. Rt. Hon. Prime Minister, the strong recovery has been on account of good economic management. Government has been deliberate with its fiscal policy, and its efforts are being complemented by Bank of Uganda's good monetary policy actions and the relatively good weather as well as improving global economic conditions.



Economic Outlook

14. Rt. Hon. Prime Minister, the economy is projected to grow at 6.4 percent by end of this financial year. This growth is based on H.E the President's guidance to direct available resources to the following areas:
- i. Peace and security (of life and property) for all the people of Uganda;
 - ii. Roads and bridges maintenance, rehabilitation of the Meter Gauge Railway and construction of the Standard Gauge Railway and water transport;
 - iii. Electricity, with focus on enhancing transmission;
 - iv. Wealth creation initiatives like PDM, Emayooga, ACF, Microfinance Support Center etc.;
 - v. Science, Technology and Innovation including ICT (the Knowledge Economy);
 - vi. Investing in the people of Uganda through Human Capital Development, including; health, education, provision of clean water for human consumption and for production; creative industry and social protection; and
 - vii. Management of natural disasters, and regional and international commitments.
15. Strengthening governance and public sector efficiency with a focus on eliminating corruption, improving implementation, follow up and accountability for results, will be a bedrock for effective execution of the above areas.
16. The implication of these interventions is that, Uganda's overall GDP will expand from **Shs. 224.204 trillion (equivalent to US\$ 57.5 Billion)** and equivalent to **US\$163.3 Billion** in Purchasing Power Parity (PPP) terms in FY 2024/25 to **Shs 250.871 trillion (equivalent to US\$. 63.6 Billion)**, translating to **US\$180.8 Billion** in Purchasing Power Parity (PPP) terms in FY2025/26. This



demonstrates a strong growth path, from **US\$1,198.6** income per capita by end of FY 2024/25 to **US\$1,287.9** as income per capita for FY 2025/26.

17. Therefore, over the span of the NDPIV period, our macroeconomic outlook will be driven by the following objectives:
- i) Reduce poverty from the current 20.3 percent to 14 percent by FY2029/30;
 - ii) Attaining double-digit growth to double the current GDP by FY2029/30;
 - iii) Achieving an average of 884,962 stock of jobs annually over the NDPIV period;
 - iv) Maintaining price stability marked by single digit inflation within the target band of 5% plus or minus3;
 - v) Pursuing prudent fiscal policy with the aim of supporting macroeconomic stability consistent with regional and domestic fiscal policy rules, specifically ensuring that debt to GDP remains below 50% in present value terms and gradually reduce fiscal deficit to 3% by FY2029/30; and
 - vi) Attain an increase in revenue to GDP ratio by 0.5 percentage points annually over the NDPIV period.

Performance of NDPIII Key Result Areas

18. Rt. Hon. Prime Minister, the goal of the NDPIII is “Increased Household Incomes and Improved Quality of Life of Ugandans”, based on five strategic objectives, namely:
- i) Enhance value addition in key growth opportunities;
 - ii) Strengthen the private sector to create jobs;
 - iii) Consolidate and increase the stock and quality of productive infrastructure;



- iv) Enhance the productivity and social wellbeing of the population; and,
 - v) Strengthen the role of the state in guiding and facilitating development.
19. In line with the above objectives, the following milestones have been achieved as at midterm evaluation of the NDPIII:
- i) **There has been improvement in household income, productivity, quality of life and well-being of the population.**
20. Life expectancy improved to 64 years in FY2023/24 from 63.3 years in FY2017/18. Uganda's per capita income stands at USD 1,146, above the World Bank's lower middle-income threshold of USD 1,036. Poverty reduced to 20.3% in FY2023/24 from 21.4% in FY2017/18. Income inequality reduced to 0.527% in the FY2023/24 from 0.565% in the FY2022/23. A recent report by the United Nations Development Program (UNDP) shows that Uganda moved from the Low Human Development category in FY 2021/22 to Medium Human Development category in FY 2023/24, reflecting improvements in key human development indicators.
21. Overall, the key human capital development indicators show overall improvement in health, education, water and social protection:

- a) **With regard to education and training**, the average years of schooling increased from 6.1 in FY 2017/18 to 11 years in FY 2021/22 while Learning adjusted Years of Schooling increased from 4.5 years to 5 years respectively. The percentage of employers satisfied with



the training provided by the TVET institutions increased from 40 percent to 48.8 percent over the same period. Primary school net enrollment increased to 91% in FY 2019/20 from 82.3% in FY 2012/13. At secondary level, gross enrolment rate increased to 36.8% in FY2019/20 from 33.8% in FY2012/13. Primary-to-secondary school transition rate improved to 69.3% in FY2023/24 from 61% in FY2017/18. The survival rates for primary and secondary education were 37% and 29%.

- b) **With regard to health and well being of the population**, there has been an increase in the percentage of the population accessing health care from 44 to 65 percent. The population living within a 5 km radius of a health facility increased to 91% in 2020/21 from 86% in 2016/17. Infant Mortality Rate reduced to 36 per 1,000 live births in FY2023/24 from 43 in FY2017/18. Maternal Mortality Ratio improved to 189 per 100,000 live births in FY2023/24, surpassing the target of 236. Neonatal mortality rate reduced from 27 per 1,000 live births to 19 per 1,000. Also, under five mortality reduced from 64 per 1,000 to 42 per 1000 live births, while mortality due to Non-communicable Diseases (NCDs) reduced from 40 to 30 percent, and mortality due to high-risk communicable diseases (Malaria, TB, HIV/AIDS) reduced from 60% in 2017 to 30%.
- c) **With regard to Water, Sanitation and Environmental Protection**, sanitation coverage improved to 83% in the FY2023/24 from 19% in FY2017/18. Safe water coverage in rural areas improved to 91.3% in FY2023/24 from 73% in FY2017/18.



- d) **There has been improvement in social protection coverage** though remains below NDPIII target. For example, 7.5% of the population is currently accessing health insurance and social insurance, compared to the NDPIII target of 20% and 15%, respectively.
- ii) **The country has registered progress in enhancing value addition in key growth opportunities.** Manufactured exports saw a significant increase to 27% of total exports in FY2023/24 from 12.3% in FY2017/18. The total formal exports increased to USD 4,919.0 million in the FY2022/23 from USD 2,901 million in the FY2017/18.

Agro-industrialization

- 22. Rt. Hon. Prime Minister, there has been progress in advancing commercialization and value addition in agriculture. Food secure households increased from 60 percent to 90 percent. The export value of processed agricultural commodities: coffee, tea, fish, dairy, meat, and maize (and its products) increased from USD 0.935bn (FY2020/21) to USD 2.7bn (FY2022/23).
- 23. There have been increased investments in agricultural value-addition infrastructure. Over 2,263 Agro-Processing Facilities (APFs) have been established across the country including the Zonal Industrial Hubs and National Industrial Parks and Urban Markets. What remains going forwards is addressing the constraints to capacity utilization. In particular, 40% of the Agro-Processing Facilities are non-functional, while 30% are performing below capacity.



24. There has been improvement in harvest, post-harvest handling and storage facilities mainly in the grain and dairy industries. A cumulative storage capacity for grains has increased to 1,236,219 MT in the FY 2022/23 from 550,000 MT in the FY 2017/18. This has contributed to a reduction in post-harvest losses for grain from 37% in the year 2017/18 to about 18.2% in the FY2022/23. Similarly, storage capacity for dairy products has increased to 3 million liters in FY2022/23 from 2.7 in FY2017/18.

Tourism Development

25. During the period FY 2020/21 – 2024/25, public investment of about Shs. 2.9 trillion has been undertaken in the tourism industry. As a result of this sustained investment, Uganda's tourism showcased exceptional resilience by achieving a recovery of 82.6% of the pre-pandemic international arrivals, reaching 1,274,210 visitors by end of 2023 compared to 814,508 in 2022. The compliance of tourism businesses with national and international service standards rose to 55% from 34%. International tourism receipts increased by 48.5% in 2023, rising from Shs. 2.57 trillion in 2022 to Shs. 3.819 trillion in 2023.

Petroleum Development

26. There has been progress in establishing value addition, transportation, and storage infrastructure for petroleum. The Upstream Petroleum Project has advanced with drilling works in preparation for production and construction of support infrastructure such as roads, the international airport, and water transport infrastructure.



There is significant progress in development of the East African Crude Oil Pipeline (EACOP) such as land acquisition, resettlement of affected persons, and commencement of construction. Land for construction of the refinery has been acquired.

27. Also, there have been efforts to increase the stock of skilled human capital for the extractives industry. Through partnerships with private and development partners, 11,021 Ugandans have been trained, in both technical and vocational aspects of the petroleum industry between 2017 and 2022, with 940 attaining industry certifications.

Mineral Development

28. Rt. Honorable Prime Minister, there has been progress in establishing value addition, transportation, and storage infrastructure for minerals. Value addition infrastructure in form of cement and ceramics factories (marble, limestone, pozzolana, feldspars, and kaolin), refineries for gold, and smelting plants for iron ore and tin have been established. Two beneficiation centers have been established in Ntungamo and Kabarole districts to support value addition. Establishment of minerals analysis laboratories is ongoing to cover all the mineral resources in the country.
29. Also, there have been efforts to reduce informality and increase adoption of appropriate technologies in the mining industry. Two mineral beneficiation centers to train and skill miners in best mining equipment use and practices have been established. The artisanal miners are being organized, registered, and licensed to undertake



mining activities. Between FY2020/21 and FY2023/24, 7,530 small-scale miners were registered and 24 associations have been formed.

iii) Consolidating and Increasing the stock and quality of productive infrastructure.

Energy Infrastructure

30. At the current suppressed demand level, adequate electricity generation capacity has been built, tripling in the last 13 years. Energy generation capacity increased to 2,046.8 MW in FY2023/24 from 984 MW in FY2017/18. Households with access to electricity rose to 57%, in the FY2023/24 from 21% in FY2017/18. This increase was largely due to increased uptake of the off-grid technologies such as mini-grids, stand-alone solar systems and solar home kits. As such, electricity consumption per capita increased to 218kWh in FY 2023/24, from 100kWh in FY2017/18. The current grid availability at distribution is 75% with a loss of 18.7%. The transmission network coverage has increased to 4,518.7km in FY2023/24 from 2,354km in FY2017/18.

Transport Infrastructure

31. Rt. Honorable Prime Minister, Investment in road transport infrastructure has significantly improved connectivity providing potential for better movement of people, trade, and tourism. By FY2023/24, 29.4% of the national road network was paved from 21.1% in FY2017/18. The proportion of freight cargo transported by railway increased to 8% in FY2023/24 from 3.5% in FY2017/18. Travel time by rail from Kampala to Mombasa improved to 15 days down from 19 days in FY2017/18.



ICT Infrastructure

32. The cost of internet access has progressively reduced to USD35 in FY2022/23 per megabyte per second (Mbps) from USD70 in FY2017/18. Accordingly, the commercial Internet Service Providers (ISPs) have slashed their prices for 1 Mbps/month to an average of USD 85 from USD237 over the same period. The internet penetration rate improved to 55% in FY2023/24 from 25% in FY2017/18. The percentage of the population subscribed to the internet rose to 53 percent in 2022 from 1.8 percent in 2010. In addition, the National Backbone Infrastructure (NBI) has increased to 4,229 kms in FY2022/23 from 1,380 kms in FY2010/11 and broadband coverage has increased to 85% in FY2022/23 from 74% in FY2017/18. Between 2017 and June 2024, the internet usage increased from 25% to 63.7%.
- iv) **Progress has been registered in strengthening the role of the state in guiding and facilitating development.**
33. **With regard to Peace and Security**, substantial capacity has been built to respond to security threats. The country has invested in modernizing its military and police forces incorporating advanced technology and improved training programmes to better respond to internal and external threats.
34. **With regard to addressing corruption**, Uganda has put in place an elaborate policy, legal and institutional framework to combat corruption. Decisive action is being taken to investigate and prosecute the offenders.
35. **With regard to legislation and oversight**, there have been efforts to enhance evidence-based legislation and the



capacity of legislative actors. There is improved use of evidence to support legislation through strengthened collaboration and comprehensive collection of data.

Enhancing efficiency of Government

36. **With regard to improving efficiency of Government, several reforms have been implemented.** These include;

- a) **Rationalization of Government Agencies (RAPEX).** Government is implementing the rationalization of agencies in line with the recent approvals by Parliament and Cabinet. Out of the forty (40) bills submitted to Parliament for approval, twenty-three (23) were passed, seventeen (17) are still pending legislation. To ensure efficient and effective financial management during the RAPEX, my Ministry has issued specific financial management guidelines aimed at safeguarding public assets during the rationalization process and ensuring compliance to the relevant laws during the process.
- b) **Roll out of the Human Capital Management System.** The system was rolled out to automate human resource management across 140 MDAs. It is integrated with the Integrated Financial Management System (IFMS) and the Programme Budgeting System (PBS) to facilitate payment of staff salaries.
- c) **New Public Procurement and Disposal of Public Assets Regulations 2023.** Following the amendment of the Public Procurement and Disposal of Public Assets Act (PPDA Act), Government issued new regulations, which became effective in February 2024, to guide public procurement and disposal of public assets processes. These changes are expected to significantly



improve the speed and efficiency of procurement operations.

- d) **Implementation of the Electronic Procurement System (e-GP).** To further enhance transparency and accountability and improve efficiency in public sector procurement, Government is implementing e-GP to automate public procurement and disposal processes.
- e) **Rollout of the Asset Management Framework and Guidelines (AMFG).** This framework provides Accounting Officers with comprehensive guidance on managing government assets in an effective, efficient, and transparent manner.
- f) **Enhancement of Public Financial Management Automation.** To further improve efficiency, effectiveness, transparency, and accountability in the use of public funds, Government has continued to enhance the automation of public financial management processes. The Integrated Financial Management System (IFMS) was extended to the last 5 Local Governments, Uganda's Embassies in Cuba and Luanda and entities with branches and regional offices (NARO, KCCA and MoWE) to provide a platform for timely and efficient execution of their budgets. IFMS was integrated with the Integrated Revenue Administration System (IRAS) deployed in district Local Governments to facilitate efficient and timely collection of local revenues.

5. THE ECONOMIC GROWTH STRATEGY



37. Rt. Hon Prime Minister, the Budget Strategy for FY2025/26 will be guided by:
- i. The Strategic Direction of the NDP IV as approved by Cabinet, and
 - ii. The Ten-fold Economic Growth Strategy of shifting the economic growth rate to a higher trajectory averaging over 8% per annum in the medium term and double-digit growth rates at the on-set of commercial production of oil and gas, to expand the size of the economy ten-fold from the current US\$ 53 billion to US\$ 500 billion by 2040.
38. Achievement of this goal will be supported by continued interventions aimed at the full monetization of Uganda's economy aimed at transforming the 39% households in subsistence economy to the money economy.
39. In addition, Government will prioritize the ATMS anchor sectors to unlock their economic growth potential as follows:
- i) **Agro-Industrialization** and light manufacturing: the target is to generate annual export earnings of US\$ 20 billion by FY 2039/40;
 - ii) **Tourism development**: The target is to generate annual export earnings of US\$50 billion.
 - iii) **Mineral-based Industrial Development** including Oil and Gas. The target is to generate annual export earnings of US\$ 25 billion.
 - iv) **Science, Technology and Innovation (STI)** including Creative Industry and ICT. This is a multiplier anchor program with a huge economywide growth impact.
40. Growing the economy tenfold therefore, means:



- iii. Shifting the economic growth rate to a higher trajectory, to an average real economic growth rate of about 8% per annum. With the onset of commercial production of oil & gas, this growth will go to double digit.
 - iv. More than doubling the size of the economy (GDP) every 5 years for the next 15 years.
 - v. Raising per capita GDP six-fold from the current USD 1,146 to about USD 7,000 in 2040;
 - vi. Doubling the level of savings in the economy from 20 percent of GDP to 40 percent of GDP in 2040 to match the required level of investment
 - vii. Raise the share of exports in GDP from 15 percent in FY 2022/23 to 50 percent, and the share of manufactured products in merchandise exports from 13 percent to 50 percent; and medium high-tech exports from 21 percent to 50 percent by 2040; and
 - viii. Increase the annual FDI inflows from USD 3.01 billion as at April 2024 (driven by investments in oil and gas) to USD 50 billion by 2040.
41. Rt. Hon Prime Minister, the first five years of the 10-fold growth strategy will be implemented under the NDP IV. During the NDP IV Period (2026-2030), emphasis will be on:
- i) Achieving the goal of the Plan, which is, to “**Achieve higher household incomes and employment for sustainable socio-economic transformation**”. This goal is to be achieved under the theme “**Sustainable Industrialization for Inclusive Growth, Employment, and Wealth Creation**”.
 - ii) Overall, the NDPIV strategic objectives aim to achieve industrialization for inclusive growth, employment, and



wealth creation. The Plan has five strategic objectives namely:

- a) Sustainably increase production, productivity and value addition in agriculture, minerals, oil & gas, tourism, ICT, and financial services,
 - b) Enhance human capital development along the entire life cycle,
 - c) Support the private sector to drive growth and create jobs,
 - d) Build and maintain strategic sustainable infrastructure in transport, housing, energy, water, industry, and ICT, and,
 - e) Strengthen good governance, security, and the role of the state in development.
42. The detailed priority setting across the various programmes is being finalized through the Programme Implementation Action Plans (PIAPs) and these will inform annual budgeting going forward.

6. THE BUDGET STRATEGY AND PRIORITY AREAS OF FOCUS FOR FY 2025/26.

Theme

43. To concretize the gains so far achieved during the Third National Development Plan (NDPIII) and the NRM Manifesto 2021 – 2026, and in order to propel the economy to higher levels of socio-economic transformation towards double digit, we have agreed to maintain the **theme** for the coming financial year's budget as follows: ***“Full Monetization of the Uganda’s Economy through Commercial Agriculture, Industrialization, Expanding and Broadening Services, Digital Transformation and Market Access”.***



Objective

44. Rt. Hon Prime Minister, the overall objective of the FY 2025/26 Budget Strategy is to strengthen economic growth drivers that underpin the restoration of the economy back to the medium-term growth path and directly contribute to the expansion of GDP ten-fold from the current US\$ 53 billion to US\$ 500 billion by 2040 and double to US\$100 billion by FY 2029/30.
45. The Budget Strategy for next financial year is therefore based on the principles of the tenfold growth strategy, the gains, lessons learnt and opportunities from NDPIII as well as NDPIV strategic direction. This demonstrates continuity of our socio-economic transformation strategy. This strategy underscores employment, wealth creation, and higher household incomes by prioritizing key enablers for accelerated growth.

Priority Areas of the Budget Strategy

46. Rt. Hon Prime Minister, in line with the Tenfold Growth Strategy, the fourth National Development Plan, the NRM Manifesto and the priority areas of this year's budget, we propose the following areas to guide the planning and budgeting process for FY 2025/2026:
1. ***Prioritizing the first phase accelerator actions of the ten-fold growth strategy which include:***
47. Full monetisation of Uganda's economy through effective implementation of wealth creation initiatives like, Pilar III of the PDM, Emayooga, the GROW and Invite projects, UDB and UDC support among others.



- i) Agro-industrialisation with a focus on fully commercialising and formalising farming as well as undertaking strategic value addition for export.
- ii) Tourism Development with a focus on increasing tourist arrivals by five-fold under the current spend-per-tourist and length-of-stay.
- iii) Mineral based industrial development including oil and gas with a focus on: undertaking quantification of mapped mineral deposits and their governance regime; and delivering of first oil.
- iv) Science, Technology and Innovation with a focus on fast-tracking commercialization of on-going innovations in pathogen control and management for vaccines, diagnostics and therapeutics.

Agro-Industrialization

48. Rt. Hon Prime Minister, under this Program, we propose to undertake the following accelerator actions to raise annual export earnings of US\$ 20 billion by 2040:
- i) Facilitating the process of access to credit for small farmers at affordable costs, increasing long-term capital for SMEs to support agro-industrialization through UDB, PDM, ACF, Small business Recovery fund (SBRF), Agriculture Guarantee Scheme, World Bank Funded INVITE & GROW Programmes, etc.
 - ii) Facilitate vertical and horizontal value addition to support production of high-value multi-input products like nutritional foods, baby foods etc. that use several products like milk, eggs, maize, vegetables, fruits, etc.
 - iii) Improving agricultural production, productivity and profitability especially through provision of fertilizers, quality seeds and seedlings for better yields per acreage.



- iv) Supporting farmers to access micro-scale irrigation systems.
- v) Implementing of the warehouse receipt system (WRS) to help in sensitization, education, financing, transportation and aggregation, storage, quality standards, and linkage to markets.
- vi) Effective enforcement and implementation of rules and regulations to support exports, such as beef, horticulture and other agricultural products.
- vii) Implementation and mainstreaming of climate change mitigation strategies.
- viii) Diversifying the sources of electricity and invest in expanding the geographical coverage to support agro-industrialization.

Tourism Development

49. Rt. Hon Prime Minister, unlocking the constraints to tourism development will require the following interventions in order to boost growth and be able to realize US\$ 50 billion:
- i) Improving the roads, ICT and other infrastructure in all tourism sites;
 - ii) Ensuring security, and countering negative publicity and negative travel advisories;
 - iii) Promotion and marketing by hiring international specialized consultants or bodies;
 - iv) Supporting training in hospitality and setting standards;
 - v) Grading of tourism facilities based on international standards and enforcement of sanitation standards;
 - vi) Promotion of health tourism—for health services and education tourism, targeting regional markets;
 - vii) Promoting the un-tapped domestic tourism market to help sustain tourist facilities in very low seasons.



Minerals Based Industrial Development Including Oil and Gas

a) Minerals Industrial Development

50. The development of the mining sector and its value chains through establishment of a conglomerate of specific companies in this sector to operate and undertake mineral processing in Uganda will entail the following:
- i) Mapping of mineral resources for the country and documenting the mineral potential for strategic investors;
 - ii) Establishing a minerals-tracking system to ease exports;
 - iii) Establishment of the National Mining Company as a commercial vehicle for investment and trading in minerals. Capitalization of this company will commence this financial year;
 - iv) Putting in place a governance framework for the exploration and development of the mineral sector;
 - v) Ensuring transparency of mining activities and accountability for the revenues to Government;
 - vi) Establishment of more value addition facilities in the country, and
 - vii) Facilitating private sector participation in exploration, mining and value addition to minerals.

b) Oil and Gas

51. Rt. Hon Prime Minister, accelerating investments in oil and gas will be instrumental in contributing to faster growth of Uganda next financial year and over the medium term by:
- i) Accelerating the construction of the East African Crude Oil Pipeline (EACOP);



- ii) Expediting the construction of the Oil Refinery by Government identifying private investors as equity partners;
- iii) Completing the construction of Kabalega International Airport by providing the required financing requirements (FY2024/25: Shs 162 billion);
- iv) Prioritization of the Kabalega Industrial Business Park to include the Petrochemical industries arising from the Oil Refinery, EACOP activities and the Airport infrastructure.
- v) The development of the refined oil facility in Bujuuko.
- vi) Strengthening the Uganda Extractive Industries Transparency Initiative to improve the governance and management of extractive industries; and
- vii) Issuance of additional exploration licences to increase production volumes.

Science, Technology, Innovation and Knowledge Economy

52. Rt. Hon Prime Minister, harnessing the power of the 4th Industrial Revolution and the knowledge-based economy will require:
- i) Supporting Research and Development (R+D) for new product development, new business ways, and innovation.
 - ii) Fast-tracking development and commercialization of investments already made in the auto-mobile industry, electronics and the pathogen economy for production of vaccines, and Artificial Intelligence (AI).
 - iii) Strengthening partnerships with private sector Research and Development institutions and scientists in the pathogenic and knowledge economy.



- iv) Deliberate investment to improve the quality of education (skills development) and investment in ICT based skills development.
 - v) Putting in place a strategy for long-term development of specialized skills to support a more sophisticated and diversified economy.
 - vi) Developing an effective apprenticeship program with more developed and emerging economies to quickly acquire knowledge, expertise and technology transfer.
 - vii) Linking research hubs with universities and industry operators.
 - viii) Putting in place a reward system and a functional transparent patent system for innovation.
53. ***Sustaining peace and security, macroeconomic stability as well as strengthening Governance and Public Sector efficiency.***

7. FINANCING PLAN FOR FY 2025/2026

54. Rt. Hon Prime Minister, we shall finance the budget for FY 2025/2026 using our domestic resources as well as external resources. However, as I already indicated, external financing has been on the decline and this calls for strengthening the implementation mechanisms of our Domestic Revenue Mobilization Strategy. In this regard, we shall undertake the following:
- i) Repurpose the resources in the current budget and improve allocative efficiency, to focus on the prioritized sectors of the economy (in the context of fiscal consolidation, greater accountability for tax expenditures, improving return on public investments, etc).



- ii) Effective implementation of the Domestic Revenue Mobilization Strategy (DRMS) with a major focus on combating tax evasion and smuggling.
- iii) Incentivize diversification of private capital to balance government securities vis-à-vis other forms of private finance, e.g. equities.
- iv) Rethinking the reform of the pension sector, insurance, and capital markets (e.g. infrastructure bonds) to unlock the huge financing potential.
- v) Form a conglomerate of equity companies around the mineral reserves/assets owned by Government, and attract private capital by listing of shares.
- vi) Further exploration of Oil & Gas reserves to increase revenue that can finance other sectors of the economy.
- vii) Leveraging affordable and sustainable financing through adequate capitalization of UDB, UDC, ACF, SBRF, Emyooga, Etc.
- viii) Incentivizing and promotion of Corporate debt financing to relieve Government of the debt burden generated from financing such institutions, e.g. Corporate Bonds with more favorable terms for institutions like UDB, UDC, National Water and Sewerage Corporation etc.
- ix) Attracting more Foreign Direct Investment (FDI), through sound economic and financial policies, infrastructure development, reducing the cost of doing business, improving governance of Government institutions, and corporate sector.
- x) Integrating PPPs in both social and commercial sectors (roads, institutional housing, waste management, etc).



- xi) Diversify public finance options by implementing the Public Investment Financing Strategy (PIFS), including concessional and commercial loans, Islamic finance, Climate Finance, and others.
55. Rt. Hon. Prime Minister, Honorable Colleagues, Permanent Secretaries and Accounting Officers, I wish to remind you that the Public Finance Management Act (PFMA) 2015 as amended gives sole responsibility to the Minister responsible for Finance to mobilize and receive financing to support the Budget. Therefore, all requests for Development Assistance should be made by the Minister responsible for Finance on behalf of the respective Ministries, Departments and Agencies (MDAs). MDAs are not mandated to seek financing directly from Development Partners. In addition, all projects and programmes funded by Development Partners in Uganda shall be signed off by the Minister responsible for Finance in line with the laws of Uganda. This will ensure that there is no duplication of efforts by different Partners and Government.

8. RISKS AND MITIGATION MEASURES

56. Rt. Honorable Prime Minister, we are cognizant of some risks that could undermine the implementation of the Budget for next financial year. These risks and mitigation measures include:
- i) Global factors resulting in: high interest rates; high cost of debt; external trade, tourism and FDI disruptions as well as lower than projected performance by URA. To deal with this, we shall continue strengthening efforts to increase domestic revenue mobilization, and implementation of



- economic and commercial diplomacy for sustaining trade, tourism and FDI flows.
- ii) Climate Change issues. To hedge against this, we shall continue implementing the climate change adaptation and mitigation measures across the various programmes.
- iii) Effectiveness of public institutions especially dealing with weak implementation and corruption. We shall continue implementing the public sector efficiency reforms including rationalization of Government departments and agencies as well as intensifying the fight against corruption.

9. CONCLUSION AND WAY FORWARD

57. Rt. Hon Prime Minister, in line with the Public Finance Management Act, 2015 Amended, the following are the next steps;

- i) Issuance of the first Budget Call Circular to give detailed guidance to all Programmes, Ministries, Departments and Agencies to start preparation of the FY 2025/26 Budget Framework Paper in line with this strategy.
- ii) Completion of the NDP IV and detailed Programme Implementation Action Plans that will detail the actions required to implement the strategy.
- iii) Preparation of the National Budget Framework Paper to be submitted to Parliament by 31st December 2024.

I thank you all, **FOR GOD AND MY COUNTRY.**



ANNEX 3 - PROGRAMME ALLOCATIONS FY 2025/2026

Code	PROGRAMME	Wage	NWR	Devt	External	Total GOU	Total inc. External
01	Agro-Industrialisation	234.85	169.42	236.66	814.69	640.92	1,455.62
02	Mineral Development	5.50	11.05	9.00	-	25.55	25.55
03	Sustainable Devt of Petroleum Resources	28.20	193.06	39.53	394.21	260.79	654.99
04	Manufacturing	2.29	53.36	0.00	161.51	55.64	217.16
05	Tourism Dev't	8.37	129.40	38.21		175.98	175.98
06	Climate Change, Natural Resource, Environment & Water Management	51.19	87.03	103.46	1,085.63	241.69	1,327.32
07	Private Sector Dev't	54.88	1,505.60	10.75	333.47	1,571.22	1,904.69
08	Sustainable Energy Dev't	7.51	18.42	21.02	1,210.08	46.95	1,257.03
09	Integrated Transport Infrastructure & Services	87.90	724.54	647.76	4,893.82	1,460.20	6,354.02
10	Sustainable Urbanisation & Housing	10.58	14.23	0.44	1,113.75	25.26	1,139.01
11	Digital Transformation	10.63	52.54	0.59	228.87	63.76	292.63
12	Human Capital Development	3,922.89	2,664.51	662.99	2,144.18	7,250.39	9,394.58
13	Innovation, Technology Dev't & Transfer	15.47	146.66	5.89		168.01	168.01
14	Public Sector Transformation	101.37	89.70	8.55		199.61	199.61
15	Community Mobilisation & Mindset Change	8.95	25.24	2.56		36.75	36.75
16	Governance & Security	2,329.50	3,050.84	1,991.19	262.54	7,371.53	7,634.07
17	Regional Dev't	457.86	679.38	128.37	169.45	1,265.61	1,435.06
18	Development Plan Implementation	361.35	1,545.99	236.53		2,143.87	2,143.87
19	Administration of Justice	118.41	243.48	47.51		409.39	409.39
20	Legislation, Oversight & Representation	117.05	695.64	20.81		833.50	833.50
SUB TOTAL		7,934.75	12,100.08	4,211.80	12,812.20	24,246.64	37,058.85

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government	01. Agro Industrialization						02. Production - Marketing & Development						03. Micro scale Production & Irrigation development						Transitional Production and Marketing Aid					
		Production & Marketing	Production and Marketing - Wage Conditional Grant	Production and Marketing - Non-Wage Recurrent	o/w Agricultural Extension - Non-Wage Recurrent	o/w Production - Non-Wage Recurrent	o/w Parish Model Adminstrative Costs	o/w Parish Model Grant- Allowances	Production and Marketing Development	o/w Production - Extension Development	o/w Agriculture Development	o/w Micro scale Irrigation - development	Grant- Adminstrative Costs	Production and Marketing Development	o/w Production - Non-Wage Recurrent	o/w Agricultural Extension - Non-Wage Recurrent	o/w Production - Marketing Development	o/w Micro scale Irrigation - development	Grant- Adminstrative Costs	Production and Marketing Development					
601	Arua city	650,571,886	403,200,000	241,204,809	91,541,664	30,832,362	54,030,583	64,800,000	6,167,077	0	6,167,077	0	0	6,167,077	0	0	6,167,077	0	0	6,167,077					
602	Fort-Portal city	348,109,453	244,800,000	97,142,376	30,080,241	12,047,976	25,014,159	30,000,000	6,167,077	0	6,167,077	0	0	6,167,077	0	0	6,167,077	0	0	6,167,077					
603	Hoima city	233,027,245	105,000,000	120,860,168	30,080,241	20,361,804	38,400,000	6,167,077	0	6,167,077	0	0	6,167,077	0	0	6,167,077	0	0	6,167,077						
604	Imja city	159,003,587	74,400,000	78,436,510	30,080,241	13,47,207	16,009,062	19,200,000	6,167,077	0	6,167,077	0	0	6,167,077	0	0	6,167,077	0	0	6,167,077					
605	Irra city	561,870,959	393,529,048	182,174,834	82,761,632	22,198,477	26,014,725	31,200,000	6,167,077	0	6,167,077	0	0	6,167,077	0	0	6,167,077	0	0	6,167,077					
606	Itto city	614,253,221	221,426,620	91,541,664	22,057,012	49,027,752	58,800,000	6,167,077	0	6,167,077	0	0	6,167,077	0	0	6,167,077	0	0	6,167,077						
607	Masaka city	507,123,805	325,918,308	100,522,096	19,702,166	30,000,000	6,167,077	0	6,167,077	0	0	6,167,077	0	0	6,167,077	0	0	6,167,077	0	0	6,167,077				
608	Mobile city	765,225,045	484,691,108	222,365,860	117,882,559	25,851,452	58,032,849	69,600,000	6,167,077	0	6,167,077	0	0	6,167,077	0	0	6,167,077	0	0	6,167,077					
609	Mbarara city	300,610,457	175,400,000	118,043,380	47,640,704	19,789,649	23,012,026	27,600,000	6,167,077	0	6,167,077	0	0	6,167,077	0	0	6,167,077	0	0	6,167,077					
610	Soroti city	258,856,572	147,000,000	103,193,623	38,860,473	9,246,863	25,014,159	30,000,000	6,167,077	0	6,167,077	0	0	6,167,077	0	0	6,167,077	0	0	6,167,077					
701	Apac Municipal Council	244,047,757	147,000,000	84,713,098	31,219,052	9,482,719	20,013,327	24,000,000	12,334,154	0	12,334,154	0	0	12,334,154	0	0	12,334,154	0	0	12,334,154					
702	Bugiri Municipal Council	161,241,772	100,800,000	54,274,695	38,860,473	6,611,957	4,002,265	4,800,000	6,167,077	0	6,167,077	0	0	6,167,077	0	0	6,167,077	0	0	6,167,077					
703	Bushenyi- Ischaka Municipal Council	159,493,282	77,400,000	72,788,666	30,649,646	6,939,958	16,009,062	19,200,000	9,250,616	0	9,250,616	0	0	9,250,616	0	0	9,250,616	0	0	9,250,616					
704	Busia Municipal Council	211,624,847	122,400,000	64,674,877	38,860,473	8,209,767	8,004,531	9,600,000	6,167,077	0	6,167,077	0	0	6,167,077	0	0	6,167,077	0	0	6,167,077					
705	Eneebbe Municipal Council	166,816,393	100,800,000	59,890,316	38,860,473	12,186,578	4,002,265	4,800,000	6,167,077	0	6,167,077	0	0	6,167,077	0	0	6,167,077	0	0	6,167,077					
706	Ibanda Municipal Council	323,840,934	199,800,000	114,790,319	56,990,342	11,588,083	21,011,894	25,200,000	9,250,616	0	9,250,616	0	0	9,250,616	0	0	9,250,616	0	0	9,250,616					
707	Isingwe Municipal Council	170,630,998	100,800,000	51,563,746	38,860,473	8,475,618	11,003,376	13,200,000	6,167,077	0	6,167,077	0	0	6,167,077	0	0	6,167,077	0	0	6,167,077					
708	Kabale Municipal Council	150,157,097	77,400,000	64,106,481	30,649,646	7,050,039	12,006,796	14,400,000	9,250,616	0	9,250,616	0	0	9,250,616	0	0	9,250,616	0	0	9,250,616					
709	Kamuli Municipal Council	165,228,930	99,000,000	61,061,853	30,080,241	8,975,948	10,005,664	12,000,000	6,167,077	0	6,167,077	0	0	6,167,077	0	0	6,167,077	0	0	6,167,077					
710	Kapchorwa Municipal Council	207,699,477	100,800,000	57,648,861	30,649,646	12,053,240	27,015,292	32,400,000	9,250,616	0	9,250,616	0	0	9,250,616	0	0	9,250,616	0	0	9,250,616					
711	Kasese Municipal Council	139,563,996	48,000,000	82,013,664	21,869,941	40,527,224	6,003,748	7,200,000	9,250,616	0	9,250,616	0	0	9,250,616	0	0	9,250,616	0	0	9,250,616					
712	Kira Municipal Council	210,850,652	126,000,000	75,500,036	31,219,052	9,482,719	11,003,376	13,200,000	6,167,077	0	6,167,077	0	0	6,167,077	0	0	6,167,077	0	0	6,167,077					
713	Kisoro Municipal Council	207,243,308	147,000,000	50,992,692	30,649,646	4,939,082	7,003,965	8,400,000	9,250,616	0	9,250,616	0	0	9,250,616	0	0	9,250,616	0	0	9,250,616					
714	Kitegut Municipal Council	167,002,962	103,800,000	53,932,346	21,869,414	7,875,702	11,006,230	13,200,000	9,250,616	0	9,250,616	0	0	9,250,616	0	0	9,250,616	0	0	9,250,616					
715	Koboko Municipal Council	166,625	100,800,000	52,045,009	30,649,646	9,829,700	10,005,664	12,000,000	9,250,616	0	9,250,616	0	0	9,250,616	0	0	9,250,616	0	0	9,250,616					
716	Kofidio Municipal Council	156,589,309	100,800,000	83,454,935	31,219,052	10,425,142	19,010,761	22,800,000	12,334,154	0	12,334,154	0	0	12,334,154	0	0	12,334,154	0	0	12,334,154					
717	Kumi Municipal Council	227,025,378	144,000,000	76,838,301	38,860,473	7,889,900	14,007,929	16,800,000	6,167,077	0	6,167,077	0	0	6,167,077	0	0	6,167,077	0	0	6,167,077					
718	Lugazi Municipal Council	205,433,414	99,000,000	96,883,798	39,429,878	37,751,913	8,004,531	9,600,000	9,250,616	0	9,250,616	0	0	9,250,616	0	0	9,250,616	0	0	9,250,616					
719	Makindye-Saabaggo Municipal Council	277,439,937	171,900,000	94,396,322	39,429,878	9,756,134	11,006,230	13,200,000	9,250,616	0	9,250,616	0	0	9,250,616	0	0	9,250,616	0	0	9,250,616					
720	Masindi Municipal Council	411,559,322	216,255,028	128,989,140	92,680,675	12,102,235	11,006,230	13,200,000	12,334,154	0	12,334,154	0	0	12,334,154	0	0	12,334,154	0	0	12,334,154					
721	Mityana Municipal Council	159,163,065	74,400,000	75,512,450	30,649,646	11,834,308	15,008,295	18,000,000	9,250,616	0	9,250,616	0	0	9,250,616	0	0	9,250,616	0	0	9,250,616					
722	Motolo Municipal Council	229,643,782	159,600,867	89,688,133	56,990,342	6,291,005	12,006,796	14,400,000	9,250,616	0	9,250,616	0	0	9,250,616	0	0	9,250,616	0	0	9,250,616					
723	Mukono Municipal Council	239,539,621	159,600,867	91,908,779	30,076,701	27,600,000	12,334,154	13,200,000	9,250,616	0	9,250,616	0	0	9,250,616	0	0	9,250,616	0	0	9,250,616					
724	Nansana Municipal Council	449,592,753	151,205,679	39,998,284	47,390,971	9,005,097	9,000,097	10,800,000	9,250,616	0	9,250,616	0	0	9,250,616	0	0	9,250,616	0	0	9,250,616					
725	Nebbi Municipal Council	158,405,329	151,800,000	57,495,713	56,990,342	15,729,695	16,009,062	19,200,000	9,250,616	0	9,250,616	0	0	9,250,616	0	0	9,250,616	0	0	9,250,616					
727	Njeru Municipal Council	255,213,251	151,800,000	92,168,635	39,429,878	15,729,695	16,009,062	19,200,000	9,250,616	0	9,250,616	0	0	9,250,616	0	0	9,250,616	0	0	9,250,616					
728	Ntungamo Municipal Council	233,174,638	173,400,000	49,074,023	30,649,646	5,220,978	6,003,398	7,200,000	9,250,616	0	9,250,616	0	0	9,250,616	0	0	9,250,616	0	0	9,250,616					
729	Rukungiri Municipal Council	229,642,933	159,600,867	92,168,635	30,076,701	12,006,796	14,400,000	12,334,154	13,200,000	9,250,616	0	9,250,616	0	0	9,250,616	0	0	9,250,616	0	0	9,250,616				
730	Sheema Municipal Council	135,511,548	74,400,000	54,944,471	30,080,241	7,259,659	8,004,531	9,600,000	6,167,077	0	6,167,077	0	0	6,167,077	0	0	6,167,077	0	0	6,167,077					
801	Abim District	1,443,948,459	867,000,000	291,921,053	108,635,415	24,844,870	72,040,778	86,400,000	36,649,277	34,018,015	49,336,616	281,572,765	0	1,016,324,743	0	0	1,016,324,743	0	0	1,016,324,743					
802	Adjamani District	2,841,546,513	1,392,250,904	357,243,392	29,395,716	6,033,717	69,600,000	746,360,178	43,254,142	40,085,001	46,648,865	80,272,000	0	46,070,661	0	0	46,070,661	0	0	46,070,661					
803	Agago District	878,269,608	432,861,544	140,670,155	34,262,717	30,288,539	69,038,079	82,800,000	49,336,559	43,254,142	40,0														

