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Ministry of Finance, Planning &
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P.O. Box, 8147
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15th September 2026

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 2027/28

A. INTRODUCTION

1. In accordance with Article 155 (1) and (2) of the Constitution of the Republic of Uganda and Section 12 (1-3) of the Public Finance Management Act, Cap. 171, the Ministry of Finance, Planning and Economic Development (MoFPED) hereby issues this First Budget Call Circular to guide the preparation of the Budget for Financial Year 2027/28. All Accounting Officers are required to prepare and submit their Budget Framework Papers and Budget Estimates in strict accordance with the requirements, priorities, resource ceilings and timelines set out in this Circular.
2. The theme for the FY 2027/28 Budget remains: **“Full Monetization of Uganda’s Economy through Commercial Agriculture, Industrialization, Expanding and Broadening Services, Digital Transformation and Market Access”**. Accordingly, Accounting Officers shall ensure that their Budget Framework Papers and budget proposals prioritise interventions that expand production and productivity, promote value addition and market access, create jobs, increase household incomes and support wealth creation.
3. Each Accounting Officer shall prepare the Budget Framework Paper for FY 2027/28 – 2031/32 in accordance with the Budget Strategy and the Budget Process Calendar for FY 2027/28, attached as **Annex 1**. Submissions shall demonstrate clear alignment with the priorities and requirements set out in this Circular and provide realistic, adequately funded interventions that deliver measurable results.

B. OBJECTIVES OF THE FIRST BUDGET CALL CIRCULAR FOR FY 2027/28

4. The main objectives of this Circular are to communicate the:
- i. Budget Process Calendar for FY 2027/28;
 - ii. Policy direction to guide budgeting for FY 2027/28;
 - iii. Budget Strategy and key priorities for FY 2027/28;
 - iv. Preliminary resource envelope, the Medium-Term Expenditure Framework (MTEF) ceilings, and the Indicative Planning Figures (IPFs) for Local Governments to guide realistic, evidence-based resource allocation across Programmes, Votes and Local Governments; and
 - v. Policy and administrative guidelines for preparation of the Budget Framework Papers (BFPs) and preliminary draft budget estimates.

C. THE POLICY DIRECTION FOR THE BUDGET FOR FY 2027/28

5. The Budget for FY 2027/28 will be guided by seven strategic shifts aimed at strengthening fiscal sustainability, accelerating implementation of the Tenfold Growth Strategy and improving the productivity and impact of public expenditure.
- i. **Revenue-led fiscal consolidation.** Domestic revenue mobilisation will be placed at the centre of budget formulation. Government will broaden the tax base through data and technology, close revenue leakages, strengthen compliance and expand non-tax revenue, while containing non-essential administrative expenditure, eliminating duplication, strengthening payroll controls and protecting priority development and service-delivery expenditure.
 - ii. **Prudent management of oil revenues.** Oil revenues will be managed transparently and sustainably, strictly in accordance with the Public Finance Management Act, Cap. 171, and the fiscal rules under the Charter for Fiscal Responsibility. In line with Government policy, oil revenues shall be directed primarily to strategic, productivity-enhancing investments that strengthen long-term growth and fiscal sustainability.
 - iii. **Mobilisation of private capital.** Government will increasingly leverage public resources to crowd in private capital. This will be through public-private partnerships, equity partnerships, joint ventures and other bankable financing arrangements, while improving the business environment to attract foreign direct investment. Priority will be given to investments capable of mobilising private financing,

reducing direct pressure on the Budget and accelerating implementation.

- iv. **Faster implementation of the Tenfold Growth Strategy.** Accounting Officers must prioritise the ATMS (Agro-industrialization; Tourism development; Mineral development, including oil and gas; and Science, Technology and Innovation, including ICT and creative industry) and their critical enablers, with clear sequencing, readiness tests and measurable results.
- v. **Jobs, exports and household incomes.** Budget interventions shall increasingly be assessed on their contribution to structural transformation, productive employment, competitive exports, import substitution, productivity and rising household incomes.
- vi. **Sustained wealth creation.** While planning and budgeting for Government programmes, you must protect effective wealth-creation programmes, including the Parish Development Model, Emyooga and the Presidential Skilling and Industrial Hubs, while strengthening accountability and results.
- vii. **Stronger budget discipline and accountability.** Government will enforce measures that strengthen budget credibility, value for money, accountability and internal controls. Supplementary expenditure shall remain exceptional, commitments shall only be entered into within approved budgets and authorised cash limits, and Accounting Officers will be held accountable for arrears, unauthorised commitments and other breaches of budget discipline.

D. THE BUDGET STRATEGY AND PRIORITIES FOR FY 2027/28

- 6. The budget for next financial year will aim at deepening implementation of the Tenfold Growth Strategy, the Fourth National Development Plan (NDP IV), the NRM Manifesto 2026 – 2031, and the Charter for Fiscal Responsibility.
- 7. Our strategy is to deepen investment in the **ATMS** as the principal drivers of tenfold growth. The ATMS are: **A**gro-Industrialization, **T**ourism Development, **M**ineral-Based Industrial Development, and **S**cience, Technology and Innovation including ICT and Creative Industry.
- 8. Within the available fiscal space, Accounting Officers shall prioritise interventions that make the strongest contribution to: (i) increasing production, productivity and gainful jobs; (ii) expanding exports, foreign exchange earnings and replacing avoidable imports; (iii) increasing household incomes and wealth creation; and (iv) mobilising

private investment. These criteria shall guide the prioritisation of interventions within the communicated ceilings.

Strategic Priority Interventions for FY 2027/28

Agro-Industrialization

9. The key priorities for next financial year shall focus on raising agricultural productivity and production, expanding irrigation and research, strengthening extension, inspection, certification, standards and traceability, promoting value addition, and improving access to domestic, regional and export markets.

Tourism Development

10. The focus shall be on addressing the binding constraints to increasing visitor numbers, expenditure and length of stay, including infrastructure at priority tourism sites, hospitality standards and skills, targeted tourism promotion, and stronger economic and commercial diplomacy through Uganda's Missions Abroad.

Mineral-Based Industrial Development, Including Oil and Gas

11. The programme shall focus on accelerating oil and gas infrastructure, including the East African Crude Oil Pipeline and refinery-related investments; strengthening transparency and accountability for extractive revenues; quantifying commercially viable mineral deposits; developing mineral markets and buying centres; and promoting domestic value addition and linkages to local industry.

Science, Technology and Innovation, Including ICT and the Creatives Industry

12. Science, Technology and Innovation financing shall increasingly support the commercialisation and scaling of technologies that raise productivity, create high-value jobs, substitute imports and expand exports. Priority areas include the pathogen economy, e-mobility, local electronics, vaccine manufacturing, copyright enforcement, digitalisation of intellectual property administration and support for export-ready creative products.



Enablers

13. Within the communicated ceilings, investments in critical enablers shall be prioritised according to their direct contribution to peace and security, the ATMS, productivity, competitiveness and effective service delivery. The critical enablers include:
- i. Peace and Security;
 - ii. Infrastructure especially roads, railway and electricity;
 - iii. Irrigation especially micro-small solar powered irrigation for small holder farmers;
 - iv. Industrial Parks;
 - v. Human Capital Development including Health, Education, Water and Social Protection;
 - vi. Domestic Revenue Mobilization;
 - vii. Wealth Creation Funds;
 - viii. Regional Integration and Export Markets;
 - ix. Effective Legislation, Oversight and Accountability;
 - x. Administration of Justice; and
 - xi. Environmental protection, forest and wetland restoration, supported by alternative farming technologies like fish farming, for communities traditionally seeking livelihoods in wetlands.

The Parish Development Model (PDM)

14. Government will continue implementation of the Parish Development Model (PDM) in FY 2027/28. Budget provisions shall focus on enterprise sustainability, beneficiary productivity, loan recovery, value-chain development, market access, stronger governance of PDM Enterprise Groups and SACCOs, and measurable increases in household incomes. Planning for full activation of PDM services shall be informed by State of the Parish Economy and Asset Register (SPEAR) reports and Parish Action Plans (PAPs), while PDM Enterprise Groups shall progressively be linked to markets and exporters, including through the Area-Based Commodity Development (ABCD) portal.
15. The detailed budget strategy for FY 2027/28 is attached as **Annex 2** but is also accessible on the Ministry's Budget information website: www.budget.finance.go.ug.
16. In preparing their budgets, Accounting Officers shall prioritise ongoing commitments and high-impact interventions that are aligned



to the ATMS and their critical enablers, are implementation-ready and can deliver measurable results. Resources shall not be spread thinly across numerous interventions. Priority shall be given to adequately funding statutory and contractual obligations, essential service-delivery requirements and viable ongoing commitments before introducing new activities. Accounting Officers shall also make realistic provision for unavoidable institutional obligations to minimise virements, arrears and supplementary expenditure during budget execution.

E. RESOURCE ENVELOPE AND MTEF FOR FY 2027/28

Resource Envelope

17. The total preliminary resource envelope for FY 2027/28 stands at **Shs. 79.22 trillion**, down from **Shs. 84.39 trillion** in FY 2026/27. The preliminary resource envelope underscores the need for stronger domestic revenue mobilisation, reduced reliance on borrowing and external financing, and allocative efficiency. Programme Working Groups and Accounting Officers shall therefore accommodate critical priorities through efficiency, reprioritisation and reallocation within the communicated ceilings.

The Medium-Term Expenditure Framework for FY 2027/28

18. Next financial year, the economy is projected to grow at 9.1 percent, up from 7.6% projected for FY 2026/27, driven by the on-set of commercial production of oil and gas. All Accounting officers shall prioritise investments in the ATMS, wealth creation and critical enablers as the bedrock for the sustained high economic growth.
19. The Medium-Term Expenditure Framework (MTEF) ceilings for FY 2027/28 have been issued at Programme level and attached as **Annex 3**. The preliminary Indicative Planning Figures (IPFs) for Local Governments are provided in **Annex 4**.
20. Programme Working Groups (PWGs) shall allocate resources strictly within the communicated Programme ceilings and shall prioritise statutory and contractual obligations, essential service delivery, viable ongoing commitments and high-impact interventions aligned to the ATMS and their critical enablers. Allocations shall be realistic, shall avoid spreading resources thinly and shall not merely reproduce historical Vote shares. Agreed Vote-level allocations shall be submitted to this Ministry **by Thursday, 15th October 2026** for upload onto the Programme Budgeting System (PBS).



F. POLICY AND ADMINISTRATIVE GUIDELINES FOR THE BUDGET PROCESS

Policy Guidelines

Budget Discipline and Accountability

21. Starting this FY 2026/27, Accounting Officers are signing the Budget Discipline and Accountability Charter as part of their performance contracts. The Charter aims at strengthening fiscal discipline, reinforcing personal accountability of Accounting Officers and safeguarding the prudent management of public resources. The Charter makes compliance with budget rules non-negotiable. Accounting Officers are reminded to comply with the following rules:
- i. **No Budget, No Commitment:** Accounting Officers shall not enter into any commitment for which adequate provision has not been made in the approved Budget and authorised cash limits. Unfunded commitments shall constitute a breach of budget discipline and accountability.
 - ii. **Supplementary Budgets are Exceptional:** Accounting Officers shall prepare comprehensive and realistic budgets and shall not rely on supplementary expenditure to finance foreseeable requirements, under-budgeted activities or expenditure arising from poor planning. Supplementary requests shall only be considered in accordance with the applicable legal and policy framework.
 - iii. **Zero Tolerance for New Arrears:** Accounting Officers shall not accumulate new domestic arrears. Commitments shall only be entered into within approved budgets and authorised cash limits. Existing verified arrears shall be progressively cleared in accordance with the approved arrears-clearance framework and available fiscal space.
 - iv. **No Ready Project, No Budget:** No project shall receive implementation financing unless it has satisfied the applicable Public Investment Management and project-readiness requirements. Project-preparation financing may be provided through the approved project-preparation framework.
 - v. **No Wage Provision, No Recruitment:** Recruitment shall only be undertaken against an approved staffing structure, within available and approved wage provision, and after obtaining the required approval from the Ministry of Public Service. This requirement shall apply to both new and replacement recruitment.

22. Accounting Officers are reminded to comply with the above principles. Subject to the applicable laws, regulations, Treasury Instructions and the Budget Discipline and Accountability Charter (BDAC), breaches may attract appropriate administrative and other sanctions. Some of the applicable sanctions include non-renewal of Accounting Officer's contract and other sanctions as anchored in the BDAC. In particular:
- i. Non-compliant supplementary expenditure requests shall not be approved. The breach shall also be reflected in the Accounting Officer's performance assessment, in accordance with the applicable legal and administrative framework.
 - ii. Appointments shall not be renewed for Accounting Officers who accumulate new arrears outside the approved framework.
 - iii. Expenditure commitments made outside IFMS/PBS or without approved budget provision shall not be approved. The responsible officer shall also be held accountable in accordance with the applicable laws, regulations and Treasury Instructions.
 - iv. Projects that do not meet readiness requirements shall not be admitted to the Public Investment Plan and the budget. Underperforming or stalled projects shall not receive additional funding, and new projects shall not crowd out ongoing commitments.
 - v. Appointments shall not be renewed for Accounting Officers who undertake recruitment without adequate wage provision and clearance from the Ministry of Public Service.
23. Repeated breach of budget rules shall be escalated for appropriate administrative action and reflected in the Accounting Officer's performance assessment, in accordance with the applicable legal and administrative framework.

Domestic Arrears

24. The accumulation of domestic arrears undermines budget credibility, creates fiscal risks and adversely affects private-sector cash flows. Accounting Officers shall therefore prevent the creation of new arrears by entering commitments only within approved budgets and authorised cash limits.
25. Existing verified arrears shall be progressively cleared in accordance with the approved arrears-clearance framework and available fiscal



space. Accountability for commitments and payments shall remain subject to the Public Finance Management Act, Cap. 171, the Treasury Instructions and the Budget Discipline and Accountability Charter.

26. The Public Finance Management Act, Cap. 171, and the Treasury Instructions, provide a clear framework for preventing the accumulation of domestic arrears as outlined in the specific provisions below:
- i. **Pay for what you can afford:** PFMA Section 20(2) requires a Vote to incur expenditure only where it has capacity to meet the expenditure from its approved appropriation.
 - ii. **Accounting Officer is Responsible:** PFMA Section 43(1)(b) indicates that the accounting officer is responsible for authorizing commitments and therefore will be accountable for unauthorized expenditure and commitments
 - iii. **Timeliness of Payments:** Paragraph 10.10.17 of Treasury Instructions 2017 indicates that payments due in a financial year should not remain unpaid at the end of the financial year.
27. With effect from FY2026/27, there must be no further creation of new domestic arrears. The Office of the Auditor General will undertake strict verification of all domestic arrears cumulatively as at 30th June 2026. Accounting Officers who accumulate arrears will be sanctioned.

Staff Recruitment and Budgeting for Salaries, Pension and Gratuity

28. Recruitment during FY 2027/28 shall be undertaken only where approved wage provision is available and on replacement basis. New recruitment will only be permitted exceptionally. For avoidance of doubt, any recruitment whether new or on replacement basis shall be undertaken after obtaining clearance from the Ministry of Public Service.
29. Wage, pension and gratuity estimates for FY 2027/28 shall be based exclusively on verified payroll and pension audit information and data validated in the Program Budgeting System (PBS). Accounting Officers shall use these approved parameters as the basis for their budget submissions and shall not introduce unsupported provisions.
30. Votes shall derive salary estimates from approved staffing structures, verified payroll records and authorised recruitment for FY 2027/28, with personnel records validated against National Identification records. Heads of Department, Human Resource and Planning Units shall jointly ensure the accuracy of salary projections. Accounting



Officers shall ensure that payrolls contain only duly verified and eligible employees and that staff classifications and personnel records are accurate and up to date.

31. Monthly pension estimates for next financial year shall be drawn from *verified retirement schedules provided by the Ministry of Public Service and reflected in the PBS* and shall reconcile with the relevant payroll records.
32. Votes shall provide for both *contract gratuity and commuted gratuity* for officers due for mandatory retirement during FY 2027/28, based on lists cleared by the Ministry of Public Service. No provision shall be made for persons outside the verified eligibility lists.
33. Starting FY 2027/28, Government will operationalise the Public Service Pension Fund. All Accounting Officers are required to validate and update employee information on the Human Capital Management System in preparation for this reform.

Readiness of projects before admission into the budget

34. The recent review by the Budget Monitoring and Accountability Unit (BMAU) of 107 selected Government projects indicates significant implementation challenges, with 93 projects (87 percent) behind schedule. This underscores the need to strengthen project readiness, procurement, contract management and implementation discipline to ensure that development expenditure translates into timely delivery of public investments.
35. Government has contracted substantial external financing for strategic projects, but significant undisbursed balances remain. Accounting Officers shall therefore prioritise timely fulfilment of financing conditions, project readiness and implementation to minimise financing costs and ensure that contracted resources translate into productive public assets and service delivery.
36. The major causes of project delays include inadequate project preparation, procurement and contract-management delays, right-of-way constraints, inadequate counterpart funding, delayed payments and failure to fulfil financing conditions. Accounting Officers shall address these constraints through stronger project preparation, procurement planning, contract management and implementation oversight.



37. Accordingly, in preparing work plans and budgets for FY 2027/28, Accounting Officers shall observe the following policy guidelines to restore fiscal space and improve performance of the development budget:
- i) **Complete-before-start principle:** Within available development-budget ceilings, Accounting Officers shall prioritise adequate funding and timely completion of viable ongoing projects before committing resources to new projects.
 - ii) **Freeze on New Projects:** No new project shall be admitted into the Public Investment Plan or Budget for FY 2027/28, except for projects of exceptional strategic importance expressly approved by Government and which have satisfied all applicable project-readiness, appraisal and financing requirements.
 - iii) **Readiness Gate:** No project shall receive implementation financing before satisfying the applicable land, design, appraisal, procurement, counterpart-funding and other project-readiness requirements. Project-preparation financing may be provided through the approved project-preparation framework.
 - iv) **Project Recovery or Cancellation:** Underperforming, stalled or no-longer-viable projects shall be subjected to the Project Recovery and Cancellation Framework to determine appropriate remedial action, restructuring or cancellation.
 - v) **Exit and Portfolio Review:** Completed projects shall be exited from the Public Investment Plan (PIP), while projects receiving inadequate or ineffective financing shall be reviewed for rescheduling, restructuring or removal to avoid spreading development resources thinly.
 - vi) Activities that are recurrent in nature and do not meet the applicable criteria for development expenditure shall be appropriately classified under the Recurrent Budget.
38. The Development Committee of this Ministry undertook a portfolio review of all projects in the PIP for FY 2026/27 and recommended the following for FY 2027/28:
- i. **Exit 56 projects** from the PIP that have reached their end dates. **(Annex 5)**
 - ii. **Downgrade to the Pipeline 154 projects** that have consistently remained underfunded in the PIP and/or have not complied with the DC appraisal requirements. **(Annex 6)**



- iii. **Downscale 12 projects** whose current funding patterns cannot facilitate completion of the approved scope within the remaining timeframe. (**Annex 7**)
- iv. **Rescope 10 projects** whose interventions have since changed. Votes shall be required to submit requisite supporting evidence on the Integrated Bank of Projects (IBP) System for consideration by the DC. (**Annex 8**)
- v. **Retain 136 projects** which are still within their approved timeframe, have outstanding contractual obligations and financing agreements in the PIP. (**Annex 9**)

Counterpart Funding for Externally Funded Projects

39. Accounting Officers shall make adequate and timely provision, within the communicated ceilings, for Government counterpart-funding obligations under approved externally financed projects. Counterpart funding shall be separately identified, supported by the applicable financing agreements and used strictly for the intended project purposes.

Implementation of the PIM Plus Operation

40. PIM Plus implementing entities shall prioritise and adequately budget for activities required to achieve the agreed Disbursement-Linked Indicators and Results (DLIs/DLRs). MDAs shall fast-track preparation and appraisal of strategic investments earmarked for PIM Plus support. Access to the Project Preparation Facility shall comply with the applicable National Planning Authority guidelines and shall not, by itself, constitute admission of a project into the PIP or the Budget.

Public Service Re-engineering

41. Accounting Officers shall prioritise reforms that improve the efficiency, accountability and responsiveness of public service delivery. Some of the reforms include; digitalisation of Government processes, integration of systems, strengthening workforce capabilities and improving institutional coordination. Investments under this area shall demonstrate measurable improvements in productivity, service delivery and value for money.

Accounting Officers shall prioritise appropriate digital and emerging technologies, including Artificial Intelligence where relevant for improving productivity, analysis, controls or service delivery. Priority shall also be



given to effective leadership, workforce capability and **coordination across institutions.**

Mandatory Clearance for ICT Investments

42. In preparation for the FY 2027/28 budget, all Accounting Officers across Ministries, Departments, Agencies (MDAs), and Local Governments are strictly directed to obtain prior clearance from the Ministry of ICT & National Guidance (MoICT&NG) before budgeting for or initiating the procurement of any ICT-related goods, digital systems, software applications, or infrastructure upgrades. This mandatory directive is anchored by the newly established Government Digital Registry, which now serves as the centralized inventory profiling all public sector digital assets.
43. The primary objective of this clearance process is to establish real-time visibility into the entire government technology stack, thereby systematically identifying redundant systems and eliminating the longstanding inefficiencies of siloed, overlapping software investments across different agencies. Budget provisions for ICT items lacking this explicit MoICT&NG clearance will not be accommodated.

Strengthening Budget Transparency and Stakeholder Participation

44. Accounting Officers shall undertake meaningful consultations with relevant stakeholders during budget preparation, including political leaders, Development Partners, civil society, the private sector and academia, and shall consider relevant priorities within the available resource envelope.

Budgeting for Seasonal Requirements

45. Votes should align the timing of budgeted activities, procurement and cash requirements with the operational calendar of their respective sub-programmes. Agricultural activities should correspond to planting and harvesting seasons; education interventions to school terms and semesters; and Missions Abroad to the prescribed *July and January release cycle.*

Full Cost and Tax Inclusive Budgeting

46. Accounting Officers shall budget for the full cost of delivering planned outputs, including all applicable taxes, statutory charges and other foreseeable costs. Under-budgeting of known requirements shall not



be used as a basis for subsequent virements or supplementary requests.

Administrative Guidelines

Integration of Off Budget Financing

47. Accounting Officers shall disclose and capture all off-budget financing in the Programme Budgeting System for purposes of comprehensive planning, coordination and reporting. Such financing shall be aligned to approved national, programme and Vote priorities and clearly distinguished from resources appropriated through the National Budget.

Realistic Forecasting and collection of Non-Tax Revenue and Local Revenue

48. For FY 2027/28, Accounting Officers shall submit source-by-source Non-Tax Revenue and Local Revenue projections that are realistic, evidence-based and informed by historical collection performance, the existing revenue base and credible measures to strengthen compliance and collections. Revenue estimates shall not be inflated to create artificial fiscal space.
49. Local Governments shall strengthen own-source revenue mobilisation through improved taxpayer identification, updated property valuation, effective use of the Integrated Revenue Administration System (IRAS), digital collection, stronger enforcement and regular reconciliation of assessments and collections, including appropriate integration with URA systems.

Effective Operationalization of Programme Working Groups (PWGs)

50. Programme Working Groups shall strengthen programme-based planning, budgeting, implementation and accountability. In particular, PWGs shall:
- i. Ensure alignment of Programme priorities and interventions to NDP IV, the Tenfold Growth Strategy and approved Programme plans;
 - ii. Allocate resources to Votes within the communicated Programme ceilings, based on mandates, priorities and expected results rather than historical Vote shares;

- iii. Monitor implementation and Programme performance and ensure timely corrective action; and
- iv. Coordinate accountability, stakeholder engagement, learning and cross-Vote implementation within the Programme.

51. Programme Lead Ministries shall make adequate provision, within their ceilings, for the essential coordination and performance-review functions of PWGs.

Alignment of public investments to Physical Development Plans

52. New public investments shall be planned and appraised in accordance with approved Physical Development Plans and the applicable physical-planning framework. Budget submissions for public investments shall demonstrate consistency with relevant land-use proposals, zoning, infrastructure layouts and development standards.

53. Local Governments shall prioritise preparation, approval and updating of Physical Development Plans for urban areas, growth centres, strategic investment locations and other areas earmarked for public infrastructure, in accordance with the applicable planning framework.

54. Where an approved Physical Development Plan is required but does not exist, the responsible MDA or Local Government shall provide for preparation or updating of the relevant plan before committing resources to the investment, except where Government has expressly approved an alternative arrangement for a strategic or urgent investment.

Validation of Programme Budgeting System (PBS) User Accounts

55. In accordance with the Programme Budgeting System (PBS) security protocols, Accounting Officers shall regularly validate their user accounts to safeguard the System against unauthorized access arising from: changes in retirement, redeployment, new recruitments and promptly communicate to this Ministry any changes in the PBS users.

Implementation of Two-Factor Authentication

56. To further strengthen the security of the PBS and protect Government budgeting and financial information, the Ministry has implemented Two-Factor Authentication (2FA) using a One-Time Password (OTP) mechanism on the Mobile Phones. Users shall provide additional



verification credential alongside their normal login credentials before accessing the system.

Operationalization of the Role Delegation Function for the Accounting officer within the PBS

57. Accounting Officers shall utilize the Role Delegation Function within the PBS, as previously communicated in the Ministry's letter dated **18th February 2026, Ref. BPD86/166/03**. This is a measure to strengthen work continuity in periods of absence, accountability and control in budget preparation, review and approval processes. Accounting Officers who have not yet submitted the details of an alternative officers are urged to do so before Thursday, 15th October 2026.

Complaint Handling Module within the PBS

58. The Complaint Handling Module has been introduced to provide a structured mechanism for registering, tracking and resolving complaints. Accounting Officers and all other PBS users shall utilize the module to formally lodge system-related complaints, provide sufficient information to facilitate timely assessment and resolution, and track the progress of their complaints through to closure.

One-Off Expenditures in the Budget for FY 2026/26

59. Parliament appropriated a total budget of **Shs. 676 billion** for one-off expenditures across votes in the Budget for FY2026/27 including; funding for election related items, funding for AFCON '27 requirements, vehicles for Members of Parliament, Vehicle for Local Government Accounting Officers, among others. The detailed list is attached as **Annex 10**. These resources are not available anymore in the base for issuance. Accounting Officers of the affected Votes are advised NOT to include and provide resources for such items in the Budget or FY2027/28.



Harmonization of remuneration including terms and conditions of service for project implementation units (PIUs) under development partner support projects

60. As Accounting Officers of MDAs with Project Implementation Units (PIUs) start planning and budgeting for FY2027/28, they shall adhere to the Ministry of Public Service (Circular Standing Instruction No.1 of 2026) and this Ministry's Circular dated 20th February 202 on harmonized structure for remuneration including terms and conditions of service for project implementation units (PIUS) under externally financed projects. See details attached in **Annex 11**.

Additional focus areas to guide budgeting for Local Governments

61. In addition to the policy and administrative guidelines above, Local Governments are required to pay extra attention to the following:

Indicative Planning Figures and Compliance with Ceilings

62. Local Governments shall prepare their budgets within the communicated Indicative Planning Figures and prioritise frontline service delivery. Where available resources are insufficient to finance all identified requirements, priority shall be given to statutory obligations, essential services and ongoing commitments, while avoiding creation of unfunded expenditure obligations.

Readiness for Performance-Based Grant Assessments

63. Local Governments shall strengthen their readiness to access Performance-Based Grants (PBG) by addressing the requirements relating to *procurement, accountability, transparency and compliance with PFM procedures*. Resources should be provided for staff capacity development, system strengthening and timely implementation of corrective actions arising from previous PBG assessments.

Accurate Cost Centre Coding and PBS Data

64. Accounting Officers shall ensure that cost-centre structures and coding are accurate and consistent across Online Transfer Information Management System (OTIMS), PBS and the approved Chart of Accounts before submission of the Budget Framework Paper.

Realistic Projections of Locally Raised Revenues

65. Local Governments shall strengthen own-source revenue mobilisation and reduce revenue leakages through improved taxpayer identification, updated valuation, digital collection, stronger enforcement and regular reconciliation of assessments and collections. Revenue projections shall be realistic, evidence-based and informed by actual collection performance.
66. Accordingly, all Local Government Accounting Officers shall:
- i. Ensure all Local Revenue assessments and collections, including those of Lower Local Governments, are processed exclusively through the Integrated Revenue Administration System (IRAS);
 - ii. Prepare, update and implement five-year rolling Local Revenue Enhancement Plans integrated into Local Government Development Plans and annual budgets;
 - iii. Submit charging policies to the Local Government Finance Commission for review together with FY 2027/28 revenue estimates, in accordance with Section 8(d) of the Local Government Finance Commission Act.
67. In addition, Accounting Officers must ensure that the 65% of the Local Revenue collected by District Local Governments is transferred to Sub-Counties, while 50% of the revenue collected by Cities/Municipalities is transferred to City/Municipal Divisions in compliance with the provisions of the Constitution and the Local Government Act CAP 138.

Ex Gratia and Councillors' Allowances

68. Local Governments shall make realistic provision for statutory Ex Gratia and Councillors' Allowances within the communicated ceilings and in accordance with the applicable legal and policy framework. For the FY 2027/28 Budget, the Rates to guide budgeting for Ex-Gratia and Honoraria Allowances are summarised in Table 1 below.



Table 1: Table Showing Details of Ex-Gratia for Councillors.

S/N	LG	CATEGORY	AMOUNT PAID PER MONTH (UGX.)
1	City	Deputy Speaker	400,000
		City Councillors	250,000
		City Division Speakers	300,000
		City Division Deputy Speakers	300,000
		City Division Councillors	250,000
2	District	Deputy Speaker	400,000
		District Councillors	250,000
		Sub County/ Town Council Councillors	35,000
3	Municipality	Speaker	400,000
		Dep. Speaker	300,000
		Municipality Councillors	250,000
		MC Division Councillors	35,000
4	District/City/MC	LC II Chairpersons	10,000
		LC I Chairpersons	10,000

Negotiations between the Central Government and Local Governments on Conditional Grants for FY 27/2028

69. The Local Government Finance Commission finalised the Programme-based Conditional Grants Negotiations with the relevant programmes. Accordingly, Local Governments and MDAs/ Programmes shall prioritize the implementation of the agreed commitments in their plans, budgets and conditional grant guidelines for FY 2027/28.

Discretionary Development Equalization Grant (DDEG) Guidelines

70. Local Government Accounting Officers are directed to ensure that DDEG resources are planned, budgeted for and allocated in accordance with the provisions of the DDEG Guidelines and properly aligned with the Local Government's approved development plans. In addition, all Local Governments shall prepare and submit their DDEG Workplans to the Ministry of Local Government by **31st December 2026** for review.

Uganda Intergovernmental Fiscal Transfers (UGIFT) Programme

71. As consultations on UGIFT 2.0 progress, Local Governments shall undertake critical preparatory measures to ensure readiness and



continuity. Specifically: (i) Operationalize UGIFT investments – fully functionalise completed *Seed Schools and Health Facilities*; (ii) Integrate operation and maintenance of infrastructure and equipment into annual budgets; (iii) Sustain use of the Management Information systems such as the Teacher Effectiveness and Learner Achievement (TELA) system, e-Inspection and the Water and Environment Management Information System (WEMIS) to inform Planning and Budgeting; and (iv) Ensure full compliance with outstanding actions highlighted in the UGIFT Value for Money Audit Report.

Mainstreaming Cross Cutting Priorities

72. Accounting Officers shall integrate applicable cross-cutting priorities into Programme and Vote interventions, outputs and budgets. Mainstreaming shall focus on incorporating these requirements into existing service-delivery and development interventions rather than creating parallel activities and administrative structures. Budget submissions shall address the following, as applicable:

- i. **Gender and Equity:** Integrate gender and equity considerations across all programmes and budget interventions, in accordance with the Equal Opportunities Commission (EOC) framework, and provide measurable outputs disaggregated by sex, age, location and disability. *Only submissions that meet the prescribed gender and equity requirements shall qualify for a Certificate of Compliance.* The details are provided in **Annex 12** attached.
- ii. **Climate Change, Environment and Natural Resources:** Integrate climate adaptation, mitigation and disaster risk reduction into relevant programmes and public investments, including climate-resilient infrastructure and agriculture, restoration of degraded ecosystems, and application of approved climate and disaster-risk screening tools.
- iii. **Health and Epidemics:** Provide for prevention, treatment and response to HIV/AIDS, malaria and emerging epidemics, including community sensitisation, disease surveillance, access to essential supplies, emergency preparedness and rapid response mechanisms.
- iv. **Persons with Disabilities:** Ensure that all programmes, infrastructure and public services are accessible and responsive to the needs of persons with disabilities, including provision of assistive devices and inclusive education, skills development and livelihood opportunities.



- v. **Women, Children and the Elderly:** Prioritise interventions that address the specific needs of women, children and older persons, including maternal and reproductive health, prevention of gender-based violence, women's economic empowerment, child education, immunisation, nutrition and protection, and social protection and healthcare for older persons.

73. Budget submissions shall demonstrate compliance with applicable cross-cutting requirements. Non-compliant submissions shall be returned for correction in accordance with the applicable legal and policy framework.

Key Budget Process timeline

74. Accounting Officers and PWGs shall adhere strictly to the following key timelines:

- i. Programme Working Groups shall convene, agree on Vote level allocations and submit to this Ministry by 15th October 2026;
- ii. All Votes shall draft and submit their Budget Framework Papers by Friday, **13th November 2026** for review, consolidation and onward submission to Parliament by the Hon. Minister of Finance, Planning and Economic Development in line with the law.
- iii. 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 to 17:00 hours, or by email at budget@finance.go.ug. You may also contact your respective Desk Officers or Budget Analysts directly for support.

G. Conclusion

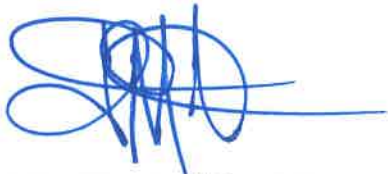
75. The Budget for FY 2027/28 must translate the Tenfold Growth Strategy into measurable improvements in productivity, jobs, exports, household incomes and service delivery. This will require stronger domestic revenue mobilisation, efficient allocation of resources, greater mobilisation of private capital, improved project execution and discipline in budget execution.

76. Accounting Officers are therefore required to prepare realistic and implementable budgets within the communicated ceilings, prioritise high-impact interventions, avoid accumulation of arrears and unfunded commitments, and ensure that every shilling of public resources delivers measurable results. Effective coordination with the



private sector, Development Partners, Local Governments and other actors will be critical to achieving these objectives.

77. Finally, Accounting Officers of Central Government Votes are required to actively participate in and support Local Governments during the Regional Budget Consultations in accordance with the Budget Process Calendar.



Ramathan Ggoobi

PERMANENT SECRETARY/SECRETARY TO THE TREASURY

Copy to:

H.E. The Vice President
Rt. Hon. Speaker of Parliament
Rt. Hon. Chief Justice
Rt. Hon. Deputy Speaker of Parliament
Rt. Hon. Deputy Chief Justice
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 for Finance Planning and Econ Development
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 LC V and Mayors of Municipalities
The Director, Parliamentary Budget Office

ANNEX 1: THE DETAILED BUDGET PROCESS CALENDAR FOR FY 2027/28

S/N	ACTIVITY	PFM ACT 2015	PROPOSED DATES	RESPONSIBLE DIRECTORATE	DEPARTMENT T/S
1.	Review of Program submissions on new projects for FY 2027/28	N/A	By 31 st July 2026	All Officers Accounting	DB (C/PAP)
2.	Meeting with BMAU and DARC to assess stalled projects and those programmed to exit the PIP	N/A	By 31 st July 2026	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 2026	DB & DCP	Budget (C/PAP) & DCP (C/DARC)
4.	Submission of ABPR FY 2025/26 to MoFPED	N/A	By 31 st July 2026	Line Ministries	DB (C/BPED)
5.	Compilation of Government Fiscal Position as at end FY 2025/26	N/A	By 31 st July 2026	D/DCP, AGO, BOU and DEA	DEA, AGO, DCP,
6.	Top Management Retreat	N/A	August 2026	US/AO	US/AO
7.	Top Management Meeting on the current Revenue Measures	N/A	Wednesday, 5 th August 2026	DEA	DEA (C/TPD)
8.	Harmonization of pension and gratuity	N/A	3 rd to 24 th August 2026	DB/BPED	
9.	Communication of DC Review Findings for stalled projects and projects due to exit the PIP	N/A	Friday, 7 th August 2026	Budget Directorate	DB (C/PAP)
10.	Review and update of the Macro Framework.	N/A	By 7 th August 2026	MEPD, UBOS, BOU and URA	DEA (C/MEPD)
11.	Analysis of Project Expenditures for FY 2025/26	N/A	Friday 14 th August 2026	DB and DCP	(C/PAP, C/DARC)



ANNEX 1: THE DETAILED BUDGET PROCESS CALENDAR FOR FY 2027/28

12.	Meeting with Accounting Officers N/A to review issues in the BEC FY 2025/26 and discuss the BEC FY 2026/27	1 st week of August 2026	DB, DEA, DCP	AGO, DB (C/BPED), DEA and DCP
13.	Consultations with members of the Private Sector Working Group N/A on the Budget Strategy for FY 2027/28	Thursday 13 th August 2026	DEA, DB,	DEA (EDPR) DB (C/PAD) C/ISSD, C/BPED)
14.	Update on the Economic Development Strategy	Thursday 13 th August 2026	DEA	DEA (C/MEPD) BPED
15.	PS/ST's Meeting with Members of Parliament Committees	To be decided	DB	
16.	Permanent Secretaries' Meeting with PSST on the Budget Strategy	Thursday 13 th August 2026	DB, DEA, AGO, DCP, US/AO	DB, DCP, DEA
17.	Provision of Macro Framework and Provisional Resource Envelope for FY 2027/28	Friday 14 th August 2026	DEA, D/DCP	DEA, D/DCP (C/MEPD and C/DARC)
18.	Consultations with the Local Development Partners' Group and members of the Economic Management Group on the Budget Strategy FY 2027/28	Friday 14 th August 2026	DEA, DB,	DEA (EDPR), DB (C/PAD, C/ISSD, C/BPED)
19.	Meeting with NPA on the Budget Strategy for FY 2027/28	Saturday, 14 th August 2026	DB	DB, DEA and DCP (C/BPED)
20.	Top Management Retreat	August 2026	US/AO	US/AO
21.	Draft Budget Strategy Paper for Financial Year 2027/28	Friday 21 st August 2026	DB	DB (CBPED)
22.	Senior Top Technical Meeting on the resource envelope for FY2027/28	Tuesday, 25 th August 2026	DEA, D/DCP	MEPD, DARC, DPI



ANNEX 1: THE DETAILED BUDGET PROCESS CALENDAR FOR FY 2027/28

23.	Top Management Meeting on the Budget Strategy FY 2027/28	N/A	Wednesday 26th August 2026	DB, DEA, DCP	DB (C/BPED)
24.	Report on Private Sector Investment Outlook	N/A	Friday 28 th August 2026	DEA	DEA (C/EDPR)
25.	Economic Growth Forum	N/A	August, 2026	DEA, BoU	DEA (C/MEPD)
26.	Submission of Strategic Investment Plans by MALGs	N/A	1 st September 2026	Respective Heads	Program DB
27.	Meeting with PDM Secretariat	N/A	1 st September 2026	AGO, DEA and DB	AGO, DEA, DB
28.	Consultation with H.E. The President on the Budget Strategy for FY 2027/28	N/A	Between 31st August and 4th September 2026	DB	DB (C/BPED)
29.	Cabinet Meeting on the Budget Strategy for FY 2027/28	N/A	Monday 31st August, 2026	DB	DB (C/BPED)
30.	Cabinet Retreat on the Annual Government Performance Report FY 2025/26	N/A	Monday 7th - Wednesday 9th September 2026	OPM, Directorate & MoFPED)	Budget DEA OPM
31.	The National Budget Conference for FY 2027/28 PFMA, Cap 171 Section 12 (2)	N/A	Thursday 10th September, 2026	DB	DB (C/BPED)
32.	The First Budget Call Circular for FY 2027/28 PFM Regulations, 2016 Amended Sec. 7 (1 – 2)	15th September	11th September 2026	Permanent Secretary/Secretary to the Treasury	DB, DEA, DCP (C/BPED)
33.	Regional Consultations with Local Governments on the Budget Process for FY 2027/28.	N/A	Monday 14th September	DB	DB (C/BPED)



ANNEX 1: THE DETAILED BUDGET PROCESS CALENDAR FOR FY 2027/28

Refer to PFM Regulations, 2016 Amended Sec. 7 (1 – 2); and PFMA, Cap 171 Section 12 (2).			Saturday 2nd October 2026		
34.	Preparation and Submission of Consolidated Annual Statements to MFPEd and Auditor General [Section 50 of PFM Act Cap 171]	By 30 th September	N/A	AGO	AGO
35.	Review of Program Submissions on new projects	N/A	12 th 2026	October	PAP
36.	Submission of Expenditure Commitment report by Vote Months [Section 165(1) of PFM Act Cap 171]	Every 3 Months	N/A	Accounting Officers/Heads of Public Corporations and Enterprises	
37.	Balance of Payment estimates- imports and exports volume and value estimates. Annual and quarterly outturns for the previous fiscal year updated.	N/A	12 th 2026	October	DEA (C/MEPD) and BoU
38.	Government imports of goods and services updated	N/A	October 2026	DEA, BOU	
39.	Domestic interest rate forecasts and actual; Update Annual and Medium-term interest cost estimate	N/A	14 th 2026	October	DEA (C/MEPD) and DCP (C/DPI)
40.	External Debt: Actual and forecasts; Update of the Medium-Term Debt Service Schedule	N/A	14 th 2026	October	DEA (MEPD) & DCP (DARC)
41.	Inflation forecast; Headline, core, food inflation and EFU estimates for the medium term.	N/A	14 th 2026	October	MEPD, BOU DEA (MEPD)

ANNEX 1: THE DETAILED BUDGET PROCESS CALENDAR FOR FY 2027/28

42.	Compilation of financing commitments from the Development Partners	N/A	14 th 2026	October	DEA, D/DCP	DEA (MEPD), DCP (DARC)
43.	Macro Working Consultations	Group N/A	October 2026		MoFPED, BoU, EPRC, UBOS, IMF, Civil Society	
44.	Initial discussions with Presidential Advisory Committee on the Budget (PACOB)	N/A	October 2026		OPM/ Gov't Whip	DB (C/PAD, C/ISSD, C/BPED)
45.	Private Sector Development Strategy	N/A	15 th 2026	October	MoFPED, UFZA, UIA, MTIC, MTWA, MoFA, UTB, URA, EPRC	DEA (C/EDPR)
46.	Detailed GDP forecast by sector; GDP Deflator, export and import indexes. Commencement of field work/business surveys.	N/A	16 th October 2026		DEA	DEA (C/MEPD)
47.	Assessment of Development Partners, disbursement triggers and associated risks.	N/A	16 th October 2026		DEA, D/DCP	DEA (C/MEPD) and DCP (C/DARC)
48.	IMF Mission: A review of the macroeconomic framework from the FY 2027/28-2030/31, agree on the Policy Support Instrument (PSI), Structural benchmarks and the Quantitative Assessment Criteria (QAC) with the International Monetary Fund (IMF)	N/A	October 2026		DEA, DB, DCP, BOU, All IMF	
49.	Update on AIA/NTR Collections by Uganda Revenue Authority	N/A	16 th 2026	October	DEA	



ANNEX 1: THE DETAILED BUDGET PROCESS CALENDAR FOR FY 2027/28

50.	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 – 8 th October	DEA, BOU, EPRC, DEA, DCP UBOS, URA	
51.	Review of Program Strategic Investment Plans	N/A	By 19 th October 2026	DB & NPA	DB
52.	Submission of a Consolidated Expenditure Commitment Report for all Votes to Hon. MPED [Section 15 (2) of PFM Act Cap 171]	Within 30 days after Submission by AOs	N/A	Accountant General	
53.	Submit report to Parliament on Fiscal Performance [Section 17 (1) of PFM Act Cap 171]	By end of October and February	By 23 rd October, 2026	DEA, DCP & DB	DEA (MEPD), DB (C/BPED) and DCP (C/DPI)
54.	2 nd Medium term Budgetary framework advised and Review performance of revenue measures for FY 2025/26	N/A	23 rd October 2026	DEA	DEA (C/MEPD)
55.	Medium Term Resource Envelope for FY 2027/28 consistent with the forecasts and development strategy presented to Top Management of MOFPED				
	Program Working Groups Consultations on Program Priorities for BFP FY 2027/28	N/A	October 2026		Line Ministries and respective Votes

ANNEX 1: THE DETAILED BUDGET PROCESS CALENDAR FOR FY 2027/28

56.	Consultations with the Private Sector on the Budget	N/A	Friday, 23 rd October 2026	DEA and DB	DEA (C/EDPR) and DB (C/PAD, US/AO)
57.	Final Review of New Projects for inclusion in the PIP for FY 2027/28 and Consolidated Main DC Report. Final Clean Up of PIP. Consolidated Multi-Year Statement and Report on DC Appeals.	N/A	Tuesday, 27 th October 2026	DB, DCP, Ministries	Line DB (C/PAP), DCP (C/DARC)
58.	Submission of Program Budget Framework Papers for FY 2027/28 to MoFPED [Section 8 (2) of PFM Act Cap 171]	15 th November	6 th November 2026	Accounting Officers/Heads of Public Corporations and Enterprises	DB (C/ISSD, C/PAD & C/BPED)
59.	EOC Review of the BFPs for compliance with Gender and Equity Responsiveness.	N/A	16 th to 27 th November 2026	EOC	EOC, Ag. DB
60.	Top Management Meeting on the Draft NBFP for FY 2027/28	N/A	Wednesday 11 th November 2026	DB	C/BPED, C/PAD, C/ISSD
61.	Inter-Ministerial Review on the Budget Priorities (NBFP) for FY 2027/28	N/A	16 th to 27 th November 2026	DB	C/BPED, C/ISSD, C/PAD, C/PAP
62.	Workshop with MPs on Public Debt and Loans Report	N/A	4 th week of November 2026	D/DCP	DARC
63.	Meeting with H.E. the President on the National Budget Framework Paper FY 2027/28	N/A	Between 23 rd November & 8 th December 2026	DB, DEA, DCP	DB (C/BPED)
64.	Submission of Cabinet Memo on NBFP FY 2027/28	N/A	2 nd December 2026	DB	DB (C/BPED)

ANNEX 1: THE DETAILED BUDGET PROCESS CALENDAR FOR FY 2027/28

65.	Cabinet Meeting on the NBFP for FY 2027/28	N/A	7th December 2026	DB, DEA, DCP	DB (C/BPED)
66.	Submission of the National Budget Framework Paper FY 2027/28 to Parliament [Section 9 (5)]	By 31 st December	11 th December 2026	Hon. MoFPED	BPED
67.	Draft BRTB Outline	N/A	11 th Dec 2026	DEA	
68.	Update on the financing commitments from the Development Partners	N/A	19 th December 2026	DCP, DEA	DCP (C/DARC, DP10 and DEA (MEPD))
69.	Update on the Charter for Fiscal Responsibility in the National Budget Framework Paper FY 2027/28	By 31 st December	By 11 th December 2026	DEA	DEA (C/MEPD)
70.	Debt Sustainability Analysis undertaken	31 st January 2027	11 th January 2027	DEA, DCP	DCP (C/DARC) and DEA (C/MEPD)
71.	Approval of the National Budget Framework Paper by Parliament [Section 8 (10) of PFM Act Cap 171]	By 1 st February		DB	DB (C/BPED)
72.	Finalization of new projects to be admitted to the PIP for FY 2027/28	N/A	By 28 th January 2027	DB	DB (C/PAP)
73.	Issuance of the final resource envelope for FY 2027/28	N/A	By 28 th January 2027	DEA, DDCP	DEA, DDCP
74.	Review of the MTEF to incorporate Multi-Year commitments	N/A	By 28 th January 2027	DEA, DB	DEA (C/MEPD) and DB (C/BPED)



ANNEX 1: THE DETAILED BUDGET PROCESS CALENDAR FOR FY 2027/28

75.	Preparation and Submission of 15 th half year financial statements to Accountant General [PFM 2015, Section 50 (1)]	By 5 th February 2027	Accounting Officers/Heads of Public Corporations and Enterprises	MEPD, DAR, DPI
76.	Senior Top Technical Meeting on the final Resource Envelope for FY2027/28	By 7 th February, 2027	DEA, D/DCP	MEPD, DAR, DPI
77.	Issue the Second Budget Call Circular FY 2027/28	By 12 th February 2027	Budget Directorate	BPED
78.	First BTB Draft (Global and Regional Development Issues; Development Cooperation; Update on National Development Outcomes and Investment Performance; and Sectoral Developments)	By 19 th February 2027	Directorate of Economic Affairs	
79.	3 rd Medium Term Budgetary Framework (Resource Envelope Released) and Updating the MTEF	By 1 st March 2027	DEA	DEA (C/MEPD)
80.	Revised GDP Forecasts, detailed by sectors	By 1 st March 2027	DEA	DEA (C/MEPD)
81.	Revised Tax Revenue and Other Domestic Revenue Forecasts	By 1 st March 2027	DEA	DEA (C/TPD)
82.	Revised Domestic Interest Rate Forecasts	By 1 st March 2027	DEA, DCP	MEPD, C/DARC, C/DPI
83.	Meeting with HE The President on the Detailed Budget Estimates for FY 2027/28	Between 8 th and Saturday 15 th March 2027	DEA, DB, DCP	DB (C/BPED)

ANNEX 1: THE DETAILED BUDGET PROCESS CALENDAR FOR FY 2027/28

84.	Submit Ministerial Policy Statements to Parliament	15th March	Friday, 12th March 2027	DB	C/BPED, C/PAD, C/ISSD
85.	Annual Debt Management Report, this includes. - Portfolio reviews for Bilateral/Multilateral Development Partners. - Report on compliance of debt management with the Charter for Fiscal Responsibility.	N/A	By 5 th March 2027	Directorate of Debt and Cash Policy	DCP (C/DPI and C/DARC)
86.	Submission of the draft Detailed Budget Estimates for FY 2027/28 by MALGS to MFPEd	N/A	By 5 th March 2027	MALGS	DB (C/BPED)
87.	Review of Final Estimates by Equal Opportunities Commission (EOC)	N/A	Between 5 th and 26 th March 2027	EOC	EOC
88.	Top Management Meeting on the Detailed Estimates for FY2027/28	N/A	10th March 2027	DEA, DB, DCP	DEA, DCP, DB
89.	Cabinet Meeting on the Final Detailed Budget Estimates for FY 2027/28	N/A	Monday, 15th March 2027	DB, DEA, DCP	DB (C/BPED) DEA(C/MEPD, C/TPD)
90.	IMF mission, The Memorandum of Economic and Financial Policy (MEFP), IMF staff report, and revised PSI benchmarks are done.	N/A	By 19 th March 2027	DEA, DCP, BOU, IMF	DEA (C/MEPD) and DCP (C/DARC)
91.	Clearance and Certification of the Budget for FY2027/28	By April	1 st By 25 th March 2027	NPA	NPA

ANNEX 1: THE DETAILED BUDGET PROCESS CALENDAR FOR FY 2027/28

92.	Presentation of the Annual Budget for FY 2027/28 by Hon. MoFPED, accompanied by the Legal Requirements in line with Section 12 (8), (9), (10) and (11) of PFM Act Cap 171	By 1 st April 2027	By 25 th March 2027	Hon. PS/ST	MoFPED, DB (C/BPED)
93.	EAC Pre-Budget Consultations by the Ministers of Finance	N/A	By 25 th April 2027	Hon. MoFPED	Hon. MoFPED
94.	- CET - Tax proposals - Budget day and Theme	N/A	May 2027	Parliament	Liaison Office C/C&PA
95.	Budget Month Activities for FY 2027/28	N/A	April - June 2027	Start Budget Month Activities	DB, US/AO
96.	Final BTB	N/A	By 21 st May 2027	DEA	
97.	Approval of Appropriation Bill - Section 14 (1)	N/A	By 21 st May 2027	Parliament	Parliament
98.	Reading of the Budget Speech for FY 2027/28 in Parliament	By 15 th June	Thursday June 2027	10th	Hon. MoFPED
99.	Expiry of Appropriation for FY 2026/27. Repayment of unexpended money to the Consolidated Fund.	By 30 th June	By 30 th June 2027	Accounting Officers/Heads of Public Corporations and Enterprises	AGO
100.	Issuance of the Budget Execution Circular FY 2027/28 comes to effect	By July 2026	By 30 th June 2027	PS/ST	DB (C/BPED)

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.



