



Ref: BPD/86/107/02

13th February 2026

All Accounting Officers (Central and Local Government Votes),

All Executive and Managing Directors of State-Owned Enterprises and Public Corporations

THE SECOND BUDGET CALL CIRCULAR ON FINALISATION OF MINISTERIAL POLICY STATEMENTS AND DETAILED ESTIMATES OF REVENUE AND EXPENDITURE FOR FY2026/27

A. INTRODUCTION

1. The Second Budget Call Circular for FY2026/27 is issued in accordance with Section 12 (1), (2), (3), (11), (14) and (15) of the Public Finance Management Act, Cap 171 and Regulation Number 10 of the Public Finance Management Regulations, 2016. It guides all Accounting Officers in the preparation of the Ministerial Policy Statements and detailed estimates of revenue and expenditure for the financial year 2026/27.
2. The budget theme for FY2026/27 is: '**Full Monetization of Uganda's Economy through Commercial Agriculture, Industrialization, Services Expansion, Digital Transformation, and Market Access.**' Next year's budget will deliberately be directed to key policy areas that lead to enhanced human capital development, productivity, jobs and wealth creation.
3. Preparation of this circular was informed by consultations with key stakeholders, including H.E. the President, Cabinet, the Presidential Advisory Committee on the Budget (PACOB), Parliament during its review of the National Budget Framework Paper (NBFP), Ministries Departments and Agencies of Government (MDAs), Development Partners, the Private Sector and members of the Civil Society.
4. The purpose of this Second Budget Call Circular for FY 2026/27 is to communicate the following:
 - i) The resource envelope and expenditure ceilings for FY2026/27. This Circular supersedes the First Budget Call Circular whose resource envelope has since been revised;
 - ii) Recommendations of Parliament on the National Budget Framework Paper for FY 2026/27 for your consideration as you finalise the budget for FY 2026/27;

Mission

"To formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability for public resources so as to achieve the most rapid and sustainable economic growth and development"

- iii) The policy and administrative guidelines for finalising the detailed budget and Ministerial Policy Statements (MPSs); and
- iv) The requirements to reinforce compliance with cross-cutting issues including gender, equity, climate change, and social inclusion.

5. The FY 2026/27 will be:

- i) The second year of implementing the Fourth National Development Plan (NDP IV), which is the first plan to deliver the Tenfold Growth Strategy and the last plan to deliver the 2030 Agenda for Sustainable Development;
- ii) The first year of implementing the Charter for Fiscal Responsibility, for the period FY 2026/27 to FY 2030/31; and
- iii) The first budget to implement the NRM Party Manifesto for the FY2026/27–2030/31.

6. The budget for FY2026/27 will prioritize the ATMS and Enablers. Particular attention will be on cleaning up and enforcing execution discipline. In this regard, this circular communicates budgeting and expenditure rules for strengthening fiscal efficiency, strengthening budget execution discipline, and increasing productivity.

7. In this regard, several budget efficiency reforms will be implemented during FY 2026/27. These include:

- i) Alignment of frameworks for review of ineligible expenditures under the Government of Uganda development budget with the frameworks used for external (donor) financing.
- ii) Introduction of the Accounting Officers' Budget Discipline Charter for managing public funds. This demands fiscal discipline, adherence to work plans, timely budget submission, robust internal controls. It also emphasises personal accountability by Accounting Officers to Parliament for ensuring proper use of money, with penalties for non-compliance like failing to implement Auditor General's recommendations or mismanaging funds.
- iii) Implementation of a rewards and sanctions framework to recognise good performers and sanction bad performers in all MDAs and Local Governments. This is in line with Staff Performance Contract Management as stipulated in Section A (A – n) of the Public Service Standing Orders 2021, and Section 77 of the Public Finance Management Act, Cap 171.

8. In order to sustain the momentum on implementation of the Tenfold Growth Strategy, Accounting Officers should ensure that all investments during FY 2026/27 are evaluated and prioritised in terms



of their contribution to the four parameters of performance of the economy. These parameters are:

- i. Prioritising enablers,
- ii. Export growth,
- iii. Fiscal returns, and
- iv. Private sector growth.

B. RESOURCE ENVELOPE AND EXPENDITURE CEILINGS FOR FY2026/27

9. *The revised resource envelope* for FY2026/27 is projected at **Shs. Shs 78.249 trillion**, reflecting an increase of **Shs 8.85 trillion** from the **Shs. 69.399 trillion** initially communicated in the First Budget Call Circular. A detailed breakdown of the resource envelope is provided in **Annex 1**.
10. *Indicative Planning Figures (IPFs)*: Following the adjustment of the resource envelope in Annex 1, the Medium-Term Expenditure Framework (MTEF), **Annex 2**, has been revised at Vote level, setting the final expenditure ceilings for all Central Government Votes. Similarly, the Local Government IPFs were revised and generated off the Online Transfer Information Management System (OTIMS), and detailed in **Annex 3**.
11. In line with the above adjustments, all Accounting Officers are requested to revise their budget estimates as per the current IPFs. These are hard ceilings with no post-submission negotiations. You are required to exercise allocative efficiency to achieve maximum impact through efficient and strategic allocation of resources.
12. *Parliamentary Submission*: In accordance with Section 12(3) of the Public Finance Management Act, Cap 171, the Minister of Finance, Planning and Economic Development will present the draft budget estimates to Parliament by 1st April 2026.
13. Accounting Officers are required to submit their draft budget estimates for FY2026/27 to this Ministry by Thursday, 5th March 2026 for review, consolidation, and onward submission to Cabinet and Parliament for approval. Local Government Accounting Officers should ensure their respective Councils approve their budgets by the same date.

C. RECOMMENDATIONS OF PARLIAMENT ON THE NATIONAL BUDGET FRAMEWORK PAPER FOR FY 2026/27

14. Parliament approved the NBFP for FY2026/27 with recommendations. Some of these are of policy and administrative nature while others had

financial implications. A summary of these issues is provided in **Annex 4** for your attention and consideration as you finalise your detailed estimates of revenue and expenditure for FY 2026/27. **Failure to incorporate applicable recommendations by Parliament will result in non-clearance of the Vote.**

D. GUIDELINES FOR FINALISATION OF DETAILED BUDGET ESTIMATES AND MINISTERIAL POLICY STATEMENTS (MPSs)

Structure of Ministerial Policy Statements

15. The structure of Ministerial Policy Statements (MPSs) has not changed. In line with Sections 12 (14) and (15) (a)-(i) of the PFMA, Cap, 171. Every MPS must include the following:

- i. Achievements of the vote for the previous financial year;
- ii. The quarterly work plans and outcome, the objectives, outputs, targets and performance indicators of workplans and outcomes;
- iii. The annual procurement plan of the vote;
- iv. The annual recruitment plan of the vote;
- v. Actions taken to implement Parliament's recommendations based on the Auditor General's report for the preceding financial year;
- vi. The vote's cash flow projections;
- vii. A gender and equity compliance certificate issued by the Minister responsible for Finance in consultation with the Equal Opportunities Commission, detailing measures to equalize opportunities for marginalized groups;
- viii. A vehicle utilization report; and
- ix. Asset Register of the vote, in the format issued by the Accountant-General.

Cabinet Directive on Governance projects and initiatives

16. In line with **Cabinet Minute 164 (CT 2025)**, and as you finalize your budgets for FY2026/27, you are directed NOT to enter into agreements or Memoranda of Understanding with Development Partners on governance issues without prior clearance from Cabinet. Any financing proposals from Development Partners on Governance issues shall be subjected to a consultative process with stakeholders, including this Ministry, the Ministry of Justice and Constitutional Affairs, Ministry of Foreign Affairs, and the Ministry of Internal Affairs. Strict adherence is required, and any deviations will be considered a breach of Cabinet directive.

Job and Wealth Creation

17. Under the NDPIV, Government targets to create an average of 845,000 jobs annually both in the formal, informal as well as the public sectors, and across all the sixteen (16) industrial economic zones.
18. To ensure this is achieved, Accounting Officers are advised to: plan and budget outputs in all the ATMS and Enablers as key growth drivers that generate jobs and lead to productivity and wealth creation; ensure full recruitment for positions where Government has already fully provided for the required wage; plan and budget for data collection to facilitate quarterly reporting on jobs created in your respective programme areas during budget execution.
19. Additional information on how to undertake the quarterly reporting on jobs will be provided in the Budget Execution Circular for FY2026/27.

Finalisation of Strategic/Development Plans, Client Charters and Service Delivery Standards

20. All MDAs should prepare their Strategic Plans and Service Delivery Standards for the period FY2025/26 – 2030/31 in line with the NDPIV. Similarly, the Head of Public Service and Secretary to Cabinet directed that appointment and confirmation of Accounting Officers should be supported by evidence that the MDA has in place the following: an approved Strategic Plan (for Central Government Votes) or Local Government Development Plan for Local Governments, aligned to the NDPIV; an approved Client Charter; and approved Service Delivery Standards.
21. Submissions without the required documents as listed above, will be returned unprocessed.

Program Working Groups

22. The Development Plan Implementation (DPI) Programme, through the Office of the Prime Minister, developed and issued the NDPIV Implementation Coordination and Reporting Guidelines (attached as **Annex 5**). These guidelines are to facilitate the functionality and effectiveness of all Program Working Groups (PWGs). As you finalize the estimates for FY2026/27, please ensure that you allocate funds for the functionality of Program Working Groups.

Alignment of Ministerial Policy Statements (MPSs) and Detailed Estimates for FY 2026/27 with the Ten-Fold Growth Strategy, the Fourth National Development Plan (NDPIV) and the NRM Manifesto 2026-2031

23. Programme Implementation Action Plans (PIAPs) are the anchor frameworks for linking the NDPIV to the vote workplans and budgets. As a result, all Accounting Officers are expected to align their budget



estimates and Ministerial Policy Statements to their respective PIAPs and the NRM Manifesto 2026-2031.

Prioritisation of complementary public investments to support commercial investments under the ATMS

24. Government has identified the first portfolio of priority commercial investments aligned to the ATMS framework. These investments are intended to anchor Uganda's transition to double-digit economic growth by leveraging private capital, technology, and managerial know-how, while accelerating export growth, job creation, and structural transformation. Details of these priority investments were communicated in the Budget Strategy for FY 2026/27.
25. Therefore, Accounting Officers are directed to ensure that their draft estimates for FY2026/27 explicitly prioritise, cost, and sequence the complementary public investments required to unlock and operationalise the identified commercial investments under the ATMS. These include, but are not limited to, last-mile infrastructure, utilities, regulatory and standards infrastructure, skills development, land access, logistics, digital infrastructure, and targeted institutional support.

Tracking Allocations to the ATMS and Enablers.

26. To strengthen implementation discipline and last-mile delivery, all Accounting Officers should plan and budget for outputs and milestones that are linked to the ATMS commercial investments. These should be fully integrated into final budgets with clear attribution to investment outcomes, including private capital mobilised, jobs created, exports generated, and productivity gains.
27. This Ministry has developed a tracking and implementation framework that will guide the analysis of your budget items before consolidation for submission to Parliament for alignment to this prioritisation framework. For more details, kindly refer to the budget website at www.budget.finance.go.ug under the section on circulars and instructions. Any budgets that do not meet the required standards will NOT be uploaded on the PBS and IFMS.

Strategic Resource Allocation, Prioritising Core Mandates and Provision for Critical Obligations

28. In view of the of resource limitations, you are advised to fit priorities within the available budget ceilings. Budgets should focus on core mandates and high-impact actions. You are advised to channel funds to activities that deliver the most value, while avoiding small, scattered allocations to non-essential items.

29. Some Votes consistently request for virements and supplementary funding for critical obligations that should have been adequately budgeted for at the planning stage. This practice continues to undermine effective budget planning, which culminates into mid-year budget pressure during execution.
30. Therefore, sufficient allocations must be provided for expenditure areas that are historically prone to virements and supplementary requests. Unwarranted virements will be declined, and supplementary requests that do not fully comply with the Public Finance Management Act, Cap 171, will be rejected. Effective FY2026/27, this will be used as one of the parameters to measure performance of Accounting Officers.

Budgeting for digital systems

31. In line with the Government's commitment to efficient digital governance and elimination of duplication in public digital infrastructure, the Ministry of ICT and National Guidance has established a Governmental Digital Registry (GDR) to profile and maintain a comprehensive inventory of all Government digital assets of all Ministries, Departments and Agencies, (MDAs). This registry enables real-time visibility of existing digital systems across Government and identifies areas of potential duplication or inefficiency.
32. Accordingly, all MDAs and LGs are required to seek and obtain clearance and approval from the Ministry of ICT and National Guidance prior to including any budget provisions for new digital systems, ICT infrastructure upgrades, software applications, or digital transformation initiatives in their annual budget submissions. You are also to submit the proposed digital initiatives to the Ministry of ICT & National Guidance through the GDR, three (3) months before the budget submission deadline to allow adequate time for technical review and clearance. Budget submissions that include digital system components without the requisite approval from the Ministry of ICT and National Guidance will not be considered during the budget review process.