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vete Code	Local Government	Q1 Agro Industrialization		Production and Marketing - Non Wage Recurrent		o/w Agricultural Extension - Non Wage Recurrent		o/w Parish Model Grant- Administrative Costs		o/w Parish Model Grant- Parish Chief Allowances		Production and Marketing Development Grant		o/w Production - Development		o/w Micro scale Irrigation - development		Transitional Production and Marketing Act Hac			
		Production & Marketing	Production and Marketing - Wage Conditional Grant	Production and Marketing - Non Wage Recurrent	Production and Marketing - Non Wage Recurrent	o/w Agricultural Extension - Non Wage Recurrent	o/w Agricultural Extension - Non Wage Recurrent	o/w Parish Model Grant- Administrative Costs	o/w Parish Model Grant- Parish Chief Allowances	Production and Marketing Development Grant	o/w Production - Development	o/w Production - Development	o/w Production - Development	o/w Production - Development	o/w Production - Development	o/w Micro scale Irrigation - development	o/w Micro scale Irrigation - development	Transitional Production and Marketing Act Hac	Transitional Production and Marketing Act Hac		
819	Bulelwo District	2,087,671,149	1,243,761,864	469,157,367	213,360,463	15,935,171	105,061,733	130,800,000	374,751,918	21,084,304	64,754,309	288,912,705	0	0	0	0	0	0	0	0	
820	Bulumbul District	1,103,412,761	546,988,068	253,984,346	24,936,729	122,069,096	146,400,000	44,400,000	475,752,214	36,378,663	80,172,001	356,846,949	0	0	0	0	0	0	0	0	
821	Bulisa District	1,161,545,765	646,677,786	138,427,607	19,136,704	37,020,955	275,883,613	25,788,679	30,835,773	61,3	219,264,550	219,264,550	0	0	0	0	0	0	0	0	
822	Buridugyo District	2,330,665,075	1,220,929,704	556,634,876	281,627,787	136,073,627	156,000,200	513,301,495	42,391,901	83,275,540	387,654,054	0	0	0	0	0	0	0	0	0	
823	Buryanabu District	654,800,000	205,924,291	78,682,689	19,411,850	45,027,752	58,800,000	26,253,078	26,078,735	25,676,675	215,429,033	0	0	0	0	0	0	0	0	0	
824	Busenyi District	1,914,656,734	1,072,800,000	388,634,906	244,495,552	18,707,105	57,032,282	68,400,000	453,431,794	63,169,376	36,378,727	383,819,179	0	0	0	0	0	0	0	0	
825	Busa District	2,312,732,515	1,328,423,028	250,941,222	31,005,936	66,035,114	74,400,000	565,928,215	49,730,066	55,503,693	460,694,456	0	0	0	0	0	0	0	0	0	
826	Butalida District	2,113,402,120	1,052,491,047	354,241,119	196,209,971	30,785,105	76,643,043	91,200,000	636,670,954	47,101,270	46,253,078	533,317,607	0	0	0	0	0	0	0	0	
827	Busambwa District	1,429,903,711	900,000,000	205,667,214	12,057,361	25,102,169	30,000,000	243,340,458	14,037,806	21,584,770	207,717,922	0	0	0	0	0	0	0	0	0	
828	Bulebo District	1,189,507,351	683,400,000	268,401,366	119,898,254	14,266,504	61,034,448	73,200,000	237,506,905	18,211,739	52,420,055	166,875,011	0	0	0	0	0	0	0	0	
829	Buxuma District	2,153,483,387	1,470,908,772	340,978,431	239,735,323	17,621,567	38,621,727	45,600,000	341,556,784	23,694,711	27,751,847	290,150,227	0	0	0	0	0	0	0	0	
830	Buyende District	2,695,167,160	1,247,603,424	369,817,794	165,917,602	43,256,848	71,741,344	87,600,000	1,077,495,942	68,265,552	43,169,539	966,310,851	0	0	0	0	0	0	0	0	
831	Doilo Doilo District	1,453,622,534	459,035,564	284,625,500	155,447,766	21,379,568	49,627,752	58,800,000	340,438,492	30,153,386	282,533,260	0	0	0	0	0	0	0	0	0	
832	Gomba District	1,618,063,677	993,000,000	284,625,185	18,550,906	21,028,942	18,550,906	56,400,000	363,808,142	25,239,395	33,918,924	374,649,624	0	0	0	0	0	0	0	0	
833	Gulu District	1,823,427,594	1,124,837,000	314,782,452	192,804,927	16,028,562	47,126,619	66,031,150	66,881,455	41,630,708	43,169,539	537,081,208	0	0	0	0	0	0	0	0	
834	Holma District	1,165,200,000	338,191,378	190,686,738	24,076,430	18,127,032	40,722,541	48,000,000	462,939,760	32,848,541	39,714,498,3	39,714,498,3	0	0	0	0	0	0	0	0	
835	Ibanda District	2,495,808,924	1,692,700,917	340,018,168	244,018,482	154,290,343	31,760,412	42,623,787	50,400,000	806,683,901	51,289,879	77,751,847	77,751,847	0	0	0	0	0	0	0	
836	Iga Iga District	1,670,545,939	785,296,486	278,474,542	11,207,386	11,207,386	11,207,386	34,800,000	31,941,729	22,558,163	37,026,153	1,640,041,909	0	0	0	0	0	0	0	0	
837	Isiito District	4,688,959,309	2,195,600,000	681,298,450	16,071,538	334,097,192	52,716,153	13,674,193	157,200,000	1,817,271,971	84,723,908	52,535,177	31,544,727	0	0	0	0	0	0	0	
838	Kambiya District	1,732,338,165	946,995,960	160,138,891	160,138,399	26,577,028	85,148,440	102,000,000	527,946,135	35,463,147	58,232,232	433,895,756	0	0	0	0	0	0	0	0	
839	Kaibong District	1,215,780,333	1,158,200,000	361,766,437	195,287,524	19,040,357	67,637,945	80,400,000	425,512,455	28,262,129	37,002,462	360,277,873	0	0	0	0	0	0	0	0	
840	Kabale District	1,925,508,902	1,168,700,917	366,760,715	209,544,030	22,387,234	52,025,451	62,400,000	324,477,509	32,848,541	46,253,078	38,345,841	0	0	0	0	0	0	0	0	
841	Kabarole District	1,661,608,174	950,400,000	1,968,800,000	500,621,167	279,400,105	29,016,724	34,800,000	732,585,618	34,800,000	37,026,153	268,815,184	0	0	0	0	0	0	0	0	
842	Kaberamaido District	1,489,798,328	1,428,793,056	213,268,478	1,371,600,000	681,298,450	40,664,252	15,685,120	181,400,000	44,317,711	25,883,039	37,026,153	0	0	0	0	0	0	0	0	
843	Kagadi District	3,799,384,050	2,143,800,000	688,340,522	225,833,848	18,288,678	15,083,906	37,020,955	56,000,000	1,204,051,811	18,683,956	30,835,385	39,094,924	0	0	0	0	0	0	0	
844	Kalamiro District	3,340,083,337	1,537,800,000	534,610,070	252,444,452	51,106,151	105,059,462	126,000,000	1,267,633,767	84,259,255	1,109,405,084	1,109,405,084	0	0	0	0	0	0	0	0	
845	Kalaki District	1,563,138,656	946,065,577	247,501,457	199,570,529	10,019,293	17,009,293	17,009,293	1,043,036	40,803,348	31,019,373	31,019,373	0	0	0	0	0	0	0	0	
846	Kalinga District	1,929,049,565	1,466,430,000	323,521,509	192,585,553	9,300,108	58,248,245	10,859,250	12,161,036	21,534,321	15,601,705	15,601,705	0	0	0	0	0	0	0	0	
847	Kattro District	3,220,006,785	1,986,800,000	500,621,167	279,400,105	29,774,789	87,049,273	16,440,000	732,585,618	12,045,451	26,233,078	63,927,089	0	0	0	0	0	0	0	0	
848	Kabungo District	2,111,993,289	1,375,413,808	505,048,620	224,741,413,808	225,833,848	18,288,678	15,083,906	37,020,955	44,400,000	21,045,181	18,683,956	30,835,385	0	0	0	0	0	0	0	
849	Kamuli District	2,046,032,676	775,200,000	368,514,727	201,744,502	30,335,021	62,035,114	74,400,000	970,965,756	44,344,219	57,038,355	870,452,584	0	0	0	0	0	0	0	0	
850	Kamwenge District	1,214,015,523	1,794,733,000	545,984,580	304,392,857	25,403,220	98,055,503	17,009,293	61,843,640	36,312,335	93,255,540	494,274,666	0	0	0	0	0	0	0	0	
851	Karungu District	1,954,560,621	1,456,430,000	376,876,547	1,117,800,000	312,521,509	192,585,553	58,000,000	195,043,510	12,161,036	21,534,321	146,119,399	0	0	0	0	0	0	0	0	
852	Kascheiro District	1,879,040,014	1,355,680,312	379,203,566	281,382,092	145,293,737	16,227,625	56,031,714	67,020,000	39,072,462	20,556,002	63,927,089	0	0	0	0	0	0	0	0	
853	Kapelebyong District	1,924,225,548	688,340,522	223,690,876	128,519,053	32,934,260	22,989,808	15,893,943	37,020,955	44,400,000	21,045,181	18,683,956	30,835,385	0	0	0	0	0	0	0	
854	Katende District	2,290,573,343	1,365,600,000	405,620,045	173,505,680	30,472,260	20,163,668	58,032,845	69,600,000	422,800,047	35,033,297	46,380,000	42,521,921	0	0	0	0	0	0	0	
855	Kaxee District	1,973,907,740	1,249,032,336	313,015,157	163,286,620	287,359,520	147,021,243	26,212,612	92,052,105	55,031,157	25,600,000	46,562,208	27,799,857	0	0	0	0	0	0	0	
856	Kikwelu District	1,630,739,279	789,165,934	372,01,088	143,346,370	24,032,442	29,432,978	27,152,559	50,000,000	475,965,051	40,371,370	58,587,232	377,004,449	0	0	0	0	0	0	0	
857	Kikalw District	1,375,687,515	424,800,000	175,096,429	241,241,240	20,981,053	23,808,448	24,029,424	49,027,751	10,057,202	12,120,200	38,567,232	280,182,833	0	0	0	0	0	0	0	
858	Kayunga District	1,256,761,754	1,054,352,030	379,201,655	214,167,604	20,810,767	28,514,254	33,909,943	53,029,435	62,400,000	43,946,747	34,697,569	33,918,924	0	0	0	0	0	0	0	
859	Kazo District	2,467,509,123	1,236,690,876	329,341,064	200,810,767	33,908,641	22,989,808	21,133,616	53,029,845	51,600,000	90,147,183	51,030,892	40,086,001	810,357,290	0	0	0	0	0	0	0
86																					

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government	01. Agro Industrialization													
		Production & Marketing			Production and Marketing - Wage Conditional Grant			Production and Marketing - Non Wage Recurrent			o/w Agricultural Extension - Non Wage Recurrent			o/w Production - Non Wage Recurrent	
Production and Marketing Model			Grant-Administrative Costs			o/w Parish Model			Grant-Parish Chief Allowances			Production and Marketing Development		o/w Production - Agriculture Extension - Development	
879	Kyotera District	2,357,805,326	1,350,211,200	374,254,875	203,293,315	25,724,121	66,037,380	79,200,000	633,339,251	37,948,947	43,169,539	552,220,765	30,965,385	0	Transitional Development - Irrigation - Agri-development
879	Jamwo District	1,313,891,854	419,130,300	357,583,271	139,724,952	28,607,612	86,048,707	103,200,000	537,000,299	38,209,719	58,587,222	440,203,352	0	Production and Marketing Ad-Hoc	
880	Iri District	2,175,222,960	1,711,744,416	461,461,934	309,594,459	24,284,451	58,032,849	69,600,000	551,016,755	37,176,161	33,918,924	480,921,671	0		
881	Umuwa District	1,849,274,833	862,927,248	322,410,515	185,212,780	26,351,489	64,035,247	76,800,000	663,937,070	39,805,768	37,002,465	587,065,599	0		
882	Iwero District	3,902,709,917	2,170,064,828	568,131,338	289,010,429	47,495,507	101,057,202	121,200,000	1,163,951,951	23,676,812	55,503,633	1,034,771,446	0		
883	Iwemepo District	2,182,159,888	326,991,691	201,015,753	26,050,920	45,025,466	54,000,000	539,274,681	38,521,560	30,075,385	469,931,765	0			
884	Iyantonde District	1,491,958,839	976,000,000	213,392,685	132,334,009	14,041,626	30,016,991	35,000,000	302,766,154	18,049,400	24,668,308	260,048,405	0		
885	Madu-Okollo District	1,045,573,052	470,000,000	214,469,739	92,623,734	26,619,952	46,025,052	55,200,000	361,103,323	29,155,478	37,002,465	294,945,584	0		
886	Mansifa District	2,292,537,512	1,260,000,000	550,244,643	192,155,682	17,001,053	185,000,000	481,492,869	23,652,594	58,673,232	335,156,733	0			
887	Maracha District	1,773,473,840	900,000,000	377,144,420	157,945,415	19,860,057	80,000,000	493,767,818	19,096,912	408,112,684	0				
888	Maska District	1,763,135,914	1,318,855,756	242,523,688	188,819,059	14,194,405	18,010,194	21,600,000	201,655,493	19,443,260	12,334,154	169,878,077	0		
889	Mastishi District	1,572,075,881	759,822,000	277,180,842	147,571,319	28,383,431	46,025,052	55,200,000	445,074,038	41,169,547	43,169,539	360,734,952	0		
890	Mavunge District	4,195,052,868	534,000,000	534,495,884	59,805,456	84,047,574	100,800,000	1,439,034,014	91,076,460	49,356,616	1,798,670,419	0			
891	Whale District	1,483,029,467	1,278,930,144	530,144,362	307,221,255	24,877,135	90,050,927	108,000,000	173,954,961	61,114,912	52,410,155	581,419,894	0		
892	Wbahara District	1,382,510,140	1,283,377,664	268,882,253	149,689,547	17,965,654	46,025,052	55,200,000	351,250,223	24,118,475	33,918,924	293,213,874	0		
893	Witooma District	1,859,333,010	1,025,854,910	403,809,639	215,478,651	18,887,379	77,043,610	92,400,000	429,668,992	26,725,034	55,503,633	347,440,056	0		
894	Witiyana District	1,846,981,553	1,045,000,000	356,267,390	176,982,679	27,564,273	90,000,000	649,275,279	37,596,529	43,175,539	568,870,422	0			
895	Woretso District	2,171,954,772	886,933,164	199,286,56	94,388,891	21,275,743	38,021,527	45,000,000	291,735,402	27,955,191	21,584,770	242,213,442	0		
896	Wove District	1,671,938,446	1,102,654,231	279,747,627	165,894,826	14,827,315	45,025,486	54,000,000	289,536,588	18,857,352	30,075,385	239,843,851	0		
897	Wrig District	2,304,847,152	1,341,638,400	328,834,529	178,717,830	26,885,977	56,031,717	67,200,000	634,377,222	39,466,981	27,751,847	567,153,395	0		
898	Wubere District	2,266,220,682	1,296,523,337	480,928,329	303,827,599	21,462,218	68,038,512	81,600,000	614,374,390	39,376,478	46,233,078	528,794,835	0		
899	Wukon District	4,656,008,229	3,039,165,904	367,759,908	527,988,355	44,181,713	88,049,840	105,600,000	811,041,417	71,857,407	49,336,616	689,847,394	0		
900	Wabnabuk District	1,198,275,812	636,771,852	238,350,275	175,651,031	17,265,651	24,013,593	28,800,000	322,853,685	22,432,566	18,501,231	281,919,888	0		
901	Nakapipiri District	1,265,203,426	765,015,220	250,608,459	215,450,519	21,450,519	35,019,823	42,000,000	304,512,545	29,090,553	27,751,847	247,694,015	0		
902	Nakaseke District	1,273,928,372	963,331,000	268,009,415	113,256,211	29,340,922	57,032,282	58,400,000	542,587,957	40,365,296	43,169,539	459,053,122	0		
903	Nakangongola District	2,733,504,655	1,538,201,956	246,325,204	269,139,419	25,151,893	60,033,341	72,000,000	604,828,193	38,210,982	40,086,001	526,531,111	0		
904	Naminyingo District	2,542,176,023	1,512,619,140	361,421,059	225,226,872	26,165,869	50,028,318	60,400,000	640,135,824	38,061,994	33,918,924	568,154,905	0		
905	Namisindewa District	3,135,889,038	1,870,800,000	428,745,743	493,831,370	24,089,619	153,600,000	397,839,248	37,143,222	89,422,677	277,793,456	0			
906	Namutumba District	1,955,421,399	971,230,000	428,745,346	152,900,904	31,585,487	111,062,866	42,000,000	552,442,053	49,005,572	61,670,770	444,665,712	0		
907	Napak District	1,773,928,372	963,331,000	268,009,415	113,256,211	29,340,922	57,032,282	58,400,000	542,587,957	40,365,296	43,169,539	459,053,122	0		
908	Nebbi District	2,083,119,361	1,051,965,895	426,325,204	269,139,419	25,151,893	60,033,341	72,000,000	604,828,193	38,210,982	40,086,001	526,531,111	0		
909	Ngoro District	1,773,267,679	1,056,199,848	324,780,478	145,893,121	18,765,333	87,000,000	365,703,011	25,078,101	33,918,924	306,751,981	0			
910	Ntoroko District	1,348,387,568	840,000,000	306,393,134	190,323,319	12,644,196	47,026,619	56,400,000	177,594,435	24,089,619	30,835,385	127,593,920	0		
911	Ntungamo District	3,282,124,862	1,465,153,236	637,008,581	308,325,902	44,809,619	129,073,060	154,800,000	1,179,963,005	70,970,048	95,589,694	1,013,403,303	0		
912	Nyora District	2,602,261,487	1,246,786,000	316,836,076	275,244,453	44,766,693	44,074,924	52,800,000	1,038,639,411	65,766,944	33,918,924	938,943,544	0		
913	Obongi District	1,070,614,356	1,074,233,944	144,193,744	89,744,548	28,055,858	52,600,000	52,600,000	48,840,412	8,944,585	22,843,594	57,211,231	0		
914	Omoro District	1,532,053,613	741,009,000	271,047,426	103,112,182	24,889,429	65,036,813	78,000,000	520,007,189	35,789,954	46,233,078	431,964,157	0		
915	Orike District	1,805,880,012	1,117,200,000	299,068,056	163,218,620	19,219,369	53,030,017	63,600,000	389,612,006	25,505,242	43,169,539	320,531,225	0		
916	Oyan District	3,256,848,319	1,526,575,000	568,575,690	452,375,494	43,459,914	74,041,911	88,800,000	1,065,173,629	69,892,699	49,336,616	945,944,144	0		
917	Pader District	3,734,207,013	659,042,822	426,551,547	187,031,195	44,465,587	114,000,000	650,612,623	49,854,224	138,854,244	539,837,025	0			
918	Pakwach District	1,082,574,879	372,015,828	264,918,899	138,426,707	20,865,006	48,027,185	57,500,000	445,640,152	30,148,874	30,835,385	384,655,893	0		
919	Palisa District	2,217,630,854	1,130,539,285	440,921,900	206,493,433	36,377,494	90,050,972	108,000,000	646,169,670	57,736,860	64,734,309	523,678,501	0		
920	Raka District	1,290,163,247	1,295,448,588	543,042,918	351,475,466	30,926,247	87,600,000	177,598,971	47,487,207	58,572,222	65,684,665	0			
921	Rubanda District	2,275,252,064	1,389,000,000	417,674,616	285,417,989	20,417,584	69,089,079	82,800,000	468,577,449	26,731,441	389,425,853	0			
922	Rubirizi District	2,642,486,839	1,848,685,256	407,325,605	274,081,859	16,613,750	53,030,017	63,600,000	386,475,979	22,891,301	33,918,924	329,665,755	0		
923	Rukika District	1,253,534,675	782,459,154	221,039,351	183,016,115	12,005,247	30,016,991	36,000,000	520,037,169	14,980,706	18,501,231	210,552,231	0		
924	Rukungiri District	2,388,578,763	1,241,400,000	508,556,531	312,043,611	30,413,611	75,000,000	77,775,886	47,124,065	40,086,001	689,375,050	0			
925	Rwamanya District	2,765,694,253	850,371,578	374,480,581.	226,933,743	30,726,297	54,030,883	54,030,883	235,493,169	20,567,321	24,688,308	190,257,534	0		
926	Sembabule District	2,621,789,077	1,142,400,000	627,987,226	432,214,656	32,735,757	65,036,813	78,000,000	851,401,850	50,900,514	52,420,155	746,081,181	0		
927	Serere District	2,587,552,574	1,593,695,396	373,576,991	183,261,651	36,398,565	70,039,645	84,000,000	620,699,						

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government	05 Tourism Development		06 Natural Resource, Environment, Climate Change, Land & Private Sector Development		09 Integrated Transport			
		Trade, Industry and Local Development	Tourism Development Grant- Non-Wage Recurrent	Tourism Development Grant- Water	Water and Environment - Non Wage Recurrent	o/w Natural Resources & Environment - Non Wage Recurrent	Trade, Industry and Local Development	Trade and Industry - Non Wage Conditional Grant	Transitional Development Trade and Industry
601	Aroa city	10,795,455	4,318,182	6,477,273	0	0	12,879,089	12,879,089	0
602	Fort-Porttial city	10,795,455	4,318,182	6,477,273	0	0	8,337,919	8,337,919	0
603	Gulu city	10,795,455	4,318,182	6,477,273	0	0	10,626,911	10,626,911	0
604	Holir a city	10,795,455	4,318,182	6,477,273	0	0	8,630,653	8,630,653	0
605	Injia city	10,795,455	4,318,182	6,477,273	0	0	10,577,688	10,577,688	0
606	Ire city	10,795,455	4,318,182	6,477,273	0	0	10,800,821	10,800,821	0
607	Masaka city	10,795,455	4,318,182	6,477,273	0	0	10,093,710	10,093,710	0
508	Mba e city	10,795,455	4,318,182	6,477,273	0	0	11,583,806	11,583,806	0
509	Mbara city	10,795,455	4,318,182	6,477,273	0	0	10,193,339	10,193,339	0
510	Soro: city	10,795,455	4,318,182	6,477,273	0	0	7,732,384	7,732,384	0
701	Apac Municipal Council	10,795,455	4,318,182	6,477,273	0	0	7,899,923	7,899,923	0
702	Bugiri Municipal Council	10,795,455	4,318,182	6,477,273	0	0	7,078,384	7,078,384	0
703	Bushenyi Ishaka Municipal Council	10,795,455	4,318,182	6,477,273	0	0	7,184,732	7,184,732	0
704	Busia Municipal Council	10,795,455	4,318,182	6,477,273	0	0	7,332,270	7,332,270	0
705	Entebbe Municipal Council	10,795,455	4,318,182	6,477,273	0	0	8,223,643	8,223,643	0
706	Ibanda Municipal Council	10,795,455	4,318,182	6,477,273	0	0	8,456,813	8,456,813	0
707	Iganga Municipal Council	10,795,455	4,318,182	6,477,273	0	0	7,460,722	7,460,722	0
708	Kabale Municipal Council	10,795,455	4,318,182	6,477,273	0	0	7,118,394	7,118,394	0
709	Kamuli Municipal Council	10,795,455	4,318,182	6,477,273	0	0	7,699,455	7,699,455	0
710	Kapchorwa Municipal Council	10,795,455	4,318,182	6,477,273	0	0	7,296,591	7,296,591	0
711	Kasese Municipal Council	10,795,455	4,318,182	6,477,273	0	0	8,317,954	8,317,954	0
712	Kira Municipal Council	10,795,455	4,318,182	6,477,273	0	0	14,225,793	14,225,793	0
713	Kisoro Municipal Council	10,795,455	4,318,182	6,477,273	0	0	6,641,820	6,641,820	0
714	Kingori Municipal Council	10,795,455	4,318,182	6,477,273	0	0	7,547,214	7,547,214	0
715	Koboko Municipal Council	10,795,455	4,318,182	6,477,273	0	0	8,134,762	8,134,762	0
716	Kotido Municipal Council	10,795,455	4,318,182	6,477,273	0	0	8,470,119	8,470,119	0
717	Kurio Municipal Council	10,795,455	4,318,182	6,477,273	0	0	7,251,457	7,251,457	0
718	Lugazi Municipal Council	10,795,455	4,318,182	6,477,273	0	0	8,809,296	8,809,296	0
719	Makindye-Ssabagabo Municipal Council	10,795,455	4,318,182	6,477,273	0	0	13,990,904	13,990,904	0
720	Masindi Municipal Council	10,795,455	4,318,182	6,477,273	0	0	8,409,566	8,409,566	0
721	Mityana Municipal Council	10,795,455	4,318,182	6,477,273	0	0	8,487,109	8,487,109	0
722	Moroto Municipal Council	10,795,455	4,318,182	6,477,273	0	0	5,646,937	5,646,937	0
723	Mulondo Municipal Council	10,795,455	4,318,182	6,477,273	0	0	8,594,497	8,594,497	0
724	Nansana Municipal Council	10,795,455	4,318,182	6,477,273	0	0	9,338,224	9,338,224	0
725	Nansana Municipal Council	10,795,455	4,318,182	6,477,273	0	0	16,085,992	16,085,992	0
726	Netbi Municipal Council	10,795,455	4,318,182	6,477,273	0	0	7,193,666	7,193,666	0
727	Njeru Municipal Council	10,795,455	4,318,182	6,477,273	0	0	9,910,532	9,910,532	0
728	Ntungamo Municipal Council	10,795,455	4,318,182	6,477,273	0	0	6,723,745	6,723,745	0
729	Rukungiri Municipal Council	10,795,455	4,318,182	6,477,273	0	0	6,975,090	6,975,090	0
730	Sheema Municipal Council	10,795,455	4,318,182	6,477,273	0	0	7,994,326	7,994,326	0
731	Tororo Municipal Council	10,795,455	4,318,182	6,477,273	0	0	7,200,674	7,200,674	0
801	Abim District	10,795,455	4,318,182	6,477,273	30,446,554	30,446,554	14,356,560	14,356,560	0
802	Adjumani District	10,795,455	4,318,182	6,477,273	66,026,307	66,026,307	17,172,306	17,172,306	0
803	Aczaro District	10,795,455	4,318,182	6,477,273	41,608,771	41,608,771	19,294,084	19,294,084	0
804	Alebtong District	10,795,455	4,318,182	6,477,273	41,598,476	41,598,476	16,231,391	16,231,391	0
805	Amudat District	10,795,455	4,318,182	6,477,273	27,045,765	27,045,765	11,713,331	11,713,331	0
806	Amudat District	10,795,455	4,318,182	6,477,273	24,470,115	24,470,115	12,738,475	12,738,475	0
807	Amuria District	10,795,455	4,318,182	6,477,273	39,124,977	39,124,977	13,046,230	13,046,230	0
808	Amuru District	10,795,455	4,318,182	6,477,273	35,577,697	35,577,697	17,185,621	17,185,621	0
809	Apac District	10,795,455	4,318,182	6,477,273	31,496,651	31,496,651	11,384,986	11,384,986	0
810	Arua District	10,795,455	4,318,182	6,477,273	22,224,827	22,224,827	9,895,666	9,895,666	0
811	Bucaka District	10,795,455	4,318,182	6,477,273	27,191,993	27,191,993	12,744,273	12,744,273	0
812	Bucida District	10,795,455	4,318,182	6,477,273	34,268,049	34,268,049	15,664,103	15,664,103	0
813	Bugiri District	10,795,455	4,318,182	6,477,273	52,794,285	52,794,285	18,139,412	18,139,412	0
814	Buvu District	10,795,455	4,318,182	6,477,273	21,784,739	21,784,739	2,784,735	2,784,735	0
815	Buhweju District	10,795,455	4,318,182	6,477,273	20,320,463	20,320,463	12,358,570	12,358,570	0
816	Buikwe District	10,795,455	4,318,182	6,477,273	17,641,995	17,641,995	9,377,302	9,377,302	0
817	Bulelere District	10,795,455	4,318,182	6,477,273	43,901,584	43,901,584	14,127,322	14,127,322	0
818	Bulambanamby District	10,795,455	4,318,182	6,477,273	15,193,685	15,193,685	9,583,771	9,583,771	0

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government	05 Tourism Development			06 Natural Resource, Environment, Climate Change, Land			07 Private Sector Development			09 Integrated Transport		
		Trade, Industry and Local Development	Tourism Development Grant- Recurrent	Tourism Development Water	Environment - Non Recurrent	Water and Environment - Non Recurrent	o/w Natural Resources & Environment - Non Recurrent	Trade, Industry and Local Development	Trade and Industry - Conditional Grant	Trade and Industry - Non Wage Recurrent	Trade and Industry - Transitional Development Trade	Development and Industry	Roads & Engineering
83.9	Bukwo District	10,795,455	4,318,182	6,477,273	35,311,635	15,311,635	11,152,982	11,182,982	0	1,000,000,000			
82.0	Bulamulli District	10,795,455	4,318,182	6,477,273	34,998,646	34,998,646	13,526,403	13,526,403	0	1,000,000,000			
82.1	Bulisa District	10,795,455	4,318,182	6,477,273	34,998,646	34,998,646	11,620,317	11,620,317	0	1,000,000,000			
82.2	Bundibugyo District	10,795,455	4,318,182	6,477,273	28,938,866	28,938,866	10,495,374	10,495,374	0	1,000,000,000			
82.3	Bunyangabu District	10,795,455	4,318,182	6,477,273	14,114,213	14,114,213	10,495,374	10,495,374	0	1,000,000,000			
82.4	Busheyi District	10,795,455	4,318,182	6,477,273	18,375,776	18,375,776	10,156,386	10,156,386	0	1,000,000,000			
82.5	Busia District	10,795,455	4,318,182	6,477,273	42,396,090	42,396,090	13,801,304	13,801,304	0	1,000,000,000			
82.6	Bunlela District	10,795,455	4,318,182	6,477,273	38,849,340	38,849,340	13,920,937	13,920,937	0	1,000,000,000			
82.7	Butambala District	10,795,455	4,318,182	6,477,273	10,161,808	10,161,808	10,061,808	10,061,808	0	1,000,000,000			
82.8	Bureba District	10,795,455	4,318,182	6,477,273	13,589,206	13,589,206	9,431,180	9,431,180	0	1,000,000,000			
82.9	Buvuma District	10,795,455	4,318,182	6,477,273	16,513,429	16,513,429	12,121,459	12,121,459	0	1,000,000,000			
83.0	Bujende District	10,795,455	4,318,182	6,477,273	58,450,335	58,450,335	19,939,645	19,939,645	0	1,000,000,000			
83.1	Dokolo District	10,795,455	4,318,182	6,477,273	30,578,848	30,578,848	30,578,848	30,578,848	0	1,512,002,281			
83.2	Gomba District	10,795,455	4,318,182	6,477,273	30,756,521	30,756,521	13,209,419	13,209,419	0	1,000,000,000			
83.3	Jinja District	10,795,455	4,318,182	6,477,273	23,626,663	23,626,663	12,840,117	12,840,117	0	1,255,001,141			
83.4	Holma District	10,795,455	4,318,182	6,477,273	35,728,454	35,728,454	35,728,454	35,728,454	0	1,000,000,000			
83.5	Ibanda District	10,795,455	4,318,182	6,477,273	18,843,193	18,843,193	10,254,493	10,254,493	0	1,000,000,000			
83.6	Imange District	10,795,455	4,318,182	6,477,273	42,692,094	42,692,094	13,310,340	13,310,340	0	1,000,000,000			
83.7	Isingiro District	10,795,455	4,318,182	6,477,273	89,078,467	89,078,467	89,078,467	89,078,467	0	1,000,000,000			
83.8	Jinja District	10,795,455	4,318,182	6,477,273	19,120,557	19,120,557	19,120,557	19,120,557	0	1,000,000,000			
83.9	Kaabong District	10,795,455	4,318,182	6,477,273	6,534,763	6,534,763	16,648,922	16,648,922	0	1,000,000,000			
84.0	Kahale District	10,795,455	4,318,182	6,477,273	23,560,238	23,560,238	10,461,848	10,461,848	0	1,000,000,000			
84.1	Kahoro District	10,795,455	4,318,182	6,477,273	25,268,206	25,268,206	21,842,348	21,842,348	0	1,000,000,000			
84.2	Kaherananda District	10,795,455	4,318,182	6,477,273	21,842,348	21,842,348	10,086,377	10,086,377	0	1,255,001,141			
84.3	Kakadu District	10,795,455	4,318,182	6,477,273	46,317,680	46,317,680	16,269,513	16,269,513	0	1,000,000,000			
84.4	Kakumiro District	10,795,455	4,318,182	6,477,273	65,334,763	65,334,763	18,633,542	18,633,542	0	1,000,000,000			
84.5	Kalsiki District	10,795,455	4,318,182	6,477,273	20,164,744	20,164,744	9,701,176	9,701,176	0	1,255,001,141			
84.6	Kalmagala District	10,795,455	4,318,182	6,477,273	11,004,463	11,004,463	9,385,605	9,385,605	0	1,000,000,000			
84.7	Kattro District	10,795,455	4,318,182	6,477,273	41,825,499	41,825,499	13,683,405	13,683,405	0	1,000,000,000			
84.8	Kalungu District	10,795,455	4,318,182	6,477,273	24,490,846	24,490,846	24,490,846	24,490,846	0	1,000,000,000			
84.9	Kamuli District	10,795,455	4,318,182	6,477,273	59,621,116	59,621,116	17,984,625	17,984,625	0	1,000,000,000			
85.0	Kamwenge District	10,795,455	4,318,182	6,477,273	48,520,821	48,520,821	13,979,058	13,979,058	0	1,000,000,000			
85.1	Kanungu District	10,795,455	4,318,182	6,477,273	28,551,999	28,551,999	14,204,757	14,204,757	0	1,000,000,000			
85.2	Karachowwa District	10,795,455	4,318,182	6,477,273	10,454,013	10,454,013	7,742,733	7,742,733	0	1,000,000,000			
85.3	Kapelebyong District	10,795,455	4,318,182	6,477,273	15,211,257	15,211,257	11,811,109	11,811,109	0	1,255,001,141			
85.4	Karenga District	10,795,455	4,318,182	6,477,273	40,996,281	40,996,281	11,742,613	11,742,613	0	1,000,000,000			
85.5	Karamoja District	10,795,455	4,318,182	6,477,273	39,040,597	39,040,597	13,794,923	13,794,923	0	1,000,000,000			
85.6	Kapelebyong District	10,795,455	4,318,182	6,477,273	81,197,247	81,197,247	31,673,616	31,673,616	0	1,000,000,000			
85.7	Katawali District	10,795,455	4,318,182	6,477,273	35,489,519	35,489,519	12,846,895	12,846,895	0	1,512,002,281			
85.8	Kayunga District	10,795,455	4,318,182	6,477,273	59,139,189	59,139,189	16,112,049	16,112,049	0	1,000,000,000			
85.9	Kato District	10,795,455	4,318,182	6,477,273	40,996,281	40,996,281	12,117,867	12,117,867	0	1,000,000,000			
86.0	Kibale District	10,795,455	4,318,182	6,477,273	30,484,175	30,484,175	11,926,059	11,926,059	0	1,000,000,000			
86.1	Kiboga District	10,795,455	4,318,182	6,477,273	21,267,316	21,267,316	11,516,850	11,516,850	0	1,000,000,000			
86.2	Kikwenda District	10,795,455	4,318,182	6,477,273	37,900,322	37,900,322	12,595,244	12,595,244	0	1,000,000,000			
86.3	Kikwete District	10,795,455	4,318,182	6,477,273	67,052,150	67,052,150	15,496,506	15,496,506	0	1,000,000,000			
86.4	Kintamira District	10,795,455	4,318,182	6,477,273	29,398,525	29,398,525	12,926,649	12,926,649	0	1,000,000,000			
86.5	Koboko District	10,795,455	4,318,182	6,477,273	32,080,505	32,080,505	15,798,941	15,798,941	0	1,403,776,798			
86.6	Kiyando District	10,795,455	4,318,182	6,477,273	41,385,205	41,385,205	17,600,531	17,600,531	0	1,000,000,000			
86.7	Kitomo District	10,795,455	4,318,182	6,477,273	20,454,180	20,454,180	10,600,522	10,600,522	0	1,000,000,000			
86.8	Kiteetika District	10,795,455	4,318,182	6,477,273	36,661,577	36,661,577	16,986,646	16,986,646	0	1,512,002,281			
86.9	Kitumba District	10,795,455	4,318,182	6,477,273	30,111,092	30,111,092	11,097,551	11,097,551	0	1,000,000,000			
87.0	Kole District	10,795,455	4,318,182	6,477,273	32,080,505	32,080,505	13,235,038	13,235,038	0	1,000,000,000			
87.1	Kotido District	10,795,455	4,318,182	6,477,273	29,933,018	29,933,018	14,044,379	14,044,379	0	1,000,000,000			
87.2	Kumi District	10,795,455	4,318,182	6,477,273	41,318,182	41,318,182	12,185,865	12,185,865	0	1,512,002,281			
87.3	Kweena District	10,795,455	4,318,182	6,477,273	32,578,695	32,578,695	11,979,123	11,979,123	0	1,255,001,141			
87.4	Kweeni District	10,795,455	4,318,182	6,477,273	22,414,238	22,414,238	10,814,388	10,814,388	0	1,000,000,000			
87.5	Krankanzi District	10,795,455	4,318,182	6,477,273	39,464,609	39,464,609	15,477,936	15,477,936	0	1,000,000,000			
87.6	Kwetegwa District	10,795,455	4,318,182	6,477,273	71,763,956	71,763,956	17,404,494	17,404,494	0	1,000,000,000			
87.7	Kwielo District	10,795,455	4,318,182	6,477,273	54,695,616	54,695,616	19,606,926	19,606,926	0	1,000,000,000			

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government	05 Natural Resource, Environment, Climate Change, Land 07 Private Sector Development									05 Integrated Transport
		05 Tourism Development			Tourism Development Grant-Development			Water and Environment - Non Recurrent Wage Payment			
		Trade, Industry and Local Development	Tourism Development Grant-Non-Wage Recurrent	Water	Environment - Non Wage Recurrent	Trade, Industry and Local Development	Water and Environment - Non Wage Recurrent	Trade, Industry and Local Development	Water and Environment - Non Wage Recurrent	Trade and Industry* Conditional Grant	Transitional Development and Industry
878	Kyotera District	10,795,455	4,318,182	6,477,273	33,400,151	33,400,151	33,400,151	12,796,152	12,796,152	0	1,000,000,000
879	Lamwo District	10,795,455	4,318,182	6,477,273	30,831,221	60,831,221	60,831,221	17,457,643	17,457,643	0	1,403,776,798
880	Lira District	10,795,455	4,318,182	6,477,273	33,445,079	33,445,079	33,445,079	12,122,710	12,122,710	0	1,512,002,281
881	Iuuah District	10,795,455	4,318,182	6,477,273	33,661,682	33,661,682	33,661,682	12,70,842	12,70,842	0	1,000,000,000
882	Luwero District	10,795,455	4,318,182	6,477,273	47,938,616	47,938,616	47,938,616	18,285,503	18,285,503	0	1,000,000,000
883	Lweego District	10,795,455	4,318,182	6,477,273	36,383,234	38,383,234	38,383,234	12,299,283	12,299,283	0	1,000,000,000
884	Lyartonde District	10,795,455	4,318,182	6,477,273	17,184,399	17,184,399	17,184,399	9,404,251	9,404,251	0	1,000,000,000
885	Medi-Okollo District	10,795,455	4,318,182	6,477,273	31,933,856	31,933,856	31,933,856	11,714,041	11,714,041	0	1,000,000,000
886	Marafwa District	10,795,455	4,318,182	6,477,273	23,762,856	23,762,856	23,762,856	9,664,675	9,664,675	0	1,000,000,000
887	Marsaka District	10,795,455	4,318,182	6,477,273	20,230,058	20,230,058	20,230,058	10,557,511	10,557,511	0	1,000,000,000
888	Masaka District	10,795,455	4,318,182	6,477,273	17,613,365	17,613,365	17,613,365	9,347,330	9,347,330	0	1,000,000,000
889	Masindi District	10,795,455	4,318,182	6,477,273	37,765,221	37,765,221	37,765,221	14,366,264	14,366,264	0	1,000,000,000
890	Mavube District	10,795,455	4,318,182	6,477,273	81,525,261	81,525,261	81,525,261	22,466,135	22,466,135	0	1,000,000,000
891	Mbole District	10,795,455	4,318,182	6,477,273	36,332,582	36,332,582	36,332,582	11,781,883	11,781,883	0	1,000,000,000
892	Mburara District	10,795,455	4,318,182	6,477,273	17,034,814	17,034,814	17,034,814	10,305,525	10,305,525	0	1,000,000,000
893	Mitooma District	10,795,455	4,318,182	6,477,273	20,723,536	20,723,536	20,723,536	10,625,320	10,625,320	0	1,000,000,000
894	Mityana District	10,795,455	4,318,182	6,477,273	26,117,879	26,117,879	26,117,879	12,123,614	12,123,614	0	1,000,000,000
895	Moroto District	10,795,455	4,318,182	6,477,273	27,028,996	27,028,996	27,028,996	14,282,354	14,282,354	0	1,000,000,000
896	Moyo District	10,795,455	4,318,182	6,477,273	18,839,267	18,839,267	18,839,267	10,121,707	10,121,707	0	1,000,000,000
897	Mpiipi District	10,795,455	4,318,182	6,477,273	25,207,433	25,207,433	25,207,433	12,205,605	12,205,605	0	1,000,000,000
898	Mulende District	10,795,455	4,318,182	6,477,273	65,755,529	65,755,529	65,755,529	19,854,695	19,854,695	0	1,000,000,000
899	Mukono District	10,795,455	4,318,182	6,477,273	56,130,998	56,130,998	56,130,998	16,994,934	16,994,934	0	1,000,000,000
900	Nabatuk District	10,795,455	4,318,182	6,477,273	27,361,196	27,361,196	27,361,196	12,315,387	12,315,387	0	1,000,000,000
901	Nakapiripirit District	10,795,455	4,318,182	6,477,273	32,881,993	32,881,993	32,881,993	14,005,412	14,005,412	0	1,000,000,000
902	Nakaseke District	10,795,455	4,318,182	6,477,273	41,457,820	41,457,820	41,457,820	15,798,955	15,798,955	0	1,000,000,000
903	Nakasongola District	10,795,455	4,318,182	6,477,273	47,631,741	47,631,741	47,631,741	14,156,962	14,156,962	0	1,000,000,000
904	Namayino District	10,795,455	4,318,182	6,477,273	49,703,833	49,703,833	49,703,833	15,04,374	15,04,374	0	1,000,000,000
905	Namisindwa District	10,795,455	4,318,182	6,477,273	30,051,194	30,051,194	30,051,194	13,946,366	13,946,366	0	1,000,000,000
906	Namutumba District	10,795,455	4,318,182	6,477,273	42,183,650	42,183,650	42,183,650	14,268,373	14,268,373	0	1,000,000,000
907	Napak District	10,795,455	4,318,182	6,477,273	54,692,002	54,692,002	54,692,002	17,670,104	17,670,104	0	1,000,000,000
908	Nebbi District	10,795,455	4,318,182	6,477,273	28,954,887	28,954,887	28,954,887	12,629,124	12,629,124	0	1,000,000,000
909	Ngora District	10,795,455	4,318,182	6,477,273	24,756,149	24,756,149	24,756,149	10,252,966	10,252,966	0	1,000,000,000
910	Ntoroko District	10,795,455	4,318,182	6,477,273	13,519,182	13,519,182	13,519,182	9,956,635	9,956,635	0	1,000,000,000
911	Ntungamo District	10,795,455	4,318,182	6,477,273	48,214,874	48,214,874	48,214,874	17,171,605	17,171,605	0	1,000,000,000
912	Nwoyo District	10,795,455	4,318,182	6,477,273	53,756,870	53,756,870	53,756,870	20,742,731	20,742,731	0	1,000,000,000
913	Orcingi District	10,795,455	4,318,182	6,477,273	27,424,731	27,424,731	27,424,731	8,088,338	8,088,338	0	1,000,000,000
914	Omoro District	10,795,455	4,318,182	6,477,273	28,722,177	28,722,177	28,722,177	13,133,422	13,133,422	0	1,256,001,141
915	Otuho District	10,795,455	4,318,182	6,477,273	26,597,121	26,597,121	26,597,121	12,086,851	12,086,851	0	1,403,776,798
916	Oyam District	10,795,455	4,318,182	6,477,273	60,023,217	60,023,217	60,023,217	17,437,377	17,437,377	0	1,512,002,281
917	Pader District	10,795,455	4,318,182	6,477,273	34,037,932	34,037,932	34,037,932	16,018,603	16,018,603	0	1,403,776,798
918	Pakwach District	10,795,455	4,318,182	6,477,273	23,686,263	23,686,263	23,686,263	10,976,832	10,976,832	0	1,000,000,000
919	Pallisa District	10,795,455	4,318,182	6,477,273	49,776,800	49,776,800	49,776,800	16,617,757	16,617,757	0	1,000,000,000
920	Bukai District	10,795,455	4,318,182	6,477,273	38,916,698	38,916,698	38,916,698	13,933,361	13,933,361	0	1,000,000,000
921	Rubanda District	10,795,455	4,318,182	6,477,273	42,473,054	42,473,054	42,473,054	16,687,805	16,687,805	0	1,000,000,000
922	Ruirizi District	10,795,455	4,318,182	6,477,273	9,960,160	9,960,160	9,960,160	5,437,884	5,437,884	0	1,403,776,798
923	Sironko District	10,795,455	4,318,182	6,477,273	34,976,996	34,976,996	34,976,996	9,016,732	9,016,732	0	1,000,000,000
924	Rukingita District	10,795,455	4,318,182	6,477,273	38,999,520	38,999,520	38,999,520	8,629,711	8,629,711	0	1,000,000,000
925	Rwembiri District	10,795,455	4,318,182	6,477,273	14,505,084	14,505,084	14,505,084	10,545,235	10,545,235	0	1,000,000,000
926	Semba District	10,795,455	4,318,182	6,477,273	53,412,391	53,412,391	53,412,391	13,904,560	13,904,560	0	1,000,000,000
927	Serere District	10,795,455	4,318,182	6,477,273	42,473,054	42,473,054	42,473,054	15,437,884	15,437,884	0	1,403,776,798
928	Sheema District	10,795,455	4,318,182	6,477,273	9,960,160	9,960,160	9,960,160	5,437,884	5,437,884	0	1,000,000,000
929	Sironko District	10,795,455	4,318,182	6,477,273	34,976,996	34,976,996	34,976,996	11,537,673	11,537,673	0	1,000,000,000
930	Soroti District	10,795,455	4,318,182	6,477,273	54,540,870	54,540,870	54,540,870	14,053,419	14,053,419	0	1,512,002,281
931	Terego District	10,795,455	4,318,182	6,477,273	55,461,943	55,461,943	55,461,943	12,721,659	12,721,659	0	1,000,000,000
932	Tororo District	10,795,455	4,318,182	6,477,273	62,154,273	62,154,273	62,154,273	18,705,777	18,705,777	0	1,403,776,798
933	Waliso District	10,795,455	4,318,182	6,477,273	66,508,337	66,508,337	66,508,337	32,110,987	32,110,987	0	1,000,000,000
934	Yumbi District	10,795,455	4,318,182	6,477,273	10,765,294	10,765,294	10,765,294	31,933,937	31,933,937	0	1,000,000,000
935	Zombo District	10,795,455	4,318,182	6,477,273	28,548,850	28,548,850	28,548,850	12,627,003	12,627,003	0	1,000,000,000
Total		1,900,000,080			760,000,032	1,140,000,048	4,820,000,000	4,820,000,000	4,820,000,000	2,232,224,957	0
										186,910,248,633	