ANNEX 1: THE DETAILED BUDGET PROCESS CALENDAR FOR FY 2027/28

US - Under Secretary,
AO - Accounting Officer,
AGO - Accountant General's Office,
MoFPED - Ministry of Finance, Planning and Economic Development,
Hon. MoFPED - 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
2027/2028**

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

Delivered By

HENRY MUSASIZI (MP)

MINISTER OF FINANCE, PLANNING AND ECONOMIC
DEVELOPMENT

Thursday 10th SEPTEMBER 2026

**SPEKE RESORT AND CONVENTION CENTRE,
MUNYONYO**

A. INTRODUCTION

1. The Budget Strategy for FY 2027/28 has been prepared in accordance with Article 155 (1) and (2) of the Constitution of the Republic of Uganda and Section 12 (1), (2) and (3) of the Public Finance Management Act, Cap. 171. It sets the strategic direction for preparation of the National Budget.
2. The strategy deepens implementation of the Tenfold Growth Strategy, the Fourth National Development Plan (NDP IV), and the NRM Manifesto for the period 2026 - 2031.
3. As confirmed by the Rt. Hon. Prime minister, the theme of the budget for FY 2027/28 remains: ***“Full Monetization of Uganda’s Economy through Commercial Agriculture, Industrialization, Expanding and Broadening Services, Digital Transformation and Market Access”***.
4. The FY 2027/28 budget will prioritise increased production, productivity and expanded access to markets. We aim to finance it largely from our own revenues and private capital, and implement it under strict budget discipline.
5. The FY 2027/28 budget will be distinguished by seven strategic shifts:
 - i. **Revenue-led fiscal consolidation:** Domestic revenue mobilization will be placed at the centre of budget formulation by broadening the **tax** base using data and technology to curb revenue leakage, improving compliance and mobilizing complementary financing especially non-tax revenue. The mobilized resources will be prioritized to ATMS, their enablers, and essential public services. Government will contain growth in administrative expenditure, rationalise duplicative activities, strengthen payroll controls, and ensure that growth in recurrent expenditure does not crowd-out development spending.
 - ii. **Prudent Management of Oil Revenues:** Manage oil revenues transparently and sustainably in accordance with the PFMA, Cap 171.
 - iii. **Mobilization of Private Capital** for the ATMS to boost growth, create jobs and increase household incomes. This will require exploring new and innovative sources of financing by



strengthening partnership with the private sector, and improving further the business environment to attract higher levels of foreign direct investment.

- iv. **Accelerating the realization of the Tenfold Growth Strategy** through effective implementation of the ATMS and their enablers. This will require strong coordination of public institutions, strong partnership with the private sector, and ensuring policy and implementation consistency.
 - v. **Putting jobs, exports, and household incomes at the centre of the budget.** Convert higher growth into structural economic transformation, making it export-oriented, generating productive jobs, and fiscally sustainable.
 - vi. **Wealth Creation Programmes:** Government has invested heavily in wealth creation programmes including the PDM, Emyooga, the Presidential Skilling and Industrial Hubs, among others. This is in line with our agenda of deepening full monetization of Uganda's economy. Government will strengthen the wealth creation programmes to increase production, employment and household incomes.
 - vii. **Enforcing key budget reforms:** This is meant to strengthen budget discipline, credibility and accountability; improve allocative efficiency, internal controls and audit systems; strengthen procurement and accountability for results; among others.
6. Achieving the above objectives will require mobilizing significant levels of financing, undertaking reforms to improve budget results, and strengthening the implementation of agreed interventions.

B. MOBILISING RESOURCES FOR FY 2027/28

7. The fiscal strategy for FY 2027/28 is to finance a larger share of Uganda's development from domestic revenues and private capital, while containing non-priority expenditure and borrowing. New borrowing will increasingly be reserved for investments with demonstrable economic returns, while concessional resources already contracted will be absorbed more rapidly.
8. The **resource-led fiscal consolidation strategy for FY 2027/28 and medium term** will include:



- (i) Implementation of the Domestic Revenue Mobilization Strategy (DRMS);
- (ii) Shifting money to areas that actually deliver results particularly the ATMS and their critical enablers;
- (iii) Scaling up existing sources of finance including domestic revenue mobilization, concessional and semi-concessional loans;
- (iv) Attracting significant levels of foreign direct investment (FDI) by continuing to improve the business environment;
- (v) Co-investment with the private sector through equity partnerships and joint ventures;
- (vi) New innovative financing solutions (such as infrastructure bonds, Islamic finance, climate finance, and philanthropy); and
- (vii) Scaling up and intensifying non-debt financing structures such as project finance and PPPs.

9. The specific measures to mobilise resources at the scale required to support high economic growth include the following:

a. Implementation of the Domestic Revenue Mobilisation Strategy (DRMS)

10. In FY 2027/28, Government will move from chasing non-compliance after it occurs to using technology and integrated data to prevent revenue leakage and make compliance easier for honest taxpayers. Government will:

- (i) Support the enforcement of digital tax systems, including the Electronic Fiscal Receipting and Invoicing System (EFRIS), Digital Tracking Solution (DTS), against non-adoption, tampering and bypassing;
- (ii) Provide funding for a Central Inland Container Depot (ICD) where all imports are received, verified and the due taxes assessed, before being fragmented into over 200 private ICDs, where a lot of revenue is lost;
- (iii) Support taxation of e-commerce and digital economy by requiring the Bank of Uganda (BOU) to establish a National Payment Gateway to effectively monitor and tax all digital economy transactions;



- (iv) Renegotiate or terminate all Double Taxation Agreements that disadvantage Uganda and limit taxation of services, reinsurance, capital gains, dividends and extractives;
- (v) Share data mandatorily and integrate across the whole-of-Government, including National Identification Number (NIN), Birth Registration Number (BRN) data, and strengthen transparency and information-sharing with financial institutions;
- (vi) Effectively tax the gold and minerals value chain by strengthening data sharing with Ministry of Energy and Mineral Development (MEMD), Uganda National Mining Company (UNMC), BOU, URA and Refineries;
- (vii) Continue to enforce trade order, reduce cash transactions, strengthen sector regulation, improve coordination of MDAs and formalize across sectors in a phased manner;
- (viii) Fast-track tax disputes through digital case management, expanded Alternative Dispute Resolution and priority treatment of high-value and long-outstanding cases;
- (ix) Secure transit cargo by integrating Regional Electronic Cargo Tracking System (RECTS), Customs declarations and scanners to track consignments from entry to verified exit and automatically flag suspicious movements;
- (x) Ensure that those with greatest ability and responsibility to comply do so by strengthening transfer pricing audit skills and intelligence-led compliance for Large Taxpayers, Multinational Enterprises (MNEs) and High Net Worth Individuals (HNWIs) using integrated domestic and international information.

11. Tax policy will support the Tenfold Growth Strategy by closing tax leakages, reducing distortions and ensuring that tax incentives deliver measurable economic value. Government will:

- (i) Enforce and scale up digital systems, such as Integrated Revenue Administration System (IRAS), to improve collection of Local Government taxes; and support Local Governments to modernize their online revenue collection systems;
- (ii) Establish a system for timely sharing of information between Local Governments and URA on collection of rental and property taxes to enhance compliance;



- (iii) Review tax collection methods including staffing in Local Governments;
 - (iv) Review and revamp the Non-Tax Revenue (NTR) fee rates charged on all Government services to increase the NTR contribution while ensuring that they remain commensurate with the services offered;
 - (v) Turn incentives for service exporters into an instrument for youth employment, linking them more directly to additional jobs for Ugandans, exports, skills and investment;
 - (vi) Ensure incentives in Industrial Parks and Free Zones deliver value for money, retaining VAT support that demonstrably generates additional investment, exports and domestic value addition;
 - (vii) Create a level playing field in the hospitality industry by harmonising VAT treatment of comparable businesses and removing unjustified distortions;
 - (viii) Ensure preferential import-duty treatment supports Uganda's industrialisation, rationalising Stays of Application and Duty Remission against the jobs, local production, competitiveness and value addition generated for every shilling of revenue forgone;
 - (ix) Ensure Uganda's mineral wealth delivers a fair return to Ugandans by digitally tracing minerals from production to export, reducing leakage and strengthening revenue mobilisation from the sector; and
 - (x) Encourage legitimately earned income abroad to come home and work for Uganda by reviewing foreign-sourced income taxation while maintaining strong safeguards against tax avoidance;
- b. Shifting money to high-impact growth ATMS areas and service delivery priorities**

12. The planned resources will be deliberately prioritised to the ATMS and their critical enablers to increase productivity, and generate higher economic growth. This will be guided by policy reforms in: land management, procurement and contract management, and prevention of fiscal arrears. A fast-growing economy will generate more revenue to fund future budgets.



13. Funding for activities that demonstrate persistently low economic or service-delivery returns will be reduced or discontinued, with resources reallocated to ATMS priorities and their critical enablers.

c. Prudent management of oil revenue

14. As guided by the Charter for Fiscal Responsibility, a maximum of oil revenue worth 0.8% of the preceding year's non-oil GDP outturn shall be transferred to the Uganda Consolidated Fund to finance the National Budget for development purposes, and the remainder of the oil revenues shall be transferred to the Petroleum Revenue Investment Reserve in accordance with the PFMA Cap 171.
15. Given the finite nature of this resource, it will be critical that oil revenue is used to improve productivity and competitiveness of the non-oil sectors of the economy.

d. Mobilising Private Capital

16. Funding the Tenfold Growth Strategy will require mobilising and leveraging private capital. The interventions include: Public-Private-Partnerships; private equity; attracting significant levels of foreign direct investment; unlocking institutional finance including pensions and insurance, and other innovative financing instruments. These financing sources will be assessed for their affordability and potential for scaling up.

e. Improving loan absorption of concessional loans

17. The portfolio of concessional loans has a very low absorption rate of about 45.5%, leaving about USD 5.51 billion undisbursed by end December 2025. Government will undertake a portfolio clean-up; accelerate land acquisition; procurement and counterpart funding for viable projects; restructure or cancel persistently non-performing loans; and refrain from contracting new loans for projects that have not met minimum readiness requirements.

C. BUDGET REFORMS AND IMPLEMENTATION

18. Realizing budget results will require undertaking further budget reforms in the critical areas of procurement, land acquisition, contract negotiation, project implementation readiness to improve return on investment, strict and timely monitoring of project



implementation, and enforcement of sanctions for non-performance and fraud.

19. The budget strategy for FY 2027/28 will prioritise enforcement of the Charter for Budget Discipline and Accountability, to improve performance management and accountability for results. This is meant to strengthen budget discipline, credibility and accountability, improve allocative efficiency and strengthen internal controls and audit systems.
20. The Charter has non-negotiable rules on: not committing Government without a budget; no supplementary expenditure unless for exceptional circumstances; no accumulation of domestic arrears; not to recruit staff without wage allocation; and not to start implementation of projects when they are not ready.
21. Improving coordination among Government MDAs in implementing Government programmes and building stronger tangible partnerships with the private sector will be prioritised in the execution of the budget for FY 2027/28 and Medium Term.
22. The NDP IV Midterm Review for FY 2024/25 – FY2029/30 will provide the necessary feedback on the areas that need scaling up, and those that are not working. Where necessary, this would trigger changes in budget allocations and further policy reforms to achieve results.
23. The rebasing of GDP will give an indication of the changes in the structure of the economy and the pace of structural transformation. This will further guide economic policy.
24. The FY 2027/28 budget strategy will prioritize the settlement of the existing stock of arrears and prevention of the accumulation of new ones.

D. ECONOMIC PERFORMANCE

25. The economy is on a high growth trajectory and the macro-economic fundamentals remain strong. Some of the key economic performance indicators are as follows:

- (i) **Uganda's economy continues to grow at a fast rate, estimated to have grown by 6.4% in FY 2025/26**, slightly higher than 6.3% in the previous year. In nominal terms, the size of the economy increased from Shs. 227.9 trillion



(US\$61.99 billion) registered in FY 2024/25 to Shs. 250.4 trillion (US\$ 69.35 billion) in FY 2025/26.

- (ii) **The Shilling vis-à-vis other major currencies has remained stable**, and appreciated by 3.6% against the US dollar in the 12 months to July 2026.
- (iii) **Business confidence in the economy continues to improve** with the overall Business Tendency Index (BTI) recorded at 55.7 in June 2026 while the Purchasing Managers' Index (PMI) was 55.5 in July 2026. A score above 50 on these two indices means increasing confidence in the economy.
- (iv) **Exports of goods and services increased by 37.4% totaling USD 18.42 billion in FY 2025/26** compared to USD 13.4 billion the previous year, while merchandise (goods) exports grew by 46.4% amounting to USD 15.75 billion in FY 2025/26 compared to USD 10.76 billion in the previous year.
- (v) **Foreign Direct Investment (FDI) inflows to Uganda were USD 3.24 billion in FY 2025/26** driven by the near commencement of oil and gas production, while tourism receipts and remittances were USD 1.7 billion and USD 3.03 billion, respectively, in the same period.
- (vi) **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 stock of public debt was equivalent to 54.4% of GDP** during FY 2025/26.

26. The economy is projected to grow at a double-digit rate of **10.2%** in FY 2026/27, driven by the on-set of commercial production of oil and gas, and an average real growth of at least **7%** per annum in the medium term.

27. The continued peace and stability, as well as sound fiscal and monetary policy coordination to maintain macroeconomic stability will provide the bedrock for sustained high economic growth and private sector investment.



E. PROPOSED INVESTMENTS IN STRATEGIC AREAS OF THE ECONOMY FOR FY 2027/28

Overarching Strategic Focus

28. The FY 2027/28 budget will continue to focus on the ATMS areas prioritizing job creation, export growth and diversification, and wealth creation programmes to improve household incomes. Every major new budget intervention will therefore be assessed against four questions: How many productive jobs will it create? How much will it increase exports or save foreign exchange? How much private investment will it crowd in? And how much will it raise productivity and household incomes?
29. Our strategy is to deepen investment in the **ATMS** to progressively drive the Tenfold Growth Strategy. The ATMS are: **A**gro-Industrialization, **T**ourism Development, **M**ineral-Based Industrial Development, and **S**cience, Technology and Innovation including ICT and Creative Industry. The detailed interventions are as follows:

Agro-industrialisation

30. The focus in agro-industrialisation is on increased production, improved productivity including for smallholder farmers and large-scale agriculture, and value addition for exports. The specific interventions include: Agricultural research, irrigation, extension services, inspection and certification, enforcing quality standards, traceability and market access.

Tourism Development

31. Under this Program, a lot has been done on branding and marketing of Uganda. The priority areas next year and over the medium term, will focus on: increasing investment in infrastructure development of the tourism sites; enforcing hospitality standards and training; and investment in Missions Abroad to promote Economic and Commercial Diplomacy among others.

Mineral-based Industrial Development, Including Oil and Gas

32. The following growth drivers will be prioritized within this Programme: operationalizing the East African Crude Oil Pipeline (EACOP) and constructing auxiliary supportive infrastructure; expediting the construction of the oil refinery and the development of the downstream petrochemical industry; establishing a



framework for transparency and accountability of oil and gas mining activities and revenues to Government; fast-tracking the quantification of mineral deposits; establishing mineral markets and buying centres; and commercialising mining operations and products.

Science, Technology and Innovation (STI), Including ICT and the Creative Industry

33. Government will shift STI financing from isolated research projects to commercialisation of technologies capable of increasing productivity, substituting imports, expanding exports or creating high-value jobs. Priority will be given to strategic industrial value chains, including the pathogen economy; commercial manufacture of viable vaccines, diagnostics and therapeutics; scaling e-mobility and automotive manufacturing; supporting local electronics and industrial-control solutions; strengthening intellectual-property protection; and linking public research financing to clear pathways for industrial production or commercial application.
34. For the creative economy, interventions will concentrate on enforcement of copyright and neighbouring rights, digitisation of intellectual-property administration, development of distribution and monetisation platforms, professionalisation of creative enterprises and support for export-ready music, film, fashion and other cultural products. Public financing for innovation will be milestone-based, with subsequent funding linked to demonstrated technical progress, intellectual property, private-sector participation, production or market uptake.
35. The ATMS will be supported by continued investment in the **Enablers** and these are:
 - i. Peace, Security and Rule of Law;
 - ii. Peace and Security;
 - iii. Infrastructure especially roads, railway and electricity;
 - iv. Irrigation especially micro-small solar powered irrigation for small holder farmers;
 - v. Industrial Parks;
 - vi. Human Capital Development including Health, Education, Water and Social Protection;
 - vii. Domestic Revenue Mobilization;
 - viii. Wealth Creation Funds;
 - ix. Regional Integration and Export Markets;
 - x. Effective Legislation, Oversight and Accountability;
 - xi. Administration of Justice; and
 - xii. Environmental protection, forest and wetland restoration, supported by alternative farming technologies like fish



farming, for communities traditionally seeking livelihoods in wetlands.

36. Details of the Enablers are summarized as follows:

Peace and Security

37. Peace, security and political stability remain a critical enabler for growth, prosperity and socio-economic transformation. Priority will be given to safeguarding national sovereignty, strengthening defence and security capabilities, combating crime, protecting people and their assets, responding to terrorism and emerging threats.

Infrastructure Development (Transport and Energy)

Transport

38. The priority interventions for transport infrastructure in FY 2027/28 include: construction of the Standard Gauge Railway (SGR) and completion of on-going works for the rehabilitation of the Metre Gauge Railway (MGR); construction and completion of on-going works for national road and bridge projects; maintenance of the existing road network.

39. Under water and air transport, priority will be on development and additional capitalisation of Uganda Airlines to acquire more aircraft, to open up more routes for passenger and cargo transportation, and handling capacity. In addition, Kabalega International Airport will also be operationalized, while rehabilitation and upgrading of the existing strategic airports and aerodromes will also be undertaken.

Energy Infrastructure

40. The priority interventions for energy infrastructure in FY 2027/28 will include: investment in new generation capacity to meet the growing energy demand, electricity transmission lines and substations particularly to the industrial parks, growth centres, and other strategic manufacturing areas.

41. The budget strategy will also seek to strengthen Uganda Electricity Distribution Company Limited (UEDCL) to ensure affordable, efficient, and reliable distribution of electricity to consumers.

42. In line with the long-term target of electricity generation of 52,000 MW, Government will seek to diversify the energy mix to ensure sufficient, reliable and affordable electricity for manufacturing targeting 5 cents per kWh, mineral beneficiation, agro-processing, and other value-chains



development. Achieving this target will require investment in nuclear energy, hydropower, solar, geothermal and other viable sources.

Irrigation

43. Irrigation will continue to be prioritised to increase production and productivity by reducing dependency on rain-fed agriculture and enabling year-round commercial farming. Public investment will prioritise both micro-small-scale irrigation and supply of bulk water for production. Government will also support investment geared towards value chain development for domestic production of solar powered irrigation systems using local raw materials like lithium.

Wealth Creation Funds

44. Wealth creation programmes have been instrumental in increasing household incomes, creation of productive jobs and poverty reduction. Therefore, Government will continue to finance wealth-creation programmes that demonstrably increase household production, productivity, employment and incomes, with greater emphasis on sustainability, repayment, graduation and measurable results.

Effective implementation of Domestic Revenue Mobilisation Strategy

45. Implementation of the Domestic Revenue Mobilisation Strategy will be critical for realisation of the Tenfold Growth Strategy. This will include tax policy reforms, improving tax administration, increasing capacity of the URA, and addressing tax leakages.

Regional Integration and Export markets

46. Access to bigger and diversified markets for our exports will be important for sustaining high economic growth and increasing incomes for Ugandans. Deepening regional integration and exporting more to regional markets will require continued investment in connectivity such as air transport, ICT infrastructure, modernization of customs infrastructure, cold storage facilities, and Economic and Commercial Diplomacy especially to deal with non-tariff barriers. This will also require deepening the EAC Customs Union and COMESA, and taking full advantage of the African Continental Free Trade Area (AfCFTA).



Human Capital Development (Education, Health, Water and Social Protection)

47. Human capital investment will focus on building a healthy, skilled and productive population through targeted investments in health, education, provision of water, and social protection.
48. Under health, priority will be preventive rather than curative healthcare; sustained investment in functionalising Health Centre IVs, and strengthening primary healthcare and community health services; and continuing with the construction of specialised health facilities for cancer and cardiovascular care, among others.
49. In education, the following will be prioritised: provision of free education under Universal Primary Education (UPE), Universal Secondary Education (USE) and Universal Post-O' Level Education and Training; completing the rehabilitation of traditional secondary schools and special needs primary schools; and operationalisation of the new AFCON 2027 facilities, among others.
50. For water, sanitation and environmental protection, priority will be given to increasing water coverage in both rural and urban areas; Sanitation and Hygiene (WASH) infrastructure; and increasing conservation and protection of forest cover and wetlands.

Administration of Justice

51. Under this programme, priority will be to reduce the time and cost of obtaining justice, accelerating disposal of commercial disputes that constrain businesses, including tying up private capital. The digitization of the court case management systems will continue to improve efficiency of the courts.

Legislation, Oversight and Accountability

52. Parliament plays a critical role in ensuring transparency, predictability and accountability for budget results and effective service delivery. Therefore, strengthening partnership between the Executive and Parliament will enable effective allocation of resources to the key priority areas, support necessary reforms, and strengthen accountability in the implementation of the budget.

Environmental Protection and Climate Change Adaptation

53. Government will continue implementing actions to cushion Ugandans and the economy against disruptive climate change shocks like floods and droughts. Some of the actions will include



establishment of early warning systems and restoration of degraded wetlands. Government will also support communities traditionally settled in wetlands to find alternative livelihoods.

F. BUDGET RISKS AND MITIGATION

54. There are downward risks to be closely monitored, to prevent them from affecting the realization of the objectives outlined in this budget strategy. These include:

- i. Low revenue relative to economy: Despite the significant improvement in tax collections from Shs 16 trillion in FY 2019/20 to Shs 36 trillion in FY 2025/26, the ratio of tax to GDP of 14.3% constrains fiscal space. This will be mitigated through stronger tax compliance, closing revenue leakages, and digitization.
- ii. Supplementary expenditures weaken budget credibility, divert resources from planned priorities and therefore weaken budget outcomes. They also lead to unplanned borrowing at high cost. In line with the Charter for Fiscal Responsibility, Supplementary expenditures will be only for exceptional circumstances.
- iii. Poor project readiness, procurement delays, land acquisition and weak contract management could prevent the budget from translating into physical results. Government is implementing public investment management reforms to improve efficiency of project/programme implementation.
- iv. Delays in commencement/ramp-up of petroleum production or lower-than-assumed oil receipts could affect growth and fiscal projections. This will require prioritising the infrastructure for oil production.
- v. Unrealistic oil expectations resulting in unsustainable political economy pressures. Oil revenues will be managed prudently and transparently in accordance with the PFMA Cap 171, and the fiscal rule established in the Charter for Fiscal Responsibility.
- vi. High domestic borrowing and refinancing risks. The mitigation is by strengthening domestic revenue mobilization, focusing resources on high-impact growth areas, and prudent debt management.
- vii. Unpredictable weather patterns as a result of climate change. This will be mitigated by investing in climate-smart agriculture,



- irrigation, environmental protection including wetlands, and climate resilient infrastructure.
- viii. Rising geopolitical tensions, and volatility in global commodity prices. The mitigation is to strengthen local manufacturing for import substitution and diversification of trade networks.

G. CONCLUSION

55. The FY 2027/28 budget and medium term will accelerate socio-economic transformation, strengthen results, and further improve service delivery. The ultimate objective is to ensure that every shilling of public resources contributes directly to the Tenfold Growth Strategy and full monetisation of the Uganda's economy.
56. Therefore, timely implementation of the necessary budget reforms and actions and ensuring coordination of all actors, including with the private sector, will be an absolute necessity.

I thank you.

For God and My Country.



ANNEX 3: PROGRAMME ALLOCATIONS FY 2027/28

Code	Programme Name	GoU	External Financing	Total	%
01	Agro-Industrialisation	1,165.92	406.94	1,572.85	3.3%
04	Manufacturing	691.70	195.90	887.59	1.9%
05	Tourism Dev't	497.74	-	497.74	1.0%
06	Climate Change, Natural Resource, Environment & Water Management	441.71	688.30	1,130.01	2.4%
07	Private Sector Dev't	2,262.89	76.14	2,339.03	4.9%
08	Sustainable Energy Dev't	943.13	647.55	1,590.68	3.3%
09	Integrated Transport Infrastructure & Services	4,171.75	3,792.93	7,964.68	16.7%
10	Sustainable Urbanisation & Housing	203.07	224.86	427.93	0.9%
11	Digital Transformation	216.66	168.17	384.82	0.8%
12	Human Capital Development	11,021.62	1,733.26	12,754.88	26.7%
13	Innovation, Technology Dev't & Transfer	625.70	-	625.70	1.3%
14	Public Sector Transformation	302.00	-	302.00	0.6%
16	Governance & Security	9,616.38	349.67	9,966.05	20.9%
17	Regional Dev't	1,874.11	245.95	2,120.06	4.4%
18	Development Plan Implementation	3,041.07	30.91	3,071.98	6.4%
19	Administration of Justice	665.55	-	665.55	1.4%
20	Legislation, Oversight & Representation	1,059.72	-	1,059.72	2.2%
21	Sustainable Extractives Industry Development	433.84	-	433.84	0.9%
	TOTAL	39,234.56	8,560.57	47,795.14	100.0%

CS CamScanner

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	01 Agro Industrialization	02 Production & Marketing	03 Production and Marketing - Wage Conditional Grant	04 Production and Marketing - Non Recurrent Conditional Grant	05 o/w Agricultural Extension - Non Wage Recurrent	06 o/w Production - Non Wage Recurrent	07 o/w Parish Model Grant - Administrative Costs	08 o/w Parish Model Grant - Parish Chief Allowances	09 Production and Marketing Development Grant	10 o/w Production - Development	11 o/w Agriculture Extension - Development
601	Arua city	695,671,440	403,200,000	279,580,815	126,613,965	32,136,267	54,090,583	64,600,000	12,990,625	0	12,990,625	0
602	Fort Portal city	598,943,293	475,800,000	110,252,668	42,261,965	12,976,544	32,014,159	30,000,000	12,990,625	0	12,990,625	0
603	Gulu city	552,259,946	407,400,000	131,969,321	42,261,965	15,289,233	32,014,123	30,400,000	12,990,625	0	12,990,625	0
604	Hoima city	178,508,427	74,400,000	91,217,802	42,261,965	13,246,775	16,000,062	19,200,000	12,990,625	0	12,990,625	0
605	Jinja city	818,244,556	608,549,000	196,804,931	116,277,965	23,312,240	26,014,725	31,200,000	12,990,625	0	12,990,625	0
606	Lira city	642,529,502	372,000,000	257,658,877	128,613,965	21,197,160	49,027,752	58,800,000	12,990,625	0	12,990,625	0
607	Masaka city	558,937,006	325,918,308	220,128,073	140,949,965	24,163,949	25,014,159	30,000,000	12,990,625	0	12,990,625	0
608	Mbarara city	329,179,286	176,400,000	139,888,198	165,621,965	24,583,384	58,032,849	69,600,000	12,990,625	0	12,990,625	0
610	Soroti city	282,813,002	147,000,000	122,922,377	54,597,965	13,310,253	25,014,159	30,000,000	12,990,625	0	12,990,625	0
701	Apac Municipal Council	268,532,502	147,000,000	95,781,252	43,861,965	7,877,960	20,011,327	24,000,000	12,990,625	0	12,990,625	0
702	Bugiri Municipal Council	183,306,293	100,800,000	69,615,668	54,597,965	6,215,437	4,002,265	4,800,000	12,990,625	0	12,990,625	0
703	Bushenyi - Ishaha Municipal Council	182,173,553	77,400,000	85,437,616	43,061,965	7,166,589	16,009,062	19,200,000	12,990,625	0	12,990,625	0
704	Busia Municipal Council	215,821,606	122,400,000	80,580,981	54,597,965	8,328,485	8,004,531	9,600,000	12,990,625	0	12,990,625	0
705	Entebbe Municipal Council	186,157,610	100,800,000	72,466,985	54,597,965	9,066,754	4,002,265	4,800,000	12,990,625	0	12,990,625	0
706	Ibanda Municipal Council	358,317,755	199,800,000	139,181,818	80,069,965	12,809,959	21,011,884	25,200,000	12,990,625	0	12,990,625	0
707	Iganga Municipal Council	200,249,515	100,800,000	86,558,990	54,597,965	7,754,695	11,006,230	13,200,000	12,990,625	0	12,990,625	0
708	Kabale Municipal Council	296,310,357	159,400,000	77,574,419	43,061,965	9,346,363	12,006,796	14,400,000	12,990,625	0	12,990,625	0
709	Kamuli Municipal Council	185,504,617	99,000,000	73,613,992	43,061,965	7,791,887	10,005,664	12,000,000	12,990,625	0	12,990,625	0
710	Kapehwa Municipal Council	230,405,081	100,800,000	110,269,144	42,261,965	13,437,511	27,015,292	32,400,000	12,990,625	0	12,990,625	0
711	Kasese Municipal Council	163,445,608	48,000,000	96,109,671	43,061,965	13,437,511	18,010,194	21,600,000	12,990,625	0	12,990,625	0
712	Kira Municipal Council	223,336,644	147,000,000	63,954,844	43,061,965	5,408,914	6,003,998	7,200,000	12,990,625	0	12,990,625	0
713	Kisoro Municipal Council	186,173,812	103,800,000	63,037,875	30,725,965	8,105,680	7,003,965	8,400,000	12,990,625	0	12,990,625	0
714	Kiryungu Municipal Council	240,290,781	147,000,000	78,000,000	43,061,965	11,005,664	10,005,664	13,200,000	12,990,625	0	12,990,625	0
715	Koboko Municipal Council	194,432,370	100,800,000	74,296,432	43,061,965	10,005,664	10,005,664	12,000,000	12,990,625	0	12,990,625	0
716	Kotido Municipal Council	223,435,760	100,800,000	96,848,510	43,061,965	11,175,785	19,010,761	22,800,000	12,990,625	0	12,990,625	0
717	Kumi Municipal Council	249,192,644	144,000,000	92,307,019	54,597,965	6,896,125	10,007,929	16,800,000	12,990,625	0	12,990,625	0
718	Lugazi Municipal Council	230,642,253	99,000,000	112,506,316	55,397,965	32,667,714	20,011,327	24,000,000	12,990,625	0	12,990,625	0
719	Mahinde-Sabagabo Municipal Council	298,426,148	173,400,000	105,690,210	130,213,965	11,229,445	11,006,230	13,200,000	12,990,625	0	12,990,625	0
720	Masindi Municipal Council	475,230,889	283,800,000	165,649,639	43,061,965	12,997,134	15,008,495	18,000,000	12,990,625	0	12,990,625	0
721	Mityana Municipal Council	230,713,532	127,400,000	89,977,594	42,261,965	5,216,112	4,002,265	4,800,000	12,990,625	0	12,990,625	0
722	Moroto Municipal Council	246,670,967	177,500,000	56,280,942	43,061,965	12,459,102	18,010,194	21,600,000	12,990,625	0	12,990,625	0
723	Mubende Municipal Council	352,583,199	225,800,000	107,447,262	55,397,965	24,140,286	9,005,097	10,800,000	12,990,625	0	12,990,625	0
724	Mukono Municipal Council	298,897,973	199,800,000	86,207,348	42,261,965	49,773,873	29,016,424	34,800,000	12,990,625	0	12,990,625	0
725	Nansana Municipal Council	426,569,512	231,000,000	169,788,262	56,197,965	7,487,857	9,005,097	10,800,000	12,990,625	0	12,990,625	0
726	Nebbi Municipal Council	241,490,856	151,800,000	70,554,915	43,061,965	17,919,257	16,009,062	19,200,000	12,990,625	0	12,990,625	0
727	Neru Municipal Council	379,662,221	251,800,000	108,526,284	55,397,965	5,124,817	6,003,998	7,200,000	12,990,625	0	12,990,625	0
728	Ntungamo Municipal Council	254,126,117	173,400,000	61,390,180	43,061,965	6,000,735	12,006,796	14,400,000	12,990,625	0	12,990,625	0
729	Rukungiri Municipal Council	478,083,904	345,670,470	113,077,496	80,069,965	6,000,735	23,013,026	27,600,000	12,990,625	0	12,990,625	0
730	Sheema Municipal Council	255,968,943	125,400,000	104,787,693	43,061,965	6,939,331	8,004,531	9,600,000	12,990,625	0	12,990,625	0
731	Tororo Municipal Council	154,096,451	74,400,000	66,805,826	42,261,965	21,889,936	72,040,778	86,400,000	12,990,625	0	12,990,625	0
801	Abim District	1,247,960,754	687,000,000	332,960,679	152,629,965	28,157,363	56,091,716	67,200,000	12,990,625	0	12,990,625	0
802	Adjumani District	2,115,322,912	1,392,230,904	496,920,348	287,493,965	36,444,284	117,066,264	140,400,000	12,990,625	0	12,990,625	0
803	Azara District	1,718,295,702	856,026,608	377,739,205	194,997,965	30,302,461	69,099,079	82,800,000	12,990,625	0	12,990,625	0
804	Balekote District	1,245,303,102	561,600,000	337,739,205	237,877,965	26,818,366	85,048,140	102,000,000	12,990,625	0	12,990,625	0
805	Amolatar District	1,573,437,889	887,000,000	446,294,940	237,877,965	26,818,366	85,048,140	102,000,000	12,990,625	0	12,990,625	0
806	Amudat District	1,373,747,145	870,717,096	258,353,251	134,709,965	28,157,363	99,056,069	118,800,000	12,990,625	0	12,990,625	0
807	Amuru District	1,932,995,792	1,113,600,000	524,083,398	278,069,965	30,576,076	58,032,849	69,600,000	12,990,625	0	12,990,625	0
808	Amuru District	1,006,545,241	470,402,420	297,206,890	138,997,965	20,135,493	34,019,256	40,800,000	12,990,625	0	12,990,625	0
809	Apac District	1,233,656,181	727,200,000	319,472,715	122,149,965	27,011,655	32,018,123	38,400,000	12,990,625	0	12,990,625	0
810	Apac District	970,054,734	675,600,000	209,665,237	122,149,965	27,011,655	32,018,123	38,400,000	12,990,625	0	12,990,625	0
811	Budaka District	1,396,232,441	675,600,000	416,036,663	221,781,965	25,885,529	159,090,543	190,800,000	12,990,625	0	12,990,625	0
812	Bududa District	2,035,912,678	1,054,200,000	646,321,545	271,045,965	19,343,136	68,038,389	81,600,000	12,990,625	0	12,990,625	0
813	Bugiri District	1,359,101,712	675,600,000	220,121,480	121,557,965	18,066,987	31,017,357	37,200,000	12,990,625	0	12,990,625	0
814	Bugweri District	1,060,673,613	475,791,464	220,121,480	121,557,965	18,066,987	31,017,357	37,200,000	12,990,625	0	12,990,625	0
815	Buhweju District	1,731,764,488	1,048,200,000	475,791,464	308,085,965	26,826,924	152,086,086	182,400,000	12,990,625	0	12,990,625	0
816	Bukwe District	1,936,885,149	1,397,489,656	386,772,999	300,901,965	17,653,477	31,017,357	37,200,000	12,990,625	0	12,990,625	0
817	Buledeba District	2,138,004,961	1,224,120,496	611,526,976	280,113,965	18,704,469	39,022,088	46,800,000	12,990,625	0	12,990,625	0
818	Bukomanshi District	1,381,900,796	858,660,565	350,244,522	245,717,965	18,704,469	39,022,088	46,800,000	12,990,625	0	12,990,625	0

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Page 2 of 33

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Page 3 of 33

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	05 Tourism Development				06 Natural Resource, Environment, Climate Change, Land and			07 Private Sector Development		09 Integrated Transport
		<i>o/w Micro scale Irrigation - development</i>	Trade, Industry and Local Development	Tourism Development Grant- Non-Wage Recurrent	Tourism Development Grant- Development	Water	<i>o/w Natural Resources & Environment - Non Wage Recurrent</i>	<i>o/w Physical Planning Grant</i>	Trade, Industry and Local Development	Trade and Industry - Non Wage Conditional Grant	Roads & Engineering
601	Arua city	0	485,795,455	10,795,455	475,000,000	0	0	0	48,820,974	48,820,974	1,000,000,000
602	Fort-Portal city	0	810,795,455	10,795,455	800,000,000	0	0	0	30,722,153	30,722,153	1,000,000,000
603	Gulu city	0	485,795,455	10,795,455	475,000,000	0	0	0	35,714,247	35,714,247	1,000,000,000
604	Hoima city	0	710,795,455	10,795,455	700,000,000	0	0	0	31,470,250	31,470,250	1,000,000,000
605	Jinja city	0	960,795,455	10,795,455	950,000,000	0	0	0	39,458,326	39,458,326	1,000,000,000
606	Lira city	0	335,795,455	10,795,455	325,000,000	0	0	0	38,420,059	38,420,059	1,000,000,000
607	Masaka city	0	485,795,455	10,795,455	475,000,000	0	0	0	40,398,833	40,398,833	1,000,000,000
608	Mbale city	0	485,795,455	10,795,455	475,000,000	0	0	0	41,064,241	41,064,241	1,000,000,000
609	Mbarara city	0	485,795,455	10,795,455	475,000,000	0	0	0	38,399,463	38,399,463	1,000,000,000
610	Secreti city	0	310,795,455	10,795,455	300,000,000	0	0	0	31,371,868	31,371,868	1,000,000,000
701	Apac Municipal Council	0	10,795,455	10,795,455	0	0	0	0	27,315,022	27,315,022	1,000,000,000
702	Bugiri Municipal Council	0	10,795,455	10,795,455	0	0	0	0	25,411,114	25,411,114	1,000,000,000
703	Bushenyi- Ishaha Municipal Council	0	10,795,455	10,795,455	0	0	0	0	25,940,689	25,940,689	1,000,000,000
704	Busia Municipal Council	0	10,795,455	10,795,455	0	0	0	0	27,133,774	27,133,774	1,000,000,000
705	Entebbe Municipal Council	0	10,795,455	10,795,455	0	0	0	0	27,219,537	27,219,537	1,000,000,000
706	Ibanda Municipal Council	0	10,795,455	10,795,455	0	0	0	0	31,480,173	31,480,173	1,000,000,000
707	Igaranga Municipal Council	0	10,795,455	10,795,455	0	0	0	0	26,703,641	26,703,641	1,000,000,000
708	Kabale Municipal Council	0	10,795,455	10,795,455	0	0	0	0	26,790,469	26,790,469	1,000,000,000
709	Kamuli Municipal Council	0	10,795,455	10,795,455	0	0	0	0	28,251,396	28,251,396	1,000,000,000
710	Kapchorwa Municipal Council	0	10,795,455	10,795,455	0	0	0	0	26,916,264	26,916,264	1,000,000,000
711	Kasese Municipal Council	0	10,795,455	10,795,455	0	0	0	0	31,835,870	31,835,870	1,000,000,000
712	Kira Municipal Council	0	10,795,455	10,795,455	0	0	0	0	46,726,842	46,726,842	1,000,000,000
713	Kisoro Municipal Council	0	10,795,455	10,795,455	0	0	0	0	24,624,010	24,624,010	1,000,000,000
714	Kitgum Municipal Council	0	10,795,455	10,795,455	0	0	0	0	27,887,405	27,887,405	1,000,000,000
715	Koboko Municipal Council	0	10,795,455	10,795,455	0	0	0	0	28,582,549	28,582,549	1,000,000,000
716	Korido Municipal Council	0	10,795,455	10,795,455	0	0	0	0	33,204,553	33,204,553	1,000,000,000
717	Kumi Municipal Council	0	10,795,455	10,795,455	0	0	0	0	26,162,480	26,162,480	1,000,000,000
718	Lugazi Municipal Council	0	10,795,455	10,795,455	0	0	0	0	31,508,437	31,508,437	1,000,000,000
719	Makindye-Sabagabo Municipal Council	0	10,795,455	10,795,455	0	0	0	0	45,588,546	45,588,546	1,000,000,000
720	Masindi Municipal Council	0	10,795,455	10,795,455	0	0	0	0	30,083,251	30,083,251	1,000,000,000
721	Mityana Municipal Council	0	10,795,455	10,795,455	0	0	0	0	31,332,397	31,332,397	1,000,000,000
722	Moroto Municipal Council	0	10,795,455	10,795,455	0	0	0	0	24,677,609	24,677,609	1,000,000,000
723	Mubende Municipal Council	0	10,795,455	10,795,455	0	0	0	0	31,281,273	31,281,273	1,000,000,000
724	Mukono Municipal Council	0	10,795,455	10,795,455	0	0	0	0	39,464,636	39,464,636	1,000,000,000
725	Narara Municipal Council	0	10,795,455	10,795,455	0	0	0	0	59,345,788	59,345,788	1,000,000,000
726	Nebbi Municipal Council	0	10,795,455	10,795,455	0	0	0	0	26,624,399	26,624,399	1,000,000,000
727	Niru Municipal Council	0	10,795,455	10,795,455	0	0	0	0	35,506,406	35,506,406	1,000,000,000
728	Ntungamo Municipal Council	0	10,795,455	10,795,455	0	0	0	0	24,263,943	24,263,943	1,000,000,000
729	Rukungiri Municipal Council	0	10,795,455	10,795,455	0	0	0	0	25,475,111	25,475,111	1,000,000,000
730	Sheema Municipal Council	0	10,795,455	10,795,455	0	0	0	0	28,729,188	28,729,188	1,000,000,000
731	Tororo Municipal Council	0	10,795,455	10,795,455	0	0	0	0	26,077,916	26,077,916	1,000,000,000
801	Abim District	96,268,756	10,795,455	10,795,455	0	0	0	0	70,700,973	70,700,973	1,000,000,000
802	Adjumani District	179,182,394	10,795,455	10,795,455	0	132,886,180	132,886,180	0	58,107,608	58,107,608	1,000,000,000
803	Agega District	148,731,255	10,795,455	10,795,455	0	98,984,389	98,984,389	0	60,571,221	60,571,221	1,000,000,000
804	Alelong District	169,013,589	10,795,455	10,795,455	0	115,552,366	115,552,366	20,000,000	43,063,790	43,063,790	1,000,000,000
805	Amanat District	108,864,624	10,795,455	10,795,455	0	59,440,604	59,440,604	0	55,126,232	55,126,232	1,000,000,000
806	Amudat District	135,176,578	10,795,455	10,795,455	0	66,684,848	66,684,848	0	51,017,193	51,017,193	1,000,000,000
807	Amuria District	160,506,215	10,795,455	10,795,455	150,000,000	92,408,374	92,408,374	0	60,043,119	60,043,119	1,000,000,000
808	Apac District	106,359,311	10,795,455	10,795,455	0	78,310,618	78,310,618	0	41,542,112	41,542,112	1,000,000,000
809	Arua District	92,293,940	10,795,455	10,795,455	0	69,648,441	69,648,441	0	36,801,462	36,801,462	1,000,000,000
810	Budaka District	136,115,200	10,795,455	10,795,455	0	57,192,545	57,192,545	0	46,698,313	46,698,313	1,000,000,000
811	Bududa District	116,768,205	10,795,455	10,795,455	0	78,572,330	78,572,330	0	53,013,091	53,013,091	1,000,000,000
812	Bugiri District	196,447,254	10,795,455	10,795,455	0	58,572,330	58,572,330	20,000,000	61,121,530	61,121,530	1,000,000,000
813	Bugweri District	88,499,340	10,795,455	10,795,455	0	42,689,669	42,689,669	0	37,426,092	37,426,092	1,000,000,000
814	Buhweju District	92,404,573	10,795,455	10,795,455	0	39,518,624	39,518,624	0	42,955,234	42,955,234	1,000,000,000
815	Buliwe District	82,904,402	10,795,455	10,795,455	0	38,094,627	38,094,627	0	35,894,422	35,894,422	1,000,000,000
817	Bukaleja District	157,345,963	10,795,455	10,795,455	0	88,016,300	88,016,300	0	47,682,482	47,682,482	1,000,000,000
818	Bukomamirimb District	88,509,860	10,795,455	10,795,455	0	44,613,868	44,613,868	0	37,239,316	37,239,316	1,000,000,000