Budgeting for ICT Services.

33. Cabinet approved the Strategy for Rationalisation and Harmonisation of ICT Services across Government under Cabinet Extract 216 (CT 2012). Furthermore, the NITA-U E-government regulations 2025 require MDALGs to use the National Backbone Infrastructure as a primary vehicle for ICT and pay for these services among others. Effective FY 2026/27, All Accounting Officers, Heads of State-Owned Enterprises and Parastatals are required to fully budget and pay for the ICT services rationalised under NITA-U as per the attached **Annex 6** of the consumption per entity.

Implementation of the Parish Development Model (PDM)

34. Since 1st July 2021, Government has capitalized 10,589 eligible PDM SACCOs to a tune of Shs. 3.788 trillion and is in the into the *Sustainability and Acceleration Phase*, to be undertaken on a village-by-village basis. This phase prioritizes the following:
 - i) Preparation and continuous handholding of PDM beneficiaries at Practical Training Centres (PTCs);
 - ii) Coordination of business development services including access to quality inputs and markets with the support of Community Based Facilitators (CBFs), before disbursement of funds; and
 - iii) Planning and budgeting for the full activation of all PDM services through the compilation of State of the Parish Economy and Asset Register (SPEAR) reports and development of Parish Action Plans (PAPs) that articulate parish-specific priorities.
35. Accordingly, all Local Government Accounting Officers should fully budget for all activities under the Sustainability and Acceleration phase of the PDM under the Extension, Production and Marketing grants. The activities for the compilation of the SPEAR report and development of Parish Action Plans should be budgeted and funded through the Discretionary Development Equalization Grant (DDEG).
36. All Local Government Accounting Officers should note that no Local Government's Annual Workplan and Budget shall be approved unless the SPEAR reports for all the parishes under its jurisdiction have been submitted via the Local Government Statistics App.

Formalization and Professionalization of Enterprises

37. Under PDM, the **Household Enterprise** in the **Business Unit** while the **PDM Enterprise Group** is the **Business Organization** through which the household enjoys membership benefits including aggregation, credit, standards, inputs and collective voice.
38. Therefore, PDM Enterprise Groups are registered as Community Based Organisations (CBOs) under the NGO Act, 2016. Accounting Officers are accordingly required to ensure that, with effect from FY2026/27, establishments and functionality of the District Non-Governmental Organisation Monitoring Committee (DNMC) and the Sub-County Non-Governmental Organisation Monitoring Committee (SNMC), as guided by the NGO Act, 2016 which provide for registration and supervision of the activities of Community Based Organisation (CBOs) and professional associations, are fully functional.
39. Accounting Officers are further required to budget for monitoring and support mass roll out and access to Business Development Services

(BDS) by aggregators and off-takers of commodities from PDM Enterprises in line the National Business Development Services (BDS) Framework. They should guide PDM Enterprise Groups on implementation of industry standards, codes of ethics, and qualifications, while offering peer-to-peer learning, capacity building to improve performance of PDM Enterprises Groups as business organisations

Implementation of the Area-Based Commodity Development

40. Government adopted Area-Based Planning under NDP III to narrow inequality gaps in economic growth and national development. An Area-Based Commodity Development (ABCD) Portal has subsequently been developed and deployed to facilitate commodity value chain development at sub-national level. The Portal - <https://www.abcdportal-finance.go.ug> - is designed to onboard commodity value chains that have attained critical data availability thresholds; and to complement aggregation, marketing and financing of PDM commodity value chains.
41. Effective FY2026/27, this Ministry will prepare and publish a data gap map of Ministries, Agencies and Local Government (MALGs) against which respective Accounting Officers will be required to implement a Data Management Reform Plan (DMRP) for closing identified data gaps. For the commodity value chains that are already active on the ABCD Portal (Coffee, Tea and Maize), the Accounting Officers of MAAIF and MoLG are required to submit their DMRPs as per the official format.

Clearance of Domestic Arrears

42. Effective this FY2025/26, this Ministry adopted a phased approach to eliminate domestic arrears over the next three financial years. This was followed by the domestic arrears verification exercise by the Office of the Auditor General through KPMG to ensure only confirmed/verified domestic arrears are considered for settlement. Accounting Officers who submit inflated arrears to this Ministry will be held accountable and sanctioned.
43. Accordingly, this Ministry shall prioritize settling domestic arrears verified by the Office of the Auditor General following completion of the aforementioned verification exercise. All your budget submissions for FY2026/27 must include a clear, phased plan for clearing existing arrears while implementing measures to halt creation of new ones. This requires strict internal controls, adherence to procurement plans, and proper contract management. Officers who fail to budget and pay for clearance of arrears or who incur new arrears will be held personally



liable in line with Section 77 of the Public Finance Management Act, Cap 171.

Wage, Pension, and Gratuity Parameters

44. The Budget for wage, pension, and gratuity for FY 2026/27 is based exclusively on verified payroll and pension audit outcomes, the joint wage and staffing harmonisation undertaken by the Ministry of Public Service and the Ministry of Finance, Planning and Economic Development, and validated data on the Programme-Based Budgeting System (PBS). These parameters are binding, and Accounting Officers must comply strictly. Any deviation will not be entertained.

Salaries

45. Votes should budget for salaries strictly in accordance with approved payroll categories and verified staff lists authenticated against National Identification records. Salary estimates must reflect only confirmed and validated personnel. Heads of Departments, in collaboration with Human Resource and Planning Units, should be personally accountable for the accuracy and credibility of salary projections. Any anomalies including ghost workers, misclassification of staff, or inclusion of unverified personnel will be sanctioned and responsible Accounting Officers penalized.

Staff Recruitment

46. Over time, some Accounting Officers have continuously recruited new staff and on-boarded them onto the payroll without any authorization. This conduct has consistently led to wage shortfalls and endless supplementary requests. Accordingly, you are advised to undertake analysis of the wage bills vis-à-vis the staff structure before undertaking any recruitment.
47. All Government Commissions (Central and Local Governments) responsible for recruitment are advised to ensure they objectively recruit and pay staff as cleared by the Ministry of Public Service and Ministry of Finance, Planning and Economic Development. This will be another area of assessment on the performance of Accounting Officers.
48. Accordingly, for FY 2026/27, recruitment must be strictly limited to recruitment on replacement basis, approved recruitment plans, and the approved wage ceiling. No recruitment should be undertaken without prior written clearance from the Ministry of Public Service and confirmation of wage by the Ministry of Finance, Planning and Economic Development. Accounting Officers are cautioned that creation of unfunded wage liabilities constitutes a breach of fiscal discipline and will lead to penalties.



Budgeting for Monthly Pension

49. Pension provisions should be based solely on verified retirement schedules issued by the Ministry of Public Service and duly captured on the PBS. Budget submissions must align exactly with validated pension payroll records. Any overstatement, understatement, or inconsistency will lead to outright rejection of the estimates.

Budgeting for Gratuity

50. Gratuity estimates should cover only eligible contract gratuity and commuted gratuity for officers due for mandatory retirement in FY 2026/27, as cleared by the Ministry of Public Service. No provision should be made for officers outside the approved and verified lists. Inclusion of ineligible beneficiaries will be treated as a serious breach of budget discipline and attract appropriate administrative and legal sanctions.

Funding for Health Supply Chain Commodities

51. For FY 2026/27, all relevant MDAs and Local Governments must budget to implement the National Health Commodities Supply Chain Roadmap, particularly as external financing declines. Designated Accounting Officers across specified MDAs, Local Governments, and Regional Referral Hospitals are advised to allocate funds for their roles in strengthening the supply chain. This includes planning and budgeting for procurement, logistics, ICT systems, road maintenance, utilities such as water and electricity, and other operational support to ensure a consistent supply-chain of essential health commodities.

Non-Tax Revenue (NTR) Forecasting

52. To ensure credible revenue projections and avoidance of mid-year corrections and supplementaries, Accounting Officers must submit detailed, realistic source-by-source revenue forecasts to this Ministry for assessment. You are further required to outline the key reforms and assumptions to improve NTR collections.

Strengthening the Planning Function

53. This Ministry is developing the Planning Strategy to strengthen the planning function. This will detail measures and provide solutions to some of the challenges impacting efficiency and effectiveness of Planning Units across MDAs. The Planning Units are critical in coordinating and managing planning, budgeting, reporting, research and data analysis in MDAs, which guide policies and decision making.
54. Therefore, to boost performance and strengthen their functionality, Government has provided additional **Shs. 200 million** for each Planning Unit in Ministries and **Shs. 100 million** for each Agency and

Local Government Planning Units. **These funds are strictly meant to support in research-based planning, equipping planning units, training and overall facilitation of staff in Planning Units to support the programme approach to planning and budgeting. They must not be diverted for other purposes.**

Variation Between Estimated Project Costs at the Feasibility Stage and Estimated Project Cost at Procurement Initiation (Tender Announcement)

55. It has been observed that costs and scopes of some projects at feasibility stages vary from those at implementation stages. This has been attributed to unauthorized changes in scope among others, consequently distorting the affordability of projects during implementation, which leads to over commitment of the Development Budget.
56. Based on the above, Accounting Officers are guided as follows:
 - i. All procurements should be planned and budgeted for as guided by the scope and costs in the approved feasibility studies;
 - ii. The acceptable cost variation between the estimated cost at feasibility stage and budget as at initiation of procurement, should not exceed 15% of the original cost approved at feasibility.
 - iii. Where the estimated cost at initiation exceeds the feasibility beyond the 15% cap, the Accounting Officer should adhere to the Development Committee guidelines section 7.3 and reappraise the project in line with the Public Investment Management Process.
57. In accordance with Regulation 54 (4&5) of the PPDA (Contract) Regulations 2023, this Ministry reiterates that once contracts are signed, any single contract variation should not increase the total contract price by more than 15% of the original contract price, and that for cumulative variations, not more than 25% of the original contract price. In all cases, justification as per PPDA Act, CAP 205 shall be required for any contract variation.

Improving Planning and Budgeting for Public Corporations and State-Owned Enterprises (SOEs)

58. In line with Section 12 (11) (f), the Honourable Minister of Finance Planning and Economic Development is required to submit the Annual Budget Estimates of Revenue and Expenditure for the next year to Parliament for approval along with the budgets of the Public Corporations and State-Owned Enterprises.
59. The PBS has been enhanced to accommodate budgets for these Institutions. The Executive and Managing Directors must use the PBS to finalize their budgets, at item level to facilitate reporting and accountability. This information will be generated off the system as



Volume III of the Budget to be laid in Parliament. Failure to do so will attract sanctions through the mother Ministries.

60. You are further required to submit your budgets to this Ministry on the PBS and hard copies by 5th March 2026 to facilitate analysis and consolidation. Budgets for non-compliant Agencies will not be approved. Similarly, the Permanent Secretaries are reminded to preside over the Public Corporations, State-Owned Enterprises and Subventions that fall under their respective mandates.

Incorporating Off-Budget Financing in the Budget

61. There are some MDAs that still receive off-budget financing. Such resources are not easily accounted for in line with the implementation of their planned activities. This sometimes leads to multiple counting, duplication of results and avoidance of accountability. To ensure integrated planning and accountability, all Votes receiving off-budget funds are advised to:
 - i) Integrate all such funding into their formal work plans and budgets within the PBS;
 - ii) Clearly indicate the source and duration of funding;
 - iii) Ensure this funding aligns with national and district development plans (NDP IV, PIAPs, Tenfold Growth Strategy, etc.);
 - iv) Clearly capture related interventions and outputs in line with PBS structures; and
 - v) Comply with PFMA, CAP 171 sections 34, 37, 40, and 42, which authorize only the Minister of Finance, Planning and Economic Development to mobilize resources for the Government.
62. Failure to disclose and abide by the above provisions constitutes breach of Section 77 (a), (b), and (c) of the Public Finance Management Act, Cap 171.

Public Investment Management

Harmonization of Remuneration Including Terms and Conditions of Service for Project Implementation Units (PIUs) Under Development Partner Support Projects

63. Following the communication from the Permanent Secretary of Ministry of Public Service (*Circular Standing Instruction No.1 of 2026*), this is to give additional guidance on oversight and accountability for management of externally funded projects as you finalize the planning and budgeting for all new projects:

- i. The Accounting Officer is fully responsible and accountable for overall project performance;
- ii. A Commissioner must be appointed as the project manager, and must have the right skills and competence;
- iii. Assign a coordinator from another Department in the event that there is no Commissioner with the right skills set within the implementing Department. Where this is not possible, seek clearance from the Permanent Secretary and Secretary to Treasury to recruit externally;

64. More details regarding *the Roles of the Commissioner as Project Coordinator, Pay and Benefits, and the overall set up of Project Implementation Units will be provided in the Budget Execution Circular.*

65. Further details on this subject matter and detailed job descriptions can be accessed on the Ministry of Finance, Planning and Economic Development website, <https://www.finance.go.ug>.