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Local Government	infrastructure Services						Human Capital Development					
	Works and Transport - Non Wage Recurrent Conditional Grant	Works and Transport - Development Grant	Works and Transport - Transitional Development - Conditional Grant [RTI]	Health - Conditional Grant	Health - Non Wage Conditional Grant	Health Care - Non Wage Recurrent [Government]	o/w Primary Healthcare - Non Wage Recurrent [PNFP]	o/w Primary Healthcare - Non Wage Recurrent [Government]	Health Care - Non Wage Recurrent [Government]	o/w Primary Healthcare - Hospital Non Wage Recurrent [PNFP]	o/w Primary Healthcare - Hospital Non Wage Recurrent [Government]	
601 Juba city	1,000,000,000	0	0	5,217,719,502	4,274,316,560	856,609,868	507,901,149	44,500,324	0	217,030,023	0	
602 Fort-Portal city	1,000,000,000	0	0	3,895,530,911	3,323,080,325	539,350,170	185,803,626	11,980,710	0	235,087,112	0	
603 Gulu city	1,000,000,000	0	0	3,354,593,004	1,562,656,904	668,905,336	262,440,388	25,867,556	0	0	0	
604 Hoima city	1,000,000,000	0	0	1,272,913,978	952,269,005	276,999,403	155,749,987	17,623,931	0	0	0	
605 Jinja city	1,000,000,000	0	0	7,057,736,742	6,228,630,508	713,881,177	395,834,157	32,912,034	0	0	0	
606 Lira city	1,000,000,000	0	0	3,424,720,924	3,424,720,924	854,144,553	311,659,727	30,985,747	0	267,835,587	0	
607 Masaka city	1,000,000,000	0	0	3,156,453,136	2,322,717,450	757,784,812	271,647,021	26,310,715	0	286,630,243	0	
608 Mbale city	1,000,000,000	0	0	8,719,792,191	7,527,712,720	1,106,393,398	402,610,596	39,930,505	0	310,695,361	0	
609 Mbarara city	1,000,000,000	0	0	3,045,036,986	2,042,750,054	867,191,123	293,101,350	76,908,503	0	228,210,092	0	
610 Soroti city	1,000,000,000	0	0	2,221,139,928	1,965,270,808	220,934,552	108,639,232	8,108,364	0	0	0	
701 Apac Municipal Council	1,000,000,000	0	0	402,353,476	392,758,913	99,594,565	84,239,105	0	0	0	0	
702 Bugiri Municipal Council	1,000,000,000	0	0	807,071,795	515,750,000	101,458,170	50,497,615	0	0	0	0	
703 Bushenyi- shaka Municipal Council	1,000,000,000	0	0	2,499,713,106	2,392,039,944	139,432,753	78,672,229	0	0	0	0	
704 Busia Municipal Council	1,000,000,000	0	0	1,588,979,673	1,350,485,656	167,331,729	87,382,046	0	0	0	0	
705 Entebbe Municipal Council	1,000,000,000	0	0	1,250,118,425	790,826,000	215,408,223	137,334,968	0	0	0	0	
706 Ibanda Municipal Council	1,000,000,000	0	0	2,875,010,008	2,486,012,052	303,986,174	168,270,922	12,842,520	0	0	0	
707 Iganga Municipal Council	1,000,000,000	0	0	734,110,006	606,451,452	1,389,176,929	552,994,131	52,567,773	0	0	0	
708 Kabelle Municipal Council	1,000,000,000	0	0	1,768,885,905	1,567,916,976	142,745,356	77,180,404	0	0	0	0	
709 Kamuli Municipal Council	1,000,000,000	0	0	848,735,809	540,624,096	139,828,984	86,158,312	8,389,226	0	0	0	
710 Kapchorwa Municipal Council	1,000,000,000	0	0	1,408,518,348	1,178,782,774	115,964,492	67,593,395	0	0	0	0	
711 Kasese Municipal Council	1,000,000,000	0	0	5,374,753,689	4,615,931,640	151,031,640	12,542,247	0	0	0	0	
712 Kira Municipal Council	1,000,000,000	0	0	2,792,294,901	1,389,176,929	876,516,805	552,994,131	52,567,773	0	0	0	
713 Kisoro Municipal Council	1,000,000,000	0	0	722,798,247	632,832,180	47,081,292	22,14,319	0	0	0	0	
714 Kitgum Municipal Council	1,000,000,000	0	0	634,204,215	443,557,880	94,245,559	52,466,168	5,437,620	0	0	0	
715 Koboko Municipal Council	1,000,000,000	0	0	1,789,011,319	1,544,474,182	181,363,179	117,063,859	12,375,269	0	0	0	
716 Kotido Municipal Council	1,000,000,000	0	0	1,344,495,719	1,137,876,948	157,997,645	77,768,998	11,719,712	0	0	0	
717 Kumi Municipal Council	1,000,000,000	0	0	1,841,081,925	1,477,878,282	137,746,754	63,984,994	0	0	0	0	
718 Lwero Municipal Council	1,000,000,000	0	0	1,198,813,887	1,088,959,977	259,427,509	145,079,004	14,391,805	0	0	0	
719 Makindye-Ssabagabo Municipal Council	1,000,000,000	0	0	2,519,015,719	1,414,276,554	849,539,579	530,065,034	46,276,908	0	0	0	
720 Masindi Municipal Council	1,000,000,000	0	0	1,551,063,651	1,163,248,000	214,269,671	138,108,540	12,191,185	0	0	0	
721 Mitaita Municipal Council	1,000,000,000	0	0	1,556,735,417	1,292,292,760	253,986,324	138,258,505	19,843,659	0	0	0	
722 Moroto Municipal Council	1,000,000,000	0	0	597,056,778	532,629,132	54,764,076	25,388,585	0	0	0	0	
723 Mukende Municipal Council	1,000,000,000	0	0	1,586,840,656	693,091,464	223,950,979	143,901,419	0	0	0	0	
724 Mukono Municipal Council	1,000,000,000	0	0	2,422,834,183	1,884,987,637	362,359,865	204,171,111	22,280,371	0	0	0	
725 Nansana Municipal Council	1,000,000,000	0	0	5,215,205,129	3,684,605,110	1,134,002,571	680,275,025	61,855,798	0	0	0	
726 Nebbi Municipal Council	1,000,000,000	0	0	251,663,042	228,637,494	33,025,558	23,025,558	0	0	0	0	
727 Njeru Municipal Council	1,000,000,000	0	0	1,781,761,142	1,297,777,558	409,734,605	229,422,278	24,468,488	0	0	0	
728 Ntungamo Municipal Council	1,000,000,000	0	0	1,126,534,657	1,019,100,720	93,274,457	47,103,957	0	0	0	0	
729 Rukungiri Municipal Council	1,000,000,000	0	0	2,175,234,629	1,957,285,416	164,545,309	83,34,175	0	0	0	0	
730 Sheema Municipal Council	1,000,000,000	0	0	2,546,271,375	2,255,287,800	273,468,380	147,762,020	10,869,739	0	0	0	
731 Tororo Municipal Council	1,000,000,000	0	0	1,403,415,249	1,253,325,246	119,130,192	67,59,380	0	0	0	0	
801 Abim District	1,000,000,000	0	0	6,207,953,473	5,037,149,288	1,05,750,487	329,073,430	29,775,200	533,193,014	0	0	
802 Adjumani District	1,000,000,000	0	0	13,809,374,564	11,415,896,446	2,119,382,055	1,04,989,761	91,821,589	673,487,694	0	0	
803 Agago District	1,000,000,000	0	0	8,654,767,636	7,182,682,913	1,335,609,852	609,352,232	0	440,873,095	0	0	
804 Alekente District	1,000,000,000	0	0	4,609,379,948	3,610,332,444	925,257,696	526,410,384	47,119,420	0	0	0	
805 Ambatasi District	1,000,000,000	0	0	4,660,168,444	3,588,821,360	992,250,562	298,429,848	22,922,491	0	437,665,574	0	
806 Amudat District	1,000,000,000	0	0	5,740,007,269	4,729,298,928	889,767,341	425,76,362	34,275,338	0	377,313,942	0	
807 Amuria District	1,000,000,000	0	0	2,656,001,141	2,628,321,460	4,965,719,327	1,168,887,877	334,113,137	34,079,412	537,376,499	0	
808 Amuru District	1,000,000,000	0	0	5,737,540,440	4,835,196,869	763,914,718	455,750,919	39,403,776	0	0	0	
809 Apac District	1,000,000,000	0	0	8,667,661,593	7,577,573,114	1,014,035,735	245,827,966	215,151,52	544,477,652	0	0	
810 Atutu District	1,000,000,000	0	0	3,201,514,689	3,103,080,495	237,079,582	18,692,710	0	178,448,739	0	0	
811 Budaka District	1,000,000,000	0	0	0	0	0	0	0	0	0	0	
812 Bududa District	1,000,000,000	0	0	0	10,16,331,079	8,184,452,532	4,965,719,327	4,079,412	0	46,916,448	875,831,971	
813 Bugiri District	1,000,000,000	0	0	0	0	0	0	0	0	64,150,945	733,450,675	
814 Bugwiri District	1,000,000,000	0	0	0	4,622,606,348	3,982,270,408	1,943,651,503	1,547,147,846	311,339,696	27,695,508	0	
815 Buikwe District	1,000,000,000	0	0	0	4,246,891,743	3,620,584,133	577,982,698	358,893,384	30,541,654	0	0	
816 Buliwe District	1,000,000,000	0	0	0	7,343,384,510	5,906,362,050	1,365,951,468	221,05,101	22,150,367	357,329,797	594,538,788	
817 Bulex District	1,000,000,000	0	0	0	0	0	0	0	0	0	0	
818 Bukomansimbi District	1,000,000,000	0	0	3,153,202,062	2,720,763,890	396,288,253	201,537,322	26,993,523	0	0	0	

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vene Code	Local Government	12 Human Capital Development											o/w Primary Healthcare - Hospital Non Wage Recurrent (PNWR)	o/w Primary Healthcare - Hospital Non Wage Recurrent (PNWR)
		Infrastructure Services		Works and Transport - Non Wage Recurrent Conditional Grant		Works and Transport - Development Grant		Transitional Development - Works Ad Hoc		Health		Health - Wage Conditional Grant		
819	Bulwalo District	1,000,000,000	0	0	0	7,510,365,888	6,326,428,347	513,36,955	315,386,223	25,509,257	0	0	0	0
820	Bulimbulu District	1,000,000,000	0	0	0	7,611,190,456	6,540,832,713	864,52,712	472,322,602	34,913,742	0	419,788,471	0	0
821	Buli sa District	1,000,000,000	0	0	0	11,685,746,450	9,367,910,746	882,18,935	307,252,402	0	53,215,518	581,230,632	0	0
822	Bundibugyo District	1,000,000,000	0	0	0	5,479,287,201	4,743,982,601	655,29,155	29,189,676	2,282,514	0	422,525,827	0	0
823	Bunyangabu District	1,000,000,000	0	0	0	5,438,109,880	4,278,384,704	1,030,589,429	298,381,047	25,644,715	0	752,266,820	182,387,510	0
824	Bunyonyi District	1,000,000,000	0	0	0	8,888,577,463	6,985,001,351	1,813,121,953	476,969,316	39,779,150	0	41,440,703	0	0
825	Bus a District	1,000,000,000	0	0	0	10,009,227,555	8,316,291,300	1,621,456,383	492,103,446	352,095,139	0	28,159,031	422,163,247	0
826	Butabala District	1,000,000,000	0	0	0	6,970,838,187	6,174,225,559	1,723,18,838	150,805,521	14,341,247	0	304,544,691	0	0
827	Bulambala District	1,000,000,000	0	0	0	3,584,107,423	2,873,068,858	667,801,702	21,133,880	16,173,157	0	0	0	0
828	Butebo District	1,000,000,000	0	0	0	3,750,493,865	3,093,709,350	570,667,463	351,671,109	29,450,744	0	0	0	0
829	Buvuma District	1,000,000,000	0	0	0	4,981,813,604	3,446,324,561	1,302,488,749	784,285,248	75,147,754	0	0	0	0
830	Buyende District	1,000,000,000	0	0	0	5,682,529,856	5,005,062,931	614,74,169	33,88,172,53	25,228,727	0	0	0	0
831	Dokolo District	1,000,000,000	0	0	0	3,867,825,829	3,129,709,122	627,37,946	492,103,446	41,440,703	0	0	0	0
832	Gomba District	1,000,000,000	0	0	0	4,075,980,765	3,527,442,000	483,788,652	311,192,977	0	0	0	0	0
833	Gulu District	1,000,000,000	0	0	0	5,769,556,266	4,980,291,188	637,99,959	32,397,624	0	0	0	0	0
834	Homa District	1,000,000,000	0	0	0	7,228,118,610	6,180,904,221	890,876,113	298,378,565	0	0	39,262,683	0	0
835	Ibanda District	1,000,000,000	0	0	0	10,957,458,251	9,11,9,969,520	1,651,640,777	503,434,859	0	0	0	0	0
836	Iganga District	1,000,000,000	0	0	0	15,907,994,771	13,4,5,820,582	2,077,40,734	1,234,754,766	97,867,087	0	0	0	0
837	Isingiro District	1,000,000,000	0	0	0	9,135,157,623	7,252,473,312	1,780,894,772	605,778,560	58,043,582	0	173,230,552	0	0
838	Jinja District	1,000,000,000	0	0	0	7,993,241,378	6,351,869,322	1,475,381,302	797,613,279	72,218,56	0	523,339,055	0	0
839	Kababong District	1,000,000,000	0	0	0	8,433,315,629	7,439,720,200	863,275,154	366,709,057	0	0	223,363,447	0	0
840	Kalele District	1,000,000,000	0	0	0	5,170,009,673	4,475,374,598	676,895,221	372,378,597	25,63,568	0	0	0	0
841	Kahombe District	1,000,000,000	0	0	0	5,676,307,257	4,758,347,598	816,907,331	186,873,949	16,127,194	0	445,238,283	0	0
842	Kateramaito District	1,000,000,000	0	0	0	4,971,783,268	3,975,595,340	934,554,087	251,089,175	37,070,024	0	720,583,615	0	0
843	Kagadi District	1,000,000,000	0	0	0	15,469,541,416	12,935,772,573	207,380,562	766,949,641	77,054,325	0	265,652,976	0	0
844	Kakumiro District	1,000,000,000	0	0	0	9,548,171,025	7,701,232,924	1,660,752,924	505,334,726	51,673,752	0	0	0	0
845	Kalaki District	1,000,000,000	0	0	0	3,082,527,366	2,311,965,204	644,919,418	372,070,597	0	0	301,137,072	0	0
846	Kalangala District	1,000,000,000	0	0	0	5,466,738,761	5,064,370,268	372,070,597	16,666,807	0	0	22,070,072	0	0
847	Kalro District	1,000,000,000	0	0	0	5,454,907,406	4,464,713,180	808,359,283	464,854,736	0	0	409,405,355	0	0
848	Kalingo District	1,000,000,000	0	0	0	4,971,755,145	4,278,905,141	42,514,145	265,964,489	27,511,787	0	0	0	0
849	Kamuli District	1,000,000,000	0	0	0	3,165,709,619	2,825,533,622	292,315,405	180,476,836	13,570,102	0	0	0	0
850	Kanwege District	1,000,000,000	0	0	0	9,469,541,416	7,770,527,366	889,155,147	443,206,114	4,462,823	0	0	0	0
851	Kawungu District	1,000,000,000	0	0	0	11,876,555,975	10,263,391,118	1,504,535,807	56,312,178	15,63,563	0	451,020,742	186,261,224	0
852	Kachonwa District	1,000,000,000	0	0	0	9,548,159,149	8,339,657,810	1,049,349,555	130,836,138	8,838,661	0	855,734,608	0	0
853	Kapelekyong District	1,000,000,000	0	0	0	2,717,468,297	2,398,905,141	424,854,145	27,511,787	0	0	0	0	0
854	Karenga District	1,000,000,000	0	0	0	3,165,709,619	2,825,533,622	292,315,405	180,476,836	13,570,102	0	0	0	0
855	Kasandu District	1,000,000,000	0	0	0	6,019,874,987	5,022,105,443	888,005,991	505,334,726	51,673,752	0	609,854,780	0	0
856	Kasese District	1,000,000,000	0	0	0	22,527,412,496	19,454,305,495	1,455,446,296	505,016,963	56,312,178	0	153,516,986	140,056,099	0
857	Katakwi District	1,000,000,000	0	0	0	7,980,801,344	6,735,952,629	1,110,322,607	280,964,807	25,270,991	0	562,543,591	0	0
858	Kawungo District	1,000,000,000	0	0	0	9,358,689,823	8,027,119,000	1,079,351,445	601,404,805	43,254,736	0	0	0	0
859	Kaco District	1,000,000,000	0	0	0	4,202,254,098	3,456,446,786	615,337,970	265,964,489	27,514,256	0	0	0	0
860	Kibaale District	1,000,000,000	0	0	0	3,258,575,380	2,527,829,000	614,569,539	39,974,185	23,653,537	0	0	0	0
861	Kigezi District	1,000,000,000	0	0	0	9,335,358,396	8,058,431,120	1,478,288,103	285,208,599	22,381,432	0	656,896,342	0	0
862	Kitobu District	1,000,000,000	0	0	0	5,757,297,483	4,843,059,000	753,290,583	1,372,274,039	414,801,231	0	0	0	0
863	Kibaale District	1,000,000,000	0	0	0	7,482,085,671	6,168,444,328	1,197,266,422	1,446,597,976	55,914,239	0	889,993,952	0	0
864	Kihura District	1,000,000,000	0	0	0	6,019,945,221	4,957,951,000	1,084,540,177	369,305,052	23,018,338	0	248,721,212	0	0
865	Kirandongo District	1,000,000,000	0	0	0	8,616,359,859	7,084,446,810	1,401,569,539	43,444,437	482,630,180	0	501,059,645	0	0
866	Kisoro District	1,000,000,000	0	0	0	14,880,655,969	12,958,467,536	1,759,231,203	72,138,450	58,372,975	0	211,705,354	0	0
867	Kitungila District	1,000,000,000	0	0	0	3,659,495,437	3,133,670,000	1,455,232,254	253,728,302	25,148,834	0	0	0	0
868	Kizumu District	1,000,000,000	0	0	0	8,254,148,970	6,821,138,255	1,372,274,039	409,217,547	0	0	528,867,233	237,448,639	0
869	Kosoko District	1,000,000,000	0	0	0	7,243,367,746	5,716,985,572	1,446,597,976	27,514,256	0	0	0	0	0
870	Kote District	1,000,000,000	0	0	0	5,042,645,165	4,162,026,620	791,047,758	41,152,601	34,022,175	0	0	0	0
871	Kotido District	1,000,000,000	0	0	0	4,473,711,001	3,451,181,644	95,380,056	287,233,609	0	0	501,059,645	0	0
872	Kumi District	1,000,000,000	0	0	0	8,601,233,479	7,169,385,600	1,269,305,99	306,791,709	28,839,910	0	516,600,347	0	0
873	Kwania District	1,000,000,000	0	0	0	4,525,845,059	3,744,241,164	647,155,693	323,035,995	27,123,420	0	0	0	0
874	Kween District	1,000,000,000	0	0	0	5,377,540,526	4,811,336,300	4,456,376,447	27,514,256	407,062,367	0	210,662,651	0	0
875	Kyankwanzi District	1,000,000,000	0	0	0	5,545,349,395	4,593,542,000	768,540,177	467,669,336	41,124,481	0	665,539,071	0	0
876	Kyegowa District	1,000,000,000	0	0	0	8,070,299,676	5,891,905,617	2,002,347,329	76,515,916	67,157,180	0	0	0	0
877	Kyotjo District	1,000,000,000	0	0	0	13,372,945,880	10,173,062,165	2,005,250,267	77,792,787	72,888,681	0	605,702,666	0	0

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government	IT Infrastructure Services			12. Human Capital Development			13. Health Care - Non Recurrent			14. Hospital Non Recurrent		
		Works and Transport - Non Wage Recurrent Conditional Grant	Works and Transport - Development Grant	Works and Transport - Conditional Grant (RTI)	Transitional - Development - Works Ad Hoc	Health - Conditional Grant	Health - Non Wage Conditional Grant	Health Care - Non Wage Recurrent (Government)	o/w Primary Healthcare - Non Recurrent (PiNpR)	o/w Primary Healthcare - Hospital Non Wage Recurrent (Government)	o/w Primary Healthcare - Hospital Non Wage Recurrent (PiNpR)		
878	Kyotera District	1,000,000,000	0	0	0	10,596,671,391	9,241,170,220	1,279,492,316	394,821,219	40,311,461	551,776,153		
879	Lamwo District	1,000,000,000	403,776,798	403,776,798	5,276,665,377	4,329,330,956	885,511,283	573,416,129	43,325,889	0	0		
880	Lin District	1,000,000,000	512,022,281	512,002,281	0	4,380,612,217	5,254,657,740	4,410,079,389	724,547,988	357,736,047	0		
881	Lunku District	1,000,000,000	0	0	14,977,113,218	12,884,203,384	1,918,182,984	744,461,685	81,473,101	430,030,209	133,769,985		
882	Luwerro District	1,000,000,000	0	0	6,617,235,000	5,777,523,938	746,386,772	408,276,095	40,065,648	0	0		
883	Wengi District	1,000,000,000	0	0	7,564,028,380	6,490,207,976	1,076,350,371	177,019,510	16,014,011	703,859,160	0		
884	Yemtonde District	1,000,000,000	0	0	3,207,788,458	2,646,971,000	505,505,088	281,487,742	24,763,900	0	0		
885	Madi-Okiello District	1,000,000,000	0	0	5,677,779,548	6,027,694,424	508,317,516	245,446,476	21,552,005	0	0		
886	Manfwa District	1,000,000,000	0	0	7,149,907,821	4,164,039,766	877,492,954	343,288,053	25,523,231	0	0		
887	Moracha District	1,000,000,000	0	0	3,407,911,342	2,999,041,826	345,585,524	179,677,535	16,071,734	0	0		
888	Masindi District	1,000,000,000	0	0	8,319,674,440	7,215,042,000	1,024,772,793	341,617,573	0	495,644,248	0		
889	Maweri District	1,000,000,000	0	0	9,634,055,034	7,293,330,540	2,021,889,808	1,036,410,739	371,930,957	0	0		
890	Mavige District	1,000,000,000	0	0	8,398,196,552	802,692,244	401,770,952	31,939,938	0	296,936,478	0		
891	Mwale District	1,000,000,000	0	0	5,147,911,203	4,505,411,956	505,047,406	270,576,788	21,306,938	0	0		
892	Mwanga District	1,000,000,000	0	0	4,059,380,440	3,303,160,212	640,514,825	311,208,688	28,315,341	0	0		
893	Mitooma District	1,000,000,000	0	0	12,138,371,004	10,675,904,326	1,329,584,825	403,940,374	512,922,075	0	0		
894	Mityana District	1,000,000,000	0	0	3,204,023,690	1,000,000,000	2,903,691,052	237,109,397	26,641,784	0	0		
895	Mwero District	1,000,000,000	0	0	9,879,649,853	8,900,514,375	917,705,071	241,357,336	505,771,309	0	0		
896	Mwila District	1,000,000,000	0	0	6,955,452,817	5,793,451,211	1,088,654,673	387,494,774	42,370,362	0	0		
897	Mwila District	1,000,000,000	0	0	8,193,718,705	6,730,664,816	1,730,028	669,245,878	62,658,939	461,226,459	228,320,571		
898	Mulondo District	1,000,000,000	0	0	10,192,782,783	8,134,038,386	1,923,177,062	452,273,472	43,213,381	0	0		
899	Mukono District	1,000,000,000	0	0	2,185,276,802	1,725,381,560	390,370,579	253,282,028	21,398,252	0	0		
900	Mababule District	1,000,000,000	0	0	3,519,618,917	2,800,790,564	449,384,914	286,219,706	27,053,749	0	0		
901	Nakapiripirit District	1,000,000,000	0	0	11,488,805,808	10,109,117,790	1,238,680,581	424,641,964	36,759,143	411,432,847	148,455,325		
902	Nakasongola District	1,000,000,000	0	0	6,964,020,633	6,234,451,956	649,835,493	371,324,344	31,964,529	0	0		
903	Nakasongola District	1,000,000,000	0	0	6,652,166,754	5,601,310,668	876,854,878	534,075,701	45,450,945	0	0		
904	Namavinge District	1,000,000,000	0	0	4,955,307,311	3,949,824,220	951,567,653	452,273,472	43,213,381	0	0		
905	Namisindwa District	1,000,000,000	0	0	4,385,282,000	848,570,190	514,541,147	46,854,673	0	0	0		
906	Nsimutumba District	1,000,000,000	0	0	4,449,505,240	3,290,655,452	786,744,659	357,576,733	31,258,751	0	288,801,005		
907	Nsibiri District	1,000,000,000	0	0	9,073,612,987	7,507,541,892	1,461,033,172	403,041,120	40,394,616	381,631,753	346,005,811		
908	Nsibiri District	1,000,000,000	0	0	4,155,517,744	3,368,608,776	702,462,896	229,035,646	17,421,496	280,023,034	0		
909	Ngora District	1,000,000,000	0	0	3,797,518,489	3,425,000,000	331,256,860	181,694,192	13,745,149	0	0		
910	Ntoroko District	1,000,000,000	0	0	10,300,470,443	12,165,997,211	1,975,475,241	759,550,508	60,254,646	593,820,346	0		
911	Ntungamo District	1,000,000,000	403,775,798	403,775,798	8,166,199,421	6,504,206,600	1,551,372,414	693,214,048	62,817,930	571,605,954	0		
912	Nwera District	1,000,000,000	0	0	4,019,348,598	3,520,485,598	402,969,421	222,492,041	0	0	0		
913	Obongi District	1,000,000,000	256,001,141	256,001,141	6,166,207,094	5,462,315,000	634,152,663	378,045,282	28,989,799	0	0		
914	Omororo District	1,000,000,000	403,776,798	403,776,798	4,065,343,600	3,514,086,291	502,844,348	291,689,193	23,128,64	0	0		
915	Otuoke District	1,000,000,000	512,002,281	512,002,281	8,165,561,116	6,483,982,078	1,156,275,375	642,253,975	53,175,651	354,060,956	0		
916	Oyan District	1,000,000,000	0	0	7,146,473,765	7,146,473,765	439,287,676	311,284,404	0	0	0		
917	Peder District	1,000,000,000	512,002,281	512,002,281	3,682,642,740	3,292,948,495	3,256,033,100	583,158,506	318,639,380	27,107,662	0		
918	Pekuwach District	1,000,000,000	0	0	11,144,039,830	9,362,273,138	1,780,222,677	575,471,204	47,820,302	795,129,973	0		
919	Pellaea District	1,000,000,000	0	0	11,455,387,423	10,032,301,296	1,350,290,777	452,730,927	43,995,154	560,197,387	0		
920	Rakai District	1,000,000,000	0	0	6,210,022,104	6,088,830,492	338,983,242	30,923,696	0	0	0		
921	Rubanda District	1,000,000,000	0	0	5,165,275,448	4,594,22,276	480,972,500	240,495,155	18,018,1754	0	0		
922	Robit District	1,000,000,000	0	0	4,852,703,021	4,415,378,049	366,436,912	20,960,571	20,266,379	0	0		
923	Rukiga District	1,000,000,000	0	0	6,697,648,559	6,968,185,212	1,627,701,810	655,631,688	73,555,175	467,512,215	0		
924	Rukungiri District	1,000,000,000	0	0	4,087,365,199	3,497,471,160	456,072,303	304,660,269	0	0	0		
925	Sembabule District	1,000,000,000	0	0	5,117,730,439	4,086,765,003	924,150,271	549,988,338	47,480,747	0	0		
927	Serere District	1,000,000,000	403,776,798	403,776,798	6,10,342,03	5,000,169,8,90	983,289,057	503,020,825	44,068,916	0	0		
928	Sheema District	1,000,000,000	0	0	7,869,188,908	7,869,188,908	780,656,889	17,277,22,630	37,019,288	0	0		
929	Sironko District	1,000,000,000	512,002,281	512,002,281	8,071,936,890	7,118,855,508	837,397,471	413,095,815	29,237,750	0	0		
930	Soroti District	1,000,000,000	512,002,281	512,002,281	4,580,891,096	3,661,210,518	696,164,833	415,947,141	34,210,291	0	0		
931	Terego District	1,000,000,000	0	0	5,037,860,427	3,743,988,382	1,211,695,733	660,711,393	59,638,506	227,806,553	0		
932	Tororo District	1,000,000,000	0	0	15,837,206,484	13,801,194,255	2,318,468,088	865,193,994	488,496,183	226,734,589	0		
933	Waliso District	1,000,000,000	0	0	13,837,340,250	10,103,946,430	3,376,241,225	1,788,020,046	170,148,331	262,974,671	d		
934	Yumbe District	1,000,000,000	0	0	11,377,503,307	8,171,605,352	2,989,127,709	1,995,535,653	176,270,244	0	0		
935	Zombo District	1,000,000,000	0	0	5,982,484,530	5,982,484,530	1,062,976,857	436,193,601	38,937,382	285,599,156	0		
Total		176,000,000,000	10,910,248,603	0	1,059,213,879,342	880,935,912,576	157,776,325,311	68,425,812,401	5,627,113,350	26,930,206,185	11,926,736,390		

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government	O/w Primary Healthcare - Non Wage Recurrent (Results-based)	O/w Primary Healthcare - Non Wage Recurrent (Results-based)	O/w Primary Healthcare - DHO allocation (Results-based)	Health - Development Conditional & Grant	O/w Health Development - Facility upgrades	O/w Health Development - Formula and performance part	Transitional Development - Health	Transitional Development - Health & Hoc	Education	Education - Recurrent Conditional Grant	O/w Primary Education - Wage	O/w Secondary Education - Wage
601	Ama city	53,645,910	245,478,010	7,084,474	84,763,074	0	84,763,074	0	0	24,511,571,824	19,586,699,304	9,793,096,068	7,637,409,132
602	Fort Portal city	36,930,750	81,395,423	5,352,667	30,050,764	0	34,050,423	0	0	11,035,937,886	8,405,031,445	2,594,669,389	4,868,062,008
603	Gulu city	43,407,985	90,370,616	11,731,669	123,050,764	0	123,050,764	0	0	16,124,859,969	13,389,428,303	5,409,164,005	6,770,530,050
604	Hima city	35,312,487	63,838,075	4,474,994	43,645,570	0	43,645,570	0	0	8,795,566,770	6,320,871,744	2,137,032,804	3,023,845,380
605	Indi city	56,487,294	217,200,734	11,426,953	115,205,022	0	115,205,022	0	0	21,987,889,838	15,737,726,852	11,970,937,620	11,970,937,620
606	Iira city	46,406,708	189,987,448	7,368,336	64,923,371	0	64,923,371	0	0	17,748,365,553	14,655,627,904	5,167,363,000	9,888,264,904
607	Mazaka city	45,087,975	117,790,778	5,312,151	5C 950,804	0	50,950,804	0	0	18,113,959,408	15,035,915,981	4,406,670,308	8,838,465,737
608	Malele city	54,281,719	288,535,719	10,339,498	85,886,673	0	85,866,073	0	0	20,315,258,679	15,049,494,080	8,387,504,912	5,585,488,332
609	Mbarara city	49,503,414	12,049,899	135,115,810	0	135,115,810	0	0	21,898,959,292	15,68,915,327	10,236,060,413	4,796,026,350	
610	Soroti city	33,297,132	66,941,922	4,947,922	34,927,568	0	34,927,568	0	0	11,933,505,087	9,700,541,450	5,852,355,372	5,852,355,372
701	Anaa Municipal Council	15,355,460	0	0	0	0	0	0	0	5,334,714,737	4,24,574,077	1,782,726,729	1,733,753,760
702	Bugiri Municipal Council	13,404,187	22,134,327	15,422,041	18,883,625	0	18,883,625	0	0	3,087,292,574	2,314,874,428	617,263,000	1,087,098,552
703	Buseenyi - Ishaka Municipal Council	16,239,601	53,043,215	8,037,808	57,420,409	0	55,240,409	0	0	7,647,915,237	6,316,866,552	2,078,742,684	3,751,755,976
704	Busa a Municipal Council	15,191,847	53,043,416	6,715,690	86,160,308	0	86,160,308	0	0	3,322,152,456	2,355,095,295	1,257,570,319	1,097,524,976
705	Entebbe Municipal Council	21,062,284	43,768,345	14,242,726	282,884,202	0	282,884,202	0	0	6,499,985,917	5,169,046,832	1,638,164,942	3,530,781,940
706	Ibaanda Municipal Council	29,446,378	82,389,998	10,838,487	106,011,782	0	106,011,782	0	0	9,783,701,121	7,004,694,524	4,370,859,392	4,370,859,392
707	Iganga Municipal Council	17,263,789	57,672,126	3,757,539,991	37,753,391	0	37,753,391	0	0	3,204,723,836	2,902,621,675	1,316,912,052	1,585,709,522
708	Kabale Municipal Council	16,039,175	39,260,580	9,669,197	58,119,572	0	58,119,572	0	0	10,618,468,759	5,695,022,752	2,174,824,536	6,793,678,324
709	Kamuli Municipal Council	16,996,956	21,998,024	5,854,466	168,284,728	0	166,284,728	0	0	4,926,246,307	4,007,483,436	1,241,266,220	1,755,216,916
710	Kapchorwe Municipal Council	18,011,834	14,768,388	15,945,474	11,791,111	0	11,791,111	0	0	6,730,158,966	5,335,730,410	1,719,117,258	3,295,482,524
711	Kasse Municipal Council	24,938,570	17,379,001	49,321,639	49,621,639	0	49,621,639	0	0	6,672,157,254	5,377,505,837	2,574,339,218	2,570,587,335
712	Kitee Municipal Council	46,124,551	213,613,740	11,237,611	52,650,166	0	52,650,166	0	0	7,156,195,348	5,615,460,020	2,504,930,096	3,110,529,504
713	Kisoro Municipal Council	11,856,574	5,104,977	4,705,474	42,884,774	0	42,884,774	0	0	1,467,688,230	1,212,417,124	711,747,400	711,747,400
714	Kitgum Municipal Council	14,747,425	17,474,529	4,707,408,56	7,467,20,736	0	7,467,20,736	0	0	4,559,503,886	3,341,974,299	1,152,104,460	585,016,504
715	Kotoko Municipal Council	17,903,770	27,993,659	6,027,622	63,172,999	0	63,172,999	0	0	4,225,948,334	3,153,660,736	1,644,166,736	1,514,494,200
716	Koido Municipal Council	17,463,652	44,623,010	6,922,727	48,361,127	0	45,561,127	0	0	3,890,974,305	2,705,188,131	949,590,528	1,139,690,528
717	Kumi Municipal Council	13,267,315	48,915,794	225,566,919	225,566,919	0	225,566,919	0	0	4,500,616,280	3,441,830,650	2,025,688,388	876,480,588
718	Luwero Municipal Council	21,703,448	73,348,168	4,915,160	120,431,286	0	120,431,286	0	0	3,954,978,156	3,167,452,577	2,584,705,691	582,957,108
719	Magindye - Sabagabo Municipal Council	42,166,298	222,294,760	8,736,579	255,199,587	0	255,199,587	0	0	4,663,495,056	3,462,411,039	1,439,146,012	2,023,265,087
720	Maasinbya Municipal Council	22,726,893	33,603,163	7,659,889	17,345,280	0	17,345,280	0	0	6,704,312,197	5,203,534,327	2,164,219,812	3,036,314,515
721	Mityana Municipal Council	26,846,491	60,339,187	11,791,105	44,621,333	0	44,621,333	0	0	7,109,712,315	5,603,616,328	2,507,183,668	2,507,183,668
722	Macroto Municipal Council	12,681,116	22,286,570	49,563,979	225,566,919	0	225,566,919	0	0	3,586,472,806	2,802,403,868	458,530,760	1,287,523,536
723	Mukende Municipal Council	12,265,570	43,538,985	14,229,005	669,798,213	0	669,798,213	0	0	7,244,634,689	5,163,592,477	1,907,752,908	2,025,029,316
724	Mukono Municipal Council	25,467,494	96,192,001	14,298,889	175,476,681	0	175,476,681	0	0	11,890,088,074	10,323,896,544	6,491,034,624	6,491,034,624
725	Nansana Municipal Council	56,849,936	32,142,450	13,618,312	396,560,449	0	396,560,449	0	0	10,599,850,749	8,355,021,180	3,439,647,728	4,162,130,184
726	Nebbi Municipal Council	15,025,558	0	0	0	0	0	0	0	2,416,404,902	1,883,562,256	1,275,674,032	609,888,224
727	Njeru Municipal Council	32,151,351	116,395,240	74,309,170	74,309,170	0	74,309,170	0	0	5,331,846,574	2,964,993,102	2,569,865,472	2,569,865,472
728	Ntungamo Municipal Council	12,992,932	48,913,574	14,265,995	14,265,980	0	14,265,980	0	0	2,178,626,022	1,731,895,920	1,302,192,880	1,302,192,880
729	Ruteenjiri Municipal Council	18,305,524	73,307,755	3,740,124	13,403,904	0	13,403,904	0	0	5,701,045,071	5,182,913,888	1,732,958,508	3,453,958,508
730	Sheema Municipal Council	24,806,699	89,166,492	35,015,995	5,866,489	0	35,015,995	0	0	10,071,715,878	8,383,787,468	3,205,650,832	4,837,882,000
731	Torooro Municipal Council	17,145,830	29,859,224	4,534,757	30,959,811	0	30,959,811	0	0	6,679,791,203	5,981,783,280	1,616,086,368	4,365,688,912
801	Abim District	50,246,023	10,840,093	11,717,058	17,522,687	0	11,717,058	0	0	8,994,161,194	6,365,739,690	4,161,603,531	2,255,505,838
802	Agutu District	10,547,394	26,594,112	17,299,313	17,299,313	0	17,299,313	0	0	15,251,710,437	11,242,914,172	6,155,545,056	4,543,839,312
803	Azago District	81,141,151	192,556,990	11,680,084	125,474,870	0	125,474,870	0	0	16,737,652,590	12,751,100,841	8,161,597,855	3,978,764,836
804	Alebtong District	60,618,873	281,115,284	9,913,334	73,789,808	0	73,789,808	0	0	9,054,667,317	11,162,909,692	3,568,768,917	3,568,768,917
805	Air olait District	44,285,678	81,226,741	8,226,741	12,322,647	0	12,322,647	0	0	10,075,455,803	8,002,892,402	5,144,976,856	1,570,252,000
806	Air Udu District	43,100,991	51,164,931	7,135,364	65,318,514	0	65,318,514	0	0	4,504,772,034	3,171,334,719	2,073,614,448	1,574,802,540
807	Ajuria District	53,695,226	199,334,135	10,158,668	93,724,255	0	93,724,255	0	0	12,749,572,275	9,740,880,880	4,816,393,232	3,717,312,888
812	Bujuda District	88,695,153	284,370,922	12,464,511,670	13,360,106	0	13,360,106	0	0	20,148,642,128	14,613,041,244	10,145,028,578	4,387,012,666
813	Buziro District	45,738,248	14,879,672	11,601,175	75,232,744	0	75,232,744	0	0	13,567,755,546	10,327,145,300	5,553,838,050	5,071,307,250
809	Apac District	39,198,088	87,377,887	8,226,477	8,226,477	0	8,226,477	0	0	9,032,822,635	6,822,927,856	4,956,645,856	1,570,252,000
810	Arria District	53,058,017	361,879,082	12,199,442	12,199,442	0	12,199,442	0	0	4,781,405,335	4,781,405,335	3,951,013,000	2,857,916,462
811	Bujaka District	60,207,251	298,502,476	14,154,493	13,852,901	0	13,852,901	0	0	12,917,134,920	11,952,395,047	6,697,234,000	6,256,085,719
812	Bujuda District	88,695,153	187,407,886	11,616,684	91,188,094	0	91,188,094	0	0	12,749,572,275	9,740,880,880	4,816,393,232	3,717,312,888
814	Bujwe District	51,685,386	14,879,672	13,280,533	13,280,533	0	13,280,533	0	0	9,032,822,635	6,822,927,856	4,956,645,856	1,570,252,000
815	Burule District	48,445,120	13,280,533	12,280,533	12,280,533	0	12,280,533	0	0	8,30,511,911	6,692,229,710	3,815,967,634	2,874,462,076
816	Bwera District	45,797,243	10,919,433	13,742,217	73,096,592	0	73,096,592	0	0	12,917,134,920	11,952,395,047	4,078,717,848	4,317,319,385
817													