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	05 Tourism Development	06 Natural Resource, Environment, Climate Change, Land and	07 Private Sector Development	09 Integrated Transport
		o/w Micro scale Irrigation - development	o/w Natural Resources & Environment - Non Wage Recurrent	o/w Physical Planning Grant	Trade and Industry - Non Wage Conditional Grant
819	Bukwa District	52,255,304	10,795,455	10,795,455	36,954,550
820	Bulambuli District	107,552,237	10,795,455	10,795,455	49,368,452
821	Bullisa District	101,484,021	10,795,455	10,795,455	44,834,299
822	Bundibugyo District	133,904,434	10,795,455	10,795,455	44,834,299
823	Bunyanyabu District	104,417,484	10,795,455	10,795,455	57,201,580
824	Bushenyi District	113,610,068	10,795,455	10,795,455	37,653,881
825	Busia District	160,490,327	10,795,455	10,795,455	37,418,353
826	Buteba District	148,157,191	10,795,455	10,795,455	48,557,795
827	Butebuka District	62,051,605	10,795,455	10,795,455	48,557,795
828	Butebo District	78,281,723	10,795,455	10,795,455	50,109,439
829	Buvuma District	58,632,685	10,795,455	10,795,455	32,823,320
830	Bwende District	186,877,457	10,795,455	10,795,455	37,992,529
831	Dokolo District	99,398,606	10,795,455	10,795,455	39,611,326
832	Gomba District	112,155,491	10,795,455	10,795,455	68,706,685
833	Gulu District	83,170,456	10,795,455	10,795,455	39,611,326
834	Holma District	144,391,874	10,795,455	10,795,455	66,706,685
835	Ibunda District	96,979,322	10,795,455	10,795,455	41,135,632
836	Igarra District	162,187,383	10,795,455	10,795,455	48,114,523
837	Iringiro District	431,492,395	10,795,455	10,795,455	46,114,523
838	Ihha District	132,669,285	10,795,455	10,795,455	45,217,589
839	Kabong District	194,315,311	10,795,455	10,795,455	48,114,523
840	Kabale District	95,594,063	10,795,455	10,795,455	45,217,589
841	Kabarole District	97,399,296	10,795,455	10,795,455	43,831,783
842	Kabaromuna District	72,921,447	10,795,455	10,795,455	35,801,693
843	Kagadi District	223,504,399	10,795,455	10,795,455	35,801,693
844	Kakumira District	228,928,370	10,795,455	10,795,455	48,051,432
845	Kakuli District	80,398,320	10,795,455	10,795,455	48,051,432
846	Kakungula District	44,354,420	10,795,455	10,795,455	43,831,783
847	Kaliko District	120,796,890	10,795,455	10,795,455	43,831,783
848	Kakungu District	107,188,646	10,795,455	10,795,455	48,051,432
849	Kamuli District	219,172,039	10,795,455	10,795,455	48,051,432
850	Kamwenge District	217,698,183	10,795,455	10,795,455	61,783,287
851	Kanungu District	139,895,139	10,795,455	10,795,455	42,406,389
852	Kapehwa District	36,068,256	10,795,455	10,795,455	42,406,389
853	Kapehonyoni District	106,643,724	10,795,455	10,795,455	87,629,126
854	Karanga District	69,265,738	10,795,455	10,795,455	37,798,542
855	Kasanda District	171,969,307	10,795,455	10,795,455	40,647,222
856	Kaseke District	417,789,966	635,795,455	10,795,455	35,634,627
857	Katakwi District	143,535,019	10,795,455	10,795,455	35,634,627
858	Kayunga District	222,271,538	10,795,455	10,795,455	59,006,557
859	Kato District	119,370,377	10,795,455	10,795,455	57,189,111
860	Kibaale District	121,849,136	10,795,455	10,795,455	1,256,001,141
861	Kiboga District	91,768,138	10,795,455	10,795,455	1,000,000,000
862	Kikuku District	127,555,613	10,795,455	10,795,455	1,000,000,000
863	Kikuuba District	226,104,852	10,795,455	10,795,455	1,000,000,000
864	Kihuru District	140,220,511	10,795,455	10,795,455	1,000,000,000
865	Kirandongo District	249,786,389	10,795,455	10,795,455	1,000,000,000
866	Kisiro District	163,287,263	685,795,455	10,795,455	1,000,000,000
867	Kitgawenda District	88,150,951	10,795,455	10,795,455	1,000,000,000
868	Kikuyu District	142,295,328	10,795,455	10,795,455	1,000,000,000
869	Koko District	122,099,271	10,795,455	10,795,455	1,000,000,000
870	Kole District	155,035,529	10,795,455	10,795,455	1,000,000,000
871	Kondo District	134,391,090	10,795,455	10,795,455	1,000,000,000
872	Kumi District	141,823,286	10,795,455	10,795,455	1,000,000,000
873	Kwana District	124,425,248	10,795,455	10,795,455	1,000,000,000
874	Kween District	60,285,040	10,795,455	10,795,455	1,000,000,000
875	Kyankwani District	155,963,612	10,795,455	10,795,455	1,000,000,000
876	Kyegwava District	255,394,173	10,795,455	10,795,455	1,000,000,000
877	Kyenjoje District	264,304,305	10,795,455	10,795,455	1,000,000,000

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	05 Tourism Development			06 Natural Resources, Environment, Climate Change, Land and			07 Private Sector Development		09 Integrated Transport	
		<i>o/w Micro scale Irrigation - development</i>	Trade, Industry and Local Development	Tourism Development Grant- Non-Wage Recurrent	Tourism Development Grant- Development	Water	<i>o/w Natural Resources & Environment - Non Wage Recurrent</i>	<i>o/w Physical Planning Grant</i>	Trade, Industry and Local Development	Trade and Industry - Non Wage Conditional Grant	Roads & Engineering
878	Kyotera District	135 889 627	10 795 455	10 795 455	0	70 149 853	70 149 853	0	46 410 274	46 410 274	1 000 000 000
879	Lamwo District	178 807 950	10 795 455	10 795 455	0	134 009 182	134 009 182	0	65 672 362	65 672 362	1 409 776 798
880	Lira District	122 210 826	10 795 455	10 795 455	0	105 958 485	85 958 485	20 000 000	45 845 482	45 845 482	1 512 002 281
881	Luwero District	152 538 860	10 795 455	10 795 455	0	72 927 103	72 927 103	0	46 383 864	46 383 864	1 000 000 000
882	Luwero District	283 144 337	10 795 455	10 795 455	0	137 091 863	117 091 863	20 000 000	67 170 773	67 170 773	1 000 000 000
883	Lwengo District	17 619 959	10 795 455	10 795 455	0	97 156 516	97 156 516	0	47 028 660	47 028 660	1 000 000 000
884	Lvantonde District	77 845 037	10 795 455	10 795 455	0	38 595 181	38 595 181	0	34 526 151	34 526 151	1 000 000 000
885	Madi-Okollo District	118 133 240	10 795 455	10 795 455	0	74 091 684	74 091 684	0	42 837 535	42 837 535	1 000 000 000
886	Manafwa District	78 639 757	10 795 455	10 795 455	0	49 971 306	49 971 306	0	35 337 849	35 337 849	1 000 000 000
887	Maracha District	113 064 436	10 795 455	10 795 455	0	70 671 012	50 671 012	20 000 000	42 258 850	42 258 850	1 000 000 000
888	Maska District	66 475 747	10 795 455	10 795 455	0	35 424 612	35 424 612	0	33 402 953	33 402 953	1 000 000 000
889	Masindi District	118 970 155	535 795 455	10 795 455	525 000 000	86 682 907	86 682 907	0	53 016 733	53 016 733	1 000 000 000
890	Mayuge District	266 151 035	10 795 455	10 795 455	0	180 452 707	160 452 707	0	73 808 318	73 808 318	1 000 000 000
891	Mbale District	132 359 826	10 795 455	10 795 455	0	73 668 237	73 668 237	0	43 068 021	43 068 021	1 000 000 000
892	Mbarara District	81 228 393	10 795 455	10 795 455	0	42 988 501	42 988 501	0	35 074 824	35 074 824	1 000 000 000
893	Mitooma District	101 564 778	10 795 455	10 795 455	0	48 488 305	48 488 305	0	37 927 535	37 927 535	1 000 000 000
894	Mityana District	154 265 113	10 795 455	10 795 455	0	80 716 312	60 716 312	20 000 000	44 666 503	44 666 503	1 000 000 000
895	Moroto District	89 204 676	210 795 455	10 795 455	200 000 000	72 721 207	52 721 207	20 000 000	49 656 998	49 656 998	1 000 000 000
896	Mojo District	53 809 032	10 795 455	10 795 455	0	36 469 723	36 469 723	0	34 727 058	34 727 058	1 000 000 000
897	Mpigi District	169 527 409	10 795 455	10 795 455	0	65 685 582	65 685 582	0	46 363 441	46 363 441	1 000 000 000
898	Mubende District	242 383 471	10 795 455	10 795 455	0	135 479 624	115 479 624	20 000 000	61 131 147	61 131 147	1 000 000 000
899	Mukono District	304 637 198	10 795 455	10 795 455	0	128 139 364	128 139 364	0	63 616 237	63 616 237	1 000 000 000
900	Nabulak District	100 155 169	10 795 455	10 795 455	0	67 486 482	67 486 482	0	50 920 877	50 920 877	1 000 000 000
901	Nakapiripiti District	96 553 378	10 795 455	10 795 455	0	66 884 076	66 884 076	0	49 260 151	49 260 151	1 000 000 000
902	Nakaseke District	156 843 336	10 795 455	10 795 455	0	85 635 124	85 635 124	20 000 000	52 917 105	52 917 105	1 000 000 000
903	Nakasongola District	132 413 075	10 795 455	10 795 455	0	95 908 515	95 908 515	0	49 403 241	49 403 241	1 000 000 000
904	Namatigalo District	127 942 306	10 795 455	10 795 455	0	105 576 010	105 576 010	0	49 125 794	49 125 794	1 000 000 000
905	Namisindwa District	126 887 088	10 795 455	10 795 455	0	82 990 149	82 990 149	0	48 953 233	48 953 233	1 000 000 000
906	Namutumba District	151 990 825	10 795 455	10 795 455	0	57 413 545	57 413 545	0	45 323 235	45 323 235	1 000 000 000
907	Napak District	181 615 554	10 795 455	10 795 455	0	131 628 787	131 628 787	0	40 083 294	40 083 294	1 409 776 798
908	Nebbi District	133 473 848	10 795 455	10 795 455	0	59 684 703	59 684 703	20 000 000	39 007 157	39 007 157	1 000 000 000
909	Negera District	108 977 495	10 795 455	10 795 455	0	33 613 528	33 613 528	0	59 097 099	59 097 099	2 000 000 000
910	Niropoko District	57 972 833	10 795 455	10 795 455	0	108 013 303	88 013 303	20 000 000	68 063 555	68 063 555	1 409 776 798
911	Ntungamo District	233 018 090	10 795 455	10 795 455	0	72 738 082	72 738 082	0	31 645 534	31 645 534	1 000 000 000
912	Nwoya District	173 515 585	10 795 455	10 795 455	0	61 557 953	61 557 953	0	43 181 917	43 181 917	1 256 001 141
913	Oboongi District	101 034 141	10 795 455	10 795 455	0	61 984 856	61 984 856	0	46 281 305	46 281 305	1 409 776 798
914	Omoro District	123 829 484	10 795 455	10 795 455	0	156 755 992	136 755 992	20 000 000	67 649 730	67 649 730	2 512 002 281
915	Otuke District	260 911 490	10 795 455	10 795 455	0	77 254 752	77 254 752	0	58 347 380	58 347 380	1 512 002 281
916	Oyam District	137 775 569	10 795 455	10 795 455	0	54 203 996	54 203 996	0	41 537 667	41 537 667	1 000 000 000
917	Pader District	109 866 295	10 795 455	10 795 455	0	94 474 745	94 474 745	0	55 702 827	55 702 827	1 000 000 000
918	Pakwach District	170 546 910	10 795 455	10 795 455	0	103 000 344	83 000 344	20 000 000	50 604 367	50 604 367	1 000 000 000
919	Pallisa District	179 081 653	10 795 455	10 795 455	0	40 832 963	40 832 963	0	41 847 056	41 847 056	1 000 000 000
920	Rakai District	107 448 500	10 795 455	10 795 455	0	41 553 487	41 553 487	0	36 296 341	36 296 341	1 000 000 000
921	Rubanda District	88 689 085	535 795 455	10 795 455	525 000 000	30 009 287	30 009 287	0	32 696 111	32 696 111	1 000 000 000
922	Rubirizi District	60 980 064	10 795 455	10 795 455	0	104 924 740	84 924 740	20 000 000	57 405 323	57 405 323	1 000 000 000
923	Rukungiri District	185 344 064	10 795 455	10 795 455	0	32 021 222	32 021 222	0	38 486 964	38 486 964	1 000 000 000
924	Rwampara District	84 730 039	10 795 455	10 795 455	0	109 138 087	109 138 087	0	55 636 923	55 636 923	1 409 776 798
925	Sembabule District	196 297 507	10 795 455	10 795 455	0	39 572 287	19 572 287	0	31 985 603	31 985 603	1 000 000 000
926	Sheema District	190 735 265	10 795 455	10 795 455	0	92 657 418	92 657 418	0	42 566 828	42 566 828	1 000 000 000
927	Sironko District	109 030 781	10 795 455	10 795 455	0	112 701 409	102 701 409	0	47 096 017	47 096 017	1 512 002 281
928	Sheema District	68 292 278	10 795 455	10 795 455	0	133 070 005	133 070 005	0	46 658 707	46 658 707	1 000 000 000
929	Sironko District	109 030 781	10 795 455	10 795 455	0	154 006 518	134 006 518	20 000 000	67 192 426	67 192 426	1 000 000 000
930	Soroti District	193 038 917	10 795 455	10 795 455	0	163 427 449	163 427 449	0	116 843 923	116 843 923	1 000 000 000
931	Terego District	258 966 113	10 795 455	10 795 455	275 000 000	265 351 606	245 351 606	20 000 000	122 629 037	122 629 037	2 000 000 000
932	Tororo District	756 723 420	285 795 455	10 795 455	0	63 472 099	63 472 099	0	48 417 067	48 417 067	1 000 000 000
933	Wakiso District	473 421 665	10 795 455	10 795 455	0	10 320 000 000	10 320 000 000	800 000 000	8 082 224 957	8 082 224 957	192 910 248 603
934	Yumbe District	158 305 390	10 795 455	10 795 455	0	10 320 000 000	10 320 000 000	800 000 000	8 082 224 957	8 082 224 957	192 910 248 603
935	Zombo District	20 090 000 080	11 400 000 080	1 900 000 080	9 500 000 000	11 120 000 000	10 320 000 000	800 000 000	8 082 224 957	8 082 224 957	192 910 248 603
Total		20 090 000 080	11 400 000 080	1 900 000 080	9 500 000 000	11 120 000 000	10 320 000 000	800 000 000	8 082 224 957	8 082 224 957	192 910 248 603

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	Infrastructure Services	Human Capital Development	Health	Health - Wage Conditional Grant	Health - Non Wage Conditional Grant	o/w Primary Health Care - Non Wage Recurrent (Government)	o/w Primary Health Care - Non Wage Recurrent (PNRP)	o/w Primary Healthcare - Hospital Non Wage Recurrent (Government)	o/w Primary Healthcare - Hospital Non Wage Recurrent (PNRP)
		Works and Transport - Non Wage Recurrent Conditional Grant	Health	Health - Wage Conditional Grant	Health - Non Wage Conditional Grant					
601	Arua city	1,000,000,000	6,105,335,479	4,699,359,650	992,033,793	554,753,485	65,519,477	0	0	0
602	Fort-Portal city	0	4,712,556,917	3,870,825,156	644,235,526	207,278,151	18,741,590	0	0	211,005,573
603	Gulu city	1,000,000,000	2,500,980,893	1,512,637,000	631,410,289	237,572,957	30,821,588	0	0	239,683,550
604	Heima city	1,000,000,000	1,625,684,663	1,052,269,000	319,466,955	171,406,449	24,245,961	0	0	0
605	Jinja city	1,000,000,000	8,468,968,012	7,296,592,628	865,901,373	424,566,057	46,278,212	0	0	0
606	Lira city	1,000,000,000	4,701,162,025	3,515,753,000	926,751,205	326,003,279	41,722,655	0	0	276,479,955
607	Masaka city	1,000,000,000	4,178,071,269	2,959,773,513	911,026,576	365,509,320	45,635,946	0	0	295,976,017
608	Mobale city	1,000,000,000	7,878,268,356	6,336,922,276	1,226,995,418	406,386,637	51,577,500	0	0	320,452,093
609	Mbarara city	1,000,000,000	3,777,208,335	2,495,932,176	964,402,688	330,249,383	89,626,994	0	0	235,054,659
610	Soroti city	1,000,000,000	2,614,223,645	1,976,094,060	368,318,816	179,026,311	19,288,533	0	0	0
701	Apac Municipal Council	1,000,000,000	1,342,094,328	832,759,913	103,663,179	68,940,425	47,065,426	0	0	0
702	Bugiri Municipal Council	1,000,000,000	884,365,709	531,694,848	100,675,804	47,065,426	0	0	0	0
703	Bushenyi- Ishaka Municipal Council	1,000,000,000	2,123,485,637	1,786,776,308	201,506,718	78,475,209	8,336,993	0	0	0
704	Busia Municipal Council	1,000,000,000	1,920,978,891	1,437,512,176	220,255,845	100,649,351	0	0	0	0
705	Entebbe Municipal Council	1,000,000,000	1,319,781,797	803,122,380	121,104,589	96,145,101	0	0	0	0
706	Ibanda Municipal Council	1,000,000,000	3,020,698,955	2,401,012,052	350,423,943	194,058,425	20,108,909	0	0	0
707	Iganga Municipal Council	1,000,000,000	1,314,978,729	980,305,764	195,454,844	71,121,719	9,705,835	0	0	0
708	Kakale Municipal Council	1,000,000,000	2,046,006,910	1,672,136,776	159,633,905	98,806,646	0	0	0	0
709	Kamuli Municipal Council	1,000,000,000	1,377,788,245	594,269,380	146,636,254	95,951,632	12,344,025	0	0	0
710	Kaptherwa Municipal Council	1,000,000,000	1,368,070,660	1,032,757,961	122,129,252	75,097,093	0	0	0	0
711	Kaseere Municipal Council	1,000,000,000	3,408,573,711	2,699,502,575	495,952,260	171,913,637	21,659,180	0	0	0
712	Kira Municipal Council	1,000,000,000	4,047,237,283	2,549,176,929	770,815,100	503,562,342	63,384,105	0	0	210,433,694
713	Kisoro Municipal Council	1,000,000,000	885,017,636	632,832,180	73,296,018	35,413,668	0	0	0	0
714	Kirungu Municipal Council	1,000,000,000	1,028,306,110	527,530,716	112,819,657	65,059,295	8,717,913	0	0	0
715	Koboko Municipal Council	1,000,000,000	2,274,324,601	1,904,474,000	193,085,001	105,404,189	14,331,231	0	0	0
716	Konde Municipal Council	1,000,000,000	1,671,586,351	1,337,876,948	214,567,035	117,865,082	19,521,393	0	0	0
717	Kumi Municipal Council	1,000,000,000	2,786,696,216	2,306,020,160	161,941,847	67,497,904	0	0	0	0
718	Lugazi Municipal Council	1,000,000,000	1,461,988,969	829,576,940	272,558,332	146,092,848	20,189,473	0	0	0
719	Malindi-Sabababu Municipal Council	1,000,000,000	3,255,606,879	1,774,276,554	764,043,359	485,167,708	56,825,827	0	0	0
720	Masindi Municipal Council	1,000,000,000	1,590,619,756	960,248,000	208,969,269	135,039,525	15,990,628	0	0	0
721	Mityana Municipal Council	1,000,000,000	1,922,817,448	1,453,662,192	316,626,239	158,355,390	26,416,666	0	0	0
722	Moroto Municipal Council	1,000,000,000	768,379,937	632,629,132	87,093,115	35,557,744	0	0	0	0
723	Mukende Municipal Council	1,000,000,000	1,754,335,176	1,032,660,476	232,291,373	160,987,203	44,439,821	0	0	0
724	Mukono Municipal Council	1,000,000,000	3,304,785,515	2,181,246,541	560,871,544	330,270,311	0	0	0	0
725	Nansana Municipal Council	1,000,000,000	5,864,813,561	3,887,542,470	1,250,323,143	761,185,692	92,932,580	0	0	0
726	Nebbi Municipal Council	1,000,000,000	501,937,125	488,637,484	13,289,641	0	0	0	0	0
727	Ngezi Municipal Council	1,000,000,000	2,193,011,800	1,397,717,368	445,115,516	240,163,691	32,680,134	0	0	0
728	Ntungamo Municipal Council	1,000,000,000	1,182,097,980	1,019,100,720	129,267,114	47,824,192	4,990,137	0	0	0
729	Rukungiri Municipal Council	1,000,000,000	2,432,561,040	2,117,285,416	220,207,571	79,999,255	10,777,470	0	0	0
730	Sheema Municipal Council	1,000,000,000	3,155,276,206	2,657,615,112	332,165,959	146,259,157	14,577,018	0	0	0
731	Tororo Municipal Council	1,000,000,000	1,389,081,930	1,125,752,256	145,466,370	69,162,394	0	0	0	0
801	Abim District	1,000,000,000	7,693,207,568	6,395,380,136	1,079,656,342	304,067,210	36,089,159	570,298,231	0	444,865,556
802	Adjumani District	1,000,000,000	14,128,909,885	11,523,207,263	2,219,823,954	925,659,318	109,464,435	696,571,896	0	452,726,666
803	Araba District	1,000,000,000	403,776,798	7,295,388,703	1,491,872,197	683,548,160	0	0	0	0
804	Atekeri District	1,000,000,000	5,185,347,477	3,852,570,503	1,055,004,943	567,562,002	68,390,407	0	0	0
805	Amolatar District	1,000,000,000	5,185,566,780	3,748,821,380	1,166,941,273	340,881,204	35,999,066	0	0	0
806	Amudat District	1,000,000,000	512,002,281	3,098,209,434	982,240,407	424,661,582	50,988,439	55,186,625	0	386,370,005
807	Amuriat District	1,000,000,000	726,001,141	5,615,719,927	1,421,394,050	468,813,919	49,149,500	0	0	0
808	Apac District	1,000,000,000	512,002,281	5,331,557,693	777,385,458	430,659,568	31,032,722	555,562,904	0	183,304,272
809	Arua District	1,000,000,000	256,001,141	8,549,630,331	1,099,116,140	281,924,347	26,637,515	911,915,916	0	0
810	Arua District	1,000,000,000	3,512,915,235	2,648,439,780	618,274,592	247,322,070	51,670,732	0	0	0
811	Budaka District	1,000,000,000	6,313,532,207	4,939,298,928	1,022,674,875	470,665,083	55,236,991	81,771,792	0	0
812	Bududa District	1,000,000,000	10,896,266,654	8,426,390,832	1,980,718,003	719,481,661	35,391,139	759,099,277	0	0
813	Bugiri District	1,000,000,000	4,561,637,475	4,730,270,408	596,823,609	305,252,683	41,369,772	0	0	0
814	Bugweri District	1,000,000,000	4,666,992,500	3,620,584,133	703,435,338	363,080,567	30,444,745	362,002,884	0	611,307,471
815	Bukweia District	1,000,000,000	8,469,049,526	6,806,352,050	1,464,477,019	752,381,824	47,112,233	0	0	0
816	Bukweia District	1,000,000,000	5,599,359,427	4,418,643,708	829,478,505	426,734,302	41,486,776	0	0	0
817	Bukedea District	1,000,000,000	512,002,281	2,758,523,748	566,463,123	272,305,890	0	0	0	0
818	Bukomaneinbi District	1,000,000,000	3,508,712,556	2,758,523,748	566,463,123	272,305,890	0	0	0	0

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	11 Infrastructure Services	12 Human Capital Development	13 Primary Health Care - Non Wage Recurrent	14 Primary Health Care - Non Wage Recurrent (PNRP)	15 Primary Healthcare - Hospital Non Wage Recurrent	16 Primary Healthcare - Hospital Non Wage Recurrent (PNRP)			
		Works and Transport - Non Wage Recurrent Conditional Grant	Health Conditional Grant	Health - Non Wage Conditional Grant	o/w Primary Health Care - Non Wage Recurrent (Government)	o/w Primary Health Care - Non Wage Recurrent (PNRP)	o/w Primary Healthcare - Hospital Non Wage Recurrent (PNRP)			
819	Bukwa District	1,000,000,000	0	9,049,858,021	8,183,034,477	635,001,567	293,547,891	30,873,616	0	0
820	Bulimuli District	1,000,000,000	0	7,853,528,451	6,500,461,347	979,999,971	486,513,395	49,432,318	0	0
821	Bulisa District	1,000,000,000	0	7,543,637,969	6,336,174,066	943,884,027	352,315,758	0	428,724,048	0
822	Bundibugye District	1,000,000,000	0	13,044,877,039	10,897,910,748	1,755,317,797	608,907,679	70,553,998	567,230,632	0
823	Bunyanyabya District	1,000,000,000	0	5,865,599,241	4,743,982,601	831,708,368	329,744,124	35,657,848	0	0
824	Bushenyi District	1,000,000,000	0	6,012,752,803	4,667,843,000	1,076,750,734	310,576,138	32,404,667	0	0
825	Busia District	1,000,000,000	0	9,511,308,436	7,198,044,953	1,938,981,902	56,762,809	59,157,685	386,041,023	0
826	Butelele District	1,000,000,000	0	9,979,920,400	9,894,291,300	1,728,167,629	215,900,130	761,832,667	187,934,014	0
827	Butelele District	1,000,000,000	0	7,217,445,606	6,174,222,959	829,146,718	215,900,130	26,326,118	430,940,575	0
828	Butelele District	1,000,000,000	0	3,952,479,749	2,861,394,824	832,942,027	291,150,785	32,066,720	313,901,184	0
829	Buwuma District	1,000,000,000	0	4,792,988,893	4,079,770,329	508,393,055	266,615,451	29,074,880	0	0
830	Buyende District	1,000,000,000	0	4,851,419,370	3,055,416,956	1,332,183,751	798,789,406	99,724,998	0	0
831	Dokolo District	1,000,000,000	512,002,281	5,829,362,053	4,849,820,820	679,788,390	336,112,401	34,071,335	0	0
832	Gamba District	1,000,000,000	0	4,671,289,967	3,699,709,122	699,559,873	379,924,486	41,492,470	0	0
833	Gulu District	1,000,000,000	256,001,141	4,790,664,599	4,060,132,058	498,359,127	302,505,116	0	0	0
834	Helima District	1,000,000,000	0	6,091,442,069	5,055,192,900	693,046,823	362,854,080	39,373,823	0	0
835	Ibanda District	1,000,000,000	0	7,179,287,116	6,180,904,421	984,678,222	292,850,897	0	406,820,260	0
836	Iganga District	1,000,000,000	0	11,425,123,929	9,269,969,520	1,719,768,645	488,354,907	59,470,432	0	0
837	Isiro District	2,000,000,000	0	17,078,084,172	13,937,222,578	2,473,749,103	1,382,881,277	150,893,712	493,023,849	0
838	Itira District	1,000,000,000	0	10,632,183,373	8,887,601,304	1,424,485,605	410,136,555	46,594,566	183,098,401	0
839	Kabonga District	1,000,000,000	0	8,021,204,625	6,113,220,856	1,595,480,913	770,711,238	91,715,340	533,270,206	0
840	Kabale District	1,000,000,000	0	9,298,723,735	7,994,392,892	1,014,186,380	388,739,770	38,047,418	0	0
841	Kabarole District	1,000,000,000	0	5,939,047,182	4,484,279,166	697,550,025	330,365,945	34,001,839	231,518,757	0
842	Kaberama District	1,000,000,000	256,001,141	5,939,824,078	4,788,992,136	816,955,279	200,490,793	25,545,486	453,484,335	0
843	Kapele District	1,000,000,000	0	10,946,165,281	7,912,528,084	2,013,829,341	697,393,603	87,710,481	743,213,161	0
844	Kakumiro District	1,000,000,000	0	8,310,619,839	6,945,590,400	1,416,704,350	683,908,816	81,450,386	0	0
845	Kakumiro District	1,000,000,000	256,001,141	3,400,466,511	2,356,746,176	666,859,571	216,856,567	0	308,736,431	0
846	Kakumiro District	1,000,000,000	0	5,996,007,539	5,407,023,865	440,148,645	222,508,940	21,631,416	0	0
847	Kakumiro District	1,000,000,000	0	5,654,019,322	4,479,934,752	836,462,847	412,018,709	49,215,121	0	0
848	Kakumiro District	1,000,000,000	0	5,768,393,218	4,422,098,016	1,116,533,506	310,996,784	45,327,060	745,058,433	0
849	Karuli District	1,000,000,000	0	15,791,804,062	12,975,329,484	2,394,766,923	685,556,192	83,542,300	273,599,036	0
850	Kamwenge District	1,000,000,000	0	8,564,547,267	6,276,052,892	1,903,209,486	678,256,505	81,595,579	609,854,730	0
851	Kanungu District	1,000,000,000	0	12,481,691,533	10,371,391,118	1,779,810,019	597,319,493	80,320,281	462,170,224	0
852	Kapchorwa District	1,000,000,000	0	9,784,219,213	8,393,657,820	1,212,703,996	143,255,103	46,943,625	187,556,247	0
853	Kapelebyong District	1,000,000,000	256,001,141	3,367,831,568	2,463,028,765	672,690,373	406,279,831	13,005,604	889,530,256	0
854	Karanga District	1,000,000,000	0	4,257,883,730	3,628,277,428	447,004,912	273,212,118	29,511,164	0	0
855	Kasanda District	1,000,000,000	0	7,245,774,462	5,836,284,849	1,058,047,485	504,324,457	58,772,261	0	0
856	Kasese District	2,000,000,000	0	28,131,712,814	24,084,308,998	3,482,438,746	1,436,866,394	177,122,430	893,297,228	143,660,326
857	Kakakwi District	1,000,000,000	512,002,281	10,205,393,668	8,576,845,947	1,342,715,771	416,366,479	49,642,207	579,823,316	0
858	Kayunga District	1,000,000,000	0	10,199,248,143	8,516,373,208	1,224,869,786	644,513,886	70,603,153	0	0
859	Kazo District	1,000,000,000	0	5,055,756,305	4,128,910,106	653,504,605	311,239,500	31,530,608	0	0
860	Kibaale District	1,000,000,000	0	5,243,850,653	4,221,982,636	708,838,974	358,997,305	41,868,104	0	0
861	Kiboga District	1,000,000,000	0	9,354,590,922	7,821,027,512	1,277,628,726	282,430,380	29,268,673	677,457,539	0
862	Kibuku District	1,000,000,000	0	7,267,389,759	6,134,336,261	803,882,635	422,306,090	0	0	0
863	Kikubwa District	1,000,000,000	0	8,468,950,503	6,418,440,328	1,559,051,731	877,917,212	96,273,633	0	0
864	Kiruhura District	1,000,000,000	0	6,672,864,709	5,317,797,828	1,063,249,892	334,648,722	33,944,575	254,354,481	0
865	Kiryandongo District	1,000,000,000	0	9,771,550,131	7,484,446,810	1,840,006,109	832,117,604	105,014,251	493,865,649	0
866	Kirungu District	1,000,000,000	512,002,281	10,832,759,777	5,003,998,032	2,017,487,170	859,159,625	95,671,000	436,038,830	181,715,140
867	Kisoro District	1,000,000,000	0	5,901,304,285	4,162,070,620	966,556,369	400,281,559	32,332,353	543,909,721	243,828,060
868	Koboko District	1,000,000,000	0	8,475,938,018	6,226,990,672	1,598,154,222	363,537,916	0	976,746,438	0
869	Kole District	1,000,000,000	403,776,798	5,475,854,919	4,162,070,620	966,556,369	483,592,457	55,285,590	0	0
870	Kotido District	1,000,000,000	0	7,929,569,769	6,514,493,899	1,142,995,772	453,813,020	515,553,136	0	189,996,979
871	Kumi District	1,000,000,000	512,002,281	8,847,058,128	7,190,985,600	1,316,879,336	335,866,628	41,860,950	530,200,517	0
872	Kwani District	1,000,000,000	256,001,141	5,091,109,319	4,066,731,608	743,989,246	342,404,363	38,648,376	0	0
873	Kween District	1,000,000,000	0	6,076,666,614	5,290,853,364	555,940,266	285,873,465	29,388,409	0	0
874	Kyankwanzu District	1,000,000,000	0	6,949,150,872	5,691,195,996	900,332,766	478,094,391	55,760,243	0	0
875	Kyegeya District	1,000,000,000	0	7,411,645,665	2,249,770,521	941,258,700	110,195,943	687,413,731	0	0
877	Kyenjo District	1,000,000,000	0	12,725,889,181	10,176,129,064	2,066,808,521	775,514,924	98,921,358	624,289,923	0

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Page 9 of 33

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	o/w Primary Healthcare - DHO allocation	o/w Primary Health Care - Non Wage Recurrent (Results-based)	o/w Primary Healthcare - DHO allocation (Results-based)	Health - Development Conditional Grant	Education	Education - Wage Recurrent Conditional Grant	o/w Primary Education - Wage	o/w Secondary Education - Wage	o/w Skills Development - Wage	Education - Non Wage Recurrent Conditional Grant
601	Arua city	53,703,671	293,453,687	14,603,473	423,942,037	30,650,777,637	25,303,366,168	13,283,386,096	9,701,328,288	2,318,651,784	4,885,832,086
602	Fort-Portal city	37,333,056	160,294,538	9,358,618	197,495,238	14,603,916,807	11,640,647,604	3,769,855,824	6,453,231,708	1,417,500,072	2,774,871,427
603	Gulu city	40,918,653	74,267,210	8,146,290	356,933,604	19,184,356,613	15,845,286,000	6,938,122,180	7,672,219,188	1,234,354,692	3,066,741,377
604	Hoima city	35,352,809	80,927,597	7,350,139	253,948,708	10,501,704,518	7,855,446,900	2,965,951,700	2,457,497,496	2,457,497,496	2,457,497,496
605	Jinja city	55,738,541	324,150,538	15,128,025	369,474,011	27,441,422,698	24,900,085,606	8,217,687,744	15,566,787,362	1,155,610,000	2,187,886,801
606	Lira city	45,735,294	227,380,765	9,429,224	258,657,819	21,962,964,194	18,148,459,576	7,866,011,296	11,362,448,280	0	3,546,572,184
607	Masaka city	48,555,172	146,002,346	11,397,722	307,271,230	20,974,324,716	17,865,443,809	5,856,693,397	10,139,650,708	1,871,102,704	2,797,870,700
608	Mbarara city	52,735,113	383,531,420	12,252,584	314,400,662	26,390,360,036	20,850,420,642	6,562,986,108	12,578,906,396	6,146,435,320	3,412,656,619
609	Mbarara city	50,050,594	248,194,571	11,226,688	269,410,639	26,386,426,714	22,704,552,896	4,354,971,612	7,438,221,908	3,592,606,292	3,173,523,896
610	Soroti city	35,401,141	124,712,645	10,040,185	269,410,639	15,408,778,503	12,939,477,132	4,354,971,612	7,438,221,908	1,046,457,612	2,729,728,971
701	Apac Municipal Council	14,842,405	6,728,885	12,551,064	406,272,326	6,812,231,959	5,705,068,624	2,395,685,589	1,270,320,008	575,214,062	1,607,206,898
702	Bugiri Municipal Council	12,996,192	31,829,488	8,785,697	251,994,057	3,550,687,459	2,705,068,624	824,225,740	2,203,320,008	610,512,876	729,728,971
703	Bushenyi - Ishaka Municipal Council	16,806,016	87,950,242	10,327,168	124,801,611	10,029,809,976	8,581,070,336	2,843,829,145	4,748,307,615	1,332,596,104	1,332,596,104
704	Busia Municipal Council	15,522,251	95,549,729	8,534,514	263,210,870	3,745,032,683	2,743,016,868	1,932,970,260	1,181,291,196	980,933,576	1,332,596,104
705	Entebbe Municipal Council	18,376,607	47,769,137	8,814,144	345,554,428	7,490,522,733	6,202,987,920	1,562,325,672	4,270,017,660	0	1,143,369,571
706	Iganga Municipal Council	30,052,444	96,071,781	10,131,784	269,263,561	11,632,857,438	9,801,455,153	4,065,163,680	4,993,059,472	748,232,001	1,550,936,570
707	Ibanda Municipal Council	16,473,390	90,657,754	7,496,146	139,218,121	3,879,858,533	3,491,741,623	1,994,503,048	1,798,238,575	0	261,163,195
708	Kabale Municipal Council	16,854,503	68,457,122	9,515,633	180,236,229	12,308,691,501	11,358,912,912	2,942,117,424	7,689,276,096	727,519,392	825,748,549
709	Kamuli Municipal Council	17,042,450	20,842,749	9,053,877	213,183,432	7,917,034,271	6,674,497,117	2,317,751,970	3,803,151,340	553,593,800	1,108,549,537
710	Kapchorwa Municipal Council	18,094,109	57,298,386	8,095,301	178,889,438	8,608,421,663	6,967,880,652	3,299,565,040	3,668,265,612	471,717,816	1,150,392,239
711	Kasese Municipal Council	25,477,002	57,298,386	9,190,561	213,183,432	7,917,034,271	6,674,497,117	2,317,751,970	3,803,151,340	553,593,800	1,108,549,537
712	Kira Municipal Council	41,694,123	151,084,528	11,090,003	727,245,254	8,608,421,663	6,967,880,652	3,299,565,040	3,668,265,612	751,197,448	1,065,186,632
713	Kiso Municipal Council	13,180,723	13,773,582	10,807,995	119,152,267	4,610,424,029	3,880,273,068	1,337,939,768	1,592,285,452	555,807,045	1,184,920,263
714	Kitunga Municipal Council	14,749,119	15,164,826	9,128,004	119,152,267	4,610,424,029	3,880,273,068	1,337,939,768	1,592,285,452	555,807,045	1,184,920,263
715	Koboko Municipal Council	17,411,930	45,395,100	10,442,551	119,152,267	4,610,424,029	3,880,273,068	1,337,939,768	1,592,285,452	555,807,045	1,184,920,263
716	Kotido Municipal Council	19,088,545	52,649,705	5,442,310	119,152,267	4,610,424,029	3,880,273,068	1,337,939,768	1,592,285,452	555,807,045	1,184,920,263
717	Kumi Municipal Council	13,216,047	69,156,060	12,071,836	318,721,211	5,568,650,747	4,185,015,065	3,498,872,425	6,664,042,640	657,677,552	894,950,004
718	Lugazi Municipal Council	21,081,703	75,284,059	9,210,437	359,903,697	5,039,901,202	4,139,748,999	2,004,264,928	2,135,484,011	0	1,643,155,002
719	Makindu-Sababgo Municipal Council	38,100,765	178,404,383	27,351,793	471,402,487	8,579,838,625	6,768,904,060	3,143,356,940	3,625,447,200	962,729,660	1,441,378,129
720	Mandera Municipal Council	21,927,218	26,558,573	10,182,773	48,657,690	4,442,483,103	3,356,812,996	871,990,180	1,470,238,440	1,014,584,376	987,885,401
721	Mitanga Municipal Council	17,188,044	26,558,573	11,889,114	48,657,690	4,442,483,103	3,356,812,996	871,990,180	1,470,238,440	1,014,584,376	987,885,401
722	Moito Municipal Council	22,323,599	37,712,138	12,586,942	489,383,327	8,587,338,444	6,599,088,860	2,663,740,696	2,474,450,248	1,806,417,912	1,806,417,912
723	Mubende Municipal Council	30,748,815	140,717,049	14,995,548	562,667,430	12,388,128,784	10,102,069,404	4,734,777,612	4,583,856,948	783,434,844	2,192,207,317
724	Mukono Municipal Council	57,682,136	321,591,580	16,931,154	726,947,947	2,940,057,991	2,353,665,408	1,743,777,184	609,888,224	456,396,881	456,396,881
725	Nansana Municipal Council	13,299,641	0	0	0	2,940,057,991	2,353,665,408	1,743,777,184	609,888,224	456,396,881	456,396,881
726	Nebbi Municipal Council	31,708,958	123,456,418	15,106,315	350,178,916	9,041,091,745	6,994,026,580	4,152,241,000	2,841,785,680	0	1,791,998,265
727	Ntungamo Municipal Council	13,763,146	55,552,914	7,136,725	33,720,147	2,619,999,186	2,043,667,632	774,905,244	1,268,762,588	0	477,741,369
728	Rukungiri Municipal Council	19,165,675	97,577,660	12,687,511	84,868,033	6,916,644,851	6,190,926,036	2,356,220,268	3,834,705,768	538,908,324	610,156,292
729	Sheema Municipal Council	24,438,224	138,471,543	8,420,016	165,445,135	12,286,064,406	10,762,718,184	4,396,122,312	5,827,687,548	0	1,367,748,897
730	Sirona Municipal Council	16,939,174	54,333,260	5,031,542	117,663,304	8,558,367,969	7,819,180,335	2,218,188,779	5,600,991,156	0	618,031,667
731	Tengeru Municipal Council	49,249,200	113,035,908	6,896,635	218,191,089	14,278,340,235	11,712,483,179	5,270,116,164	5,876,259,015	566,108,000	2,301,654,658
801	Abim District	94,691,713	380,340,218	13,095,374	385,878,668	22,579,699,379	18,004,885,325	10,916,364,385	6,425,547,660	884,314,092	4,316,466,357
802	Adulmani District	82,179,554	265,755,602	8,162,215	360,671,267	22,579,699,379	18,004,885,325	10,916,364,385	6,425,547,660	884,314,092	4,316,466,357
803	Ageo District	60,269,338	307,676,911	11,106,266	317,771,981	19,139,628,135	14,367,799,913	9,071,138,292	4,412,287,229	0	4,316,466,357
804	Alelbing District	45,781,144	285,244,735	14,169,568	272,804,127	15,444,089,565	12,431,294,659	6,134,712,315	5,883,802,114	412,980,000	2,686,203,819
805	Amolatar District	48,544,893	65,631,776	12,069,932	287,230,590	16,976,585,110	13,399,605,314	6,544,443,252	5,792,497,104	1,062,664,958	3,157,708,109
806	Arundat District	58,047,544	227,287,705	8,898,768	297,840,604	13,397,881,507	10,658,144,098	6,310,092,022	3,940,273,664	407,778,612	2,297,143,511
807	Amuru District	61,389,916	170,641,808	10,319,352	247,604,352	12,714,178,356	10,269,705,536	2,977,598,336	2,207,598,336	0	2,155,747,229
808	Apac District	54,634,902	110,547,905	10,734,377	246,200,863	12,789,632,732	9,972,435,374	6,609,414,218	3,363,021,156	0	2,549,208,555
809	Arua District	38,688,453	436,004,231	10,233,048	351,555,405	23,448,291,637	18,655,978,133	8,718,320,128	7,997,911,288	0	4,118,493,554
810	Budaka District	54,101,780	436,004,231	10,233,048	351,555,405	23,448,291,637	18,655,978,133	8,718,320,128	7,997,911,288	0	4,118,493,554
811	Bududa District	54,079,934	436,004,231	10,233,048	351,555,405	23,448,291,637	18,655,978,133	8,718,320,128	7,997,911,288	0	4,118,493,554
812	Bugiri District	83,223,217	453,282,968	11,476,919	333,205,334	19,428,570,672	14,889,160,326	7,997,911,288	7,291,248,736	78,000,000	5,988,505,323
813	Bugweri District	50,035,865	196,306,066	7,837,857	294,543,457	26,905,282,452	20,261,442,151	13,636,126,584	6,547,315,667	456,919,924	2,770,165,465
814	Buhweju District	47,083,240	148,856,385	10,045,375	242,973,029	11,880,742,318	14,425,415,060	7,076,905,950	4,866,404,736	1,577,345,167	1,577,345,167
815	Bukwe District	45,526,618	152,020,695	10,792,789	198,220,457	16,284,328,309	12,611,254,764	5,577,594,440	5,833,651,704	1,200,006,620	3,182,765,030
816	Bukwe District	291,692,182	201,692,182	13,736,139	351,237,214	25,626,200,782	20,384,550,046	12,844,376,400	6,921,675,130	618,499,516	4,829,142,122
817	Bukwe District	42,806,751	201,692,182	13,736,139	351,237,214	25,626,200,782	20,384,550,046	12,844,376,400	6,921,675,130	618,499,516	4,829,142,122
818	Bukomansimbi District	42,806,751	201,692,182	13,736,139	351,237,214	25,626,200,782	20,384,550,046	12,844,376,400	6,921,675,130	618,499,516	4,829,142,122

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	o/w Primary Healthcare - DHO allocation	o/w Primary Health Care - Non Wage Recurrent (Results-based)	o/w Primary Healthcare - DHO allocation (Results-based)	Health - Development Conditional Grant	Education	Education - Wage Recurrent Conditional Grant	o/w Primary Education - Wage	o/w Secondary Education - Wage	o/w Skills Development - Wage	Education - Non Wage Recurrent Conditional Grant
819	Bukwo District	48,566,238	253,509,183	9,924,640	231,821,977	16,190,274,645	13,224,907,680	6,118,706,376	7,106,201,504	0	2,720,785,595
820	Bulambuli District	61,347,963	372,781,679	9,924,616	373,067,133	17,318,762,137	13,061,134,170	5,376,965,448	7,688,168,322	0	3,884,909,021
821	Bulima District	42,144,583	113,997,619	7,102,018	263,597,874	7,896,708,935	6,262,717,098	3,603,517,024	2,659,200,024	0	1,269,909,955
822	Bundibugye District	67,139,674	450,940,947	11,191,567	314,648,972	21,802,632,332	17,998,022,106	11,156,862,800	6,331,127,882	368,047,364	3,422,660,966
823	Bunyangu District	404,695,538	404,597,599	12,013,159	289,908,372	16,294,201,221	13,216,000,530	6,432,731,376	6,506,203,704	521,024,968	2,738,202,131
824	Bushenyi District	55,332,201	276,411,446	15,949,560	268,159,068	24,408,107,344	23,504,435,589	11,136,352,244	9,386,518,725	1,299,286,986	5,222,266,953
825	Busia District	337,311,157	315,904,072	9,103,295	357,161,471	26,668,828,831	20,677,843,124	13,517,599,394	6,489,252,792	5,537,137,998	2,249,137,181
826	Butaleja District	62,269,681	105,067,703	7,118,169	214,075,929	22,499,327,540	9,506,903,836	5,206,667,386	3,718,252,438	581,984,012	2,940,984,091
827	Butambala District	43,439,238	147,491,285	6,776,947	258,142,871	12,728,147,188	5,259,393,379	3,050,990,472	2,068,402,307	0	906,024,895
828	Butebo District	41,675,106	155,409,004	6,468,514	204,825,509	6,611,852,304	5,259,393,379	3,050,990,472	2,068,402,307	0	906,024,895
829	Buvuma District	40,875,207	350,239,788	7,341,038	463,818,663	13,548,521,243	14,778,679,650	10,168,990,342	4,609,609,309	0	4,067,445,932
830	Buyende District	73,924,878	253,775,162	7,341,038	299,752,843	16,142,554,580	13,060,804,389	6,722,893,832	5,411,152,133	916,750,074	2,739,335,638
831	Dokolo District	50,963,611	216,683,506	10,495,800	272,020,972	16,107,849,003	12,606,481,067	6,848,469,923	4,609,066,596	1,446,944,548	3,080,353,331
832	Gomba District	47,984,775	137,783,727	10,085,509	232,173,414	12,177,313,576	10,536,359,120	6,558,554,908	3,777,804,132	0	1,326,086,487
833	Gulu District	50,211,685	227,258,726	13,348,509	346,202,342	14,179,328,208	11,689,180,610	7,077,886,620	4,611,293,390	0	2,015,239,542
834	Hoima District	51,208,956	311,080,995	6,930,627	435,385,764	12,900,235,280	15,321,795,563	7,828,207,464	7,094,912,476	398,635,623	2,666,527,565
835	Isianga District	67,788,991	132,429,756	782,310,066	667,112,432	30,743,995,800	25,116,465,596	13,830,888,224	8,300,009,312	2,987,567,500	5,048,232,791
837	Impeiro District	66,094,865	211,523,496	12,013,873	320,096,464	38,250,587,998	30,841,119,998	16,444,838,364	13,937,071,154	459,210,480	5,996,434,898
838	Jinja District	75,971,251	108,571,685	9,241,193	312,502,856	8,670,744,960	6,295,984,674	3,553,736,824	2,224,847,330	977,849,542	3,040,328,481
840	Kabale District	71,428,035	268,107,011	16,291,190	290,144,633	27,701,835,989	24,109,456,947	13,995,506,947	9,058,961,472	1,760,601,533	518,400,000
841	Kabarole District	51,150,070	268,040,012	14,032,170	309,117,921	10,861,175,489	8,839,947,923	5,428,740,230	3,411,207,693	1,614,999,459	3,285,882,527
842	Kaberamaido District	37,457,056	91,095,455	6,682,642	223,896,663	12,671,858,175	10,443,344,052	5,263,633,326	4,312,601,422	867,019,104	1,970,949,459
843	Kagadi District	71,202,877	398,435,603	14,166,616	419,807,956	24,377,874,351	18,900,041,595	11,574,625,545	7,355,416,050	0	2,889,079,501
844	Kakumiro District	69,212,793	568,425,295	13,706,860	448,325,295	18,520,480,779	14,852,664,131	7,705,269,456	6,762,820,247	384,574,488	2,689,079,501
845	Kakuli District	35,655,002	125,843,230	9,765,340	246,880,764	10,482,113,633	7,902,024,824	4,237,518,544	3,664,506,280	0	2,326,370,500
846	Kalungala District	41,038,419	147,166,362	7,803,508	148,835,930	6,604,222,327	5,449,499,989	2,304,659,448	2,751,028,983	393,811,548	755,248,943
847	Kalro District	51,987,257	311,901,763	11,339,998	337,621,724	23,593,499,610	19,041,085,402	9,907,004,904	8,185,728,934	648,813,564	4,116,084,131
848	Kalungu District	49,092,612	507,009,101	15,949,560	229,761,695	21,742,526,867	17,838,115,902	10,702,059,630	6,812,575,908	373,480,364	3,576,111,094
849	Kamuli District	86,938,000	443,308,698	12,063,791	421,707,654	35,714,975,342	28,244,926,620	17,860,262,888	9,701,720,716	6,820,232,456	6,820,232,456
850	Kamwenge District	72,579,109	358,063,179	17,614,815	385,284,698	19,594,761,457	15,332,093,732	9,589,417,940	5,742,675,792	3,493,088,063	0
851	Kanungu District	82,932,598	120,407,197	11,447,997	330,490,396	31,094,279,122	26,254,409,476	12,577,722,786	11,329,166,550	2,347,570,160	4,363,393,271
852	Kapchorwa District	36,374,994	160,127,348	10,130,932	177,857,397	9,124,152,151	7,523,536,764	3,260,156,066	4,255,380,678	0	1,423,138,925
853	Kapelebyong District	49,523,714	96,258,841	9,155,855	182,111,390	10,478,165,154	8,068,103,956	3,850,149,760	4,217,954,796	2,107,302,919	0
854	Karenga District	40,537,890	420,469,826	10,67,398	351,442,128	19,855,486,247	5,920,830,805	3,422,954,841	2,497,875,964	0	1,160,189,455
855	Kasanda District	64,213,544	653,819,805	24,617,665	564,966,070	54,052,183,622	45,005,893,716	7,960,566,613	16,238,039,808	2,999,562,515	0
856	Kasese District	152,554,898	227,402,511	11,750,764	285,831,950	23,321,276,575	19,300,421,614	9,373,143,940	9,256,002,222	671,227,452	3,652,237,237
857	Katakwi District	57,730,504	423,417,966	19,075,162	458,005,146	33,254,478,433	27,479,123,928	16,470,447,008	10,399,002,920	609,674,000	5,167,935,980
858	Kayunga District	67,259,619	248,538,315	12,456,633	273,341,594	12,224,250,251	10,907,662,192	5,637,733,389	4,504,313,604	0	1,664,807,964
859	Kazo District	49,737,550	254,559,140	8,625,042	265,934,685	17,004,472,307	8,963,631,672	4,914,286,752	4,009,344,320	0	1,407,556,553
860	Kibale District	44,789,383	226,140,251	12,138,869	239,170,863	17,156,714,323	14,169,947,474	7,895,335,796	5,585,054,554	689,559,524	2,536,991,962
861	Kiboga District	50,133,014	492,420,130	10,319,101	491,458,144	17,156,714,323	13,729,948,991	8,805,728,348	4,924,220,643	0	2,991,806,601
862	Kibuku District	49,617,845	11,909,753	17,934,459	291,816,988	13,296,463,119	11,295,998,944	7,127,131,064	4,228,045,024	535,822,476	3,270,224,980
863	Kikuluwa District	80,530,944	321,528,306	9,948,110	447,097,212	18,166,925,927	13,830,637,628	6,036,625,120	5,212,943,348	0	1,677,912,757
864	Kiruhura District	77,793,780	321,266,715	9,948,110	447,097,212	18,166,925,927	13,830,637,628	6,036,625,120	5,212,943,348	0	1,677,912,757
865	Kiryandongo District	88,546,126	344,158,974	12,669,757	289,505,132	28,009,786,532	23,617,483,940	14,944,876,128	4,683,072,000	554,447,428	3,704,766,189
866	Kisiro District	41,034,628	244,882,003	12,669,757	289,505,132	18,042,261,001	14,713,637,178	6,568,807,714	4,191,744,206	0	2,958,415,750
868	Kitungu District	55,879,552	163,203,608	12,047,746	256,352,803	15,562,327,397	12,208,473,582	9,420,804,619	4,832,912,696	459,920,063	2,987,415,750
869	Koboko District	47,497,236	248,444,811	11,921,101	260,365,912	15,562,327,397	12,208,473,582	9,420,804,619	4,832,912,696	0	3,018,204,272
870	Kole District	52,093,921	362,784,057	12,800,344	347,277,931	20,585,265,782	16,588,057,583	10,544,896,615	6,043,158,668	0	3,609,899,354
871	Kotido District	52,637,762	113,958,177	7,033,676	272,080,098	5,229,348,720	3,783,354,700	2,169,476,112	1,613,878,888	0	1,066,187,888
872	Kumi District	50,360,847	155,206,508	13,485,908	339,104,192	20,771,771,514	16,684,574,219	10,991,650,983	6,092,923,236	0	3,702,345,634
873	Kwana District	46,912,868	305,533,148	10,490,492	280,388,465	16,280,346,695	13,333,959,764	9,837,892,348	3,406,567,716	0	2,907,798,116
874	Kween District	50,105,077	183,302,620	7,277,695	229,872,984	13,512,946,935	11,249,075,756	4,335,850,796	6,412,224,560	0	1,987,416,256
875	Kyankwanzu District	58,873,077	294,576,665	13,928,689	337,622,110	19,739,495,959	17,041,668,510	9,344,844,292	7,897,324,418	0	2,181,124,221
876	Kyeregwa District	78,869,021	420,373,485	11,659,641	547,668,033	18,339,033,284	13,490,775,595	6,710,815,927	6,779,959,668	0	3,767,278,301
877	Kyenjojo District	75,806,604	480,228,917	12,046,794	482,951,596	22,772,088,838	17,738,874,334	10,466,043,228	6,908,097,610	349,733,496	4,175,129,153