Projects Exited from the Public Investment Plan (PIP) for FY 2025/26

66. In line with the section 5 of the Development Committee (DC) guidelines, twenty-eight (28) projects (**Annex 7**) were exited. Accordingly, all Accounting Officers whose projects were exited are required to initiate project closure processes by 30th June 2026, including:

- i) Submission of completion/closure reports (covering final outputs, expenditure, lessons learnt and sustainability arrangements);
- ii) Settlement of any verified outstanding contractual obligations; and
- iii) Updating the project status in the Integrated Bank of Projects (IBP) and/or other reporting platforms.

Projects Admitted into the Public Investment Plan (PIP) for FY 2026/27

67. Following completion of the PIMS appraisal and approval by the DC, 15 projects (**Annex 8**) have been admitted into the PIP for implementation in FY 2026/27. Responsible Accounting Officers are required to ensure that these projects are adequately prioritised within the available fiscal space and fully provided for in the Medium-Term Expenditure Framework (MTEF), including counterpart funding and any associated recurrent cost implications.

Budgeting for Operation and Maintenance (O&M) of Public Assets

68. In order to safeguard functionality, service delivery and sustainability of public assets, Accounting Officers are required to develop and implement an annual O&M schedule for assets created under their

institutions, indicating the assets, planned O&M activities, timelines/frequency, responsible units and estimated costs, and to use this schedule to guide prioritisation and execution of O&M within the approved workplans and budgets.

Measures to Improve Performance of the Development budget in FY 2026/27

69. The Annual Portfolio Review (APR) for FY 2025/26 noted underperformance of most projects (including low absorption, implementation delays, cost overruns, and failure to deliver intended outputs), which continue to undermine value for money and service delivery. To improve project performance in FY 2026/27, MDAs are required to budget and fast-track the following:
 - i) Procurement and contract management;
 - ii) Resolve land acquisition and resettlement issues early;
 - iii) Enhance site supervision and quality assurance;
 - iv) Submit timely and accurate quarterly performance reports on the IBP;
 - v) Operationalise performance-based contracts for Project Managers/Coordinators; and
 - vi) Implement corrective actions agreed during portfolio reviews.
70. Accounting Officers are required to budget for the implementation of the above performance measures within the approved MTEF. You will be held accountable for underperformance of projects and non-compliance with agreed performance improvement measures.

Project Preparation Facility

71. This Ministry established a Project Preparation facility under National Planning Authority to support preparation of feasibility studies for priority investments in line with the PIMS guidelines. Accounting Officers are encouraged to apply to the Executive Director National Planning Authority to access this facility. The guidelines are available on the NPA Website at <https://npa.go.ug>.

Management of Counterpart financing

72. Gaps in the planning, budgeting, and management of Counterpart Funding continue to constrain effective implementation of externally financed projects. These have resulted in project delays, accumulation of arrears, increased commitment fees and interest, delayed donor disbursements, and heightened fiscal and debt risks. Accordingly, all Accounting Officers are advised to comply with the following requirements in the management of Counterpart Funding obligations:

- i) *Budgeting and Prioritization of Counterpart Funding:* All Counterpart Funding obligations should have first call on Programme discretionary resources within approved Medium-Term Expenditure Framework (MTEF) ceilings.
- ii) Accounting Officers should adhere to counterpart funding requirements stipulated in respective project Financing Agreements.
- iii) *Approval of payments of Counterpart Funding:* Effective FY 2026/27, approval of payments for counterpart funding shall be undertaken by Treasury Operations (Vote 130) in line with the approved counterpart workplan in the financing agreement. Items to be approved by Vote 130 will include but not limited to land acquisition, supervision consultancy, co-financing for civil works, insurance, and taxes. The Accounting Officer will initiate the request for payment which will be authorized by Accountant General upon satisfying the above requirements.
- iv) *Full Costing of Externally Funded Projects:* All externally funded projects shall be fully costed at appraisal to include the counterpart requirements over the entire project lifecycle. No project shall be approved, budgeted for, or implemented unless all counterpart obligations are clearly identified and quantified adequately.

Climate Change and Sustainable Public Investment

73. All public investments should incorporate climate risk screening, adaptation, and mitigation measures in line with the National Climate Change Policy (2015) and the National Climate Change Act (2021). Votes should prioritise climate-smart investments and explicitly report climate-related expenditures in quarterly budget performance reports.

Environmental and Social Impact Assessments (ESIA)

74. Votes should fully budget for Environmental and Social Impact Assessments for all eligible projects in accordance with the National Environment Act 2019 and ESIA Regulations, Statutory Instrument of 143, 2020. Outstanding obligations to NEMA should be prioritised and cleared within the medium-term expenditure framework.

The Item Master – Budgeting for Capital Expenditure

Restrictions on Charging Capital Expenditure Items

75. Effective 1st July 2026, Government shall enforce the usage of the GoU Item Master on Capital Expenditure Budgets To ensure that the work plans and budgets are implemented as intended and appropriated. The

Item Master is a list of all products, goods and services that may be procured by Government.

76. The PBS, E-GP and IFMS, have been enhanced to implement the alignment of Capital Budgets to the individual assets or services to be acquired. This implies that entities shall only be able to charge and process payments for capital items that have been budgeted for as per the Item Master. Accounting officers should therefore, pay special attention during budgeting. Failure to do so shall cause budget execution challenges.
77. Note that the Asset register function on the PBS has been de-activated and the registers will no longer be available for users. The "**GOU: Consolidated Assets Register- Budget**" shall be run off the IFMS and submitted for approval of the Budget for FY 2026/2027.

Collaborative/ Joint Procurement Arrangements

78. In order to standardize prices, achieve consistent quality standards maximize economies of scale, time efficiency and value for money across Ministries, Agencies and Local Governments, Government will implement the use of collaborative procurement for common user items, by aggregating them under a framework arrangement effective 1st July 2026. The relevant lead agencies will spearhead the procurement, negotiation and contracting processes on behalf of the entire Government, and determine the price that all government entities will use to contract for goods like Computer Equipment & accessories, Motor vehicles/Cycles, Tyres and Tubes among others. Detailed guidelines will be issued to facilitate budget execution.

Sustainable Procurement

79. Effective 1st July 2026, government will integrate sustainability through selected priority products and services, whose sustainability criteria and means of verification have been developed for common user items. In line with the National Public Sector Procurement Policy, 2019 and in order to promote sustainable socio-economic development through innovation, environment protection and social inclusion in the Government procurement process, a common procurement criterion has been developed for specific items like; toner and cartridges, computers and laptops, photocopiers and printers, printing paper, motor vehicles, batteries, cleaning materials and products, electric cables, generators, herbicides and acaricides, textile clothing and accessories, construction timber/wood and wood products, packing products (plastic bottles and polythene bags). Detailed Manuals/Guidelines will be issued during execution to facilitate budget execution.

Economic and Commercial Diplomacy for Missions Abroad

Operationalization of the Economic and Commercial Diplomacy Strategy (ECD)

80. The Economic and Commercial Diplomacy (ECD) Strategic Plan has been fully rolled out for implementation to help Missions abroad contribute to the attainment of the Tenfold Growth Strategy. Accordingly, this Ministry will continue working closely with the Ministry of Foreign Affairs (MoFA) and National Planning Authority (NPA) to help Missions Abroad to fully integrate their ECD interventions in the Programme Implementation Action Plans (PIAPs), and the Missions' Strategic Plans. Accounting Officers of Missions Abroad should provide details of interventions in the PBS with clearly defined activities and report quarterly on the results.
81. The ECD funding is results-based, and consequently, the allocations for FY 2026/27 were guided by: (i) the strategic positioning of Missions with regard to economic potential, (ii) ECD implementation performance in FY2025/26; and (iii) the prevailing conditions for implementing activities; among others.

Consultative Planning and Budgeting by Missions Abroad

82. Section 43 of the Public Finance Management Act, Cap 171 grants the Accounting Officer authority over the budget and execution of annual workplans. While, Section 8 of the same Act requires the participation of all stakeholders in the annual planning and budgeting process. However, it has been noted that some missions do not fully comply with the Law, which causes significant alteration of workplans during implementation.
83. Therefore, Accounting Officers for Missions should ensure inclusive planning and budgeting, taking into consideration regular consultations with the Heads of Missions and other Mission staff on the budget priorities for the year before submission to this Ministry and Parliament for appropriation.

Planning for Revamping of Missions

84. One of the key undertakings in Economic and Commercial Diplomacy is to give Mission properties, where applicable a facelift, aimed at revitalizing Uganda's image and credibility abroad. Accounting Officers of Missions should ensure that, alongside the retooling of Missions, the available development budget for FY2026/27 must be prioritized and rationalized for modernization of Chanceries.

Local Government Budgeting Focus Areas

Use of Indicative Planning Figures (IPFs) and Adherence to Ceilings

85. The final Indicative Planning Figures (IPFs) for Local Government Votes as per Annex 3 have been generated from the Online Transfer Information Management System (OTIMS) utilizing agreed standard indicators, FY 2024/25 performance assessment results and service delivery metrics that informed the allocation formulae by respective MDAs.
86. Therefore, Local Governments must prioritize their core service delivery in line with sub-programme goals and National goals in order to address discrepancies between Local Government priorities and the approved IPF ceilings. Accounting Officers must align their workplans and budgets with the issued ceilings for the respective Local Governments as communicated by this Ministry.
87. In addition, this Ministry has continued to receive requests for budget adjustment arising from poor budgeting by most Heads of Department. You should ensure that you budget correctly using relevant budget lines from the revised item Master Chart of Accounts as no budget adjustments outside the PFM Act, Cap 171 will be accepted during budget execution. Additionally, a **Budget Code 000016** was created for Environment Social Health and Safety (ESHS) safeguards. You should ensure that all ESHS activities are budgeted for under this code. Failure to do so will lead to your budget not being approved.

Planning and Budgeting for New Parishes

88. This Ministry has observed that during the recent general elections, there were new parishes that were gazetted and used amounting 128. However, for planning and budgeting purposes, we have not yet received any official communication from the Ministry of Local Government gazetting them for alteration of boundaries. Accounting Officers are, therefore, advised not to allocate any resources to these new parishes but maintain the old boundaries until officially guided by this Ministry.

Addressing Service Delivery Inefficiencies in Local Governments

89. Local Governments continue to face persistent inefficiencies in public finance management, particularly in the areas of revenue collection, payroll administration, pensions, and Road Grant utilisation. In particular:
 - i) Revenue management has been weakened by limited assessment of the revenue bases, poor enforcement, challenges in the use of IRAS, and inconsistencies between IRAS and IFMS as well as poorly supervised collection systems resulting in the underperformance of revenue;

- ii) Recurring cases of payroll and pension management challenges such as delayed access and updates have resulted in persistent requests for supplementary budgets to settle both salary and pension arrears; and
- iii) The utilisation of road grants has often been hampered by limited technical capacity, procurement delays, and weak monitoring mechanisms, resulting in incomplete works, poor-quality outputs, under-absorption of funds as well as accountability gaps.

90. All the above challenges constrain Local Governments' abilities to deliver timely and effective public services. To address these inefficiencies, Accounting Officers are advised to: address human resource capacity gaps, strengthen the internal control systems for management of revenue, payroll and pensions. Comprehensive road inventories and condition surveys as required by the Ministry of Works and Transport should be put in place. Timely execution of road projects, along with enhanced monitoring and evaluation, should be prioritised to expedite service delivery and ensure greater accountability in the utilisation of public resources.

Location of Cost Centres / Public Institutions

91. This Ministry has received various concerns on the non-alignment of the budgets for Cost Centers/Schools/Health Centres with the respective Votes which greatly affects release of funds, especially for Tertiary Institutions. This misclassification has hindered coordination and led to monitoring challenges and delays in executing approved activities in the Budget.

92. In consultation with the line Ministries and Local Governments, the issues around cost centre location for the FY 2026/27 budget have been resolved with final approved cost centre listings, ensuring proper alignment in the Programme Budgeting System (PBS). Therefore, Any Accounting Officer who fails to align the cost centers during budgeting will be held personally responsible for non-release of funds to the affected facilities.

Ex-Gratia and Councillors' Allowances

93. Following the recently concluded general elections, this Ministry has provided adequate funds for Political Leaders, and the issued IPFs have merged the existing ex-gratia and councillors' honoraria sub-grants into a single sub-grant starting FY 2026/27. This consolidation aims to streamline budgeting, clarify allocations, and enhance the efficiency of payment administration and management at the Local Government level. You should adequately Budget for Political Leaders as this Ministry expects no shortfalls in the Budget for FY 2026/27. In



addition, funds MUST be budgeted for on correct item lines to avoid any limitations during budget execution.

Projections for Locally Raised Revenues

94. Analysis of previous budget performance indicates that some Votes tend to inaccurately forecast local revenues. This compromises budget credibility leading to fiscal issues such as revenue shortfalls, accumulation of arrears, and failure to meet approved commitments during budget execution.
95. As such, you were requested to provide realistic projections, clearly indicating the Non-Wage Recurrent and Development components, as well as the proportions to be remitted to the Sub-Counties and Municipal/City Divisions.
96. Therefore, the final local revenue forecasts for FY 2026/27 were exclusively derived based on the respective Vote submission as reviewed by the Local Government Finance Commission (LGFC) and this Ministry. You are urged to ensure appropriate budgeting clearly stating the Lower Local Government share. Accounting Officers shall be held accountable for the accuracy, credibility of projections, and equitable sharing of the local revenue collected.