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government	o/w Primary Healthcare - DHO allocation (Results-based)	o/w Primary Health Care - Non Wage Recurrent Allocation (Results-based)	o/w Primary Healthcare - DHO Development - Conditional Grant	o/w Health Development - Facility Upgrades	o/w Health Development - Performance part	o/w Health Development - Transitional Health	o/w Health Development - Transitional Health Ad Hoc	Education - Recurrent Conditional Grant	Education - Wage Education	o/w Primary Education - Wage	o/w Secondary Education - Wage
819	Bukwo District	50,939,774	111,760,297	9,451,998	70,900,595	0	70,900,585	0	13,143,310,746	10,405,998,136	4,768,198,362	5,631,799,774
820	Bulamhulli District	62,637,365	281,142,766	13,431,405	101,709,893	0	101,709,853	0	12,993,329,770	9,206,447,342	4,487,136,644	4,719,310,698
821	Bulisa District	41,184,098	107,374,936	6,679,074	67,512,349	0	0	0	4,988,190,039	3,660,251,834	2,114,049,834	1,546,202,000
822	Bundibugyo District	69,899,651	290,455,996	17,073,646	142,495,966	0	0	0	17,057,746,458	13,526,332,296	8,455,776,492	4,709,055,116
823	Bunyangabu District	49,392,911	271,392,125	12,671,930	78,375,495	0	0	0	12,098,502,781	9,522,951,185	4,928,660,568	4,048,947,345
824	Bushenyi District	55,947,054	212,886,185	17,510,600	128,825,748	0	0	0	19,758,305,344	16,430,231,192	7,765,518,636	7,267,209,636
825	Bwera District	67,000,603	281,993,049	12,995,505	110,164,259	0	0	0	23,283,178,855	18,470,191,785	7,930,596,000	7,957,575,642
826	Butaleja District	63,060,743	282,948,500	7,311,785	71,529,873	0	0	0	20,327,026,854	15,613,949,438	9,984,610,254	4,958,446,196
827	Butamala District	40,878,196	81,776,152	13,754,428	72,896,390	0	0	0	18,064,715,436	15,753,080,023	4,716,969,343	10,248,810,032
828	Butabio District	87,551,087	86,298,135	6,168,556	48,256,833	0	0	0	10,220,575,567	7,344,817,102	3,774,702,920	2,889,301,170
829	Buvuma District	46,648,276	131,581,732	11,151,561	75,917,052	0	0	0	4,694,658,879	3,604,344,749	2,331,134,836	1,271,209,913
830	Bvende District	76,850,589	353,953,036	13,312,655	194,700,796	0	0	0	14,580,495,795	10,707,398,616	7,592,888,574	3,114,510,042
831	Dobolo District	50,007,638	191,427,849	9,657,791	72,992,756	0	0	0	9,983,62,162	5,130,755,808	3,842,795,000	3,842,795,000
832	Gomba District	51,100,168	182,414,396	13,605,213	90,742,760	0	0	0	13,391,505,128	10,088,921,831	4,819,312,191	3,826,055,240
833	Gulu District	49,759,594	112,202,122	10,553,960	64,700,113	0	0	0	7,765,18,319	5,353,788,000	4,281,999,000	2,071,789,000
834	Holma District	53,672,217	183,355,427	10,505,828	102,038,013	0	0	0	10,473,463,728	8,382,042,399	5,111,871,126	3,270,171,273
835	Ibanda District	52,702,025	126,151,596	18,491,375	0	0	0	0	156,237,373	12,038,461,648	9,493,511,940	7,166,761,788
836	Iganga District	71,151,283	249,850,396	14,780,298	185,847,933	0	0	0	185,847,933	16,601,464,699	9,980,895,000	6,622,976,000
837	Isingiro District	130,365,359	587,367,828	26,784,715	415,033,316	0	0	0	28,662,82,925	21,807,695,704	11,934,571,204	9,847,798,164
838	Ijimba District	65,193,475	158,262,963	14,031,477	116,568,615	0	0	0	19,966,722,436	15,887,636,451	6,383,008,417	8,499,936,270
839	Kahang Distict	56,250,507	69,992,322	10,042,998	56,039,248	0	0	0	7,086,948,930	5,603,920,498	3,462,785,720	1,616,702,860
840	Kabale District	72,418,087	153,793,028	13,303,433	130,320,475	0	0	0	21,321,11,347	18,039,487,788	9,818,138,000	7,765,518,788
841	Kaborele District	52,484,714	157,053,056	11,686,084	117,739,863	0	0	0	24,180,301,403	18,601,464,699	9,980,895,000	6,622,976,000
842	Kaberamaido District	37,660,457	115,974,754	13,032,394	101,142,628	0	0	0	28,662,82,925	21,807,695,704	11,934,571,204	9,847,798,164
843	Kagadi District	69,709,922	308,732,060	14,045,922	119,893,739	0	0	0	18,781,412,273	14,077,511,320	8,333,142,409	5,672,368,911
844	Kakumiro District	78,476,408	511,189,891	15,953,379	165,990,054	0	0	0	14,020,862,644	10,620,113,146	5,503,631,748	4,731,905,510
845	Kalaki District	35,056,197	108,110,262	12,108,195	95,642,744	0	0	0	8,009,52,431	5,533,341,975	3,130,328,098	2,405,013,877
846	Kilangala District	41,075,566	86,759,340	15,490,512	30,359,156	0	0	0	4,657,891,038	3,733,808,656	1,655,803,068	1,746,839,726
847	Kaliro District	56,712,739	228,729,840	16,755,902	178,224,943	0	0	0	18,667,212,794	14,275,334,603	7,600,342,259	5,361,785,180
848	Kalungu District	47,211,103	182,365,261	9,513,169	61,533,241	0	0	0	17,436,122,764	13,727,532,548	2,652,542,116	5,745,007,992
849	Kamuli District	94,383,773	393,867,467	14,825,356	205,967,982	0	0	0	27,793,754,944	20,936,505,141	13,464,737,278	6,798,205,669
850	Kamwenge District	69,486,020	341,988,248	18,252,961	186,185,694	0	0	0	25,925,483,353	21,780,195,768	9,903,998,666	9,528,676,942
851	Kanungu District	80,465,071	208,104,333	16,424,889	108,539,257	0	0	0	7,198,792,129	5,884,474,279	2,464,603,770	3,389,870,509
852	Kapechanya District	36,207,780	50,838,339	12,474,030	59,551,982	0	0	0	7,111,661,624	5,259,071,584	2,833,306,024	2,425,65,560
853	Kapelebyong District	43,699,674	85,936,561	7,902,624	53,808,011	0	0	0	4,711,160,540	4,223,785,618	1,660,000,000	1,328,139,172
854	Karega District	59,110,905	52,225,598	10,430,944	47,110,592	0	0	0	15,005,713,642	11,785,647,280	5,916,816,218	5,668,931,062
855	Kasese District	63,846,533	328,671,159	11,988,478	138,614,397	0	0	0	40,656,313,997	32,917,614,266	21,133,436,868	11,151,207,714
856	Kasese District	158,558,576	599,328,948	21,978,668	194,995,013	0	0	0	13,763,941,102	5,805,217,172	3,344,407,392	2,090,467,624
857	Ketekwi District	53,845,256	164,882,921	12,509,866	84,823,458	0	0	0	10,603,891,500	7,734,833,000	11,798,833,000	7,394,041,000
858	Kigumba District	67,716,969	341,632,013	25,139,572	20,342,768	0	0	0	25,129,569,500	20,002,547,000	11,367,833,000	8,345,192,852
859	Kaso District	53,376,083	164,407,826	15,523,577	130,347,822	0	0	0	9,248,574,225	7,163,982,210	4,265,741,188	2,694,418,022
860	Kibale District	44,802,898	197,604,027	13,415,344	116,386,389	0	0	0	7,171,885,756	5,570,050,742	3,581,911,620	1,388,139,172
861	Kiboga District	54,486,187	157,613,361	13,742,131	94,639,174	0	0	0	11,976,466,530	9,895,234,272	5,997,378,596	3,380,215,224
862	Kibuku District	51,054,927	275,658,605	12,375,620	160,337,900	0	0	0	14,070,150,875	10,565,025,223	6,513,542,312	4,052,482,911
863	Kikwete District	76,080,536	331,943,349	8,972,059	115,638,921	0	0	0	11,201,323,406	7,702,859,578	4,713,775,966	2,454,192,852
864	Kitihura District	49,834,772	238,339,914	19,620,539	162,752,043	0	0	0	10,034,92,080	8,048,904,000	4,524,342,000	3,224,562,000
865	Kivamrangogo District	64,916,916	25,797,316	11,927,952	130,310,510	0	0	0	12,985,472,953	11,277,199,710	6,157,485,822	3,199,009,696
871	Konono District	80,465,233	14,274,573	160,957,111	0	0	0	21,812,855,175	18,004,835,291	11,196,883,086	6,243,506,795	
867	Kitagwenda District	41,519,954	158,638,921	7,197,853	71,585,603	0	0	0	11,496,638,791	9,239,003,532	4,241,587,165	3,807,483,835
868	Kiteguma District	58,112,795	8,999,725	67,638,677	60,242,207	0	0	0	13,082,237,056	10,397,599,479	7,103,868,726	2,779,170,660
869	Kitumba District	47,495,347	169,117,313	10,560,975	80,280,097	0	0	0	10,957,744,018	7,805,969,216	5,126,716,956	2,680,252,660
870	Kole District	50,317,439	287,608,378	7,947,165	89,576,787	0	0	0	17,795,726,627	14,058,451,159	7,934,313,903	5,121,629,612
871	Konono District	46,489,001	106,601,679	9,996,123	71,139,481	0	0	0	4,056,587,768	3,093,475,180	1,633,604,228	1,457,701,052
872	Kumi District	50,370,295	157,730,591	15,104,891	171,502,680	0	0	0	16,433,325,413	12,491,229,750	7,733,655,687	4,757,557,039
873	Kwanta District	47,347,932	237,929,777	11,718,707	134,442,202	0	0	0	12,999,221,178	10,305,665,887	7,330,656,768	2,975,009,119
874	Kween District	50,628,683	117,789,583	91,118,169	0	0	0	0	9,988,490,781	8,000,524,220	3,647,493,064	4,353,029,156
875	Kyankwanzi District	60,541,117	213,716,405	15,148,757	154,607,509	0	0	0	13,861,161,417	11,130,300,327	6,807,571,116	4,322,279,211
876	Kyengere District	74,373,767	407,757,332	11,039,176	176,046,629	0	0	0	13,779,174,524	10,706,651,624	4,637,455,644	4,322,279,211
877	Kyenjojo District	77,893,148	481,981,470	17,831,515	194,633,448	0	0	0	17,623,199,686	13,310,212,864	8,146,033,668	4,814,445,700

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government	o/w Secondary Education - Wage										
		o/w Primary Healthcare - DHO allocation (Results-based)	o/w Primary Healthcare - Non Wage Recurrent (Results-based)	Health - Development Conditional Grant	Health - Development (Residual based)	o/w Health Development - Facility Upgrades	o/w Health Development - Formulation and Performance part	o/w Health Development - Health	Transitional - Development - Health	Transitional - Development - Health Ad Hoc	Education	Recurrent Conditional Grant
878 Kyodera District	72,891,753	203,284,750	11,407,041	75,608,695	0	75,608,695	0	0	20,329,248,355	15,883,625,064	8,270,386,440	6,649,707,536
879 Lamwo District	57,057,388	195,099,947	6,511,931	62,184,122	0	61,824,122	0	0	9,472,594,493	7,110,251,111	4,330,898,112	2,870,259,999
880 Lira District	46,746,209	183,665,563	10,897,892	106,306,520	0	106,306,520	0	0	14,246,405,323	11,375,162,966	7,371,594,450	3,209,807,712
881 Luwero District	55,996,535	170,792,487	10,705,722	119,539,283	0	119,539,283	0	0	19,916,963,628	15,875,251,904	9,081,822,514	6,794,465,320
882 Luwero District	101,160,222	411,348,044	15,599,738	174,726,950	0	174,726,950	0	0	46,546,443,372	38,414,334,100	17,419,618,032	19,805,554,131
883 Lyengo District	58,785,533	235,246,124	10,722,172	70,056,322	0	93,325,589	0	0	18,027,014,582	14,025,655,291	9,730,369,018	3,825,446,701
884 Lyantonde District	44,470,122	10,076,362	47,474,833	47,474,833	0	47,474,833	0	0	8,240,825,739	6,543,472,040	2,577,658,912	3,515,052,701
885 Mabi-Okiolo District	48,216,759	143,240,107	7,907,591	55,211,360	0	55,211,360	0	0	9,957,381,836	6,713,211,698	4,327,869,698	1,559,318,000
886 Maafua District	39,110,187	225,057,468	13,155,410	106,813,579	0	106,813,579	0	0	15,987,465,262	11,803,621,993	6,150,777,276	5,652,844,717
887 Mabala District	62,194,444	191,337,949	15,739,280	108,383,887	0	108,383,887	0	0	14,693,033,555	11,023,323,537	8,743,210,937	6,152,740,537
888 Machinga District	38,444,888	99,279,961	12,111,407	63,283,992	0	63,283,992	0	0	6,165,218,667	4,911,895,647	2,937,709,764	1,974,185,883
889 Malindi District	54,415,102	124,576,975	8,518,905	79,859,436	0	79,859,436	0	0	10,023,510,775	7,632,995,980	5,571,952,180	2,561,043,300
890 Malyange District	132,280,759	408,173,975	19,071,259	298,828,626	0	298,828,626	0	0	8,240,825,739	13,566,361,056	10,083,373,737	1,559,318,000
891 Mbale District	57,801,759	300,165,655	11,359,688	122,794,025	0	122,794,025	0	0	24,852,906,871	18,727,149,514	7,332,085,344	9,195,230,228
892 Mbataro District	46,249,941	151,585,220	15,363,219	137,451,841	0	137,451,841	0	0	14,825,412,054	12,362,138,971	7,421,330,228	4,269,567,963
893 Mboma District	49,728,898	234,587,748	16,673,581	115,075,373	0	115,075,373	0	0	20,837,472,118	17,155,873,297	7,335,307,764	8,767,085,825
894 Mityana District	64,589,091	193,343,297	14,524,926	133,128,135	0	133,128,135	0	0	13,128,393,894	6,365,161,082	29,131,319	2,870,259,999
895 Mityana District	49,289,199	57,444,419	13,421,113	36,739,427	0	36,739,427	0	0	5,987,771,949	5,232,707,472	3,800,698,046	1,424,000,448
896 Moyo District	54,357,091	81,164,166	12,240,847	6,430,407	0	6,430,407	0	0	8,584,124,836	7,184,267,096	3,904,585,396	2,850,157,894
897 Miggi District	59,408,524	291,226,344	10,726,991	83,336,934	0	83,336,934	0	0	17,984,342,995	14,995,570,688	6,898,807,092	7,580,841,197
898 Mbuluzi District	80,631,217	240,059,429	14,825,182	184,854,601	0	184,854,601	0	0	15,265,082,857	11,610,116,636	6,766,220,528	6,766,220,528
899 Mukono District	85,275,217	402,059,429	135,527,135	145,529,540	0	135,527,135	0	0	32,780,674,457	27,052,680,292	11,996,263,244	15,054,417,048
900 Nabulima District	37,280,367	72,012,735	6,397,196	68,226,663	0	68,226,663	0	0	4,349,929,873	21,186,056,900	1,252,958,402	1,252,958,402
901 Nabitiripiit District	41,457,918	84,907,190	9,746,352	69,443,038	0	69,443,038	0	0	4,940,275,314	3,762,780,950	797,846,129	2,337,181,506
902 Nakaseke District	59,140,914	140,600,640	14,156,538	141,354,515	0	141,354,515	0	0	18,366,975,929	14,165,564,088	5,557,790,228	6,424,346,250
903 Nakasongola District	62,840,268	174,834,987	8,871,364	79,233,184	0	79,233,184	0	0	14,765,478,871	11,782,682,528	7,223,306,292	4,144,395,880
904 Namayigo District	67,795,951	215,097,714	14,274,158	174,001,208	0	174,001,208	0	0	11,708,083,624	8,822,248,680	6,114,440,474	2,407,808,256
905 Namisindwa District	56,792,984	390,411,610	8,746,216	68,151,406	0	68,151,406	0	0	12,526,713,238	8,659,638,204	3,480,620,204	2,870,259,999
906 Nambanja District	69,598,340	201,893,348	19,755,193	19,755,193	0	19,755,193	0	0	22,074,628,562	15,978,683,769	10,080,756,769	5,172,555,206
907 Nasaka District	52,062,441	99,669,390	7,375,149	66,205,119	0	66,205,119	0	0	7,385,569,595	5,935,280,255	3,159,055,233	2,337,181,506
908 Nebbi District	58,322,174	217,032,220	14,599,477	105,931,833	0	105,931,833	0	0	15,029,441,083	11,042,270,682	7,112,246,432	3,980,026,250
909 Ngora District	40,163,391	127,051,330	8,711,308	84,415,562	0	84,415,562	0	0	13,454,833,412	10,490,895,648	6,114,440,474	2,407,808,256
910 Noroto District	95,366,785	31,161,624	31,161,624	31,161,624	0	31,161,624	0	0	12,526,713,238	8,659,638,204	3,480,620,204	2,870,259,999
911 Ntungamo District	87,365,002	446,732,967	17,053,871	159,035,590	0	159,035,590	0	0	33,897,944,323	27,819,681,321	14,985,085,767	11,409,293,802
912 Nwoya District	71,906,579	171,020,890	7,108,000	110,151,407	0	110,151,407	0	0	6,480,120,204	6,520,459,624	2,993,216,044	2,337,181,506
913 Obongi District	71,360,252	11,016,600	12,000,252	11,016,600	0	11,016,600	0	0	4,104,785,901	2,902,207,327	2,365,707,279	3,380,026,250
914 Omono District	55,968,609	163,876,499	7,274,474	69,739,381	0	69,739,381	0	0	14,765,478,871	12,365,331,114	7,678,122,475	3,361,163,206
915 Otreke District	45,330,406	134,949,410	7,546,574	45,312,361	0	45,312,361	0	0	10,200,207,238	8,022,986,155	4,384,496,351	2,709,223,844
916 Owam District	76,117,748	143,247,023	15,485,181	143,247,023	0	143,247,023	0	0	15,074,011,044	5,704,263,107	3,050,000,000	2,654,263,107
917 Pader District	68,282,408	166,355,236	9,279,987	65,401,887	0	65,401,887	0	0	18,312,176,932	13,974,979,588	9,150,011,508	3,707,860,508
918 Patwach District	49,702,890	176,192,597	10,914,977	90,296,889	0	90,296,889	0	0	12,645,506,009	9,601,328,266	5,831,365,456	3,540,575,770
919 Pallisa District	63,718,384	296,363,124	17,719,190	201,044,015	0	201,044,015	0	0	17,217,539,006	12,365,331,114	7,678,122,475	3,361,163,206
920 Rakai District	74,009,174	130,914,757	11,887,308	93,871,635	0	93,871,635	0	0	12,289,954,945	9,952,642,859	5,352,522,190	3,019,136,568
921 Rukungiri District	61,621,233	13,733,329	14,133,333,653	14,133,333,653	0	14,133,333,653	0	0	17,431,631,825	14,243,109,876	9,515,688,876	4,722,340,606
922 Rukwankizi District	44,354,499	112,052,046	13,563,377	90,090,672	0	90,090,672	0	0	11,379,119,754	8,923,228,188	4,163,486,308	4,753,859,380
923 Rusinga District	51,222,866	322,226,145	14,971,737	63,888,930	0	63,888,930	0	0	12,688,156,825	10,310,774,250	5,873,618,816	3,546,446,971
924 Ruwenziro District	109,621,939	101,010,692	18,240,628	101,010,692	0	101,010,692	0	0	27,129,128,770	20,629,126,180	10,520,895,800	10,520,895,800
925 Rubanga District	48,809,972	13,592,917	10,531,815,165	10,531,815,165	0	10,531,815,165	0	0	20,552,672,135	16,543,506,196	11,713,301,898	4,414,543,644
926 Semuliki District	67,194,016	245,796,253	17,149,805	17,149,805	0	17,149,805	0	0	21,312,565,948	14,078,186,128	9,335,919,198	6,009,280,550
927 Serere District	105,888,423	56,725,295	117,441,471	117,441,471	0	117,441,471	0	0	35,921,619,736	25,290,786,354	13,076,085,103	9,091,491,207
928 Sironko District	45,818,658	13,563,377	115,515,252	115,515,252	0	115,515,252	0	0	16,632,714,905	14,026,432,358	9,664,917,772	2,207,244,702
929 Sironko District	57,866,025	322,226,145	14,971,737	115,583,911	0	115,583,911	0	0	13,171,756,396	8,477,430,087	4,694,252,589	4,694,252,589
930 Soroti District	51,083,374	18,240,628	18,240,628	18,240,628	0	18,240,628	0	0	13,700,373,251	10,077,357,128	5,121,734,000	2,814,308,662
926 Semuliki District	72,699,673	18,496,673	6,755,613	18,240,628	0	18,240,628	0	0	20,552,672,135	16,543,506,196	11,713,301,898	4,414,543,644
927 Serere District	105,888,423	56,725,295	117,441,471	117,441,471	0	117,441,471	0	0	35,921,619,736	25,290,786,354	13,076,085,103	9,091,491,207
928 Wakiso District	150,866,718	986,872,876	114,371,716	114,371,716	0	114,371,716	0	0	16,632,714,905	14,026,432,358	9,664,917,772	2,207,244,702
934 Yumbi District	156,103,311	13,574,610,130	13,574,610,130	13,574,610,130	0	13,574,610,130	0	0	14,665,166,935	10,620,435,062	4,939,705,088	4,939,705,088
935 Zombo District	235,477,196	9,966,068,663	10,000,972	10,000,972	0	10,000,972	0	0	20,501,641,455	16,543,506,196	8,490,587,387,436	1,011,316,295,668
Total	9,566,056,988	33,500,154,663	1,998,845,337	20,501,641,455	0	0	0	0	2,497,353,988	8,490,587,387,436	1,011,316,295,668	787,542,652,999

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government													HCD - Water and Environment - Non Wage Requirement Conditional Grant
		O/w Skills Development - Wage	Education - Non Recurrent	O/w Primary Education - Non Recurrent	O/w Secondary Education - Non Recurrent	O/w Skills Development - Non Wage	O/w SNE Education - Non Recurrent	Education - Development - Conditional Grant	O/w Education Development - Secondary Schools	O/w Education Development - Formerly SG	O/w Education Development - Hoc	Transitional Development - Water		
601	Arua city	2,158,194,104	4,763,819,411	3,158,448,399	735,188,810	848,374,284	21,837,918	161,053,110	0	161,053,110	0	0	0	0
602	Fort-Portal city	942,299,848	2,569,145,582	764,214,721	1,139,589,485	653,497,081	11,844,795	61,760,859	0	61,760,859	0	0	0	0
603	Gulu city	1,209,334,248	2,601,581,074	865,309,823	1,187,293,933	18,284,628	183,860,592	0	143,860,592	0	0	0	0	0
604	Holma city	1,159,993,560	2,400,485,542	607,413,005	1,169,662,555	616,747,586	6,662,416	75,209,484	0	75,209,484	0	0	0	0
605	Jinja city	1,158,699,720	2,127,097,464	1,296,365,645	788,302,788	0	30,425,031	152,834,754	0	152,834,754	0	0	0	0
606	Irru city	0	2,890,895,936	1,643,325,975	1,213,402,853	0	28,130,200	201,888,611	0	201,888,611	0	0	0	0
607	Masaka city	1,790,779,936	2,979,063,058	1,156,146,316	1,035,361,384	780,004,761	7,550,737	98,980,399	0	98,980,399	0	0	0	0
608	White city	1,076,510,836	5,185,872,055	2,180,198,615	3,000,121,429	0	5,552,012	139,982,543	0	139,982,543	0	0	0	0
609	Mbarara city	3,725,840,564	3,198,713,331	1,349,659,381	831,650,138	1,192,148,657	25,243,155	92,306,634	0	92,306,634	0	0	0	0
610	Soroti city	863,730,012	2,215,607,994	1,429,334,476	177,607,794	0	11,720,767	77,395,723	0	77,395,723	0	0	0	0
701	Apane Municipal Council	722,049,588	1,003,916,599	531,722,242	349,601,566	122,593,191	109,333,662	0	109,333,662	0	0	0	0	0
702	Bugiri Municipal Council	610,512,876	677,385,716	204,848,861	341,060,442	122,593,191	8,883,221	75,032,431	0	75,032,431	0	0	0	0
703	Busitembi-Ishaka Municipal Council	485,387,892	1,258,338,137	377,797,701	254,121,998	620,866,435	5,552,013	72,590,547	0	72,590,547	0	0	0	0
704	Busa Municipal Council	0	1,140,104,643	1,140,104,643	0	5,181,879	120,834,392	0	120,834,392	0	0	0	0	
705	Entebbe Municipal Council	0	1,711,849,184	725,533,686	527,343,663	458,969,796	0	134,157,453	0	134,157,453	0	0	0	0
706	Ibanda Municipal Council	662,720,308	0	2,111,849,184	725,533,686	245,425,362	95,676,799	0	95,676,799	0	0	0	0	0
707	Iganga Municipal Council	0	2,17,633,839	826,233,342	316,692,154	167,921,378	7,990,899	66,212,635	0	66,212,635	0	0	0	0
708	Kabale Municipal Council	727,219,392	0	889,757,735	510,033,426	320,282,659	0	4,441,611	116,005,135	0	116,005,135	0	0	0
709	Kamuli Municipal Council	0	1,127,986,046	404,660,505	618,166,160	99,606,988	5,552,013	66,442,511	0	66,442,511	0	0	0	0
710	Kapchorwa Municipal Council	521,130,528	0	1,127,986,046	404,660,505	618,166,160	99,606,988	5,552,013	66,442,511	0	66,442,511	0	0	0
711	Kasese Municipal Council	431,979,844	1,112,249,892	669,637,419	167,921,378	5,329,666	127,411,466	0	127,411,466	0	0	0	0	0
712	Kira Municipal Council	0	1,209,807,192	591,913,639	605,495,884	0	12,880,670	330,928,156	0	330,928,156	0	0	0	0
713	Kisoro Municipal Council	0	217,633,839	129,145,968	80,641,026	0	7,846,845	37,637,267	0	37,637,267	0	0	0	0
714	Kigezi Municipal Council	1,494,803,244	1,106,787,291	311,489,052	145,933,280	644,903,348	4,441,611	80,793,387	0	80,793,387	0	0	0	0
715	Koboko Municipal Council	55,807,045	1,177,984,156	390,064,218	566,297,218	167,921,378	3,701,341	47,802,048	0	47,802,048	0	0	0	0
716	Kotido Municipal Council	63,9,651,684	849,724,944	518,298,459	208,833,294	122,593,191	0	109,060,676	0	109,060,676	0	0	0	0
717	Kumi Municipal Council	0	701,933,95	597,139,646	104,793,939	0	95,592,194	0	95,592,194	0	0	0	0	0
718	Lwero Municipal Council	0	890,650,583	446,872,254	443,778,238	0	0	308,633,374	0	308,633,374	0	0	0	0
719	Matindo-Esabagge Municipal Council	0	1,389,470,478	621,810,670	760,405,088	0	7,254,530	114,307,392	0	114,307,392	0	0	0	0
720	Mastindi Municipal Council	0	1,385,294,467	454,633,202	164,864,921	765,796,845	0	115,801,520	0	115,801,520	0	0	0	0
721	Mityana Municipal Council	1,056,349,792	735,100,346	141,939,064	253,631,769	339,529,512	0	28,958,593	0	28,958,593	0	0	0	0
722	Moroto Municipal Council	1,429,810,248	1,775,606,414	453,490,331	1,080,668,932	241,347,151	0	146,535,803	0	146,535,803	0	0	0	0
723	Muhende Municipal Council	0	1,419,164,309	710,905,411	688,493,732	0	0	308,633,374	0	308,633,374	0	0	0	0
724	Mukono Municipal Council	0	1,886,321,331	376,507,456	1,022,017,343	97,401,573	0	356,227,238	0	356,227,238	0	0	0	0
725	Nansana Municipal Council	0	442,18,319	385,119,260	57,299,059	0	0	88,424,327	0	88,424,327	0	0	0	0
726	Nebbi Municipal Council	0	1,674,333,714	907,575,779	766,777,935	0	0	167,711,047	0	167,711,047	0	0	0	0
727	Njeru Municipal Council	0	457,173,988	165,606,810	291,567,178	0	0	51,493,439	0	51,493,439	0	0	0	0
728	Ntungamo Municipal Council	0	472,467,392	221,899,516	518,181,951	42,076,051	0	238,495,712	0	238,495,712	0	0	0	0
729	Rukungiri Municipal Council	504,754,636	1,385,675,965	608,948,228	602,366,024	167,921,378	6,440,335	97,752,445	0	97,752,445	0	0	0	0
730	Shimoni Municipal Council	0	626,554,229	498,785,178	118,293,616	0	947,536	71,451,694	0	71,451,694	0	0	0	0
731	Tororo Municipal Council	504,630,321	1,896,584,524	1,207,126,693	521,536,453	167,921,378	0	131,836,980	0	131,836,980	0	0	0	0
801	Abim District	521,519,804	3,494,689,166	2,408,477,305	94,140,818	134,259,298	4,811,745	536,107,099	0	536,107,099	0	0	0	0
802	Adjamman District	611,228,150	3,748,095,037	2,920,452,012	659,221,647	167,921,378	5,181,879	42,076,051	0	42,076,051	0	0	0	0
803	Akago District	90,429,880	4,015,162,047	3,189,580,611	485,631,739	335,847,756	3,701,341	184,595,578	0	184,595,578	0	0	0	0
804	Alletonstone District	0	1,782,862,916	725,995,485	95,775,931	5,039,382	0	104,108,703	0	104,108,703	0	0	0	0
805	Amolatar District	482,980,000	2,609,688,157	479,635,149	165,677,582	0	193,043,315	0	193,043,315	0	0	0	0	0
806	Amudat District	0	663,311,742	552,704,347	290,514,745	0	257,631,310	0	257,631,310	0	0	0	0	0
807	Amuria District	1,147,178,760	2,751,056,065	1,904,631,159	552,704,347	4,811,745	0	292,80,439	0	292,80,439	0	0	0	0
808	Armidu District	410,706,012	2,182,589,344	1,632,308,094	429,073,507	90,412,479	30,795,164	292,805,439	0	292,805,439	0	0	0	0
809	Apac District	0	2,301,367,737	1,970,356,885	326,507,054	0	4,959,798	206,557,042	0	206,557,042	0	0	0	0
810	Arus District	0	2,473,171,720	1,782,249,430	597,392,561	0	505,203,013	99,399,096	0	99,399,096	0	0	0	0
811	Budaka District	0	4,083,792,700	2,285,563,958	1,831,583,923	0	7,772,618	15,192,512	0	15,192,512	0	0	0	0
812	Bududa District	0	3,943,433,148	2,281,798,875	1,659,523,421	0	5,107,851	308,239,172	0	308,239,172	0	0	0	0
813	Bugiri District	0	78,000,000	4,946,709,939	3,078,913,132	1,807,060,363	55,397,236	3,331,207	553,890,945	0	553,890,945	0	0	0
814	Bugwadi District	0	2,490,362,094	1,412,184,501	1,029,221,011	48,477,582	0	150,218,152	0	150,218,152	0	0	0	0
815	Bunwayo District	0	1,264,316,218	833,248,731	411,067,487	0	0	173,765,983	0	173,765,983	0	0	0	0
816	Bunyoro District	1,102,873,724	3,202,942,041	1,215,391,703	803,393,524	1,160,468,414	23,170,400	246,010,049	0	246,010,049	0	0	0	0
817	Bukedea District	613,343,962	4,347,530,500	2,706,029,691	1,475,577,461	167,921,378	0	160,116,978	0	160,116,978	0	0	0	0
818	Bukomansimbi District	0	2,700,132,763	1,655,282,994	1,039,075,735	0	5,774,093	141,146,544	0	141,146,544	0	0	0	0

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government	o/w Skills Development - Non Wage		Education - Non Conditional Grant		o/w Primary Education - Non Wage Recurrent		o/w Secondary Education - Non Wage Recurrent		o/w Skills Development - Non Wage Recurrent		o/w SNE Education - Non Wage Recurrent		Educational - Development Conditional Grant		o/w Education - Development - UGIFT Secondary Schools		o/w Education - Development - Formerly Education Ad Hoc		HCD - Water and Environment - Non Wage Recurrent Conditional Grant			
		Skills Development	Non Wage	Education	Non Conditional Grant	Education	Non Wage	Education	Non Wage	Development	Non Wage	Development	Non Wage	Development	Non Wage	Development	Non Wage	Development	Non Wage	Development	Non Wage		
819	Bulwalo District	0	2,574,871,931	1,191,696,547	1,371,333,090	0	11,844,294	162,640,679	0	162,640,679	0	322,830,905	0	59,930,654	0	322,830,905	0	322,830,905	0	322,830,905	0		
820	Bullumbulli District	0	1,589,153,057	1,907,313,443	1,907,313,443	0	0	295,737,371	0	0	295,737,371	0	0	0	83,247,732	0	0	0	83,247,732	0	0	0	
821	Buluma District	0	1,135,002,805	883,935,258	251,057,547	0	0	186,685,401	0	0	186,685,401	0	0	0	181,685,421	0	0	0	181,685,421	0	0	0	
822	Bundibugyo District	361,490,688	3,344,690,664	2,020,691,234	1,199,679,022	119,878,797	0	4,441,611	156,73,499	0	0	195,723,499	0	0	0	184,129,839	0	0	0	184,129,839	0	0	0
823	Bunyankaru District	2,365,871,966	948,348,232	2,144,038,142	1,524,871,966	948,348,232	0	1,679,679,669	0	0	1,679,679,669	0	0	0	54,663,526	0	0	0	54,663,526	0	0	0	
824	Busenyi District	1,376,75,776	3,154,681,901	1,524,855,656	1,294,253,580	335,842,756	0	173,512,252	0	0	173,512,252	0	0	0	61,674,507	0	0	0	61,674,507	0	0	0	
825	Busita District	1,172,020,143	4,64,254,630	2,616,964,525	1,735,412,971	287,800,175	0	2,368,859	170,440,270	0	0	173,440,270	0	0	0	87,236,779	0	0	0	87,236,779	0	0	0
826	Buralejia District	670,950,988	4,575,694,204	2,950,414,883	1,413,357,902	167,921,378	0	0	137,363,212	0	0	137,363,212	0	0	0	77,319,635	0	0	0	77,319,635	0	0	0
827	Butamala District	787,300,648	1,227,858,014	2,242,542,452	1,231,639,447	167,921,378	0	81,771,150	0	0	81,771,150	0	0	0	46,892,295	0	0	0	46,892,295	0	0	0	
828	Butebo District	680,984,012	2,782,652,262	1,668,855,606	991,205,964	122,593,191	0	93,025,703	0	0	93,025,703	0	0	0	50,251,489	0	0	0	50,251,489	0	0	0	
829	Buvumia District	0	782,688,883	629,853,683	152,835,201	0	0	307,625,247	0	0	307,625,247	0	0	0	72,045,716	0	0	0	72,045,716	0	0	0	
830	Buvende District	0	3,265,629,049	2,451,281,724	815,347,325	0	0	606,468,130	0	0	606,468,130	0	0	0	1,144,253,605	0	0	0	1,144,253,605	0	0	0	
831	Djokolo District	909,77,356	2,921,895,765	2,227,906,478	564,800,478	122,593,191	0	6,588,389	150,399,132	0	0	150,399,132	0	0	0	495,732,858	0	0	0	495,732,858	0	0	0
832	Gomba District	1,423,544,400	3,144,765,449	1,295,13,861	874,550,687	977,100,890	0	0	177,817,849	0	0	177,817,849	0	0	0	503,386,909	0	0	0	503,386,909	0	0	0
833	Güíu District	0	1,252,785,260	1,063,825,690	188,960,570	0	0	158,609,259	0	0	158,609,259	0	0	0	153,609,259	0	0	0	153,609,259	0	0	0	
834	Homa District	0	1,440,308,899	1,402,784	1,064,297,793	758,82,-704	0	2,220,805	220,38,545	0	0	2,220,805	0	0	0	82,574,664	0	0	0	82,574,664	0	0	0
835	Ikanda District	559,365,078	1,940,142,838	1,064,297,793	1,733,516,201	1,038,372,303	0	12,066,375	358,711,901	0	0	358,711,901	0	0	0	737,823,631	0	0	0	737,823,631	0	0	0
836	Iganga District	1,991,193,699	5,222,124,803	2,436,169,925	1,735,516,201	122,593,191	0	10,955,972	754,788,317	0	0	754,788,317	0	0	0	1,138,429,588	0	0	0	1,138,429,588	0	0	0
837	Irgeiro District	425,315,736	6,101,355,338	4,428,348,014	1,538,458,060	122,593,191	0	0	153,207	0	0	153,207	0	0	0	2,134,687,957	0	0	0	2,134,687,957	0	0	0
838	Jinja District	1,004,721,674	3,768,122,159	1,385,378,696	1,679,921,378	167,921,378	0	0	177,817,849	0	0	177,817,849	0	0	0	800,722,436	0	0	0	800,722,436	0	0	0
839	Kaabong District	799,545,408	1,580,053,905	1,233,336,378	173,612,964	167,921,378	0	51,181,879	127,860,847	0	0	127,860,847	0	0	0	82,756,017	0	0	0	82,756,017	0	0	0
840	Kabale District	1,054,988,000	3,146,176,987	1,802,698,369	1,106,820,230	234,975,564	0	2,220,805	134,504,572	0	0	134,504,572	0	0	0	892,676,290	0	0	0	892,676,290	0	0	0
841	Kabarole District	1,122,107,328	1,492,628,128	1,096,625,448	396,002,680	170,327,130	0	0	128,C25,705	0	0	128,C25,705	0	0	0	80,316,298	0	0	0	80,316,298	0	0	0
842	Kaberamaldo District	799,316,544	1,245,315,736	1,341,841,623	317,924,378	167,921,378	0	0	126,450,737	0	0	126,450,737	0	0	0	42,832,884	0	0	0	42,832,884	0	0	0
843	Kagadi District	0	4,333,916,196	2,000,365,223	1,428,686,713	117,023,742	0	8,291,005	439,954,907	0	0	439,954,907	0	0	0	853,297,134	0	0	0	853,297,134	0	0	0
844	Kalumiro District	384,574,488	2,816,253,052	1,846,936,510	2,013,163,736	787,404,82	0	148,179,475	31,683,487	0	0	31,683,487	0	0	0	58,456,416	0	0	0	58,456,416	0	0	0
845	Kalaki District	0	3,440,912,012	1,865,308,845	1,865,308,845	606,603,166	0	0	130,704,424	0	0	130,704,424	0	0	0	34,904,572	0	0	0	34,904,572	0	0	0
846	Kalangala District	391,403,871	695,485,515	323,232,480	178,816,808	193,436,227	0	0	168,588,857	0	0	168,588,857	0	0	0	163,558,857	0	0	0	163,558,857	0	0	0
847	Kaliro District	1,007,207,164	4,037,556,925	2,393,378,736	1,476,256,811	167,921,378	0	354,321,266	0	0	354,321,266	0	0	0	151,321,256	0	0	0	151,321,256	0	0	0	
848	Kalungu District	319,982,440	3,556,883,356	2,000,365,223	1,428,686,713	117,023,742	0	10,807,918	151,706,620	0	0	151,706,620	0	0	0	151,706,620	0	0	0	151,706,620	0	0	0
849	Kamuli District	673,566,744	3,249,940,579	4,013,163,736	1,808,423,823	167,921,378	0	0	178,309,225	0	0	178,309,225	0	0	0	115,509,365	0	0	0	115,509,365	0	0	0
850	Kamwenge District	0	3,149,111,985	1,288,372,784	1,288,372,784	1,288,372,784	0	1,139,728,453	1,288,372,784	0	0	1,288,372,784	0	0	0	367,441,331	0	0	0	367,441,331	0	0	0
851	Kanungu District	0	4,006,337,251	1,798,343,407	1,632,240,776	570,822,320	0	4,959,798	138,731,318	0	0	133,731,318	0	0	0	482,156,850	0	0	0	482,156,850	0	0	0
852	Kaachonwa District	0	1,787,989,716	612,448,388	566,542,328	0	0	165,327,134	0	0	165,327,134	0	0	0	161,327,134	0	0	0	161,327,134	0	0	0	
853	Kapelebyong District	0	1,745,087,222	1,224,173,070	520,914,264	0	0	107,502,501	0	0	107,502,501	0	0	0	107,502,501	0	0	0	107,502,501	0	0	0	
854	Karenga District	0	997,974,627	817,706,017	180,268,610	0	0	71,958,905	0	0	71,958,905	0	0	0	71,958,905	0	0	0	71,958,905	0	0	0	
855	Kasanda District	0	2,916,763,333	1,835,839,511	1,080,423,823	0	0	303,803,028	0	0	303,803,028	0	0	0	303,803,028	0	0	0	303,803,028	0	0	0	
856	Kasese District	732,970,284	1,253,726,575	1,253,726,575	1,253,726,575	167,921,378	0	4,959,798	138,731,318	0	0	138,731,318	0	0	0	47,521,376	0	0	0	47,521,376	0	0	0
857	Kasese District	656,988,884	3,121,931,193	1,957,256,312	437,741,797	219,535,255	0	4,885,772	235,322,538	0	0	235,322,538	0	0	0	62,672,921	0	0	0	62,672,921	0	0	0
858	Kayunga District	603,674,000	4,752,973,791	3,243,021,335	1,342,021,335	167,921,378	0	5,700,067	242,204,411	0	0	242,204,411	0	0	0	59,909,337	0	0	0	59,909,337	0	0	0
859	Kato District	0	1,780,613,402	1,067,745,774	615,922,465	96,945,164	0	4,958,798	138,731,318	0	0	138,731,318	0	0	0	303,803,285	0	0	0	303,803,285	0	0	0
860	Kibaale District	0	567,703,452	1,956,447,408	3,564,038,843	2,640,086,639	0	637															

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government	o/w Skills Development - Wage	Education - Non Recurrent Conditional Grant	o/w Primary Education - Non Recurrent	o/w Secondary Education - Non Recurrent	o/w Skills Development - Non Wage Recurrent	o/w SNE Education - Non Wage Recurrent	Education - Developmental - Non Recurrent Conditional Grant	o/w Education Development - Secondary Schools	o/w Education Development - Formerly SFG	o/w Education Development - Hoc	o/w Education Development - Water	H&D - Water and Environment - Non Wage Recurrent Conditional Grant
878	Kyotera District	368,541,088	4,233,828,843	2,370,182,160	1,793,667,887	11,878,797	0	205,884,448	0	205,884,448	0	0	754,400,020
879	Lamwo District	0	2,127,974,920	1,733,574,880	394,400,040	0	234,368,461	0	234,368,461	0	636,101,515	0	104,770,327
880	Lira District	794,760,804	2,637,593,327	0	220,111,198	450,560,751	167,921,378	0	204,649,029	0	967,397,929	0	575,823,508
881	Lokita District	0	3,705,484,223	2,026,702,607	1,567,159,402	0	11,622,214	335,187,501	0	335,187,501	0	745,084,548	72,768,925
882	Lwero District	1,309,161,931	7,676,947,857	4,270,983,369	3,153,633,979	208,431,324	41,899,194	455,161,405	0	0	1,084,697,443	100,872,761	
883	Wenyo District	469,797,672	3,728,157,773	1,980,543,375	1,575,693,020	167,921,378	0	273,221,517	0	0	229,857,912	71,002,085	
884	Ivantonde District	30,780,216	1,591,405,578	738,464,055	691,020,245	167,921,378	0	99,948,021	0	0	505,461,128	54,689,825	
885	Madi-Okollo District	336,024,090	3,132,825,093	2,784,010,095	220,447,714	122,593,191	0	146,345,445	0	0	850,098,563	76,236,049	
886	Manafwa District	0	4,013,069,606	2,052,474,753	1,960,593,183	0	140,773,663	0	0	494,775,001	57,006,641		
887	Maracha District	0	3,461,215,111	2,950,086,758	584,120,508	0	152,494,508	0	0	571,760,427	62,970,919		
888	Masaka District	0	1,40,355,356	75,043,202	385,312,734	0	113,967,684	0	0	645,046,262	59,312,933		
889	Masindi District	0	2,231,599,101	590,027,023	1,552,828,191	0	87,943,887	158,815,694	0	0	571,280,169	84,541,893	
890	Matuge District	6,520,551,935	3,890,643,379	2,457,955,776	167,921,378	0	517,589,469	0	0	1,731,745,600	131,020,563		
891	Mbale District	1,999,247,432	5,893,679,775	2,212,475,456	912,369,817	15,249,530	0	232,077,582	0	0	1,384,657,514	640,916,350	
892	Mbarara District	671,240,780	2,279,138,208	1,280,875,549	804,326,171	199,436,227	0	184,134,835	0	0	725,307,063	56,621,958	
893	Mitooma District	454,284,708	3,511,703,766	1,528,818,823	1,800,084,770	167,921,378	14,879,395	168,989,055	0	0	168,895,055	61,567,615	
894	Miyama District	0	2,747,768,930	1,475,261,997	1,142,332,592	0	357,332,563	0	0	714,360,531	75,244,544		
895	Monoto District	0	6,18,265,989	479,724,330	198,802,2659	0	105,917,488	0	0	977,031,422	474,272,592		
896	Moyo District	528,929,806	1,289,437,425	872,846,161	243,488,007	157,921,378	5,181,879	120,420,315	0	0	421,363,395	55,812,602	
897	Mpigi District	515,192,399	2,725,499,915	1,573,011,384	980,567,153	167,921,378	0	273,221,392	0	0	540,194,783	71,405,953	
898	Mubende District	0	2,962,003,655	1,041,798,469	1,327,545,549	0	6,292,280	713,978,565	0	0	1,132,548,884	118,391,704	
899	Mukono District	0	5,983,932,959	2,783,794,064	2,775,787,862	0	23,910,650	346,501,570	0	0	1,139,253,335	110,219,730	
900	Nabilatuk District	0	748,804,285	546,419,256	203,382,029	0	145,720,286	0	0	142,570,286	0	734,275,391	
901	Nakapiripirit District	453,396,173	1,086,838,549	765,560,605	153,306,563	167,921,378	0	91,655,815	0	0	640,198,346	72,980,902	
902	Nakaseke District	1,744,519,000	3,932,199,937	1,833,960,639	1,355,566,591	166,921,378	0	245,211,924	0	0	784,371,204	89,618,232	
903	Nakasongola District	42,297,92,256	2,891,060,383	1,588,076,996	1,165,052,018	167,921,378	0	114,623,725	0	0	577,555,030	80,018,761	
904	Namawango District	0	2,657,872,898	1,907,807,192	760,065,706	0	21,7962,046	0	0	1,047,057,432	74,734,382		
905	Namisindwa District	365,405,569	4,564,893,923	3,026,907,536	122,397,090	11,938,213	0	123,072,590	0	0	538,115,551	75,027,391	
906	Namutumba District	75,372,000	5,815,526,121	4,015,430,797	152,960,737	15,134,587	0	280,416,672	0	0	1,169,829,660	81,516,833	
907	Napak District	439,043,516	1,201,566,561	853,094,450	217,398,999	127,027,609	4,145,503	228,722,779	0	0	651,995,261	88,486,207	
908	Nebbi District	0	3,757,770,803	3,093,903,643	657,736,495	0	6,430,335	229,461,598	0	0	362,905,726	75,539,324	
909	Ngara District	1,233,436,668	2,925,759,053	1,389,258,751	907,782,243	14,493,282,857	0	119,167,511	0	0	229,461,598	60,118,393	
910	Ntoroko District	0	948,895,786	657,154,211	31,174,157,575	0	91,912,151	0	0	268,621,981	51,656,611		
911	Ntungamo District	1,425,301,752	5,817,269,306	3,636,369,542	1,754,908,604	418,938,611	7,032,550	260,993,696	0	0	859,461,028	103,414,010	
912	Nwoya District	0	1,425,476,014	1,067,295,516	358,180,398	0	534,184,566	0	0	554,184,566	0	1,287,258,452	
913	Obongi District	0	1,033,684,462	1,365,684,462	1,688,669,450	0	168,894,112	0	0	448,873,387	66,647,830		
914	Omoro District	900,620,274	2,088,931,441	1,581,594,524	387,518,120	119,878,797	0	158,932,156	0	0	402,023,049	69,110,705	
915	Otuke District	928,565,960	2,056,860,536	1,476,379,513	471,457,282	117,028,742	0	110,360,527	0	0	467,465,605	64,568,114	
916	Oyan District	2,707,473,000	6,579,928,354	4,699,267,937	952,891,464	918,319,835	7,550,737	366,509,821	0	0	851,000,073	107,810,968	
917	Pader District	302,583,000	4,182,853,435	3,093,980,558	792,450,160	2,053,514,570	5,922,148	149,888,409	0	0	629,098,782	80,435,659	
918	Pakwach District	229,209,040	2,845,061,653	2,156,985,257	60,038,803	78,670,460	8,587,115	199,116,07	0	0	792,424,949	65,774,164	
919	Palisala District	86,045,429	4,502,377,405	2,766,705,354	1,567,921,378	0	350,030,486	0	0	350,030,486	1,110,650,914		
920	Rakai District	519,775,092	4,209,337,340	2,521,152,588	1,260,265,394	167,921,378	0	25,252,530	0	0	808,248,589	83,255,099	
921	Rubanda District	0	3,005,131,067	2,077,288,449	923,761,143	0	4,071,475	18,390,881	0	0	613,177,022	53,090,588	
922	Rukiga District	0	2,292,289,173	872,720,074	1,414,979,136	0	4,589,664	163,602,393	0	0	637,716,905	61,109,186	
923	Rutoma District	890,708,463	2,175,857,838	592,189,201	656,120,423	562,736,469	4,811,745	141,524,737	0	0	354,104,505	50,951,135	
924	Rukungiri District	1,781,528,566	4,917,865,802	2,771,035,981	338,842,756	0	0	347,077,788	0	0	374,945,505	47,563,374	
925	Rwamiru District	1,621,197,401	2,145,028,489	1,188,973,235	492,106,458	483,950,97	0	152,283,596	0	0	387,886,601	56,180,655	
926	Sembabule District	415,050,664	3,593,569,433	2,593,861,958	950,005,714	48,700,761	0	446,598,506	0	0	1,212,679,226	98,742,207	
927	Serere District	733,506,680	5,063,429,126	3,427,147,857	1,495,685,571	135,035,647	5,552,013	0	0	810,134,590	90,582,212		
928	Sheema District	78,650,920	2,743,478,310	980,464,011	1,93,436,227	141,199,128	149,564,237	0	0	473,563,374	48,969,973		
929	Sironko District	0	4,680,499,060	2,980,581,855	1,624,378,367	69,246,546	6,292,282	191,814,627	0	0	543,089,115	71,404,908	
930	Soroti District	1,550,314,266	3,341,583,264	2,070,333,106	54,116,040	730,186,091	0	321,332,859	0	0	1,135,234,275	90,420,010	
931	Terego District	563,594,492	3,573,359,650	361,681,978	122,593,193	0	335,492,889	0	0	1,150,133,948	107,616,960		
932	Totana District	3,131,273,444	6,391,108,013	3,014,288,449	2,079,880,799	907,121,378	3,183,154	324,559,628	0	0	240,445,191	109,808,799	
933	Wakiso District	2,102,610,088	5,593,665,234	2,669,275,007	2,648,040,866	255,204,197	4,145,503	2,575,609,992	0	0	1,715,947,598	475,782,679	
934	Yumbu District	1,820,265,328	7,255,500,406	5,417,645,545	964,392,756	867,728,173	10,733,891	1,246,814,560	0	0	2,130,871,933	202,321,845	
935	Zombo District	0	3,872,298,329	3,722,866,048	60,213,92,570	243,270,570	0	1,246,814,560	0	0	243,270,570	75,662,914	
Total		38,728,241,485	490,298,083,590	298,741,368,484	159,175,755,474	31,455,442,315	924,817,317	41,468,497,540	0	105,343,016,964	13,300,000,000		