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	o/w Primary Education - Non Wage Recurrent	o/w Secondary Education - Non Wage Recurrent	o/w Skills Education - Non Wage Recurrent	o/w SNE Education - Non Wage Recurrent	Education - Development Conditional Grant	Water	HCD - Water and Environment - Non Wage Recurrent Conditional Grant	o/w Rural Water & Sanitation - Non Wage Recurrent	Support Services Grant - Urban Water	Water and Environment - Development Grant
601	Arua city	2,985,104,001	1,042,639,126	848,374,283	19,714,675	451,579,383	0	0	0	0	0
602	Fort-Portal city	699,809,478	1,439,661,659	623,497,090	11,903,200	188,397,775	0	0	0	0	0
603	Gulu city	878,684,228	1,428,988,772	742,692,812	18,375,565	270,329,176	0	0	0	0	0
604	Holma city	570,248,775	1,278,082,423	596,747,586	6,695,550	194,483,884	0	0	0	0	0
605	Jinja city	1,054,655,560	1,102,654,896	0	30,576,345	313,450,292	0	0	0	0	0
606	Lira city	1,571,160,548	1,943,421,785	0	31,989,850	267,932,434	0	0	0	0	0
607	Musaliya city	902,594,577	1,172,773,072	715,004,761	7,588,290	313,010,207	0	0	0	0	0
608	Mubale city	2,313,058,452	3,416,282,797	0	5,579,625	345,018,520	0	0	0	0	0
609	Mbarara city	1,039,114,085	1,356,025,191	1,192,148,658	25,568,695	269,217,189	0	0	0	0	0
610	Soroti city	687,099,868	1,678,686,949	0	7,737,080	195,727,474	0	0	0	0	0
701	Apac Municipal Council	441,080,177	438,333,521	122,593,191	0	131,536,617	0	0	0	0	0
702	Bugiri Municipal Council	212,240,760	385,967,619	122,593,191	8,927,400	115,889,865	0	0	0	0	0
703	Bushenyi- Bihaka Municipal Council	340,154,662	365,995,382	620,866,435	5,579,625	116,143,536	0	0	0	0	0
704	Busia Municipal Council	495,268,759	368,916,260	0	0	137,230,797	0	0	0	0	0
705	Entebbe Municipal Council	369,357,332	768,804,589	0	5,207,650	144,165,242	0	0	0	0	0
706	Ibanda Municipal Council	580,582,112	611,384,662	458,969,796	0	180,465,715	0	0	0	0	0
707	Igarra Municipal Council	261,159,594	3,601	0	0	126,953,715	0	0	0	0	0
708	Kabale Municipal Council	313,218,557	336,573,953	167,921,378	8,034,660	124,030,041	0	0	0	0	0
709	Kamuli Municipal Council	484,335,637	353,387,576	0	4,463,700	151,984,346	0	0	0	0	0
710	Kapehwa Municipal Council	389,900,362	613,462,582	99,606,968	5,579,625	133,987,625	0	0	0	0	0
711	Kasese Municipal Council	572,942,366	399,896,798	167,921,378	5,356,440	203,043,115	0	0	0	0	0
712	Kira Municipal Council	602,824,674	634,622,835	0	12,944,730	390,288,507	0	0	0	0	0
713	Kisoro Municipal Council	132,244,296	98,002,208	0	7,885,870	103,043,449	0	0	0	0	0
714	Kitgum Municipal Council	288,514,724	175,698,877	594,903,348	4,463,700	126,908,728	0	0	0	0	0
715	Koboko Municipal Council	640,698,758	490,206,937	0	14,209,445	149,671,451	0	0	0	0	0
716	Kotido Municipal Council	418,093,339	595,185,795	167,921,378	3,719,750	139,871,801	0	0	0	0	0
717	Kumi Municipal Council	577,830,678	295,318,096	122,593,191	0	117,982,834	0	0	0	0	0
718	Lugazi Municipal Council	546,492,897	111,184,655	0	0	197,208,585	0	0	0	0	0
719	Makindu-Sabarabu Municipal Council	394,449,559	500,510,444	0	0	401,487,130	0	0	0	0	0
720	Masindi Municipal Council	610,607,265	1,023,770,077	0	8,778,610	167,778,613	0	0	0	0	0
721	Mityana Municipal Council	479,192,974	247,388,310	715,796,845	0	192,387,396	0	0	0	0	0
722	Moroto Municipal Council	168,691,222	344,664,667	474,529,512	0	97,784,707	0	0	0	0	0
723	Mubende Municipal Council	379,399,929	1,185,670,841	241,347,151	0	181,832,063	0	0	0	0	0
724	Mukono Municipal Council	694,577,482	844,584,341	0	19,863,465	294,460,530	0	0	0	0	0
725	Nansana Municipal Council	867,753,480	1,227,052,325	97,401,523	0	599,430,383	0	0	0	0	0
726	Nebbi Municipal Council	378,800,123	77,596,758	0	0	129,995,702	0	0	0	0	0
727	Nieru Municipal Council	860,725,833	931,272,432	0	0	255,066,900	0	0	0	0	0
728	Ntungamo Municipal Council	130,355,300	347,386,069	0	0	98,590,186	0	0	0	0	0
729	Rukungiri Municipal Council	293,260,286	31,688,356	0	5,207,650	115,562,522	0	0	0	0	0
730	Sheema Municipal Council	522,146,496	671,208,658	167,921,378	6,472,365	155,597,325	0	0	0	0	0
731	Tororo Municipal Council	454,298,754	154,210,354	0	9,522,560	121,155,967	0	0	0	0	0
801	Abim District	1,272,638,062	861,095,218	167,921,378	0	264,202,458	367,714,693	63,945,338	63,945,338	0	288,954,540
802	Adjumani District	2,542,582,632	1,427,589,437	134,253,288	4,835,675	1,084,915,312	492,355,093	123,218,975	123,218,975	0	354,319,303
803	Agepo District	3,092,875,246	794,556,065	167,921,378	0	519,501,364	441,479,601	100,268,515	100,268,515	0	326,896,271
804	Alelbing District	3,339,267,158	667,636,692	335,842,926	3,719,750	425,421,926	581,690,322	85,850,637	85,850,637	0	481,024,871
805	Amolatar District	1,739,211,372	846,157,737	95,775,931	5,038,860	326,391,037	444,651,533	68,065,821	68,065,821	0	361,766,697
806	Amudat District	534,054,354	325,092,463	0	0	603,873,914	581,123,488	73,198,000	73,198,000	0	453,110,673
807	Amuria District	1,965,177,459	502,016,080	290,514,570	28,865,260	419,271,688	549,584,507	79,702,592	79,702,592	0	293,993,954
808	Amuru District	1,673,279,945	504,585,827	90,412,479	4,984,465	442,593,898	398,066,265	89,257,496	89,257,496	0	423,061,420
809	Apac District	1,769,669,754	381,293,010	0	5,579,625	267,986,824	498,055,573	64,823,703	64,823,703	0	440,034,260
810	Arua District	1,832,755,302	710,873,608	0	7,811,475	389,125,574	520,728,748	65,679,673	65,679,673	0	309,273,925
811	Budaka District	2,251,173,831	2,230,202,623	0	5,133,255	420,917,112	401,231,868	92,002,469	92,002,469	0	307,470,012
812	Bududa District	2,189,256,452	1,924,101,827	0	0	361,821,636	220,858,266	60,302,360	60,302,360	0	145,741,091
813	Bugiri District	3,148,713,358	2,777,699,179	55,397,236	0	360,686,825	404,466,953	65,284,611	65,284,611	0	334,567,527
814	Bugweju District	1,339,105,046	1,383,087,792	48,472,582	0	490,308,515	257,720,631	59,030,642	59,030,642	0	183,875,174
816	Bukwe District	1,073,719,005	1,743,594,486	1,060,468,414	23,285,635	412,508,615	623,433,868	80,840,152	80,840,152	0	527,778,901
817	Bukede District	2,917,626,257	1,743,594,486	167,921,378	0	310,038,805	321,913,604	60,674,710	60,674,710	0	246,424,079
818	Bukomambiri District	1,514,491,410	1,359,159,405	0	5,802,810	0	0	0	0	0	0

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	o/w Primary Education - Non Wage Recurrent	o/w Secondary Education - Non Wage Recurrent	o/w Skills Development - Non Wage Recurrent	o/w SWE Education - Non Wage Recurrent	Education - Development Conditional Grant	Water	HCD - Water and Sanitation - Non Wage Recurrent	o/w Rural Water & Sanitation - Non Wage Recurrent	Support Services Grant - Urban Water	Water and Environment - Development Grant
819	Bulawayo District	1,164,090,749	1,544,791,645	0	11,903,200	244,561,370	200,109,290	54,799,421	54,799,421	0	130,495,054
820	Bulawayo District	1,521,115,260	2,363,083,761	0	0	367,428,945	392,398,481	75,940,797	75,940,797	0	301,642,689
821	Bulawayo District	850,607,802	419,307,153	0	0	364,081,932	464,016,086	62,496,621	62,496,621	0	376,704,650
822	Bulawayo District	1,962,987,402	1,335,531,087	119,878,797	4,463,700	483,744,241	451,307,150	75,226,697	75,226,697	0	278,125,638
823	Bulawayo District	1,185,613,894	1,349,573,333	203,014,948	0	339,958,515	347,346,373	54,580,329	54,580,329	0	278,125,638
824	Bulawayo District	1,396,800,292	1,393,613,508	335,842,756	0	373,429,067	318,687,148	63,770,370	63,770,370	0	240,303,964
825	Bulawayo District	2,794,657,203	2,197,528,574	287,500,175	2,380,640	519,395,845	504,542,474	87,637,297	87,637,297	0	402,099,562
826	Bulawayo District	3,435,921,846	1,933,289,682	167,927,378	0	453,852,751	585,139,694	73,324,938	73,324,938	0	496,999,541
827	Bulawayo District	1,277,746,165	1,354,165,638	167,927,378	0	282,163,072	181,086,716	49,935,026	49,935,026	0	116,286,436
828	Bulawayo District	1,351,871,850	1,465,519,050	122,599,191	0	280,259,261	444,434,030	54,136,747	54,136,747	0	345,610,337
829	Bulawayo District	624,480,272	283,544,624	0	0	444,434,030	291,024,657	54,136,747	54,136,747	0	222,072,095
830	Bulawayo District	2,843,272,472	1,221,073,460	122,599,191	6,621,155	342,414,553	217,203,775	64,175,226	64,175,226	0	354,510,645
831	Dokolo District	1,954,771,704	655,349,587	897,100,800	0	421,014,605	344,478,753	75,560,769	75,560,769	0	254,103,170
832	Gomha District	1,083,553,233	1,099,698,708	0	0	304,867,919	287,409,790	70,096,799	70,096,799	0	354,124,232
833	Gulu District	1,038,623,447	197,463,040	0	2,231,850	474,888,056	449,448,263	80,509,216	80,509,216	0	394,729,671
834	Homa District	1,260,497,208	1,199,381,195	112,023,742	0	311,952,157	559,688,081	89,914,937	89,914,937	0	454,558,329
835	Isanda District	950,122,609	1,749,908,119	988,372,302	12,126,385	577,287,473	468,746,489	59,202,003	59,202,003	0	929,952,861
836	Isanda District	2,297,825,995	1,536,653,390	167,921,378	11,010,460	1,413,033,102	1,107,714,153	164,946,978	164,946,978	0	429,911,115
837	Isanda District	3,026,177,857	1,846,559,905	167,921,378	3,347,775	390,781,674	505,483,919	60,757,989	60,757,989	0	512,993,861
838	Isanda District	1,822,459,422	1,866,745,993	167,921,378	5,207,670	614,158,753	637,292,919	99,542,383	99,542,383	0	372,935,722
839	Karabong District	1,753,678,263	1,294,992,851	234,979,564	2,231,850	306,456,974	646,904,815	415,106,139	415,106,139	0	372,935,722
840	Karabong District	1,026,387,259	588,612,200	0	0	406,228,107	460,208,090	68,159,290	68,159,290	0	372,935,722
841	Karabong District	1,281,257,333	521,766,270	167,921,378	0	257,569,142	331,030,689	59,021,095	59,021,095	0	372,935,722
842	Karabong District	2,461,878,755	2,218,875,143	146,179,475	8,332,240	738,746,618	654,557,666	94,086,797	94,086,797	0	545,656,054
843	Karabong District	1,789,101,650	922,933,105	0	28,865,280	738,746,618	654,557,666	94,086,797	94,086,797	0	545,656,054
844	Karabong District	2,684,582,651	2,770,270,667	199,436,227	0	399,473,303	379,886,741	59,632,323	59,632,323	0	167,024,191
845	Karabong District	2,237,751,697	1,710,411,056	167,921,378	0	426,330,077	480,116,809	51,175,369	51,175,369	0	390,029,551
846	Karabong District	1,683,276,735	1,764,948,948	117,023,742	10,861,670	328,299,870	337,584,428	66,379,223	66,379,223	0	256,390,390
847	Karabong District	4,064,838,463	2,594,868,770	167,921,378	2,603,925	649,796,286	424,680,812	103,573,779	103,573,779	0	604,052,886
848	Karabong District	1,887,780,212	1,598,452,176	0	4,835,465	771,599,662	714,241,462	95,373,811	95,373,811	0	306,292,218
849	Karabong District	1,709,366,568	754,624,492	570,822,350	4,984,465	476,476,375	350,153,752	78,226,538	78,226,538	0	257,112,399
850	Karabong District	668,514,373	754,624,492	0	0	177,476,522	207,615,131	47,620,085	47,620,085	0	145,180,231
851	Karabong District	1,381,005,064	726,297,854	0	0	302,758,280	313,403,796	67,334,285	67,334,285	0	231,254,696
852	Karabong District	590,607,616	1,417,023,131	0	0	752,053,114	603,729,532	82,253,741	82,253,741	0	92,869,531
853	Karabong District	1,581,559,383	1,417,023,131	0	0	554,380,481	603,729,532	82,253,741	82,253,741	0	92,869,531
854	Karabong District	5,039,709,226	2,655,519,244	219,538,555	14,209,445	366,617,723	471,067,496	149,972,441	149,972,441	0	502,814,952
855	Karabong District	1,459,177,074	1,459,177,074	0	4,910,070	612,418,535	727,251,078	92,869,531	92,869,531	0	831,281,680
856	Karabong District	3,392,347,031	1,602,667,570	167,921,378	0	612,418,535	534,569,957	69,305,493	69,305,493	0	619,598,940
857	Karabong District	842,518,609	725,344,191	96,945,164	0	417,395,503	446,086,035	63,922,627	63,922,627	0	355,410,987
858	Karabong District	1,025,986,370	1,365,631,312	142,770,454	4,984,465	536,473,965	446,086,035	63,922,627	63,922,627	0	172,886,626
859	Karabong District	1,839,514,428	1,152,992,174	0	2,603,835	337,532,672	251,624,067	69,149,617	69,149,617	0	504,197,099
860	Karabong District	2,199,177,971	1,003,125,631	167,921,378	0	434,058,730	568,161,531	123,174,368	123,174,368	0	566,462,957
861	Karabong District	943,336,514	724,847,322	0	5,728,415	1,045,053,295	724,452,140	113,414,368	113,414,368	0	495,770,493
862	Karabong District	2,231,985,955	947,509,815	167,921,378	4,093,725	372,782,399	588,562,003	77,976,695	77,976,695	0	356,993,991
863	Karabong District	2,509,408,015	1,036,456,805	167,921,378	0	667,516,593	485,819,117	124,820,995	124,820,995	0	376,676,721
864	Karabong District	1,316,517,091	775,384,039	290,514,570	0	303,966,397	345,976,769	94,721,582	94,721,582	0	274,044,812
865	Karabong District	2,079,591,672	755,651,378	123,396,830	0	370,183,944	440,638,936	89,289,819	89,289,819	0	413,414,698
866	Karabong District	2,169,564,683	844,073,468	0	4,166,120	335,650,073	567,183,009	69,603,497	69,603,497	0	437,665,076
867	Karabong District	765,068,343	958,836,334	0	0	379,796,360	547,680,385	72,447,900	72,447,900	0	477,232,286
868	Karabong District	1,422,947,563	301,128,277	0	0	384,851,671	564,589,562	74,449,461	74,449,461	0	444,777,736
869	Karabong District	2,279,998,061	1,422,947,563	0	10,266,510	339,586,814	529,271,477	70,183,926	70,183,926	0	444,777,736
870	Karabong District	952,825,240	1,094,590,956	0	0	276,454,923	207,711,134	59,658,729	59,658,729	0	133,236,599
871	Karabong District	1,367,048,002	1,814,086,230	0	0	526,695,228	546,099,929	80,905,334	80,905,334	0	450,277,280
872	Karabong District	2,598,112,894	1,619,957,757	0	5,207,650	1,080,979,388	387,503,910	117,822,381	117,822,381	0	255,566,715
873	Karabong District	2,477,180,033	1,535,027,742	167,921,378	0	916,808,734	444,653,779	104,653,779	104,653,779	0	457,340,140

Page 15 of 33

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	o/w Rural Water & Sanitation Subgrant	Transitional Development - Water	Community Based Services	o/w Social Development - Non Wage Recurrent	17 Regional Balanced Development (20 Multi Programme)	Urban Discretionary Development	o/w Municipal DDG (non UCMID)	o/w Town DDG
601	Arua city	0	0	85,017,640	85,017,640	2,132,627,924	2,132,627,924	3,463,427,801	0
602	Fort-Portal city	0	0	31,167,259	31,167,259	1,465,130,465	1,465,130,465	1,756,979,907	0
603	Gulu city	0	0	48,017,626	48,017,626	3,027,076,165	3,027,076,165	2,378,367,085	0
604	Holma city	0	0	32,699,029	32,699,029	914,656,970	914,656,970	4,989,823,298	0
605	Jinja city	0	0	59,950,519	59,950,519	4,367,341,926	4,367,341,926	8,034,610,512	0
606	Lira city	0	0	53,888,445	53,888,445	2,580,013,707	2,580,013,707	2,709,539,550	0
607	Masaka city	0	0	61,468,868	61,468,868	3,926,641,973	3,926,641,973	2,485,531,487	0
608	Mbale city	0	0	64,137,530	64,137,530	2,404,056,890	2,404,056,890	2,793,125,386	0
609	Mbarara city	0	0	55,055,839	55,055,839	3,613,099,916	3,613,099,916	2,803,259,249	0
610	Seeret city	0	0	31,852,512	31,852,512	1,321,062,928	1,321,062,928	1,742,664,416	0
701	Aape Municipal Council	0	0	16,979,742	16,979,742	403,904,954	403,904,954	707,570,643	0
702	Bughi Municipal Council	0	0	13,354,749	13,354,749	394,131,923	394,131,923	625,372,047	0
703	Bushenyi- Ishaha Municipal Council	0	0	15,178,949	15,178,949	1,174,284,635	1,174,284,635	2,396,253,707	0
704	Bush Municipal Council	0	0	19,252,023	19,252,023	309,686,970	309,686,970	2,559,887,865	0
705	Entebbe Municipal Council	0	0	30,022,127	30,022,127	1,187,869,026	1,187,869,026	2,720,883,899	0
706	Ibanda Municipal Council	0	0	17,156,843	17,156,843	381,717,660	381,717,660	446,633,351	0
707	Ijumba Municipal Council	0	0	18,299,122	18,299,122	420,541,137	420,541,137	2,720,883,899	0
708	Kabale Municipal Council	0	0	21,675,149	21,675,149	800,648,085	800,648,085	1,101,472,469	0
709	Kamuli Municipal Council	0	0	16,920,664	16,920,664	1,543,356,648	1,543,356,648	246,505,176	0
710	Kapchorwa Municipal Council	0	0	32,877,094	32,877,094	544,751,299	544,751,299	1,167,527,670	0
711	Kasesa Municipal Council	0	0	89,283,157	89,283,157	218,838,614	218,838,614	2,014,391,329	0
712	Kita Municipal Council	0	0	11,147,523	11,147,523	535,639,766	535,639,766	163,029,063	0
713	Kisoro Municipal Council	0	0	16,680,625	16,680,625	237,814,953	237,814,953	359,797,037	0
714	Kigungu Municipal Council	0	0	22,245,741	22,245,741	154,675,194	154,675,194	453,808,467	0
715	Koboko Municipal Council	0	0	24,443,872	24,443,872	435,131,118	435,131,118	215,151,474	0
716	Kondo Municipal Council	0	0	14,577,721	14,577,721	617,684,097	617,684,097	647,686,475	0
717	Kumi Municipal Council	0	0	30,597,631	30,597,631	410,254,402	410,254,402	1,195,835,479	0
718	Lugazi Municipal Council	0	0	85,586,989	85,586,989	851,181,302	851,181,302	984,008,522	0
719	Matinye-Sababote Municipal Council	0	0	26,137,501	26,137,501	851,181,302	851,181,302	1,949,414,652	0
720	Masindi Municipal Council	0	0	30,749,418	30,749,418	654,080,248	654,080,248	1,080,770,251	0
721	Mityana Municipal Council	0	0	10,663,343	10,663,343	1,644,407,092	1,644,407,092	374,780,905	0
722	Moroto Municipal Council	0	0	29,438,767	29,438,767	581,867,426	581,867,426	429,805,870	0
723	Mubende Municipal Council	0	0	61,927,470	61,927,470	1,430,078,208	1,430,078,208	1,036,751,591	0
724	Mukono Municipal Council	0	0	13,945,354	13,945,354	898,418,499	898,418,499	806,253,139	0
725	Namanga Municipal Council	0	0	16,711,640	16,711,640	351,205,946	351,205,946	1,370,366,596	0
726	Nebbi Municipal Council	0	0	44,176,048	44,176,048	851,181,302	851,181,302	3,051,842,785	0
727	Njeru Municipal Council	0	0	9,771,666	9,771,666	564,926,080	564,926,080	755,592,617	0
728	Ntungamo Municipal Council	0	0	13,856,469	13,856,469	242,584,399	242,584,399	251,065,924	0
729	Rukungiri Municipal Council	0	0	13,856,469	13,856,469	861,030,592	861,030,592	600,761,848	0
730	Sheema Municipal Council	0	0	23,134,462	23,134,462	998,203,595	998,203,595	531,454,963	0
731	Tororo Municipal Council	0	0	15,261,793	15,261,793	1,146,093,959	1,146,093,959	630,412,186	0
801	Abim District	0	0	46,996,021	46,996,021	1,341,433,894	1,341,433,894	905,778,108	0
802	Adjumani District	0	0	55,724,409	55,724,409	1,582,092,466	1,582,092,466	303,633,597	0
803	Agalo District	0	0	83,984,470	83,984,470	1,526,133,094	1,526,133,094	82,229,618	0
804	Alcheteng District	0	0	77,941,059	77,941,059	1,961,560,739	1,961,560,739	57,996,622	0
805	Amolelet District	0	0	47,508,221	47,508,221	1,631,640,783	1,631,640,783	82,497,495	0
806	Amudat District	0	0	71,643,563	71,643,563	2,384,493,186	2,384,493,186	60,579,550	0
807	Amurru District	0	0	45,019,032	45,019,032	3,741,106,809	3,741,106,809	40,995,801	0
808	Amuru District	0	0	42,022,288	42,022,288	6,234,341,432	6,234,341,432	4,028,879,178	0
809	Apac District	0	0	66,918,162	66,918,162	2,256,860,664	2,256,860,664	49,697,065	0
810	Arua District	0	0	72,270,037	72,270,037	2,772,118,343	2,772,118,343	40,438,093	0
811	Budaka District	0	0	66,918,162	66,918,162	6,234,341,432	6,234,341,432	60,668,824	0
812	Bududa District	0	0	111,377,842	111,377,842	2,772,118,343	2,772,118,343	20,407,829	0
813	Bughi District	0	0	48,465,351	48,465,351	3,825,766,053	3,825,766,053	132,333,351	0
814	Bugweri District	0	0	982,662,451	982,662,451	982,662,451	982,662,451	168,294,267	0
815	Buhwira District	0	0	974,934,931	974,934,931	3,677,710,849	3,677,710,849	69,781,739	0
816	Bulake District	0	0	41,983,633	41,983,633	2,386,608,008	2,386,608,008	37,528,698	0
817	Bukedea District	0	0	67,584,982	67,584,982	2,933,116,331	2,933,116,331	55,490,110	0
818	Bukomansiri District	0	0	45,398,586	45,398,586	1,273,967,695	1,273,967,695	37,610,967	0
				45,398,586	45,398,586	1,273,967,695	1,273,967,695	61,098,743	0
								61,098,743	0

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	17 Regional Balanced Development				00 Multi Programme		Urban Discretionary Development Equalisation Grant	o/w Municipal DDG (non UCMD)	o/w Town DDG
		o/w Rural Water & Sanitation Subgrant	Transitional Development - Water	Community Based Services	o/w Social Development - Non Wage Recurrent	Administration	Pension	Multi Department		
819	Bukwe District	130,495,054	14,814,815	33,391,337	33,391,337	1,103,252,355	1,103,252,355	5,854,861,614	0	38,560,590
820	Bulimbuli District	301,647,869	14,814,815	61,784,609	61,784,609	1,620,729,782	1,620,729,782	7,370,425,944	0	42,466,725
821	Bullisa District	376,704,650	14,814,815	47,255,236	47,255,236	660,814,414	660,814,414	3,590,281,925	0	60,513,470
822	Bundabayo District	371,265,638	14,814,815	72,415,674	72,415,674	2,118,965,504	2,118,965,504	7,132,461,861	0	113,047,130
823	Burungabu District	278,171,229	14,814,815	48,693,198	48,693,198	1,197,220,735	1,197,220,735	5,698,199,456	0	119,795,707
824	Bushenyi District	240,391,964	14,814,815	46,968,893	46,968,893	4,500,699,715	4,500,699,715	68,579,404	0	68,579,404
825	Busia District	402,009,362	14,814,815	79,556,722	79,556,722	3,417,703,111	3,417,703,111	4,903,697,462	0	58,269,400
826	Butaleja District	496,999,941	14,814,815	79,440,735	79,440,735	3,073,508,572	3,073,508,572	6,365,005,406	0	116,438,661
827	Butemba District	116,286,436	14,814,815	33,467,062	33,467,062	1,505,783,383	1,505,783,383	8,832,187,200	0	76,196,991
828	Butebo District	345,610,537	14,814,815	47,235,597	47,235,597	2,405,531,188	2,405,531,188	4,788,546,724	0	33,601,452
829	Buvuma District	222,073,095	14,814,815	60,889,124	60,889,124	1,129,683,225	1,129,683,225	6,231,232,215	0	98,924,256
830	Buyende District	354,510,645	14,814,815	105,035,576	105,035,576	1,674,559,959	1,674,559,959	4,509,521,636	0	70,030,595
831	Dokolo District	138,213,735	14,814,815	51,376,649	51,376,649	1,327,484,092	1,327,484,092	4,016,110,990	0	32,275,976
832	Gomba District	254,103,170	14,814,815	50,518,466	50,518,466	2,520,310,057	2,520,310,057	6,605,550,693	0	0
833	Gulu District	202,098,177	14,814,815	39,258,902	39,258,902	2,418,192,334	2,418,192,334	4,467,112,405	0	21,928,063
834	Holma District	354,124,232	14,814,815	57,710,548	57,710,548	1,711,163,208	1,711,163,208	5,261,899,684	0	56,767,501
835	Ibanda District	394,729,671	14,814,815	41,120,000	41,120,000	5,246,150,546	5,246,150,546	4,560,059,370	0	41,471,567
836	Iganga District	454,958,329	14,814,815	80,097,980	80,097,980	2,813,673,295	2,813,673,295	5,971,335,828	0	156,776,367
837	Isingiro District	929,652,361	14,814,815	100,979,501	100,979,501	4,807,722,755	4,807,722,755	6,654,515,019	0	133,137,695
839	Kaabong District	429,911,115	14,814,815	63,000,716	63,000,716	1,214,055,116	1,214,055,116	5,871,189,565	0	87,189,565
840	Kabale District	522,935,722	14,814,815	102,635,745	102,635,745	2,588,704,133	2,588,704,133	5,845,744,605	0	62,961,515
841	Kabarole District	212,983,861	14,814,815	48,395,273	48,395,273	5,544,659,019	5,544,659,019	7,375,281	0	25,375,281
842	Kabonga District	377,233,985	14,814,815	50,179,275	50,179,275	1,555,916,936	1,555,916,936	3,470,781,666	0	18,058,379
843	Kagera District	257,194,779	14,814,815	37,005,900	37,005,900	1,378,188,808	1,378,188,808	7,988,128,909	0	175,180,956
844	Kagadi District	545,656,054	14,814,815	106,466,596	106,466,596	877,428,276	877,428,276	6,241,891,502	0	121,334,594
844	Kakumiro District	501,034,642	14,814,815	97,621,320	97,621,320	983,402,040	983,402,040	3,850,568,008	0	20,651,632
845	Kakuli District	305,439,603	14,814,815	36,694,843	36,694,843	794,033,202	794,033,202	3,420,024,854	0	9,234,159
847	Kairo District	167,024,191	14,814,815	67,741,094	67,741,094	1,954,632,679	1,954,632,679	5,886,664,973	0	66,811,613
848	Kalungu District	390,029,551	14,814,815	50,459,633	50,459,633	2,247,653,079	2,247,653,079	4,423,911,905	0	57,054,894
849	Kamuli District	256,390,390	14,814,815	102,841,895	102,841,895	5,688,987,459	5,688,987,459	7,732,640,749	0	89,460,169
850	Kamwenge District	600,052,836	14,814,815	67,746,540	67,746,540	1,823,432,622	1,823,432,622	6,573,004,124	0	119,990,253
851	Kanungu District	257,112,399	14,814,815	73,250,771	73,250,771	3,139,502,717	3,139,502,717	7,171,422,625	0	125,927,868
852	Kapchorwa District	145,180,231	14,814,815	21,883,737	21,883,737	1,947,147,832	1,947,147,832	3,776,274,870	0	6,272,388
853	Kapebyong District	231,254,696	14,814,815	52,868,101	52,868,101	676,190,106	676,190,106	3,554,245,724	0	40,151,825
854	Karonga District	229,307,750	14,814,815	69,477,666	69,477,666	1,407,881,786	1,407,881,786	3,891,646,233	0	43,833,637
855	Kasanda District	502,814,952	14,814,815	182,254,088	182,254,088	6,134,879,708	6,134,879,708	13,768,048,153	0	65,579,693
856	Kasene District	831,281,680	14,814,815	66,348,944	66,348,944	2,225,953,223	2,225,953,223	6,878,119,857	0	36,084,496
857	Katakwi District	373,998,940	14,814,815	98,371,335	98,371,335	3,038,340,944	3,038,340,944	5,861,212,074	0	136,622,759
858	Kayunga District	619,566,733	14,814,815	98,371,335	98,371,335	622,161,643	622,161,643	4,684,669,781	0	38,328,485
859	Kazo District	450,449,688	14,814,815	54,988,087	54,988,087	1,894,804,189	1,894,804,189	5,526,382,995	0	26,223,631
860	Kibaale District	355,410,987	14,814,815	43,265,217	43,265,217	1,313,492,295	1,313,492,295	6,700,140,107	0	58,021,402
861	Kiboga District	177,886,626	14,814,815	66,379,731	66,379,731	1,675,493,582	1,675,493,582	5,735,955,607	0	75,643,166
862	Kibuku District	504,197,099	14,814,815	77,810,839	77,810,839	814,458,148	814,458,148	5,551,919,848	0	35,996,292
863	Kikubwa District	586,462,957	14,814,815	46,790,727	46,790,727	1,347,929,843	1,347,929,843	5,253,994,815	0	41,411,310
864	Kiruhura District	495,770,493	14,814,815	82,500,516	82,500,516	1,349,757,694	1,349,757,694	5,362,504,059	0	113,473,854
865	Kiryandongo District	356,903,991	14,814,815	98,308,702	98,308,702	2,627,696,911	2,627,696,911	6,651,628,070	0	131,596,930
866	Kisoro District	376,275,721	14,814,815	41,817,762	41,817,762	971,200,305	971,200,305	4,338,079,989	0	65,261,835
867	Kitapwenda District	274,044,812	14,814,815	55,548,262	55,548,262	3,541,048,017	3,541,048,017	5,745,280,353	0	19,980,521
868	Kitgum District	337,534,302	14,814,815	75,489,576	75,489,576	1,802,427,409	1,802,427,409	4,887,052,966	0	27,837,912
869	Koboko District	483,414,698	14,814,815	75,489,576	75,489,576	1,802,427,409	1,802,427,409	4,887,052,966	0	117,960,898
870	Kole District	437,665,076	14,814,815	67,424,382	67,424,382	671,174,941	671,174,941	5,512,671,415	0	50,402,797
871	Kotido District	458,222,716	14,814,815	75,489,576	75,489,576	1,802,427,409	1,802,427,409	4,887,052,966	0	117,960,898
872	Kuni District	477,325,286	14,814,815	60,008,451	60,008,451	4,800,415,496	4,800,415,496	5,586,066,757	0	55,530,115
873	Kwana District	444,272,736	14,814,815	53,069,116	53,069,116	827,241,732	827,241,732	4,977,665,046	0	40,226,877
874	Kween District	133,236,590	14,814,815	35,754,854	35,754,854	938,355,139	938,355,139	5,938,523,002	0	32,191,780
875	Kyankwaza District	450,379,780	14,814,815	71,504,533	71,504,533	792,952,784	792,952,784	6,640,222,858	0	104,425,036
876	Kyegeya District	255,266,715	14,814,815	92,099,929	92,099,929	1,700,201,239	1,700,201,239	5,938,428,818	0	127,045,537
877	Kyenjojo District	457,340,140	14,814,815	120,087,197	120,087,197	2,567,067,435	2,567,067,435	9,178,242,377	0	213,817,636

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	17 Regional Balanced Development										Urban Discretionary Development		o/w Municipal DBSG (non UCMD)	o/w Town DBSG
		o/w Rural Water & Sanitation Subgrant	Transitional Development - Water	Community Based Services	o/w Social Development - Non Wage Recurrent	Administration	Pension	Multi Department	Urban Discretionary Development	Equilisation Grant					
878	Kyoetere District	385,115,205	14,814,815	60,361,814	60,361,814	1,801,620,244	1,801,620,244	4,856,272,437	83,697,989	0	83,697,989	0			
879	Lamwo District	389,455,810	14,814,815	54,747,583	54,747,583	1,746,626,661	1,746,626,661	4,992,231,549	47,935,463	0	47,935,463	0			
880	Lira District	333,375,210	14,814,815	63,152,439	63,152,439	1,493,965,087	1,493,965,087	4,529,150,749	23,128,239	0	23,128,239	0			
881	Luwero District	470,752,894	14,814,815	70,992,718	70,992,718	1,727,309,826	1,727,309,826	4,224,398,427	84,568,056	0	84,568,056	0			
882	Luwero District	547,175,080	14,814,815	129,830,403	129,830,403	4,996,651,719	4,996,651,719	6,308,676,960	242,996,177	0	242,996,177	0			
883	Luwero District	458,070,844	14,814,815	73,023,772	73,023,772	2,969,248,196	2,969,248,196	6,130,861,982	77,804,890	0	77,804,890	0			
884	Luwero District	381,694,599	14,814,815	42,336,540	42,336,540	820,004,865	820,004,865	4,256,968,354	29,392,990	0	29,392,990	0			
885	Mad-Okolle District	381,694,599	14,814,815	42,336,540	42,336,540	820,004,865	820,004,865	4,256,968,354	29,392,990	0	29,392,990	0			
886	Manafwa District	282,477,928	14,814,815	43,205,700	43,205,700	3,033,144,526	3,033,144,526	6,648,009,292	76,027,551	0	76,027,551	0			
887	Masaka District	380,561,823	14,814,815	29,163,567	29,163,567	1,677,944,126	1,677,944,126	5,106,181,623	72,804,770	0	72,804,770	0			
888	Masaka District	207,894,220	14,814,815	59,576,826	59,576,826	2,772,488,103	2,772,488,103	5,019,719,629	49,140,785	0	49,140,785	0			
889	Masaka District	596,276,046	14,814,815	134,800,128	134,800,128	2,879,619,510	2,879,619,510	6,956,882,520	93,307,376	0	93,307,376	0			
891	Mbale District	425,008,226	14,814,815	65,857,811	65,857,811	6,063,544,247	6,063,544,247	6,708,706,696	46,146,761	0	46,146,761	0			
892	Mbarara District	310,114,774	14,814,815	37,443,662	37,443,662	5,124,122,306	5,124,122,306	5,178,467,674	64,959,948	0	64,959,948	0			
893	Mitumba District	213,697,823	14,814,815	47,072,730	47,072,730	2,418,960,035	2,418,960,035	5,457,377,200	50,529,330	0	50,529,330	0			
894	Mitumba District	230,420,481	14,814,815	62,312,576	62,312,576	2,810,204,650	2,810,204,650	4,889,183,022	67,409,903	0	67,409,903	0			
895	Moroto District	462,500,546	14,814,815	70,080,952	70,080,952	3,743,599,761	3,743,599,761	4,620,381,165	94,397,233	0	94,397,233	0			
896	Moroto District	132,414,591	14,814,815	28,108,867	28,108,867	1,559,522,903	1,559,522,903	4,371,655,507	31,027,766	0	31,027,766	0			
897	Mugli District	637,501,256	14,814,815	95,387,529	95,387,529	2,307,636,560	2,307,636,560	6,627,181,771	66,609,472	0	66,609,472	0			
898	Mukono District	652,688,621	14,814,815	124,489,597	124,489,597	5,362,404,435	5,362,404,435	6,821,689,037	149,404,236	0	149,404,236	0			
899	Mukono District	321,435,761	14,814,815	53,077,292	53,077,292	2,691,117,428	2,691,117,428	4,442,597,140	33,840,577	0	33,840,577	0			
901	Nakapiripiti District	391,449,436	14,814,815	42,266,251	42,266,251	392,263,952	392,263,952	4,463,646,318	11,513,877	0	11,513,877	0			
902	Nakasase District	356,207,592	14,814,815	58,539,642	58,539,642	2,786,743,772	2,786,743,772	5,847,048,935	59,189,839	0	59,189,839	0			
903	Nakasongola District	374,074,015	14,814,815	53,495,159	53,495,159	2,034,517,819	2,034,517,819	5,318,780,005	83,910,005	0	83,910,005	0			
904	Namanyingo District	392,543,401	14,814,815	71,540,095	71,540,095	943,206,131	943,206,131	6,291,355,761	86,937,315	0	86,937,315	0			
905	Namindwa District	441,607,838	14,814,815	64,830,089	64,830,089	1,933,335,954	1,933,335,954	4,718,434,323	82,092,487	0	82,092,487	0			
906	Namutumba District	483,606,618	14,814,815	76,643,149	76,643,149	1,832,406,668	1,832,406,668	5,672,411,913	60,141,381	0	60,141,381	0			
907	Napak District	473,512,104	14,814,815	79,386,530	79,386,530	614,123,088	614,123,088	7,888,776,146	48,058,793	0	48,058,793	0			
908	Nebbi District	446,884,118	14,814,815	61,998,502	61,998,502	5,693,177,189	5,693,177,189	4,004,109,144	51,522,484	0	51,522,484	0			
909	Negara District	361,717,138	14,814,815	51,313,384	51,313,384	2,510,029,466	2,510,029,466	4,070,821,503	53,597,655	0	53,597,655	0			
910	Nitoroko District	148,070,890	14,814,815	31,994,311	31,994,311	104,516,095	104,516,095	5,996,514,733	51,522,484	0	51,522,484	0			
911	Ntungamo District	494,219,253	14,814,815	106,215,248	106,215,248	5,498,378,054	5,498,378,054	8,618,856,155	217,261,896	0	217,261,896	0			
912	Nwoya District	423,038,996	14,814,815	65,619,532	65,619,532	863,284,615	863,284,615	5,409,688,004	52,606,987	0	52,606,987	0			
913	Obozi District	282,364,558	14,814,815	22,268,097	22,268,097	1,331,027,399	1,331,027,399	5,408,306,011	59,911,052	0	59,911,052	0			
914	Omoro District	325,001,501	14,814,815	52,715,695	52,715,695	1,476,336,815	1,476,336,815	4,308,206,011	54,905,682	0	54,905,682	0			
915	Ouke District	371,162,753	14,814,815	48,339,424	48,339,424	1,331,027,399	1,331,027,399	5,408,306,011	98,163,644	0	98,163,644	0			
916	Oyam District	675,061,928	14,814,815	118,795,488	118,795,488	3,873,630,887	3,873,630,887	6,117,052,078	59,911,052	0	59,911,052	0			
917	Pader District	310,877,780	14,814,815	61,954,282	61,954,282	1,871,779,081	1,871,779,081	6,332,088,277	51,737,292	0	51,737,292	0			
918	Pakwach District	435,610,775	14,814,815	52,808,868	52,808,868	1,406,859,585	1,406,859,585	4,786,297,575	109,064,125	0	109,064,125	0			
919	Palika District	493,437,451	14,814,815	91,296,506	91,296,506	5,114,144,153	5,114,144,153	7,620,041,096	96,863,195	0	96,863,195	0			
920	Rakai District	405,399,821	14,814,815	76,266,763	76,266,763	4,003,314,832	4,003,314,832	6,714,771,126	127,190,513	0	127,190,513	0			
921	Rubanda District	323,847,108	14,814,815	56,760,119	56,760,119	1,925,770,398	1,925,770,398	5,247,431,562	92,719,190	0	92,719,190	0			
922	Rubirizi District	286,417,359	14,814,815	37,341,110	37,341,110	897,299,593	897,299,593	4,575,973,198	24,476,900	0	24,476,900	0			
923	Rukungiri District	189,772,387	14,814,815	32,411,472	32,411,472	1,770,906,804	1,770,906,804	3,664,109,737	25,277,639	0	25,277,639	0			
924	Rukungiri District	357,446,817	14,814,815	75,089,607	75,089,607	5,946,347,081	5,946,347,081	39,286,769	39,286,769	0	39,286,769	0			
925	Rwampara District	229,897,731	14,814,815	38,866,853	38,866,853	1,358,663,619	1,358,663,619	4,344,556,795	59,648,082	0	59,648,082	0			
926	Sembabule District	590,142,170	14,814,815	88,650,696	88,650,696	2,234,723,307	2,234,723,307	5,996,683,886	36,924,822	0	36,924,822	0			
927	Sereere District	386,543,456	14,814,815	72,858,736	72,858,736	1,627,996,671	1,627,996,671	4,594,161,391	72,707,687	0	72,707,687	0			
928	Sheema District	313,358,000	14,814,815	65,105,707	65,105,707	3,497,865,184	3,497,865,184	7,544,161,391	106,910,532	0	106,910,532	0			
929	Sironko District	440,920,762	14,814,815	67,355,779	67,355,779	4,702,788,534	4,702,788,534	5,305,835,321	9,170,381	0	9,170,381	0			
930	Soroti District	590,020,580	14,814,815	62,394,056	62,394,056	1,242,222,645	1,242,222,645	5,510,045,520	20,163,033	0	20,163,033	0			
931	Terego District	605,273,452	14,814,815	130,895,912	130,895,912	6,708,642,105	6,708,642,105	8,821,228,764	175,098,495	0	175,098,495	0			
932	Tororo District	774,538,798	14,814,815	329,169,225	329,169,225	5,745,190,813	5,745,190,813	13,460,203,771	980,416,639	0	980,416,639	0			
933	Wakiso District	1,000,521,318	14,814,815	215,625,069	215,625,069	1,873,673,031	1,873,673,031	13,473,973,022	251,228,137	0	251,228,137	0			
934	Zombo District	346,295,959	14,814,815	75,122,262	75,122,262	1,347,629,644	1,347,629,644	6,103,145,421	107,504,909	0	107,504,909	0			
935	Zombo District	51,983,016,964	2,000,000,000	10,563,681,885	10,563,681,885	362,555,748,625	362,555,748,625	930,860,597,938	65,653,730,558	0	65,653,730,558	0			
Total															