Uganda Cities and Municipalities Infrastructure Development (UCMID) Program

97. Government prioritizes infrastructure development in Cities and Municipalities as a key enabler for urban productivity, service delivery, and private sector-led growth under the Fourth National Development Plan (NDP IV).
98. FY 2026/27 will mark the start of implementation of the UCMID program across Cities, Municipalities, and 13 refugee-hosting Districts. The beneficiary entities must accordingly prioritize and allocate funds on correct items in their budgets for high impact urban infrastructure investments such as roads, drainage systems, street lighting, solid waste management, and markets, as per grant guidelines. Additionally, beneficiary Votes must budget for operation and maintenance of the established facilities.

Uganda Inter-Governmental Fiscal Transfers (UGIFT) Program Closure and Operationalization of facilities

99. Whereas UGIFT 1.0 Program closed on 31st December 2025, completion of projects will continue until June 2026. As you finalize the budget, you must ensure that you budget for operational readiness of completed and existing facilities, including staff recruitment and deployment, provision of grants, budgeting for recurrent expenses, securing land



titles, and planning for operation and maintenance to ensure sustainability of the Program's investments.

Framework for Fiscal Transfers

100. All allocations for transfers to Local Governments are premised on the allocations in the approved National Budget Framework Paper for FY 2026/27. Votes should not present proposals that imply the creation of new conditional grant frameworks or the expansion of existing ones beyond the fiscal ceilings established in the NBFP, unless expressly authorized by this Ministry. For each conditional grant administered, the responsible Vote should provide, as part of its budget documentation, a detailed Grant Implementation Letter (GIL) template. This GIL must clearly outline:

- i) The specific national policy objective being funded;
- ii) Detailed output and outcome targets measurable at Local Government level;
- iii) The quarterly disbursement schedule linked to performance;
- iv) Standardized reporting requirements; and
- v) Explicit accountability mechanisms for the Chief Administrative Officer and the respective Sector Technical Officer.

Enhancement of Local Revenue Mobilisation

101. All Local Government Votes are directed to collaborate with the Ministry of Local Government to implement the outcomes of the Local Revenue Mobilisation Strategy. MDA interventions should not undermine the local revenue base. Specifically, Votes should not introduce programs or directives that effectively exempt entities or individuals from legally mandated local revenue obligations.

102. Technical support programmes planned by Votes must include capacity-building components for Local Government revenue staff. Priority areas include digitalization of revenue collection, GIS-based property valuation, and compliance management. Proposals for such support must be coordinated through and approved by the Ministry of Local Government to ensure alignment and avoid duplication.

Alignment with Planning and Procurement Processes

103. All MDA investments to be implemented through Local Governments must be derived from, and explicitly referenced to, the approved District/City/Municipal Development Plan (LGDP) for FY 2026/27. Votes should obtain written certification from the respective Local Government confirming this alignment prior to the finalization of their work plans.

104. Procurement plans supporting conditional grants must be developed by the Local Government and approved by the responsible Ministry. These

plans must adhere to the delegated authority under the Public Procurement and Disposal of Public Assets Act and must be published by the Local Government as part of its annual accountability documents.

Development of sustainable and affordable Housing

105. Increasing availability and access to affordable housing is a priority intervention for socio-economic transformation. In this regard, Local Governments should budget for interventions for finalization and enforcement of physical development plans and integrate relevant interventions such as home improvement campaigns, into their annual work plans and budgets. Local Governments should also: gazette suitable public land for mass affordable housing development; prioritize provision of climate-resilient enabling infrastructure; ensure efficiency in compliance processes, building and environmental approvals; and ensure provision of social services in human settlements.

Cross-Cutting Budget Requirements For FY 2026/27

106. All MDAs and LGs must ensure their FY2026/27 budgets are responsive to the following mandatory cross-cutting themes:

Non-Discrimination, Gender and Equity Compliance, Environment and Social Safeguards

107. Government of Uganda does not tolerate discrimination of any kind, nor gender and equity disparities. As we finalize the budget for FY2026/27, all Accounting Officers are advised to plan and budget for all projects (whether Government of Uganda or externally funded) within the provisions of Article 21 (1) and (2) of the Constitution and Section 12 (11) (e) (i-ii) of the Public Finance Management Act, Cap 171. This emphasizes equality of all persons in access to all opportunities and benefits presented by all projects, without prejudice and discrimination on the ground of sex, race, color, ethnic origin, tribe, birth, creed or religion, social or economic standing, political opinion or disability.

Targeted Interventions for Vulnerable Groups

108. Votes should prioritise high-impact interventions for women, children, the elderly, and other vulnerable groups, focusing on health, education, protection, and economic empowerment, consistent with approved MDA & LG development plans policies and within the available fiscal space.

HIV/AIDS, Epidemics, and Malaria Mainstreaming

109. In line with Presidential Fast Track Initiatives and directives to end HIV/AIDS by the year 2030 and prior Budget Call Circular guidance, all Votes should allocate a minimum of 0.1% of their non-pension, non-transfer budgets to HIV/AIDS interventions, financed solely from GOU

and/or local revenues. All HIV/AIDS and malaria-related interventions should be budgeted and reported using the designated Chart of Accounts codes. Votes should also provide for epidemic preparedness, surveillance, and rapid response within existing ceilings.

Persons with Disabilities (PWDs)

110. All programmes and public investments should integrate universal access standards. Votes should prioritise inclusive infrastructure, education, skills development, employment, and access to specialised health services and assistive devices for persons with disabilities.

Natural Resource Management and Pollution Control

111. Votes should prioritise interventions for wetlands, forests, and biodiversity conservation, sustainable land use, waste management, and pollution control, including enforcement, monitoring, and community sensitisation, in line with existing laws and regulations.

Transparency, Accountability and Anti-Corruption (TAAC)

112. As you finalize the detailed estimates of revenue and expenditure for FY2026/27, the Inspectorate of Government directs all Accounting Officers of Ministries, Agencies and Local Governments to:

- i. Identify and assess corruption and integrity risks within your mandates, programs and projects, and integrate appropriate mitigation measures during budget formulation;
- ii. Provide for costed TAAC interventions within existing Program-Based Budgeting structures, focusing on prevention, transparency, accountability, citizen engagement, and internal controls;
- iii. Mainstream TAAC actions in the design and implementation of new and on-going projects, with clear outputs, performance indicators and timelines aligned to NDPIV governance and accountability objectives;
- iv. Adopt and integrate the audit, inspection and oversight recommendations, including those issued by the Inspectorate of Government, Office of the Auditor General and Internal Audit.

113. Failure to abide by and integrate the above information in your workplans and budgets will be treated as negligence of duty.

E. TIMELINES AND REMINDERS

Adherence to Budget Submission Deadlines

114. There are Accounting Officers who still do not meet or respect the budget process deadlines. This delays the overall timely analysis, finalization and submission to Parliament for approval of the budget for appropriation since this is done Vote by Vote. Accordingly, all



Accounting Officers must strictly follow statutory deadlines of the Budget Process Calendar for FY 2026/27 to ensure they finalize their budgets in time. Non-compliant Votes will be sanctioned and their operations frozen on the IFMIS.

115. In line with Section 12 (3) of the Public Finance Management Act, Cap 171, all Accounting Officers are required to comply with the following working deadlines in preparation for the finalization and submission of the budget to Parliament by 1st April 2026:

- i. Submit the draft estimates of revenue and expenditure to the Ministry of Finance, Planning and Economic Development and to Equal Opportunities Commission by **Thursday, 5th March 2026**;
- ii. Submit the Ministerial Policy Statements to Parliament by **Thursday, 12th March 2026**; and
- iii. All Accounting Officers to submit their Performance Contracts to this Ministry by **Thursday, 4th June 2026**.

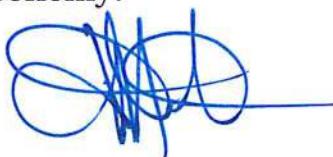
F. CONCLUSION

116. This Circular aims at reinforcing fiscal discipline, performance accountability, alignment to growth drivers, and reduce fragmentation of budget allocations.

117. Strict adherence to the Public Finance Management Act, Cap 171, all attendant regulations, and the directives herein is non-negotiable without breach.

118. For any clarification, contact your assigned Programme Budget Analyst. For technical support on the Programme Budgeting System (PBS), contact the IT Helpdesk at 0414707151 or on our Toll-Free Line: **0800229229**, and also by email: **pbs-support@finance.go.ug** (Monday-Friday, 8:00 am - 5:00 pm).

119. I wish you all the best as we finalize the budget for FY2026/27 and for the continued journey of building a vibrant and self-sustaining economy.



Ramathan Ggoobi

PERMANENT SECRETARY/SECRETARY TO THE TREASURY

Copy: 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
Rt. Hon. 3rd Deputy Prime Minister and Minister Without Portfolio
Hon. Minister of Finance, Planning and Economic Development
All Hon. Ministers and Ministers of State
All Chairpersons, Parliamentary Committees
All Hon. Members of Parliament
The Auditor General
The Chairperson, National Planning Authority
The Chairperson Equal Opportunities Commission
The Head of Public Service and Secretary to Cabinet
The Inspector General of Government
The Deputy Head of Public Service and Deputy Secretary to Cabinet
The Principal Private Secretary to H.E the President
The Clerk to Parliament
All Resident District Commissioners
All LCV Chairpersons and Mayors of Municipalities.
The Director, Parliamentary Budget Office.



ANNEX 1: RESOURCE ENVELOPE FOR FY2025/26 AND FY 2026/27

S/N	Source	FY2025/26	First BCC	FY2026/27	Variance with BFP
(1)	(2)	(3)	(4)	(5)	(6) = (5)-(4)
1	Domestic Revenues	37,227.24	40,090.43	41,513.69	1,423.26
2	Petroleum Fund			1,442.64	1,442.64
3	Budget Support	2,084.32	330.97	1,193.21	862.24
4	Domestic Borrowing	11,381.35	8,952.89	8,952.89	(0.00)
5	Project Support (External Financing)	11,327.07	10,018.45	10,837.97	819.52
6	Domestic Refinancing (Roll-over)	10,027.84	9,678.55	13,967.77	4,289.23
7	Local Revenue for Local Governments	328.67	328.67	340.99	12.33
8	Total Resource Inflows (1+2+3+4+5+6+7)	72,376.48	69,399.95	78,249.16	8,849.20
8	External Debt Repayments (Amortization)	(4,985.79)	(4,833.16)	(4,181.79)	651.36
9	Project Support (External Financing)	(11,327.07)	(10,018.45)	(10,837.97)	(819.52)
10	Domestic Refinancing	(10,027.84)	(9,678.55)	(13,967.77)	(4,289.23)
11	Domestic Arrears	(1,400.78)	(200.00)	(200.00)	-
12	Local Revenue for Local Governments	(328.67)	(328.67)	(340.99)	(12.33)
13	GOU MTEF: Resource Envelope Less External Debt Repayments, Project Support, Domestic Refinancing, Arrears and AIA	44,306.34	44,341.13	48,720.63	4,379.50
14	Interest payments	(11,332.73)	(12,734.64)	(13,899.57)	(1,164.92)
15	Domestic Debt Payment (BoU)	(493.00)	(547.00)	(547.00)	-
16	GOU Discretional Resources (MTEF less Interest Payments)	32,480.60	31,059.49	34,274.06	3,214.57