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vane Code	Local Government	o/w Rural Water & Sanitation - Non Wage Recurrent	Support Services Grant - Urban Water	Water and Environment - Development - Water Subgrant	o/w Piped Water Subgrant	o/w Rural Water & Sanitation Subgrant	Transitional Development - Water	Transitional Development Grant - Sanitization (Water & Environment)	Transitional Development - Water Aid Hoc	15 Community Mobilization and Mindset change				
										Community Based Services	Social Development Services - Non Wage Recurrent	Conditional Grant		
601	Arua city	0	0	0	0	0	0	0	0	58,668,099	58,668,099	58,668,099		
602	Fort Portal city	0	0	0	0	0	0	0	0	21,178,938	21,178,938	21,178,938		
603	Gulu city	0	0	0	0	0	0	0	0	41,877,880	41,877,880	41,877,880		
604	Holma city	0	0	0	0	0	0	0	0	22,292,035	22,292,035	22,292,035		
605	Iinic city	0	0	0	0	0	0	0	0	39,236,338	39,236,338	39,236,338		
606	Lira city	0	0	0	0	0	0	0	0	41,099,012	41,099,012	41,099,012		
607	Masaka city	0	0	0	0	0	0	0	0	37,815,652	37,815,652	37,815,652		
608	Mbale city	0	0	0	0	0	0	0	0	53,234,674	53,234,674	53,234,674		
609	Mbarara city	0	0	0	0	0	0	0	0	35,906,149	35,906,149	35,906,149		
610	Soroti city	0	0	0	0	0	0	0	0	23,121,139	23,121,139	23,121,139		
701	Ayiga Municipal Council	0	0	0	0	0	0	0	0	15,493,632	15,493,632	15,493,632		
702	Bugiri Municipal Council	0	0	0	0	0	0	0	0	10,314,006	10,314,006	10,314,006		
703	Busingi - Isiaka Municipal Council	0	0	0	0	0	0	0	0	10,968,919	10,968,919	10,968,919		
704	Busa Municipal Council	0	0	0	0	0	0	0	0	13,456,102	13,456,102	13,456,102		
705	Eribie Municipal Council	0	0	0	0	0	0	0	0	20,307,498	20,307,498	20,307,498		
706	Ibanda Municipal Council	0	0	0	0	0	0	0	0	19,639,946	19,639,946	19,639,946		
707	Jangi Municipal Council	0	0	0	0	0	0	0	0	13,756,729	13,756,729	13,756,729		
708	Kabale Municipal Council	0	0	0	0	0	0	0	0	11,783,940	11,783,940	11,783,940		
709	Kanuli Municipal Council	0	0	0	0	0	0	0	0	15,067,577	15,067,577	15,067,577		
710	Kanechorwa Municipal Council	0	0	0	0	0	0	0	0	11,680,971	11,680,971	11,680,971		
711	Kasse Municipal Council	0	0	0	0	0	0	0	0	20,934,724	20,934,724	20,934,724		
712	Kira Municipal Council	0	0	0	0	0	0	0	0	72,287,553	72,287,553	72,287,553		
713	Kisoga Municipal Council	0	0	0	0	0	0	0	0	6,944,677	6,944,677	6,944,677		
714	Kigezi Municipal Council	0	0	0	0	0	0	0	0	11,614,117	11,614,117	11,614,117		
715	Kotoko Municipal Council	0	0	0	0	0	0	0	0	17,403,888	17,403,888	17,403,888		
716	Kotido Municipal Council	0	0	0	0	0	0	0	0	16,665,122	16,665,122	16,665,122		
717	Kumi Municipal Council	0	0	0	0	0	0	0	0	11,086,866	11,086,866	11,086,866		
718	Luwero Municipal Council	0	0	0	0	0	0	0	0	23,371,137	23,371,137	23,371,137		
719	Magindu-Sabakabo Municipal Council	0	0	0	0	0	0	0	0	68,449,952	68,449,952	68,449,952		
720	Maasinji Municipal Council	0	0	0	0	0	0	0	0	20,625,609	20,625,609	20,625,609		
721	Mityana Municipal Council	0	0	0	0	0	0	0	0	20,782,549	20,782,549	20,782,549		
722	Moroto Municipal Council	0	0	0	0	0	0	0	0	6,911,276	6,911,276	6,911,276		
723	Mukende-Sabakabo Municipal Council	0	0	0	0	0	0	0	0	21,976,590	21,976,590	21,976,590		
724	Mukono Municipal Council	0	0	0	0	0	0	0	0	30,956,437	30,956,437	30,956,437		
725	Nansana Municipal Council	0	0	0	0	0	0	0	0	85,700,423	85,700,423	85,700,423		
726	Neabi Municipal Council	0	0	0	0	0	0	0	0	11,013,557	11,013,557	11,013,557		
727	Njeru Municipal Council	0	0	0	0	0	0	0	0	32,285,575	32,285,575	32,285,575		
728	Ntungamo Municipal Council	0	0	0	0	0	0	0	0	7,342,648	7,342,648	7,342,648		
729	Rutunguru Municipal Council	0	0	0	0	0	0	0	0	9,645,809	9,645,809	9,645,809		
730	Sheema Municipal Council	0	0	0	0	0	0	0	0	17,088,879	17,088,879	17,088,879		
731	Torooro Municipal Council	0	0	0	0	0	0	0	0	11,640,035	11,640,035	11,640,035		
732	Torooro Municipal Council	71,100,255	451,832,011	139,848,567	257,983,444	14,814,815	14,814,815	0	0	39,473,973	39,473,973	39,473,973		
801	Akim District	0	930,792,916	339,336,188	531,456,729	14,814,815	14,814,815	0	0	49,946,858	49,946,858	49,946,858		
802	Adumu District	134,465,842	0	497,602,178	213,485,248	284,116,930	14,814,815	14,814,815	0	0	59,450,606	59,450,606	59,450,606	
803	Agago District	91,543,305	0	595,304,960	25,402,474	355,663,518	14,814,815	14,814,815	0	0	56,615,587	56,615,587	56,615,587	
804	Alebtong District	90,539,854	0	622,908,820	26,147,800	146,476,582	187,553,200	14,814,815	14,814,815	0	0	33,110,584	33,110,584	33,110,584
805	Akrolat District	67,311,966	0	328,478,210	87,042,272	25,132,999	343,536,407	14,814,815	14,814,815	0	0	52,415,269	52,415,269	52,415,269
806	Aruudal District	66,631,975	0	601,669,406	72,932,160	300,682,572	426,912,803	14,814,815	14,814,815	0	0	55,657,551	55,657,551	55,657,551
807	Arurua District	77,744,742	0	699,474,243	300,094,009	399,380,234	14,814,815	14,814,815	0	0	44,786,979	44,786,979	44,786,979	
808	Aruru District	86,587,574	0	562,911,406	24,504,733	323,406,673	697,464,322	14,814,815	14,814,815	0	0	49,339,647	49,339,647	49,339,647
809	Apac District	61,262,162	0	615,394,307	26,021,365	339,902,487	351,372,942	14,814,815	14,814,815	0	0	36,835,327	36,835,327	36,835,327
810	Alebtong District	65,639,820	0	663,602,915	24,915,760	378,898,709	378,898,709	14,814,815	14,814,815	0	0	28,274,383	28,274,383	28,274,383
811	Busaka District	66,235,156	0	526,615,231	72,932,932	225,406,635	413,767,016	14,814,815	14,814,815	0	0	30,438,679	30,438,679	30,438,679
812	Bujuda District	89,521,160	0	747,694,763	30,181,960	14,814,815	14,814,815	14,814,815	14,814,815	0	0	52,775,333	52,775,333	52,775,333
813	Bujiri District	97,738,812	0	1,221,558,490	524,074,169	14,814,815	14,814,815	14,814,815	14,814,815	0	0	87,852,171	87,852,171	87,852,171
814	Buwendo District	61,262,162	0	615,394,307	26,021,365	339,902,487	351,372,942	14,814,815	14,814,815	0	0	31,991,139	31,991,139	31,991,139
815	Burweili District	67,072,066	0	582,154,110	24,915,760	323,337,782	323,337,782	14,814,815	14,814,815	0	0	32,583,330	32,583,330	32,583,330
816	Bw Kwe District	57,805,182	0	146,363,307	14,814,815	317,550,844	14,814,815	14,814,815	14,814,815	0	0	30,438,679	30,438,679	30,438,679
817	Bukedea District	83,279,746	0	724,571,242	310,004,226	413,767,016	14,814,815	14,814,815	14,814,815	0	0	52,775,333	52,775,333	52,775,333
818	Bukomansimbi District	52,429,857	0	354,424,471	152,058,008	207,366,463	14,814,815	14,814,815	14,814,815	0	0	27,891,550	27,891,550	27,891,550

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

15. Community Mobilization and Mindset Change									
Vote Code	Local Government	of/w Rural Water & Sanitation - Non Wage Recurrent	Support Services Grant - Urban Water	Water and Environment- Water Subgrant	of/w Rural Water & Sanitation Subgrant	Transitional Development - Water	Transitional Development - Sanitation (Water & Environment)	Transitional Development Grant - Sanitation (Water & Environment)	Community Based Services - Non Wage Recurrent Conditional Grant
819	Bukwo District	59,990,854	0	298,085,316	127,886,935	170,198,380	14,814,815	14,814,815	27,137,119
820	Bulamfull District	83,282,732	0	678,182,904	290,959,429	387,223,475	14,814,815	14,814,815	45,211,968
821	Bulima District	61,954,166	0	501,453,917	215,778	286,316,199	14,814,815	14,814,815	29,392,393
822	Bundibugyo District	81,683,682	0	717,631,342	307,883,912	409,747,430	14,814,815	14,814,815	54,789,213
823	Bunyangabu District	54,661,526	0	424,755,977	182,197,663	242,477,834	14,814,815	14,814,815	35,436,152
824	Busembwe District	61,674,507	0	349,983,987	150,024,163	199,659,719	14,814,815	14,814,815	33,161,711
825	Busisi District	87,236,779	0	689,328,977	295,741,406	393,587,571	14,814,815	14,814,815	59,227,740
826	Butaleja District	77,539,835	0	613,859,572	263,367,211	350,502,361	14,814,815	14,814,815	58,805,947
827	Butambala District	46,892,291	0	236,668,212	101,537,281	135,130,932	14,814,815	14,814,815	19,303,330
828	Butebo District	50,252,489	0	558,939,777	238,942,737	317,399,040	14,814,815	14,814,815	26,761,382
829	Buvuma District	62,124,247	0	651,102,654	279,341,245	371,761,410	14,814,815	14,814,815	50,264,877
830	Buyende District	108,718,789	0	1,020,720,001	437,917,421	582,802,579	14,814,815	14,814,815	78,236,124
831	Dobolo District	68,285,493	0	412,729,590	176,885,049	235,407,540	14,814,815	14,814,815	40,750,176
832	Gomba District	72,808,593	0	415,763,501	178,369,334	237,369,334	14,814,815	14,814,815	36,025,679
833	Guilo District	69,504,996	0	336,392,863	184,371,944	192,070,919	14,814,815	14,814,815	19,303,330
834	Homa District	84,547,493	0	693,145,156	298,236,709	396,908,446	14,814,815	14,814,815	44,903,990
835	Ibanda District	60,082,859	0	662,921,987	284,413,785	378,512,202	14,814,815	14,814,815	32,521,526
836	Iganga District	88,764,658	0	1,034,450,011	443,979,636	590,870,480	14,814,815	14,814,815	53,486,583
837	Imigiro District	149,119,137	0	1,970,750,005	845,508,574	1,125,245,431	14,814,815	14,814,815	36,025,679
838	Irinyo District	58,459,985	0	722,447,656	312,095,395	415,332,271	14,814,815	14,814,815	29,180,522
839	Kabondo District	82,756,017	0	516,493,020	221,484,407	294,762,613	14,814,815	14,814,815	45,777,587
840	Kabile District	66,201,015	350,000,000	461,560,460	198,085,286	283,595,214	14,814,815	14,814,815	35,121,186
841	Kabarole District	69,688,390	0	267,813,093	339,413,285	438,399,887	14,814,815	14,814,815	33,109,543
842	Kaberamaido District	59,123,052	0	399,295,017	171,308,727	227,986,289	14,814,815	14,814,815	28,156,450
843	Kagadi District	95,656,669	0	742,843,550	310,199,555	424,144,095	14,814,815	14,814,815	76,051,679
844	Kakumiro District	120,319,120	0	1,150,398,625	493,510,274	656,788,351	14,814,815	14,814,815	88,009,968
845	Kaliopi District	58,877,690	0	531,149,317	228,135,226	303,613,872	14,814,815	14,814,815	26,758,427
846	Kalamata District	52,075,033	0	299,702,869	128,580,911	171,121,958	14,814,815	14,814,815	36,167,023
847	Kalo District	80,941,619	0	883,319,415	378,988,728	504,350,687	14,814,815	14,814,815	56,283,780
848	Kalinzu District	62,091,652	0	300,903,251	129,995,509	171,807,343	14,814,815	14,814,815	32,556,253
849	Kanungu District	115,509,395	0	1,276,708,127	547,743,486	728,964,562	14,814,815	14,814,815	89,147,916
850	Kanywere District	89,951,396	0	797,920,932	346,593,386	455,590,484	14,814,815	14,814,815	53,186,509
851	Karungu District	72,821,401	0	394,520,335	169,260,384	225,260,251	14,814,815	14,814,815	59,102,343
852	Kashorwa District	47,517,505	0	334,710,280	143,600,069	191,110,211	14,814,815	14,814,815	14,939,910
853	Kapelebyong District	59,982,094	0	285,072,059	122,284,600	162,472,509	14,814,815	14,814,815	22,840,671
854	Karenteng District	59,093,112	0	247,370,553	105,128,927	141,241,726	14,814,815	14,814,815	18,459,012
855	Kasanda District	85,449,403	0	784,523,373	336,582,464	474,940,909	14,814,815	14,814,815	53,362,667
856	Kasese District	157,138,650	0	1,195,497,807	512,901,987	682,595,819	14,814,815	14,814,815	122,422,804
857	Kakawwi District	76,787,156	0	532,382,601	278,407,022	303,197,579	14,814,815	14,814,815	38,355,599
858	Kalungu District	85,584,427	0	595,564,338	345,745,943	542,818,895	14,814,815	14,814,815	73,340,2088
859	Karo District	74,213,436	0	715,108,108	306,801,374	408,306,734	14,814,815	14,814,815	39,772,381
860	Kibale District	74,164,341	0	813,598,341	349,058,837	464,154,104	14,814,815	14,814,815	39,153,449
861	Kiboga District	64,990,223	0	482,019,329	172,141,429	275,219,445	14,814,815	14,814,815	33,334,263
862	Kibuku District	73,592,454	0	799,339,627	342,938,579	456,339,662	14,814,815	14,814,815	49,615,339
863	Kikwete District	126,106,424	0	1,107,996,109	475,361,312	631,534,797	14,814,815	14,814,815	63,814,340
864	Kintuhura District	77,440,412	0	903,654,110	387,692,881	515,163,229	14,814,815	14,814,815	34,555,327
865	Kiryandongo District	110,367,666	0	917,527,514	393,644,959	525,882,555	14,814,815	14,814,815	57,462,520
866	Kisoro District	88,076,444	0	700,076,444	303,552,370	398,224,074	14,814,815	14,814,815	62,225,691
867	Kitungendo District	63,391,131	0	588,301,982	230,966,602	307,355,380	14,814,815	14,814,815	33,845,991
868	Kitumba District	89,351,536	0	403,548,970	190,294,885	252,250,025	14,814,815	14,814,815	42,756,517
869	Koboko District	70,905,185	0	680,533,840	291,968,046	388,565,794	14,814,815	14,814,815	37,027,373
870	Kole District	67,593,561	0	617,940,594	265,113,793	355,826,800	14,814,815	14,814,815	54,027,957
871	Kondjo District	72,739,552	0	594,827,791	255,197,755	339,630,036	14,814,815	14,814,815	35,198,543
872	Kumi District	74,778,916	0	659,197,556	283,184,171	376,383,355	14,814,815	14,814,815	45,416,180
873	Kwanta District	72,882,353	0	812,609,574	349,634,229	463,777,345	14,814,815	14,814,815	40,794,102
874	Kween District	375,593,354	161,140,051	214,453,303	14,814,815	14,814,815	0	25,620,491	25,620,491
875	Kyankwanzi District	90,889,655	0	815,985,686	350,080,676	465,905,010	14,814,815	14,814,815	55,617,997
876	Kyewegwa District	121,004,151	1,265,882,986	555,108,785	734,774,202	14,814,815	14,814,815	80,999,617	80,999,617
877	Kyenjijo District	109,008,532	340,000,000	885,402,405	371,281,830	494,120,577	14,814,815	14,814,815	95,467,747

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government	15 Community Mobilization and Mindset Change												
		a/w Rural Water & Sanitation - Non Wages Recurrent	Support Services Grant - Urban Water	Water and Environment - Development Grant	a/w Piggy Water Subgrant	a/w Rural Water & Sanitation Subgrant	Transitional Development - Water	Transitional Development Grant - Environment	Transitional Development (Water & Environment)	Community Based Services	Social Development Services + Non Wages Recurrent	Community Based Services	a/w community mobilisation adhoc grant	
878	Kuotera District	75,808,814	0	663,776,391	284,778,632	378,997,759	14,814,315	14,814,815	0	44,523,331	44,523,231	44,523,231		
879	Lamwo District	104,707,327	0	516,515,373	271,595,967	294,915,406	161,640,406	215,119,200	14,814,315	0	36,287,405	36,287,405	36,287,405	
880	Lira District	75,833,508	500,000,000	375,759,606	161,640,406	282,086,232	375,414,577	14,814,315	14,814,815	0	42,735,655	42,735,655	42,735,655	
881	Luuka District	72,768,923	0	657,505,808	14,814,315	14,814,315	14,814,315	14,814,815	0	50,831,795	50,831,795	50,831,795		
882	Luwero District	102,827,761	0	969,019,868	415,732,328	272,727,539	14,814,315	14,814,315	14,814,315	0	89,539,376	89,539,376	89,539,376	
883	Lwengo District	71,002,063	0	644,740,032	273,311,182	367,723,850	14,814,315	14,814,315	14,814,815	0	46,708,909	46,708,909	46,708,909	
884	Lyantonde District	54,689,825	0	435,565,488	187,446,551	249,489,937	14,814,315	14,814,315	14,814,815	0	22,303,886	22,303,886	22,303,886	
885	Madi-Okello District	76,256,049	0	759,477,900	325,652,726	433,395,064	14,814,315	14,814,815	14,814,815	0	31,803,039	31,803,039	31,803,039	
886	Manafwa District	57,005,641	0	241,494,648	241,494,648	14,814,315	14,814,315	14,814,315	14,814,815	0	31,056,160	31,056,160	31,056,160	
887	Maracha District	62,970,619	0	493,574,693	211,938,956	282,045,738	14,814,315	14,814,315	14,814,315	0	38,716,724	38,716,724	38,716,724	
888	Mazaka District	59,312,933	0	570,517,514	244,939,577	325,997,937	14,814,315	14,814,315	14,814,815	0	22,891,348	22,891,348	22,891,348	
889	Mazindu District	84,541,893	0	471,233,461	202,468,360	269,455,100	14,814,315	14,814,315	14,814,815	0	41,749,392	41,749,392	41,749,392	
890	Mavuge District	131,200,643	0	1,585,510,142	680,399,796	905,510,346	14,814,315	14,814,315	14,814,815	0	111,128,913	111,128,913	111,128,913	
891	Mbale District	80,916,350	560,000,000	728,262,550	312,729,786	416,195,564	14,814,315	14,814,315	14,814,815	0	43,254,332	43,254,332	43,254,332	
892	Mbarara District	56,621,963	0	653,707,281	286,528,634	373,341,647	14,814,315	14,814,315	14,814,815	0	31,176,403	31,176,403	31,176,403	
893	Mitoma District	61,567,615	0	218,260,606	178,790,726	238,144,315	14,814,315	14,814,315	14,814,815	0	35,035,141	35,035,141	35,035,141	
894	Mityana District	0	623,301,172	267,413,631	355,897,541	14,814,315	14,814,315	14,814,315	14,814,815	0	44,026,720	44,026,720	44,026,720	
895	Mototo District	74,272,592	400,000,000	487,444,016	209,341,627	278,602,389	14,814,315	14,814,315	14,814,815	0	27,889,842	27,889,842	27,889,842	
896	Moro District	55,814,602	0	350,333,978	156,474,684	200,259,294	14,814,315	14,814,315	14,814,815	0	23,689,496	23,689,496	23,689,496	
897	Mpigi District	71,406,793	0	453,731,015	194,671,117	259,205,898	14,814,315	14,814,315	14,814,815	0	48,238,007	48,238,007	48,238,007	
898	Muzende District	118,391,704	0	999,442,365	438,745,818	570,995,547	14,814,315	14,814,315	14,814,815	0	86,621,755	86,621,755	86,621,755	
899	Mukono District	110,219,733	0	1,014,220,790	431,259,078	579,091,712	14,814,315	14,814,315	14,814,815	0	82,332,714	82,332,714	82,332,714	
900	Nababijjigwa District	53,043,224	0	656,695,853	281,876,689	375,069,164	14,814,315	14,814,315	14,814,815	0	26,746,729	26,746,729	26,746,729	
901	Nabatukwa District	72,980,902	0	575,929,629	236,914,884	315,400,745	14,814,315	14,814,315	14,814,815	0	31,299,003	31,299,003	31,299,003	
902	Nakaseke District	88,618,232	0	679,538,157	291,712,481	388,225,675	14,814,315	14,814,315	14,814,815	0	44,655,358	44,655,358	44,655,358	
903	Nakasongola District	80,018,761	0	482,721,154	203,101,002	275,620,453	14,814,315	14,814,315	14,814,815	0	41,455,970	41,455,970	41,455,970	
904	Namayingo District	73,746,382	0	597,497,235	410,793,087	546,704,148	14,814,315	14,814,315	14,814,815	0	53,629,375	53,629,375	53,629,375	
905	Namisindwa District	76,027,301	0	447,774,535	191,893,282	255,381,253	14,814,315	14,814,315	14,814,815	0	48,738,141	48,738,141	48,738,141	
906	Namutumba District	81,516,853	0	1,073,507,992	466,564,946	612,943,046	14,814,315	14,814,315	14,814,815	0	60,300,713	60,300,713	60,300,713	
907	Nazak District	88,486,207	0	548,694,239	255,405,171	313,289,068	14,814,315	14,814,315	14,814,815	0	41,808,688	41,808,688	41,808,688	
908	Nebbi District	75,539,324	0	894,551,126	383,660,454	510,594,672	14,814,315	14,814,315	14,814,815	0	46,006,958	46,006,958	46,006,958	
909	Ngora District	60,118,393	0	287,533,518	123,548,691	164,424,816	14,814,315	14,814,315	14,814,815	0	31,438,135	31,438,135	31,438,135	
910	Ntchoro District	51,656,611	0	202,150,505	86,28,219	115,422,286	14,814,315	14,814,315	14,814,815	0	18,744,332	18,744,332	18,744,332	
911	Ntungamo District	103,414,019	0	728,141,270	31,809,342	473,222,862	14,814,315	14,814,315	14,814,815	0	84,397,495	84,397,495	84,397,495	
912	Nwanya District	111,059,039	0	1,161,544,126	498,249,104	663,095,024	14,814,315	14,814,315	14,814,815	0	67,453,003	67,453,003	67,453,003	
913	Obongi District	66,647,830	0	367,410,743	157,629,482	209,781,261	14,814,315	14,814,315	14,814,815	0	11,851,337	11,851,337	11,851,337	
914	Ometo District	69,110,705	0	318,597,123	135,447,734	181,624,794	14,814,315	14,814,315	14,814,815	0	39,730,863	39,730,863	39,730,863	
915	Otteke District	64,566,114	0	388,282,675	166,498,319	221,582,356	14,814,315	14,814,315	14,814,815	0	30,420,863	30,420,863	30,420,863	
916	Oyam District	107,810,988	0	50,951,869	32,250,10,950	415,904,180	14,814,315	14,814,315	14,814,815	0	80,368,398	80,368,398	80,368,398	
917	Pacer District	80,435,699	0	533,619,268	239,023,392	304,795,875	14,814,315	14,814,315	14,814,815	0	46,345,633	46,345,633	46,345,633	
918	Pakwach District	65,774,164	0	71,131,970	305,395,819	406,435,151	14,814,315	14,814,315	14,814,815	0	35,696,407	35,696,407	35,696,407	
919	Palisa District	89,988,736	0	1,007,881,363	431,553,805	574,383,558	14,814,315	14,814,315	14,814,815	0	69,124,614	69,124,614	69,124,614	
920	Rakai District	83,235,993	0	710,998,675	308,695,090	405,503,585	14,814,315	14,814,315	14,814,815	0	56,227,689	56,227,689	56,227,689	
921	Rubanda District	53,090,658	0	545,217,549	233,936,741	311,334,808	14,814,315	14,814,315	14,814,815	0	38,079,750	38,079,750	38,079,750	
922	Rubirizi District	61,149,186	0	561,552,905	241,007,704	320,745,201	14,814,315	14,814,315	14,814,815	0	27,306,765	27,306,765	27,306,765	
923	Rwanga District	0	288,134,560	123,073,604	164,630,992	260,858,506	14,814,315	14,814,315	14,814,815	0	20,565,378	20,565,378	20,565,378	
924	Rukungiri District	94,569,027	0	625,616,984	268,383,583	357,178,401	14,814,315	14,814,315	14,814,815	0	57,583,353	57,583,353	57,583,353	
925	Rwamضا District	56,180,655	0	316,591,131	135,935,156	180,935,975	14,814,315	14,814,315	14,814,815	0	27,941,167	27,941,167	27,941,167	
926	Sembabule District	98,742,207	0	1,115,81,628	471,554,159	627,563,045	14,814,315	14,814,315	14,814,815	0	57,168,651	57,168,651	57,168,651	
927	Serere District	90,582,242	0	704,737,534	302,352,108	402,385,426	14,814,315	14,814,315	14,814,815	0	66,479,103	66,479,103	66,479,103	
928	Sheema District	48,969,973	0	409,619,587	175,799,178	233,962,408	14,814,315	14,814,315	14,814,815	0	24,720,902	24,720,902	24,720,902	
929	Sironko District	71,404,906	0	45,666,739	196,008,686	406,436,148	14,814,315	14,814,315	14,814,815	0	46,368,972	46,368,972	46,368,972	
930	Soroti District	90,430,010	0	1,030,889,451	44,323,303	135,935,156	14,814,315	14,814,315	14,814,815	0	47,108,356	47,108,356	47,108,356	
931	Terego District	107,616,916	0	1,027,301,573	446,912,711	586,783,862	14,814,315	14,814,315	14,814,815	0	45,896,229	45,896,229	45,896,229	
932	Toro District	109,808,49	0	1,115,81,628	478,738,679	637,102,949	14,814,315	14,814,315	14,814,815	0	97,710,39	97,710,39	97,710,39	
933	Wakiso District	125,782,679	350,000,000	1,225,349,904	525,709,372	699,640,532	14,814,315	14,814,315	14,814,815	0	220,57			

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government	14 Public Sector Transformation					00 Multi Programme						
		Administration	Salary Arrears	Pension and Gratuaty Arrears	Gratuaty	Pension	Transitional Development - PSW	Multi Department	Urban Discretionary Development Equalisation Grant	o/w Municipal DDEG (UsMID)	o/w Municipal DDEG (non UsMID)	o/w Town DDEG	o/w Division DDEG (Non UsMID)
601	Arua city	1,756,256,547	0	0	0	1,756,256,547	0	4,693,758,866	637,037,468	0	0	0	0
602	Fort Portal City	2,544,433,102	0	0	0	2,544,433,102	0	2,944,908,659	211,558,873	0	0	0	0
603	Gulu city	2,505,829,279	0	0	0	2,505,829,279	0	3,275,951,314	421,968,741	0	0	0	0
604	Holma city	846,186,206	0	0	0	846,186,206	0	2,046,970,416	225,735,687	0	0	0	0
605	Inja city	3,134,188,898	0	0	0	3,134,188,898	0	3,729,316,04	419,179,932	0	0	0	0
606	Ira city	2,031,173,752	0	0	0	2,031,173,752	0	3,531,658,979	426,859,276	0	0	0	0
607	Masaka city	1,071,889,415	0	0	0	1,071,889,415	0	2,807,920,178	349,112,072	0	0	0	0
608	Mtale city	2,073,847,617	0	0	0	2,073,847,617	0	5,163,567,759	519,315,023	0	0	0	0
609	Mbarara city	2,225,873,821	0	0	0	2,225,873,821	0	3,894,106,508	343,561,520	0	0	0	0
610	Soroti city	1,364,466,227	0	0	0	1,364,466,227	0	2,161,877,010	144,974,222	0	0	0	0
701	Apac Municipal Council	214,405,487	0	0	0	214,405,487	0	1,839,473,096	201,904,015	0	0	0	0
702	Bugiri Municipal Council	187,833,138	0	0	0	187,833,138	0	1,246,893,178	152,056,717	0	0	0	0
703	Bushenyi Ishaka Municipal Council	1,015,222,399	0	0	0	1,015,222,399	0	1,410,353,366	165,787,991	0	0	0	0
704	Busia Municipal Council	454,181,417	0	0	0	454,181,417	0	1,424,814,93	143,341,734	0	0	0	0
705	Entebbe Municipal Council	1,254,977,377	0	0	0	1,254,977,377	0	1,775,885,078	222,211,313	0	0	0	0
706	Banda Municipal Council	915,316,008	0	0	0	915,316,008	0	1,870,288,623	311,150,792	0	0	0	0
707	Kenga Municipal Council	291,220,381	0	0	0	291,220,381	0	1,120,682,373	179,050,703	0	0	0	0
708	Kahale Municipal Council	1,615,413,883	0	0	0	1,615,413,883	0	1,498,339,973	121,791,461	0	0	0	0
709	Kamuli Municipal Council	269,976,773	0	0	0	269,976,773	0	1,334,138,259	156,474,911	0	0	0	0
710	Kapechorwa Municipal Council	665,835,437	0	0	0	665,835,437	0	1,563,999,009	164,836,493	0	0	0	0
711	Kasese Municipal Council	98,434,432	0	0	0	98,434,432	0	1,803,216,048	225,632,148	0	0	0	0
712	Kira Municipal Council	550,848,565	0	0	0	550,848,565	0	3,381,340,364	1,168,807,297	0	0	495,177,663	0
713	Kisoro Municipal Council	215,229,424	0	0	0	215,229,424	0	1,428,892,956	99,185,770	0	0	50,795,305	0
714	Kirigamboni Municipal Council	486,671,160	0	0	0	486,671,160	0	1,515,982,435	133,937,764	0	0	77,874,182	0
715	Koboko Municipal Council	311,297,166	0	0	0	311,297,166	0	1,463,346,216	279,532,631	0	0	144,157,601	0
716	Kotido Municipal Council	150,723,750	0	0	0	150,723,750	0	1,658,959,075	226,372,223	0	0	108,224,902	0
717	Kumi Municipal Council	307,579,164	0	0	0	307,579,164	0	1,184,346,224	154,352,660	0	0	87,146,249	0
718	Lugazi Municipal Council	409,560,068	0	0	0	409,560,068	0	1,709,985,951	255,719,591	0	0	67,206,410	0
719	Makindye-Ssabagogo Municipal Council	785,169,232	0	0	0	785,169,232	0	1,163,534,508	1,099,803,803	0	0	606,521,803	0
720	Masindi Municipal Council	782,035,417	0	0	0	782,035,417	0	2,024,405,076	310,040,634	0	0	162,136,983	0
721	Mityana Municipal Council	345,033,560	0	0	0	345,033,560	0	2,120,039,058	330,296,534	0	0	185,487,967	0
722	Mooro Municipal Council	397,585,496	0	0	0	397,585,496	0	931,111,603	67,703,976	0	0	144,808,567	0
723	Mulende Municipal Council	318,655,348	0	0	0	318,655,348	0	1,818,163,700	233,352,494	0	0	0	0
724	Mukono Municipal Council	1,016,737,433	0	0	0	1,016,737,433	0	2,398,332,475	391,839,455	0	0	207,376,160	0
725	Nansana Municipal Council	735,945,314	0	0	0	735,945,314	0	4,279,955,980	1,465,148,980	0	0	888,073,835	0
726	Nebbi Municipal Council	316,034,550	0	0	0	316,034,550	0	3,196,248,999	87,152,558	0	0	79,245,286	0
727	Njeru Municipal Council	631,582,522	0	0	0	631,582,522	0	1,179,482,707	501,033,318	0	0	277,182,552	0
728	Nkumbaaro Municipal Council	219,404,592	0	0	0	219,404,592	0	1,006,859,449	87,593,945	0	0	0	0
729	Rukungiri Municipal Council	606,587,531	0	0	0	606,587,531	0	2,001,985,439	133,861,643	0	0	68,747,138	0
730	Sheema Municipal Council	825,272,337	0	0	0	825,272,337	0	1,509,068,783	233,338,181	0	0	107,310,379	0
731	Tororo Municipal Council	945,210,751	0	0	0	945,210,751	0	1,193,352,480	113,341,585	0	0	0	0
801	Adem District	948,277,326	0	0	0	948,277,326	0	3,502,194,356	48,262,014	0	0	48,262,014	0
802	Adjumani District	1,580,062,908	0	0	0	1,580,062,908	0	3,931,600,798	36,853,444	0	0	36,853,444	0
803	Akagera District	1,193,990,615	0	0	0	1,193,990,615	0	5,498,427,624	59,437,097	0	0	65,114,515	0
804	Abelchengi District	2,397,795,758	0	0	0	2,397,795,758	0	3,684,776,075	25,176,922	0	0	25,176,922	0
805	Aringatya District	1,363,033,534	0	0	0	1,363,033,534	0	3,909,263,577	22,041,885	0	0	22,041,885	0
806	Armidat District	1,107,464,673	0	0	0	1,107,464,673	0	3,955,023,079	17,792,896	0	0	17,792,896	0
807	Amuria District	1,487,653,731	0	0	0	1,487,653,731	0	3,871,788,595	78,554,585	0	0	24,552,385	0
808	Amuru District	1,239,459,731	0	0	0	1,239,459,731	0	3,758,813,144	45,101,947	0	0	45,101,947	0
809	Apac District	4,015,256,501	0	0	0	4,015,256,501	0	3,952,674,051	16,179,813	0	0	16,179,813	0
810	Avinu District	6,853,337,291	0	0	0	6,853,337,291	0	3,677,732,372	22,041,885	0	0	22,041,885	0
811	Bukida District	2,129,785,622	0	0	0	2,129,785,622	0	4,028,450,354	70,517,375	0	0	70,517,375	0
812	Budduda District	1,684,354,596	0	0	0	1,684,354,596	0	5,129,328,676	36,104,917	0	0	36,104,917	0
813	Bugiri District	3,144,158,198	0	0	0	3,144,158,198	0	5,075,949,013	98,949,001	0	0	98,949,001	0
814	Bugweri District	651,864,385	0	0	0	651,864,385	0	3,935,191,334	34,659,665	0	0	34,659,665	0
815	Buhweju District	1,471,138,871	0	0	0	1,471,138,871	0	3,689,738,319	16,342,859	0	0	16,342,859	0
816	Bukwera District	1,946,514,909	0	0	0	1,946,514,909	0	3,320,301,99	29,810,090	0	0	29,810,090	0
817	Bukedea District	2,029,554,509	0	0	0	2,029,554,509	0	4,029,949,525	24,610,255	0	0	24,610,255	0
818	Bukomansimbi District	1,228,016,484	0	0	0	1,228,016,484	0	2,877,104,982	38,887,557	0	0	38,887,557	0