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	o/w Division DDEG (Non UCMID)	o/w Division DDEG (UCMID)	o/w Municipal DDEG (UCMID)	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 - PAC & DSC	o/w UCMID Refugee Hosting Districts	o/w Performance Based Climate Resilient Grant
601	Arua city	0	489,065,419	2,975,362,442	45,251,641	45,251,641	0	0	45,251,641	0	0
602	Fort Portal city	0	158,255,149	1,595,724,358	45,251,641	45,251,641	0	0	45,251,641	0	0
603	Gulu city	0	246,070,674	2,137,296,411	45,251,641	45,251,641	0	0	45,251,641	0	0
604	Holma city	0	163,717,814	1,630,893,983	45,251,641	45,251,641	0	0	45,251,641	0	0
605	Jinja city	0	372,104,734	2,581,494,815	45,251,641	45,251,641	0	0	45,251,641	0	0
606	Lira city	0	287,231,879	2,198,299,607	45,251,641	45,251,641	0	0	45,251,641	0	0
607	Masaka city	0	371,930,617	2,471,126,770	45,251,641	45,251,641	0	0	45,251,641	0	0
608	Mbarara city	0	357,593,481	2,450,064,768	45,251,641	45,251,641	0	0	45,251,641	0	0
609	Mbarara city	0	275,051,915	2,305,591,456	45,251,641	45,251,641	0	0	45,251,641	0	0
610	Soroti city	0	162,243,466	1,580,420,951	45,251,641	45,251,641	0	0	45,251,641	0	0
701	Apac Municipal Council	0	160,026,489	601,544,155	0	0	0	0	0	0	0
702	Bugiri Municipal Council	127,668,766	67,690,735	226,399,328	0	0	0	0	0	0	0
703	Bushenyi- Ishaka Municipal Council	146,392,436	81,244,034	226,399,328	0	0	0	0	0	0	0
704	Busia Municipal Council	0	109,030,559	661,191,096	0	0	0	0	0	0	0
705	Entebbe Municipal Council	126,045,150	0	0	0	0	0	0	0	0	0
706	Ibanda Municipal Council	300,149,891	165,008,860	226,399,328	0	0	0	0	0	0	0
707	Iganga Municipal Council	158,605,510	84,741,085	226,399,328	0	0	0	0	0	0	0
708	Kabale Municipal Council	0	103,441,440	755,914,372	0	0	0	0	0	0	0
709	Kamuli Municipal Council	0	111,011,766	716,607,757	0	0	0	0	0	0	0
710	Kapehwa Municipal Council	178,933,086	85,188,444	226,399,328	0	0	0	0	0	0	0
711	Kasese Municipal Council	0	185,638,661	815,173,270	0	0	0	0	0	0	0
712	Kira Municipal Council	846,063,659	0	0	0	0	0	0	0	0	0
713	Kisoro Municipal Council	119,157,269	63,149,768	226,399,328	0	0	0	0	0	0	0
714	Kiyum Municipal Council	0	95,388,270	598,159,931	0	0	0	0	0	0	0
715	Koboko Municipal Council	261,705,313	136,787,377	226,399,328	0	0	0	0	0	0	0
716	Kerido Municipal Council	350,837,459	164,790,236	226,399,328	0	0	0	0	0	0	0
717	Kumi Municipal Council	135,891,402	70,254,272	226,399,328	0	0	0	0	0	0	0
718	Lupat Municipal Council	0	167,586,168	816,442,353	0	0	0	0	0	0	0
719	Makindu-Schugabo Municipal Council	819,566,692	0	0	0	0	0	0	0	0	0
720	Makindu Municipal Council	293,585,714	156,004,805	226,399,328	0	0	0	0	0	0	0
721	Mitanga Municipal Council	312,423,029	169,462,891	226,399,328	0	0	0	0	0	0	0
722	Moroto Municipal Council	0	52,149,178	461,944,931	0	0	0	0	0	0	0
723	Mubende Municipal Council	564,113,458	164,046,521	872,705,071	0	0	0	0	0	0	0
724	Mukono Municipal Council	1,294,894,033	0	0	0	0	0	0	0	0	0
725	Nansana Municipal Council	182,995,343	95,192,023	226,399,328	0	0	0	0	0	0	0
726	Nebbi Municipal Council	436,271,641	242,828,389	226,399,328	0	0	0	0	0	0	0
727	Neru Municipal Council	0	52,598,913	478,866,049	0	0	0	0	0	0	0
728	Ntungano Municipal Council	0	75,268,448	226,399,328	0	0	0	0	0	0	0
729	Rukungiri Municipal Council	138,718,608	133,701,516	226,399,328	0	0	0	0	0	0	0
730	Sheema Municipal Council	242,043,667	0	0	0	0	0	0	0	0	0
731	Tecora Municipal Council	0	76,085,867	572,778,254	0	0	0	0	0	0	0
801	Achim District	0	0	0	652,872,412	652,872,412	400,617,574	207,003,197	45,251,641	0	0
802	Adiraman District	0	0	0	871,788,902	662,804,907	410,287,953	207,265,313	45,251,641	0	0
803	Agega District	0	0	0	1,765,690,183	1,054,233,505	634,438,738	374,643,626	45,251,641	208,983,995	0
804	Akheong District	0	0	0	1,045,538,335	657,289,789	342,986,025	0	45,251,641	0	711,356,678
805	Amolatar District	0	0	0	626,257,523	1,127,283,303	373,686,791	207,219,091	45,251,641	0	0
806	Amudut District	0	0	0	1,127,283,303	1,127,283,303	713,501,497	368,130,165	45,251,641	0	0
807	Aminia District	0	0	0	1,297,497,622	1,297,497,622	809,279,497	442,970,484	45,251,641	0	0
808	Amuru District	0	0	0	1,231,261,210	736,082,058	458,186,704	232,613,712	45,251,641	0	0
809	Apac District	0	0	0	699,983,017	699,983,017	444,123,549	210,607,826	45,251,641	0	485,179,152
810	Arua District	0	0	0	855,783,590	646,799,596	415,715,074	185,832,880	45,251,641	208,983,995	0
811	Budhia District	0	0	0	948,529,013	948,529,013	581,166,726	322,110,646	45,251,641	0	0
812	Bududa District	0	0	0	1,027,910,570	1,027,910,570	604,455,081	378,203,949	45,251,641	0	0
813	Bugiri District	0	0	0	1,272,589,911	1,272,589,911	805,705,578	421,637,692	45,251,641	0	0
814	Burwer District	0	0	0	555,097,213	555,097,213	352,594,534	157,251,038	45,251,641	0	0
815	Bukweju District	0	0	0	454,574,142	454,574,142	270,996,848	138,325,683	45,251,641	0	0
816	Bukweju District	0	0	0	416,650,031	416,650,031	265,274,224	106,124,167	45,251,641	0	0
817	Bukweta District	0	0	0	1,968,097,014	1,020,230,801	628,035,717	346,943,443	45,251,641	0	947,826,212
818	Bukomansimbi District	0	0	0	498,546,251	498,546,251	315,619,116	137,665,494	45,251,641	0	0

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	o/w Division DDEG (Non UCMD)	o/w Division DDEG (UCMD)	o/w Municipal DDEG (UCMD)	District Discretionary Development Equalisation 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 - PAC & DSC	o/w UCMD Refugee Hosting Districts	o/w Performance Based Climate Resilient Grant
819	Bakulo District	0	0	0	835,082,310	521,250,190	292,335,716	183,662,833	45,251,641	0	313,832,150
820	Bahimbali District	0	0	0	1,456,996,343	1,004,731,015	586,976,570	370,007,804	45,251,641	0	452,765,328
821	Bulimba District	0	0	0	581,122,551	581,122,551	366,428,553	169,441,357	45,251,641	0	0
822	Bundibugye District	0	0	0	824,332,621	824,332,621	480,916,726	298,161,254	45,251,641	0	0
823	Bunyongabu District	0	0	0	419,270,471	429,270,471	260,012,376	123,706,454	45,251,641	0	0
824	Bushenyi District	0	0	0	451,069,264	451,069,264	271,883,648	133,933,974	45,251,641	0	0
825	Bwira District	0	0	0	1,104,506,455	1,104,506,455	683,123,812	376,131,002	45,251,641	0	0
826	Bwera District	0	0	0	1,999,906,424	1,088,601,988	685,401,297	357,939,050	45,251,641	0	911,124,436
827	Butambala District	0	0	0	313,604,595	313,604,595	217,134,736	89,618,128	45,251,641	0	0
828	Butebo District	0	0	0	723,387,745	723,387,745	440,355,323	237,780,781	45,251,641	0	0
829	Buvuma District	0	0	0	378,728,878	378,728,878	234,130,774	99,346,464	45,251,641	0	0
830	Buyende District	0	0	0	1,187,492,395	1,187,492,395	750,080,260	392,116,702	45,251,641	0	0
831	Dedole District	0	0	0	650,312,760	650,312,760	398,944,418	206,116,702	45,251,641	0	0
832	Gamba District	0	0	0	544,122,672	544,122,672	339,065,157	188,485,227	45,251,641	0	419,627,555
833	Gulu District	0	0	0	1,009,855,834	590,278,279	356,491,411	188,485,227	45,251,641	0	0
834	Homa District	0	0	0	740,384,434	740,384,434	451,465,474	245,667,319	45,251,641	0	0
835	Ibanda District	0	0	0	456,122,904	454,712,304	277,403,219	132,018,044	45,251,641	0	0
836	Iganga District	0	0	0	983,674,273	983,674,273	623,707,064	315,215,567	45,251,641	0	0
837	Kampiro District	0	0	0	1,203,976,365	994,992,370	589,293,283	360,447,446	45,251,641	0	208,983,995
838	Jinja District	0	0	0	520,364,422	520,364,422	336,246,601	138,866,181	45,251,641	0	0
839	Kabale District	0	0	0	1,773,261,138	1,773,261,138	1,113,910,039	614,099,458	45,251,641	0	0
840	Kabale District	0	0	0	618,241,317	618,241,317	377,980,419	195,009,257	45,251,641	0	0
841	Kabarole District	0	0	0	575,952,025	575,952,025	350,337,364	180,363,020	45,251,641	0	0
842	Kaberamaido District	0	0	0	604,784,561	604,784,561	378,717,746	180,363,020	45,251,641	0	0
843	Kakamega District	0	0	0	1,100,745,435	1,100,745,435	642,531,180	412,962,614	45,251,641	0	0
844	Kakumio District	0	0	0	1,032,559,199	1,032,559,199	636,560,821	360,746,737	45,251,641	0	0
845	Kakuli District	0	0	0	553,224,675	553,224,675	341,836,974	166,136,060	45,251,641	0	0
846	Kalengya District	0	0	0	297,668,985	297,668,985	181,144,711	71,272,633	45,251,641	0	0
847	Kalro District	0	0	0	880,677,401	880,677,401	546,348,007	289,077,752	45,251,641	0	0
848	Kalungu District	0	0	0	547,334,267	547,334,267	350,698,012	151,384,614	45,251,641	0	0
849	Kamuli District	0	0	0	1,217,267,061	1,217,267,061	756,831,540	415,183,880	45,251,641	0	0
850	Kanungu District	0	0	0	847,226,123	847,226,123	391,084,261	201,936,227	45,251,641	0	208,983,995
851	Kanungu District	0	0	0	677,182,117	677,182,117	391,085,203	240,845,273	45,251,641	0	0
852	Kapchorwa District	0	0	0	417,510,964	417,510,964	243,592,045	128,667,277	45,251,641	0	0
853	Kapelebyong District	0	0	0	833,950,714	833,950,714	528,515,775	260,183,298	45,251,641	0	0
854	Karonga District	0	0	0	640,859,484	640,859,484	402,298,682	193,309,161	45,251,641	0	0
855	Kasanda District	0	0	0	744,042,305	744,042,305	453,856,496	244,934,166	45,251,641	0	0
856	Kasese District	0	0	0	3,321,029,719	1,218,136,194	1,042,921,733	629,964,820	45,251,641	0	1,602,891,525
857	Katuki District	0	0	0	1,183,361,754	1,183,361,754	728,313,111	409,797,003	45,251,641	0	0
858	Kayunga District	0	0	0	1,007,063,557	1,007,063,557	638,495,935	323,316,082	45,251,641	0	0
859	Kazo District	0	0	0	480,676,745	480,676,745	294,414,889	141,010,115	45,251,641	0	0
860	Kibale District	0	0	0	710,607,401	710,607,401	432,001,752	223,354,508	45,251,641	0	0
861	Kiboga District	0	0	0	876,443,163	483,546,469	286,103,517	151,191,311	45,251,641	0	0
862	Kibuku District	0	0	0	1,087,921,550	1,087,921,550	662,749,285	379,920,624	45,251,641	0	393,896,694
863	Kikulupe District	0	0	0	2,209,205,118	1,630,986,956	603,601,917	322,923,399	45,251,641	0	969,334,168
864	Kiruhura District	0	0	0	501,075,460	501,075,460	289,215,281	157,608,538	45,251,641	0	0
865	Kiryandongo District	0	0	0	1,100,413,149	891,429,154	559,731,756	286,445,757	45,251,641	0	0
866	Kisumu District	0	0	0	977,799,752	977,799,752	603,477,849	329,070,262	45,251,641	0	0
867	Kitgenda District	0	0	0	462,419,478	462,419,478	279,302,893	137,864,944	45,251,641	0	0
868	Kituum District	0	0	0	1,402,198,840	795,294,845	474,083,938	279,959,764	45,251,641	0	602,993,996
869	Koboko District	0	0	0	1,622,955,181	920,986,668	588,586,031	287,146,996	45,251,641	0	701,968,513
870	Kole District	0	0	0	921,319,925	921,319,925	588,803,804	287,264,379	45,251,641	0	0
871	Kotido District	0	0	0	2,212,418,256	1,277,813,583	799,566,567	432,975,375	45,251,641	0	0
872	Kumi District	0	0	0	848,628,069	848,628,069	522,120,613	281,155,614	45,251,641	0	934,604,674
873	Kwana District	0	0	0	741,421,138	741,421,138	491,001,149	245,168,327	45,251,641	0	0
874	Kween District	0	0	0	542,233,915	542,233,915	312,407,752	184,574,522	45,251,641	0	0
875	Kyamwamba District	0	0	0	1,424,843,277	828,690,937	489,554,851	283,784,446	45,251,641	0	596,152,310
876	Kyegwa District	0	0	0	1,153,876,274	944,892,279	581,967,366	317,673,271	45,251,641	0	0
877	Kyenjo District	0	0	0	1,036,303,582	1,036,303,582	622,652,698	368,399,243	45,251,641	0	0

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	o/w Division DDEG (Non UCMIID)	o/w Division DDEG (UCMIID)	o/w Municipal DDEG (UCMIID)	District Discretionary Development Equalisation 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 - PAC & DSC	o/w UCMIID Refugee Hosting Districts	o/w Performance Based Climate Resilient Grant
878	Kyaka District	0	0	0	587,101,144	587,101,144	360,803,008	181,046,495	45,251,641	0	0
879	Lamwo District	0	0	0	917,673,095	736,689,700	410,874,139	252,613,920	45,251,641	208,983,995	0
880	Lira District	0	0	0	1,036,417,163	1,036,417,163	654,505,478	336,660,094	45,251,641	0	0
881	Luli District	0	0	0	854,053,049	854,053,049	540,192,635	270,600,773	45,251,641	0	0
882	Luwero District	0	0	0	1,097,318,222	1,097,318,222	651,916,636	340,150,045	45,251,641	0	0
883	Lwengo District	0	0	0	713,734,095	713,734,095	458,868,741	239,613,703	45,251,641	0	0
884	Lyanonde District	0	0	0	429,403,401	429,403,501	267,255,021	116,936,829	45,251,641	0	0
885	Mad-Ochilo District	0	0	0	667,649,766	667,649,766	423,955,932	214,138,193	45,251,641	0	0
886	Manafya District	0	0	0	662,735,867	662,735,867	359,399,246	258,088,980	45,251,641	208,983,995	0
887	Manacha District	0	0	0	877,662,033	877,662,033	534,843,419	297,566,973	45,251,641	0	0
888	Masaka District	0	0	0	421,710,149	421,710,149	766,581,848	107,768,659	45,251,641	0	0
889	Masindi District	0	0	0	743,878,125	743,878,125	460,104,877	238,521,607	45,251,641	0	0
890	Mawya District	0	0	0	1,529,129,950	1,529,129,950	967,041,277	516,837,033	45,251,641	0	0
891	Mbile District	0	0	0	1,007,381,125	1,007,381,125	619,636,326	342,493,158	45,251,641	0	0
892	Mbarara District	0	0	0	365,540,702	365,540,702	225,510,117	94,778,944	45,251,641	0	0
893	Mitoma District	0	0	0	554,100,561	554,100,561	326,520,268	182,328,652	45,251,641	0	0
894	Mityana District	0	0	0	697,340,503	697,340,503	429,664,835	222,404,077	45,251,641	0	0
895	Moroto District	0	0	0	1,112,966,030	628,751,885	397,562,210	185,938,034	45,251,641	0	0
896	Moyo District	0	0	0	616,379,043	407,355,048	240,601,014	112,452,302	45,251,641	208,983,995	0
897	Mugi District	0	0	0	626,805,561	626,805,561	396,289,964	185,263,955	45,251,641	0	0
898	Mubende District	0	0	0	1,113,955,250	1,113,695,250	692,308,060	376,135,549	45,251,641	0	0
899	Mulondo District	0	0	0	986,582,056	986,582,056	615,574,237	325,756,179	45,251,641	0	0
900	Nabulak District	0	0	0	1,782,829,095	981,467,731	631,288,269	304,917,820	45,251,641	0	0
901	Nakapiripit District	0	0	0	1,575,527,709	841,264,117	530,118,446	265,894,030	45,251,641	0	0
902	Nakaseke District	0	0	0	524,493,962	629,110,499	385,085,229	198,773,629	45,251,641	0	0
903	Nakasongola District	0	0	0	734,810,761	734,810,761	460,533,550	229,025,570	45,251,641	0	0
904	Namayingiro District	0	0	0	950,653,370	950,653,370	557,132,556	348,269,173	45,251,641	0	0
905	Namulindwa District	0	0	0	2,635,335,902	1,424,260,569	904,847,468	474,161,460	45,251,641	0	0
906	Namulumba District	0	0	0	1,019,119,035	627,908,984	329,593,352	159,648,969	45,251,641	0	0
907	Napak District	0	0	0	2,635,335,902	1,424,260,569	904,847,468	474,161,460	45,251,641	0	0
908	Nebbi District	0	0	0	1,583,959,381	875,278,183	542,818,724	287,207,817	45,251,641	0	0
909	Ngora District	0	0	0	734,303,558	734,303,558	460,202,009	228,849,908	45,251,641	0	0
910	Ntoroko District	0	0	0	362,776,234	362,776,234	223,703,079	93,821,514	45,251,641	0	0
911	Ntungamo District	0	0	0	847,406,155	847,406,155	499,176,950	302,977,564	45,251,641	0	0
912	Nwiga District	0	0	0	1,297,939,619	714,291,315	447,130,694	221,918,980	45,251,641	0	0
913	Obere District	0	0	0	690,752,872	391,768,877	245,852,421	100,684,815	45,251,641	0	0
914	Omoro District	0	0	0	780,286,973	780,286,973	477,548,391	257,486,941	45,251,641	0	0
915	Oryia District	0	0	0	711,735,256	711,735,256	445,449,887	221,033,728	45,251,641	0	0
916	Oyam District	0	0	0	1,640,979,844	1,640,979,844	1,043,391,552	552,396,651	45,251,641	0	0
917	Pader District	0	0	0	758,455,855	758,455,855	444,211,055	227,486,583	45,251,641	0	0
918	Palwachi District	0	0	0	730,367,896	730,367,896	457,629,402	227,486,583	45,251,641	0	0
919	Pallisa District	0	0	0	2,598,322,733	1,435,155,639	889,724,160	500,179,738	45,251,641	0	0
920	Rakai District	0	0	0	860,384,469	860,384,469	533,083,216	282,049,612	45,251,641	0	0
921	Rubanda District	0	0	0	572,029,582	357,305,944	169,470,998	85,650,543	45,251,641	0	0
922	Rubirizi District	0	0	0	464,400,859	464,400,859	290,598,054	138,551,165	45,251,641	0	0
923	Rukiga District	0	0	0	426,850,059	426,850,059	271,941,631	109,656,787	45,251,641	0	0
924	Rukiga District	0	0	0	732,031,789	732,031,789	455,539,183	231,240,965	45,251,641	0	0
925	Ruwamapa District	0	0	0	832,590,840	832,590,840	228,121,080	86,439,159	45,251,641	0	0
926	Sembabule District	0	0	0	1,238,842,823	1,238,842,823	505,381,937	281,057,268	45,251,641	0	0
927	Sere District	0	0	0	299,326,613	299,326,613	182,228,245	71,846,727	45,251,641	0	0
928	Sheema District	0	0	0	1,087,543,991	1,087,543,991	595,224,791	317,067,559	45,251,641	0	0
929	Sironko District	0	0	0	1,154,116,862	1,154,116,862	725,383,147	383,883,147	45,251,641	0	0
930	Soroti District	0	0	0	2,287,757,189	1,062,601,727	681,154,922	336,195,164	45,251,641	0	0
931	Tororo District	0	0	0	1,875,210,638	1,875,210,638	1,136,061,039	693,897,918	45,251,641	0	0
932	Tororo District	0	0	0	1,329,551,103	1,329,551,103	855,650,543	428,648,918	45,251,641	0	0
933	Wakiso District	0	0	0	2,820,551,039	2,820,551,039	1,652,348,218	913,997,186	45,251,641	0	0
934	Yumbe District	0	0	0	1,415,708,375	901,896,453	560,218,172	296,426,610	45,251,641	0	0
935	Zombo District	0	0	0	1,415,708,375	901,896,453	560,218,172	296,426,610	45,251,641	0	0
Total		7,088,702,125	5,799,570,369	32,448,502,715	131,864,086,059	111,560,094,128	68,639,975,789	36,364,630,392	6,561,487,947	2,716,791,931	513,811,922

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	Urban Unconditional Grants	o/w Municipal UGC - Wage	Urban Unconditional Grant - Non Wage Recurrent	o/w Urban UGC - NWR Municipality	o/w Urban UGC - NWR Town	o/w IFMIS Urban	o/w Boards Urban	o/w Ex-Gratia & Honorary Urban	o/w Payroll Printing Municipalities	o/w Urban UGC - NWR Division
601	Arara city	5,743,448,593	4,110,562,724	1,132,886,219	261,410,845	0	30,000,000	5,212,432	411,560,000	4,391,791	261,410,845
602	Fort-Portal city	3,945,362,257	3,409,404,897	545,957,360	119,560,692	0	30,000,000	5,212,432	109,440,000	4,183,136	119,560,692
603	Gulu city	5,081,046,419	4,230,451,172	850,595,247	172,031,834	0	30,000,000	5,212,432	306,000,000	7,316,741	172,031,834
604	Holma city	3,145,059,861	2,540,455,432	604,604,429	123,527,797	0	30,000,000	5,212,432	165,240,000	3,992,996	123,527,797
605	Ilaga city	5,779,819,321	4,204,219,529	955,599,792	184,176,868	0	30,000,000	5,212,432	397,840,000	6,199,218	184,176,868
606	Itira city	3,774,749,131	2,873,846,016	900,903,115	176,836,213	0	30,000,000	5,212,432	344,880,000	5,133,852	176,836,213
607	Masaka city	3,735,611,076	2,872,755,650	862,855,426	200,339,411	0	30,000,000	5,212,432	265,920,000	5,336,292	200,339,411
608	Mtshale city	7,250,222,256	6,234,353,185	1,015,869,071	203,705,921	0	30,000,000	5,212,432	406,440,000	6,504,391	203,705,921
609	Mtshwara city	4,028,575,309	3,402,611,076	625,964,233	133,377,555	0	30,000,000	5,212,432	255,000,000	5,906,284	133,377,555
610	Secoti city	3,680,265,469	3,078,491,558	701,767,912	111,299,636	0	30,000,000	5,212,432	265,080,000	4,075,801	111,299,636
701	Apepe Municipal Council	1,977,373,315	1,532,129,477	445,193,838	82,468,512	0	30,000,000	5,212,432	159,000,000	1,376,316	82,468,512
702	Bugiri Municipal Council	1,248,665,803	992,005,859	315,749,953	63,525,942	0	30,000,000	5,212,432	68,164,516	3,809,644	63,525,942
703	Butha Buthe Municipal Council	1,736,833,719	1,318,594,618	417,939,101	78,468,512	0	30,000,000	5,212,432	137,940,000	4,212,092	78,468,512
704	Butha Buthe Municipal Council	1,269,666,210	1,070,030,667	364,229,525	80,264,775	0	30,000,000	5,212,432	103,500,000	4,212,092	80,264,775
705	Enabebhe Municipal Council	1,824,360,548	1,475,341,685	404,229,867	86,650,181	0	30,000,000	5,212,432	187,140,000	4,721,130	86,650,181
706	Harida Municipal Council	1,896,729,744	1,351,907,541	546,822,203	75,003,885	0	30,000,000	5,212,432	107,460,000	2,446,913	75,003,885
707	Ilagima Municipal Council	1,694,504,879	1,318,156,086	376,308,793	85,860,173	0	30,000,000	5,212,432	105,000,000	5,914,795	85,860,173
708	Kabale Municipal Council	1,908,848,447	1,501,540,874	407,307,573	85,860,173	0	30,000,000	5,212,432	110,460,000	5,914,795	85,860,173
709	Kamuli Municipal Council	1,478,775,869	1,076,493,024	537,586,111	79,741,083	0	30,000,000	5,212,432	256,780,000	2,611,513	79,741,083
710	Kapehwa Municipal Council	1,871,017,134	1,333,431,024	537,586,111	123,546,077	0	30,000,000	5,212,432	154,500,000	5,106,688	123,546,077
711	Kazezi Municipal Council	1,596,034,189	1,410,122,914	535,911,735	123,546,077	0	30,000,000	5,212,432	289,860,000	3,323,654	123,546,077
712	Kira Municipal Council	2,738,948,307	1,766,753,246	992,195,060	289,869,987	0	30,000,000	5,212,432	81,180,000	1,060,933	289,869,987
713	Kisoro Municipal Council	1,573,150,186	1,241,762,736	331,387,451	64,567,002	0	30,000,000	5,212,432	107,460,000	2,903,732	64,567,002
714	Kitigum Municipal Council	1,891,689,098	1,506,646,018	385,043,080	77,783,898	0	30,000,000	5,212,432	158,220,000	1,849,449	77,783,898
716	Kotido Municipal Council	1,833,527,892	1,439,660,221	402,667,671	89,233,010	0	30,000,000	5,212,432	102,660,000	2,349,219	89,233,010
717	Kumi Municipal Council	1,812,708,546	1,361,627,956	451,080,590	67,060,749	0	30,000,000	5,212,432	158,220,000	1,296,637	67,060,749
718	Lugazi Municipal Council	1,658,212,463	1,330,189,003	368,023,795	67,060,749	0	30,000,000	5,212,432	170,520,000	2,869,653	117,271,006
719	Mahinde-Sabababo Municipal Council	1,666,138,966	1,139,994,699	527,144,267	108,739,739	0	30,000,000	5,212,432	260,580,000	2,151,768	108,739,739
720	Masindi Municipal Council	2,162,388,495	1,479,301,125	683,087,370	111,132,152	0	30,000,000	5,212,432	341,974,272	4,441,189	111,132,152
721	Mityana Municipal Council	1,912,558,880	1,406,716,273	505,842,607	111,132,152	0	30,000,000	5,212,432	71,940,000	3,720,309	111,132,152
722	Mtoto Municipal Council	1,367,636,191	1,063,683,025	303,953,167	55,670,395	0	30,000,000	5,212,432	167,700,000	1,460,014	55,670,395
723	Mtshwara Municipal Council	2,002,514,161	1,490,127,935	512,386,226	111,132,152	0	30,000,000	5,212,432	193,860,000	5,725,769	111,132,152
725	Nansana Municipal Council	3,363,492,868	2,050,529,009	1,312,963,859	415,312,963	0	30,000,000	5,212,432	357,180,000	5,945,501	415,312,963
726	Neebi Municipal Council	1,776,713,917	1,406,522,116	370,191,802	78,310,922	0	30,000,000	5,212,432	93,060,000	1,297,726	78,310,922
727	Njeru Municipal Council	1,697,769,879	1,074,693,778	623,076,101	154,164,655	0	30,000,000	5,212,432	191,700,000	3,834,358	154,164,655
728	Ntungano Municipal Council	1,364,442,996	1,020,878,779	343,564,217	62,209,695	0	30,000,000	5,212,432	98,880,000	1,052,575	62,209,695
729	Rukungu Municipal Council	2,076,970,665	1,694,990,226	381,980,439	74,118,552	0	30,000,000	5,212,432	111,060,000	3,470,103	74,118,552
730	Sheema Municipal Council	1,589,684,123	1,053,062,614	536,621,509	106,771,928	0	30,000,000	5,212,432	193,860,000	4,015,221	106,771,928
731	Tororo Municipal Council	1,415,006,615	957,438,821	457,567,794	68,842,803	0	30,000,000	5,212,432	196,500,000	4,169,557	68,842,803
801	Adimu District	146,380,777	0	146,380,777	0	0	0	0	0	0	0
802	Adunani District	101,530,999	0	101,530,999	0	0	0	0	0	0	0
803	Angere District	170,577,405	0	170,577,405	0	0	0	0	0	0	0
804	Aletheng District	116,379,744	0	116,379,744	0	0	0	0	0	0	0
805	Amolele District	87,588,552	0	87,588,552	0	0	0	0	0	0	0
806	Amudut District	74,773,596	0	74,773,596	0	0	0	0	0	0	0
807	Amuru District	80,112,013	0	80,112,013	0	0	0	0	0	0	0
808	Amuru District	125,973,865	0	125,973,865	0	0	0	0	0	0	0
809	Apepe District	45,125,389	0	45,125,389	0	0	0	0	0	0	0
810	Arara District	0	0	0	0	0	0	0	0	0	0
811	Budala District	225,829,035	0	225,829,035	0	0	0	0	0	0	0
812	Bududa District	129,348,318	0	129,348,318	0	0	0	0	0	0	0
813	Bugiri District	310,950,875	0	310,950,875	0	0	0	0	0	0	0
814	Bugwezi District	132,724,212	0	132,724,212	0	0	0	0	0	0	0
815	Buhweju District	90,641,805	0	90,641,805	0	0	0	0	0	0	0
816	Bukwezi District	120,867,722	0	120,867,722	0	0	0	0	0	0	0
817	Bukwezi District	71,324,182	0	71,324,182	0	0	0	0	0	0	0
818	Bukomandibi District	129,311,558	0	129,311,558	0	0	0	0	0	0	0

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	Urban Unconditional Grants	o/w Municipal 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 & Honorary Urban	o/w Payroll Printing Municipalities	o/w Urban UCG - NWR Division
819	Bukwe District	84,022,280	0	84,022,280	0	84,022,280	0	0	0	0	0
820	Bulambuli District	80,717,653	0	80,717,653	0	80,717,653	0	0	0	0	0
821	Bulisa District	118,977,279	0	118,977,279	0	118,977,279	0	0	0	0	0
822	Bundibugye District	215,685,134	0	215,685,134	0	215,685,134	0	0	0	0	0
823	Bunyinyabw District	251,589,769	0	251,589,769	0	251,589,769	0	0	0	0	0
824	Bushenyi District	158,423,950	0	158,423,950	0	158,423,950	0	0	0	0	0
825	Bush District	122,580,311	0	122,580,311	0	122,580,311	0	0	0	0	0
826	Buteba District	196,912,155	0	196,912,155	0	196,912,155	0	0	0	0	0
827	Buteba District	121,803,293	0	121,803,293	0	121,803,293	0	0	0	0	0
828	Butebo District	136,205,251	0	136,205,251	0	136,205,251	0	0	0	0	0
829	Buvuma District	75,452,758	0	75,452,758	0	75,452,758	0	0	0	0	0
830	Buyende District	180,759,507	0	180,759,507	0	180,759,507	0	0	0	0	0
831	Dokolo District	138,919,644	0	138,919,644	0	138,919,644	0	0	0	0	0
832	Gomba District	68,978,021	0	68,978,021	0	68,978,021	0	0	0	0	0
833	Gulu District	0	0	0	0	0	0	0	0	0	0
834	Heima District	49,650,127	0	49,650,127	0	49,650,127	0	0	0	0	0
835	Ibanda District	130,521,398	0	130,521,398	0	130,521,398	0	0	0	0	0
836	Iganga District	79,554,844	0	79,554,844	0	79,554,844	0	0	0	0	0
837	Iddio District	334,142,005	0	334,142,005	0	334,142,005	0	0	0	0	0
838	Jinja District	252,945,839	0	252,945,839	0	252,945,839	0	0	0	0	0
839	Kabale District	108,857,615	0	108,857,615	0	108,857,615	0	0	0	0	0
840	Kabale District	56,157,930	0	56,157,930	0	56,157,930	0	0	0	0	0
841	Kabarole District	139,933,971	0	139,933,971	0	139,933,971	0	0	0	0	0
842	Kaberembo District	40,405,137	0	40,405,137	0	40,405,137	0	0	0	0	0
843	Kapoti District	347,129,679	0	347,129,679	0	347,129,679	0	0	0	0	0
844	Kakumiro District	249,048,095	0	249,048,095	0	249,048,095	0	0	0	0	0
845	Kakuli District	46,424,156	0	46,424,156	0	46,424,156	0	0	0	0	0
846	Kakungu District	22,660,451	0	22,660,451	0	22,660,451	0	0	0	0	0
847	Kakungu District	130,051,716	0	130,051,716	0	130,051,716	0	0	0	0	0
848	Kakungu District	117,516,064	0	117,516,064	0	117,516,064	0	0	0	0	0
849	Kamuli District	188,904,937	0	188,904,937	0	188,904,937	0	0	0	0	0
850	Kanungu District	255,955,754	0	255,955,754	0	255,955,754	0	0	0	0	0
851	Kanungu District	270,209,130	0	270,209,130	0	270,209,130	0	0	0	0	0
852	Kapchorwa District	16,166,614	0	16,166,614	0	16,166,614	0	0	0	0	0
853	Kapelebyong District	78,073,087	0	78,073,087	0	78,073,087	0	0	0	0	0
854	Katunga District	71,067,672	0	71,067,672	0	71,067,672	0	0	0	0	0
855	Kasanda District	137,304,811	0	137,304,811	0	137,304,811	0	0	0	0	0
856	Kasese District	491,853,728	0	491,853,728	0	491,853,728	0	0	0	0	0
857	Katakwi District	75,335,900	0	75,335,900	0	75,335,900	0	0	0	0	0
858	Kayunga District	260,523,830	0	260,523,830	0	260,523,830	0	0	0	0	0
859	Kazo District	83,892,899	0	83,892,899	0	83,892,899	0	0	0	0	0
860	Kibale District	57,219,288	0	57,219,288	0	57,219,288	0	0	0	0	0
861	Kiboga District	120,211,356	0	120,211,356	0	120,211,356	0	0	0	0	0
862	Kibuku District	136,079,564	0	136,079,564	0	136,079,564	0	0	0	0	0
863	Kikindu District	69,732,144	0	69,732,144	0	69,732,144	0	0	0	0	0
864	Kiruhura District	94,668,930	0	94,668,930	0	94,668,930	0	0	0	0	0
865	Kiryandongo District	212,851,631	0	212,851,631	0	212,851,631	0	0	0	0	0
866	Kisero District	257,910,888	0	257,910,888	0	257,910,888	0	0	0	0	0
867	Kitalwanda District	137,299,676	0	137,299,676	0	137,299,676	0	0	0	0	0
868	Kituum District	43,980,239	0	43,980,239	0	43,980,239	0	0	0	0	0
869	Koboko District	54,105,039	0	54,105,039	0	54,105,039	0	0	0	0	0
870	Kole District	207,986,592	0	207,986,592	0	207,986,592	0	0	0	0	0
871	Kotido District	66,464,278	0	66,464,278	0	66,464,278	0	0	0	0	0
872	Kumi District	115,611,656	0	115,611,656	0	115,611,656	0	0	0	0	0
873	Kwana District	81,583,498	0	81,583,498	0	81,583,498	0	0	0	0	0
874	Kween District	75,210,213	0	75,210,213	0	75,210,213	0	0	0	0	0
875	Kyanhwana District	203,414,822	0	203,414,822	0	203,414,822	0	0	0	0	0
876	Kyerwa District	255,309,659	0	255,309,659	0	255,309,659	0	0	0	0	0
877	Kyenjojo District	452,817,184	0	452,817,184	0	452,817,184	0	0	0	0	0

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	Urban Unconditional Grants	o/w Municipal UGC - Wage	Urban Unconditional Grant - Non Wage Recurrent	o/w Urban UGC - NWR Municipality	o/w Urban UGC - NWR Town	o/w FMIS Urban	o/w Boards Urban	o/w Ex-Gratia & Honoraria Urban	o/w Payroll Printing Municipalities	o/w Urban UGC - NWR Division
878	Kyeta District	179,679,048	0	179,679,048	0	179,679,048	0	0	0	0	0
879	Lamwo District	97,331,155	0	97,331,155	0	97,331,155	0	0	0	0	0
880	Lira District	48,099,985	0	48,099,985	0	48,099,985	0	0	0	0	0
881	Lulia District	164,415,039	0	164,415,039	0	164,415,039	0	0	0	0	0
882	Luwero District	479,134,276	0	479,134,276	0	479,134,276	0	0	0	0	0
883	Lwengo District	158,163,746	0	158,163,746	0	158,163,746	0	0	0	0	0
884	Lyanonde District	61,925,574	0	61,925,574	0	61,925,574	0	0	0	0	0
885	Madi-Okollo District	66,263,629	0	66,263,629	0	66,263,629	0	0	0	0	0
886	Manafwa District	162,170,329	0	162,170,329	0	162,170,329	0	0	0	0	0
887	Maracha District	139,389,326	0	139,389,326	0	139,389,326	0	0	0	0	0
888	Masaka District	0	0	0	0	0	0	0	0	0	0
889	Masindi District	110,388,656	0	110,388,656	0	110,388,656	0	0	0	0	0
890	Maweye District	179,656,253	0	179,656,253	0	179,656,253	0	0	0	0	0
891	Mbile District	90,842,453	0	90,842,453	0	90,842,453	0	0	0	0	0
892	Mbarara District	153,005,437	0	153,005,437	0	153,005,437	0	0	0	0	0
893	Mileoma District	118,357,673	0	118,357,673	0	118,357,673	0	0	0	0	0
894	Mityana District	142,662,328	0	142,662,328	0	142,662,328	0	0	0	0	0
895	Moroto District	18,833,975	0	18,833,975	0	18,833,975	0	0	0	0	0
896	Moyo District	68,930,990	0	68,930,990	0	68,930,990	0	0	0	0	0
897	Mubi District	192,299,932	0	192,299,932	0	192,299,932	0	0	0	0	0
898	Mubende District	131,956,124	0	131,956,124	0	131,956,124	0	0	0	0	0
899	Mukono District	333,715,659	0	333,715,659	0	333,715,659	0	0	0	0	0
900	Nabliak District	42,812,294	0	42,812,294	0	42,812,294	0	0	0	0	0
901	Nakapiriri District	20,258,430	0	20,258,430	0	20,258,430	0	0	0	0	0
902	Nakasoke District	134,403,735	0	134,403,735	0	134,403,735	0	0	0	0	0
903	Nakasongola District	189,500,307	0	189,500,307	0	189,500,307	0	0	0	0	0
904	Namatanga District	153,588,283	0	153,588,283	0	153,588,283	0	0	0	0	0
905	Namisindwa District	170,172,413	0	170,172,413	0	170,172,413	0	0	0	0	0
906	Namutumba District	175,749,679	0	175,749,679	0	175,749,679	0	0	0	0	0
907	Napak District	92,596,938	0	92,596,938	0	92,596,938	0	0	0	0	0
908	Nebbi District	91,406,199	0	91,406,199	0	91,406,199	0	0	0	0	0
909	Ngora District	101,288,454	0	101,288,454	0	101,288,454	0	0	0	0	0
910	Nitoro District	109,271,436	0	109,271,436	0	109,271,436	0	0	0	0	0
911	Ntungamo District	461,503,564	0	461,503,564	0	461,503,564	0	0	0	0	0
912	Nwoya District	106,190,254	0	106,190,254	0	106,190,254	0	0	0	0	0
913	Obongi District	29,866,516	0	29,866,516	0	29,866,516	0	0	0	0	0
914	Omoro District	72,561,953	0	72,561,953	0	72,561,953	0	0	0	0	0
915	Ouke District	116,732,570	0	116,732,570	0	116,732,570	0	0	0	0	0
916	Oyam District	181,061,607	0	181,061,607	0	181,061,607	0	0	0	0	0
917	Pader District	130,060,545	0	130,060,545	0	130,060,545	0	0	0	0	0
918	Pakwach District	94,436,656	0	94,436,656	0	94,436,656	0	0	0	0	0
919	Palisa District	169,405,766	0	169,405,766	0	169,405,766	0	0	0	0	0
920	Rakai District	208,418,073	0	208,418,073	0	208,418,073	0	0	0	0	0
921	Rubanda District	263,905,671	0	263,905,671	0	263,905,671	0	0	0	0	0
922	Rubizi District	55,892,590	0	55,892,590	0	55,892,590	0	0	0	0	0
923	Rukiga District	54,984,849	0	54,984,849	0	54,984,849	0	0	0	0	0
924	Rukungiri District	94,007,428	0	94,007,428	0	94,007,428	0	0	0	0	0
925	Rwampara District	131,964,954	0	131,964,954	0	131,964,954	0	0	0	0	0
926	Sembabule District	81,415,916	0	81,415,916	0	81,415,916	0	0	0	0	0
927	Sere District	182,824,921	0	182,824,921	0	182,824,921	0	0	0	0	0
928	Sheema District	167,082,400	0	167,082,400	0	167,082,400	0	0	0	0	0
929	Sironko District	219,440,343	0	219,440,343	0	219,440,343	0	0	0	0	0
930	Soroti District	20,258,430	0	20,258,430	0	20,258,430	0	0	0	0	0
931	Terego District	35,285,029	0	35,285,029	0	35,285,029	0	0	0	0	0
932	Tororo District	319,124,235	0	319,124,235	0	319,124,235	0	0	0	0	0
933	Wakiso District	1,905,455,096	0	1,905,455,096	0	1,905,455,096	0	0	0	0	0
934	Yumbe District	401,897,662	0	401,897,662	0	401,897,662	0	0	0	0	0
935	Zombo District	191,401,021	0	191,401,021	0	191,401,021	0	0	0	0	0
Total		124,726,735,734	79,540,778,334	45,185,957,400	5,355,552,534	20,860,659,000	1,230,000,000	213,709,720	7,838,378,787	148,100,768	5,355,552,534

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	o/w Pbs Recurrent Costs Municipality	o/w monitoring UGIF Program - urban	o/w city service commission	o/w Urban Internal Audit	o/w Urban Planning Dept Grant	District Unconditional Grants	o/w District UGC - Wage	District Unconditional Recurrent - Non Wage	o/w District UGC - MWR District	o/w District UGC - MWR Subcounty
601	Arua city	15,000,000	15,000,000	18,000,406	10,000,000	100,000,000	0	0	0	0	0
602	Fort Portal city	15,000,000	15,000,000	18,000,406	10,000,000	100,000,000	0	0	0	0	0
603	Gulu city	15,000,000	15,000,000	18,000,406	10,000,000	100,000,000	0	0	0	0	0
604	Heima city	15,000,000	15,000,000	18,000,406	10,000,000	100,000,000	0	0	0	0	0
605	Jinja city	15,000,000	15,000,000	18,000,406	10,000,000	100,000,000	0	0	0	0	0
606	Lira city	15,000,000	15,000,000	18,000,406	10,000,000	100,000,000	0	0	0	0	0
607	Masaka city	15,000,000	15,000,000	18,000,406	10,000,000	100,000,000	0	0	0	0	0
608	Mbale city	15,000,000	15,000,000	18,000,406	10,000,000	100,000,000	0	0	0	0	0
610	Sectet city	15,000,000	15,000,000	18,000,406	10,000,000	100,000,000	0	0	0	0	0
701	Aoac Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
702	Bugiri Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
703	Bushenyi-Tanika Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
704	Busia Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
705	Entebbe Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
706	Isimba Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
707	Iganga Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
708	Kabale Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
709	Kamuli Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
710	Kapchorwa Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
711	Kasese Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
712	Kita Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
713	Kicero Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
714	Kitgum Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
715	Koboko Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
716	Korido Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
717	Kumi Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
718	Lugazi Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
719	Makindye-Sisabagho Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
720	Masindi Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
721	Mbarara Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
722	Moroto Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
723	Mubende Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
724	Mukono Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
725	Nakasongola Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
726	Nebbi Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
727	Njeru Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
728	Mtungame Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
729	Rukungiri Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
730	Sheema Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
731	Tororo Municipal Council	15,000,000	10,000,000	0	9,000,000	50,000,000	0	0	0	0	0
801	Abim District	0	0	0	0	0	4,226,170,814	3,348,339,881	877,830,933	219,341,288	122,738,525
802	Adjumani District	0	0	0	0	0	4,189,854,294	3,360,280,933	829,573,361	255,779,845	148,359,163
803	Apago District	0	0	0	0	0	5,351,873,825	3,970,506,591	1,385,367,235	944,859,235	281,297,949
804	Alelbing District	0	0	0	0	0	3,441,032,334	2,379,383,742	1,061,648,592	306,536,635	225,085,916
805	Amchalar District	0	0	0	0	0	4,008,926,458	3,031,486,337	977,440,121	267,832,804	185,811,443
806	Amudat District	0	0	0	0	0	2,777,125,214	1,960,305,943	816,819,271	260,915,520	174,176,574
807	Amuru District	0	0	0	0	0	3,739,709,494	2,637,994,908	1,101,774,587	294,404,701	245,910,729
808	Amuru District	0	0	0	0	0	4,304,880,703	3,364,702,086	940,178,617	285,922,850	192,998,316
809	Apac District	0	0	0	0	0	4,537,419,322	3,711,475,574	825,943,747	236,344,639	149,363,140
810	Arua District	0	0	0	0	0	3,323,038,889	2,576,796,798	746,242,091	231,361,210	138,849,902
811	Budala District	0	0	0	0	0	5,450,919,731	4,427,330,678	1,023,089,054	323,744,631	281,442,513
812	Bundala District	0	0	0	0	0	5,450,919,731	4,427,330,678	1,023,089,054	323,744,631	281,442,513
813	Bugiri District	0	0	0	0	0	4,660,088,816	3,447,172,406	1,212,915,910	391,214,237	288,505,779
814	Bugwen District	0	0	0	0	0	2,920,107,685	2,187,054,939	723,052,746	222,219,609	154,690,145
815	Buhwitu District	0	0	0	0	0	3,784,844,109	3,374,289,467	864,820,386	245,148,729	154,614,241
816	Buliwe District	0	0	0	0	0	4,159,391,881	3,374,289,467	785,092,614	210,494,946	117,740,305
817	Bukedea District	0	0	0	0	0	4,580,629,774	3,317,179,006	1,263,450,768	304,271,180	257,477,097
818	Bukemmermbi District	0	0	0	0	0	3,545,816,722	2,761,931,131	783,885,59	219,417,059	130,969,131

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	o/w Pbs Recurrent Costs Municipality	o/w monitoring UGFT Program urban	o/w city service commission	o/w Urban Internal Audit	o/w Urban Planning Dept Grant	District Unconditional Grants	o/w District UGC - Wage	District Unconditional Grant - Non Wage Recurrent	o/w District UGC - MWR District	o/w District UGC - MWR Subcounty
819	Bukwo District	0	0	0	0	0	4,897,196,403	3,882,331,320	1,014,864,083	229,419,818	160,634,492
820	Bulambuli District	0	0	0	0	0	5,730,245,222	4,429,549,321	1,360,295,931	317,504,727	282,249,167
821	Bulira District	0	0	0	0	0	2,829,668,625	2,071,768,544	757,900,091	223,455,605	120,987,159
822	Bundibugyo District	0	0	0	0	0	5,979,396,976	4,705,236,782	1,274,161,136	301,564,569	241,196,592
823	Bungoma District	0	0	0	0	0	4,097,543,908	4,053,315,232	544,228,184	208,838,184	123,347,444
824	Bushenyi District	0	0	0	0	0	5,500,127,535	4,534,952,088	965,175,437	239,620,959	164,355,618
825	Busia District	0	0	0	0	0	3,618,361,204	2,437,622,748	1,180,718,531	331,597,724	299,312,479
826	Butaleja District	0	0	0	0	0	4,051,848,165	3,039,500,664	1,012,047,512	274,522,959	214,527,865
827	Butambala District	0	0	0	0	0	3,368,193,107	2,741,038,468	627,154,639	182,773,428	87,162,991
828	Butebo District	0	0	0	0	0	4,390,763,636	3,016,204,606	877,994,038	222,655,063	152,995,253
829	Buvuma District	0	0	0	0	0	4,300,763,636	3,110,204,852	877,994,038	222,655,063	152,995,253
830	Buyende District	0	0	0	0	0	4,764,056,057	3,389,438,577	1,374,617,480	352,693,351	96,618,422
831	Buyindi District	0	0	0	0	0	3,650,258,637	2,742,557,008	907,201,629	229,739,509	165,295,992
832	Gomba District	0	0	0	0	0	3,370,724,322	2,539,919,834	4,797,482,935	257,341,447	163,652,325
833	Gulu District	0	0	0	0	0	5,595,694,859	4,797,482,935	803,211,924	250,177,661	161,422,467
834	Homa District	0	0	0	0	0	3,685,149,782	2,670,825,149	984,324,633	293,464,024	240,484,611
835	Isanda District	0	0	0	0	0	4,609,897,880	3,736,406,036	871,491,845	213,332,633	141,011,100
836	Ikanga District	0	0	0	0	0	5,424,251,974	4,719,827,223	1,004,681,172	277,524,162	277,524,162
837	Isingiro District	0	0	0	0	0	3,455,358,686	2,450,677,514	1,565,672,551	395,097,366	389,650,427
838	Jinja District	0	0	0	0	0	5,054,887,671	3,984,079,253	1,180,800,658	215,454,976	122,355,431
839	Kabong District	0	0	0	0	0	4,685,206,701	3,577,099,251	1,108,107,450	322,352,257	234,175,949
840	Kabale District	0	0	0	0	0	5,056,897,095	4,134,045,161	954,294,065	265,477,068	198,043,514
841	Kabarole District	0	0	0	0	0	4,844,884,491	3,680,590,426	957,851,853	210,145,290	178,644,803
842	Kaberamaido District	0	0	0	0	0	2,807,553,588	2,069,713,147	737,820,462	132,862,889	335,310,470
843	Kapchoro District	0	0	0	0	0	4,838,949,614	3,496,053,902	1,645,245,616	356,770,551	353,310,470
844	Kakumiro District	0	0	0	0	0	3,720,267,545	2,474,036,998	756,230,547	234,662,638	142,045,438
845	Kakuli District	0	0	0	0	0	3,100,461,258	2,491,608,477	608,852,761	191,125,753	82,768,267
846	Kalanga District	0	0	0	0	0	4,759,124,244	3,716,911,071	1,042,213,124	282,385,251	225,990,194
847	Kaliru District	0	0	0	0	0	3,702,006,680	2,920,191,349	781,815,351	293,205,653	146,075,213
848	Kalungu District	0	0	0	0	0	6,308,831,922	5,304,805,552	1,004,026,441	263,982,078	194,289,974
850	Kamukanga District	0	0	0	0	0	6,098,103,509	4,873,090,932	1,225,012,576	395,245,657	244,806,282
851	Kanungu District	0	0	0	0	0	3,356,324,905	2,560,884,442	775,440,483	197,619,443	116,575,145
852	Kapchorwa District	0	0	0	0	0	2,602,070,098	1,788,844,238	813,225,859	229,117,116	131,835,540
853	Kapelebyong District	0	0	0	0	0	3,135,885,440	2,425,478,301	710,407,159	207,394,896	92,283,073
854	Karaga District	0	0	0	0	0	3,821,274,086	2,728,151,553	1,093,122,553	257,753,547	257,753,547
855	Kasanda District	0	0	0	0	0	9,699,032,989	7,669,006,273	2,030,026,716	551,876,410	516,759,044
856	Kasese District	0	0	0	0	0	5,583,337,707	4,430,070,751	1,153,266,957	296,970,098	248,370,445
857	Katakwi District	0	0	0	0	0	4,457,001,928	3,364,912,821	1,097,089,167	320,032,044	267,213,311
858	Kayunga District	0	0	0	0	0	4,082,071,652	3,235,412,068	846,659,584	243,073,416	163,207,076
859	Kazo District	0	0	0	0	0	4,732,332,675	3,764,891,985	967,440,690	280,716,172	225,115,672
860	Kibale District	0	0	0	0	0	5,645,164,186	4,736,499,053	880,965,133	232,788,992	153,024,165
861	Kiboga District	0	0	0	0	0	4,464,311,327	3,364,889,058	1,099,422,269	280,215,254	240,112,369
862	Kibuku District	0	0	0	0	0	3,236,386,393	2,302,951,801	934,024,493	306,530,145	237,792,147
863	Kikuyu District	0	0	0	0	0	4,616,239,115	3,689,231,003	927,008,112	258,732,825	183,738,064
864	Kiruhura District	0	0	0	0	0	3,915,765,425	2,917,142,499	958,622,926	293,910,944	223,163,247
865	Kiryandongo District	0	0	0	0	0	5,284,320,501	4,078,517,847	1,205,802,654	348,588,325	268,096,586
866	Kisoro District	0	0	0	0	0	3,673,099,000	2,769,830,756	903,268,744	218,599,692	136,109,742
867	Kitale District	0	0	0	0	0	4,279,120,994	3,195,774,994	1,083,345,759	289,412,636	218,170,098
868	Kilgus District	0	0	0	0	0	3,767,786,911	2,926,787,970	841,008,942	249,937,480	167,473,808
869	Koboko District	0	0	0	0	0	3,639,785,651	2,599,298,784	1,040,486,867	286,403,392	177,592,996
870	Kole District	0	0	0	0	0	3,183,386,083	2,250,727,278	932,658,805	260,031,116	174,466,254
871	Kotido District	0	0	0	0	0	4,566,296,917	3,412,862,427	1,153,454,492	273,402,956	216,434,633
872	Kuni District	0	0	0	0	0	4,074,433,533	3,119,887,177	894,546,355	251,314,156	175,267,844
873	Kwana District	0	0	0	0	0	5,175,887,095	4,165,922,408	1,009,964,685	237,414,705	163,804,644
874	Kween District	0	0	0	0	0	4,997,539,722	3,512,712,247	1,394,827,473	285,487,429	229,586,120
875	Kyankwani District	0	0	0	0	0	4,402,197,248	3,184,321,812	1,217,875,553	326,015,944	294,769,889
876	Kyegeya District	0	0	0	0	0	7,475,303,974	5,908,918,138	1,566,385,835	378,078,668	364,129,534
877	Kyenjojo District	0	0	0	0	0					