PROGRAMME/NOTE	FY 2025/26 Approved Budget					FY 2026/27 Budget Estimates					FY 2027/28 Budget Estimates							
	Wage	Non-Wage	Domestic	External	Total excl.	Wage	Non-Wage	Domestic	External	Total excl.	Wage	Non-Wage	Domestic	External	Total excl.			
	Recurrent	Dev	Financing	External	Financing	Recurrent	Dev	Financing	External	Financing	Recurrent	Dev	Financing	External	Total excl.			
AGRO-INDUSTRIALISATION																		
010 Ministry of Agriculture, Animal Industry & Fisheries	36.93	298.93	114.84	495.76	450.70	947.45	38.93	239.06	135.54	536.11	414.33	950.64	40.88	274.41	150.19			
011 Ministry of Local Government	0.25	0.21	-	-	0.46	0.25	0.80	-	-	1.05	0.26	0.92	-	2.09	1.18			
015 Trade, Industry and Cooperatives	-	1.82	-	-	1.82	1.82	-	-	-	1.82	-	-	-	-	1.18			
019 Ministry of Water and Environment	1.60	-	76.37	-	257.11	77.97	355.08	1.60	0.05	74.57	133.47	78.22	209.69	1.68	2.09			
021 East African Community	-	0.19	-	-	0.19	0.19	0.40	-	-	0.40	0.40	0.40	-	0.46	0.46			
028 National Planning Authority	-	0.61	-	-	0.61	0.61	-	-	-	0.61	0.61	-	-	0.70	0.70			
121 Dairy Development Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
122 Kampala Capital City Authority	-	0.27	-	-	0.27	0.27	-	-	-	0.60	0.60	-	-	0.69	0.69			
125 National Animal Genetic Res. Centre and Data Bank	5.74	5.25	65.49	-	5.74	5.25	65.09	1.90	1.15	71.60	83.66	83.66	-	2.14	2.14			
150 National Environment Management Authority	-	0.90	-	-	0.90	1.60	-	-	-	0.60	0.60	-	-	0.58	0.58			
162 National Agricultural Research Organisation	43.46	37.06	100.50	-	181.02	43.46	78.26	97.50	-	219.22	45.64	90.00	-	107.25	242.88			
152 NADES Secretariat	-	0.30	-	-	0.30	-	-	-	-	0.60	0.60	-	-	0.69	0.69			
154 Uganda National Bureau of Standards	-	0.30	-	-	0.30	-	-	-	-	-	-	-	-	-	-			
155 Uganda Cotton Development Organisation	-	0.72	-	-	0.72	0.72	-	-	-	1.92	1.92	-	-	2.21	2.21			
160 Uganda Coffee Development Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
161 Uganda Free Zone Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
119 Uganda Registration Services Bureau	-	0.10	-	-	0.10	0.10	-	-	-	0.60	0.60	-	-	0.69	0.69			
138 Uganda Investment Authority (UIA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
168 Uganda Freezes and Export-Promotion Authority	-	0.30	-	-	0.30	-	-	-	-	0.60	0.60	-	-	0.69	0.69			
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
601 601-999 Local Governments	169.17	68.79	40.42	-	278.36	278.36	169.17	68.79	40.42	278.36	278.36	-	-	301.20	301.20			
SUB-TOTAL AGRO-INDUSTRIALISATION	257.15	424.18	398.51	783.86	1,079.85	1,833.71	289.15	400.27	415.01	669.58	1,074.43	1,744.01	272.11	459.80	456.52	915.31	1,188.42	2,103.73
SUSTAINABLE EXTRACTIVE INDUSTRY DEVELOPMENT																		
008 Ministry of Finance, Planning & Economic Dev	-	1.50	-	-	1.50	1.50	-	-	-	0.50	0.50	-	-	0.58	0.58			
013 Ministry of Education and Sports	9.20	1.00	-	-	1.00	1.00	-	-	-	0.50	0.50	-	-	0.50	0.50			
017 Ministry of Energy and Minerals	-	53.37	56.56	-	653.39	119.53	772.92	9.80	60.83	66.06	-	-	-	-	-	-		
012 Ministry of Lands, Housing & Urban Development	-	-	-	-	-	-	-	-	-	0.30	0.30	-	-	0.35	0.35			
019 Ministry of Water and Environment	28.72	30.43	31.57	-	90.72	90.72	287.72	33.21	16.60	78.53	30.15	38.19	18.26	85.61	86.61	1.73		
144 Uganda Police Force	-	2.00	-	-	2.00	2.00	-	-	-	1.50	1.50	-	-	1.15	1.15			
154 Uganda National Bureau of Standards (UNBS)	-	2.60	-	-	2.60	2.60	-	-	-	1.30	1.30	-	-	1.50	1.50			
006 National Environment Management Authority (NEMA)	-	2.30	0.00	-	2.30	1.92	-	-	-	0.80	0.80	-	-	0.92	0.92			
007 Ministry of Justice and Constitutional Affairs	-	0.50	-	-	0.50	0.50	-	-	-	0.50	0.50	-	-	0.58	0.58			
500 Missions Abroad	-	1.71	-	-	1.71	1.71	-	-	-	0.96	0.96	-	-	0.96	0.96			
SUB-TOTAL SUSTAINABLE EXTRACTIVE INDUSTRY	37.92	97.33	88.53	653.39	223.77	877.16	38.52	101.20	83.56	-	223.38	223.28	-	40.44	116.24	91.92	248.60	248.60
TOURISM DEVELOPMENT																		
022 Tourism, Wildlife and Antiquities	3.61	293.56	47.03	-	344.20	344.20	3.61	347.76	67.82	-	419.19	419.19	3.79	399.92	74.60	478.31	478.31	
117 Kampala Tourism Board	4.76	51.53	0.04	-	56.33	56.33	4.76	61.53	0.04	-	66.33	66.33	5.00	70.76	0.05	75.81	75.81	
020 Ministry of ICT and National Guidance	-	0.60	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	0.69	0.69			
144 Uganda Peace Force	-	0.40	-	-	0.40	0.40	-	-	-	0.40	0.40	-	-	0.46	0.46			
605 601-999 Local Governments	-	1.90	-	-	1.90	1.90	-	-	-	1.50	1.50	-	-	1.58	1.58			
500 Missions Abroad	-	27.49	-	-	27.49	27.49	-	-	-	2.30	2.30	-	-	2.30	2.30			
SUB-TOTAL TOURISM DEVELOPMENT	8.37	37.47	47.07	-	430.92	430.92	8.37	416.18	67.86	-	491.22	491.22	-	8.79	476.89	74.65	560.33	560.33
CLIMATE CHANGE, NATURAL RESOURCE, ENVIRONMENT AND WATER MANAGEMENT																		
003 Office of the Prime Minister	0.51	20.30	-	-	20.81	20.81	0.51	20.30	-	-	20.81	20.81	0.54	23.34	-	-	23.88	
011 Ministry of Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
012 Ministry of Lands, Housing & Urban Development	-	0.10	5.00	-	5.10	5.10	-	16.05	-	16.05	16.05	-	18.46	-	18.46	-	-	
019 Ministry of Water and Environment	18.35	32.48	57.63	-	105.60	108.46	28.03	50.45	95.76	1,010.83	174.34	1,184.87	29.43	58.01	105.34	988.52	192.79	1,181.30
108 National Planning Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
122 Kampala Capital City Authority	-	24.55	16.54	-	37.69	24.55	24.55	16.54	7.23	-	24.55	24.55	14.61	28.23	-	-	41.59	
156 Uganda Land Commission	13.92	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.23	
157 National Forestry Authority	9.68	16.50	4.13	-	17.16	30.31	47.47	-	-	-	-	-	-	-	-	-	-	
109 Uganda National Meteorological Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SUB-TOTAL CLIMATE CHANGE, NATURAL RESOURCE	42.46	10.32	10.32	10.32	435.55	155.14	129.91	1,010.83	328.80	1,339.24	45.73	178.41	142.91	988.52	367.04	1,355.56	1,355.56	
PRIVATE SECTOR DEVELOPMENT																		
008 Ministry of Finance, Planning & Economic Dev	1.05	1,893.57	-	-	368.06	1,894.62	2,282.68	1.05	1,878.86	1,79.60	1,879.91	2,059.51	4.81	2,125.90	-	2,228.11	2,130.71	2,358.02
015 Ministry of Trade, Industry and Cooperatives	1.15	2.21	-	-	1.73	1.73	-	-	-	1.73	1.73	-	-	1.99	1.99	-	-	-
021 East African Community	-	1.73	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
023 Ministry of Kampala Capital City and Metropolitan Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108 National Planning Authority	-	0.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119 National Lotteries and Gaming Regulatory Board	4.35	5.13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123 PPDA	0.94	1.62	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
154 Uganda National Bureau of Standards	35.86	57.50	35.55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
135 Uganda Export Promotion Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

PROGRAMME/NOTE	FY 2025/26 Approved Budget					FY 2026/27 Budget Estimates					FY 2027/28 Budget Estimates							
	Wage	Non-Wage	Domestic	External	Total excl.	Wage	Non-Wage	Domestic	External	Total excl.	Wage	Non-Wage	Domestic	External	Total excl.			
	Recurrent	Dev	Financing	External	Financing	Recurrent	Dev	Financing	External	Financing	Recurrent	Dev	Financing	External	Total incl.			
MANUFACTURING																		
Ministry of Foreign Affairs	-	-	-	-	-	1.20	-	-	1.20	-	0.40	-	-	0.40	0.40			
Ministry of Finance, Planning and Economic Development	-	-	-	-	-	1.20	-	-	1.20	-	0.40	-	-	0.40	0.40			
006	0.08	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
015	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
016	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
017	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
018	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
019	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
020	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
021	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
022	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
023	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
024	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
025	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
026	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
027	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
028	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
029	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
030	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
031	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
032	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
033	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
034	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
035	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
036	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
037	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
038	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
039	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
040	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
041	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
042	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
043	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
044	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
045	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
046	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
047	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
048	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
049	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
050	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	0.46			
SUB-TOTAL PRIVATE SECTOR DEVELOPMENT	65.71	2,015.58	287.39	368.06	2,398.67	2,706.73	65.71	1,989.51	307.34	179.60	2,361.28	2,540.86	72.70	2,251.44	338.07	456.22	2,652.20	3,118.43
INTEGRATED TRANSPORT, INFRASTRUCTURE AND SERVICES	7.80	65.01	301.53	660.55	374.34	1,034.88	8.06	64.75	718.00	1,125.45	790.90	1,916.25	8.46	74.46	789.80	1,709.02	872.72	2,591.74
SUSTAINABLE ENERGY DEVELOPMENT	53.27	677.55	899.45	4,070.70	1,620.27	5,690.97	53.27	699.42	1,205.03	4,489.24	1,957.71	6,446.95	55.93	804.33	1,325.53	5,817.23	2,185.79	8,003.02
006	0.08	-	-	-	-	-	0.08	-	-	-	-	-	-	-	-	-	-	-
013	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
014	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
015	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
016	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
017	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
018	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
019	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
020	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
021	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
022	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
023	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
024	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
025	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
026	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
027	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
028	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
029	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
030	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
031	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
032	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
033	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
034	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
035	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
036	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
037	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
038	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
039	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
040	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
041	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
042	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
043	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
044	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
045	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
046	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
047	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
048	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
049	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
050	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL SUSTAINABLE ENERGY DEVELOPMENT	7.80	65.01	301.53	660.55	374.34	1,034.88	8.06	64.75	718.00	1,125.45	790.90	1,916.25	8.46	74.46	789.80	1,709.02	872.72	2,591.74
DIGITAL TRANSFORMATION	13.13	90.57	0.57	-	104.27	104.27	13.13	89.27	10.57	-	0.40	0.40	0.40	0.46	0.46	0.46	0.46	0.46
006	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
010	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
018	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
019	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
020	0.10	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	-
021	0.10	-	-	-	-	-												

ANNEX 2A: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2025/26 - 2030/31 (Excl. Arrears, External Debt Repayments, Debt Re-financing and AIA) USHS. BN.