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government	14 Public Sector Transformation							DG Multi Programme				
		Administration	Salary Arrears	Pension and Gratuity Arrears	Gratuity	Pension	Transitional Development - PSM	Multi Department Discretionary Development Equalisation Grant	o/w Municipal DEEG (in US\$MD)	o/w Municipal DEEG (in US\$MD)	o/w Town DEEG	o/w Division DEEG (Non US\$MD)	
819	Bulwao District	872,134,792	0	0	0	0	4,131,672,057	22,996,740	0	0	2,396,740	3	
820	Bulumbuli District	1,305,276,312	0	0	0	0	5,948,276,312	20,149,725	0	0	20,149,725	3	
821	Bulita District	466,996,955	0	0	0	0	2,240,043,164	37,225,301	0	0	37,225,301	3	
822	Buedibugyo District	1,648,405,106	0	0	0	0	3,774,048,365	60,360,332	0	0	60,360,332	0	
823	Buvangabu District	794,120,682	0	0	0	0	4,591,918,385	63,796,784	0	0	63,796,784	0	
824	Bushenyi District	4,539,664,848	0	0	0	0	4,637,731,846	36,843,187	0	0	36,843,187	0	
825	Busia District	2,752,754,329	0	0	0	0	3,973,057,724	29,665,606	0	0	29,665,606	0	
826	Butalejje District	2,509,302,278	0	0	0	0	4,244,338,697	62,825,191	0	0	62,825,191	0	
827	Butambala District	1,220,938,551	0	0	0	0	2,952,421,938	27,310,167	0	0	27,310,167	0	
828	Butebo District	831,321,139	0	0	0	0	3,124,736,620	39,175,800	0	0	30,175,800	0	
829	Buvuma District	471,289,662	0	0	0	0	4,145,399,268	26,568,603	0	0	26,568,603	0	
830	Buvende District	1,005,419,076	0	0	0	0	1,005,419,076	69,853,797	0	0	69,853,797	0	
831	Docolo District	1,380,234,796	0	0	0	0	1,380,234,796	30,909,315	0	0	30,909,315	0	
832	Gomba District	1,139,002,834	0	0	0	0	1,139,002,834	2,940,158,531	0	0	17,304,536	0	
833	Guu District	2,751,148,983	0	0	0	0	2,751,148,983	17,304,536	0	0	0	0	
834	Homa District	3,867,692,900	0	0	0	0	3,867,692,900	0	0	0	13,113,777	0	
835	Imanda District	2,471,523,939	0	0	0	0	2,471,523,939	3,317,684,312	0	0	32,255,847	0	
836	Janga District	4,926,570,143	0	0	0	0	4,926,570,143	3,648,132,311	0	0	27,175,772	0	
837	Singiro District	1,902,826,750	0	0	0	0	1,902,826,750	7,290,718,973	0	0	100,028,979	0	
838	Jin a District	4,009,415,513	0	0	0	0	4,009,415,513	4,663,824,849	0	0	70,420,296	0	
839	Kabong District	730,768,326	0	0	0	0	730,768,326	0	0	0	20,501,109	0	
840	Kahale District	5,528,226,415	0	0	0	0	5,528,226,415	4,610,844,702	0	0	13,389,160	0	
841	Kazarelo District	2,691,274,984	0	0	0	0	2,691,274,984	3,06,009,322	0	0	3,06,009,322	0	
842	Kearamaido District	2,043,574,454	0	0	0	0	2,043,574,454	2,972,154,635	0	0	14,703,389	0	
843	Kamaddi District	872,272,684	0	0	0	0	872,272,684	0	0	0	92,133,093	0	
844	Kamuro District	870,284,055	0	0	0	0	870,284,055	5,280,832,668	0	0	91,297,594	0	
845	Kakili District	592,830,684	0	0	0	0	594,830,684	3,211,621,742	0	0	16,964,110	0	
846	Kaingila District	660,969,086	0	0	0	0	660,969,086	2,675,640,889	0	0	4,947,736	0	
847	Kairo District	1,817,364,409	0	0	0	0	1,817,364,409	4,515,308,976	0	0	39,297,091	0	
848	Kalungu District	2,105,138,779	0	0	0	0	2,105,138,779	3,325,642,525	0	0	25,633,576	0	
849	Kamulu District	5,842,141,093	0	0	0	0	5,842,141,093	4,900,026,456	0	0	44,794,086	0	
850	Karimwe District	1,488,585,518	0	0	0	0	1,488,585,518	4,902,855,075	0	0	79,973,220	0	
851	Karungu District	2,686,840,522	0	0	0	0	2,686,840,522	5,332,876,005	0	0	54,852,822	0	
852	Kiachorwa District	1,971,818,288	0	0	0	0	1,971,818,288	2,968,423,866	0	0	3,505,999	0	
853	Kapelebyong District	484,073,714	0	0	0	0	484,073,714	2,241,247,945	0	0	21,908,281	0	
854	Kaseenga District	110,362,293	0	0	0	0	110,362,293	2,869,245,143	0	0	18,509,077	0	
855	Kasanda District	954,415,281	0	0	0	0	954,415,281	4,029,574,198	0	0	44,025,631	0	
856	Karonge District	5,086,705,031	0	0	0	0	5,086,705,031	10,252,441,805	0	0	139,352,799	0	
857	Katakwila District	2,372,640,939	0	0	0	0	2,372,640,939	0	0	0	20,078,139	0	
858	Kayunga District	2,391,400,072	0	0	0	0	2,391,400,072	4,809,095,834	0	0	95,559,097	0	
859	Kazo District	464,091,628	0	0	0	0	464,091,628	4,101,510,333	0	0	26,804,893	0	
860	Kibalele District	2,031,093,478	0	0	0	0	2,031,093,478	5,249,316,155	0	0	20,571,183	0	
861	Kilegga District	1,314,642,415	0	0	0	0	1,314,642,415	0	0	0	3,162,409	0	
862	Kipoku District	1,342,502,336	0	0	0	0	1,342,502,336	0	0	0	41,230,873	0	
863	Kirekuwa District	559,177,733	0	0	0	0	559,177,733	0	0	0	25,554,596	0	
864	Kiuluu District	1,176,134,980	0	0	0	0	1,176,134,980	0	0	0	24,748,526	0	
865	Kyandondo District	2,210,661,050	0	0	0	0	2,210,661,050	0	0	0	47,551,855	0	
866	Kisoro District	5,387,851,919	0	0	0	0	5,387,851,919	0	0	0	57,335,013	0	
867	Kitawenda District	588,820,617	0	0	0	0	588,820,617	0	0	0	28,516,163	0	
868	Kigum District	3,250,895,188	0	0	0	0	3,250,895,188	0	0	0	9,057,551	0	
869	Koboko District	1,003,704,855	0	0	0	0	1,003,704,855	0	0	0	14,221,681	0	
870	Kole District	1,176,134,980	0	0	0	0	1,176,134,980	0	0	0	4,879,095	0	
871	Kotido District	2,210,661,050	0	0	0	0	2,210,661,050	0	0	0	16,196,550	0	
872	Kintu District	4,476,785,244	0	0	0	0	4,476,785,244	0	0	0	28,618,004	0	
873	Kwanza District	899,065,842	0	0	0	0	899,065,842	0	0	0	24,511,125	0	
874	Kyeend District	1,453,935,984	0	0	0	0	1,453,935,984	0	0	0	13,402,909	0	
875	Kyankwanza District	1,605,923,949	0	0	0	0	1,605,923,949	0	0	0	6,687,586	0	
876	Kyengewa District	1,342,647,207	0	0	0	0	1,342,647,207	0	0	0	92,220,849	0	
877	Kyenjijo District	2,056,627,781	0	0	0	0	2,056,627,781	0	0	0	129,378,450	0	



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Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government	14 Public Sector Transformation			00 Multi Programme						
		Administration	Salary Arrears Gratuity Arrears	Gratuity	Pension	Transitional Development - PSM Ad Hoc	Multi Department Development Equalisation Grant	o/w Municipal DEEG (UsMID)	o/w Municipal DEEG (Non UsMID)	o/w Town DEEG	o/w Division DEEG (Non UsMID)
878	Kyotera District	2,360,934,119	0	0	2,360,934,119	0	4,161,160,231	44,561,659	0	44,561,659	0
879	Lamwo District	650,053,351	0	0	650,053,351	0	3,979,746,537	28,241,870	0	28,241,870	0
880	Lira District	3,271,583,396	0	0	3,271,583,396	0	3,494,388,574	19,017,409	0	19,017,409	0
881	Lwanga District	1,256,895,870	0	0	1,256,895,870	0	3,412,343,304	44,281,863	0	44,281,863	0
882	Lwero District	4,759,865,598	0	0	4,759,865,598	0	6,935,644,233	127,765,895	0	127,765,895	0
883	Lwengo District	1,522,534,109	0	0	1,522,534,109	0	4,537,764,625	55,934,573	0	55,934,573	0
884	Iyamonde District	546,226,654	0	0	546,524,654	0	3,222,617,527	15,727,600	0	15,727,600	0
885	Madzi-Okollo District	90,902,251	0	0	90,902,251	0	3,328,427,542	18,920,871	0	18,920,871	0
886	Matawala District	2,856,860,289	0	0	2,856,860,289	0	5,303,322,182	41,400,706	0	41,400,706	0
887	Maracha District	1,865,249,641	0	0	1,865,249,641	0	3,562,094,999	36,805,843	0	36,805,843	0
888	Mayaka District	4,421,320,493	0	0	4,421,320,493	0	2,290,111,433	0	0	0	0
889	Masindi District	2,387,492,567	0	0	2,387,492,567	0	3,356,685,302	35,595,517	0	35,595,517	0
890	Mavripe District	2,085,001,894	0	0	2,085,001,894	0	6,011,944,512	60,991,647	0	60,991,647	0
891	Mbalizi District	6,324,135,515	0	0	6,324,135,515	0	5,693,984,367	13,978,553	0	13,978,553	0
892	Mbarara District	4,778,831,421	0	0	4,778,831,421	0	3,876,599,815	41,634,844	0	41,634,844	0
893	Miltonoma District	1,938,802,432	0	0	1,938,802,432	0	4,629,011,022	34,395,487	0	34,395,487	0
894	Mityana District	2,245,321,753	0	0	2,245,321,753	0	3,929,875,549	31,331,396	0	31,331,396	0
895	Maroto District	439,528,301	0	0	439,528,301	0	2,643,877,448	5,114,621	0	5,114,621	0
896	Moyo District	1,969,245,178	0	0	1,969,245,178	0	3,278,363,914	19,697,807	0	19,697,807	0
897	Mpingo District	3,882,977,446	0	0	3,882,977,446	0	3,639,554,588	60,324,511	0	60,324,511	0
898	Mubende District	2,595,089,642	0	0	2,595,089,642	0	5,266,329,429	52,771,021	0	52,771,021	0
899	Mukono District	4,987,971,671	0	0	4,987,971,671	0	4,432,903,521	72,584,237	0	72,584,237	0
900	Nabitatuk District	10,174,326	0	0	10,174,326	0	3,169,638,498	5,316,266	0	5,316,266	0
901	Nakapiripirit District	461,507,690	0	0	461,507,690	0	3,591,804,760	5,532,428	0	5,532,428	0
902	Nakaseke District	2,570,303,578	0	0	2,570,303,578	0	4,819,424,786	34,857,201	0	34,857,201	0
903	Nakasongola District	1,110,094,648	0	0	1,110,094,648	0	5,329,437,887	45,364,443	0	45,364,443	0
904	Namayinjgo District	708,827,356	0	0	708,827,356	0	3,502,699,055	41,361,281	0	41,361,281	0
905	Namisindwa District	1,439,544,859	0	0	1,439,544,859	0	5,658,774,362	35,338,479	0	35,338,479	0
906	Namtumumba District	1,512,873,367	0	0	1,512,873,367	0	4,886,909,801	53,817,766	0	53,817,766	0
907	Napak District	359,622,929	0	0	359,622,929	0	5,015,304,531	23,787,954	0	23,787,954	0
908	Nebbi District	5,378,621,707	0	0	5,378,621,707	0	5,225,704,793	56,723,443	0	56,723,443	0
909	Ngoro District	2,267,506,905	0	0	2,267,506,905	0	2,738,473,946	26,675,273	0	26,675,273	0
910	Ntoroko District	291,268,191	0	0	291,268,191	0	3,663,212,786	22,537,528	0	22,537,528	0
911	Ntungamo District	5,465,733,890	0	0	5,465,733,890	0	7,433,255,362	11,365,188	0	11,365,188	0
912	Novaya District	884,880,392	0	0	884,880,392	0	4,555,368,983	62,622,279	0	62,622,279	0
913	Obongi District	332,525,880	0	0	332,525,880	0	3,299,002,267	6,281,865	0	6,281,865	0
914	Omoro District	1,135,098,088	0	0	1,135,098,088	0	3,813,657,116	37,696,256	0	37,696,256	0
915	Ondo District	1,037,100,123	0	0	1,037,100,123	0	3,365,054,044	30,655,752	0	30,655,752	0
916	Osyan District	3,282,324,071	0	0	3,282,324,071	0	5,193,393,579	66,062,441	0	66,062,441	0
917	Pader District	1,768,418,208	0	0	1,768,418,208	0	3,858,051,730	41,871,151	0	41,871,151	0
918	Pakwach District	833,208,206	0	0	833,208,206	0	3,850,426,016	32,096,551	0	32,096,551	0
919	Palisa District	5,037,599,821	0	0	5,037,599,821	0	5,805,740,187	58,946,376	0	58,946,376	0
920	Rakai District	4,668,601,028	0	0	4,668,601,028	0	5,607,419,330	57,869,750	0	57,869,750	0
921	Ruhama District	1,274,650,344	0	0	1,274,650,344	0	3,983,171,614	81,355,170	0	81,355,170	0
922	Rubitza District	754,838,134	0	0	754,838,134	0	3,837,593,328	14,159,448	0	14,159,448	0
923	Rukiga District	1,145,159,679	0	0	1,145,159,679	0	2,778,184,795	11,965,927	0	11,965,927	0
924	Rukungiri District	6,065,284,165	0	0	6,065,284,165	0	5,267,043,426	22,520,600	0	22,520,600	0
925	Rwambara District	880,356,951	0	0	880,356,951	0	3,943,325,494	33,937,371	0	33,937,371	0
926	Sembabule District	1,379,649,180	0	0	1,379,649,180	0	5,090,462,396	23,883,083	0	23,883,083	0
927	Serere District	1,952,820,042	0	0	1,952,820,042	0	5,113,947,094	70,187,774	0	70,187,774	0
928	Sheema District	2,582,874,541	0	0	2,582,874,541	0	3,787,754,339	37,786,141	0	37,786,141	0
929	Sironko District	3,533,702,626	0	0	3,533,702,626	0	6,128,150,117	60,569,254	0	60,569,254	0
930	Soroti District	4,029,433,311	0	0	4,029,433,311	0	3,784,756,693	7,948,281	0	7,948,281	0
931	Terejera District	700,580,506	0	0	700,580,506	0	6,450,453,401	11,490,461	0	11,490,461	0
932	Torooro District	6,976,920,234	0	0	6,976,920,234	0	7,930,138,299	11,239,170	0	11,239,170	0
933	Wakiso District	5,173,131,241	0	0	5,173,131,241	0	12,627,495,630	607,991,276	0	607,991,276	0
934	Yumbero District	1,354,676,374	0	0	1,354,676,374	0	1,746,162,738	140,247,884	0	140,247,884	0
935	Zombo District	1,148,649,884	0	0	1,148,649,884	0	4,043,458,305	48,458,626	0	48,458,626	0
Total		325,127,440,920	0	0	325,127,440,920	0	19,207,511,331	4,143,815,253	6,000,000,000	3,390,394,297	

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government	o/w Division DDEG (USMId)	District Discretionary Equalisation Grant	o/w District DDEG - Local Government Grant	o/w Rural DDEG - Local Government Grant	o/w Subcounty DDEG - Local Government Grant	o/w District DDEG - EU Additional Funds	o/w USMID Refugee Hosting Districts	o/w Performance Based Climate Resilient Grant	Urban Unconditional Grants	Urban Unconditional Grant - Wage
601	Arua city	637,037,468	45,251,641	45,251,641	0	0	45,251,641	0	0	4,011,469,757	2,985,839,420
602	Fort-Port M'Poko city	211,558,673	45,251,641	45,251,641	0	0	45,251,641	0	0	2,688,098,145	2,368,510,891
603	Gulu city	421,968,741	45,251,641	45,251,641	0	0	45,251,641	0	0	2,808,530,332	2,075,432,502
604	Iganga city	225,735,587	45,251,641	45,251,641	0	0	45,251,641	0	0	1,775,683,089	1,285,720,812
605	Jinja city	415,179,332	45,251,641	45,251,641	0	0	45,251,641	0	0	3,064,984,331	2,498,636,458
606	Lira city	426,859,276	45,251,641	45,251,641	0	0	45,251,641	0	0	3,055,549,062	2,256,273,798
607	Masaka city	349,112,672	45,251,641	45,251,641	0	0	45,251,641	0	0	2,913,556,164	1,722,757,212
608	Mbarara city	519,315,523	45,251,641	45,251,641	0	0	45,251,641	0	0	4,599,001,095	3,539,400,398
609	Mbarara city	343,161,550	45,251,641	45,251,641	0	0	45,251,641	0	0	2,620,067,459	2,620,057,459
610	Ssese city	144,974,422	45,251,641	45,251,641	0	0	45,251,641	0	0	1,471,851,147	1,442,605,596
701	Arcac Municipal Council	201,904,015	0	0	0	0	0	0	0	1,637,569,083	1,224,359,226
702	Bushenya Ishaka Municipal Council	0	0	0	0	0	0	0	0	1,093,334,065	828,231,048
703	Busia Municipal Council	143,341,734	0	0	0	0	0	0	0	2,244,367,376	892,543,519
704	Busia Municipal Council	222,317,313	0	0	0	0	0	0	0	1,553,657,766	969,690,527
705	Entebbe Municipal Council	0	0	0	0	0	0	0	0	1,161,106,200	1,161,106,200
706	Isingiro Municipal Council	0	0	0	0	0	0	0	0	1,057,097,831	1,091,797,972
707	Kagente Municipal Council	0	0	0	0	0	0	0	0	1,341,236,670	1,208,014,697
708	Kaale Municipal Council	127,797,461	0	0	0	0	0	0	0	1,371,142,412	1,336,798,320
709	Kamuli Municipal Council	156,674,911	0	0	0	0	0	0	0	1,177,663,348	938,256,156
710	Kaatorwa Municipal Council	0	0	0	0	0	0	0	0	967,907,173	967,907,173
711	Kasese Municipal Council	225,620,148	0	0	0	0	0	0	0	1,975,838,428	1,120,307,088
712	Kira Municipal Council	0	0	0	0	0	0	0	0	2,315,532,967	1,268,815,000
713	Kisoro Municipal Council	0	0	0	0	0	0	0	0	1,329,207,186	1,064,095,808
714	Kitgum Municipal Council	133,937,764	0	0	0	0	0	0	0	1,382,045,672	1,052,999,376
715	Kokolo Municipal Council	0	0	0	0	0	0	0	0	1,983,636,286	1,234,645,508
716	Kotido Municipal Council	0	0	0	0	0	0	0	0	1,432,586,352	1,021,784,391
717	Kumi Municipal Council	0	0	0	0	0	0	0	0	1,029,993,564	713,333,504
718	Lijazi Municipal Council	255,719,591	0	0	0	0	0	0	0	1,154,165,765	980,318,784
719	Makindye Sababago Municipal Council	0	0	0	0	0	0	0	0	2,063,330,703	1,111,182,244
720	Masindi Municipal Council	0	0	0	0	0	0	0	0	1,714,765,441	1,059,924,389
721	Mityana Municipal Council	0	0	0	0	0	0	0	0	1,789,742,524	1,361,170,659
722	Moeroto Municipal Council	67,703,376	0	0	0	0	0	0	0	963,407,627	598,058,864
723	Mubende Municipal Council	235,352,494	0	0	0	0	0	0	0	1,582,811,206	1,098,774,552
724	Mukono Municipal Council	0	0	0	0	0	0	0	0	2,066,993,021	1,456,019,229
725	Nansana Municipal Council	0	0	0	0	0	0	0	0	2,34,204,000	1,598,823,784
726	Nkumba Municipal Council	0	0	0	0	0	0	0	0	1,840,351,175	1,233,859,752
727	Njeru Municipal Council	0	0	0	0	0	0	0	0	1,296,179,389	745,365,642
728	Ntungamo Municipal Council	87,593,945	0	0	0	0	0	0	0	919,265,504	632,824,632
729	Rukungiri Municipal Council	0	0	0	0	0	0	0	0	1,868,224,156	1,550,095,001
730	Sheema Municipal Council	0	0	0	0	0	0	0	0	1,276,730,602	813,633,594
731	Tororo Municipal Council	116,341,585	0	0	0	0	0	0	0	1,083,310,895	674,620,428
801	Adjumani District	0	421,329,015	421,329,015	213,005,915	163,072,053	45,251,641	0	0	1,296,179,389	745,365,642
802	Adjumani District	0	485,800,562	485,800,562	286,243,493	154,305,728	45,251,641	0	0	1,19,472,032	0
803	Agago District	0	665,793,797	665,793,797	251,200,323	259,341,833	45,251,641	0	0	1,91,125,097	0
804	Alebong District	0	631,404,098	631,404,098	252,005,678	233,346,579	45,251,641	0	0	94,348,397	0
805	Amolatar District	0	579,947,118	198,654,116	136,049,492	135,342,930	45,251,641	0	0	84,795,583	0
806	Amudat District	0	539,846,416	539,846,416	511,677,072	182,917,703	45,251,641	0	0	55,138,559	0
807	Apac District	0	668,912,039	668,912,039	289,754,453	253,905,946	45,251,641	0	0	90,482,203	0
808	Arumru District	0	623,605,146	623,605,146	2,95,075	182,498,429	45,251,641	0	0	140,454,275	0
809	Aradzio District	0	387,948,162	387,948,162	207,355,394	135,342,930	45,251,641	0	0	59,223,342	0
810	Ar La District	0	370,875,972	370,875,972	216,108,441	109,515,890	45,251,641	0	0	109,346,522	0
811	Budaka District	0	637,666,328	637,666,328	5,64,666,763	227,547,925	45,251,641	0	0	215,212,259	0
812	Bududa District	0	785,435,839	785,435,839	228,011,823	312,172,375	45,251,641	0	0	20,139,227	0
813	Bunyiri District	0	1,030,175,465	1,030,175,465	633,493,535	351,430,189	45,251,641	0	0	311,951,066	0
814	Bugweri District	0	405,176,399	405,176,399	221,199,884	136,724,874	45,251,641	0	0	111,104,296	0
815	Buhweju District	0	342,162,550	342,162,550	123,280,831	45,251,641	45,251,641	0	0	20,387,288	0
816	Bukwera District	0	323,301,599	323,301,599	84,219,027	84,219,027	45,251,641	0	0	109,346,522	0
817	Bukedea District	0	790,366,846	790,366,846	272,397,255	272,397,255	45,251,641	0	0	78,026,429	0
818	Bukomansimbi District	0	266,693,845	266,693,845	152,542,342	66,389,651	45,251,641	0	0	142,389,207	0

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government		District Discretionary Development Grant	o/w Rural DEEG - Local Government Grant	o/w District DEEG - Local Government Grant	o/w Subcounty DEEG - Local Government Grant	o/w District DEEG - EU Additional Funds	o/w USMD Refugee Hosting Districts	o/w Performance Based Climate Resilient Grant	Urban Unconditional Grants	Urban Unconditional Grant - Wage	o/w Municipal UCG - Wage
839	Bukwo District	0		319,227,759	145,162,447	128,813,971	45,251,641	0	90,946,146		0	0
840	Bulambuli District	0		624,433,952	335,169,564	244,011,746	73,815,591	0	444,853,953		0	0
821	Bulisa District	0		312,378,245	312,378,245	169,847,890	97,284,714	45,251,641	0	135,020,761		0
822	Buridi/Bwigo District	0		538,310,749	538,310,749	283,775,304	209,283,804	45,251,641	0	211,001,421		0
823	Bunyangabu District	0		297,371,649	297,371,649	154,664,776	97,495,231	45,251,641	0	230,023,097		0
824	Busenya District	0		348,001,277	210,193,920	92,525,715	45,251,641	0	149,367,656		0	0
825	Businga District	0		733,883,575	733,883,575	394,872,054	293,759,879	45,251,641	0	108,265,696		0
826	Butaleje District	0		642,080,143	642,080,143	338,754,307	258,073,595	45,251,641	0	194,370,158		0
827	Butamala District	0		216,145,103	216,145,103	124,115,327	46,777,735	45,251,641	0	103,662,611		0
828	Butebo District	0		380,995,727	200,495,727	134,926,731	45,251,641	0	106,530,223		0	0
829	Buvuma District	0		322,625,336	322,625,336	188,434,155	88,999,541	45,251,641	0	98,249,939		0
830	Buvende District	0		694,201,648	398,175,633	280,774,244	45,251,641	0	233,840,688		0	0
831	Butolo District	0		517,090,442	517,090,442	164,562,497	45,251,641	0	130,845,271		0	0
832	Gomba District	0		364,514,478	364,514,478	198,402,490	120,860,347	45,251,641	0	62,407,004		0
833	Guju District	0		427,845,794	427,845,794	238,334,392	144,259,760	45,251,641	0	0		0
834	Homa District	0		567,719,452	323,900,130	193,567,681	45,251,641	0	50,963,069		0	0
835	Isanda District	0		425,130,870	425,130,870	111,104,461	45,251,138	0	126,325,138		0	0
836	Gezira District	0		708,449,667	415,541,919	247,584,208	45,251,641	0	86,722,052		0	0
837	Ismiro District	0		1,306,387,699	854,569,116	406,566,942	45,251,641	0	327,535,146		0	0
838	Inja District	0		347,171,099	347,171,099	97,880,810	45,251,641	0	230,438,137		0	0
839	Kabong District	0		472,739,138	472,739,138	189,117,650	45,251,641	0	67,165,737		0	0
840	Kabale District	0		418,463,083	225,438,151	155,772,991	45,251,641	0	51,173,508		0	0
841	Kahorole District	0		395,377,048	395,377,048	211,211,140	189,94,267	45,251,641	0	138,387,654		0
842	Kaberamaido District	0		403,041,146	403,041,146	226,288,669	131,500,836	45,251,641	0	52,664,194		0
843	Kagadi District	0		775,394,589	428,749,875	301,663,073	45,251,641	0	322,895,713		0	0
844	Kakumiro District	0		934,309,108	567,024,258	322,033,209	45,251,641	0	312,657,713		0	0
845	Kalaki District	0		386,002,050	386,002,050	231,674,019	109,076,390	45,251,641	0	63,489,339		0
846	Kalingisa District	0		196,520,713	196,520,713	50,317,609	45,251,641	0	21,61,5340		0	0
847	Kaino District	0		739,326,400	445,762,934	248,312,725	45,251,641	0	130,690,624		0	0
848	Kalungu District	0		356,925,531	356,925,531	213,745,008	97,828,882	45,251,641	0	94,847,688		0
849	Kamuli District	0		1,188,883,521	1,188,683,521	756,192,289	387,239,592	45,251,641	0	164,023,866		0
850	Kamwenge District	0		557,878,339	355,878,339	157,533,886	45,251,641	0	284,733,061		0	0
851	Kanungu District	0		500,248,272	286,823,935	188,173,586	45,251,641	0	204,280,871		0	0
852	Kapchorwa District	0		262,996,188	262,996,188	139,384,198	78,360,349	45,251,641	0	16,511,564		0
853	Kapelebyong District	0		324,298,337	324,298,337	180,169,127	98,877,468	45,251,641	0	83,059,110		0
854	Karenga District	0		264,808,671	264,808,671	134,090,853	84,856,178	45,251,641	0	63,454,190		0
855	Kasanda District	0		505,756,278	278,856,250	181,668,388	45,251,641	0	156,088,206		0	0
856	Kasese District	0		2,119,467,076	1,277,786,272	705,149,751	527,384,860	45,251,641	0	841,980,824	449,594,089	0
857	Katakwi District	0		564,965,413	564,965,413	315,284,782	204,448,595	45,251,641	0	78,883,620		0
858	Kayunga District	0		773,529,801	505,065,426	222,212,754	45,251,641	0	302,623,599		0	0
859	Kazzo District	0		443,256,713	443,256,713	262,375,993	135,629,079	45,251,641	0	95,594,580		0
860	Kitagata District	0		545,189,844	545,189,844	329,214,417	170,733,787	45,251,641	0	73,386,596		0
861	Kitoga District	0		367,291,134	199,019,404	123,020,089	45,251,641	0	111,240,252		0	0
862	Kiribuku District	0		716,738,018	401,387,799	270,098,579	45,251,641	0	136,371,723		0	0
863	Kitumba District	0		641,693,091	379,719,213	216,722,238	45,251,641	0	91,944,729		0	0
864	Kiruhura District	0		420,850,046	254,161,573	121,426,832	45,251,641	0	95,775,575		0	0
865	Kiyandongo District	0		588,688,338	350,759,761	192,676,935	45,251,641	0	166,259,611		0	0
871	Kotido District	0		577,202,219	317,995,192	213,955,385	45,251,641	0	206,635,936		0	0
872	Kumi District	0		383,197,834	209,928,591	128,070,602	45,251,641	0	108,268,696		0	0
873	Kwaymata District	0		1,051,397,811	535,594,089	232,322,600	45,251,641	0	458,229,191	35,807,620	0	0
874	Kyeen District	0		502,629,579	265,617,078	160,760,860	45,251,641	0	54,519,968		0	0
875	Kyankwanza District	0		62,661,044	375,127,804	202,281,599	45,251,641	0	150,759,486		0	0
876	Kyegege District	0		476,442,313	243,093,246	197,093,246	45,251,641	0	51,188,1650		0	0
877	Kyenjojo District	0		638,072,841	393,421,186	209,400,013	45,251,641	0	107,029,674		0	0
878	Kyanja District	0		597,718,052	381,474,641	170,991,770	45,251,641	0	88,971,073		0	0
879	Kyeene District	0		42,947,245	240,688,451	137,007,156	45,251,641	0	0	60,323,5887		0
880	Kyengereza District	0		669,577,779	349,765,579	234,559,559	45,251,641	0	0	170,209,757		0
881	Kyembe District	0		808,545,250	481,295,250	282,040,674	45,251,641	0	308,000,923		0	0
882	Kyengiyo District	0		917,550,596	548,348,999	373,969,955	45,251,641	0	452,075,206		0	0

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government	o/w Division DDEG (USMID)	District Discretionary Development Grant	o/w Rural DDEG - Local Government Grant	o/w District DDEG - Local Government Grant	o/w Subcounty DDEG - Local Government Grant	o/w District DDEG - EU Additional Funds	o/w Subcounty DDEG - EU Hosting Districts	o/w USMID Refugee Hosting Districts	Urban Unconditional Grants	Urban Unconditional Grant - Wage	o/w Performance Based Climate Resilient Grant	o/w Municipal UCG - Wage
878 Kyotera District	0	352,030,471	177,439,434	129,339,396	45,251,641	0	0	0	0	169,471,856	0	0	0
879 Larwo District	0	412,543,288	200,051,062	166,440,585	45,251,641	0	0	0	0	96,049,522	0	0	0
880 Ira District	0	512,238,463	275,161,680	191,625,141	45,251,641	0	0	0	0	69,213,506	0	0	0
881 Luukle District	0	592,348,781	352,045,882	195,051,258	45,251,641	0	0	0	0	151,123,429	0	0	0
882 Lwero District	0	740,126,851	447,365,918	207,809,292	45,251,641	0	0	0	0	227,372,955	0	0	0
883 Lwengolo District	0	474,291,867	249,291,867	130,036,446	45,251,641	0	0	0	0	195,351,934	0	0	0
884 Lyenfone District	0	294,940,517	294,940,517	80,339,056	45,251,641	0	0	0	0	58,076,556	0	0	0
885 Medi-Okollo District	0	405,484,987	172,817,206	134,416,140	45,251,641	0	0	0	0	73,197,020	0	0	0
886 Mbawu District	0	388,150,321	164,724,884	175,173,995	45,251,641	0	0	0	0	157,357,335	0	0	0
887 Mezacha District	0	428,194,293	228,113,956	154,828,596	45,251,641	0	0	0	0	139,160,923	0	0	0
888 Miesaka District	0	287,832,009	287,832,009	163,130,375	79,449,393	45,251,641	0	0	0	0	0	0	0
889 Misindu District	0	448,584,517	448,584,517	144,408,663	45,251,641	0	0	0	0	138,268,362	0	0	0
890 Miyage District	0	1,305,664,119	1,305,664,119	830,155,135	45,251,641	0	0	0	0	188,219,395	0	0	0
891 Mbale District	0	669,803,649	669,803,649	384,032,086	240,519,922	45,251,641	0	0	0	0	57,113,632	0	0
892 Mbarara District	0	327,472,634	193,376,843	88,804,150	45,251,641	0	0	0	0	157,373,384	0	0	0
893 Miltonaa District	0	439,964,919	261,722,534	135,190,744	45,251,641	0	0	0	0	131,273,167	0	0	0
894 Mityana District	0	467,314,730	467,314,730	265,196,304	156,866,186	45,251,641	0	0	0	0	220,119,927	0	0
895 Mteroro District	0	430,306,678	430,306,678	23,351,082	131,703,955	45,251,641	0	0	0	0	19,140,976	0	0
896 Mvovo District	0	309,359,563	309,359,563	16,771,1021	96,395,901	45,251,641	0	0	0	0	72,265,113	0	0
897 Mwezi District	0	426,157,201	426,157,201	16,622,510	116,283,050	45,251,641	0	0	0	0	211,116,052	0	0
898 Nalabende District	0	1,127,020,561	1,127,020,561	709,184,888	372,584,331	45,251,641	0	0	0	0	166,140,312	0	0
899 Nakonko District	0	666,865,351	666,865,351	39,961,321	231,751,979	45,251,641	0	0	0	0	279,117,137	0	0
900 Nabibila District	0	936,006,858	438,216,025	139,178,382	45,251,641	0	0	0	0	495,790,833	0	0	0
901 Nakapiripiti District	0	1,083,569,795	534,218,124	31,775,784	171,207,399	45,251,641	0	0	0	0	509,351,350	0	0
902 Nakaseke District	0	551,970,312	551,970,312	350,564,197	156,354,473	45,251,641	0	0	0	0	134,676,118	0	0
903 Nakasongola District	0	457,905,752	457,905,752	270,333,878	142,220,234	45,251,641	0	0	0	0	273,112,217	0	0
904 Namayingo District	0	564,629,621	564,629,621	231,904,685	182,667,765	45,251,641	0	0	0	0	128,098,359	0	0
905 Namisindwa District	0	603,286,150	603,286,150	291,190,302	266,129,824	45,251,641	0	0	0	0	134,805,427	0	0
906 Namutumba District	0	728,973,044	728,973,044	208,575,009	275,146,395	45,251,641	0	0	0	0	17,477,823	0	0
907 Npako District	0	548,590,508	548,590,508	307,595,339	195,759,528	45,251,641	0	0	0	0	81,976,775	0	0
908 Nerbibi District	0	1,083,555,066	619,711,701	307,146,680	204,734,449	45,251,641	0	0	0	0	87,723,287	0	0
909 Nenza District	0	405,100,676	405,100,676	231,635,215	128,213,134	45,251,641	0	0	0	0	94,385,745	0	0
910 Ntiroko District	0	204,801,132	204,801,132	-2,04,801,132	-2,04,801,132	45,251,641	0	0	0	0	88,471,782	0	0
911 Nungambo District	0	670,560,936	670,560,936	367,048,261	288,261,034	45,251,641	0	0	0	0	41,294,930	0	0
912 Nkwoya District	0	1,599,797,097	908,226,983	570,089,023	292,163,672	45,251,641	0	0	0	0	691,268,513	0	0
913 Obongi District	0	191,794,093	191,794,093	-10,3,662,499	42,879,953	45,251,641	0	0	0	0	24,862,943	0	0
914 Omoro District	0	574,856,615	574,856,615	308,194,282	221,408,692	45,251,641	0	0	0	0	111,058,943	0	0
915 Ouke District	0	395,554,847	395,554,847	227,643,633	191,300,404	45,251,641	0	0	0	0	219,471,701	0	0
916 Oyam District	0	820,551,296	820,551,296	-470,792,025	304,507,630	45,251,641	0	0	0	0	293,477,288	0	0
917 Pader District	0	596,982,435	596,982,435	331,567,125	220,163,672	45,251,641	0	0	0	0	224,681,122	0	0
918 Pakwach District	0	422,565,473	422,565,473	249,746,920	127,607,912	45,251,641	0	0	0	0	136,067,948	0	0
919 Pallisa District	0	1,010,392,048	1,010,392,048	61,5,522,048	349,618,059	45,251,641	0	0	0	0	177,48,899	0	0
920 Ratai District	0	510,195,678	510,195,678	273,643,633	133,594,601	45,251,641	0	0	0	0	219,471,701	0	0
921 Rukana District	0	304,887,635	304,887,635	-273,536,226	85,099,468	45,251,641	0	0	0	0	0	0	0
922 Rumbi District	0	391,148,905	391,148,905	470,792,025	109,392,521	45,251,641	0	0	0	0	41,294,930	0	0
923 Ruwoba District	0	212,564,056	212,564,056	163,912,586	64,222,839	45,251,641	0	0	0	0	47,299,875	0	0
924 Ruwenzori District	0	573,746,196	573,746,196	33,644,157	183,832,398	45,251,641	0	0	0	0	90,327,555	0	0
925 Ruwanda District	0	231,516,195	231,516,195	129,474,587	56,791,966	45,251,641	0	0	0	0	133,010,340	0	0
926 Sembabule District	0	636,813,947	636,813,947	37,0,692,359	218,473,946	45,251,641	0	0	0	0	89,280,368	0	0
927 Serere District	0	805,933,808	805,933,808	51,2,116,382	248,505,985	45,251,641	0	0	0	0	351,624,550	0	0
928 Shema District	0	212,595,052	212,595,052	103,484,571	67,199,829	45,251,641	0	0	0	0	243,47,454	0	0
929 Sironko District	0	668,412,833	668,412,833	344,034,052	279,127,140	45,251,641	0	0	0	0	144,288,271	0	0
930 Soroti District	0	868,261,130	868,261,130	61,5,519,338	306,050,171	45,251,641	0	0	0	0	220,019,996	0	0
931 Terago District	0	685,248,054	685,248,054	42,3,748,827	218,298,187	45,251,641	0	0	0	0	28,265,194	0	0
932 Tororo District	0	1,145,090,744	1,145,090,744	61,8,72,443	481,056,660	45,251,641	0	0	0	0	351,624,550	0	0
933 Wakiso District	0	936,582,533	936,582,533	63,80,333	260,385,985	45,251,641	0	0	0	0	25,193,669	0	0
934 Yumbo District	0	1,341,312,653	1,341,312,653	1,341,2,653	513,791,986	45,251,641	0	0	0	0	432,447,36	0	0
935 Zombo District	0	929,691,115	580,249,690	349,464,090	185,533,346	45,251,641	0	0	0	0	349,442,039	0	0
Total	5,673,307,781	79,700,244,058	75,405,822,058	43,271,390,086	25,572,906,025	6,561,337,947	0	0	0	0	55,436,122,013	0	0

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government																								
		o/w Town UCG - Wage		Urban Unconditional Grant - Non Wage Recurrent		o/w Urban UCG - NWR Municipality		o/w Urban UCG - NWR Town		o/w IFMIS Urban		o/w Boards Urban		o/w Ex-Gratia Municipality		o/w Payroll Division		o/w Urban UCG - NWR Municipalities		o/w Honoraria for Municipal LG Councils		o/w PBS Recurrent Costs Municipality		o/w monitoring UGIFT Program - urban	
6.01	Arua city	0	1,025,580,337	262,757,854	0	30,000,000	5,212,432	398,104,832	4,291,791	262,757,854	0	14,453,168	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
6.02	Fort Portal city	0	419,687,754	111,475,639	0	30,000,000	5,212,432	92,008,768	4,183,138	111,475,639	0	17,431,232	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
6.03	Gulu city	0	732,948,430	168,208,426	0	30,000,000	5,212,432	274,119,601	7,318,741	168,208,426	0	31,885,399	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
6.04	Holma city	0	488,762,277	118,158,222	0	30,000,000	5,212,432	140,381,844	3,992,996	118,158,222	0	24,658,816	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
6.05	Jinja city	0	766,248,073	188,024,287	0	30,000,000	5,212,432	273,605,936	6,193,218	189,501,009	0	24,233,664	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
6.06	Itura city	0	809,275,264	169,020,061	0	30,000,000	5,212,432	242,111,488	3,626,292	169,020,061	0	23,808,512	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
6.07	Masaka city	0	690,179,252	231,571,734	0	30,000,000	5,212,432	383,906,944	6,804,391	231,571,734	0	22,533,056	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
6.08	Mbale city	0	959,600,697	210,508,456	0	30,000,000	5,212,432	210,357,552	5,915,284	170,508,414	0	44,640,959	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
6.09	Mbarara city	0	685,225,595	170,000,000	0	30,000,000	5,212,432	246,377,312	4,875,801	87,938,456	0	18,706,688	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
6.10	Soroti city	0	579,045,551	167,936,549	0	30,000,000	5,212,432	130,089,665	1,376,316	96,305,553	0	28,910,335	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
7.01	Apac Municipal Council	0	413,199,855	96,305,553	0	30,000,000	5,212,432	311,792,993	5,133,832	188,024,287	0	33,587,007	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
7.02	Bugiri Municipal Council	0	265,103,413	67,025,672	0	30,000,000	5,212,432	62,212,388	1,321,121	67,025,672	0	20,932,118	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
7.03	Bushenyi Ishinga Municipal Council	0	351,823,552	74,930,890	0	30,000,000	5,212,432	117,640,632	74,930,890	74,930,890	0	20,832,448	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
7.04	Kapchorwa Municipal Council	0	311,781,932	83,493,478	0	30,000,000	5,212,432	177,794,831	5,615,153	69,865,440	0	1,963,544	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
7.05	Entebbe Municipal Council	0	391,961,566	112,016,021	0	30,000,000	5,212,432	86,068,768	4,217,092	112,016,021	0	17,491,282	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
7.06	Handa Municipal Council	0	465,299,569	106,582,648	0	30,000,000	5,212,432	165,331,488	4,772,130	106,582,648	0	23,808,512	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
7.07	Iganga Municipal Council	0	332,611,973	83,235,976	0	30,000,000	5,212,432	92,603,616	5,914,795	83,235,976	0	28,878,432	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
7.08	Kabale Municipal Council	0	339,397,192	83,946,923	0	30,000,000	5,212,432	94,384,832	2,446,913	83,946,923	0	83,946,923	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
7.09	Kamuli Municipal Council	0	431,055,342	80,765,699	0	30,000,000	5,212,432	177,794,831	5,615,153	69,865,440	0	1,963,544	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
7.10	Kasese Municipal Council	0	410,802,561	95,536,751	0	30,000,000	5,212,432	150,142,112	1,296,627	95,536,751	0	117,804,010	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
7.11	Kotido Municipal Council	0	316,660,080	71,679,089	0	30,000,000	5,212,432	94,233,940	1,849,494	71,679,089	0	24,658,816	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
7.12	Kira Municipal Council	0	265,611,978	65,178,976	0	30,000,000	5,212,432	64,599,072	1,060,1993	65,178,978	0	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		
7.13	Kisoro Municipal Council	0	339,066,295	79,235,071	0	30,000,000	5,212,432	50,122,432	7,903,722	79,235,071	0	27,938,108	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
7.14	Kitgum Municipal Council	0	348,980,378	91,884,363	0	30,000,000	5,212,432	177,824,594	3,730,039	91,884,363	0	24,658,816	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
7.15	Koboko Municipal Council	0	245,508,763	55,868,763	0	30,000,000	5,212,432	60,886,432	1,460,814	55,868,763	0	10,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		
7.16	Mukono Municipal Council	0	550,373,792	151,882,795	0	30,000,000	5,212,432	177,824,594	15,760,795	151,882,795	0	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		
7.17	Nambiana Municipal Council	0	1,215,380,216	396,021,142	0	30,000,000	5,212,432	30,000,000	5,212,432	396,021,142	0	33,161,855	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
7.18	Ntungamo Municipal Council	0	1,215,380,216	396,021,142	0	30,000,000	5,212,432	30,000,000	5,212,432	396,021,142	0	33,161,855	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
7.19	Rukungiri Municipal Council	0	463,097,008	101,504,678	0	30,000,000	5,212,432	30,000,000	5,212,432	463,097,008	0	4,018,221	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
7.20	Tororo Municipal Council	0	408,390,467	73,759,239	0	30,000,000	5,212,432	159,848,356	0																