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	o/w Pbs Recurrent Costs Municipality	o/w monitoring UGIF Program - urban	o/w city service commission	o/w Urban Internal Audit	o/w Urban Planning Dept Grant	District Unconditional Grants	o/w District UGC - Wage	District Unconditional Grant - Non Wage Recurrent	o/w District UGC - NWR District	o/w District UGC - NWR Subcounty
878	Kyereta District	0	0	0	0	0	4,005,794,255	3,657,328,148	948,466,137	261,917,068	188,099,849
879	Lamwo District	0	0	0	0	0	3,879,291,235	2,801,105,278	1,078,185,958	271,290,930	189,403,076
880	Lira District	0	0	0	0	0	3,421,505,962	2,380,650,525	1,040,854,832	280,537,083	216,534,378
881	Luwero District	0	0	0	0	0	3,113,302,284	2,165,668,539	941,173,745	269,505,667	202,150,505
882	Luwero District	0	0	0	0	0	6,039,228,185	5,329,972,614	1,309,255,571	324,057,072	324,057,072
883	Lwanga District	0	0	0	0	0	5,131,159,260	3,972,062,530	1,159,096,730	287,173,505	220,680,400
884	Lyantonde District	0	0	0	0	0	3,736,266,289	3,020,353,192	715,013,097	203,651,354	110,377,066
885	Mach-Olollo District	0	0	0	0	0	3,803,298,762	2,994,787,959	808,510,803	231,735,100	145,789,582
886	Manafya District	0	0	0	0	0	5,747,075,545	4,410,319,635	1,336,755,910	262,255,367	235,899,852
887	Maracha District	0	0	0	0	0	4,016,235,493	2,956,306,434	1,059,929,059	263,353,844	206,313,159
888	Maracha District	0	0	0	0	0	2,548,028,326	1,873,922,163	674,106,163	203,312,197	106,265,011
889	Masindi District	0	0	0	0	0	4,116,312,063	3,145,440,959	970,871,104	280,187,432	206,838,637
890	Masvingo District	0	0	0	0	0	5,154,788,941	3,729,522,082	1,425,260,858	451,280,654	430,705,170
891	Mbale District	0	0	0	0	0	5,604,416,356	4,468,317,002	1,176,099,354	301,546,621	261,334,721
892	Mbarara District	0	0	0	0	0	4,594,961,587	3,787,335,650	807,625,937	202,579,062	108,679,190
893	Mtitoi District	0	0	0	0	0	4,734,389,635	3,694,428,518	1,039,961,177	259,009,135	197,748,611
894	Mityana District	0	0	0	0	0	5,981,770,287	2,950,328,220	1,031,442,067	276,074,553	215,386,560
895	Moroto District	0	0	0	0	0	2,899,240,245	2,232,158,729	657,081,575	211,279,614	93,528,420
896	Moyale District	0	0	0	0	0	3,655,312,709	2,933,944,392	721,373,377	198,109,359	98,358,944
897	Mpigi District	0	0	0	0	0	3,706,878,440	2,664,809,342	1,042,069,099	269,344,970	197,801,370
898	Mubende District	0	0	0	0	0	5,314,520,525	4,062,585,779	1,251,935,147	365,555,274	328,120,699
899	Mukono District	0	0	0	0	0	5,351,987,086	3,968,711,375	1,383,275,711	409,396,873	388,931,226
900	Nabulsi District	0	0	0	0	0	2,583,115,174	1,911,524,939	671,930,255	220,542,898	111,427,304
901	Nabulsi District	0	0	0	0	0	2,857,346,302	2,134,463,827	722,882,475	224,517,546	121,536,137
902	Nakaseke District	0	0	0	0	0	5,014,344,661	4,032,240,331	992,104,550	277,067,481	201,068,464
903	Nakazongola District	0	0	0	0	0	4,510,875,732	3,587,030,850	923,844,852	246,943,732	161,259,475
904	Namanyanga District	0	0	0	0	0	3,747,042,792	2,818,344,858	929,597,954	280,334,900	191,537,521
905	Namirembe District	0	0	0	0	0	5,083,592,663	3,656,243,714	1,427,348,949	302,642,026	262,528,083
906	Namutumba District	0	0	0	0	0	4,385,905,085	3,212,605,086	1,173,299,959	299,214,068	256,833,075
907	Napak District	0	0	0	0	0	5,100,701,926	4,161,728,000	968,460,218	276,352,905	212,631,941
908	Nebbi District	0	0	0	0	0	3,161,631,835	2,345,295,163	836,336,672	228,868,394	161,658,822
909	Ngora District	0	0	0	0	0	5,472,944,599	4,771,759,001	1,523,232,151	351,055,935	328,786,410
910	Nitoroko District	0	0	0	0	0	7,092,684,540	5,669,452,388	1,399,185,588	195,165,241	85,071,571
911	Ntugungu District	0	0	0	0	0	3,952,951,144	2,897,645,441	879,311,648	291,340,324	181,434,839
912	Nwoya District	0	0	0	0	0	3,468,088,830	2,897,645,441	570,443,389	177,752,750	69,923,691
913	Obong District	0	0	0	0	0	4,169,787,605	3,543,348,353	925,439,252	268,925,738	206,266,898
914	Omoro District	0	0	0	0	0	3,524,932,503	2,630,832,463	894,100,040	234,682,176	140,015,794
915	Oude District	0	0	0	0	0	4,196,946,984	2,873,401,374	1,323,445,610	384,183,079	353,371,385
916	Oyam District	0	0	0	0	0	5,383,660,815	4,171,170,267	1,212,490,547	304,302,774	230,289,814
917	Pader District	0	0	0	0	0	3,909,755,732	3,053,108,611	856,647,121	243,681,722	165,692,089
918	Pakwach District	0	0	0	0	0	4,743,244,473	3,557,454,317	1,185,790,135	310,488,025	278,467,432
919	Pallisa District	0	0	0	0	0	5,549,105,389	4,239,455,321	1,309,650,068	297,991,466	243,856,262
920	Rakai District	0	0	0	0	0	4,284,305,796	3,349,415,764	934,890,032	226,583,783	139,934,116
921	Rubanda District	0	0	0	0	0	4,031,702,849	3,193,746,115	837,454,713	223,916,665	154,265,463
922	Rubirizi District	0	0	0	0	0	3,156,997,190	2,487,125,989	669,871,191	201,221,581	102,394,377
923	Rukungu District	0	0	0	0	0	4,908,183,103	3,759,377,725	1,148,804,393	337,454,656	261,420,731
924	Ruwampana District	0	0	0	0	0	5,070,552,976	3,898,268,563	1,128,264,413	333,806,762	277,057,955
925	Sembabule District	0	0	0	0	0	3,474,789,721	2,783,713,576	1,068,522,562	311,703,715	283,785,531
926	Semliki District	0	0	0	0	0	4,247,480,257	3,497,286,079	750,192,173	185,996,275	88,369,742
927	Sere District	0	0	0	0	0	6,160,266,525	4,430,670,827	1,729,595,693	332,250,236	344,302,931
928	Sheema District	0	0	0	0	0	4,121,989,649	3,086,605,022	1,035,384,627	301,876,166	250,473,089
929	Sironko District	0	0	0	0	0	3,156,840,268	2,293,963,030	862,877,223	267,215,224	189,097,321
930	Soroti District	0	0	0	0	0	6,451,795,396	4,592,284,742	1,869,510,654	442,602,624	482,129,333
931	Terego District	0	0	0	0	0	9,244,780,934	7,427,058,772	1,817,722,161	481,763,090	478,119,900
932	Tororo District	0	0	0	0	0	10,000,296,155	8,077,318,878	1,922,977,307	556,018,921	527,125,544
933	Wakiso District	0	0	0	0	0	4,393,531,117	3,346,110,889	1,047,420,229	284,470,548	225,544,899
934	Zombo District	0	0	0	0	0	615,000,000	460,000,000	180,004,057	379,000,000	2,550,000,000
935	Zombo District	0	0	0	0	0	615,000,000	460,000,000	180,004,057	379,000,000	2,550,000,000
Total		615,000,000	460,000,000	180,004,057	379,000,000	2,550,000,000	608,615,045,588	468,657,136,919	139,958,908,668	37,698,421,935	28,500,000,000

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government										
		o/w IPS District	o/w IFMIS District	o/w Bonds District	o/w Ex-Gratia & Honorary District	o/w Payroll Printing District	o/w PBS Recurrent Costs District	o/w monitoring UGFF Program- district	o/w District Service Commission	o/w District Internal Audit	o/w District Planning Dept Grant
601	Arua city	0	0	0	0	0	0	0	0	0	0
602	Fort Portal city	0	0	0	0	0	0	0	0	0	0
603	Gulu city	0	0	0	0	0	0	0	0	0	0
604	Hama city	0	0	0	0	0	0	0	0	0	0
605	Jinja city	0	0	0	0	0	0	0	0	0	0
606	Lira city	0	0	0	0	0	0	0	0	0	0
607	Masaka city	0	0	0	0	0	0	0	0	0	0
608	Mbarara city	0	0	0	0	0	0	0	0	0	0
609	Mbarara city	0	0	0	0	0	0	0	0	0	0
610	Soroti city	0	0	0	0	0	0	0	0	0	0
701	Apac Municipal Council	0	0	0	0	0	0	0	0	0	0
702	Bugiri Municipal Council	0	0	0	0	0	0	0	0	0	0
703	Bushenyi- Ishaha Municipal Council	0	0	0	0	0	0	0	0	0	0
704	Busia Municipal Council	0	0	0	0	0	0	0	0	0	0
705	Entebbe Municipal Council	0	0	0	0	0	0	0	0	0	0
706	Ibanda Municipal Council	0	0	0	0	0	0	0	0	0	0
707	Iganga Municipal Council	0	0	0	0	0	0	0	0	0	0
708	Kabale Municipal Council	0	0	0	0	0	0	0	0	0	0
709	Kamuli Municipal Council	0	0	0	0	0	0	0	0	0	0
710	Kapchorwa Municipal Council	0	0	0	0	0	0	0	0	0	0
711	Kasese Municipal Council	0	0	0	0	0	0	0	0	0	0
712	Kira Municipal Council	0	0	0	0	0	0	0	0	0	0
713	Kisoro Municipal Council	0	0	0	0	0	0	0	0	0	0
714	Kiryungu Municipal Council	0	0	0	0	0	0	0	0	0	0
715	Koboko Municipal Council	0	0	0	0	0	0	0	0	0	0
716	Korido Municipal Council	0	0	0	0	0	0	0	0	0	0
717	Kumi Municipal Council	0	0	0	0	0	0	0	0	0	0
718	Lugazi Municipal Council	0	0	0	0	0	0	0	0	0	0
719	Makindye-Scalapaho Municipal Council	0	0	0	0	0	0	0	0	0	0
720	Masindi Municipal Council	0	0	0	0	0	0	0	0	0	0
721	Mityana Municipal Council	0	0	0	0	0	0	0	0	0	0
722	Moroto Municipal Council	0	0	0	0	0	0	0	0	0	0
723	Mubende Municipal Council	0	0	0	0	0	0	0	0	0	0
724	Mukono Municipal Council	0	0	0	0	0	0	0	0	0	0
725	Nansana Municipal Council	0	0	0	0	0	0	0	0	0	0
726	Nebbi Municipal Council	0	0	0	0	0	0	0	0	0	0
727	Njeru Municipal Council	0	0	0	0	0	0	0	0	0	0
728	Ntungamo Municipal Council	0	0	0	0	0	0	0	0	0	0
729	Rukungiri Municipal Council	0	0	0	0	0	0	0	0	0	0
730	Sheema Municipal Council	0	0	0	0	0	0	0	0	0	0
731	Tororo Municipal Council	0	0	0	0	0	0	0	0	0	0
801	Abim District	0	30,000,000	25,204,287	267,360,000	6,186,427	20,000,000	15,000,000	18,000,406	54,000,000	100,000,000
802	Adiaman District	0	30,000,000	25,204,287	183,000,000	8,280,461	20,000,000	15,000,000	18,000,406	26,000,000	100,000,000
803	Agago District	0	30,000,000	25,204,287	480,960,000	9,045,958	20,000,000	15,000,000	18,000,406	61,000,000	100,000,000
804	Albion District	0	30,000,000	25,204,287	273,060,000	8,461,948	20,000,000	15,000,000	18,000,406	40,000,000	100,000,000
805	Amulik District	0	30,000,000	25,204,287	285,790,000	6,911,162	20,000,000	15,000,000	18,000,406	33,000,000	100,000,000
806	Amudut District	0	30,000,000	25,204,287	146,400,000	1,120,464	20,000,000	15,000,000	18,000,406	26,000,000	100,000,000
807	Amuria District	0	30,000,000	25,204,287	305,340,000	6,514,463	20,000,000	15,000,000	18,000,406	40,000,000	100,000,000
808	Amuru District	0	30,000,000	25,204,287	206,120,000	6,532,758	20,000,000	15,000,000	18,000,406	26,000,000	100,000,000
809	Apac District	0	30,000,000	25,204,287	199,260,000	6,771,275	20,000,000	15,000,000	18,000,406	26,000,000	100,000,000
810	Arua District	25,000,000	30,000,000	25,204,287	279,000,000	8,807,679	20,000,000	15,000,000	18,000,406	12,000,000	100,000,000
811	Budaka District	0	30,000,000	25,204,287	564,360,000	9,120,057	20,000,000	15,000,000	18,000,406	54,000,000	100,000,000
812	Bududa District	0	30,000,000	25,204,287	303,780,000	13,211,210	20,000,000	15,000,000	18,000,406	60,000,000	100,000,000
813	Bugiri District	0	30,000,000	25,204,287	117,360,000	8,578,299	20,000,000	15,000,000	18,000,406	40,000,000	100,000,000
814	Bugweri District	0	30,000,000	25,204,287	212,880,000	3,972,623	20,000,000	15,000,000	18,000,406	33,000,000	100,000,000
815	Buwajulu District	0	30,000,000	25,204,287	208,680,000	7,537,798	20,000,000	15,000,000	18,000,406	26,000,000	100,000,000
816	Buwake District	0	30,000,000	25,204,287	459,960,000	6,274,708	20,000,000	15,000,000	18,000,406	40,000,000	100,000,000
817	Bukedea District	0	30,000,000	25,204,287	154,020,000		20,000,000	15,000,000	18,000,406	26,000,000	100,000,000
818	Bushenyi District	25,000,000	30,000,000	25,204,287			20,000,000	15,000,000	18,000,406	40,000,000	100,000,000

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9

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	Total Grants	Total Wage Grants	Total Non-Wage Recurrent Grants	Total Development Grants
601	Arua city	40,956,174,645	34,516,488,092	10,567,595,006	4,872,091,548
602	Fort Portal city	29,010,826,154	19,396,677,657	6,613,133,313	3,001,015,184
603	Gulu city	34,438,866,090	21,995,774,232	8,804,319,727	3,538,772,131
604	Hoima city	19,985,342,610	11,522,573,732	5,461,582,223	3,001,186,655
605	Jinja city	51,190,792,504	37,139,446,763	9,713,739,622	4,337,606,119
606	Lira city	37,578,305,645	24,910,058,592	9,272,983,046	3,395,264,006
607	Mazaka city	37,700,188,900	24,021,891,480	9,831,748,331	3,846,549,090
608	Mbarara city	49,839,748,742	34,030,311,369	11,813,617,676	3,995,819,696
609	Mbarara city	43,190,945,329	29,664,496,148	10,075,263,083	3,651,186,098
610	Soroti city	26,456,029,440	17,941,368,750	5,961,715,765	2,565,944,926
701	Apac Municipal Council	12,566,797,926	8,190,426,849	3,105,210,330	1,271,160,746
702	Bugiri Municipal Council	7,936,030,552	4,270,469,322	2,659,464,637	1,006,096,594
703	Bushenyi - Ishaka Municipal Council	16,957,922,599	11,774,143,262	4,264,078,266	919,701,072
704	Busia Municipal Council	9,808,588,868	5,728,870,729	2,896,164,192	1,183,553,947
705	Entebbe Municipal Council	13,584,876,801	8,526,940,962	4,108,702,193	949,233,646
706	Ibanda Municipal Council	20,277,193,242	13,754,174,746	4,947,530,714	1,570,487,783
707	Igarra Municipal Council	9,242,216,353	5,891,043,473	2,355,859,320	995,313,560
708	Kabale Municipal Council	20,356,942,211	14,731,990,562	4,471,993,630	1,152,958,019
709	Kamuli Municipal Council	11,389,373,075	6,814,282,532	2,945,713,418	1,629,377,125
710	Kapehwa Municipal Council	13,987,869,833	9,141,486,115	3,733,814,512	1,112,569,207
711	Kasese Municipal Council	16,930,478,332	10,611,213,218	4,882,955,255	1,436,309,859
712	Kira Municipal Council	19,343,982,215	11,409,759,827	4,782,961,360	3,151,261,027
713	Kisoro Municipal Council	6,282,159,536	3,436,979,016	1,972,176,269	873,004,251
714	Kitgum Municipal Council	10,344,600,952	5,901,256,968	3,215,585,381	1,227,758,604
715	Koboko Municipal Council	11,761,472,276	7,316,407,289	3,114,602,943	1,330,462,043
716	Kotido Municipal Council	10,737,119,638	6,085,942,509	3,170,536,231	1,480,640,898
717	Kumi Municipal Council	12,427,115,333	8,275,145,203	3,104,675,985	1,097,294,145
718	Lugazi Municipal Council	11,073,465,132	6,252,536,704	3,260,471,687	1,560,456,741
719	Matinde-sabagabo Municipal Council	14,863,627,885	7,518,589,115	4,261,514,086	3,083,524,685
720	Masindi Municipal Council	15,777,045,525	9,492,253,185	4,619,059,739	1,665,732,602
721	Mityana Municipal Council	15,463,350,229	9,879,624,673	4,081,382,088	1,502,343,468
722	Moroto Municipal Council	10,029,807,808	5,230,625,153	4,125,755,523	673,427,132
723	Mubende Municipal Council	15,386,905,893	9,347,677,271	4,311,925,702	1,727,302,919
724	Mukono Municipal Council	23,854,361,483	16,152,640,221	5,461,336,080	2,240,385,181
725	Nansana Municipal Council	27,700,930,874	16,271,140,883	7,025,787,626	4,404,002,365
726	Nebbi Municipal Council	7,621,129,947	4,400,625,008	2,315,580,683	904,924,256
727	Njeru Municipal Council	16,473,200,840	9,718,237,726	4,624,120,155	2,130,842,958
728	Ntungamo Municipal Council	7,239,536,707	4,257,047,131	2,299,378,343	683,111,233
729	Rukungiri Municipal Council	14,445,635,271	10,358,872,148	3,246,579,425	850,183,699
730	Rukunji Municipal Council	20,253,594,486	14,604,795,910	4,396,196,759	1,252,601,817
731	Tororo Municipal Council	14,363,646,206	9,976,771,412	3,486,100,781	900,774,012
801	Abim District	31,198,112,033	22,143,203,196	7,305,643,830	1,749,265,007
802	Adjumani District	45,764,196,658	32,048,365,579	10,659,940,797	3,055,890,282
803	Aepo District	44,436,401,337	30,086,767,227	10,505,565,336	3,844,068,774
804	Alelbing District	34,445,696,668	21,161,294,158	8,223,987,460	2,396,175,429
805	Amolatar District	30,718,965,235	20,098,802,346	8,223,987,460	2,396,175,429
806	Amudat District	18,538,353,815	11,232,963,937	4,415,896,341	2,889,493,536
807	Amuru District	35,761,625,510	22,766,859,549	9,929,132,518	3,065,633,443
808	Amuru District	30,149,803,617	19,774,806,297	7,092,885,804	3,282,111,517
809	Ape District	34,809,289,489	23,258,011,441	9,422,404,237	2,128,873,811
810	Arua District	29,324,610,063	15,815,028,656	11,558,689,102	1,950,892,305
811	Budaka District	42,381,470,856	28,698,707,739	11,101,771,921	2,580,991,196
812	Bududa District	43,165,407,349	28,606,828,810	11,848,099,471	2,510,479,088
813	Bugiri District	52,045,667,077	33,494,107,601	15,266,196,081	3,285,363,395
814	Bugweri District	30,260,821,641	22,025,635,523	6,625,729,160	1,609,456,958
815	Buhweju District	25,062,562,049	17,531,518,182	5,888,305,808	1,642,718,059
816	Bukwe District	35,213,759,506	24,189,395,737	9,512,382,172	1,511,981,597
817	Bukwe District	45,303,818,805	29,344,543,256	11,832,958,253	4,126,317,296
818	Bukomansimbi District	26,131,768,140	17,562,076,003	7,082,046,050	1,487,644,087

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	Total Grants	Total Wage Grants	Total Non-Wage Recurrent Grants	Total Development Grants
819	Bukwo District	35,739,746,274	26,763,360,257	7,275,513,815	1,700,872,202
820	Bumabuli District	37,755,842,266	25,041,544,838	9,846,037,026	2,868,260,402
821	Bulisa District	22,732,889,878	15,672,759,660	5,256,716,814	1,853,913,403
822	Bundibugyo District	48,109,006,696	34,773,110,268	10,828,652,935	2,507,243,493
823	Bunyanya District	31,846,958,239	22,846,098,363	7,301,272,607	1,699,587,269
824	Bushenyi District	44,414,892,765	31,359,128,812	11,457,009,651	1,598,754,302
825	Bushy District	50,984,180,231	34,468,526,313	13,716,332,584	2,795,321,334
826	Butaleja District	51,773,971,684	34,734,426,185	13,310,701,474	3,728,844,024
827	Butaruba District	37,766,661,823	29,862,590,708	6,750,664,678	1,153,406,437
828	Buticha District	24,517,622,920	16,070,102,266	6,536,607,040	1,910,913,614
829	Buvuma District	20,152,267,318	14,441,212,884	4,278,163,733	1,432,890,701
830	Buyende District	35,205,654,827	22,129,735,183	9,914,162,371	2,247,547,818
831	Dokolo District	32,271,507,188	22,087,083,781	7,936,875,590	2,247,547,818
832	Gomba District	29,141,101,477	19,791,110,023	7,608,898,033	1,741,093,421
833	Gulu District	29,622,824,004	20,756,174,113	6,666,616,252	2,200,033,639
834	Holme District	30,641,785,546	20,580,398,659	7,836,347,672	2,225,039,215
835	Ibanda District	36,255,925,687	26,948,316,020	7,615,978,264	1,691,631,404
836	Igarra District	55,524,862,642	37,989,717,606	14,756,925,884	2,778,219,153
837	Ishingo District	73,938,905,015	52,326,594,550	16,530,931,839	5,081,378,626
838	Jinja District	48,833,992,339	33,761,474,824	13,050,789,375	2,021,728,140
839	Kabong District	27,792,112,350	16,515,550,861	7,572,941,814	3,703,619,676
840	Kabale District	53,133,549,666	37,164,795,293	13,872,741,826	2,096,012,547
841	Kabarole District	27,976,090,619	18,408,672,350	7,595,603,904	1,971,814,365
842	Kaberamaido District	26,624,925,175	18,282,298,195	6,547,582,625	1,795,044,356
843	Kagadi District	49,548,921,138	33,174,196,902	12,266,140,616	3,508,583,620
844	Kakumiro District	38,963,789,336	26,832,108,573	8,789,860,613	3,341,820,150
845	Kakuli District	21,798,462,627	13,676,607,998	6,304,325,659	1,817,528,970
846	Kalungula District	20,555,927,922	14,833,455,887	4,118,530,518	1,613,941,517
847	Kairo District	41,336,934,709	28,794,331,225	9,967,316,120	2,374,287,364
848	Kalungu District	37,715,228,271	26,652,005,267	9,446,641,621	1,616,581,383
849	Kanuli District	68,692,476,750	47,128,160,027	18,451,843,202	3,112,473,521
850	Karwenge District	41,059,503,839	27,688,152,176	10,253,013,550	3,118,338,114
851	Kanungu District	58,679,276,883	43,685,624,526	12,754,291,382	2,239,360,975
852	Kapchorwa District	28,137,571,783	19,833,769,338	6,914,993,951	1,188,808,495
853	Kapelevyong District	20,653,763,066	12,682,976,959	5,852,619,347	2,118,166,759
854	Karanga District	18,393,068,493	12,776,427,566	4,094,450,135	1,522,190,792
855	Kasanda District	37,237,058,467	26,220,644,601	8,468,843,175	2,547,570,691
856	Kaseke District	111,551,419,309	80,153,012,411	23,825,359,976	7,573,046,922
857	Katakwi District	47,280,398,334	33,926,895,602	10,263,836,588	3,089,666,145
858	Kayunga District	56,435,376,462	40,610,209,957	12,610,122,883	3,215,043,622
859	Kazo District	25,928,134,605	18,589,368,958	5,450,274,151	1,888,491,496
860	Kibale District	28,269,071,691	19,016,906,293	7,048,139,707	2,204,025,691
861	Kiboga District	37,255,926,251	27,614,712,947	7,716,347,473	1,924,865,830
862	Kibuku District	35,174,892,707	24,014,771,310	8,402,546,446	2,753,574,951
863	Kikubye District	34,148,269,731	21,072,715,069	8,370,506,233	4,705,048,429
864	Kiruhura District	30,202,714,825	21,396,797,299	6,823,488,893	1,982,428,653
865	Kiryandongo District	38,459,065,020	25,465,121,093	9,608,371,477	3,385,572,450
866	Kisiro District	58,436,720,377	43,093,697,579	11,706,955,538	3,636,067,259
867	Kitawanda District	28,549,724,216	20,416,613,484	6,527,234,615	1,605,876,117
868	Kitgum District	33,374,866,606	22,334,251,694	8,038,972,794	3,001,642,118
869	Koboko District	42,684,562,623	28,653,091,656	10,813,619,524	3,217,851,444
870	Kole District	36,196,604,286	23,966,918,288	9,300,228,663	2,899,457,336
871	Korido District	22,566,325,065	13,421,776,815	5,485,853,139	3,658,695,111
872	Kumi District	44,929,357,493	28,979,802,246	13,035,967,704	2,913,587,543
873	Kwana District	30,114,356,492	21,031,778,549	6,697,796,390	2,384,781,553
874	Kween District	30,602,805,358	22,705,799,608	6,464,654,056	1,432,351,694
875	Kyankwanz District	38,320,667,388	27,751,576,753	7,353,899,751	3,215,190,884
876	Kyegeka District	40,123,145,391	25,417,543,072	11,090,782,589	3,614,819,730
877	Kyenjojo District	52,993,624,268	35,796,024,296	13,520,616,169	3,616,983,803

ANNEX 4: LOCAL GOVERNMENT INDICATIVE PLANNING FIGURES FY2027/28

Vote Code	Local Government	Total Grants	Total Wage Grants	Total Non-Wage Recurrent Grants	Total Development Grants
878	Kyaukse District	48,432,302,637	35,890,145,109	10,517,815,200	2,024,342,323
879	Lamunye District	29,977,292,321	18,513,085,202	8,312,589,328	3,152,777,791
880	Linn District	37,257,556,867	23,508,530,245	10,851,732,658	2,897,093,964
881	Luka District	40,686,583,633	28,339,921,862	9,814,851,227	2,501,600,546
882	Luxebu District	90,582,421,732	67,793,008,321	19,605,625,249	3,545,688,161
883	Lywengo District	43,896,810,081	30,517,182,041	10,950,908,777	2,428,719,263
884	Lywengwe District	25,881,772,654	16,765,655,660	5,637,615,048	1,428,001,946
885	Madh-Oshale District	28,340,277,665	18,644,033,043	7,456,375,228	2,208,869,394
886	Marawya District	42,099,277,831	29,013,141,432	11,102,628,277	1,803,508,122
887	Maraikha District	37,288,520,173	25,468,139,085	9,655,975,013	2,164,406,075
888	Mbaraka District	72,070,867,053	12,419,368,503	8,284,672,934	1,366,825,615
889	Malaindi District	34,358,223,497	22,824,716,049	8,953,025,862	2,580,821,585
890	Maweye District	63,403,712,427	43,367,125,155	15,987,337,700	4,048,309,571
891	Mbale District	56,680,955,478	36,856,737,949	17,270,458,700	2,553,758,828
892	Mbarara District	36,641,029,674	24,679,534,725	10,509,521,749	1,451,673,200
893	Milecena District	46,603,853,924	33,813,661,545	10,091,252,042	1,698,940,337
894	Milyama District	43,271,759,055	30,922,601,414	10,117,485,405	2,231,672,236
895	Moroto District	20,664,605,979	14,128,008,301	4,388,446,329	2,098,151,348
896	Moyo District	29,576,419,732	22,075,953,074	6,132,957,387	1,367,499,272
897	Mpigi District	42,508,302,052	29,600,291,291	10,615,126,314	2,292,884,447
898	Mubende District	38,782,440,730	25,534,956,033	9,754,564,572	3,493,080,125
899	Mulomo District	68,950,090,760	46,041,236,124	17,213,494,078	3,695,360,558
900	Nabla District	16,344,098,693	9,321,855,097	4,074,138,020	2,948,105,576
901	Nabulak District	19,627,879,405	12,699,660,629	4,310,535,633	2,617,663,143
902	Nakazato District	51,993,482,842	36,642,885,346	11,284,994,946	2,065,602,550
903	Nalazogola District	40,129,795,535	29,417,016,738	8,773,226,583	1,939,552,214
904	Namanyaga District	27,846,772,039	17,744,261,273	5,800,478,341	4,302,032,426
905	Namindwa District	46,435,327,989	30,792,651,207	13,524,967,430	3,007,235,659
906	Namuntha District	27,846,772,039	17,744,261,273	5,800,478,341	4,302,032,426
907	Napak District	43,062,809,910	26,530,606,821	13,524,967,430	3,007,235,659
908	Nebbi District	32,086,504,480	20,435,400,398	9,246,720,675	2,414,383,407
909	Ngora District	24,959,263,410	19,719,481,069	4,066,571,577	1,173,210,765
910	Nichele District	76,864,876,583	55,208,869,160	18,344,108,904	3,311,898,919
911	Ntungamo District	30,309,474,902	20,568,496,048	6,392,968,925	3,348,009,930
912	Nwaya District	19,072,435,359	12,708,386,290	4,274,990,563	2,089,058,505
913	Obongi District	35,130,082,562	26,067,532,149	6,719,285,323	2,343,265,090
914	Omeri District	26,440,696,171	17,265,774,722	6,861,036,082	2,313,885,367
915	Oshale District	58,914,246,734	36,712,917,712	17,748,689,103	4,452,639,919
916	Oyam District	43,507,428,901	30,331,095,963	10,479,325,125	2,697,006,812
917	Pader District	29,410,178,459	20,102,084,479	7,233,733,873	2,074,360,107
918	Pakwach District	55,221,133,579	35,266,091,303	15,482,639,353	4,452,402,923
919	Pallisa District	52,310,546,129	35,985,087,881	13,771,907,897	2,553,550,351
920	Rakai District	43,086,408,617	32,206,440,796	8,949,307,973	1,930,659,848
921	Rubanda District	31,679,104,100	23,072,421,363	6,614,701,870	2,041,980,866
922	Rubirizi District	29,176,680,263	21,381,085,623	6,623,050,266	1,172,544,374
923	Rukungu District	59,648,664,013	41,133,020,289	16,181,578,012	2,334,065,712
924	Rwampara District	27,516,326,199	19,477,404,183	6,350,226,510	1,688,695,506
925	Sembabue District	45,605,976,455	32,949,372,382	10,022,537,522	2,634,066,551
926	Serega District	46,810,340,826	31,378,684,108	12,002,730,757	3,368,925,961
927	Sheema District	40,639,583,421	29,538,393,043	9,973,901,892	1,327,688,486
928	Sironko District	48,677,201,750	32,377,046,327	13,651,554,332	2,658,601,090
929	Soroti District	35,775,584,800	20,762,582,691	11,754,753,100	3,256,642,210
930	Terego District	36,886,953,083	22,448,822,817	9,972,685,315	4,465,444,951
931	Tororo District	84,596,941,819	54,620,012,764	25,496,055,215	4,480,873,839
932	Wakiso District	59,235,953,737	65,051,538,182	22,144,622,062	8,039,593,492
933	Yambo District	65,363,431,888	37,921,407,142	19,632,597,821	7,809,426,924
934	Zombo District	36,080,264,697	23,912,041,940	9,174,874,234	2,993,348,523
935	Zombo District	6,212,199,802,139	4,219,542,447,726	1,549,048,206,223	413,609,148,190
Total					

ANNEX 5: PROJECTS RECOMMENDED FOR EXIT FROM THE PIP FY 2027/28											
S/N	Project Code	Project Name	Programme Name	Vote Name	Start Date	Revised End Date	GOV FY 2026/27	Ext. FY 2026/27	Total FY 2026/27	Key DC Observations	DC Decision
	1323	The Project on Irrigation Scheme Development in Central and Eastern Uganda (PISD)-JICA Supported	Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	01/07/2015	30/06/2027	3.90	-	3.90	Project financing ends on 31st December 2026. The project end date is this FY 2026/27 and the project has overstayed in the PIP. The outstanding works should be undertaken under a well-planned Phase II.	Exit
	1325	NAGRC Strategic Intervention for Animal Genetics Improvement Project	Agro-Industrialisation	National Animal Genetic Resource Centre and Data Bank (NAGRC&DB)	01/07/2015	30/06/2027	99.69	-	99.69	Project has overstayed in the PIP. Completion of the outstanding works within the remaining project period is unlikely; the outstanding works should be undertaken under a well-planned Phase II.	Exit
	1357	Improving Access and Use of Agricultural Equipment and Mechanisation through the use of labour saving technologies	Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	01/07/2014	30/06/2027	53.04	-	53.04	MAAIF has spent substantially beyond the original approved project cost, yet key intended outputs remain incomplete due to scope creep and implementation delays. The project has overstayed in the PIP. Completion of the outstanding works within the remaining project period is unlikely; the outstanding works should be undertaken under a well-planned Phase II.	Exit
	1444	Agriculture Value Chain Development	Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	01/07/2017	30/06/2027	43.41	22.63	66.04	The remaining project activities should be completed within the remaining project period. Close out should prioritize completion and functionality of the remaining disease control centers and the National Meteorology Laboratory.	Exit
	1523	Water for Production Phase II	Agro-Industrialisation	Ministry of Water and Environment	01/07/2019	30/06/2027	12.00	-	12.00	The project has reached its end date and has overstayed in the PIP.	Exit
	1559	Drought Resilience in Karamoja Sub-Region Project	Agro-Industrialisation	Ministry of Water and Environment	01/07/2019	30/06/2027	4.00	29.65	33.60	The project has reached its end date and has overstayed in the PIP.	Exit
	1666	Development of Solar Powered Irrigation and Water Supply Systems	Agro-Industrialisation	Ministry of Water and Environment	01/07/2020	30/06/2027	3.53	65.32	68.80	The project has reached its completion period and there is no final agreement or contractual obligations running.	Exit
	1763	Land Valuation Infrastructure Project	Natural Resources, Environment, Climate Change, Land and Water Management	Ministry of Lands, Housing and Urban Development	01/07/2021	30/06/2027	5.00	-	5.00	The project has reached its end date and is highly recurrent with a capital composition of only 8.6% spending on perpetual interventions. No further extension shall be granted to this project.	Exit
	08										Exit

1520	Building Resilient Communities, Wetland Ecosystems and Associated Catchments in Uganda	Natural Resources, Environment, Climate Change, Land and Water Management	Ministry of Water and Environment	01/07/2020	30/06/2027	4.00	-	4.00	Project activities are substantially complete.	Exit
09	1613 Investing in Forests and Protected Areas for Climate-Smart Development	Natural Resources, Environment, Climate Change, Land and Water Management	Ministry of Water and Environment	01/07/2020	30/06/2027	#N/A	#N/A	#N/A	The project has reached its end date and its financing agreement is expiring this FY.	Exit
10	1697 National Wetlands Restoration Project	Natural Resources, Environment, Climate Change, Land and Water Management	Ministry of Water and Environment	01/07/2020	30/06/2027	4.60	-	4.60	The project has reached its end date and its grant financing expires at the end of this FY 26/27.	Exit
11	1761 Strengthening Drought Resilience for Smaller household farmers and the Pastoralists in the IGAD region (DRESS-EA Project)	Natural Resources, Environment, Climate Change, Land and Water Management	Ministry of Water and Environment	01/07/2021	30/06/2027	1.00	2.50	3.50	The project has reached its end date and has no running financing agreement	Exit
12	1762 Potable Water Project	Natural Resources, Environment, Climate Change, Land and Water Management	Ministry of Water and Environment	01/07/2021	30/06/2027	1.20	-	1.20	The project has reached its end date	Exit
13	1825 Multinational Lakes Edward and Albert Integrated Water Resources Management Project (LEAF III)	Natural Resources, Environment, Climate Change, Land and Water Management	Ministry of Water and Environment	01/07/2024	30/06/2029	7.30	-	7.30	External financing for the project did not materialize. The project is therefore downgraded to the pipeline until financing is secured and the required disbursement and implementation readiness conditions are fulfilled.	Exit
14	1706 Investment for Industrial Transformation and Employment Project	Private Sector Development	Ministry of Finance, Planning and Economic Development	01/07/2021	30/06/2028	0.72	-	0.72	The project's Financing was cancelled.	Exit
15	1497 Masaka-Mbarara Grid Expansion Line	Sustainable Energy Development	Ministry of Energy and Mineral Development	01/07/2017	30/06/2027	16.00	-	16.00	The project's approved implementation period has elapsed and has overstayed in the PIP. The OAG should undertake a VFM audit on the project operations.	Exit
16	1654 Power Supply to Industrial Parks and Power Transmission Line Extension	Sustainable Energy Development	Ministry of Energy and Mineral Development	01/07/2020	30/06/2027	201.00	-	201.00	The project has reached its end date and the Vote needs to provide detailed accountability for the UGX 29.8 billion previously released.	Exit
17										

1775	Electricity Access Scale-Up Project	Sustainable Energy Development	Ministry of Energy and Mineral Development	01/07/2022	30/06/2027	10.00	462.07	472.07	The project has reached its end date and the Last Drawdown Date is June 2027.	Exit
18	0267 IMPROVEMENT FERRY SERVICES.	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2003	30/06/2027	19.24	-	19.24	The project has reached its end date and has overstay in the PIP.	Exit
19	1176 Hoima- Wanseko Road	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	10/03/2010	30/06/2027	42.10	113.89	155.99	The project has reached its end date and has overstay in the PIP. It was previously extended to cater for the access -roads to Kinyara Sugar Factory and Kabaale airport. In addition the Vote was guided that Packages 4 and 6 a& b are progressed as independent projects.	Exit
20	1274 Musita-Lumino-Busia/Majani Road	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2014	30/06/2027	20.01	-	20.01	The project has reached its end date and has overstay in the PIP. The project was previously extended to cater for DLP.	Exit
21	1278 Kampala – Jinja Expressway	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2014	30/06/2027	-	89.61	89.61	The project has reached its end date and has overstay in the PIP. The Vote is required to submit an updated feasibility study, completion report, end point evaluation and demonstrate fulfillment of readiness conditions that will form a basis for granting a new code for Phase II.	Exit
22	1284 Development of new Kampala Port in Bukasa	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2013	30/06/2027	2.00	-	2.00	The project has reached its end date and has overstay in the PIP. The project has mainly been undertaking preparatory activities which have been completed.	Exit
23	1313 North Eastern Road-Corridor Asset Management Project	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2014	30/06/2027	0.40	119.59	119.99	The project has reached its end date and has overstay in the PIP. The project has had insurmountable implementation challenges ranging from suspension due non-compliance to social safeguards among others. The Vote should fast-track appraisal of the remaining works as per the guidance of DC.	Exit
24	1320 Construction of 66 selected bridges		Ministry of Works and Transport	07/01/2015	30/06/2027	30.00	-	30.00	The project has overstay in the PIP and has reached its completion date.	Exit
25										

1402	Rwenkunywe-Apac-Lira-Acholibur Road	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2016	30/06/2027		93.00	242.82	335.82	The project has reached its end date and has overstay in the PIP. The Vote should Fast-track appraisal of the Puranga-Acholibur Section as an independent project as earlier guided by DC.	Exit
1403	Soroti-Katakwi-Moroto	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2017	30/06/2027					The project was substantially completed and handed over on 9th December, 2025. It is currently under DLP ending on 9th December, 2026. 50% of the identified snags have been addressed.	Exit
1404	Kibuye-Busega-Mpigi	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2016	30/06/2027		0.03	113.89	113.92	The project has reached its end date and has overstay in the PIP.	Exit
1421	Development of the Construction Industry	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2016	30/06/2027					The project has reached its end date and has overstay in the PIP. The project's outstanding activities that relate to rehabilitation of Central Materials Laboratory, Kireka should be completed this FY. No further extension will be granted to the project any outstanding works should be undertaken in a well-planned phase two.	Exit
1456	Multinational Lake Victoria Maritime Comm. & Transport Project	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2017	30/06/2027		13.00		13.00	The project has reached its end date and has overstay in the PIP. The project is substantially complete and financing agreement expired in FY 2025/26.	Exit
1489	Development of Kabale Airport	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2017	30/06/2027		4.75		4.75	The project has reached its end date and has overstay in the PIP. The project is substantially complete and is under Operational Readiness Activation and Transition (ORAT).	Exit
1490	Luwero - Butalangu Road	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2017	30/06/2027		141.70		141.70	The project has reached its end date and has overstay in the PIP. The project is substantially complete and is under Operational Readiness Activation and Transition (ORAT).	Exit
1545	Kisoro-Mgahinga National Park Headquarters Road	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2019	30/06/2027		12.00	17.08	29.08	The project has reached its end date and has overstay in the PIP.	Exit
1564	Community Roads Improvement Project	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2020	30/06/2027		0.10	26.57	26.67	The project has reached its end date. The contractor has capacity challenges in regard to equipment mobilisation. The contract for civil works should be cancelled. The Financing Agreement is also expiring this FY.	Exit
1564	Community Roads Improvement Project	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2020	30/06/2027		41.89		41.89	The project has reached its end date.	Exit

1695	Rehabilitation of Packwach-Nebbi Section 2 Road (33 Km)	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2020	30/06/2027	5.01	-	5.01	The project was substantially completed on 29th October, 2026 and is currently under DLP.	Exit
35	1703 Rehabilitation of District Roads Project	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2021	30/06/2027	50.07	-	50.07	The project has reached its end date.	Exit
36	1769 Upgrading of Kitigum-Kidepo Road (115 Km)	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2022	30/06/2027	0.40	28.57	28.97	The project has reached its end date.	Exit
37	1771 Land Acquisition Project II	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2022	30/06/2027	689.51	-	689.51	The project has achieved its objective that was set out at project inception.	Exit
38	1774 Streamlining Management of Motor Vehicle Registration	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2022	30/06/2027	86.61	-	86.61	The project has reached its end date.	Exit
39	0220 Global Fund for AIDS, TB and Malaria	Human Capital Development	Ministry of Health	01/07/2010	30/06/2027	3.92	834.79	838.71	The project has overstayed in the PIP. Current Grant financing is set to expire on 31st December, 2026. The project needs to submit a completion report and undertake an end-point evaluation. Prepare a follow-up profile on the IBP.	Exit
40	1243 Rehabilitation and Construction of General Hospitals	Human Capital Development	Ministry of Health	01/07/2012	30/06/2027	133.47	27.45	160.93	The project has reached the end of its implementation period. All outstanding components are scheduled for completion in FY 26/27. Project experienced persistent scope creep. Submit a comprehensive project completion report and an end-point evaluation.	Exit
41	1432 OFID funded Vocational Project Phase II	Human Capital Development	Ministry of Education and Sports	01/07/2017	30/06/2027	23.71	39.86	63.57	The project has reached its implementation end date.	Exit
42	1438 Water Service Acceleration Project (SCAP 100%)	Human Capital Development	Ministry of Water and Environment	01/07/2019	30/06/2027	106.40	-	106.40	The project has reached its implementation end date.	Exit
43	1525 Water and Sanitation Development Facility-South West-Phase II	Human Capital Development	Ministry of Water and Environment	01/07/2019	30/06/2027	9.80	-	9.80	The project has reached its implementation end date. The Voice should not sign any additional contracts under this project code.	Exit
44	1531 South Western Cluster (SWC) Project	Human Capital Development	Ministry of Water and Environment	01/07/2019	30/06/2027	2.00	100.80	102.80	The project has reached its implementation end date.	Exit
45	1562 Lake Victoria Water and Sanitation (LWATSAN) Phase 3	Human Capital Development	Ministry of Water and Environment	01/07/2020	30/06/2027	0.80	-	0.80	The project has reached its implementation end date.	Exit
46	1614 Support to Rural Water Supply and Sanitation Project	Human Capital Development	Ministry of Water and Environment	01/07/2020	30/06/2027	20.40	125.40	145.70	The project has reached its implementation end date.	Exit
47										

1770	Water and Sanitation Development Facility	Human Capital Development	Ministry of Water and Environment	01/07/2022	30/06/2027	5.20	-	5.20	The project has reached its implementation end date.	Exit
48	0385 Assistance to Uganda Police	Governance and security	Uganda Police Force	01/07/2010	30/06/2027	110.65	-	110.65	The project has oversayed in the PIP and has reached its completion date.	Exit
49	1178 UPDF Peace Keeping Mission in Somalia	Governance and security	Ministry of Defence and Veteran Affairs	01/07/2015	30/06/2027	-	348.70	348.70	The project has reached the end of its implementation under African Union Mission in Somalia	Exit
50	1496 Construction of the IGG Head Office Building Project	Governance and security	Inspectorate of Government (IG)	01/07/2018	30/06/2027	13.56	-	13.56	The project is estimated to be completed by 30th June 2027	Exit
51	1509 Local Economic Growth (LEGs) Support Project	Regional Balanced Development	Ministry of Local Government	01/07/2018	30/06/2027	-	13.29	13.29	The project has reached its implementation date and the financing agreement expired.	Exit
52	1556 Construction of the Supreme Court and Court of Appeal Buildings	Administration of Justice	Judiciary (courts of Judicature)	07/01/2019	30/06/2027	28.30	-	28.30	The project has reached its implementation date and no further extension will be granted.	Exit
53	1610 Liquefied Petroleum Gas (LPG) Supply and Infrastructure	Sustainable Extractives Industry Development	Ministry of Energy and Mineral Development	01/07/2020	30/06/2027	16.00	-	16.00	The project has reached its implementation date and no further extension will be granted.	Exit
54	1611 Petroleum Exploration and Promotion of Frontier Basins	Sustainable Extractives Industry Development	Ministry of Energy and Mineral Development	01/07/2020	30/06/2027	8.00	-	8.00	The project has reached its implementation date and no further extension will be granted.	Exit
55	1773 Mineral Regulation Infrastructure Project	Sustainable Extractives Industry Development	Ministry of Energy and Mineral Development	01/07/2022	30/06/2027	6.40	-	6.40	The project has reached its implementation date	Exit
56										