PROGRAMME/NOTE		FY 2024/25 Approved Budget					FY 2026/27 Budget Estimates					FY 2027/28 Budget Estimates					
		Wage	Non-Wage	Domestic	External	Total incl.	Wage	Non-Wage	Domestic	External	Total incl.	Wage	Non-Wage	Domestic	External	Total incl.	
SUB-TOTAL SUSTAINABLE URBANISATION AND HOUSING		19.56	138.42	79.50	1,249.23	18.47	60.04	66.58	338.12	145.09	483.21	19.39	69.04	73.23	50.47	161.67	
003	HUMAN CAPITAL DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
011	Office of the Prime Minister	6.04	-	0.02	-	-	6.04	6.04	-	-	6.04	6.35	-	-	6.35	6.35	
013	Uganda Registration Services Bureau	-	-	-	-	-	0.02	0.02	-	-	0.02	0.02	0.02	0.02	0.02	0.02	
014	Ministry of Local Government	53.07	451.02	35.93	288.56	540.02	828.58	531.07	447.53	33.93	426.77	534.34	691.30	55.73	514.65	37.32	365.35
018	Ministry of Education and Sports	22.69	131.67	148.18	1,281.60	302.54	1,584.14	22.69	153.67	167.68	1,041.21	344.04	1,385.25	23.82	176.72	184.4	145.25
019	Ministry of Gender, Labour and Social Development	5.67	289.70	255.37	188.37	297.94	456.30	5.67	294.20	4.09	203.41	302.44	505.85	5.95	338.34	2.82	255.83
021	Ministry of Water and Environment	4.09	-	208.30	669.39	212.84	882.24	4.09	199.30	-	208.83	203.83	4.29	0.50	219.23	-	224.03
022	East African Community	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
024	Uganda AIDS Commission	6.12	19.72	0.56	-	26.39	6.12	19.72	0.56	-	26.39	6.42	26.39	6.42	22.68	0.61	27.91
026	National Planning Authority	-	9.86	-	-	9.86	9.86	-	-	-	-	9.86	-	11.34	-	11.34	
028	Budama University	37.55	24.18	11.40	-	73.15	73.15	37.56	32.51	10.95	81.03	39.43	37.39	12.05	88.88	88.88	88.88
030	Uganda Cancer Institute	26.08	50.63	101.61	47.73	178.35	226.04	26.08	191.61	118.57	261.32	306.89	27.38	402.11	402.11	402.11	
031	Uganda Heart Institute	18.06	31.14	8.03	61.50	57.23	186.08	34.64	38.03	92.71	92.71	183.44	18.95	39.83	1.58	100.63	
032	National Medical Stores	62.07	24.60	1.43	-	86.67	86.67	62.07	24.60	1.43	60.22	71.34	60.22	1.58	823.14	823.14	823.14
033	Kampala Capital City Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
034	Equal Opportunities Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
035	Muni University	23.75	11.87	3.76	39.38	23.75	11.87	3.76	39.38	11.87	3.76	39.38	24.94	3.95	4.55	4.55	4.55
036	Uganda National Examinations Board	17.13	132.61	10.44	160.35	171.13	143.22	170.76	179.95	164.70	170.76	179.95	14.15	41.3	42.72	42.72	42.72
037	Education Sector Commission	3.15	1.58	1.88	1.88	1.88	1.88	1.88	1.88	1.88	1.88	1.88	1.88	1.88	1.88	1.88	1.88
038	Health Service Commission	2.84	11.36	7.05	-	21.24	21.24	2.84	16.36	7.05	26.24	26.24	2.98	18.81	7.75	-	29.54
039	Uganda Investment Authority (UIA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
040	National Population Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
041	Makere University Business School	22.61	135.08	23.39	34.74	101.54	43.33	221.61	145.08	90.39	8.11	457.08	465.19	232.69	166.85	99.43	115.15
042	Kyambogo University	43.33	23.48	1.88	154.28	154.28	101.54	91.75	43.33	43.33	160.53	163.10	90.53	45.49	32.74	41.51	498.97
043	Mountains of the Moon University	22.63	21.38	-	-	44.01	44.01	22.63	21.38	9.09	-	44.01	44.01	157.95	70.53	93.96	10.00
044	Uganda Management Institute	25.22	15.93	5.15	46.30	46.30	25.22	15.93	15.15	-	44.01	44.01	56.30	24.49	24.49	17.49	17.49
045	Ugulu University	45.70	30.91	19.32	95.93	95.93	45.70	34.11	29.32	-	109.13	109.13	47.98	32.26	16.67	61.46	61.46
046	Uganda Blood Transfusion Service (UBTS)	12.35	28.33	4.13	44.81	44.81	12.36	4.13	4.13	-	44.81	44.81	12.97	32.58	4.54	11.56	11.56
047	Kabale Referral Hospital	50.25	65.47	23.40	138.06	138.06	50.25	64.57	23.24	22.84	138.06	138.06	52.76	74.25	25.57	152.58	152.58
048	Masaka Referral Hospital	9.60	10.98	2.26	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	10.08	35.59	2.49	48.17	48.17
049	Arua Referral Hospital	8.44	4.39	4.61	17.99	17.99	5.39	4.61	-	-	18.99	18.99	5.39	9.45	5.07	20.71	20.71
050	Fort Portal Referral Hospital	9.82	4.61	4.61	15.19	15.19	9.82	4.61	4.61	-	16.69	16.69	7.07	6.19	18.41	18.41	18.41
051	Gulu Referral Hospital	10.35	6.47	0.11	16.94	16.94	10.35	7.47	0.11	-	17.94	17.94	10.87	8.60	19.59	19.59	19.59
052	Homa Referral Hospital	10.00	4.12	4.12	14.29	14.29	10.00	5.18	0.17	-	15.35	15.35	16.55	6.35	11.45	11.45	11.45
053	Mulago Referral Hospital	13.21	8.97	0.17	22.38	22.38	13.21	10.50	0.19	-	23.46	23.46	13.87	11.56	12.64	12.64	12.64
054	Naguru Referral Hospital	9.90	4.62	0.11	13.72	13.72	7.48	7.48	0.11	-	14.72	14.72	8.20	8.20	16.18	16.18	16.18
055	Kiindu Referral Hospital	11.84	7.94	1.41	21.19	21.19	11.84	9.24	1.41	-	15.63	15.63	10.39	6.47	16.98	16.98	16.98
056	Kawempe Referral Hospital	8.44	3.33	0.11	11.88	11.88	8.44	4.65	0.11	-	12.43	12.43	10.62	4.12	14.33	14.33	14.33
057	Entebbe Regional Referral Hospital	10.03	8.21	18.38	18.38	10.03	9.24	0.11	-	13.20	13.20	8.85	5.34	12.01	21.28	21.28	21.28
058	Mulago Specialized Women and National Hospital	11.44	9.21	0.11	20.76	20.76	11.44	17.18	0.11	-	20.76	20.76	12.01	31.89	19.59	31.89	31.89
059	Kayunga Referral Hospital	11.11	11.11	0.14	14.45	14.45	11.05	4.20	0.14	-	16.65	16.65	11.67	6.34	14.91	14.91	14.91
060	Mogogo Referral Hospital	8.05	4.33	0.11	12.48	12.48	8.05	5.52	0.11	-	14.64	14.64	7.66	7.75	16.08	16.08	16.08
061	Naguru Referral Hospital	10.77	4.88	7.22	22.87	22.87	7.78	7.22	7.22	-	25.87	25.87	11.31	9.06	23.31	23.31	23.31
062	National Curriculum Development Centre (NCDC)	11.12	1.38	29.39	11.12	11.12	17.90	1.38	-	-	30.39	11.68	20.58	1.51	-	-	-
063	Uganda Virus Research Institute (UVRI)	15.08	11.17	0.81	27.06	27.06	15.08	12.17	19.71	46.97	46.97	15.83	14.00	21.68	51.52	51.52	51.52
064	Kahale University	7.59	17.52	17.52	8.59	8.59	0.81	-	-	18.52	18.52	9.57	8.09	14.33	20.34	20.34	20.34
065	National Council for Higher Education	16.10	16.42	2.04	34.56	34.56	16.10	17.42	5.05	38.57	38.57	16.90	5.56	20.03	42.50	42.50	42.50
066	Uganda Business and Technical Examination Board	6.83	8.85	0.30	15.99	15.99	6.83	10.50	0.30	17.19	17.19	7.18	0.13	19.06	19.06	19.06	19.06
067	Uganda Vocational and Technical Assessment Board	7.30	6.19	0.10	13.59	13.59	7.30	6.74	0.60	14.64	14.64	7.66	0.66	16.08	16.08	16.08	16.08
068	Uganda Health Professional Assessment Board	10.00	50.13	8.99	4.25	4.25	10.00	45.91	28.78	12.89	45.91	45.91	30.21	14.92	47.71	47.71	47.71
069	Missions Abroad	3.91	5.44	0.34	38.14	38.14	3.91	9.68	0.34	26.58	26.58	10.13	30.57	21.42	40.91	40.91	40.91
070	601-399 Local Governments	43.70	24.69	2.05	70.45	70.45	43.70	31.75	2.06	10.02	10.02	45.89	36.52	2.36	84.67	84.67	84.67
071	State House	24.65	15.07	10.99	50.71	50.71	24.65	16.83	10.99	5.67	52.47	52.47	25.88	12.09	57.33	57.33	57.33
072	Ministry of Foreign Affairs	10.33	9.11	2.89	22.33	22.33	10.33	11.78	2.89	2.89	27.05	27.05	8.18	0.11	30.32	30.32	30.32
073	Uganda Industrial Research Institute	10.98	1.12	-	-	-	-	-	-	-	-	-	-	-	-	-	
074	Uganda Registration Services Bureau	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
075	Uganda National Bureau of Standards	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SUB-TOTAL HUMAN CAPITAL DEVELOPMENT		2,940.99	695.95	277.08	3,094.01	3,094.01	2,940.99	277.08	3,094.01	3,094.01	3,094.01	3,094.01	3,094.01	3,094.01	3,094.01	3,094.01	3,094.01
INNOVATION, TECHNOLOGY DEVELOPMENT AND TRANSFER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
002	State House	-	0.37	-	0.37	-	-	-	-	-	-	-	-	-	-	-	
005	National Council for Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
119	Uganda Vocational and Technical Assessment Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
154	Uganda Health Professional Assessment Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500	Missions Abroad	-															

ANNEX 2A: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2025/26 - 2030/31 (Excl. Arrears, External Debt Repayments, Debt Re-financing and AIA) USHS. BN.

PROGRAMME/NOTE		FY 2025/26 Approved Budget					FY 2026/27 Budget Estimates					FY 2027/28 Budget Estimates					
		Wage	Non-Wage	Domestic	External	Total excl.	Total incl.	Wage	Non-Wage	Domestic	External	Total excl.	Total incl.	Wage	Non-Wage	Domestic	External
167	Ministry of Science, Technology and Innovation	4.16	317.91	41.00	-	363.07	363.07	5.86	312.31	117.00	-	435.16	435.16	6.15	359.15	128.70	494.00
500	Missions Abroad	-	-	-	-	0.67	-	0.12	-	-	-	0.12	-	0.12	-	-	0.12
SUB-TOTAL INNOVATION, TECHNOLOGY DEVELOP.		15.47	329.18	43.88	-	388.53	388.53	17.16	326.93	119.89	-	463.98	463.98	18.02	375.95	131.88	525.85
GOVERNANCE AND SECURITY																	
001	Office of the President	31.38	279.94	20.12	-	331.45	331.45	31.38	273.94	20.12	-	325.45	325.45	32.95	315.03	22.14	-
002	State House	37.75	443.11	27.72	-	508.58	508.58	37.75	405.11	27.72	-	470.58	470.58	39.64	458.88	30.49	370.12
003	Office of the Prime Minister	0.43	1.87	0.20	-	8.49	8.49	0.43	1.87	0.20	-	2.30	2.30	2.15	536.01	2.60	536.01
004	Ministry of Defence	1,391.51	1,569.26	1,773.09	255.98	4,673.85	4,673.85	1,391.51	1,569.26	1,773.09	201.97	4,673.85	4,673.85	4,875.82	1,481.08	1,950.39	5,283.39
005	Ministry of Foreign Affairs	14.12	26.03	3.55	-	43.71	43.71	14.12	43.71	26.03	3.55	43.71	43.71	45.53	14.82	29.94	48.67
007	Ministry of Justice and Constitutional Affairs	16.57	87.31	16.64	-	3.44	3.44	16.57	85.89	16.64	-	3.44	3.44	3.44	-	3.95	134.47
008	Ministry of Finance, Planning & Economic Dev	-	-	-	-	50.67	50.67	50.67	51.76	0.69	-	55.67	55.67	53.88	55.53	0.76	63.67
009	Ministry of Internal Affairs	3.22	0.19	-	-	0.47	0.47	0.47	0.28	0.00	-	0.00	0.00	0.47	0.30	0.22	0.52
011	Ministry of Gender, Labour and Social Development	0.28	1.57	37.90	0.09	39.57	39.57	0.57	43.50	0.09	-	45.17	45.17	1.65	50.03	0.10	51.78
021	East African Community	0.00	-	-	-	59.99	59.99	38.39	99.06	33.03	22.80	79.67	79.67	25.03	113.92	3.68	157.91
103	Electoral Commission	23.84	33.03	22.80	-	23.84	23.84	33.03	22.80	-	-	17.61	17.61	17.61	88.10	19.90	19.90
105	Law Reform Commission	3.42	12.56	16.35	-	16.35	16.35	32.97	13.82	4.00	-	32.97	32.97	3.59	18.95	4.42	36.62
111	Uganda Human Rights Commission	11.02	15.19	6.77	-	11.02	11.02	-	-	-	-	-	-	-	-	-	-
112	Law Development Centre	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	Ethics and Integrity	3.75	10.04	0.06	-	13.86	13.86	3.75	11.54	0.06	-	15.36	15.36	3.94	13.27	0.07	17.28
120	Uganda Registration Services Bureau	7.08	32.92	3.99	-	46.89	46.89	7.08	35.92	3.99	-	46.89	46.89	7.43	41.31	4.29	53.03
122	National Citizenship and Immigration Control	6.85	163.20	20.54	-	190.59	190.59	6.85	163.20	20.54	-	190.59	190.59	7.20	187.69	22.60	217.47
123	Kampala Capital City Authority	-	-	-	-	-	-	-	-	-	-	-	-	1.51	-	1.74	-
124	National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129	Equal Opportunities Commission	12.38	1.22	-	-	1.22	1.22	1.22	-	-	-	1.22	1.22	1.22	-	-	1.40
130	Financial Intelligence Authority (FIA)	-	32.38	1.48	-	46.23	46.23	12.38	32.38	1.48	-	46.23	46.23	13.00	37.23	1.62	51.85
131	Treasury Operations	48.52	59.51	1.57	-	109.60	109.60	48.52	59.51	1.57	-	119.40	119.40	50.95	68.43	12.50	131.89
133	Auditor General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144	Office of the Director of Public Prosecutions	522.48	409.26	206.27	-	1,198.03	1,198.03	522.48	369.28	207.83	-	1,170.48	1,170.48	548.60	424.60	306.60	1,279.87
145	Uganda Police Force	149.04	320.81	58.71	-	528.56	528.56	149.04	347.83	58.71	-	555.58	555.58	165.62	400.01	64.68	703.53
148	Uganda Prisons	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
153	Judicial Service Commission	13.65	10.89	1.30	-	25.83	25.83	13.65	10.89	1.30	-	25.83	25.83	14.33	12.53	1.42	14.40
158	Internal Security Organisation (ISO)	82.00	186.76	10.24	-	249.00	249.00	82.00	176.76	55.24	-	314.00	314.00	86.10	203.27	67.70	350.14
159	Missions Abroad	27.04	87.49	22.99	-	115.23	115.23	27.04	87.49	0.70	-	151.23	151.23	151.23	38.40	1.77	129.79
135	Directorates of Government Analytical Laboratory	41.21	22.99	55.69	-	322.89	41.21	283.42	85.69	41.21	-	40.33	40.33	41.21	283.42	85.69	410.33
023	Ministry of Kampala Capital City and Metropolitan Affairs	0.32	13.86	22.73	-	0.82	0.82	0.32	13.86	22.73	-	0.82	0.82	0.85	15.34	25.01	44.60
146	Public Service Commission	2.85	6.67	1.50	-	11.22	11.22	2.85	6.67	1.50	-	11.22	11.22	2.99	7.90	1.65	12.54
147	Local Government Finance Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
614	601-599 local Governments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500	Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL PUBLIC SECTOR TRANSFORMATION		121.67	117.32	14.54	-	253.53	253.53	96.33	116.31	11.04	-	223.98	223.98	101.14	133.76	12.15	247.05
REGIONAL DEVELOPMENT																	
003	Office of the Prime Minister	0.61	43.86	-	-	44.47	44.47	0.61	41.26	-	-	41.87	41.87	0.64	47.45	-	48.09
011	Ministry of Local Government	31.52	19.11	6.23	-	37.72	37.72	48.19	45.41	6.35	-	45.41	45.41	6.67	36.87	7.70	51.23
020	National Planning Authority	-	0.10	-	-	114.14	56.85	170.99	31.52	21.76	-	9.19	9.19	1.14	-	-	10.55
021	East African Community	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.31
023	Ministry of Kampala Capital City and Metropolitan Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Inspectorate of Government (IG)	4.47	4.59	-	-	9.06	9.06	4.47	4.59	-	-	9.06	9.06	4.69	5.28	-	9.98
111	National Planning Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	National Curriculum Development Centre	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	Kampala Capital City Authority	104.26	47.95	-	-	152.22	152.22	78.92	38.46	-	-	117.37	117.37	82.86	44.23	-	127.09
125	National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	National Information Technologies Authority (NITA)	-	0.81	-	-	0.81	0.81	-	-	-	-	0.81	0.81	-	0.93	-	0.93
146	National Identification and Registration Authority (NIRA)	3.74	0.27	-	-	2.27	2.27	3.74	2.54	-	-	2.27	2.27	0.31	0.31	-	0.31
147	Public Service Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
614	601-599 local Governments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500	Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL PUBLIC SECTOR TRANSFORMATION		121.67	117.32	14.54	-	253.53	253.53	96.33	116.31	11.04	-	223.98	223.98	101.14	133.76	12.15	247.05