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government												
	o/w Town UCG - Wage	Urban Unconditional Grant - Non Wage Recurrent	o/w Urban UCG - Municipality	Town	o/w Urban UCG - NWR	o/w FMIS Urban	o/w Boards Urban	o/w Ex-Gratia Municipalities	o/w Payroll Division	o/w Urban UCG - NWR	o/w Honoraria for Municipal Councillors	o/w PMS Recurrent Costs	o/w monitoring urban
878 Kyotera District	0	159,471,866	0	159,471,866	0	0	0	0	0	0	0	0	0
879 Lamwo District	0	96,049,522	0	96,049,522	0	0	0	0	0	0	0	0	0
880 Lira District	0	69,211,506	0	69,211,506	0	0	0	0	0	0	0	0	0
881 Lukwa District	0	151,223,429	0	151,223,429	0	0	0	0	0	0	0	0	0
882 Luwero District	0	427,477,955	0	427,477,955	0	0	0	0	0	0	0	0	0
883 Luwero District	0	195,951,984	0	195,951,984	0	0	0	0	0	0	0	0	0
884 Lyantonde District	0	58,076,866	0	58,076,866	0	0	0	0	0	0	0	0	0
885 Madi-Oollo District	0	73,197,000	0	73,197,000	0	0	0	0	0	0	0	0	0
886 Manafwa District	0	157,957,735	0	157,957,735	0	0	0	0	0	0	0	0	0
887 Maracha District	0	139,160,903	0	139,160,903	0	0	0	0	0	0	0	0	0
888 Masaka District	0	0	0	0	0	0	0	0	0	0	0	0	0
889 Masindi District	0	138,266,364	0	138,266,364	0	0	0	0	0	0	0	0	0
890 Mavuge District	0	188,219,595	0	188,219,595	0	0	0	0	0	0	0	0	0
891 Mbale District	0	57,113,632	0	57,113,632	0	0	0	0	0	0	0	0	0
892 Mbala District	0	157,873,284	0	157,873,284	0	0	0	0	0	0	0	0	0
893 Miltonomo District	0	131,273,867	0	131,273,867	0	0	0	0	0	0	0	0	0
894 Mitanya District	0	120,019,927	0	120,019,927	0	0	0	0	0	0	0	0	0
895 Moroto District	0	19,140,976	0	19,140,976	0	0	0	0	0	0	0	0	0
896 Moyo District	0	72,269,113	0	72,269,113	0	0	0	0	0	0	0	0	0
897 Mpigi District	0	211,916,052	0	211,916,052	0	0	0	0	0	0	0	0	0
898 Mityende District	0	166,140,312	0	166,140,312	0	0	0	0	0	0	0	0	0
899 Mukono District	0	279,117,137	0	279,117,137	0	0	0	0	0	0	0	0	0
900 Nakalikiti District	0	18,671,032	0	18,671,032	0	0	0	0	0	0	0	0	0
901 Nakapiripirit District	0	19,450,271	0	19,450,271	0	0	0	0	0	0	0	0	0
902 Nakaseke District	0	134,676,118	0	134,676,118	0	0	0	0	0	0	0	0	0
903 Nakasongola District	0	173,112,717	0	173,112,717	0	0	0	0	0	0	0	0	0
904 Namisindwa District	0	128,096,959	0	128,096,959	0	0	0	0	0	0	0	0	0
905 Namisindwa District	0	134,605,421	0	134,605,421	0	0	0	0	0	0	0	0	0
906 Namutumba District	0	177,478,203	0	177,478,203	0	0	0	0	0	0	0	0	0
907 Napak District	0	81,976,575	0	81,976,575	0	0	0	0	0	0	0	0	0
908 Nebbi District	0	87,923,387	0	87,923,387	0	0	0	0	0	0	0	0	0
909 Ngoro District	0	94,383,745	0	94,383,745	0	0	0	0	0	0	0	0	0
910 Ntoroko District	0	88,471,782	0	88,471,782	0	0	0	0	0	0	0	0	0
911 Ntungamo District	0	412,949,320	0	412,949,320	0	0	0	0	0	0	0	0	0
912 Nyabera District	0	173,099,461	0	173,099,461	0	0	0	0	0	0	0	0	0
913 Obongi District	0	24,862,943	0	24,862,943	0	0	0	0	0	0	0	0	0
914 Omboro District	0	111,858,943	0	111,858,943	0	0	0	0	0	0	0	0	0
915 Okello District	0	119,794,583	0	119,794,583	0	0	0	0	0	0	0	0	0
916 Oyam District	0	224,681,121	0	224,681,121	0	0	0	0	0	0	0	0	0
917 Padde District	0	136,057,948	0	136,057,948	0	0	0	0	0	0	0	0	0
918 Pakwach District	0	111,275,700	0	111,275,700	0	0	0	0	0	0	0	0	0
919 Pallisa District	0	177,548,899	0	177,548,899	0	0	0	0	0	0	0	0	0
920 Rakai District	0	219,471,701	0	219,471,701	0	0	0	0	0	0	0	0	0
921 Rubanda District	0	293,477,288	0	293,477,288	0	0	0	0	0	0	0	0	0
922 Rubirizi District	0	53,746,729	0	53,746,729	0	0	0	0	0	0	0	0	0
923 Rukungiri District	0	47,096,875	0	47,096,875	0	0	0	0	0	0	0	0	0
924 Sironko District	0	90,327,555	0	90,327,555	0	0	0	0	0	0	0	0	0
925 Rovaniima District	0	133,010,340	0	133,010,340	0	0	0	0	0	0	0	0	0
926 Sembelele District	0	89,280,368	0	89,280,368	0	0	0	0	0	0	0	0	0
927 Serere District	0	243,477,454	0	243,477,454	0	0	0	0	0	0	0	0	0
928 Sheema District	0	144,882,871	0	144,882,871	0	0	0	0	0	0	0	0	0
929 Sironko District	0	220,019,596	0	220,019,596	0	0	0	0	0	0	0	0	0
930 Soroti District	0	28,265,194	0	28,265,194	0	0	0	0	0	0	0	0	0
931 Terego District	0	37,544,061	0	37,544,061	0	0	0	0	0	0	0	0	0
932 Tororo District	0	331,624,850	0	331,624,850	0	0	0	0	0	0	0	0	0
933 Wakiso District	0	2,051,393,869	0	2,051,393,869	0	0	0	0	0	0	0	0	0
934 Yumbi District	0	432,147,736	0	432,147,736	0	0	0	0	0	0	0	0	0
935 Zombo District	0	170,280,453	0	170,280,453	0	0	0	0	0	0	0	0	0
Total	0	42,105,957,400	5,355,552,534	20,860,659,000	1,220,000,000	213,709,720	6,782,972,979	148,100,768	5,355,552,534	905,405,808	615,000,000	450,000,000	

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government	o/w city service commission	District Unconditional Grants	District Unconditional Grant - Wage	o/w District UCG - Wage	District Unconditional Grant - Non Wage Recurrent	o/w District UCG - NWR District	o/w District UCG - NWR Subcounty	o/w IPMS District	o/w IFMIS District	o/w Boards District	o/w Ex-Gratia District	o/w Payroll Printing District	
601	Arua city		18,000,406	0	0	0	0	0	0	0	0	0	0	
602	Fort Portal city		18,000,406	0	0	0	0	0	0	0	0	0	0	
603	Gulu city		18,000,406	0	0	0	0	0	0	0	0	0	0	
604	Hima city		18,000,406	0	0	0	0	0	0	0	0	0	0	
605	Iganga city		18,000,406	0	0	0	0	0	0	0	0	0	0	
606	Lira city		18,000,406	0	0	0	0	0	0	0	0	0	0	
607	Masaka city		18,000,406	0	0	0	0	0	0	0	0	0	0	
608	Mbarara city		18,000,406	0	0	0	0	0	0	0	0	0	0	
609	Mbarara city		18,000,406	0	0	0	0	0	0	0	0	0	0	
610	Soroti city		18,000,406	0	0	0	0	0	0	0	0	0	0	
701	Arac District		0	0	0	0	0	0	0	0	0	0	0	
702	Bugiri Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
703	Bushenyi - Ishaka Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
704	Busega Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
705	Eneebie Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
706	Ibanda Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
707	Isingiro Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
708	Kabale Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
709	Kamuli Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
710	Kapchorwa Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
711	Kasese Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
712	Kira Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
713	Kisoro Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
714	Kitungi Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
715	Kabale Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
716	Kotido Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
717	Kumi Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
718	Luwazi Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
719	Makindye-Ssabagabo Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
720	Masindi Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
721	Mityana Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
722	Moroto Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
723	Mulondo Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
724	Mukono Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
725	Nansana Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
726	Nebbi Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
727	Njeru Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
728	Ntungamo Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
729	Rukungiri Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
730	Seetaa Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
731	Tororo Municipal Council		0	0	0	0	0	0	0	0	0	0	0	
801	Atim District		2,879,475,470	2,101,560,540	2,101,560,540	771,194,980	241,194,534	148,259,534	0	30,000,000	25,204,287	225,695,105	6,186,427	
802	Adjumani District		3,289,476,760	2,536,151,666	2,536,151,666	753,335,094	279,756,030	174,131,911	0	30,000,000	25,204,287	114,125,377	8,230,461	
803	Agago District		4,581,371,633	3,431,244,568	3,431,244,568	1,150,127,065	311,735,776	240,181,258	0	30,000,000	25,204,287	375,947,558	9,045,358	
804	Alletonge District		2,933,846,657	1,993,228,373	1,993,228,373	940,618,284	314,355,085	236,539,158	0	30,000,000	25,204,287	213,113,569	8,461,348	
805	Arrola District		3,416,740,900	2,589,275,405	2,589,275,405	833,202,505	253,276,647	179,103,053	0	30,000,000	25,204,287	209,677,933	6,811,192	
806	Aradat District		0	1,346,254,208	710,361,065	635,893,143	234,854,838	145,303,129	0	30,000,000	25,204,287	122,166,336	1,120,484	
807	Arurua District		0	3,033,740,769	2,148,357,136	945,363,633	288,530,509	235,743,367	0	30,000,000	25,204,287	227,062,337	7,514,463	
808	Arumru District		0	2,945,656,776	2,184,940,705	2,184,940,705	269,251,906	170,201,713	0	30,000,000	25,204,287	168,681,473	6,532,758	
809	Arac District		0	2,888,922,739	2,202,355,800	2,202,355,800	686,565,929	230,535,784	141,744,277	0	30,000,000	25,204,287	164,822,689	6,771,275
810	Arua District		0	2,305,856,400	1,667,621,393	1,667,621,393	639,235,007	233,510,550	141,693,478	25,000,000	25,204,287	58,962,883	20,066,286	
811	Bukedea District		0	4,004,754,392	3,134,415,095	870,339,297	263,411,576	210,915,351	0	30,000,000	25,204,287	210,975,681	8,807,679	
812	Bududa District		0	4,187,648,633	2,835,758,824	1,361,889,869	357,712,176	322,492,943	0	30,000,000	25,204,287	372,988,035	9,120,057	
813	Bugiri District		0	3,634,267,477	2,549,811,000	2,549,811,000	1,084,456,477	348,235,567	311,025,907	0	30,000,000	25,204,287	222,575,370	13,211,210
814	Bugwiri District		0	2,385,611,474	1,789,332,842	1,789,332,842	536,278,632	223,895,175	138,235,925	0	30,000,000	25,204,287	8,578,299	3,972,623
815	Buhweju District		0	3,257,666,622	2,528,989,206	2,528,989,206	728,556,416	247,151,007	155,384,092	0	30,000,000	25,204,287	161,436,609	6,972,669
816	Bukwesi District		0	2,856,741,590	2,215,289,761	2,215,289,761	641,473,059	205,923,643	111,692,234	0	30,000,000	25,204,287	167,865,409	6,972,669
817	Bukedea District		0	4,030,945,905	2,879,982,081	2,879,982,081	1,150,963,914	311,378,357	263,883,065	0	30,000,000	25,204,287	401,289,025	7,537,798
818	Bukomansimbi District		0	2,429,234,374	1,850,576,878	1,850,576,878	191,337,806	93,820,389	25,000,000	30,000,000	25,204,287	120,856,145	6,224,708	

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government	o/w city service commission	District Unconditional Grants	District Unconditional Grant - Wage	District UCG - Wage	District Unconditional Non-Wage	District UCG - Recurrent	NWR District	NWR Subcounty	NWR IPPS District	NWR IIMIS District	O/w Boards District	O/w Ex-Gratia District	O/w Payroll Printing District
			o/w city service commission	o/w city service commission	o/w city service commission	o/w city service commission	o/w city service commission	o/w city service commission	o/w city service commission	o/w city service commission	o/w city service commission	o/w city service commission	o/w city service commission	o/w city service commission
81.9	Bukwo District	0	3,698,501,412	2,792,976,000	2,792,976,000	905,522,412	205,819,186	174,886,453	0	30,000,000	25,204,287	287,415,362	6,295,080	
82.0	Bulumbull District	0	4,784,929,065	3,519,048,502	3,519,048,502	1,265,880,563	334,673,980	303,664,575	25,000,000	30,000,000	25,204,287	318,571,971	6,417,315	
82.1	Bulisa District	0	1,752,418,857	1,147,824,554	1,147,824,554	607,594,303	217,359,363	116,777,624	0	30,000,000	25,204,287	317,499,345	3,977,623	
82.2	Bundibugyo District	0	2,964,355,864	1,822,217,240	1,822,217,240	1,142,139,624	316,462,402	255,276,178	0	30,000,000	25,204,287	310,054,691	11,415,350	
82.3	Bunyangabu District	0	4,008,726,855	3,341,098,363	3,341,098,363	659,678,492	209,462,470	123,173,414	0	30,000,000	25,204,287	164,175,681	6,677,915	
82.4	Buseyeyi District	0	4,103,579,727	3,302,993,830	3,302,993,830	808,585,897	232,049,051	154,337,986	25,000,000	47,143,900	25,204,287	176,622,995	11,551,166	
82.5	Busia District	0	3,101,241,847	2,066,179,233	2,066,179,233	1,035,062,614	328,562,569	296,091,298	0	30,000,000	25,204,287	203,394,450	12,965,655	
82.6	Butelela District	0	3,345,033,205	2,450,782,693	2,450,782,693	894,250,512	287,094,109	231,159,625	0	30,000,000	25,204,287	171,099,298	10,872,085	
82.7	Butambala District	0	2,605,303,140	2,135,470,414	2,135,470,414	658,832,745	172,503,382	68,311,124	0	30,000,000	25,204,287	76,416,929	8,033,527	
82.8	Butebo District	0	1,004,871,470	1,911,120,826	1,911,120,826	693,984,055	207,501,000	132,999,353	0	30,000,000	25,204,287	192,182,369	5,638,999	
82.9	Buvuma District	0	3,697,955,386	2,900,684,527	2,900,684,527	797,270,861	224,261,934	117,674,213	0	30,000,000	25,204,287	93,233,695	1,602,631	
83.0	Buyende District	0	2,865,599,076	1,690,349,475	1,690,349,475	1,175,249,601	373,114,853	308,059,367	0	30,000,000	25,204,287	283,560,000	5,969,121	
83.1	Dokolo District	0	3,170,637,899	2,377,221,453	2,377,221,453	798,216,446	252,875,463	182,674,453	0	30,000,000	25,204,287	168,982,397	8,104,335	
83.2	Gomba District	0	2,495,932,514	1,819,822,477	1,819,822,477	676,210,037	204,829,903	147,429,418	0	30,000,000	25,204,287	7,076,023	2,032,449,953	
83.3	Gulu District	0	4,798,881,259	4,121,524,502	4,121,524,502	677,356,572	245,080,484	152,664,476	0	30,000,000	25,204,287	128,611,777	5,807,104	
83.4	Homa District	0	2,761,152,787	1,878,164,849	1,878,164,849	882,987,938	305,331,735	253,280,205	0	30,000,000	25,204,287	169,880,561	5,931,306	
83.5	Ibanda District	0	2,733,673,457	2,025,445,860	2,025,445,860	727,221,597	225,204,287	144,201,738	0	30,000,000	25,204,287	147,384,161	7,382,418	
83.6	Iganga District	0	2,828,784,619	1,951,728,073	1,951,728,073	874,056,546	319,599,298	270,903,680	0	30,000,000	25,204,287	106,140,545	14,788,875	
83.7	Isingiro District	0	5,556,767,149	4,097,247,360	4,097,247,360	1,458,513,789	424,734,579	428,860,451	0	30,000,000	25,204,287	350,692,883	15,320,065	
83.8	Jinja District	0	3,915,794,987	3,294,056,687	3,294,056,687	627,736,300	111,494,463	25,000,000	47,143,000	25,204,287	69,401,441	17,350,517		
83.9	Kibaale District	0	2,976,121,114	2,125,984,001	2,125,984,001	813,094,150	261,076,572	184,261,128	0	30,000,000	25,204,287	212,401,410	4,014,452	
84.0	Kibale District	0	4,129,056,150	3,314,962,000	3,314,962,000	813,094,150	253,059,540	184,605,969	0	30,000,000	25,204,287	186,005,377	13,688,90	
84.1	Kaboreole District	0	3,305,711,504	2,510,392,709	2,510,392,709	798,318,795	254,651,085	184,605,969	0	30,000,000	25,204,287	152,668,994	9,457,047	
84.2	Kaberamaido District	0	5,017,705,906	1,890,171,449	1,890,171,449	613,534,747	219,447,414	132,700,185	0	30,000,000	25,204,287	177,789,665	4,482,738	
84.3	Kagadi District	0	3,709,603,062	2,230,019,155	2,230,019,155	1,479,593,057	378,205,072	385,709,541	0	30,000,000	25,204,287	488,646,242	10,394,601	
84.4	Kakumiro District	0	3,932,568,752	2,573,754,208	2,573,754,208	1,358,814,544	432,990,231	436,059,702	0	30,000,000	25,204,287	321,365,697	6,249,918	
84.5	Kalaki District	0	2,745,172,044	2,121,920,776	2,121,920,776	622,125,268	221,658,212	138,070,584	0	30,000,000	25,204,287	113,181,473	4,297,779	
84.6	Kalingala District	0	2,452,457,101	1,962,415,710	1,962,415,710	191,531,759	82,593,599	82,593,599	0	30,000,000	25,204,287	66,131,159	2,933,530	
84.7	Kalro District	0	3,603,994,862	2,661,639,875	2,661,639,875	946,536,987	300,562,370	299,909,889	0	30,000,000	25,204,287	233,009,953	10,614,035	
84.8	Kalungu District	0	2,846,330,729	2,234,247,416	2,234,247,416	614,083,313	218,254,287	126,244,562	0	30,000,000	25,204,287	100,771,457	8,739,771	
84.9	Kamuli District	0	4,095,463,521	2,813,690,999	2,813,690,999	1,279,772,622	412,568,498	404,440,620	0	30,000,000	25,204,287	205,617,474	17,588,811	
85.0	Kamwenge District	0	4,033,314,893	3,196,732,881	3,196,732,881	836,583,012	264,211,239	30,605,364	0	30,000,000	25,204,287	202,999,339	8,729,696	
85.1	Kanungu District	0	4,573,494,042	3,572,107,218	3,572,107,218	1,001,386,624	281,236,643	220,189,543	0	30,000,000	25,204,287	213,957,762	13,633,945	
85.2	Kapechorwa District	0	2,685,409,236	2,030,388,826	2,030,388,826	655,020,410	197,008,141	115,766,393	0	30,000,000	25,204,287	151,772,641	5,741,183	
85.3	Kapelebong District	0	1,911,982,318	1,290,976,958	1,290,976,958	613,005,360	210,800,837	101,871,320	0	30,000,000	25,204,287	154,787,233	3,588,510	
85.4	Karenga District	0	2,052,447,204	1,974,717,612	1,974,717,612	547,755,985	192,294,985	77,172,387	0	30,000,000	25,204,287	127,795,713	1,764,527	
85.5	Kasindia District	0	3,324,105,083	2,371,171,427	2,371,171,427	955,933,656	300,062,236	248,659,323	0	30,000,000	25,204,287	206,115,362	6,987,403	
85.6	Kasese District	0	7,594,327,840	5,690,294,532	5,690,294,532	1,850,033,308	548,857,110	527,775,266	25,000,000	30,000,000	25,204,287	421,380,996	28,785,240	
85.7	Katakwi District	0	3,879,285,553	2,908,555,495	2,908,555,495	2,208,585,308	278,185,599	223,572,819	0	30,000,000	25,204,287	278,113,857	8,483,721	
85.8	Kayunga District	0	3,633,383,337	2,746,449,952	2,746,449,952	883,933,385	294,566,814	163,129,921	16,359,059	30,000,000	25,204,287	139,363,265	6,014,398	
85.9	Kato District	0	3,536,510,747	2,779,093,356	2,779,093,356	757,417,391	258,898,840	184,141,460	0	30,000,000	25,204,287	139,363,265	5,122,529	
86.0	Kibale District	0	4,605,168,632	3,779,717,078	3,779,717,078	828,451,554	274,263,681	216,589,027	0	30,000,000	25,204,287	188,336,897	4,434,152	
86.1	Kiboga District	0	3,390,088,917	2,594,669,589	2,594,669,589	735,339,328	306,894,774	156,802,274	0	30,000,000	25,204,287	169,673,569	7,327,283	
86.2	Kibuku District	0	3,468,748,917	2,483,477,000	2,483,477,000	983,271,917	294,356,301	258,820,970	0	30,000,000	25,204,287	253,191,745	5,649,953	
86.3	Kikwete District	0	2,746,472,623	1,834,659,951	1,834,659,951	911,512,672	351,075,213	296,725,258	0	30,000,000	25,204,287	117,278,753	6,767,507	
86.4	Kiruhura District	0	1,984,715,723	1,258,815,571	1,258,815,571	1,258,815,571	254,627,852	173,676,556	25,000,000	30,000,000	25,204,287	16,005,985	5,122,529	
86.5	Kitandongo District	0	3,651,355,205	2,862,913,614	2,862,913,614	788,439,591	256,335,700	180,536,669	25,000,000	30,000,000	25,204,287	8,278,493,433	5,792,961	
86.6	Kisororo District	0	3,076,351,511	2,212,389,220	2,212,389,220	849,962,291	280,714,814	209,746,998	0	30,000,000	25,204,287	132,787,521	9,615,786	
86.7	Kitagwenda District	0	4,239,394,614	3,255,383,157	3,255,383,157	986,013,457	322,988,699	240,305,015	0	30,000,000	25,204,287	215,555,970	15,755,050	
86.8	Kitungo District	0	3,114,290,646	2,403,772,864	2,403,772,864	711,017,782	238,854,598	163,303,875	0	30,000,000	25,204,287	194,780,257	4,634,616	
86.9	Kigarama District	0	2,746,449,592	1,834,659,951	1,834,659,951	911,512,672	351,075,213	296,725,258	0	30,000,000	25,204,287	160,192,657	8,878,332	
87.0	Kole District	0	3,651,355,205	2,862,913,614	2,862,913,614	788,439,591	256,335,700	180,536,669	25,000,000	30,000,000	25,204,287	16,005,985	5,122,529	
87.1	Kofito District	0	3,25											

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vane Code	Local Government	o/w city service commission	District Unconditional Grants	District Unconditional Grant - Wage	o/w District UCG - Non Wage	District Unconditional Grant - Non Wage Recurrent	o/w District UCG - NWR District	c/ww District UCG - NWR Subcounty	o/w IPPS District	o/w IFMIS District	o/w Boards District	o/w Ek-Gratia District	o/w Payroll Printing District
878	Kyotera District	0	3,595,096,235	2,791,711,752	2,795,711,752	803,386,483	262,905,213	189,029,080	0	30,000,000	25,204,287	95,295,970	16,744,497
879	Lamwo District	0	3,443,911,836	2,599,695,486	2,599,695,486	843,216,350	260,613,185	165,111,213	0	30,000,000	25,204,287	231,994,465	5,867,259
880	Lira District	0	2,893,921,197	1,991,637,647	1,991,637,647	902,283,830	275,15,422	209,374,752	0	47,143,000	25,204,287	176,617,793	14,715,633
881	Luweero District	0	2,234,509,231	1,844,083,661	1,844,083,661	780,425,370	263,-31,823	194,013,073	0	30,000,000	25,204,287	146,943,873	8,734,581
882	Lwero District	0	4,549,377,541	4,549,218,672	4,549,218,672	1,094,758,869	297,685,732	170,813,218	0	30,000,000	25,204,287	170,813,218	23,591,271
883	Lwengo District	0	3,861,586,202	3,027,443,560	3,027,443,560	834,142,642	250,602,649	172,297,159	0	30,000,000	25,204,287	234,379,329	10,835,131
884	Lyantonde District	0	2,853,872,344	2,277,667,303	2,277,667,303	576,205,421	197,751,425	102,570,198	0	30,000,000	25,204,287	92,033,585	4,739,585
885	Madi-Okollo District	0	2,830,924,584	2,133,885,866	2,133,885,866	696,338,818	240,953,387	157,983,310	0	30,000,000	25,204,287	128,395,393	6,541,428
886	Manafwa District	0	4,715,613,921	3,537,045,984	3,537,045,984	1,177,559,337	263,203,456	237,160,782	0	30,000,000	25,204,287	457,732,610	7,075,598
887	Maralal District	0	2,957,534,050	2,063,565,906	2,063,565,906	894,558,144	255,343,781	195,742,398	0	30,000,000	25,204,287	256,643,873	9,337,633
888	Maraka District	0	2,002,779,415	1,429,432,833	1,429,432,833	572,846,582	207,935,710	112,361,518	0	47,143,000	25,204,287	52,120,257	8,821,261
889	Matindu District	0	2,712,236,403	1,911,562,504	1,911,562,504	800,673,899	267,-383,203	189,640,651	0	30,000,000	25,204,287	134,678,753	9,500,442
890	Mavule District	0	4,457,659,151	3,155,529,812	3,155,529,812	1,302,143,339	459,051,605	439,707,639	0	30,000,000	25,204,287	185,151,106	15,116,411
891	Mwale District	0	4,862,088,533	3,794,576,860	3,794,576,860	1,068,511,673	313,059,782	275,193,879	0	47,143,000	25,204,287	167,442,867	16,610,19
892	Mzara District	0	3,349,619,054	2,679,855,561	2,679,855,561	669,759,993	206,511,856	113,880,952	0	30,000,000	25,204,287	10,799,992	10,799,992
893	Mitoma District	0	3,165,162,108	2,427,432,380	2,427,432,380	800,776,515	272,774,702	211,020,838	0	30,000,000	25,204,287	195,104,450	11,216,261
894	Mitanya District	0	3,311,209,515	2,427,432,980	2,427,432,980	565,163,240	224,560,803	107,328,956	0	30,000,000	25,204,287	93,489,655	2,668,788
895	M'oto District	0	2,189,315,173	1,624,151,933	1,624,151,933	627,388,014	203,251,701	104,147,276	0	30,000,000	25,204,287	138,796,321	6,640,322
896	Moyo District	0	2,877,037,330	2,277,733,438	2,277,733,438	758,232,406	247,460,650	168,848,782	0	47,143,000	25,204,287	141,028,129	10,799,992
897	Mp'eri District	0	2,940,153,324	2,182,921,418	2,182,921,418	758,232,406	247,460,650	168,848,782	0	30,000,000	25,204,287	10,799,992	10,799,992
898	Museere District	0	3,920,397,335	2,714,406,520	2,714,406,520	1,205,991,520	403,662,534	377,069,339	0	30,000,000	25,204,287	236,484,161	8,794,380
899	Mukono District	0	3,414,336,796	2,243,255,176	2,243,255,176	1,171,081,620	381,653,699	351,500,310	0	30,000,000	25,204,287	233,038,690	19,122,918
900	Nabilatuk District	0	2,211,638,441	1,680,216,721	1,680,216,721	531,121,620	211,577,639	98,223,949	0	30,000,000	25,204,287	88,357,248	2,375,539
901	Nakapiripirit District	0	2,483,515,630	1,855,863,616	1,855,863,616	627,388,014	236,353,606	133,755,576	0	30,000,000	25,204,287	113,673,601	3,064,099
902	Nakaseke District	0	4,097,721,155	3,246,085,400	3,246,085,400	851,835,755	283,117,043	201,710,227	0	30,000,000	25,204,287	150,980,194	10,233,892
903	Nalasoroba District	0	4,716,054,974	3,942,227,376	3,942,227,376	773,527,976	251,-52,146	167,313,76	0	30,000,000	25,204,287	118,892,961	11,688,983
904	Namayong District	0	2,768,609,193	2,092,092,142	2,092,092,142	762,733,559	225,-22,239	144,001,864	0	30,000,000	25,204,287	148,832,961	6,043,320
905	Namutumba District	0	3,596,265,108	2,488,364,000	2,488,364,000	1,288,375,204	313,119,057	272,017,327	0	30,000,000	25,204,287	100,386,593	-5,254,447
906	Ntungamo District	0	3,528,640,788	2,488,364,000	2,488,364,000	1,040,275,788	308,244,112	268,779,820	0	30,000,000	25,204,287	308,982,081	9,928,63
907	Napak District	0	4,360,945,494	3,605,385,072	3,605,385,072	873,330,033	261,-32,633	156,178,998	0	30,000,000	25,204,287	3,178,079	3,178,079
908	Neibi District	0	4,028,552,397	3,176,146,554	3,176,146,554	432,247,589	280,3,-2,605	218,115,467	0	30,000,000	25,204,287	182,176,001	9,950,479
909	Ngoro District	0	2,212,314,251	1,539,385,692	1,539,385,692	672,333,559	225,-22,239	182,706,748	0	30,000,000	25,204,287	126,632,961	6,842,763
910	Ntchoro District	0	2,741,740,245	2,213,323,035	2,213,323,035	534,079,310	182,41,-775	131,079,304	0	30,000,000	25,204,287	482,384,130	-2,375,539
911	Ntungamo District	0	6,240,379,919	4,848,685,165	4,848,685,165	1,391,692,354	378,923,766	365,952,781	0	30,000,000	25,204,287	372,955,627	22,225,114
912	Nwoya District	0	2,719,850,146	1,895,620,113	1,895,620,113	823,330,038	221,108,511	0	30,000,000	25,204,287	4,291,791	4,291,791	
913	Obongi District	0	3,076,063,366	2,643,815,777	2,643,815,777	432,247,589	169,459,383	58,991,258	0	30,000,000	25,204,287	72,597,856	2,882,555
914	Otoro District	0	3,089,275,302	2,330,545,092	2,330,545,092	758,733,210	254,-4,6,032	187,070,562	0	30,000,000	25,204,287	153,364,193	11,461,224
915	Otuoke District	0	2,097,967,324	2,938,458,036	2,938,458,036	1,143,336,688	280,175,803	129,731,633	0	30,000,000	25,204,287	211,785,409	4,997,758
916	Oyam District	0	3,083,130,197	2,072,324,824	2,072,324,824	1,010,805,373	278,057,570	210,809,544	0	30,000,000	25,204,287	223,537,474	16,216,452
917	Pader District	0	3,284,486,291	2,560,317,370	2,560,317,370	724,168,921	240,-82,300	162,-0,611	0	30,000,000	25,204,287	323,375,970	9,113,166
918	Pakwach District	0	4,559,852,654	3,434,484,149	3,434,484,149	1,125,559,581	344,-74,835	323,789,182	0	30,000,000	25,204,287	166,375,713	6,728,617
919	Palisa District	0	4,819,882,202	3,681,720,506	3,681,720,506	1,138,161,696	296,459,799	241,908,557	0	30,000,000	25,204,287	10,170,005	10,170,005
920	Rabai District	0	3,336,512,827	2,611,213,000	2,611,213,000	692,240,521	200,-31,744	105,526,-544	0	30,000,000	25,204,287	209,345,697	12,855,202
921	Rujanda District	0	3,076,414,992	3,076,414,992	3,076,414,992	915,933,176	314,824,289	258,072,-62	0	30,000,000	25,204,287	147,760,514	9,583,522
922	Saitere District	0	3,992,308,168	2,666,492,197	2,666,492,197	605,955,000	692,240,520	187,189,913	0	30,000,000	25,204,287	158,241,153	9,661,469
923	Rwenziri District	0	4,179,092,135	1,928,094,135	1,928,094,135	514,663,804	153,4,-34,626	83,760,512	0	30,000,000	25,204,287	622,454,402	12,827,338
924	Rwenzururu District	0	4,580,447,076	3,603,595,740	3,603,595,740	976,851,336	325,-5,6,266	241,-3,763,-79	0	30,000,000	25,204,287	198,589,602	18,104,297
925	Rwampara District	0	2,644,859,588	2,101,481,029	2,101,481,029	503,379,559	200,92,-2,401	90,518,42	0	30,000,000	25,204,287	104,334,209	9,212,223
926	Sembabule District	0	3,336,512,827	2,611,213,000	2,611,213,000	692,240,521	200,-31,747	105,526,-544	0	30,000,000	25,204,287	209,345,697	12,855,202
927	Ssebei District	0	3,076,414,992	3,076,414,992	3,076,414,992	915,933,176	314,824,289	258,072,-62	0	30,000,000	25,204,287	147,760,514	9,583,522
928	Sitembe District	0	3,641,916,276	3,053,97,-276	3,053,97,-276	605,955,000	692,240,520	187,189,913	0	30,000,000	25,204,287	158,241,153	9,661,469
929	Sironko District	0	5,179,148,134	3,644,803,808	3,644,803,808	1,524,344,626	158,6,-3,446	33,765,902	0	30,000,000	25,204,287	166,375,713	12,827,338
930	Soroti District	0	2,880,282,088	1,902,092,088	1,902,092,088	1,126,559,581	298,606,096	285,704,-77	0	30,000,000	25,204,287	10,170,005	10,170,005
931	Terego District	0	2,412,170,225	1,649,835,591	1,649,835,591	762,233,634	275,-20,-295	199,608,-547	0	30,000,000	25,204,287	97,250,000	7,003,000
932	Tooro District	0	5,421,331,626	3,743,213,238	3,743,213,238</								

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government						Total	Total	Total	Total
		O/w Honaria for District LLG Councillors	O/w PBS Recurring Costs	O/w monitoring & District Service Commission	Total Grants	Total Wage Grants	Total Non-Wage Recurrent Grants	Total Development Grants		
601	Arca city	0	0	0	0	37,912,221,269	27,250,135,284	9,721,336,342	900,749,543	
602	Fort-Portal city	0	0	0	0	21,809,232,530	14,241,322,661	7,242,693,523	365,306,147	
603	Gulu city	0	0	0	0	25,565,271,057	17,132,547,709	7,686,947,260	745,776,088	
604	Holma city	0	0	0	0	14,162,869,100	8,634,263,561	5,126,100,807	402,486,732	
605	Iripi city	0	0	0	0	37,151,591,602	28,828,733,674	7,957,722,229	745,135,699	
606	Ira city	0	0	0	0	19,480,888,716	13,805,314,218	7,923,137,249	751,437,250	
607	Masaka city	0	0	0	0	26,606,059,759	19,407,308,951	6,724,811,571	556,939,237	
608	Mbalala city	0	0	0	0	38,171,305,226	26,701,208,306	10,667,217,290	802,879,650	
609	Mbarara city	0	0	0	0	32,182,458,707	23,408,112,840	8,145,465,882	628,879,985	
610	Soroti city	0	0	0	0	19,038,965,602	13,255,594,864	5,468,137,233	315,093,505	
701	Apec Municipal Council	0	0	0	0	9,089,235,060	5,915,652,216	2,843,531,741	330,049,104	
702	Bugiri Municipal Council	0	0	0	0	4,667,520,303	3,760,135,476	2,277,765,704	429,619,173	
703	Bushenyi-Ishaka Municipal Council	0	0	0	0	13,761,394,476	9,588,870,015	3,859,077,626	313,446,835	
704	Busia Municipal Council	0	0	0	0	8,074,953,412	4,797,671,458	2,972,373,191	304,908,763	
705	Entebbe Municipal Council	0	0	0	0	11,996,559,788	7,221,779,082	4,076,200,448	638,580,258	
706	Ibanda Municipal Council	0	0	0	0	16,756,048,909	11,643,310,548	4,545,656,445	569,087,916	
707	Iganga Municipal Council	0	0	0	0	7,201,263,888	4,740,387,824	2,134,340,230	326,135,844	
708	Kahale Municipal Council	0	0	0	0	16,682,183,274	12,378,138,048	4,035,467,670	288,557,557	
709	Kigum Municipal Council	0	0	0	0	8,654,888,565	5,485,373,688	2,676,105,752	453,409,125	
710	Kapchorwa Municipal Council	0	0	0	0	11,585,804,633	7,783,200,317	3,443,806,323	360,798,003	
711	Kasese Municipal Council	0	0	0	0	15,941,401,301	11,161,654,312	4,365,365,848	418,381,141	
712	Kira Municipal Council	0	0	0	0	15,292,338,556	8,399,455,929	4,856,822,099	2,002,064,508	
713	Kisoro Municipal Council	0	0	0	0	5,056,234,116	3,056,345,112	1,814,453,305	195,435,700	
714	Kitgum Municipal Council	0	0	0	0	8,363,322,445	4,942,261,464	3,091,452,206	326,878,775	
715	Koboko Municipal Council	0	0	0	0	9,318,864,467	6,038,580,786	2,845,194,965	438,308,716	
716	Kotido Municipal Council	0	0	0	0	8,267,612,634	4,965,649,440	2,950,416,470	341,506,724	
717	Kumi Municipal Council	0	0	0	0	9,089,782,758	5,877,042,416	2,711,228,738	501,514,604	
718	Igazi Municipal Council	0	0	0	0	8,531,351,765	5,058,449,338	2,978,449,467	487,470,960	
719	Makindye-Sabagogo Municipal Council	0	0	0	0	12,499,605,291	7,709,941,744	4,129,959,114	1,679,034,654	
720	Masindi Municipal Council	0	0	0	0	12,499,605,291	7,709,941,744	4,129,959,114	1,679,034,654	
721	Mityana Municipal Council	0	0	0	0	12,330,775,929	8,296,419,747	3,521,408,505	510,951,277	
722	Morojo Municipal Council	0	0	0	0	6,625,024,102	4,675,451,849	2,475,451,849	118,980,388	
723	Mubende Municipal Council	0	0	0	0	12,330,131,656	7,256,258,488	4,000,466,4770	1,067,434,398	
724	Mukono Municipal Council	0	0	0	0	19,091,984,922	13,863,737,410	4,500,031,804	727,933,707	
725	Nansana Municipal Council	0	0	0	0	22,392,531,794	13,924,812,294	6,228,960,707	2,258,748,093	
726	Nebbi Municipal Council	0	0	0	0	5,938,350,499	3,508,859,992	2,157,940,668	270,580,039	
727	Njeru Municipal Council	0	0	0	0	12,893,908,519	7,722,729,584	4,405,227,512	759,051,423	
728	Ntungamo Municipal Council	0	0	0	0	5,798,011,207	3,495,283,948	2,133,752,507	168,972,752	
729	Rukungiri Municipal Council	0	0	0	0	11,900,104,004	8,932,895,157	2,165,139,351	205,070,286	
730	Shimoga Municipal Council	0	0	0	0	16,215,849,965	11,763,108,052	4,058,823,856	383,918,048	
731	Tororo Municipal Council	0	0	0	0	11,392,911,395	7,984,330,954	3,171,389,002	231,397,440	
801	Abim District	41,664,895	20,000,000	15,000,000	18,000,406	22,629,249,041	14,791,149,528	6,281,266,221	1,556,533,292	
802	Ademadii District	68,874,623	20,000,000	15,000,000	18,000,406	39,738,305,715	26,566,933,288	9,898,104,892	3,275,911,639	
803	Agago District	105,013,542	20,000,000	15,000,000	18,000,406	36,098,564,155	24,231,056,930	9,466,724,159	2,602,785,066	
804	Alebtong District	59,946,431	20,000,000	15,000,000	18,000,406	29,887,276,991	17,527,112,948	9,503,403,506	2,456,160,637	
805	Amolatar District	76,102,207	20,000,000	15,000,000	18,000,406	25,650,942,829	16,330,956,120	7,402,281,094	1,864,066,635	
806	Amudat District	24,233,664	20,000,000	15,000,000	18,000,406	12,582,585,871	12,582,585,871	1,746,840,362		
807	Amuria District	77,377,663	20,000,000	15,000,000	18,000,406	28,582,538,833	17,971,561,343	8,063,913,374	2,647,064,116	
808	Amuru District	37,838,527	20,000,000	15,000,000	18,000,406	24,246,411,524	14,424,249,1184	6,565,415,001	2,942,507,338	
809	Apac District	34,437,511	20,000,000	15,000,000	18,000,406	26,641,973,373	17,298,527,770	9,477,955,185	1,871,378,817	
810	Arwok District	51,297,117	20,000,000	15,000,000	18,000,406	26,568,413,356	17,835,174,284	11,835,275,252	1,570,953,820	
811	Budaka District	68,024,319	20,000,000	15,000,000	18,000,406	33,745,182,417	21,885,055,571	9,701,216,985	2,157,559,861	
812	Bududa District	191,371,965	20,000,000	15,000,000	18,000,406	36,434,156,9318	23,112,333,612	10,722,928,922	2,598,897,915	
813	Bugiri District	81,204,030	20,000,000	15,000,000	18,000,406	44,537,425,275	27,044,925,578	13,159,559,248	4,372,885,450	
814	Buwenda District	41,239,743	20,000,000	15,000,000	18,000,406	24,720,329,089	18,717,163,666	5,719,712,326	1,629,227,697	
815	Buhweju District	51,443,391	20,000,000	15,000,000	18,000,406	21,085,564,887	13,890,203,049	5,636,686,331	1,558,475,608	
816	Bulwala District	40,814,591	20,000,000	15,000,000	18,000,406	29,241,946,563	18,993,071,424	8,648,198,934	1,606,896,005	
817	Bukomansimbi District	58,670,95	20,000,000	15,000,000	18,000,406	35,362,329,192	20,102,931,902	2,952,252,361		
818	Bukomansimbi District	33,161,855	20,000,000	15,000,000	18,000,406	22,359,728,860	14,724,474,472	6,431,220,674	1,204,033,715	