ANNEX 6: PROJECTS RECOMMENDED FOR DOWNGRADE TO THE PIPELINE

S/N	Project Code	Project Name	Programme Name	Vote Name	Start Date	Revised End Date	GOU FY 2026/27	Est. FY 2026/27	Total FY 2026/27	Key DC Observations	DC Decision
01	1560	Relocation and Operationalisation of the National Livestock Resources Research Institute (NALIRRI)	Agro-Industrialisation	National Agricultural Research Organization	01/07/2020	30/06/2027	5.00	-	5.00	The project has received limited financing and requires UGX 59.513 billion to complete all planned activities. With only UGX 5.0 billion allocated each FY, it is unlikely to complete within the remaining timeframe. The project will require 10.93 years at the current funding level to complete. The programme needs to prioritize funding for the project to accelerate implementation and enable completion within a reasonable timeframe.	Downgrade to the Pipeline
02	1787	Water for Production Regional Centre- West Phase II	Agro-Industrialisation	Ministry of Water and Environment	01/07/2024	30/06/2029	4.60	-	4.60	The project is underfunded and it will require 25 years at the current funding level to get complete. The programme needs to provide enough money for the project to accelerate implementation and enable completion within a reasonable timeframe.	Downgrade to the pipeline
03	1788	Water for Production Regional Centre - North Phase II	Agro-Industrialisation	Ministry of Water and Environment	01/07/2024	30/06/2029	6.41	-	6.40	The project is underfunded and it will require 16.1 years, the programme needs to provide enough money to accelerate implementation and enable completion within a reasonable timeframe.	Downgrade to the pipeline
04	1789	Water for Production Regional Centre - East Phase II	Agro-Industrialisation	Ministry of Water and Environment	01/07/2024	30/06/2029	5.00	-	5.00	The project is underfunded and it will require 16.7 years. The programme needs to provide enough money to accelerate implementation and enable completion within a reasonable timeframe.	Downgrade to the pipeline
05	1790	Water for Production Regional Centre - Karamoja	Agro-Industrialisation	Ministry of Water and Environment	01/07/2023	30/06/2028	4.27	-	4.30	The project is underfunded and it will require 28.2 years. The programme needs to provide enough money to accelerate implementation and enable completion within a reasonable timeframe.	Downgrade to the pipeline
06	1791	Water for Production Regional Centre - Central	Agro-Industrialisation	Ministry of Water and Environment	01/07/2023	30/06/2028	4.44	-	4.40	The project is underfunded and it will require 12 years. The programme needs to provide enough money to accelerate implementation and enable completion within a reasonable timeframe.	Downgrade to the pipeline
07	1802	Enhancing Agricultural Production, Quality and Standards for Market Access	Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	01/07/2023	30/06/2028	23.24	124.02	147.26	The project has not fulfilled the readiness conditions required to access financing, including counterpart funding and other conditions precedent. Downgrade the project to the pipeline until the conditions precedent are met.	Downgrade to the Pipeline

08	1878	Institutional Development of the National Animal Genetic Resources Centre and Data	Agro-Industrialisation	National Animal Genetic Resource Centre and Data Bank (NAGRC&DB)	01/07/2025	30/06/2030	0.40	-	0.40	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
09	1879	Institutional Development of Ministry Agriculture, Animal Industry and Fisheries	Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	01/07/2025	30/06/2030	16.25	-	16.25	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
10	1915	Institutional Development of National Agricultural Research Organization	Agro-Industrialisation	National Agricultural Research Organization	01/07/2025	30/06/2030	92.50	-	92.50	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
11	1899	Institutional Development of Ministry of Trade and Industry	Manufacturing	Ministry of Trade, Industry and Co-Operatives	01/07/2025	30/06/2030	14.30	-	14.30	The project allocation is beyond the planned Value and is spending on recurrent items. The Vote should submit a revised project profile on the IBP.	Downgrade to the Pipeline
12	2051	Development of infrastructure at Kasese Industrial and Business Park	Manufacturing	Uganda Investment Authority	01/07/2026	30/06/2031	-	38.00	38.00	The project is still under negotiation and will only be reinstated in the PJP upon fulfillment of the required disbursement and implementation readiness conditions.	Downgrade to the Pipeline
13	1880	Institutional Development of Ministry of Tourism, Wildlife and Antiquities	Tourism Development	Ministry of Tourism, Wildlife and Antiquities	01/07/2025	30/06/2030	2.40	-	2.40	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
14	1881	Institutional Development of Uganda Tourism Board	Tourism Development	Uganda Tourism Board	01/07/2025	30/06/2030	3.00	-	3.00	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
15	1906	Institutional Development of Ministry of Water and Environment	Natural Resources, Environment, Climate Change, Land and Water Management	Ministry of Water and Environment	01/07/2025	30/06/2030	12.00	-	12.00	Non submission of the revised project profile on the IBP. The Vote should submit the revised project profile on the IBP.	Downgrade to the Pipeline
16	2040	Integrated Flood and Drought Management Programme	Natural Resources, Environment, Climate Change, Land and Water Management	Ministry of Water and Environment	01/07/2026	30/06/2031	6.10	-	6.10	The Vote has not addressed the DC guidance at Feasibility Study that led to the conditional granting of the code.	Downgrade to the Pipeline

17	2042	Water Resources Institute Infrastructure Development Project	Natural Resources, Environment, Climate Change, Land and Water Management	Ministry of Water and Environment	01/07/2026	30/06/2031		3.00			3.00	The Vote has not addressed the DC guidance at Feasibility Study that led to the conditional granting of the code.	Downgrade to the pipeline
18	2043	Enhancing resilience of communities to climate change - Phase 2	Natural Resources, Environment, Climate Change, Land and Water Management	Ministry of Water and Environment	01/07/2026	30/06/2031		1.00			1.00	The project is underfunded. The programme should prioritize adequate financing as a basis for re-instatement in the PIP.	Downgrade to the pipeline
19	1908	Institutional Development of National Environment Management Authority	Natural Resources, Environment, Climate Change, Land and Water Management	National Environment Management Authority	01/07/2025	30/06/2030		7.10			7.10	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
20	2047	National Environment Management Authority Infrastructure Development Project	Natural Resources, Environment, Climate Change, Land and Water Management	National Environment Management Authority	01/07/2026	30/06/2031		1.10			1.10	The project is underfunded and was allocated UGX 1,050 Bn compared to the project value of UGX 253.7 Bn. The programme needs to provide enough resources to accelerate implementation and enable completion within a reasonable timeframe as a basis for re-instatement in the PIP.	Downgrade to the pipeline
21	1924	Institutional Development of Uganda Land Commission	Natural Resources, Environment, Climate Change, Land and Water Management	Uganda Land Commission	01/07/2025	30/06/2030		82.80			82.80	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
22	1895	Institutional Development of Uganda Investment Authority	Private Sector Development	Uganda Investment Authority	01/07/2025	30/06/2030		116.50			116.50	The Vote is undertaking activities outside the scope of ID Projects such as road construction activities in Mbale, Kapeeka and Namawee, valued at UGX 187.180 billion. Furthermore, the revised profile has not been submitted on the IBP. The Vote should adhere to the requirements of the ID projects and submit the revised profile on the IBP.	Downgrade to the Pipeline
23	1875	Institutional Development of Uganda National Bureau of Standards	Private Sector Development	Uganda National Bureau of Standards	01/07/2025	30/06/2030						The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline

24	1981	Institutional Development of the Uganda Free Zones and Export Promotion Authority	Private Sector Development	Uganda Free Zones and Export Promotion Authority	01/07/2025	30/06/2030		7.40		7.40	The project is undertaking activities outside the mandate of ID projects such as Construction works for the Butebe International Airport Free Zone (ELAFZ) which were completed in February 2026. The Vote should adhere to the requirements of the ID projects and submit the revised profile on the IBP.	Downgrade to the Pipeline
25	1812	Strengthen The National Regulatory Infrastructure For Radiation Safety And Nuclear Security	Sustainable Energy Development	Ministry of Energy and Mineral Development	01/07/2024	30/06/2029		62.05		62.05	Most outputs remain at the design or procurement stage, creating a risk of spreading available resources across multiple incomplete facilities. The project code is being used to finance activities outside the approved scope, several of which are still undergoing separate DC	Downgrade to the Pipeline
26	1851	Hoima-Kinyara-Katu 220Kv Transmission Line And Associated	Sustainable Energy Development	Ministry of Energy and Mineral Development	01/07/2025	30/06/2030		108.50	352.28	460.78	The Financing negotiations are ongoing and re-instatement of the project is subject to conclusion of procurement, financial closure confirmation of availability of land and fulfillment of	Downgrade to the Pipeline
27	1885	Institutional Development For Ministry Of Energy And Mineral Development	Sustainable Energy Development	Ministry of Energy and Mineral Development	01/07/2025	30/06/2030		48.94		48.94	The project is undertaking activities that include acquisition of the 50 MW Electro-Max thermal plant which are outside the scope of an ID project. Furthermore, the vote has not submitted a revised profile The Vote should submit a revised profile which excludes activities outside the ID requirements.	Downgrade to the Pipeline
28	1992	Construction Of The 400Kv Olwyo Nimule Transmission Line And Associated	Sustainable Energy Development	Ministry of Energy and Mineral Development	01/07/2025	30/06/2030		6.00	38.35	44.35	The project has not completed the DC appraisal processes and has outstanding land and RAP requirements. Fast track DC process and land acquisition.	Downgrade to the Pipeline
29	1993	Rehabilitation Of 380Mw Naubaale And Kira Complex	Sustainable Energy Development	Ministry of Energy and Mineral Development	01/07/2025	30/06/2030		9.00	75.65	84.65	Syndicated financing negotiations with AfD, EIB and the EU grant facility are ongoing. The ESIA, Owner's Engineer procurement, financing approval and procurement of the works contractor remain outstanding. The Vote should complete DC appraisal processes, secure the financing agreement, obtains ESIA approval and submits a confirmed scope, cost and implementation plan. Fulfillment of the above and readiness conditions will facilitate reinstatement of the project in the PIP.	Downgrade to the Pipeline

30	1994	Upgrade Of Mutundwe-Buloba-Kabulasoke-Masaka And Kabulasoke-Nkonge-Rugonjo-Nkeda Transmission Line And Associated Substations	Sustainable Energy Development	Ministry of Energy and Mineral Development	01/07/2025	30/06/2030		9.00	75.65	84.65	Financing negotiations with Citibank have not commenced. The EPC+F contract with Power China Guizhou was signed in December 2025, but financial closure is outstanding, the RAP awaits CGV approval, and the expired NEMA certificate requires renewal. The Vote should complete DC appraisal, secures financing, obtains RAP approval and renews the ESIA certificate. Fulfillment of the above and readiness conditions will facilitate reinstatement of the project in the PIP.	Downgrade to the Pipeline
31	2020	Uganda Rural Electricity Access Project Phase II	Sustainable Energy Development	Ministry of Energy and Mineral Development	01/07/2026	30/06/2031		0.50		0.50	The financing arrangements have not yet been concluded. Re-instatement of the project shall be subject to financial closure and fulfillment of readiness conditions.	Downgrade to the Pipeline
33	1815	Kampala City Roads and Bridges Upgrading Project	Integrated Transport Infrastructure and Services	Kampala Capital City Authority (KCCA)	01/07/2024	30/06/2029					The project has never been allocated resources in the last 3 FYs. Re-instatement will be subject to evidence of availability of financing and fulfillment of readiness conditions.	Downgrade to the pipeline
34	1898	Institutional Development of Ministry of Lands, Housing and Urban Development	Sustainable Urbanization and Housing	Ministry of Lands, Housing and Urban Development	01/07/2025	30/06/2030		19.40		19.40	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
35	1928	Institutional Development for Ministry of Kampala Capital City and Metropolitan Affairs	Sustainable Urbanization and Housing	Ministry of Kampala Capital City and Metropolitan Affairs	01/07/2025	30/06/2030		2.60		2.60	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
36	1890	Institutional Development of Ministry of ICT & National Guidance	Digital Transformation	Ministry of ICT and National Guidance	01/07/2025	30/06/2030		46.40		46.40	The project's allocation is beyond the approved project value and the revised project profile has not been submitted. The Vote should submit the revised project profile on the IBP.	Downgrade to the Pipeline
04	1892	Institutional Development of National Information Technology Authority	Digital Transformation	National Information Technology Authority	01/07/2025	30/06/2030			297.20	297.20	The resources allocated to the project are not commensurate with the requirements in line with the approved workplan. Reinstatement in the PIP will be subject to evidence of availability of financing and fulfillment of readiness conditions. Vote submission of the revised project profile on the IBP..	Downgrade to the Pipeline
38	1826	Strategic Towns Water Supply and Sanitation Project	Human Capital Development	Ministry of Water and Environment	01/07/2024	30/06/2029		128.00	40.20	168.20	Construction has not yet commenced and financing has not yet been finalised. Reinstatement in the PIP will be subjected to evidence of availability of financing and fulfillment of readiness conditions.	Downgrade to the pipeline

40	1852	Development and Improvement of Special Needs Education II	Human Capital Development	Ministry of Education and Sports	01/07/2025	30/06/2030		2.18	-	2.18	The project has cumulatively been allocated UGX 4.3 billion and the civil works have not commenced. The Vote should find a mechanism of ensuring that the contractor delivers as per the construction deliverables.	Downgrade to the Pipeline
41	1853	The Uganda Smart Education Project	Human Capital Development	Ministry of Education and Sports	01/07/2025	30/06/2030		6.00	-	6.00	The project since its admission, has received a cumulative allocation of UGX 11.5 billion, which is insufficient to implement all the planned outputs. Reinstatement in the P-P will be subjected to evidence of availability of financing.	Downgrade to the pipeline
42	1855	Uganda Cancer Institute Project II	Human Capital Development	Uganda Cancer Institute	01/07/2025	30/06/2030		190.43	-	190.43	Submit the re-scoped feasibility on the IBP to include the construction of the PET Center and the ESIA.	Downgrade to the Pipeline
43	1873	Institutional Development of National Council of Sports	Human Capital Development	National Council of Sports	01/07/2025	30/06/2030		266.35	-	266.35	The Vote is implementing outputs outside the scope such as the construction of the Hoima city stadium, Akil-bua Olympics stadium, assorted University Training fields. The Vote should submit a revised project profile on the IBP, excluding interventions that fall outside the scope of the ID project, and fast-track the development of an appropriate project to accommodate these interventions. Continued use of the IE project code to implement activities outside the approved scope may result in the code being frozen on PPM systems, including IPMIS.	Downgrade to the Pipeline
44	1882	Institutional Development of Health Service Commission	Human Capital Development	Health Service Commission (HSC)	01/07/2025	30/06/2030		7.90		7.90	The Vote is spending on outputs outside the ID scope such as construction of HSC centre. The Vote should restructure the project.	Downgrade to the Pipeline
45	1883	Institutional Development of Ministry of Gender, Labour and Social Development and its Institutions.	Human Capital Development	Ministry of Gender, Labour and Social Development	01/07/2025	30/06/2030		1.40		1.40	The project has not been prioritized for financing, and the revised project profile has not yet been submitted through the IBP for consideration in the PP. The Vote should submit the revised project profile for review and consideration.	Downgrade to the Pipeline
46	1901	Institutional Development of Entebbe Regional Referral Hospital	Human Capital Development	Entebbe Regional Referral Hospital	01/07/2025	30/06/2030		0.81		0.81	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline

47	1902	Institutional Development of Uganda Virus Research Institute	Human Capital Development	Uganda Virus Research Institute (UVRI)	01/07/2025	30/06/2030	2.76	-	2.76	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
48	1903	Institutional Development of Kawempe National Referral Hospital	Human Capital Development	Kawempe National Referral Hospital	01/07/2025	30/06/2030	30.71	-	30.71	The Vote is spending on activities outside the scope of ID Projects such as land acquisition and the Vote has not submitted the revised project profile on the IBP. Restructure the project in line with the approved scope of ID projects and submit the revised profile.	Downgrade to the Pipeline
49	1922	Institutional Development of Kiruddu National Referral Hospital	Human Capital Development	Kiruddu National Referral Hospital	01/07/2025	30/06/2030	1.38	-	1.38	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
50	1925	Institutional Development of Gulu Regional Referral Hospital	Human Capital Development	Gulu Regional Referral Hospital	01/07/2025	30/06/2030	0.11	-	0.11	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
51	1926	Institutional Development of Ministry of Education and Sports	Human Capital Development	Ministry of Education and Sports	01/07/2025	30/06/2030	3.43	-	3.43	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
52	1929	Institutional Development of Mulago Specialized Women and Neonatal Hospital	Human Capital Development	Mulago Specialized Women and Neonatal Hospital	01/07/2025	30/06/2030	5.05	-	5.05	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
53	1930	Institutional Development of Mulago National Referral Hospital	Human Capital Development	Mulago National Referral Hospital	01/07/2025	30/06/2030	44.24	-	44.24	The Vote is spending on activities outside the scope of ID Projects such as staff units and has not submitted the revised project profile on the IBP. Restructure the project in line with the approved scope of ID projects and submit the revised profile.	Downgrade to the Pipeline
54	1932	Institutional Development of Soroti University	Human Capital Development	Soroti University	01/07/2025	30/06/2030	3.59	-	3.59	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline

55	1934	Institutional Development of Lira University	Human Capital Development	Lira University	01/07/2025	30/06/2030		2.23		2.23	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
56	1952	Institutional Development of Uganda AIDS Commission	Human Capital Development	Uganda Aids Commission (UAC)	01/07/2025	30/06/2030		0.56		0.56	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
57	1953	Institutional Development of Uganda Cancer Institute	Human Capital Development	Uganda Cancer Institute	01/07/2025	30/06/2030		0.68		0.68	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
58	1954	Institutional Development of Uganda Heart Institute	Human Capital Development	Uganda Heart Institute	01/07/2025	30/06/2030		3.88		3.88	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
59	1955	Institutional Development of National Medical Stores	Human Capital Development	Uganda National Medical Stores	01/07/2025	30/06/2030		1.43		1.43	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
60	1956	Institutional Development of Uganda Blood Transfusion services	Human Capital Development	Uganda Blood Transfusion Service (UBTS)	01/07/2025	30/06/2030		4.13		4.13	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
61	1957	Institutional Development of Butabika National Referral Hospital	Human Capital Development	Butabika Hospital	01/07/2025	30/06/2030		7.26		7.26	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
62	1958	Institutional Development of Arua Regional Referral Hospital	Human Capital Development	Arua Regional Referral Hospital	01/07/2025	30/06/2030		4.60		4.60	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline



63	1959	Institutional Development of Fort Portal Regional Referral Hospital	Human Capital Development	Fort Portal Regional Referral Hospital	01/07/2025	30/06/2030		1.21	-	1.21	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
64	1960	Institutional Development of Hoima Regional Referral Hospital	Human Capital Development	Hoima Hospital	01/07/2025	30/06/2030		26.67	-	26.67	The Vote is spending on activities outside the scope of ID Projects such as construction of accident & emergency department and has not submitted the revised project profile on the IBP. Restructure the project in line with the approved scope of ID projects and submit the revised profile.	Downgrade to the Pipeline
65	1961	Institutional Development of Jinja Regional Referral Hospital	Human Capital Development	Jinja Hospital	01/07/2025	30/06/2030		0.19	-	0.19	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
66	1962	Institutional Development of Kabale Regional Referral Hospital	Human Capital Development	Kabale Hospital	01/07/2025	30/06/2030		0.11	-	0.11	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
67	1963	Institutional Development of Masaka Regional Referral Hospital	Human Capital Development	Masaka Hospital	01/07/2025	30/06/2030		0.11	-	0.11	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
68	1964	Institutional Development of Mbale Regional Referral Hospital	Human Capital Development	Mbale Hospital	01/07/2025	30/06/2030		1.41	-	1.41	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
69	1965	Institutional Development of Soroti Regional Referral Hospital	Human Capital Development	Soroti Hospital	01/07/2025	30/06/2030		0.11	-	0.11	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
70	1966	Institutional Development of Lira Regional Hospital	Human Capital Development	Lira Hospital	01/07/2025	30/06/2030		0.11	-	0.11	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline

71	1967	Institutional Development of Mbarara Regional Referral Hospital	Human Capital Development	Mbarara Regional Referral Hospital	01/07/2025	30/06/2030	0.11		0.11	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
72	1968	Institutional Development of Mubende Regional Referral Hospital	Human Capital Development	Mubende Regional Referral Hospital	01/07/2025	30/06/2030	0.14		0.14	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
73	1969	Institutional Development of Moroto Regional Referral Hospital	Human Capital Development	Moroto Regional Referral Hospital	01/07/2025	30/06/2030	0.11		0.11	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
74	1970	Institutional Development of National Trauma Centre, Naguru	Human Capital Development	Naguru National Referral Hospital	01/07/2025	30/06/2030	7.22		7.22	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
75	1971	Institutional Development of Kayunga Hospital	Human Capital Development	Kayunga Referral Hospital	01/07/2025	30/06/2030	0.30		0.30	The Vote is spending on activities outside the scope of ID Projects such as land acquisition and has not submitted the revised project profile on the IBP. Restructure the project in line with the approved scope of ID projects and submit the revised profile.	Downgrade to the Pipeline
76	1972	Institutional Development of Yumbe Hospital	Human Capital Development	Yumbe Referral Hospital	01/07/2025	30/06/2030	0.60		0.60	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
77	1980	Institutional Development of the National Council of Higher Education	Human Capital Development	National Council for Higher Education	01/07/2025	30/06/2030	18.10		18.10	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
78	1982	Institutional Development of Makerere University	Human Capital Development	Makerere University	01/07/2025	30/06/2030	51.31	8.11	59.42	The Vote is spending on activities outside the scope of ID Projects such as School of Public Health and has not submitted the revised project profile on the IBP. Restructure the project in line with the approved scope of ID projects and submit the revised profile.	Downgrade to the Pipeline

79	1983	Institutional Development of Mbarara University of Science and Technology	Human Capital Development	Mbarara University	01/07/2025	30/06/2030	35.84		35.84	The Vote is spending on activities outside the scope of ID Projects such as construction activities at the School of Medicine and has not submitted the revised project profile on the IBP. Restructure the project in line with the approved scope of ID projects and submit the revised profile.	Downgrade to the Pipeline
80	1984	Institutional Development of Makerere University Business School	Human Capital Development	Makerere University Business School	01/07/2025	30/06/2030	4.87		4.87	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
81	1985	Institutional Development of Kyambogo University	Human Capital Development	Kyambogo University	01/07/2025	30/06/2030	2.14		2.14	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
82	1987	Institutional Development of Muni University	Human Capital Development	Muni University	01/07/2025	30/06/2030	34.41		34.41	The Vote is spending on activities outside the scope of ID Projects such as land acquisition and has not submitted the revised project profile on the IBP. Restructure the project in line with the approved scope of ID projects and submit the revised profile	Downgrade to the Pipeline
83	1988	Institutional Development of Kabale University	Human Capital Development	Kabale University	01/07/2025	30/06/2030	0.50		0.50	The Vote is spending on activities outside the scope of ID Projects such as construction activities at the Faculty of Engineering and has not submitted the revised project profile on the IBP. Restructure the project in line with the approved scope of ID projects and submit the revised profile	Downgrade to the Pipeline
84	1989	Institutional Development of Gulu University	Human Capital Development	Gulu University	01/07/2025	30/06/2030	3.40		3.40	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
85	1990	Institutional Development of Uganda Management Institute	Human Capital Development	Uganda Management Institute	01/07/2025	30/06/2030	0.93		0.93	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline

86	1991	Mountains of the Moon University Institutional Development Project	Human Capital Development	Mountains of the Moon University	01/07/2025	30/06/2030	3.55	-	3.55	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
87	1996	National Emergency Medical Services Acceleration Project	Human Capital Development	Ministry of Health	01/07/2025	30/06/2030	-	16.93	16.93	The project should be implemented using GoU resources. The project is downgraded to pipeline until financing is acquired. Reinstatement in the PIP is subject to availability of financing and fulfillment of readiness conditions.	Downgrade to the Pipeline
88	2015	Entebbe Regional Referral Hospital Infrastructure Development	Human Capital Development	Entebbe Regional Referral Hospital	01/07/2026	30/06/2031	-	-	-	New project and external financing did not materialize as anticipated. Reinstatement in the PIP will be subjected to evidence of availability of financing and fulfillment of readiness conditions.	Downgrade to the Pipeline
89	2016	Improvement of Makerere University Infrastructure	Human Capital Development	Makerere University	01/07/2026	30/06/2031	-	-	-	New project and was not allocated resources. Reinstatement in the PIP will be subjected to evidence of availability of financing and fulfillment of readiness conditions.	Downgrade to the Pipeline
90	2035	Water and Sanitation Development Facility – East III	Human Capital Development	Ministry of Water and Environment	01/07/2026	30/06/2031	11.30	-	11.30	The Vote should fulfill the readiness conditions as guided by DC.	Downgrade to the Pipeline
	2021	Wakiso West Water and Sanitation project	Human Capital Development	Ministry of Water and Environment	01/07/2026	30/06/2031	1.00	-	1.00	Newly admitted project. The Vote should prioritize financing to the project. Reinstatement in the PIP will be subjected to evidence of availability of financing.	Downgrade to the Pipeline
91	2036	Water and Sanitation Development Facility – North	Human Capital Development	Ministry of Water and Environment	01/07/2026	30/06/2031	7.00	76.30	83.30	The Vote should fulfill the readiness conditions as guided by DC.	Downgrade to the Pipeline
92	2037	Water and Sanitation Development Facility – Central	Human Capital Development	Ministry of Water and Environment	01/07/2026	30/06/2031	11.30	-	11.30	The Vote should fulfill the readiness conditions as guided by DC.	Downgrade to the Pipeline
93	2038	Water and Sanitation Development Facility – Mid-	Human Capital Development	Ministry of Water and Environment	01/07/2026	30/06/2031	8.80	-	8.80	The Vote should fulfill the readiness conditions as guided by DC.	Downgrade to the Pipeline
94	2039	Water and Sanitation Infrastructure Resilience	Human Capital Development	Ministry of Water and Environment	01/07/2026	30/06/2031	5.00	-	5.00	The Vote should fulfill the readiness conditions as guided by DC.	Downgrade to the Pipeline

95	2046	Institutional Development for Uganda Health Professions Assessment Board	Human Capital Development	Uganda Health Professions Assessment Board	01/07/2026	30/06/2031				The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
96	1973	Institutional Development of Uganda Industrial Research Institute	Innovation, Technology Development and Transfer	Uganda Industrial Research Institute (UIRI)	01/07/2025	30/06/2030	2.90		2.90	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
97	1893	Institutional Development of Public Service Commission	Public Sector Transformation	Public Service Commission	01/07/2025	30/06/2030	9.03		9.03	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
98	1866	Institutional Development of Internal Security Organization	Governance and security	Internal Security Organization (ISO)	01/07/2025	30/06/2030	25.24		25.24	The project is implementing interventions outside the scope of I.D projects such as construction of 8 field station offices and land acquisition. The Vote should focus on outputs within the scope of I D projects. Restructure the project in line with the approved scope of ID projects and submit the revised profile.	Downgrade to the Pipeline
99	1867	Institutional Development of Ministry of Defense and Veteran Affairs	Governance and security	Ministry of Defence and Veteran Affairs	01/07/2025	30/06/2030	1,773.09		1,773.09	The project is implementing interventions outside the scope of I.D projects such as procurement of heavy defense equipment and 633 housing units. Restructure the project in line with the approved scope of ID projects and submit the revised profile	Downgrade to the Pipeline
100	1868	Institutional Development of Directorate of Government Analytical Laboratory	Governance and security	Directorate of Government Analytical Laboratory (DGAL)	01/07/2025	30/06/2030	22.73		22.73	The project is implementing interventions outside the scope of I.D projects such as construction of phase II of the National DNA Databank infrastructure building and construction of a daycare/breast feeding center at Gulu regional forensic laboratory. Restructure the project in line with the approved scope of ID projects and submit the revised profile	Downgrade to the Pipeline
101	1889	Institutional Development of Office of the Auditor General	Governance and security	Office of the Auditor General (OAG)	01/07/2025	30/06/2030	4.37		4.37	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline

102	1907	Institutional Development of Public Procurement and Disposal of Public Assets Authority	Governance and security	Public Procurement & Disposal of Public Assets (PPDA)	01/07/2025	30/06/2030	1.30		1.30	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
103	1913	Institutional Development the Uganda Human Rights Commission	Governance and security	Uganda Human Rights Commission	01/07/2025	30/06/2030	4.00		4.00	The project is implementing interventions outside the scope of I.D projects such as procurement of a PPP Transaction advisor. The Vote should focus on outputs within the scope of I.D projects. Restructure the project in line with the approved scope of ID projects and submit the revised profile	Downgrade to the Pipeline
104	1921	Institutional Development of Ministry of East African Affairs	Governance and security	Ministry of East African Community Affairs	01/07/2025	30/06/2030	2.40		2.40	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
105	1931	Institutional Development the Uganda Law Reform Commission	Governance and security	Uganda Law Reform Commission,	01/07/2025	30/06/2030	0.88		0.88	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
106	1933	Institutional Development of Electoral Commission	Governance and security	Electoral Commission (EC)	01/07/2025	30/06/2030	3.35		3.35	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
107	1935	Institutional Development of Ministry of Foreign Affairs	Governance and security	Ministry of Foreign Affairs	01/07/2025	30/06/2030	14.74	1.82	16.57	The project is implementing interventions outside the scope of I.D projects such as Land acquisition for extension of MoFA headquarters and included an external financing allocation worth UGX 1.8 Bn. The Vote has not submitted the revised project profile on the IBP. Restructure the project in line with the approved scope of ID projects and submit the revised profile	Downgrade to the Pipeline
108	1938	Institutional Development of Uganda Embassy in New York	Governance and security	Uganda Mission at the United Nations, New York	01/07/2025	30/06/2030	2.93		2.93	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline

109	1939	Institutional Development of Mission in Ottawa - Canada	Governance and security	Uganda High Commission in Canada, Ottawa	01/07/2025	30/06/2030	2.15			2.15	The project is implementing interventions outside the scope of I.D projects such as the construction of the Official Residence in Ottawa. The vote has not submitted its profile on the IBP system. Restructure the project in line with the approved scope of ID projects and submit the revised profile	Downgrade to the Pipeline
110	1940	Institutional Development of Mission in Nairobi - Kenya	Governance and security	Uganda High Commission in Kenya, Nairobi	01/07/2025	30/06/2030	0.79			0.79	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
111	1941	Institutional Development of Mission in Tanzania - Dar es Salaam	Governance and security	Uganda High Commission in Tanzania, Dar es Salaam	01/07/2025	30/06/2030	10.00			10.00	The project is implementing interventions outside the scope of I.D projects such as Construction of the Chancery building in Dodoma. The Vote has not submitted a revised I.D project profile. The vote needs to develop with an independent construction project to cater for the above and submit a revised project profile in line with the scope of I.D projects.	Downgrade to the Pipeline
112	1942	Institutional Development of Mission in South Africa	Governance and security	Uganda High Commission in South Africa, Pretoria	01/07/2025	30/06/2030	0.25			0.25	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
113	1943	Institutional Development of Mission in Copenhagen - Denmark	Governance and security	Uganda Embassy in Denmark, Copenhagen	01/07/2025	30/06/2030	10.02			10.02	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
114	1944	Institutional Development of Uganda Embassy in Paris	Governance and security	Uganda Embassy in France, Paris	01/07/2025	30/06/2030					The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
115	1945	Institutional Development of Uganda Embassy in Berlin	Governance and security	Uganda Embassy in Germany, Berlin	01/07/2025	30/06/2030	0.71			0.71	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline

116	1946	Institutional Development Mission in Abu Dhabi, United Arab Emirates	Governance and security	Uganda Embassy in United Arab Emirates, Abu Dhabi	01/07/2025	30/06/2030	2.02		2.02	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
117	1947	Institutional Development of Mission in Mogadishu	Governance and security	Uganda Embassy in Somalia, Mogadishu	01/07/2025	30/06/2030				The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
118	1948	Institutional Development of Mission in Kuala Lumpur	Governance and security	Uganda Embassy in Malaysia, Kuala Lumpur	01/07/2025	30/06/2030	0.43		0.43	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
119	1950	Institutional Development of Mission in Algiers	Governance and security	Uganda Embassy in Algeria, Algiers	01/07/2025	30/06/2030	0.39		0.39	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
120	1975	Institutional Development of Directorate of Ethics and Integrity	Governance and security	Directorate of Ethics and Integrity (DEI)	01/07/2025	30/06/2030	0.06		0.06	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
121	1997	Institutional Development of Mission in Geneva - Switzerland	Governance and security	Uganda High Commission in Geneva - Switzerland	01/07/2025	30/06/2030				The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
122	1998	Institutional Development of Mission in London, United Kingdom	Governance and security	Uganda High Commission in the United Kingdom	01/07/2026	30/06/2030	0.60		0.60	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
123	1999	Institutional Development of Mission in New Delhi, India	Governance and security	Uganda High Commission in India, New Delhi	01/07/2026	30/06/2030	0.54		0.54	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline

124	2000	Institutional Development of Mission in Abuja, Nigeria	Governance and security	Uganda High Commission in Nigeria, Abuja	01/07/2026	30/06/2030		3.86			3.86	The cumulative project allocation far exceeds the project value and the Vote has not submitted the revised project profile. Restructure the project in line with the approved scope of ID projects and submit the revised profile	Downgrade to the Pipeline
125	2001	Institutional Development of Mission in Washington, USA	Governance and security	Uganda Embassy in the United States, Washington	01/07/2026	30/06/2030		1.68			1.68	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
126	2002	Institutional Development of Mission in Riyadh, in Saudi Arabia	Governance and security	Uganda Embassy in Saudi Arabia, Riyadh	01/07/2026	30/06/2030		0.25			0.25	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
127	2003	Institutional Development of Mission in Ankara, Turkey	Governance and security	Uganda Embassy in Turkey, Ankara	01/07/2026	30/06/2030		0.48			0.48	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
128	2004	Institutional Development of Mission in Moscow, Russia	Governance and security	Uganda Embassy in Russia, Moscow	01/07/2026	30/06/2030		0.39			0.39	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
129	2005	Institutional Development of Mission in Juba, South Sudan	Governance and security	Uganda Embassy in South Sudan, Juba	01/07/2026	30/06/2030		0.41			0.41	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
130	2006	Institutional Development of Mission in Bujumbura, Burundi	Governance and security	Uganda Embassy in Burundi, Bujumbura	01/07/2026	30/06/2030		0.25			0.25	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
131	2007	Institutional Development of Mission in Uganda Consulate in Guangzhou, China	Governance and security	Uganda Consulate in China, Guangzhou	01/07/2026	30/06/2030		3.40			3.40	The cumulative project allocation far exceeds the project value and the Vote has not submitted the revised project profile. Restructure the project in line with the approved scope of ID projects and submit the revised profile	Downgrade to the Pipeline

132	2008	Institutional Development of Mission in Doha, Qatar	Governance and security	Uganda Embassy in Qatar, Doha	01/07/2026	30/06/2030		0.59		0.59	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
133	2024	Institutional Development of Uganda High Commission in Rwanda, Kigali	Governance and security	Uganda High Commission in Rwanda, Kigali	01/07/2026	30/06/2030					Non-submission of the revised project profile on the IBP and no allocation was made in FY 2026/27. The Vote should submit the revised project profile on the IBP in line with the available resources.	Downgrade to the Pipeline
134	2025	Institutional Development of Uganda Embassy in Egypt, Cairo	Governance and security	Uganda Embassy in Egypt, Cairo	01/07/2026	30/06/2030		0.32		0.32	Non-submission of the revised project profile on the IBP. The Vote should submit the revised project profile on the IBP in line with the available resources.	Downgrade to the Pipeline
135	2026	Institutional Development of Uganda Embassy in Ethiopia, Addis Ababa	Governance and security	Uganda Embassy in Ethiopia, Addis Ababa	01/07/2026	30/06/2030					Non-submission of the revised project profile on the IBP and no allocation was made in FY 2026/27. The Vote should submit the revised project profile on the IBP in line with the available resources.	Downgrade to the Pipeline
136	2027	Institutional Development of Uganda Embassy in China, Beijing	Governance and security	Uganda Embassy in China, Beijing	01/07/2026	30/06/2030					Non-submission of the revised project profile on the IBP and no allocation was made in FY 2026/27. The Vote should submit the revised project profile on the IBP in line with the available resources.	Downgrade to the Pipeline
137	2028	Institutional Development of Uganda Embassy in Japan, Tokyo	Governance and security	Uganda Embassy in Japan, Tokyo	01/07/2026	30/06/2030					Non-submission of the revised project profile on the IBP and no allocation was made in FY 2026/27. The Vote should submit the revised project profile on the IBP in line with the available resources.	Downgrade to the Pipeline
138	2029	Institutional Development of Uganda Embassy in Italy, Rome	Governance and security	Uganda Embassy in Italy, Rome	01/07/2026	30/06/2030					Non-submission of the revised project profile on the IBP and no allocation was made in FY 2026/27. The Vote should submit the revised project profile on the IBP in line with the available resources.	Downgrade to the Pipeline
139	2030	Institutional Development of Uganda Embassy in DR Congo, Kinshasa	Governance and security	Uganda Embassy in DR Congo, Kinshasa	01/07/2026	30/06/2030		1.13		1.13	Non-submission of the revised project profile on the IBP. The Vote should submit the revised project profile on the IBP in line with the available resources.	Downgrade to the Pipeline
140	2031	Institutional Development of Uganda Embassy in Sudan, Khartoum	Governance and security	Uganda Embassy in Sudan, Khartoum	01/07/2026	30/06/2030		0.36		0.36	Non-submission of the revised project profile on the IBP and no allocation was made in FY 2026/27. The Vote should submit the revised project profile on the IBP in line with the available resources.	Downgrade to the Pipeline
141	2032	Institutional Development of Uganda Embassy in Australia, Canberra	Governance and security	Uganda Embassy in Australia, Canberra	01/07/2026	30/06/2030					Non-submission of the revised project profile on the IBP and no allocation was made in FY 2026/27. The Vote should submit the revised project profile on the IBP in line with the available resources.	Downgrade to the Pipeline

142	2033	Institutional Development of Uganda Embassy in Cuba, Havana	Governance and security	Uganda Mission in Havana, Cuba	01/07/2026	30/06/2030				Non-submission of the revised project profile on the IBP and no allocation was made in FY 2026/27. The Vote should submit the revised project profile on the IBP in line with the available resources.	Downgrade to the Pipeline
143	2034	Institutional Development of Uganda Embassy in Angola, Luanda	Governance and security	Uganda Mission in Luanda, Angola	01/07/2026	30/06/2030				Non-submission of the revised project profile on the IBP and no allocation was made in FY 2026/27. The Vote should submit the revised project profile on the IBP in line with the available resources.	Downgrade to the Pipeline
144	2049	Institutional Development Project for the Uganda Embassy in ^{Tel Aviv} Tel Aviv	Governance and security	Uganda Embassy in Iran, Tehran	01/07/2026	30/06/2030	0.39		0.39	Non-submission of the revised project profile on the IBP. The Vote should submit the revised project profile on the IBP in line with the available resources.	Downgrade to the Pipeline
145	1894	Institutional Development of Ministry of Local Government	Regional Development	Ministry of Local Government	01/07/2025	30/06/2030	35.40		35.40	Non-submission of the revised project profile on the IBP to include the regulatory function of vote. The Vote should submit the revised project profile on the IBP in line with the available resources.	Downgrade to the Pipeline
146	1916	Institutional Development of Office of the Prime Minister	Development Plan Implementation	Office of the Prime Minister	01/07/2025	30/06/2030	44.80		44.80	The project is implementing interventions outside the scope of ID projects such as external financing allocation worth UGX 1.5 Bn. Restructure the project in line with the approved scope of ID projects and submit the revised profile	Downgrade to the Pipeline
147	1905	Institutional Development of National Planning Authority	Development Plan Implementation	National Planning Authority	01/07/2025	30/06/2030	2.92		2.92	Non-submission of the revised project profile on the IBP to include the regulatory function of vote. The Vote should submit the revised project profile on the IBP in line with the available resources.	Downgrade to the Pipeline
148	1877	Institutional Development of Kampala Capital City Authority	Development Plan Implementation	Kampala Capital City Authority (KCCA)	01/07/2025	30/06/2030	8.00		8.00	Non-submission of the revised project profile on the IBP to include the regulatory function of vote. The Vote should submit the revised project profile on the IBP in line with the available resources.	Downgrade to the Pipeline
149	1886	Institutional Development for National Lotteries and Gaming Regulatory	Development Plan Implementation	National Lotteries and Gaming Regulatory Board	01/07/2025	30/06/2030	7.00		7.00	Non-submission of the revised project profile on the IBP to include the regulatory function of vote. The Vote should submit the revised project profile on the IBP in line with the available resources.	Downgrade to the Pipeline
150	1904	Institutional Development of Uganda Revenue Authority	Development Plan Implementation	Uganda Revenue Authority	01/07/2025	30/06/2030	46.23		46.23	Non-submission of the revised project profile on the IBP to include the regulatory function of vote. The Vote should submit the revised project profile on the IBP in line with the available resources.	Downgrade to the Pipeline

151	1937	Institutional Development of Uganda Bureau of Statistics	Development Plan Implementation	Uganda Bureau of Statistics	01/07/2025	30/06/2030		8.36		8.36	Non-submission of the revised project profile on the IBP to include the regulatory function of vote. The vote should submit the revised project profile on the IBP in line with the available resources.	Downgrade to the Pipeline
152	1830	Law Development Center Infrastructure Development Project	Administration of Justice	Law Development Centre	01/07/2024	30/06/2029		2.05		2.05	The project was not allocated financing in the previous two FYs but was allocated Ushs. 2.05 billion in FY 26/27 that is below the required Ushs. 49 billion in line with the original project workplan. The Programme should prioritize financing for this project to ensure its successful implementation and reinstatement will be subject to evidence of additional financing.	Downgrade to the Pipeline
153	1927	Institutional Development of Parliamentary Commission	Legislation, Oversight and Representation	Parliamentary Commission	01/07/2025	30/06/2030		25.80		25.80	The revised project profile, incorporating the regulatory functions of the Vote, has not yet been submitted on the IBP. The Vote should submit the revised project profile on the IBP for review and consideration.	Downgrade to the Pipeline
154	1854	The Uganda Geothermal Resources Development Project Phase II	Sustainable Extractives Industry Development	Ministry of Energy and Mineral Development	01/07/2025	30/06/2030		2.80		2.80	Exploration activities still in early stages and the Programme should prioritize financing for the project in line with the project workplan. At the current level of funding, the project will require an additional 10 years to complete the planned works. The programme should therefore prioritize funding for the project to accelerate completion and deliver the intended impact. Reinstatement in the PIP is subject to evidence of financing.	Downgrade to the Pipeline
155	1780	NATIONAL OIL SPILL RESPONSE AND MONITORING INFRASTRUCTURE PROJECT.	Sustainable Extractives Industry Development	Petroleum Authority of Uganda	01/07/2023	30/06/2028		0.60		0.60	The project is grossly underfunded. At the current level of funding, the project will require an additional 10 years to complete the planned works. The programme should therefore prioritize funding for the project to accelerate completion and deliver the intended impact. Reinstatement in the PIP is subject to evidence of financing.	Downgrade to the Pipeline

ANNEX 7: PROJECTS RECOMMENDED FOR DOWNSCALE IN THE PIP FY 2027 / 28

S/N	Project Code	Project Name	Programme Name	Vote Name	Start Date	Revised End Date	GOV FY 2026/27	Ext. FY 2026/27	Total FY 2026/27	Key DC Observations	DC Decision
01	1834	Kalangala and Ileana Falls Conservation and Protection Project (KIFP)	Natural Resources, Environment, Climate Change, Land and Water Management	Ministry of Water and Environment	01/07/2024	30/06/2029	7.60	-	7.60	The resources allocated to the project are not commensurate with the requirements in line with the approved workplan. Reinstatement in the PIP will be subject to evidence of availability of financing and fulfillment of readiness conditions.	Downscale
02	1429	Orio Mini Hydro Project	Sustainable Energy Development	Ministry of Energy and Mineral Development	01/07/2017	30/06/2029	7.00	-	7.00	The resources allocated to the project are not commensurate with the requirements in line with the approved workplan. Reinstatement in the PIP will be subject to evidence of availability of financing and fulfillment of readiness conditions.	Downscale
03	1828	Rural Electrification And Connectivity Project	Sustainable Energy Development	Ministry of Energy and Mineral Development	01/07/2024	30/06/2029	150.65	-	150.65	The resources allocated to the project are not commensurate with the requirements in line with the approved workplan. Reinstatement in the PIP will be subject to evidence of availability of financing and fulfillment of readiness conditions.	Downscale
05	1803	Development and Expansion of Health Training Institutions	Human Capital Development	Ministry of Education and Sports	01/07/2023	30/06/2028	10.62	-	10.62	The resources allocated to the project are not commensurate with the requirements in line with the approved workplan. Reinstatement in the PIP will be subject to evidence of availability of financing and fulfillment of readiness conditions.	Downscale
06	1814	Kyambogo University Infrastructure Project II	Human Capital Development	Kyambogo University	01/07/2024	30/06/2029	6.95	-	6.95	The resources allocated to the project are not commensurate with the requirements in line with the approved workplan. Reinstatement in the PIP will be subject to evidence of availability of financing and fulfillment of readiness conditions.	Downscale
07	1858	Development of Primary Schools Project	Human Capital Development	Ministry of Education and Sports	01/07/2025	30/06/2030	36.37	-	36.37	The resources allocated to the project are not commensurate with the requirements in line with the approved workplan. Reinstatement in the PIP will be subject to evidence of availability of financing and fulfillment of readiness conditions.	Downscale
08	1974	Institutional Development of National Curriculum Development Centre	Human Capital Development	National Curriculum Development Centre (NCDC)	01/07/2025	30/06/2030	0.20	-	0.20	The resources allocated to the project are not commensurate with the requirements in line with the approved workplan. Reinstatement in the PIP will be subject to evidence of availability of financing and fulfillment of readiness conditions.	Downscale
09	1977	Institutional Development of Uganda National Examinations Board	Human Capital Development	Uganda National Examination Board (UNEI)	01/07/2025	30/06/2030	3.91	-	3.91	The resources allocated to the project are not commensurate with the requirements in line with the approved workplan. Reinstatement in the PIP will be subject to evidence of availability of financing and fulfillment of readiness conditions.	Downscale
10	1978	Institutional Development of Education Service Commission	Human Capital Development	Education Service Commission (BSC)	01/07/2025	30/06/2030	1.58	-	1.58	The resources allocated to the project are not commensurate with the requirements in line with the approved workplan. Reinstatement in the PIP will be subject to evidence of availability of financing and fulfillment of readiness conditions.	Downscale
11	1986	Institutional Development of Bustema University	Human Capital Development	Bustema University	01/07/2025	30/06/2030	3.22	-	3.22	The resources allocated to the project are not commensurate with the requirements in line with the approved workplan. Reinstatement in the PIP will be subject to evidence of availability of financing and fulfillment of readiness conditions.	Downscale

12	1862	Institutional Development of Uganda Prisons Service	Governance and security	Uganda Prisons Service	01/07/2025	30/06/2030	1.76	-	1.76	The resources allocated to the project are not commensurate with the requirements in line with the approved workplan. Reinstatement in the PIP will be subject to evidence of availability of financing and fulfillment of readiness conditions.	Downscale
13	1909	Institutional Development of Ministry of Justice and Constitutional Affairs	Governance and security	Ministry of Justice and Constitutional Affairs	01/07/2025	30/06/2030	1.64	-	1.64	The resources allocated to the project are not commensurate with the requirements in line with the approved workplan. Reinstatement in the PIP will be subject to evidence of availability of financing and fulfillment of readiness conditions.	Downscale