4 of 10

ANNEX 2A: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2025/26 - 2030/31 (Excl. Arrears, External Debt Repayments, Debt Re-financing and AIA) USHS BN.

PROGRAMME/NOTE	FY 2025/26 Approved Budget					FY 2026/27 Budget Estimates					FY 2027/28 Budget Estimates								
	Wage	Non-Wage	Domestic	External	External	Wage	Non-Wage	Domestic	External	External	Wage	Non-Wage	Domestic	External	External				
	Recurrent	Dev	Financing	Financing	Financing	Recurrent	Dev	Financing	Financing	Financing	Recurrent	Dev	Financing	Financing	Financing				
617 601,999: Local Governments	443.38	777.20	183,68	199.90	117.85	1,518.03	1,635.89	443.38	777.20	191.66	203.59	1,521.02	1,724.61	499.28	976.21				
SUB-TOTAL: REGIONAL DEVELOPMENT	475.50	842.63	199.90	117.85	1,518.03	1,635.89	475.50	848.88	198.64	203.59	1,521.02	1,724.61	499.28	976.21	216.30	768.63	1,691.79	2,460.42	
DEVELOPMENT PLAN IMPLEMENTATION																			
001 Office of the President	0.28	22.08	-	-	-	22.36	22.35	0.28	23.08	-	23.36	23.35	0.29	26.54	-	26.84	26.84	26.84	
002 Office of the Prime Minister	0.54	64.63	5.47	-	-	75.74	75.74	5.64	65.13	5.47	-	-	76.24	74.90	6.02	-	86.84	86.84	
006 Ministry of Foreign Affairs	0.91	-	-	-	-	0.91	0.91	0.91	-	-	-	-	0.91	1.04	1.04	1.04	1.04	1.04	
011 Ministry of Finance, Planning & Economic Dev	11.03	290.92	33.96	478.81	512.77	11.43	323.28	261.80	106.30	596.51	702.81	12.00	317.77	287.98	155.81	671.76	827.57	111.12	
023 Ministry of Local Government	0.16	9.52	-	-	-	9.68	9.68	9.52	-	-	-	-	0.16	10.95	-	11.12	11.12	11.12	
103 Inspectorate of Government (IG)	-	0.05	-	-	-	0.05	-	0.05	-	-	-	-	0.05	0.05	-	0.06	0.06	0.06	
119 National Planning Authority	21.46	27.66	44.92	-	-	94.04	94.04	21.46	47.52	61.28	-	-	130.26	130.26	22.54	54.64	67.41	144.59	
122 Uganda Registration Services Bureau	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
131 Kampala Capital City Authority	-	9.49	19.62	-	-	29.10	-	9.49	5.94	-	-	-	15.42	15.42	-	10.91	6.53	17.44	
141 OAG	-	4.00	-	-	-	4.00	-	4.00	-	-	-	-	4.00	4.00	-	4.60	4.60	4.60	
143 Uganda Bureau of Statistics	400.26	412.25	64.79	877.30	400.26	412.25	64.79	877.30	877.30	877.30	877.30	877.30	420.27	474.09	71.27	965.63	965.63	965.63	
123 National Lotteries and Gaming Regulatory Board	23.26	92.72	18.36	134.35	23.26	92.72	18.36	134.35	23.26	83.77	18.36	20.79	125.39	24.43	96.34	20.20	140.96	140.96	
124 Equal Opportunities Commission	5.10	11.29	1.00	17.39	5.10	11.29	1.00	17.39	5.10	20.79	1.00	-	26.89	5.36	23.91	1.10	30.36	30.36	
130 Treasury Operations	-	-	-	-	-	-	-	-	-	-	-	-	18.21	18.21	-	20.32	20.32	20.32	
147 Local Government Finance Commission	-	-	-	-	-	-	-	-	-	-	-	-	872.99	872.99	1.00	1.00	1.00	1.00	
149 National Population Council	-	-	-	-	-	-	-	-	-	-	-	-	3.77	3.77	-	4.34	4.34	4.34	
163 Ugandan Retirement Benefits Regulatory Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
005 Ministry of Public Service	-	1.01	-	-	-	1.01	1.01	-	-	-	-	-	3.01	3.01	-	3.46	3.46	3.46	
137 NRA	-	1.00	-	-	-	1.00	1.00	-	-	-	-	-	1.00	1.00	-	1.15	1.15	1.15	
153 Public Procurement & Disposal of Public Assets (PPDA)	-	1.50	-	-	-	1.50	1.50	-	-	-	-	-	1.50	1.50	-	1.73	1.73	1.73	
145 Missions Abroad	-	23.57	-	-	-	23.57	23.57	-	-	-	-	-	18.07	18.07	-	18.07	18.07	18.07	
SUB-TOTAL: DEVELOPMENT PLAN IMPLEMENTATION	473.03	1,892.52	331.81	33.96	2,667.36	2,701.31	473.43	1,917.71	419.43	106.30	2,804.57	2,910.87	497.10	2,195.76	461.38	155.81	3,154.23	3,310.04	
ADMINISTRATION OF JUSTICE																			
101 Judiciary	109.09	270.04	56.01	-	-	435.14	435.14	109.09	270.04	56.01	-	-	435.14	435.14	114.54	310.55	61.61	486.70	
148 Judicial Service Commission	5.01	12.67	2.50	-	-	20.17	20.17	5.01	17.67	2.50	-	-	25.17	25.17	5.26	20.32	2.75	28.32	
311 Law Development Centre	10.56	26.24	4.05	-	-	40.85	40.85	10.56	26.24	4.05	-	-	40.85	40.85	11.09	30.17	4.46	45.72	
133 Directorate of Public Prosecution(DPP)	38.81	41.62	18.34	-	-	98.77	98.77	38.81	41.62	18.34	-	-	98.77	98.77	40.75	47.87	20.17	108.79	
018 Ministry of Gender, Labour and Social Development	-	5.10	-	-	-	0.70	0.70	-	-	-	-	-	5.10	5.10	-	5.75	5.75	5.75	
144 Uganda Police Force	-	0.70	-	-	-	0.70	0.70	-	-	-	-	-	0.50	0.50	-	0.58	0.58	0.58	
008 Ministry of Finance, Planning & Economic Dev	-	0.10	-	-	-	0.10	0.10	-	-	-	-	-	0.10	0.10	-	0.12	0.12	0.12	
009 Ministry of Internal Affairs	-	1.18	-	-	-	1.18	1.18	-	-	-	-	-	1.48	1.48	-	1.70	1.70	1.70	
135 Directorate of Government Analytical Laboratory	-	0.10	-	-	-	0.10	0.10	-	-	-	-	-	2.00	2.00	-	2.30	2.30	2.30	
122 Kampala Capital City Authority	-	0.20	-	-	-	0.20	0.20	-	-	-	-	-	4.07	4.07	-	4.68	4.68	4.68	
011 Ministry of Local Government	-	0.20	-	-	-	0.20	0.20	-	-	-	-	-	0.20	0.20	-	0.23	0.23	0.23	
145 Uganda Prisons Service	-	1.00	-	-	-	1.00	1.00	-	-	-	-	-	1.00	1.00	-	1.10	1.10	1.10	
SUB-TOTAL: ADMINISTRATION OF JUSTICE	163.47	356.05	81.69	-	603.41	603.41	163.47	388.92	81.89	-	614.28	614.28	171.64	424.25	90.08	-	685.98	685.98	
LEGISLATION, OVERSIGHT & REPRESENTATION																			
104 Parliamentary Commission	119.79	864.50	45.18	-	-	1,029.47	1,029.47	119.79	863.98	45.18	-	-	1,028.95	1,028.95	125.78	993.58	49.70	1,169.06	
105 Ministry of Justice and Constitutional Affairs	-	0.32	-	-	-	0.32	0.32	-	-	-	-	-	0.18	0.18	-	0.21	0.21	0.21	
131 Office of the Auditor General (OAG)	-	0.30	-	-	-	0.30	0.30	-	-	-	-	-	0.30	0.30	-	0.35	0.35	0.35	
122 Kampala Capital City Authority (KCCA)	-	0.17	-	-	-	0.17	0.17	-	-	-	-	-	0.15	0.15	-	0.17	0.17	0.17	
011 Ministry of Local Government	-	9,478.71	-	-	-	1,854.03	1,854.03	-	-	-	-	-	29.42	29.42	-	26.61	4.68	31.30	
SUB-TOTAL: LEGISLATION, OVERSIGHT & REPRESENTATION	11,332.73	-	11,332.73	-	-	11,332.73	11,332.73	-	-	-	-	-	13,899.57	13,899.57	-	-	13,899.57	13,899.57	
INTEREST PAYMENTS DUE																			
Domestic Interest	-	1,854.03	-	-	-	9,478.71	9,478.71	-	-	-	-	-	12,140.70	12,140.70	-	-	12,140.70	12,140.70	
External Interest	-	-	-	-	-	1,854.03	1,854.03	-	-	-	-	-	1,758.86	1,758.86	-	-	1,758.86	1,758.86	
SUB-TOTAL: INTEREST PAYMENTS	-	11,332.73	-	-	-	11,332.73	11,332.73	-	-	-	-	-	13,899.57	13,899.57	-	-	13,899.57	13,899.57	
Total Centre	5,024.44	15,262.76	3,352.74	11,325.06	26,659.93	37,964.99	5,040.46	15,007.90	7,651.91	10,837.97	27,677.77	38,515.74	5,305.16	17,375.17	8,386.53	12,284.29	31,066.66	43,381.15	
600 Total Local Government Programmes	3,552.53	1,728.24	582.08	-	5,843.86	3,553.53	1,728.24	580.07	-	5,841.85	3,731.21	1,987.48	6,160.08	372.10	6,334.77	6,706.86			
5,877.97	28,323.73	6,914.82	11,325.06	43,816.53	55,141.59	8,594.00	30,655.71	8,191.98	10,837.97	47,419.19	58,257.16	9,036.37	33,262.22	9,002.61	12,666.39	15,301.19	63,907.58		
GRAND TOTAL																			



ANNEX 2A: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2025/26 - 2030/31 (Excl. Arrears, External Debt Repayments, Debt Re-financing and AIA) USHS. BN.