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government	Total						Total						Total					
		District LLG Councillors		o/w Honanaria for District LLG Councillors		o/w PBS Recurrent Costs District		o/w monitoring UGIFT Program- district		o/w District Service Commissioner		Total Grants		Total Wage Grants		Total Non-Wage Recurrent Grants		Total Development Grants	
819	Bukwo District	82,904,638	20,000,000	15,000,000	18,000,406	29,182,642,818	21,365,164,347	6,543,583,387	1,269,895,085	6,543,583,387	18,000,406	21,365,164,347	6,543,583,387	1,269,895,085	6,543,583,387	1,269,895,085	6,543,583,387	1,269,895,085	
820	Bulambo District	139,346,029	20,000,000	15,000,000	16,000,406	31,862,947,147	20,477,743,318	8,727,065,761	2,662,144,068	8,727,065,761	15,000,000	31,862,947,147	8,727,065,761	2,662,144,068	8,727,065,761	2,662,144,068	8,727,065,761	2,662,144,068	
821	Bulisa District	43,790,655	20,000,000	15,000,000	18,000,406	15,600,338,071	9,405,466,308	4,592,040,790	1,402,430,973	4,592,040,790	15,000,000	15,600,338,071	9,405,466,308	1,402,430,973	9,405,466,308	1,402,430,973	9,405,466,308	1,402,430,973	
822	Burndiyo District	140,725,309	20,000,000	15,000,000	18,000,406	38,401,827,876	26,457,389,986	9,745,302,220	2,190,155,471	9,745,302,220	20,000,000	38,401,827,876	26,457,389,986	9,745,302,220	38,401,827,876	26,457,389,986	9,745,302,220	2,190,155,471	
823	Bunyangabu District	68,024,319	20,000,000	15,000,000	18,000,406	25,637,255,107	18,637,782,109	10,084,409,726	2,031,839,867	10,084,409,726	20,000,000	25,637,255,107	18,637,782,109	10,084,409,726	25,637,255,107	18,637,782,109	10,084,409,726	2,031,839,867	
824	Busienyi District	75,627,055	20,000,000	15,000,000	18,000,406	37,787,200,183	28,825,795,297	11,397,404,491	2,320,702,990	11,397,404,491	20,000,000	37,787,200,183	28,825,795,297	11,397,404,491	37,787,200,183	28,825,795,297	11,397,404,491	2,320,702,990	
825	Busingizi District	85,455,550	20,000,000	15,000,000	18,000,406	43,127,902,778	31,872,128,894	11,382,128,894	2,175,651,033	11,382,128,894	20,000,000	43,127,902,778	31,872,128,894	11,382,128,894	43,127,902,778	31,872,128,894	11,382,128,894	2,175,651,033	
826	Bukaleja District	83,880,702	20,000,000	15,000,000	18,000,406	41,031,254,406	27,472,514,478	11,382,128,894	2,175,651,033	11,382,128,894	20,000,000	41,031,254,406	27,472,514,478	11,382,128,894	41,031,254,406	27,472,514,478	11,382,128,894	2,175,651,033	
827	Bumabala District	86,165,071	20,000,000	15,000,000	18,000,406	41,049,813,624	26,049,810,310	8,989,439,938	1,268,252,832	8,989,439,938	20,000,000	41,049,813,624	26,049,810,310	8,989,439,938	41,049,813,624	26,049,810,310	8,989,439,938	1,268,252,832	
828	Butebo District	49,317,631	20,000,000	15,000,000	18,000,406	20,632,603,304	12,812,405,816	6,451,943,655	1,368,252,832	6,451,943,655	20,000,000	20,632,603,304	12,812,405,816	6,451,943,655	20,632,603,304	12,812,405,816	6,451,943,655	1,368,252,832	
829	Buwuma District	252,293,095	20,000,000	15,000,000	18,000,406	17,013,168,597	11,055,647,398	4,205,952,433	1,746,777,766	4,205,952,433	20,000,000	17,013,168,597	11,055,647,398	4,205,952,433	17,013,168,597	11,055,647,398	4,205,952,433	1,746,777,766	
830	Bwende District	96,341,567	20,000,000	15,000,000	18,000,406	29,446,006,209	20,984,676,076	8,623,407,731	3,684,982,402	8,623,407,731	20,000,000	29,446,006,209	20,984,676,076	8,623,407,731	29,446,006,209	20,984,676,076	8,623,407,731	3,684,982,402	
831	Dokolo District	77,377,663	20,000,000	15,000,000	18,000,406	28,199,763,940	18,594,713,212	7,460,386,299	2,044,684,429	7,460,386,299	20,000,000	28,199,763,940	18,594,713,212	7,460,386,299	28,199,763,940	18,594,713,212	7,460,386,299	2,044,684,429	
832	Gemba District	42,090,047	20,000,000	15,000,000	18,000,406	24,556,729,982	16,031,453,430	7,094,402,849	1,427,873,703	16,031,453,430	20,000,000	24,556,729,982	16,031,453,430	7,094,402,849	24,556,729,982	16,031,453,430	7,094,402,849	1,427,873,703	
833	Gulu District	36,988,233	20,000,000	15,000,000	18,000,406	23,395,674,495	15,121,591,502	6,619,535,583	1,648,649,395	15,121,591,502	20,000,000	23,395,674,495	15,121,591,502	6,619,535,583	23,395,674,495	15,121,591,502	6,619,535,583	1,648,649,395	
834	Hima District	40,893,439	20,000,000	15,000,000	18,000,406	26,220,688,643	16,415,686,436	7,603,661,722	2,251,328,485	7,603,661,722	20,000,000	26,220,688,643	16,415,686,436	7,603,661,722	26,220,688,643	16,415,686,436	7,603,661,722	2,251,328,485	
835	Hima District	72,275,839	20,000,000	15,000,000	18,000,406	30,353,007,041	20,643,278,561	7,600,382,904	2,119,344,576	7,600,382,904	20,000,000	30,353,007,041	20,643,278,561	7,600,382,904	30,353,007,041	20,643,278,561	7,600,382,904	2,119,344,576	
836	Iganga District	54,191,455	20,000,000	15,000,000	18,000,406	47,842,131,402	30,051,458,788	14,240,651,015	3,143,013,599	14,240,651,015	20,000,000	47,842,131,402	30,051,458,788	14,240,651,015	47,842,131,402	30,051,458,788	14,240,651,015	3,143,013,599	
837	Isingiro District	131,797,117	20,000,000	15,000,000	18,000,406	61,807,637,934	43,512,353,746	13,904,727,772	6,305,556,415	13,904,727,772	20,000,000	61,807,637,934	43,512,353,746	13,904,727,772	61,807,637,934	43,512,353,746	13,904,727,772	6,305,556,415	
838	Iruju District	65,896,559	20,000,000	15,000,000	18,000,406	42,747,452,911	33,974,510,340	11,385,475,911	2,072,396,087	2,072,396,087	20,000,000	42,747,452,911	33,974,510,340	11,385,475,911	42,747,452,911	33,974,510,340	11,385,475,911	2,072,396,087	
839	Kabonge District	93,956,590	20,000,000	15,000,000	18,000,406	40,500,513,552	12,882,452,643	5,725,425,643	1,742,625,584	5,725,425,643	20,000,000	40,500,513,552	12,882,452,643	5,725,425,643	40,500,513,552	12,882,452,643	5,725,425,643	1,742,625,584	
840	Kabale District	68,874,623	20,000,000	15,000,000	18,000,406	43,791,622,011	29,329,365,788	12,155,920,792	1,603,727,302	1,603,727,302	20,000,000	43,791,622,011	29,329,365,788	12,155,920,792	43,791,622,011	29,329,365,788	12,155,920,792	1,603,727,302	
841	Kabore District	86,731,006	20,000,000	15,000,000	18,000,406	25,071,752,735	15,083,872,948	7,192,174,208	1,831,704,578	7,192,174,208	20,000,000	25,071,752,735	15,083,872,948	7,192,174,208	25,071,752,735	15,083,872,948	7,192,174,208	1,831,704,578	
842	Kaberamaido District	28,910,335	20,000,000	15,000,000	18,000,406	23,057,525,660	14,756,654,327	6,656,137,894	1,641,323,459	6,656,137,894	20,000,000	23,057,525,660	14,756,654,327	6,656,137,894	23,057,525,660	14,756,654,327	6,656,137,894	1,641,323,459	
843	Kazadi District	108,413,758	20,000,000	15,000,000	18,000,406	39,059,689,846	26,632,796,387	10,709,465,753	2,072,396,087	10,709,465,753	20,000,000	39,059,689,846	26,632,796,387	10,709,465,753	39,059,689,846	26,632,796,387	10,709,465,753	2,072,396,087	
844	Kakumiro District	53,996,303	20,000,000	15,000,000	18,000,406	17,627,069,707	17,627,069,707	4,672,564,277	4,672,564,277	4,672,564,277	20,000,000	17,627,069,707	17,627,069,707	4,672,564,277	17,627,069,707	17,627,069,707	4,672,564,277	4,672,564,277	
850	Kamwenge District	57,820,671	20,000,000	15,000,000	18,000,406	35,061,294,521	22,882,095,741	9,198,206,280	2,980,992,500	2,980,992,500	20,000,000	35,061,294,521	22,882,095,741	9,198,206,280	35,061,294,521	22,882,095,741	9,198,206,280	2,980,992,500	
851	Kanungu District	104,162,238	20,000,000	15,000,000	18,000,406	50,370,888,862	31,410,427,104	11,128,434,328	1,832,027,430	1,832,027,430	20,000,000	50,370,888,862	31,410,427,104	11,128,434,328	50,370,888,862	31,410,427,104	11,128,434,328	1,832,027,430	
852	Kapchorwa District	76,527,359	20,000,000	15,000,000	18,000,406	16,824,435,005	12,807,207,726	3,331,784,636	1,041,211,863	3,331,784,636	20,000,000	16,824,435,005	12,807,207,726	3,331,784,636	16,824,435,005	12,807,207,726	3,331,784,636	1,041,211,863	
853	Kapelebyong District	35,712,667	20,000,000	15,000,000	18,000,406	15,133,138,580	9,131,553,683	4,697,667,633	1,303,917,264	4,697,667,633	20,000,000	15,133,138,580	9,131,553,683	4,697,667,633	15,133,138,580	9,131,553,683	4,697,667,633	1,303,917,264	
854	Karenga District	33,986,287	20,000,000	15,000,000	18,000,406	13,964,083,392	9,722,377,404	3,356,355,821	885,350,167	3,356,355,821	20,000,000	13,964,083,392	9,722,377,404	3,356,355,821	13,964,083,392	9,722,377,404	3,356,355,821	885,350,167	
855	Kasana District	82,904,638	20,000,000	15,000,000	18,000,406	28,931,699,070	20,532,625,964	6,516,183,889	2,470,888,861	2,470,888,861	20,000,000	28,931,699,070	20,532,625,964	6,516,183,889	28,931,699,070	20,532,625,964	6,516,183,889	2,470,888,86	

Annex 4: Local Government Indicative Planning Figures for FY 2025/26

Vote Code	Local Government	o/w Honoraria for District LIGC Councillors	o/w PBS District	o/w monitoring UgIT Program- district	o/w District Service Commission	Total Grants	Total Wage Grants	Total	Total	Total	Total
								Total Non-Wage Recurrent Grants	Total Development Grants		
878	Kyotera District			131,204,030	20,000,000	15,000,000	18,000,406	41,663,834,430	29,277,128,336	10,392,213,093	1,997,493,001
879	Jamwo District			71,425,535	20,000,000	15,000,000	18,000,406	22,868,205,633	14,455,587,653	6,159,054,476	2,215,583,285
880	Ira District			76,102,207	20,000,000	15,000,000	18,000,406	30,668,711,920	18,754,815,444	9,609,620,325	2,304,282,150
881	Junka District			59,095,127	20,000,000	15,000,000	18,000,406	33,542,717,695	22,993,821,202	8,119,268,100	2,434,067,393
882	Luwero District			157,886,182	20,000,000	15,000,000	18,000,406	79,373,034,712	58,013,810,884	17,706,896,850	3,652,335,978
883	Wenger District			57,820,671	20,000,000	15,000,000	18,000,406	34,690,752,397	24,113,395,437	8,525,976,613	2,051,380,347
884	Ayontonde District			45,916,415	20,000,000	15,000,000	18,000,406	22,637,104,056	16,289,342,319	5,124,856,039	1,219,105,700
885	Madi-Okollo District			54,844,607	20,000,000	15,000,000	18,000,406	20,424,538,994	11,965,058,564	6,681,054,867	1,687,405,563
886	Mamifwa District			104,587,390	20,000,000	15,000,000	18,000,406	34,438,018,941	22,624,110,401	10,210,234,179	1,603,676,771
887	Marracha District			59,095,127	20,000,000	15,000,000	18,000,406	30,638,788,032	16,153,520,413	8,749,645,179	1,736,622,440
888	Masaka District			41,739,743	20,000,000	15,000,000	18,000,406	19,754,399,600	10,653,227,042	7,831,225,780	1,258,988,777
889	Matind District			31,461,247	20,000,000	15,000,000	18,000,406	27,263,396,666	17,559,422,484	8,042,728,430	1,651,245,752
890	Mayuge District			59,088,894	20,000,000	15,000,000	18,000,406	53,929,796,704	34,198,574,365	14,002,412,234	5,228,730,105
891	Mwale District			141,827,133	20,000,000	15,000,000	18,000,406	51,149,074,838	31,277,357,102	16,413,880,530	2,462,827,207
892	Mbarara District			47,191,871	20,000,000	15,000,000	18,000,406	31,805,383,892	20,309,788,152	9,779,488,994	1,717,106,746
893	Mitooma District			77,377,663	20,000,000	15,000,000	18,000,406	34,888,761,511	24,451,050,196	8,610,588,796	1,627,122,520
894	Mityana District			85,455,550	20,000,000	15,000,000	18,000,406	36,776,367,951	25,008,229,707	8,884,811,934	2,283,326,311
895	Moroto District			28,910,335	20,000,000	15,000,000	18,000,406	15,780,956,180	10,641,483,621	3,759,870,838	1,373,609,721
896	Moyo District			38,263,679	20,000,000	15,000,000	18,000,406	26,878,131,548	19,465,169,140	6,249,491,561	1,172,470,747
897	Mpigi District			61,647,039	20,000,000	15,000,000	18,000,406	30,404,108,282	24,315,581,717	10,131,798,202	1,952,778,363
898	Mulende District			72,275,839	20,000,000	15,000,000	18,000,406	34,023,039,633	22,151,151,544	9,883,227,779	3,987,984,313
899	Mukono District			87,581,310	20,000,000	15,000,000	18,000,406	59,315,850,091	40,467,140,958	15,780,576,552	3,088,132,587
900	Nabilatuk District			21,682,752	20,000,000	15,000,000	18,000,406	12,795,840,968	7,482,222,435	3,161,152,834	2,151,459,698
901	Nakapiripirit District			31,886,399	20,000,000	15,000,000	18,000,406	15,308,579,660	9,205,450,750	3,975,705,722	2,128,422,188
902	Nakaseke District			53,143,999	20,000,000	15,000,000	18,000,406	41,901,269,175	29,108,567,180	10,832,381,248	2,408,920,747
903	Nakasongola District			75,677,055	20,000,000	15,000,000	18,000,406	32,578,019,617	22,595,564,396	7,266,404,185	1,816,035,037
904	Namavineko District			61,647,039	20,000,000	15,000,000	18,000,406	27,652,140,292	17,936,720,630	6,708,990,358	2,616,879,304
905	Namisindwa District			100,335,870	20,000,000	15,000,000	18,000,406	34,050,075,775	21,940,075,588	10,419,075,146	1,657,073,062
906	Namutumba District			36,137,919	20,000,000	15,000,000	18,000,406	23,823,595,769	11,028,061,747	2,911,003,582	
907	Napak District			50,157,935	20,000,000	15,000,000	18,000,406	20,474,993,176	13,295,156,779	4,591,951,754	1,979,884,663
908	Nabbi District			53,143,999	20,000,000	15,000,000	18,000,406	38,873,495,549	22,777,927,512	13,131,464,590	2,954,103,347
909	Ngora District			61,647,039	20,000,000	15,000,000	18,000,406	26,065,572,314	16,358,588,964	8,144,739,713	1,786,143,638
910	Ntoroko District			65,473,407	20,000,000	15,000,000	18,000,406	16,538,095,213	12,795,585,424	3,598,559,904	746,909,167
911	Ntungamo District			143,701,373	20,000,000	15,000,000	18,000,406	66,401,577,338	46,299,521,333	16,857,642,859	3,144,413,106
912	Nova District			51,018,339	20,000,000	15,000,000	18,000,406	27,533,485,860	16,467,197,337	6,433,341,750	4,932,111,773
913	Obongi District			19,982,144	20,000,000	15,000,000	18,000,406	14,133,310,551	9,665,408,991	3,363,354,882	1,101,547,278
914	Omororo District			44,215,807	20,000,000	15,000,000	18,000,406	22,023,928,839	21,071,422,366	6,174,897,118	1,956,630,355
915	Otuke District			40,314,991	20,000,000	15,000,000	18,000,406	22,423,127,691	14,752,239,770	5,883,340,265	1,786,547,655
916	Oyan District			90,982,526	20,000,000	15,000,000	18,000,406	45,485,493,881	26,160,195,233	14,602,385,800	3,723,039,849
917	Pader District			81,204,930	20,000,000	15,000,000	18,000,406	34,003,455,838	22,829,103,301	9,418,465,885	2,571,870,193
918	Pakwach District			39,564,287	20,000,000	15,000,000	18,000,406	24,214,675,509	15,829,594,564	6,502,143,716	1,922,837,230
919	Pallisa District			81,206,030	20,000,000	15,000,000	18,000,406	43,679,388,534	26,193,327,586	14,291,498,282	3,233,762,046
920	Rakai District			71,850,687	20,000,000	15,000,000	18,000,406	46,101,032,430	30,384,043,128	13,305,482,221	2,411,207,081
921	Rukwanda District			59,521,279	20,000,000	15,000,000	18,000,406	32,863,382,753	23,702,480,876	7,412,095,443	1,746,806,435
922	Rubirizi District			73,126,143	20,000,000	15,000,000	18,000,406	25,464,035,701	16,032,613,917	5,802,893,395	1,628,522,388
923	Rukiga District			44,215,807	20,000,000	15,000,000	18,000,406	24,052,455,233	17,437,705,588	5,566,342,023	1,059,406,602
924	Rukungiri District			85,030,998	20,000,000	15,000,000	18,000,406	52,784,484,577	34,416,566,132	2,469,478,399	
925	Rwam巴拉 District			30,185,791	20,000,000	15,000,000	18,000,406	22,697,444,236	16,423,577,048	5,483,180,009	1,085,287,119
926	Sembabule District			53,994,503	20,000,000	15,000,000	18,000,406	37,142,847,055	25,109,184,026	8,847,738,187	3,185,924,842
927	Sere District			82,479,486	20,000,000	15,000,000	18,000,406	39,425,564,455	25,150,131,956	10,160,934,222	2,914,498,237
928	Sheema District			52,718,847	20,000,000	15,000,000	18,000,406	34,561,298,815	22,384,027,542	8,151,829,976	2,170,667,297
929	Sironko District			127,545,598	20,000,000	15,000,000	18,000,406	39,773,204,526	25,176,615,112	12,603,340,252	1,954,048,361
930	Soroti District			48,467,327	20,000,000	15,000,000	18,000,406	30,636,883,259	16,490,975,316	10,660,723,966	3,495,183,977
931	Terego District			80,000,000	20,000,000	15,000,000	18,000,406	26,827,050,358	15,686,959,876	8,236,959,000	2,904,164,083
932	Tororo District			121,593,470	20,000,000	15,000,000	18,000,406	71,479,222,869	43,665,569,501	23,851,007,282	4,224,646,066
933	Wakiso District			114,565,886	20,000,000	15,000,000	18,000,406	84,037,790,958	55,421,652,318	20,131,021,079	8,544,301,561
934	Yumbi District			109,264,062	20,000,000	15,000,000	18,000,406	54,377,086,786	31,898,711,408	6,399,100,810	1,079,227,568
935	Zombo District			67,174,015	20,000,000	15,000,000	18,000,406	30,216,163,809	21,040,161,006	2,493,603,106	
Total				9,688,180,598	2,700,000,000	2,025,000,000	2,430,054,767	5,095,859,442,256	3,351,814,956,349	1,396,697,927,908	3,483,365,545,999

Annex 5: Modifications to Program Based Budgeting Structure in FY 2025/26

Based on the last two years' experience in implementing program-based budgeting (PBB), the Ministry of Finance Planning and Economic is modifying the structure in FY 2025/26 to streamline the PBB framework. The changes include eliminating the Sub-Programme layer that did not significantly add value to the budget, monitoring or reporting processes and which was found to complicate alignment of budget allocations to Programme outcomes in a number of ways;

- (i) First, the Sub-Programmes increased fragmentation with departments/projects being mapped onto more than one sub-Programme. This complicated attribution of allocations and spending within a department to Sub-Programmes to which it relates.
- (ii) Secondly, because funding is not allocated at this level but to votes, the purpose of sub-Programme was coordination (not accountability for results) which can be done at the Programme level.
- (iii) Thirdly, with the sub-Programmes under the NDP III, there was a significant level of duplication between Programme and sub-Programme objectives, results and indicators.
- (iv) Moreover, the use of the sub-Programme was found to be a significant factor in the expansion in the volume of reports.

The elimination of the sub-Programme will thus simplify the budget structure and in turn improve alignment between the vote budgets and the NDP Programmes making the PBS system more user friendly for MDAs.

Accordingly, by this decision, the 73 Sub-Programmes in FY 2024/25 will be eliminated. In addition, the Sub-subprogram layer will be renamed Vote Function.

Figure 1 below, illustrates the new PBB structure with general roles and responsibilities and the number of government entities at each level. This is followed by Table 1 which provides a narrative explanation of each level, its primary function and the entities responsible for fulfilling these functions.

Figure 1: Programme Based Budget Model

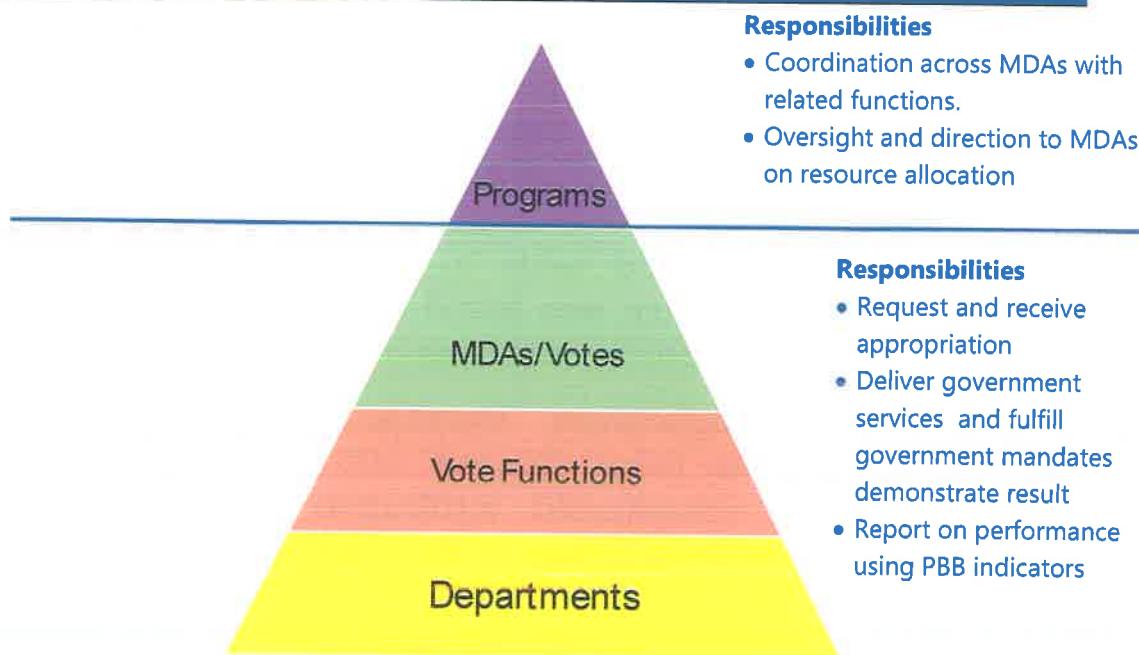


Table 1: PBB Definitions, Functions and Responsibilities

	Definition	Function	Responsible Government Entity
Programme	Cross-ministerial coordination and oversight entity charged with working across sectors to ensure a comprehensive approach to delivering services and achieving results. Results are measured through achievement of outcome measures that may apply to	Cross-ministerial coordination of government line ministry functions and priorities to achieve results and outcomes defined in NDP. Programme Work Groups are responsible for making recommendation	A lead ministry is responsible for each Programme. Function is carried out through PWGs with participation of multiple ministries.

	Definition	Function	Responsible Government Entity
	multiple ministries and may take multiple years to achieve.	s on resource allocation each year prior to submission on Budget Framework Paper.	
Votes (MDAs/LGs)	Ministries, Departments, and Agencies (MDAs) and Local Governments (referred to as votes) carry out government functions and receive funding. Votes are a budgetary classification used as the basis for appropriating funding each financial year. Votes may cross among multiple Programmes	MDAs provide direct services and are responsible for all facets of government administration.	Ministries, Departments and Agencies
Vote Function	This is a group of related interventions within an MDA contributing to Programme outcomes. MDAs generally have multiple Vote	Deliver government services and conduct government operations This is the level responsible for delivering	MDAs / LGs

	Definition	Function	Responsible Government Entity
	Functions which they administer. Vote Functions receive funding through the Votes they are mapped to.	services and the level at which funding is appropriated through the votes.	
Department	The organizational unit within an MDA that is responsible for performing Government service delivery and operational functions. Output indicators are used at the Department level. Departments receive appropriations within the overall MDA vote to fulfill their responsibility and achieve the target outputs, which are intended to lead to achievement of longer-term outcomes	Within an MDA, Departments are responsible for specific government services and operations Departments are structured based on the Vote's preference to enable achievement of its mandate.	MDAs/LGs (Vote)

Annex 6: Programme Working Group Guidelines for Determining FY 2025/26 Budget Allocations

1. Purpose of Guidelines:

In order for Programme Working Groups (PWG) to function as a true authority on cross ministerial priorities and resources allocation, the 1st BCC provides direction to PWGs. This guidance directly supports PWG's oversight and coordination role across MDAs, particularly in the prioritization of resources necessary to meet performance targets and show progress toward critical government goals. As such this guidance will:

- i) Ensure consistency in funding recommendations across all 18 Programmes.
- ii) Utilize the expertise within the institutions which are part of each programme.
- iii) Allow for clear justification of the allocation recommendations.
- iv) Identify any unaddressed funding needs.
- v) Lead to the identification of a limited set of key performance indicators to accompany allocation recommendations.
- vi) Support programme-based budgeting by providing clear, consistent direction to all programmes.

2. Guidelines for meetings and activities related to PWG resource allocations.

Meeting Structure:

- i) The lead ministry represented by the Permanent Secretary for each program will convene meetings of affected institutions to undertake the task and develop deliverables described below.
- ii) Attendance will also be required by Budget Directorate (BD) Desk Officers to facilitate discussion, explain the guidance, and clarify where necessary. In addition, NPA planners for each of the programme will be required to attend.

Outcomes of the Meetings



- i) After conducting meetings (as many as necessary to complete the work) PWGs will submit to MOFPED allocations of resources and key indicators and targets in the format provided below.
- ii) During the first meeting the lead Programme Desk Officers / Budget Analysts will share assumptions that are included in resource ceilings provided.

After receiving the allocations officially, Budget Directorate staff will analyze further and submit any remaining questions to PWGs prior to finalizing Budget Framework Papers.

3. Guidance for Development of Allocation Recommendations

- i) Account for all current Government obligations for each vote within the Programme.
- ii) Use data provided by Budget Directorate to review recent history of expenditures and current year budgets.
- iii) Identify any functions or activities funded in the current fiscal year that should not continue in FY 2025/26.
- iv) Determine any significant gaps in funding government obligations that did not fit within the resource envelope.
- v) Highlight any current obligations not funded and highlight priority new initiatives funded with any available fiscal space.
- vi) Determine if reallocation is appropriate to better align limited resources next financial year with government priorities.
- vii) Ensure external funding dedicated to specific development projects remains allocated for those projects and is not reallocated to areas where funding cannot be used.
- viii) If space is available once current obligations are met, allocate resources to priority initiatives as identified in the NDP III.
- ix) Provide justification for the funding recommendations in template provided.

- x) Provide a list of key indicators at the discretion of the PWG members including past performance and projection for FY25/26 which tie to funding allocations.

Program Work Group Recommended Allocation by Vote - FY2025/26

Vote Allocation	FY 2023/24 Expended	FY 2024/25 Approved Budget	FY2025/26 Recommended Allocation	Justification and Notes on Vote Allocation
Total				

Note:

The table above, which is to be submitted by each PWG provides recommended allocation by Vote for FY 2025/26 and the justification or explanation for the funding allocation. FY 2023/24 and FY 24/25 figures are included for reference.

4. Guidance for Submission of Key Indicators for the Programme

- i) Identify 5 to 10 Programme level indicators that are most meaningful and relevant in demonstrating the performance of the programme and the efficient use of resources allocated to the programme.
- ii) Identify 3-5 key indicators for each Vote Function (formerly Sub-Sub-Programme) within the Programme. These should be those measures which are most directly impacted by funding levels.



- iii) Desk officers and NPA Programme Officers will offer suggested measures for Programmes to use to inform and guide the discussion.

The following template should be used to submit indicator information. Note that the FY2025/26 estimates should be based on the funding levels recommended. Add the names of Vote Functions and insert additional row as needed.

Key Indicators - [Insert Programme Name]

Key Indicators	Indicator Baseline	FY23/24 Actual	FY25/25 Budgeted	FY25/26 Estimated
<i>Programme Level Indicators (5-10 only)</i>				
<i>Vote Function 1 (3-5 only)</i>				
<i>Vote Function 2 (3-5 only)</i>				

5. Deliverables due by October 14, 2024:

- Submission of proposed resource allocation and justification by vote and rolled up to programme level in the template provided, including a list of any unfunded current obligations.
- List of key indicators that are most relevant to demonstrate performance at the programme level and vote level in template provided.



6. Additional Activities to be undertaken by PWGs

- i) Review analysis of FY 2024/25 Non-wage Recurrent budget conducted by Budget Directorate. Allocate time in meetings for presentation by Budget Analysts and discussion to ensure accurate and complete analysis is done.
- ii) Review recent expenditure history and be able to explain significant changes between years.
- iii) Review funding activities or expenses that can be reduced to make room for other priorities. For example, administration, conferences, overstaffing and duplication of functions.
- iv) Assess options to reallocate resources from any areas identified above to service delivery and NDP III priorities.
- v) Within the ceiling assess current obligations not included in the recommended allocation. Describe in detail the impact of not funding those items.

7. Useful Reference Resources for PWGs:

- i) Roster of PWG leadership and membership
- ii) NDP IV relevant documents, such as PIAPS.
- iii) Budget Directorate Baseline cost estimate documents from baseline analysis and from non-wage recurrent analysis.
- iv) Recent Auditor General and Internal Audit reports.
- v) Recent evaluation and monitoring reports, such as BMAU reports.



ANNEX 7: PROJECTS RECOMMENDED FOR EXIT FROM THE PPF-E 2025/26

PROGRAMME NAME:	VOTE NAME	PROJECT CODE	PROJECT TITLE	START DATE	END DATE	PROJECT DURATION	PROJECT VALUE (\$MILLION)	DC DECISION
01 Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1263	Agriculture Cluster Development Project (ACDP)	01/07/2013	30/06/2025	12	547.5	Exit
02 Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1223	The Project on Irrigation Scheme Development in Central and Eastern Uganda	01/07/2015	31/12/2025	7	7.4	Exit
03 Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1444	Agricultural Value Chain Development	01/07/2017	30/06/2025	8	43.0	Exit
04 Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1493	Development a Market- Oriented & Environmentally Sustainable Beef Meat	01/07/2017	30/06/2025	7	50.2	Exit
05 Agro-Industrialization	Ministry of Water and Environment	1520	Building Resilient Communities, Wetland Ecosystems and Associated Cca	01/07/2018	30/06/2025	7	3.6	Exit
06 Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1520	Reforestation and Decarbonisation of the National Livestock Resources Reserve	01/07/2018	30/06/2025	6	89.0	Exit
07 Agro-Industrialization	National Agricultural Research Organisation (NARO)	1560	Implementation For Climate Resilience Project Profile	01/07/2019	30/06/2025	5	68.5	Exit
08 Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1608	Establishment of Value addition and Agro processing plants in Uganda	01/07/2020	30/06/2025	5	577.1	Exit
09 Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1523	Water for Production Phase II	01/07/2019	30/06/2025	6	52.0	Exit
10 Agro-Industrialization	Ministry of Water and Environment	1559	Drought Resilience in Karuma Sub-Region Project	01/07/2019	30/06/2025	5	96.8	Exit
11 Agro-Industrialization	Ministry of Water and Environment	1666	Development of Solar Powered Irrigation and Water Supply Systems	01/07/2019	30/06/2025	6	46.4	Exit
12 Agro-Industrialization	Ministry of Finance, Planning and Economic Development	1521	Resource Enhancement and Accountability Programme (REAP)	01/07/2019	30/06/2025	15	2408.0	Exit
13 Development Plan Implementation	Uganda Police Force	1496	Construction of the IGP Head Office Building Project	01/07/2018	30/06/2025	7	107.9	Exit
14 Governance And Security	Inspectorate of Government (IGI)	1540	Development of Secondary Education Phase II	01/07/2020	30/06/2025	5	50.0	Exit
15 Human Capital Development	Ministry of Education and Sports	1355	Uganda National Examination Board (UNEZ)	01/07/2019	30/06/2025	6	23.4	Exit
16 Human Capital Development	Uganda National Examinations Board (UNEZ)	0358	Uganda National University	01/07/2015	30/06/2025	10	1300.0	Exit
17 Human Capital Development	Kabale University	1418	Support to Kabale University Infrastructure Development	01/07/2016	30/06/2025	9	35.0	Exit
18 Human Capital Development	Lira University	1414	Support to Lira University Infrastructure Development	01/07/2021	30/06/2025	4	37.0	Exit
19 Human Capital Development	Ministry of Education and Sports	1432	QFID Funded Vocational Project Phase II	01/07/2011	30/06/2025	8	18.7	Exit
20 Human Capital Development	Ministry of Water and Environment	1488	Protection of Lake Victoria - Kampala Sanitation Program	01/07/2010	30/06/2025	15	23.4	Exit
21 Human Capital Development	Ministry of Water and Environment	1438	Water Service Acceleration Project (SCAP 100%)	01/07/2019	30/06/2025	6	54.7	Exit
22 Human Capital Development	Ministry of Water and Environment	1524	Water and Sanitation Development Project East Phase II	01/07/2019	30/06/2025	6	179.0	Exit
23 Human Capital Development	Ministry of Water and Environment	1529	Strategic Town Water Supply and Sanitation Project (STWSP)	01/07/2019	30/06/2025	6	146.2	Exit
24 Human Capital Development	Ministry of Water and Environment	1531	South Western Cluster (SWC) Project	01/07/2019	30/06/2025	6	519.9	Exit
25 Human Capital Development	Ministry of Water and Environment	1532	100% Service Coverage Project Umbrella (SCAP 100% urban)	01/07/2019	30/06/2025	6	242.0	Exit
26 Human Capital Development	Ministry of Water and Environment	1533	Water and Sanitation Development Facility North-Phase II	01/07/2019	30/06/2025	6	172.7	Exit
27 Human Capital Development	Ministry of Water and Environment	1534	Water and Sanitation Development Facility North-Phase II	01/07/2019	30/06/2025	5	163.2	Exit
28 Human Capital Development	Ministry of Water and Environment	1562	Lake Victoria Water and Sanitation (LWATSAN) Phase 3	01/07/2019	30/06/2025	6	1911.0	Exit
29 Human Capital Development	Ministry of Water and Environment	1614	Supply to Rural Water Supply and Sanitation Project	01/07/2020	30/06/2025	5	54.0	Exit
30 Human Capital Development	Uganda Cancer Institute (UCI)	1120	Uganda Cancer Institute	01/07/2010	30/06/2025	6	163.0	Exit
31 Human Capital Development	Ministry of Health	1539	Italian Support to Health Sector Development Plan-Karunza Infrastructure	01/07/2019	30/06/2025	6	125.5	Exit
32 Human Capital Development	State House	1513	National Science Technology Engineering and Innovation Skills Enhance	01/07/2018	01/07/2025	7	242.0	Exit
33 Human Capital Development	Uganda National Roads Authority (UNRA)	1040	Kiyetowoo - Ssese Road	01/07/2018	30/06/2025	15	268.5	Exit
34 Innovation, Technology, Infrastructure And Services	Uganda National Roads Authority (UNRA)	1041	Kyotowoo- Homa Bay -Kigamboni road	01/07/2018	30/06/2025	11	320.0	Exit
35 Integrated Transport, Infrastructure And Services	Ministry of Works and Transport	1067	New Standard Gauge Railway Line	01/07/2009	30/06/2025	16	5050.0	Exit
36 Integrated Transport, Infrastructure And Services	Ministry of Works and Transport	1284	Development of new Karamoja Port in Bulawayo	01/07/2013	30/06/2025	12	220.0	Exit
37 Integrated Transport, Infrastructure And Services	Ministry of Works and Transport	1311	Upgrading Rukungiri-Kahinda-Kiboko/Kamungo Road	01/07/2014	30/06/2025	11	207.8	Exit
38 Integrated Transport, Infrastructure And Services	Uganda National Roads Authority (UNRA)	1319	Upgrading Rukungiri-Kahinda-Kiboko/Kamungo Road	01/07/2014	30/06/2025	10	290.9	Exit
39 Integrated Transport, Infrastructure And Services	Uganda National Roads Authority (UNRA)	1319	Nimwala Flyover	01/07/2015	30/06/2025	10	425.0	Exit
40 Integrated Transport, Infrastructure And Services	Ministry of Works and Transport	1373	Ebutebe Airport Rehabilitation Phase 1	01/07/2010	30/06/2025	10	36.0	Exit
41 Integrated Transport, Infrastructure And Services	Ministry of Works and Transport	1421	Development of the Construction Industry	01/07/2017	30/06/2025	9	200.0	Exit
42 Integrated Transport, Infrastructure And Services	Ministry of Works and Transport	1489	Development of Entebbe Airport	01/07/2017	30/06/2025	8	478.0	Exit
43 Integrated Transport, Infrastructure And Services	Ministry of Works and Transport	1587	Upgrading of Nyanza Yer- Kyanjani	01/07/2019	30/06/2026	7	7.5	Exit
44 Integrated Transport, Infrastructure And Services	Uganda National Roads Authority (UNRA)	1516	Kisoro-Rwanga-Rukungiri-Ruhanga Road	01/07/2019	30/06/2025	6	300.0	Exit
45 Integrated Transport, Infrastructure And Services	Uganda National Roads Authority (UNRA)	1517	Kikoomi-Katumba-Makindu Road	01/07/2019	30/06/2025	5	250.0	Exit
46 Integrated Transport, Infrastructure And Services	Uganda National Roads Authority (UNRA)	1556	Construction of Muto - Katumba Road (6.5 km)	01/07/2020	30/06/2025	5	35.0	Exit
47 Integrated Transport, Infrastructure And Services	Uganda National Roads Authority (UNRA)	1692	Rehabilitation of Matendo-Jinji Highway (7.2 km)	01/07/2020	30/06/2025	5	200.0	Exit
48 Integrated Transport, Infrastructure And Services	Uganda National Roads Authority (UNRA)	1693	Rehabilitation of Kamwala-Jinji Highway (7.4 km) to Paved Standard	01/07/2021	30/06/2025	5	294.9	Exit
49 Integrated Transport, Infrastructure And Services	Uganda National Roads Authority (UNRA)	1764	Upgrade of Yambio-Nakalele (7.4 km) to Paved Standard	01/07/2022	30/06/2028	5	307.1	Exit
50 Integrated Transport, Infrastructure And Services	Kampala City Authority (KCCA)	1779	Kampala City Infrastructure and Infrastructure Improvement Project (ICIP)	01/07/2023	30/06/2025	6	92.0	Exit
51 Integrated Transport Infrastructure and Services	Ministry of Energy and Mineral Development	1512	Arterial, Groundwater Survey and Geotechnical Management of Nakawa	01/07/2019	30/06/2025	11	10.0	Exit
52 Mineral Development	Ministry of Energy and Mineral Development	1502	Support for Hydrot-Power Derv and Diversions on River Nile	01/07/2019	30/06/2025	5	45.0	Exit
53 Natural Resources, Environment, Climate Change, Land And Water	Ministry of Water and Environment	1522	Inner Murchison Bay Clean-up Project	01/07/2019	30/06/2025	5	32.0	Exit
54 Natural Resources, Environment, Climate Change, Land And Water	Ministry of Water and Environment	1652	Water Management Zones Project Phase 2	01/07/2020	30/06/2025	5	14.5	Exit
55 Natural Resources, Environment, Climate Change, Land And Water	Ministry of Water and Environment	1697	National WASH Rehabilitation Project	01/07/2020	30/06/2025	5	183.1	Exit
56 Natural Resources, Environment, Climate Change, Land And Water	Ministry of Finance, Planning and Economic Development	1269	Comprehensive and Enterpreneur Development Project (CEDP)	01/07/2020	30/06/2025	17	571.0	Exit
57 Private Sector Development	Uganda Investment Authority (UIA)	1694	Development of Industrial Parks	01/07/2008	30/06/2025	6	92.0	Exit
58 Private Sector Development	Office of the Prime Minister	1409	Development Response to Displacement Impacts Project (DRDIP)	01/07/2017	31/10/2024	7	74.0	Exit
59 Regional Development	Ministry of Energy and Mineral Development	1611	National Petroleum Data Repository Infrastructure	01/07/2020	30/06/2025	5	134.0	Exit
60 Sustainable Petroleum Development	Petroleum Authority of Uganda (PAU)	1612	National Petroleum Data Repository Infrastructure	01/07/2017	30/06/2025	13	1764.0	Exit
61 Sustainable Petroleum Development	Ministry of Energy and Mineral Development	1143	Kamuli Water Power Project	01/07/2013	30/06/2025	12	80.0	Exit
62 Sustainable Energy Development	Ministry of Energy and Mineral Development	1259	Kamuli-Olilo-Antuo 320kV Transmission Project	01/07/2013	30/06/2025	9	70.0	Exit
63 Sustainable Energy Development	Ministry of Energy and Mineral Development	1391	Ministry of Energy and Mineral Development	01/07/2014	30/06/2025	9	239.0	Exit
64 Sustainable Energy Development	Ministry of Energy and Mineral Development	1405	Mirama-Kakala 320kV Transmission Project	01/07/2010	30/06/2025	5	53.0	Exit
65 Sustainable Energy Development	Ministry of Energy and Mineral Development	1405	Grid Expansion and Reinforcement Project - Jafa Gulu, Nebbi in Ajuja	01/07/2017	30/06/2025	8	115.0	Exit
66 Sustainable Energy Development	Ministry of Energy and Mineral Development	1517	Bridging the demand gap through decentralized rural electrification	01/07/2018	30/06/2025	7	85.7	Exit
67 Sustainable Energy Development	Ministry of Energy and Mineral Development	1518	Uganda Rural Electrification Access Project (UREP)	01/07/2018	31/12/2024	7	454.0	Exit
68 Sustainable Energy Development	Ministry of Energy and Mineral Development	1518	Ministry of Energy and Mineral Development	01/07/2018	30/06/2025	6	1308.2	Exit
69 Sustainable Urbanization	Ministry of Lands, Housing and Urban Development	1528	Homas Oil Refinery Proximity Development Master Plan	01/07/2019	30/06/2025	6	21.0	Exit
70 Sustainable Urbanization and Housing	Ministry of Lands, Housing and Urban Development	1209	Sustainable Urbanization and Housing	01/07/2019	30/06/2025	6	170.3	Exit
71 Sustainable Urbanization and Housing	Ministry of Lands, Housing and Urban Development	1209	Competitiveness and Enterprise Development Project (CEDP)	01/07/2019	30/06/2025	11	210.3	Exit
72 Sustainable Urbanization and Housing	Ministry of Lands, Housing and Urban Development	1209	Competitiveness and Enterprise Development Project (CEDP)	01/07/2019	30/06/2025	11	220.16	Exit
Total								

Annex 8: Guidelines for addressing Gender and Equity issues in the Budget Framework Paper (BFP) for FY 2025/2026

1. Introduction

The guidelines are aligned with section 9 (1) of the Public Finance Management Act (PFMA) 2015, which requires each Accounting Officer to prepare a Budget Framework Paper (BFP) with input from relevant stakeholders. The BFP must address balanced development, gender, and equity responsiveness, and be submitted to the Minister. These guidelines also support the draft Fourth National Development Plan (NDP IV) 2025/26–2029/30, which aims to increase household incomes and employment for sustainable socio-economic transformation. NDP IV's goal is to grow the economy from USD 50 billion in FY 2023/24 to USD 500 billion over the next 15 years, focusing on inclusive, transformative, and sustainable development.

To achieve this, Ministries, Departments, Agencies (MDAs), and Local Governments (LGs) must outline gender and equity strategies with clear outcomes and indicators, disaggregated by sex, age, disability, and location. Medium-term plans and budgets should prioritize interventions that promote competitiveness, wealth creation, and equitable access to employment for all citizens. These guidelines are part of the Budget Call Circular and Programme working group instructions issued annually.

2. Gender and Equity in a Budget Framework Paper

The mainstreaming of gender and equity (G&E) concerns must be addressed in the four sections of the Budget Framework Paper (BFP):

- i) **Programme Overview:** Programs should demonstrate how they contribute to the National Development Plan IV (NDP IV) goals, emphasizing gender equality, equity, social inclusion, and participation. The objectives should reflect G&E concerns for the medium term, whether explicitly or implicitly.
- ii) **Past Performance:** Evaluating past performance is crucial, including assessing budgets against G&E objectives, outputs, and outcomes. The BFP should include specific outputs that address G&E, using disaggregated data by sex, age, and location to ensure inclusiveness.
- iii) **Medium-Term Planning:** Planned outputs and key sector indicators should address G&E issues. The proposed solutions



should be effective, feasible, affordable, socio-economically desirable, and timely. Relevant interventions can be found in referenced handbooks.

d. Proposed Budgets: Budgets should reflect the costs over the medium term.

3. Gender and Equity issues for programmes

This section lists some gender and equity issues identified to guide programs while developing their Program Implementation Action Plan and the details can be found in the NDP IV gender and equity issues paper;

Table 1: Examples of Programme gender and equity issues

NO	Programme	Some Gender and Equity Issues Identified for NDP IV
1	Agro-Industrialization	1. Limited access to extension services, agro inputs, improved technologies for value addition
2	Sustainable petroleum and Mineral development	1. Limited participation of locals in the oil and gas sector 2. Exploitation of mining communities especially the marginalized groups.
3	Development Plan implementation	1. Limited capacities for addressing gender and equity issues during planning and budgeting
4	Digital Transformation	1. Limited access to affordable ICT devices and services among the women, PWDs and the youths
5	Governance and security	1. Limited meaningful participation of women, PWDs, youths and ethnic minorities in issues of governance
6	Administration of Justice	1. Limited access to judicial services for women and people with disabilities.

NO	Programme	Some Gender and Equity Issues Identified for NDP IV
7	Human Capital Development	<ul style="list-style-type: none"> 1. Increasing cases of teenage pregnancies, child marriages and GBV/VAC 2. Persistent maternal mortality (189/100,000 live birth) 3. High school dropout rates especially among girls and PWDs 4. Negative social norms and poor mindset 5. High rates of unemployment in urban areas especially among the youths
8	Innovation, Technology Development and Transfer	<ul style="list-style-type: none"> 1. Inequitable distribution of technological development facilities 2. Gender blind Research and innovations
9	Integrated Transport Infrastructure and Services	<ul style="list-style-type: none"> 1. Inadequate access to transport infrastructure and services especially for PWDs, people living on islands.
10	Manufacturing	<ul style="list-style-type: none"> 1. Inadequate gender sensitive facilities in the industrial parks.
11	Legislature, oversight and representation	<ul style="list-style-type: none"> 2. limited involvement of leaders in monitoring gender and equity interventions
12	Natural Resources, Environment, Climate change, Land and water management	<ul style="list-style-type: none"> 1. Water shortages in water stressed areas 2. Limited early warning systems for disaster preparedness 3. Lack of security of tenure for squatters
13	Private Sector Development	<ul style="list-style-type: none"> 1. High cost of credit and product certification for MSMEs 2. Limited access to market information among MSMEs

NO	Programme	Some Gender and Equity Issues Identified for NDP IV
14	Public Sector Transformation	1. Inadequate access to information on service delivery standards
15	Regional Development	1. Limited access to quality social services especially in hard to reach areas
16	Sustainable Energy Development	1. High connection fees and energy tariffs 2. Limited access to affordable climate smart cooking technologies
17	Sustainable Urbanisation and Housing	1. Lack of affordable and accessible housing 2. Increasing unplanned settlements
18	Tourism Development	1. Undeveloped regional tourism site 2. Limited participation of local communities in tourism development