ANNEX 8: PROJECTS RECOMMENDED FOR RESCOPE IN THE PIP FY 2027/28

S/N	Project Code	Project Name	Programme Name	Vote Name	Start Date	Revised End Date	GOV FY 2026/27	Est. FY 2026/27	Total FY 2026/27	Key DC Observations	DC Decision
01	1508	National Oil Palm Project	Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	01/07/2018	30/06/2028	7.73	54.32	62.05	The project is significantly behind schedule, mainly due to land acquisition challenges. Rescope the project to incorporate additional IPAD financing for land acquisition to facilitate project completion.	Rescope
02	1615	Government Network (GOVNET) Project	Digital Transformation	National Information Technology Authority	01/07/2020	30/06/2029	-	297.00	297.00	Funds absorption is still low and the project changed scope without DC approval. The project needs to provide updated information on the IBP.	Rescope
03	1792	Uganda Business and Technical Examinations Board Infrastructure Development Project	Human Capital Development	Uganda Vocational and Technical Assessment Board	01/07/2023	30/06/2028	6.78	-	6.78	The Vote completed construction of the headquarters. However, it should submit a revised feasibility study incorporating the construction of the printer warehouse as a new output, which has attained 10% physical progress. The vote should fast track implementation to ensure that it is in line with the approved timeline.	Rescope
04	1836	Makerere University Business School Infrastructure	Human Capital Development	Makerere University Business School	01/07/2024	30/06/2029	17.02	-	17.02	The Vote should submit a revised feasibility study indicating the changes in the ESIA certificate as it had been guide by DC. There is need to fast track implementation inline with the approved timeline.	Rescope
05	1861	Institutional Development for Secretariat of Science Technology and Innovation	Innovation, Technology, and Transfer	Science, Technology and Innovation	01/07/2025	30/06/2030	77.00	-	77.00	The Vote is spending on activities outside the scope of ID Projects such as land acquisition for Hi-Tech Innovation City and has not submitted the revised project profile on the IBP. Restructure the project in line with the approved scope of ID projects and submit the revised profile.	Rescope
06	1949	Institutional Development of Mission in Mombasa	Governance and security	Uganda Consulate in Kenya, Mombasa	01/07/2025	30/06/2030	9.02	-	9.02	The project is implementing interventions outside the scope of ID projects such as construction of the Chancery building at 61% completion. The Vote has not submitted the revised project profile and the cumulative allocated money to the project is greater than the project value. Restructure the project in line with the approved scope of ID projects and submit the revised profile.	Rescope
07	1951	Institutional Development of Mission in Brussels - Belgium	Governance and security	Uganda Embassy in Belgium, Brussels	01/07/2025	30/06/2030	6.02	-	6.02	The project is implementing interventions outside the scope of ID projects such as construction in progress of the official residence. The vote needs to develop an independent construction project and submit a revised ID project profile in line with the scope of ID projects.	Rescope
08	1936	Institutional Development of Ministry of Finance, Planning and Economic	Development Plan Implementation	Ministry of Finance, Planning and Economic Development	01/07/2025	30/06/2030	19.67	-	19.67	The project was re-scoped to provide additional information such as Bills of Quantities, engineering designs, scope definition and timelines for renovation of the Old finance building among others.	Rescope
09	1918	Construction of Office Accommodation for URA Stations	Development Plan Implementation	Uganda Revenue Authority	01/07/2025	30/06/2030	58.55	-	58.55	The project is implementing outputs outside its original scope including the Tax Academy. The Programme should identify a one stop centre for training all its cadres or utilize the civil service college.	Rescope
10	0355	Rehabilitation of Parliament	Legislation, Oversight and Representation	Parliamentary Commission	01/07/2011	30/06/2028	19.40	-	19.40	The project experienced scope changes that resulted in 14 variations worth UGX 41 billion, affecting cost and completion timelines. However, the project is scheduled for completion in December, 2027. The Programme should update the feasibility study and strengthen contract management to avoid further	Rescope

ANNEX V9: PROJECTS RECOMMENDED FOR RETENTION IN THE PIP FY 2027/28

S/N	Project Code	Project Name	Programme Name	Vote Name	Start Date	Revised End	GOV FY 2026/27	Ext. FY 2026/27	Total FY 2026/27	Key DC Observations	DC Decision
01	1661	Irrigation For Climate Resilience Project Profile	Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	01/07/2021	30/06/2028	0.20	-	0.20	The project has external financing up to 30th April 2028 and should be retained in the PIP.	Retain
02	1661	Irrigation For Climate Resilience Project Profile	Agro-Industrialisation	Ministry of Water and Environment	01/07/2021	30/06/2028	6.66	228.20	0.20	The project has external financing up to 30th April 2028 and should be retained in the PIP.	Retain
03	1709	Rice Development Project Phase II	Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	01/07/2021	30/06/2029	7.82	-	7.82	The project's technical cooperation agreement with JICA runs up to FY2028/29.	Retain
04	1772	National Oil Seeds Project	Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	01/07/2022	31/12/2027	1.63	47.97	49.60	The project has financing up to 31st December 2027 and should be retained in the PIP.	Retain
05	1786	Uganda Climate Smart Agricultural Transformation Project (UCSATP)	Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	01/07/2023	30/06/2028	4.01	287.17	291.18	The project has financing up to 31st December 2028 and should be retained in the PIP.	Retain
06	1831	Coffee Value Chain Development Project	Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	01/07/2024	30/06/2029	18.00	-	18.00	The project was not allocated resources for the first two years due to the RAPEX exercise. However, the project was allocated UGX. 18 Bn. The Vote needs to fast track implementation of the project in the remaining years of project implementation.	Retain
07	2044	Development of Solar Powered Irrigation and Water Supply Systems Project Phase II	Agro-Industrialisation	Ministry of Water and Environment	01/07/2026	30/06/2031	1.00	126.98	128.00	The project is on track in line with its approved work plan.	Retain
08	0994	Development of Industrial Parks	Manufacturing	Uganda Investment Authority	01/07/2008	30/06/2028	-	296.10	296.10	The project has a running PA with UNEF up to March, 2028, the Project has overstayed in the PIP and the Vote should fast-track the outstanding works and no further extension will be granted to the project.	Retain
09	2048	Infrastructure Development at Mbele Industrial Park	Manufacturing	Uganda Investment Authority	01/07/2026	30/06/2031	146.40	-	146.40	The project is new and the Vote has allocated adequate resources for the activities to commence implementation.	Retain
10	2055	Development of Infrastructure at Bulwe Industrial and Business Park	Manufacturing	Uganda Investment Authority	01/07/2026	30/06/2031	15.00	-	15.00	The project is new and the Vote has allocated adequate resources for the activities to commence implementation.	Retain
11	1699	Development of Museums and Heritage Sites for Cultural Tourism (Phase II)	Tourism Development	Ministry of Tourism, Wildlife and Antiquities	01/07/2021	30/06/2028	35.80	-	35.80	The Vote should fast-track completion of outstanding works relating to renovation works for the museums and other heritage sites and no further extension shall be granted to this project.	Retain
12	1700	Mt. Rwenzori Tourism Infrastructure Development Project (Phase II)	Tourism Development	Ministry of Tourism, Wildlife and Antiquities	01/07/2021	30/06/2028	11.20	-	11.20	The Vote should fast-track completion of outstanding works relating to installation of metallic ladders, bridges, stairs among others and no further extension shall be granted to this project.	Retain
13	1701	Development of Source of the Nile Project Phase II.	Tourism Development	Ministry of Tourism, Wildlife and Antiquities	01/07/2021	30/06/2028	15.80	-	15.80	The Vote should fast-track completion of outstanding works and no further extension shall be granted to this project.	Retain

ANNEX V9: PROJECTS RECOMMENDED FOR RETENTION IN THE PIP FY 2027/28

14	1782	Mitigating Human Wildlife Conflict Project (MHWCP)	Tourism Development	Ministry of Tourism, Wildlife and Antiquities	01/07/2023	30/06/2028	2.60		2.60	The Vote should fast-track completion of outstanding works on installation of electric fences.	Retain
15	2018	UWRT Infrastructure Development Project	Tourism Development	Ministry of Tourism, Wildlife and Antiquities	01/07/2026	30/06/2031			4.00	The project was allocated adequate resources to kick start the planned activities.	Retain
16	1417	Farm Income Enhancement and Forestry Conservation Programme Phase II	Natural Resources, Environment, Climate Change, Land and Water	Ministry of Water and Environment	01/07/2016	30/06/2028	26.30	127.10	153.40	The Financing Agreement is running up to 14th December 2028.	Retain
17	1530	Integrated Water Resources Management and Development Project (IWMDP)	Natural Resources, Environment, Climate Change, Land and Water	Ministry of Water and Environment	01/07/2019	30/06/2028	16.50	140.90	157.40	The project has a running Financing agreement with IDA up to January, 2028.	Retain
18	1662	Water Management Zones Project Phase 2	Natural Resources, Environment, Climate Change, Land and Water	Ministry of Water and Environment	01/07/2020	30/06/2028	4.90		4.90	The project has outstanding works and has a grant from Adaptation Fund.	Retain
19	1799	Enhancing Resilience of Communities and Fragile Ecosystems to Climate Change Risk in Katonga and Mpologoma Catchments	Natural Resources, Environment, Climate Change, Land and Water	Ministry of Water and Environment	01/07/2023	30/06/2028	3.80	10.90	14.70	The project has outstanding works and has a grant from Adaptation Fund.	Retain
20	1860	Transboundary Water Resources management	Natural Resources, Environment, Climate Change, Land and Water	Ministry of Water and Environment	01/07/2025	30/06/2030	6.10		6.10	The project is on track.	Retain
21	2045	Inner Murchison Bay Clean Up Project II	Natural Resources, Environment, Climate Change, Land and Water	Ministry of Water and Environment	01/07/2026	30/06/2031	9.00		9.00	The programme should prioritize financing in the subsequent years for the project duration.	Retain
22	1778	Enhancing Growth and Productivity Opportunities for Women Enterprises	Private Sector Development	Ministry of Finance, Planning and Economic Development	01/07/2022	30/06/2028	7.36		7.36	The project's Financing Agreement is running up to January, 2028. The project is undergoing implementation	Retain
23	1783	Construction of Food Safety and Engineering Testing Laboratories	Private Sector Development	Uganda National Bureau of Standards (UNBS)	01/07/2023	30/06/2028	30.00		30.00	The Project should fast-track implementation of the outstanding activities in line with the approved work plan.	Retain
24	1867	Institutional Development of Uganda Retirement Benefits Regulatory Authority	Private Sector Development	Uganda Retirement Benefits Regulatory Authority	01/07/2025	30/06/2030	0.72		0.72	The project is on track.	Retain
25	1183	Karuma Hydroelectricity Power Project	Sustainable Energy Development	Ministry of Energy and Mineral Development	16/12/2011	30/06/2029	30.50		30.50	The project has outstanding obligations relating to R&P, CDAP activities, defect correction, contractual claims and Owner's Engineer supervision. The Vote should not undertake any additional scope and funding should be restricted to a costed closure plan with clear annual milestones and a firm exit date of 30 June 2029.	Retain

9

ANNEX V9: PROJECTS RECOMMENDED FOR RETENTION IN THE PIP FY 2027/28

26	1492	Kampala Metropolitan Transmission System Improvement Project	Sustainable Energy Development	Ministry of Energy and Mineral Development	01/07/2017	30/06/2028	47.80	62.06	109.86	The remaining works on reconductoring and Kawala upgrade are essential for achieving the intended grid capacity, reliability and loss-reduction benefits. The Foreign Exchange related funding gap should be resolved through the proposed JICA top up and counterpart financing to avoid stalled contracts and stranded assets. Funding should be tied to a time bound completion plan and no additional scope to the project. The Vote should not sign any additional contracts under this code and should be restricted to a costed closure Plan with clear annual milestones and a firm exit date of 30 June 2028.	Retain
27	1800	Clean Energy Access Project	Sustainable Energy Development	Ministry of Energy and Mineral Development	01/07/2023	30/06/2028	9.00	-	9.00	The project should fast-track completion of its outstanding activities that relate to clean-mobility, testing and energy-efficiency interventions in line with the approved timelines.	Retain
28	1801	Energy And Minerals Land Acquisition And Infrastructure Studies	Sustainable Energy Development	Ministry of Energy and Mineral Development	01/07/2023	30/06/2028	71.27	-	71.27	The project is supporting right-of-way acquisition for 11 stalled transmission line projects. Prepare a separate profile for PIM Plus related intervention.	Retain
29	1827	Construction of 400kv Karuma-Tororo Transmission Line And Substation Project	Sustainable Energy Development	Ministry of Energy and Mineral Development	01/07/2024	30/06/2029	49.80	108.94	158.74	Financing agreement with Standard Chartered Bank was signed in January 2026 and EPC contract in March 2025. The FY 2026/27 allocation is to fulfil the conditions precedent to disbursement and activities outside the approved scope. Financing effectiveness and first disbursement are anticipated by February 2027. ESIA and RAP approvals are in place. The vote should fast track implementation to redeem lost time.	Retain
30	1844	Get Access Uganda Mini Grid Systems Project	Sustainable Energy Development	Ministry of Energy and Mineral Development	01/07/2025	30/06/2030	19.12	-	19.12	The project is structured as a PPP and the competitive tender has been awarded. The selected bidder's offers fit within budget, which makes it a successful minimum-subsidy tender. However, activities like land acquisition have been delayed because they depend on confirmation by the selected bidders based on their designs. Public funding will support project viability, 25,000 last-mile connections and productive-use subsidies for 2,000 businesses.	Retain

ANNEX V9: PROJECTS RECOMMENDED FOR RETENTION IN THE PIP FY 2027/28

31	1279	Seeta-Kyaliwajjala-Matunga-Wakiso-Buloba-Nsangi	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2014	30/06/2028	57.00	-	57.00	The project has a running contract and it still has one year to complete remaining works. However, there are glaring implementation challenges ranging from land acquisition, cash flow constraints and delays in completion of designs among others which should be addressed within the remaining timeframe. The project should be subjected to the value for money audit.	Retain
32	1280	Najjanankumbi-Busabala Road and Nambole-Namliyango-Seeta	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	31/03/2014	30/06/2028	90.20	-	90.20	The project has irregularities ranging from unapproved scope changes. Currently, the project has been re-scoped to include Muryonyo spur and Alkright interchanges which were not part of the project scope. The project should be subjected to a value for money audit.	Retain
33	1322	Upgrading of Muryembe-Nakapiripiri (92 km)	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2015	30/06/2028	50.05	-	50.05	The project should prioritize completion of the remaining civil works within the remaining project period.	Retain
34	1563	URC Capacity Building Project	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2020	30/06/2028	10.00	335.22	345.22	The project has a running Financing agreement with AfDB up to 31/03/2028.	Retain
35	1657	Moyo-Yumbe-Koboko road	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2020	30/06/2028	0.30	121.26	121.56	The project was delayed due to the protracted procurement processes for the Development Partner that culminated into signing of the civil works contract after 4 years. The project is expected to be completed by 1st July, 2027 and commence DLP.	Retain
36	1659	Rehabilitation of the Tororo, Gulu railway line	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2020	30/06/2028	151.00	-	151.00	The project has outstanding contractual obligations and was delayed due to funding constraints occasioned by withdrawal of EU financing.	Retain
37	1693	Rehabilitation of Kampala-Jinja Highway(72 KM)	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2020	30/06/2028	7.00	-	7.00	The project has ongoing contractual obligations ending in FY 2027/28.	Retain
38	1694	Rehabilitation of Mityana-Mubende Road(100KM)	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2020	30/06/2028	60.00	-	60.00	The project has been faced with cash flow constraints that led to suspension of works by the contractor twice. The Vot should submit a contract management framework for ensuring timely completion of the project.	Retain
39	1705	Rehabilitation and Upgrading of Urban Roads Project	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2021	30/06/2028	119.08	-	119.08	The project was earlier extended to cater for Busoga and Bukedi town roads and access roads to state lodges. The project should complete the outstanding works within the remaining project timeline.	Retain
40	1764	Upgrading Manabe-Yumbe road (77km) to paved standard	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2021	30/06/2029	0.10	110.00	110.10	The grant financing only caters for 11km and construction of the bridge. The Ministry needs to prioritize counterpart funding for the remaining 60 km to enable the project to be completed within the planned timeframe.	Retain

ANNEX V9: PROJECTS RECOMMENDED FOR RETENTION IN THE PIP FY 2027/28

41	1785	Proposed upgrading of Kyenjojo (Kihura) - Bwizi - Kwanaula - Kabungu (68 km)/Mpala - Bwizi (37 km)	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2023	30/06/2028	0.05	98.27	98.32	The project is behind schedule due to delayed land acquisition. The ROW has been optimized from 50m to 30m to reduce the compensation costs. The Vote should fast-track compensation of PAPs and the civil works should be prioritized within the remaining period.	Retain
42	1794	Proposed Upgrading of Nanyumba - Budadi - Nalungu Road	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2023	30/06/2028	0.05	111.03	111.08	The project is behind schedule occasioned by the protracted procurement processes. The Ministry should provide a framework for recovering the lost time	Retain
43	1795	Construction of Masindi Port Bridge	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2023	30/06/2029	0.05	-	0.05	The project is still under procurement. The Vote should fast-track the procurement processes	Retain
44	1796	Proposed Upgrading of Katine Ocheri (2.9km)	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2023	30/06/2030	0.05	24.79	24.84	The project is still under procurement. The Vote should fast-track the procurement processes	Retain
45	1807	Upgrading of Iganga - Bulopa - Kamuli Road (57.2km)	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2024	30/06/2029	70.05	-	70.05	The civil works commenced on 15th June, 2025 and only 25% ROW has been acquired. The project should fast-track acquisition of Right of Way	Retain
46	1808	Upgrading of Mpigi - Kasanje - Buweya, Nalete - Nakawuka - Kisubi and Connecting Roads (71.15km)	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2024	30/06/2029	136.44	-	136.44	The project has been delayed by acquisition of Right of Way which was higher than the contract value. The Ministry has committed to optimize the critical links to fit within the existing road alignment	Retain
47	1809	Reconstruction of Masaka - Mutukula Road (89.5km)	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2024	30/06/2029	0.05	-	0.05	The project has pending acquisition of land for the new bridge and weigh bridge. The Vote needs to fast-track removal of the RAP consent with GRV	Retain
48	1810	Upgrading of Jinja - Mbulamuli - Kamuli - Bukungu Road (127km) from Gravel to Paved Standard	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2024	30/06/2029	0.05	22.78	22.83	The project's financing was approved by Parliament in August, 2025 and civil works are commencing. The vote should fast track implementation within the remaining period	Retain
49	1816	Upgrading of Kumi - Ngoma - Brooks Corner - Serere - Kawaya Road	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2024	30/06/2029	0.05	98.71	98.76	The Vote should fast-track procurement process.	Retain
50	1818	Rehabilitation of Matunga - Kapeeka Road (42km)	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2024	30/06/2029	56.43	-	56.43	The project has been delayed due to delays in acquisition of ROW for the 0.6 Km stretch and compensation backlog from the earlier upgrade intervention. The vote should prioritize RAP and fast track implementation within the remaining period.	Retain
51	1819	Rehabilitation of Busunju - Kiboga - Hoima Road (145km)	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2024	30/06/2029	70.05	-	70.05	The project is significantly behind schedule. The Vote needs to come up with a robust contract management framework to fast-track the project within the remaining period.	Retain
52	1820	Rehabilitation of Kanuma - Packwach Road (106km)	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2024	30/06/2029	55.05	-	55.05	The project is on track.	Retain
53	1821	Upgrading of Kayunga - Bbale - Galiraya Road (88.5km)	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2024	30/06/2029	6.15	-	6.15	The civil works contract was signed on 24th October, 2025 and works commenced on 11th February, 2025	Retain
54	1822	Emergency Reconstruction of selected sections along Kamula - Masaka Road	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2024	30/06/2029	106.48	-	106.48	The project is on track.	Retain
55	1823	Construction of New Sezibwa Bridge	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2024	30/06/2029	18.70	-	18.70	The project is on track.	Retain

ANNEX V9: PROJECTS RECOMMENDED FOR RETENTION IN THE PIP FY 2027/28

56	1824	Upgrading of Hamurwa Kerere Kanungu Kanyantoro Butoya Buhoma / Hamayanja Ilisha Ikumba Road (14.3km) from Gravel to Paved Standard	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2024	30/06/2029	0.01	34.17	34.18	The Financing Agreement was signed and the Vote needs to fast-track project implementation.	Retain
57	1840	Upgrading of Karenga-Kapedo Kaabong Road (68km) from Gravel to Paved Standard	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2025	30/06/2030	0.01	62.19	62.20	The Vote should fast-track procurement process.	Retain
58	1841	Rehabilitation of Kikorongo-Bwera-Mpondwe Road (38.2km)	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2025	30/06/2030	50.03	-	50.03	The project is behind schedule. The Vote needs to fast-track implementation of the project.	Retain
59	1842	Upgrading of Nakaseke-Singo-Kinuuna Road (71km)	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2025	30/06/2030	0.01	-	0.01	The project is behind schedule. The Vote needs to conclude financing terms and fast-track implementation of the project.	Retain
60	1849	Construction of Standard Gauge Railway	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2025	30/06/2030	249.03	2,476.51	2,725.54	The project is under limited Notice to Proceed (LNTP) as Government finalizes financing arrangements with key partners such as ISD3 and AIDB. The vote should prioritize protection of the acquired land for the intervention.	Retain
61	1888	Institutional Development of Ministry of Works and Transport	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2025	30/06/2030	8.00	-	8.00	The Vote is spending in line with the objectives of Institutional Development Projects.	Retain
62	2010	Upgrading of Corner Ayer-Corner Aboke-Bobi Road (55km) From Gravel to Paved Standard	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2026	30/06/2031	0.43	-	0.43	The project commenced this FY, the Vote needs to ensure the project is implemented in line with the approved scope and timeframe.	Retain
63	2011	Upgrading of Bubulo - Bududa Circular road and Mbale - Nkonkojeru road (49km) from Gravel to Paved Standard	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2026	30/06/2031	0.05	35.42	35.47	The project commenced this FY, the Vote needs to ensure the project is implemented in line with the approved scope and timeframe.	Retain
64	2012	Upgrading of Nebbi-Goli Road (16km) from Gravel to Paved Standard	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2026	30/06/2031	0.05	18.98	19.03	The project commenced this FY, the Vote needs to ensure the project is implemented in line with the approved scope and timeframe.	Retain
65	2013	DUCAR Bridges Improvement Project	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2026	30/06/2031	47.90	58.46	106.36	The project commenced this FY, the Vote needs to ensure the project is implemented in line with the approved scope and timeframe.	Retain
66	2014	Construction of New Karuma Bridge and access roads	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2026	30/06/2031	0.05	-	0.05	The project commenced this FY, the Vote needs to ensure the project is implemented in line with the approved scope and timeframe.	Retain
67	2023	Upgrading of Karugutu-Ntoroko Road (56.5km)	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2026	30/06/2031	0.05	34.71	34.76	The project commenced this FY, the Vote needs to ensure the project is implemented in line with the approved scope and timeframe.	Retain
68	2052	Upgrading of Kabwohe-Nyakambu-Bwizbwe/Nyakambu-Nsika-Nyakabirizi Road (92.2km) from Gravel to Paved Standard	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2026	30/06/2031	0.05	-	0.05	The project commenced this FY, the Vote needs to ensure the project is implemented in line with the approved scope and timeframe.	Retain
69	2053	Rehabilitation of Mbarara-Ishaka Road (59.2km)	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2026	30/06/2031	5.00	-	5.00	The project commenced this FY, the Vote needs to ensure the project is implemented in line with the approved scope and timeframe.	Retain
69	2054	Rehabilitation of Mbarara-Bwizbwe-Ibanda Road (65km)	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	01/07/2026	30/06/2031	5.00	-	5.00	The project commenced this FY, the Vote needs to ensure the project is implemented in line with the approved scope and timeframe.	Retain

ANNEX V9: PROJECTS RECOMMENDED FOR RETENTION IN THE PIP FY 2027/28

70	1658	Kampala City Roads Rehabilitation Project	Integrated Transport Infrastructure and Services	Kampala Capital City Authority (KCCA)	01/07/2020	30/06/2028	243.34	221.29	464.64	The project should not take on any new obligations outside the approved project scope. No extension shall be granted to this project.	Retain
71	1798	GKMA Urban Development Project	Integrated Transport Infrastructure and Services	Kampala Capital City Authority (KCCA)	01/07/2023	30/06/2028	48.50	262.20	310.00	The Vote should fast-track implementation of conditions precedent to disbursements. This will accelerate implementation and enable completion within the project timeframe.	Retain
72	1829	Land Economic Competitiveness Project	Sustainable Urbanization and Housing	Ministry of Lands, Housing and Urban Development	01/07/2024	30/06/2029	42.40	42.40	42.40	The Vote should focus on the project objective of Expansion of Ministry Zonal offices instead of undertaking recurrent activities. The Vote should fast track project implementation in line with approved project timeline.	Retain
73	1850	Uganda Cities and Municipalities Infrastructure Development Project (UCMID)	Sustainable Urbanization and Housing	Ministry of Lands, Housing and Urban Development	01/07/2025	30/06/2030	-	22.80	22.80	The Financing Agreement of the Project was signed this FY 25/27. The Vote should fast-track project implementation in line with approved project timeline.	Retain
74	1798	GKMA Urban Development Project	Sustainable Urbanization and Housing	Ministry of Kampala Capital City and Metropolitan Affairs	01/07/2023	30/06/2028	48.50	262.20	310.00	The Vote should fast-track implementation of conditions precedent to disbursements. This will accelerate implementation and enable completion within the project timeframe.	Retain
75	1193	Kampala Water- Lake Victoria Water & Sanitation project	Human Capital Development	Ministry of Water and Environment	01/07/2011	30/06/2028	3.00	69.90	72.90	The project is still within its implementation period and has running financial agreement with EIB/A FD/KW/EU. The Vote should fast-track Network Restructuring & Rehabilitation (only 38% complete).	Retain
76	1345	ADB Support to UCI	Human Capital Development	Uganda Cancer Institute	01/07/2015	30/06/2028	0.50	26.60	27.10	Submit a revised project profile on the IBP. The Vote should fast-track implementation of conditions precedent to disbursements including counterpart funding.	Retain
77	1436	GAZI Vaccines and Health Sector Devt Plan Support	Human Capital Development	Ministry of Health	01/07/2017	30/06/2028	27.39	164.80	192.20	The project has overstayed in the PIP. Current financing for the intervention end in FY 2028. The vote should initiate timely preparation of a follow up intervention aligned to funding cycle.	Retain
78	1526	Uganda Heart Institute Infrastructure Development Project	Human Capital Development	Uganda Heart Institute	01/07/2019	30/06/2028	30.32	75.78	106.09	Last draw down date for OPEC Funding was revised to 31st December 2028. Expedite procurement process for medical equipment.	Retain
79	1665	Uganda Secondary Education Expansion Project	Human Capital Development	Ministry of Education and Sports	01/07/2020	30/06/2028	2.00	144.04	146.04	The project received a World Bank grant of UGX 52.6 billion to construct 34 new secondary schools, with completion scheduled for 30 June 2023.	Retain
80	1778	Enhancing Growth and Productivity Opportunities for Women Enterprises	Human Capital Development	Ministry of Gender, Labour and Social Development	01/07/2022	30/06/2028	75.93	75.93	75.93	The project's Financing Agreement is running up to January, 2028. The project is undergoing implementation.	Retain
39	1843	Support to Integrated Community Learning for Wealth Creation (SUCOLEW)	Human Capital Development	Ministry of Gender, Labour and Social Development	01/07/2025	30/06/2030	1.20	1.20	1.20	The project commenced this FY, the Vote needs to ensure the project is implemented in line with the approved scope and timeframe.	Retain

ANNEX V9: PROJECTS RECOMMENDED FOR RETENTION IN THE PIP FY 2027/28

81	1781	Fecal Sludge Management Project (FSMP)	Human Capital Development	Ministry of Water and Environment	01/07/2023	30/06/2028	3.30	-	3.30	Busukuma FSTP (96%) and Rubaya institutional toilets (95%) are both near completion. The Vote should prioritize GoU releases and fast-track implementation.	Retain
82	1797	Gulu University Infrastructure Development Project Phase II	Human Capital Development	Gulu University	01/07/2023	30/06/2028	28.63	-	28.63	The project achievements are within its approved scope	Retain
83	1804	Uganda Skills Development in Refugee and Host Communities Project	Human Capital Development	Ministry of Education and Sports	01/07/2023	30/06/2028	-	-	-	The project is under implementation and expected to end 31.03.2028 in line with the financing agreement.	Retain
84	1805	Makerere University, College of Business and Management Sciences Infrastructure Expansion Project	Human Capital Development	Makerere University	01/07/2024	30/06/2029	40.00	-	40.00	The Vote should fast-track its implementation. Any further delay will lead to downgrade of the project.	Retain
85	1806	Establishment of Regional Oncology and Diagnostic Centers in Arua, Mbale and Mbarara	Human Capital Development	Uganda Cancer Institute	01/07/2024	30/06/2029	-	94.23	94.23	Fast-track implementation of conditions precedent to disbursements for Mbale and Arua Regional Center components.	Retain
86	1835	Bustema University Infrastructure Development Project II	Human Capital Development	Bustema University	01/07/2024	30/06/2029	25.44	-	25.44	The project achievements are within its approved scope.	Retain
87	1837	Water Supply and Sanitation for Institutions Project	Human Capital Development	Ministry of Water and Environment	01/07/2024	30/06/2029	17.10	-	17.10	The Vote should fast-track implementation.	Retain
88	1846	Mountains of the Moon University (MMU) Infrastructure Development	Human Capital Development	Mountains of the moon University	01/07/2025	30/06/2030	21.60	-	21.60	The Vote should fast-track implementation.	Retain
89	1856	Uganda National Examination Board Infrastructure Project II	Human Capital Development	Uganda National Examination Board (UNEB)	01/07/2025	30/06/2030	6.50	-	6.50	The Vote should fast-track implementation of the project	Retain
90	1857	Lira University Infrastructure Project II	Human Capital Development	Lira University	01/07/2025	30/06/2030	11.37	-	11.37	The project achievements are within its approved scope	Retain
91	1859	Climate Smart Water and Sanitation Investment Project	Human Capital Development	Ministry of Water and Environment	01/07/2025	30/06/2030	69.00	-	69.00	The project is on track.	Retain
92	1874	Institutional Development of the Uganda Vocational and Technical Assessment Board	Human Capital Development	Uganda Vocational and Technical Assessment Board	01/07/2025	30/06/2030	2.21	-	2.21	The project achievements are within its approved scope.	Retain
93	1917	Soroti University Infrastructure Development Project II	Human Capital Development	Soroti University	01/07/2025	30/06/2030	15.40	-	15.40	The Vote should prioritize financing to the project in line with the approved work plan.	Retain
94	1923	Institutional Development of Ministry of Health	Human Capital Development	Ministry of Health	01/07/2025	30/06/2030	0.27	-	0.27	The project is delivering project interventions in line with the ID requirements.	Retain
97	1539	Italian support to Health Sector Development Plan-Karamoja Infrastructure Development Project Phase II	Human Capital Development	Ministry of Health	01/08/2019	30/06/2028	5.26	14.16	19.42	Implementation of civil works commenced in FY 2025/26 following delays in contracting for civil works. The Vote should fast-track completion of outstanding works within the project	Retain
95	1995	Uganda Learning Acceleration Program (ULEARN)	Human Capital Development	Ministry of Education and Sports	01/07/2025	30/06/2030	4.12	224.99	229.11	The Vote should fulfill conditions precedent to disbursement and fast-track implementation in line with approved timeframe.	Retain
96	2017	Kabale University Infrastructure Development Project	Human Capital Development	Kabale University	01/07/2026	30/06/2031	6.56	-	6.56	The project has just commenced and should prioritize financing.	Retain
98	2041	100% Service Coverage Acceleration Project – Umbrellas II	Human Capital Development	Ministry of Water and Environment	01/07/2026	30/06/2031	12.80	-	12.80	The project is on track.	Retain

ANNEX V9: PROJECTS RECOMMENDED FOR RETENTION IN THE PIP FY 2027/28

99	1872	Institutional Development of Ministry of Public Service	Public Sector Transformation	Ministry of Public Service	01/07/2025	30/06/2030	35.80	-	35.80	Project is on track in line with the approved scope of I.D projects.	Retain
100	2019	Establishment of Service Uganda Centers	Public Sector Transformation	Ministry of Public Service	01/07/2026	30/06/2031	6.20	-	6.20	The project has just commenced. The Vote has committed to prioritize funding of approximately UGX 15 billion in FY 2027/28 to enable the project to be implemented in line with its approved scope of I.D projects.	Retain
101	1871	Institutional Development of Local Government Finance Commission	Public Sector Transformation	Local Government Finance Commission (LGFC)	01/07/2025	30/06/2030	1.50	-	1.50	scope and budget. Project is on track in line with the approved scope of I.D projects.	Retain
102	1242	JLOS House Project	Governance and security	Ministry of Justice and Constitutional Affairs	01/07/2015	30/06/2028	15.00	-	15.00	The project has ongoing contractual obligations for phase IV of JLOS house (parking deck) that had reached 40% completion rate in FY 25/26. The Vote should fast track its completion within the remaining period and no further extension will be granted.	Retain
103	1784	Construction of the Institute for Security and Strategic Studies - Uganda Infrastructure Development Project	Governance and security	Internal Security Organization (ISO)	01/07/2023	30/06/2028	30.00	-	30.00	The project was allocated Ushs. 30 billion in FY 2026/27 and expected to end on 30th June 2028. The Vote should not enter into new contractual obligations beyond its original end date under this project code.	Retain
104	1813	Enhancement of Prisons Production Systems and Value Addition Project	Governance and security	Uganda Prisons Service	01/07/2024	30/06/2029	52.53	-	52.53	The project achievements are within its approved scope.	Retain
105	1838	Construction of new External Security Organisation (ESO) Headquarters	Governance and security	External Security Organization (ESO)	01/07/2024	30/06/2029	15.00	-	15.00	The project was allocated Ushs. 15 billion in FY 26/27. The Vote should prioritize financing of the project within the original implementation period.	Retain
106	1848	Automation of Immigration and Citizen Control Services	Governance and security	National Citizenship and Immigration Control	01/07/2025	30/06/2030	17.09	-	17.09	The project achievements are within its approved scope.	Retain
107	1863	Institutional Development of the National Identification and Registration Authority	Governance and security	National Identification and Regulatory Authority	01/07/2025	30/06/2030	13.90	-	13.90	Project is on track in line with the approved scope of I.D projects.	Retain
108	1864	Institutional Development of the Uganda Police Force	Governance and security	Uganda Police Force	01/07/2025	30/06/2030	####	-	173.05	Project is on track in line with the approved scope of I.D projects.	Retain
109	1865	Institutional Development of External Security Organization	Governance and security	External Security Organization (ESO)	01/07/2025	30/06/2030	0.70	-	0.70	Project is on track in line with the approved scope of I.D projects.	Retain
110	1869	Institutional Development of Office of the President	Governance and security	Office of the President	01/07/2025	30/06/2030	21.02	-	21.02	Project is on track in line with the approved scope of I.D projects.	Retain
111	1870	Institutional Development of Ministry of Internal Affairs	Governance and security	Ministry of Internal Affairs	01/07/2025	30/06/2030	0.69	-	0.69	Project is on track in line with the approved scope of I.D projects.	Retain
112	1876	Institutional Development of Financial Intelligence Authority	Governance and security	Financial Intelligence Authority (FIA)	01/07/2025	30/06/2030	1.48	-	1.48	Project is on track in line with the approved scope of I.D projects.	Retain
113	1896	Institutional Development of Inspectorate of Government	Governance and security	Inspectorate of Government (IG)	01/07/2025	30/06/2030	13.74	-	13.74	Project is on track in line with the approved scope of I.D projects.	Retain
114	1900	Institutional Development of the National Citizenship and Immigration Control	Governance and security	National Citizenship and Immigration Control	01/07/2025	30/06/2030	3.45	-	3.45	Project is on track in line with the approved scope of I.D projects.	Retain
115	1911	Institutional Development of Uganda Registration Services Bureau	Governance and security	Uganda Registration Services Bureau	01/07/2025	30/06/2030	3.90	-	3.90	Project is on track in line with the approved scope of I.D projects.	Retain
116	1914	Institutional Development of State House	Governance and security	State House	01/07/2025	30/06/2030	27.72	-	27.72	Project is on track in line with the approved scope of I.D projects.	Retain

ANNEX V9: PROJECTS RECOMMENDED FOR RETENTION IN THE PIP FY 2027/28

117	1919	Development Response to Displacement Impacts Projects (DRDIP)II	Governance and security	Office of the Prime Minister	01/07/2025	30/06/2030	116.17	-	116.17	The project commenced in FY 2025/26. The Vote should fast track implementation of activities in line with its original workplan	Retain
118	2022	Fully Integrated Prisons Industries Project	Governance and security	Uganda Prisons Service	01/07/2026	30/06/2031	5.42	-	5.42	The project has just commenced and allocated Ushs. 5.4 billion in FY 2026/27 as counterpart funding against the requirement of Ushs. 56.5 billion. The Vote should fast track the loan negotiation process to ensure the project is implemented in line with its approved timeline	Retain
119	1760	Rural Development and Food Security in Northern Uganda	Regional Balanced Development	Ministry of Local Government	01/07/2021	30/06/2028	1.04	42.28	43.31	The project is scheduled to end in FY 27/28 in line with the financing agreement. The Vote should fast track its completion within the remaining period and no further extension will be granted.	Retain
120	1772	National Oil Seeds Project	Regional Balanced Development	Ministry of Local Government	01/07/2022	31/12/2027	15.54	75.13	90.67	The project has financing up to 31st December 2027 and should be retained in the PIP	Retain
121	1920	Northern Uganda Social Action Fund (NUSAF IV)	Regional Balanced Development	Office of the Prime Minister	01/07/2025	30/06/2030	44.80	-	44.80	The project commenced in FY 2025/26. The Vote should fast track implementation of activities in line with its original workplan	Retain
122	1920	Northern Uganda Social Action Fund (NUSAF IV)	Development Plan Implementation	Office of the Prime Minister	01/07/2025	30/06/2030	6.99	-	6.99	The project commenced in FY 2025/26. The Vote should fast track implementation of activities in line with its original workplan	Retain
123	2009	Second Resource Enhancement and Accountability Programme (REFAP)	Development Plan Implementation	Ministry of Finance, Planning and Economic Development	01/07/2026	30/06/2031	294.37	-	294.37	The project has just commenced and the Vote should fast track implementation of activities in line with its original workplan	Retain
124	1817	Construction and Equipping of the Planning House	Development Plan Implementation	National Planning Authority	01/07/2024	30/06/2029	61.85	-	61.85	The project is on track in line with the approved scope.	Retain
125	1976	Institutional Development of Equal Opportunities Commission	Development Plan Implementation	Equal Opportunities Commission	01/07/2025	30/06/2030	0.79	-	0.79	The project is on track in line with its approved scope for LD projects	Retain
126	1845	Construction of the UBOS Entebbe Office Block	Development Plan Implementation	Uganda Bureau of Statistics	01/07/2025	30/06/2030	8.36	-	8.36	The project is on track in line with its original project workplan. The Vote should fast track implementation of its activities in line with the original timeline	Retain
127	1910	Institutional Development of Office of the Director of Public Prosecutions	Administration of Justice	Directorate of Public Prosecutions	01/07/2025	30/06/2030	18.34	-	18.34	The project is on track in line with its approved scope for LD projects	Retain
128	1891	Institutional Development of the Law Development Centre	Administration of Justice	Law Development Centre	01/07/2025	30/06/2030	2.00	-	2.00	The project is on track in line with its approved scope for LD projects	Retain
129	1897	Institutional Development of the Judiciary	Administration of Justice	Judiciary (courts of appeal)	01/07/2025	30/06/2030	27.71	-	27.71	The project is on track in line with its approved scope for LD projects	Retain
130	1912	Institutional Development of Judicial Service Commission	Administration of Justice	Judicial Service Commission (JSC)	01/07/2025	30/06/2030	2.50	-	2.50	The project is on track in line with its approved scope for LD projects	Retain
131	1793	Midstream Petroleum Infrastructure Development Project Phase II	Sustainable Extractives Industry Development	Ministry of Energy and Mineral Development	01/07/2023	30/06/2028	29.96	-	29.96	RAP for Products pipeline was at 80%. The Vote should fast track completion of RAP and other outstanding activities in line with the project time frame.	Retain
132	1833	Support Uganda Mineral-based Industrialisation Project (SUMIP)	Sustainable Extractives Industry Development	Ministry of Energy and Mineral Development	01/07/2024	30/06/2029	21.02	-	21.02	Exploration activities still in early stages and the Programme should prioritize financing for the project in line with the approved scope for LD projects	Retain
133	1884	Institutional Development of Petroleum Authority of Uganda	Sustainable Extractives Industry Development	Petroleum Authority of Uganda	01/07/2025	30/06/2030	44.24	-	44.24	The project is on track in line with its approved scope for LD projects	Retain

ANNEX V9: PROJECTS RECOMMENDED FOR RETENTION IN THE PIP FY 2027/28

134	2050	The Kabalega Petro-based Industrial Park (KIP) Development	Sustainable Extractives Industry Development	Ministry of Finance, Planning and Economic Development	01/07/2026	30/06/2031	-	37.96	37.96	The project has just commenced and the Vote should fast track implementation of activities in line with its original work plan.	Retain
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ANNEX 10: ONE-OFF EXPENDITURES FROM THE BUDGET FOR FY2026/27

Code	Vote Name	Intervention	Amount (Shs bn)
003	Office of the Prime Minister	Compensation of land for establishment of refugee support infrastructure in Northern Uganda- Adjumani District	8.65
008	Ministry of Finance, Planning and Economic Development	UDB (o/w Ndere Troupe 10.46 bn and Airport View 5 bn)	15.46
011	Ministry of Local Government	Motor Vehicles for Accounting Officers	32.00
011	Ministry of Local Government	Induction of Political Leaders	13.20
013	Ministry of Education and Sports	Procurement of textbooks from Vision Group	10.20
016	Ministry of Works and Transport	UCAA -Construction and equipping of a modern terminal building at Kabalega International Airport	111.30
016	Ministry of Works and Transport	Kiira Roads: Kyaliwajjala - Naalya; Hajji Kaweesi; JOKAS - UJA; Ndiwulira; Azam - Makanga - Gwattiro; Design and Supervision of the five roads	69.89
016	Ministry of Works and Transport	Hoima Roads- Roads Safety, reconstruction and repair of walkways, marking, installation of traffic and directional signs	2.16
016	Ministry of Works and Transport	Masindi Roads- Roads Safety, reconstruction and repair of walkways, marking, installation of traffic and directional signs	2.25
016	Ministry of Works and Transport	Completion of works at Namugongo Martyrs Shrine	9.00
017	Ministry of Energy and Mineral Development	Extension of power to Lubowa Hospital (UEDCL)	21.90
019	Ministry of Water and Environment	Provision of water utility services to AFCON-2027 facilities in the Hoima Cluster of AFCON facilities.	4.38
021	Ministry of East African Community Affairs	Motor Vehicles, furniture and ICT	2.30
104	Parliament Commission	Purchase of Vehicles for Members of the 12th Parliament	166.80
117	Uganda Tourism Board (UTB)	CAF Official Marketing Rights Package and for content production and branding of host cities	29.79
122	Kampala Capital City Authority (KCCA)	Kisekka Market Yard Completion	19.00
131	Office of the Auditor General (OAG)	Upgrading of ICT and Security infrastructure, Forensic Laboratory, administrator of EITI and procurement of vehicles	7.80
141	Uganda Revenue Authority (URA)	Establishment of an Internal container Depot and 10bn for the Tax Forum	50.00
144	Uganda Police Force	Construct a police station at the stadia and 8,000 Metal barriers.	4.97
164	National Council for Higher Education	Completion of the infrastructure project, Operational requirements and compliance and regulatory information system	9.00
166	National Council of Sports	Local Organising Committee operations and either Opening or Closing Ceremony, insurance costs, Naturalisation of players, Kadiba	65.00
406	Hoima Hospital	Improvement and rehabilitation of Hoima Referral Hospital	21.00



ANNEX 10: ONE-OFF EXPENDITURES FROM THE BUDGET FOR FY2026/27

Code	Vote Name	Intervention	Amount (Shs bn)
	GRAND TOTAL		676.03





FY2027/28 Gender and Equity Budgeting Guidelines

1 Purpose and application

These guidelines prescribe the minimum Gender and Equity (G&E) requirements for preparing FY2027/28 Budget Framework Papers, budget estimates and annual work plans. They apply to all institutions across the 18 NDP IV programmes, including the ATMS and their critical enablers. The guidelines align with the Public Finance Management Act, Cap. 171, the Equal Opportunities Commission Act, Cap. 7, NDP IV, the Budget Call Circular and the Budget Execution Circular.

2 Strategic focus for FY2027/28

The strategic shift is from G&E compliance to evidence-based budgeting, implementation, and measurable results. All Votes should use relevant disaggregated data to identify affected population groups and the barriers they face in accessing services, economic opportunities and participation; determine the appropriate budget response; track beneficiaries; and demonstrate what changed. Compliance and certification remain mandatory, but must be supported by evidence linking public resources to service-delivery results.

3. Evidence-to-results sequence:

GEB assessment moves beyond asking only, "Did the Vote identify a G&E gap?" to the following evidence chain:

Progressive Question	What Must Be Shown
What does the disaggregated data show?	Baseline sex/age/disability/location (SADD) data establishing the scale and nature of the gap.

ANNEX 11

Progressive Question	What Must Be Shown
Who is affected, where and by what barrier?	The affected population group, location and barrier to access, participation or benefit, using relevant characteristics such as sex, age, disability, ethnicity, health status, displacement status and socioeconomic status.
What intervention was budgeted for?	A costed G&E intervention in the BFP responding directly to the identified gap, not a generic narrative statement.
How much was allocated, released and spent?	Budget execution data tracked against the intervention, per Budget Execution Circular Para 25(i).
Who actually benefited?	For universal intervention, beneficiaries reached, disaggregated by sex, age, disability and location, actual reach against planned target. For specifically targeted interventions, whether intended beneficiaries were actually reached.
What changed?	Outcome evidenced against the baseline, per Para 25(ii) feeding back into the next cycle's disaggregated data.

4. Minimum budgeting and evidence requirements

No.	Requirement	Minimum expectation and evidence	Where reflected
1	Diagnose the G&E gap	Present a relevant disaggregated baseline, affected population, geographic location and underlying barrier using available administrative data, programme records and inclusive community feedback, including evidence that affected groups participated in identifying priorities.	BFP situation analysis
2	Use relevant disaggregation	Disaggregate data by sex and, where relevant, age, disability, ethnicity, health or displacement status, socioeconomic status, location or another locally relevant vulnerability characteristic. Not every indicator requires every category.	BFP situation analysis, programme section and work plan
3	Link the gap to programme results	Explain how the gap affects the relevant NDP IV programme result, institutional plan and, where	BFP programme or Vote section



ANNEX 11

		applicable, the ATMS or a critical enabler.	
4	Budget a clear response	Specify a costed intervention, output, responsible unit, traceable allocation and implementation period.	BFP, budget estimates and annual work plan
5	Set measurable targets	Provide a baseline, disaggregated beneficiary target and indicator of change in access, participation, service quality, productivity, employment, income or another relevant result.	BFP and annual work plan
6	Use past performance	Show the previous allocation, release, expenditure, delivery, disaggregated beneficiary reach, result, implementation gap and proposed corrective action.	BFP performance section
7	Protect implementation and reporting	Implement approved commitments as budgeted and report actual expenditure, outputs, locations, beneficiaries, results, variances and corrective or affirmative action.	Quarterly performance reports



ANNEX 11

5. Illustrative G&E applications

The examples are indicative and not exhaustive. Each MDA and Local Government should adapt them to its mandate, level of responsibility, emerging issues and available evidence.

NDP IV programme	Summary G&E application and result
Agro-Industrialisation	Address unequal access to land, extension, inputs, finance and markets, unpaid care burdens and gender-based violence or sexual exploitation risks; track productivity, value addition, jobs and income.
Sustainable Extractives Industry Development	Ensure inclusive consultation, compensation, safety, skills and local jobs; track livelihood restoration and participation.
Tourism Development	Improve accessible sites, skills and support to local enterprises; track jobs, supplier participation and community income.
Innovation Technology and Development Transfer	Address gaps in technical skills, finance and innovation facilities; track technology uptake, commercialisation and enterprise growth.
Private Sector Development	Remove barriers to finance, business services, procurement and markets; track enterprise participation, growth and employment.
Manufacturing	Promote safe, accessible workplaces, equitable skills and supplier opportunities; track employment, retention and local procurement.
Natural Resources Climate Change Land Environment and Water Management	Promote equitable access and participation in land, water and natural-resource management, including disaster-risk reduction and climate action; track representation, resource access, resilience and livelihoods.
Integrated Transport Infrastructure and Services	Apply accessibility and safety standards and address affordability; track travel time, safe use and access to services.
Sustainable Energy Development	Target underserved households, enterprises and institutions; track connections, affordability, clean cooking and productive energy use.
Digital Transformation	Address connectivity, affordability, accessibility, digital skills, data privacy and online safety; track equitable and safe use of digital services.
Sustainable Urbanisation and Housing	Improve inclusive housing, markets, lighting, sanitation and mobility; track access, safety and fair resettlement.
Human Capital Development	Address evidence-based gaps in education, health, nutrition, WASH, skills development, employment and social protection, including teenage pregnancy, child marriage, gender-based violence, child labour,



ANNEX 11

	substance abuse and mental health; track access, retention, protection, employment and wellbeing.
Regional Development	Prioritise lagging and hard-to-reach areas; track access to infrastructure, livelihoods, services and reduced regional disparities.
Public Sector Transformation	Improve accessible, timely and non-discriminatory services; track staffing representation, service use and complaint resolution.
Governance and Security	Strengthen inclusive participation, GBV response, child protection and community safety; track reporting, referrals and resolution.
Administration of Justice	Address physical, financial, language and disability barriers, including access to legal aid for survivors of gender-based violence; track legal-service use, case resolution and user outcomes.
Legislation Oversight and Representation	Improve inclusive councils, hearings and citizen feedback; track participation and oversight of service and budget reach.
Development Plan Implementation	Integrate disaggregated baselines, costed commitments and indicators; track execution, beneficiary results and corrective action.

6 Final submission test

Before submission, confirm that the budget demonstrates: a disaggregated baseline and affected population, the barrier and programme result, a costed and traceable intervention, allocation and past execution, a measurable beneficiary and result target, and corrective action for groups or locations left behind.

All Local Governments shall submit an electronic copy of the Local Government Budget Framework Paper generated from the Programme Budgeting System, preferably in an editable Word format, to the Secretary, Equal Opportunities Commission, to facilitate the statutory Gender and Equity assessment. Submit through the designated EOC submission channel and within the timelines communicated in the Budget Call Circular.

This electronic submission does not replace the official submission of the BFP to the Ministry of Finance, Planning and Economic Development through the prescribed budget processes.