PROGRAMME/NOTE	FY 2025/26 Budget Estimates					FY 2026/27 Budget Estimates					FY 2027/28 Budget Estimates				
	Wage	Non-Wage	Domestic	External	Financing	Wage	Non-Wage	Domestic	External	Financing	Wage	Non-Wage	Domestic	External	Financing
AGRO-INDUSTRIALISATION															
010 Ministry of Agriculture, Animal Industry & Fisheries	42.92	329.29	180.23	740.25	552.44	1,292.69	45.07	395.15	216.28	-	556.49	47.32	474.18	259.53	781.03
011 Ministry of Local Government	0.28	-	1.10	-	1.38	0.29	1.32	-	-	-	1.62	0.30	1.59	-	1.89
015 Ministry of Trade, Industry and Cooperatives	1.76	-	2.51	-	2.51	-	-	-	-	-	3.01	-	3.62	-	3.62
019 Ministry of Water and Environment	-	-	30.85	100.27	131.12	185	0.08	118.12	-	-	120.05	1.94	0.10	141.74	143.79
021 East African Community	-	-	0.55	-	0.55	-	-	-	-	-	0.69	0.79	-	-	0.79
108 Dairy Development Authority	-	-	0.64	-	0.64	-	-	-	-	-	1.01	1.01	-	-	1.21
121 Kamala Capital City Authority	-	-	0.83	-	0.83	-	-	-	-	-	0.99	0.99	-	-	1.19
122 National Animal Genetic Res. Centre and Data Bank	6.32	7.25	85.92	99.49	6.64	8.70	103.10	-	-	-	118.44	118.44	6.97	10.44	141.14
150 National Environment Management Authority	-	1.38	2.57	-	-	-	-	-	-	-	1.66	1.66	-	-	1.71
142 National Agricultural Research Organisation	47.92	108.00	128.70	-	284.62	50.31	129.60	154.44	-	-	334.35	334.35	52.83	155.52	393.67
152 NUOOS Secretariat	-	2.65	-	-	-	-	-	-	-	-	3.18	3.18	-	-	3.82
154 Uganda National Bureau of Standards	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
155 Uganda Cotton Development Organisation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
160 Uganda Coffee Development Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161 Uganda Free Zones Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119 Uganda Investment Services Bureau	0.83	-	-	-	-	-	-	-	-	-	0.99	0.99	-	-	1.19
138 Uganda Registration Authority (URA)	-	0.69	-	-	-	-	-	-	-	-	0.83	0.83	-	-	0.99
168 Uganda Freezes and Export-Promotion Authority	-	0.83	-	-	-	-	-	-	-	-	0.99	0.99	-	-	1.19
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601 601-999 Local Governments	186.51	94.94	53.95	-	334.80	334.80	-	195.84	113.92	64.02	-	373.78	373.78	-	205.63
SUB-TOTAL AGRO-INDUSTRIALISATION	285.71	551.76	547.82	771.10	1,385.29	2,186.39	-	300.00	662.11	657.38	-	1,619.49	1,619.49	-	315.00
SUSTAINABLE EXTRACTIVE INDUSTRY DEVELOPMENT															
008 Ministry of Finance, Planning & Economic Dev	-	-	0.69	-	-	0.69	0.69	-	-	-	0.83	0.83	-	-	0.99
013 Ministry of Education and Sports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.99
017 Ministry of Energy and Minerals	10.80	83.95	88.39	-	-	183.14	183.14	111.34	100.73	106.06	-	218.14	218.14	111.91	120.98
012 Ministry of Lands, Housing & Urban Development	-	0.41	-	-	-	0.41	0.41	0.41	0.50	0.50	-	0.50	0.50	0.50	0.60
019 Ministry of Water, Environment & Petroleum Authority of Uganda	-	45.83	21.91	-	99.40	11.93	33.24	55.00	26.29	-	114.53	34.91	65.99	31.85	132.46
144 Uganda Police Force	-	2.07	-	2.07	-	2.48	-	2.48	-	-	1.66	1.66	2.98	-	2.98
154 Uganda National Bureau of Standards (UNBS)	-	1.38	-	1.38	-	2.15	-	2.15	-	-	2.15	2.15	2.58	-	2.58
150 National Environment Management Authority (NEMA)	-	1.79	0.00	-	1.79	1.79	-	1.32	-	-	1.59	1.59	1.59	-	1.59
007 Ministry of Justice and Constitutional Affairs	-	1.10	-	1.10	-	0.69	-	0.83	-	-	0.99	0.99	-	-	0.99
500 Missions Abroad	-	0.69	-	0.69	-	0.96	-	0.83	-	-	0.99	0.99	-	-	0.99
SUB-TOTAL SUSTAINABLE EXTRACTIVE INDUSTRY	42.46	138.33	110.30	-	292.06	292.06	-	44.59	166.00	132.36	-	342.34	342.34	-	46.82
TOURISM DEVELOPMENT															
022 Tourism, Wildlife and Antiquities	3.98	479.91	89.52	-	573.41	573.41	41.18	575.89	107.42	-	687.49	687.49	43.39	691.07	128.80
117 Kampala Tourism Board	5.25	84.91	0.65	-	90.22	90.22	5.51	101.89	0.07	-	107.47	107.47	5.79	122.27	128.14
122 Kampala Capital City Authority	-	0.83	-	-	0.63	0.63	0.99	-	0.99	-	0.65	0.65	0.66	0.66	0.60
020 Ministry of ICT and National Guidance	-	0.55	-	-	0.55	0.55	0.66	-	-	-	0.79	0.79	0.79	0.79	0.79
144 Uganda Peace Force	-	0.69	-	-	0.69	0.69	0.83	-	0.83	-	0.99	0.99	0.99	0.99	0.99
601-999 Local Governments	-	2.62	-	-	2.62	2.62	-	3.15	-	-	3.78	-	-	3.78	3.78
500 Missions Abroad	-	3.17	-	-	2.30	2.30	-	3.81	-	-	4.57	-	-	-	-
SUB-TOTAL TOURISM DEVELOPMENT	9.23	572.68	89.57	-	670.62	670.62	-	9.69	687.22	107.49	-	800.59	800.59	-	10.18
CLIMATE CHANGE, NATURAL RESOURCE, ENVIRONMENT AND PRIVATE SECTOR DEVELOPMENT															
003 Office of the Prime Minister	0.56	28.01	-	-	28.57	28.57	0.59	33.61	-	-	34.20	34.20	0.62	40.33	-
011 Ministry of Local Government	-	-	-	-	22.15	22.15	-	26.58	-	-	26.58	26.58	-	-	40.95
012 Ministry of Lands, Housing & Urban Development	-	22.15	-	-	22.15	22.15	-	26.58	-	-	31.89	31.89	-	-	31.89
019 Ministry of Water and Environment	-	69.61	126.41	-	226.93	167.79	32.45	83.54	151.69	-	267.68	34.07	100.24	182.03	316.35
108 National Planning Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	-	33.88	9.54	-	33.88	33.88	16.11	40.65	40.65	-	48.79	48.79	13.74	48.79	48.79
155 Uganda Land Commission	15.34	22.82	60.11	-	47.71	47.71	27.39	11.45	57.15	71.95	13.33	33.65	51.17	-	63.53
157 National Forestry Authority	1.20	23.37	35.53	-	-	-	-	-	-	-	-	-	-	-	86.15
109 Uganda National Meteorological Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
606 601-999 Local Governments	-	14.24	-	-	14.24	14.24	-	17.09	-	-	20.51	-	-	-	-
SUB-TOTAL CLIMATE CHANGE, NATURAL RESOURCE	48.01	214.09	171.49	-	940.86	433.59	1,374.45	50.42	285.91	205.79	-	513.11	513.11	-	52.94
FY 2025/26 Budget Estimates															
008 Ministry of Finance, Planning & Economic Dev	8.94	2,559.08	-	-	2,568.01	2,568.01	13.47	3,070.89	-	-	3,084.36	3,084.36	14.14	3,685.07	-
015 Ministry of Trade, Industry and Cooperatives	1.27	3.05	-	-	4.32	1.33	13.25	-	-	-	1.40	1.40	-	-	3,699.21
021 East African Community	-	2.39	-	-	2.39	2.39	-	2.86	-	-	3.44	3.44	-	-	3,699.21
023 Ministry of Kampala Capital City and Metropolitan Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,699.21
108 National Planning Authority	0.35	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119 Uganda Registration Authority (URA)	4.79	7.08	-	-	11.87	5.03	8.50	-	-	-	0.41	0.41	-	-	0.50
123 National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15.48
153 PPOA	1.04	2.24	-	-	3.27	1.09	2.68	-	-	-	1.14	1.14	-	-	4.36
154 Uganda Export Promotion Board	39.53	74.60	-	-	161.25	41.51	56.31	-	-	-	107.71	107.71	-	-	218.86
136 Uganda National Bureau of Standards	-	-	-	-	-	-	-	-	-	-	-	-	-	-	218.86

PROGRAMME/NOTE	FY 2028/29 Budget Estimates					FY 2029/30 Budget Estimates					FY 2030/31 Budget Estimates						
	Wage	Non-Wage	Domestic	External	Total excl.	Wage	Non-Wage	Domestic	External	Total excl.	Wage	Non-Wage	Domestic	External	Total incl.		
138 Uganda Investment Authority (UIA)	7.53	24.84	347.05	379.42	379.42	7.91	29.80	416.47	454.18	454.18	8.31	35.76	49.76	543.83	543.83		
140 Capital Markets Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
151 Uganda Free Zones Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
152 Uganda Microfinance Regulatory Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
153 Uganda Retirement Benefits Regulatory Authority	8.63	12.72	0.95	-	22.30	9.06	15.27	1.14	-	25.47	25.47	9.51	18.32	1.37	29.20		
150 Missions Abroad	-	-	0.69	-	1.51	0.69	-	-	-	0.83	-	0.99	-	-	0.99		
122 Kampala Capital City Authority	-	-	-	-	0.69	-	-	-	-	0.83	-	0.99	-	-	0.99		
110 Uganda Industrial Research Institute	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
168 Uganda Free Zones and Export Promotion Authority	8.50	8.84	9.72	-	27.06	8.92	10.61	11.66	-	31.19	31.19	9.37	12.73	13.99	36.09		
167 Ministry of Science, Technology and Innovation	-	0.69	-	-	0.69	-	-	-	-	0.83	-	0.99	-	-	0.99		
601-999 Local Governments	601-999 Local Governments	11.15	1.04	-	12.20	-	0.83	-	-	14.64	14.64	1.50	-	-	17.55		
SUB-TOTAL PRIVATE SECTOR DEVELOPMENT	80.22	2,707.91	405.69	-	3,195.32	3,195.32	88.31	3,259.08	486.83	-	3,834.22	3,834.22	92.73	3,910.89	584.19	4,587.82	
MANUFACTURING																	
Ministry of Foreign Affairs	-	0.55	-	-	0.55	0.55	-	0.66	-	0.66	-	0.79	-	0.79	0.79		
Ministry of Finance, Planning and Economic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
008 Trade, Industry and Cooperatives	3.51	301.93	173.26	-	428.70	478.70	3.69	362.31	207.92	-	573.92	573.92	3.87	434.77	249.50	688.15	
110 Uganda Industrial Research Institute	-	0.14	-	-	0.41	0.41	0.50	0.50	-	-	-	-	-	-	-	0.60	
138 Uganda Investment Authority (UIA)	0.59	-	0.67	-	115.41	0.73	16.14	0.62	0.17	0.17	0.79	0.68	0.20	0.85	0.85	0.97	
154 Uganda National Bureau of Standards	-	-	-	-	-	0.67	-	0.81	-	-	-	-	-	-	-	-	
161 Uganda Free Zone Authority	-	-	0.14	-	-	0.14	0.14	-	0.17	-	0.17	-	-	-	-	0.20	
108 National Planning Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
135 Uganda Export Promotion Board	-	-	0.28	-	-	0.28	-	-	-	-	-	-	-	-	-	-	
007 Ministry of Justice and Constitutional Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
119 Uganda Registration Services Bureau	-	-	0.41	-	-	0.41	-	-	-	-	-	-	-	-	-	-	
168 Ugardos Freezes and Export Promotion Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SUB-TOTAL MANUFACTURING	4.11	304.81	173.26	115.41	492.18	597.58	4.31	365.77	207.92	-	578.00	578.00	4.53	438.92	249.50	692.95	
INTEGRATED TRANSPORT INFRASTRUCTURE AND SERVICES																	
016 Works and Transport	59.73	965.19	1,590.64	5,997.60	2,614.56	8,612.16	61.66	1,158.23	1,908.77	-	3,128.66	64.75	1,389.88	2,280.52	-	3,745.14	
023 Ministry of Kampala Capital City and Metropolitan Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
113 Uganda National Roads Authority (UNRA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
118 Road Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
122 KCCA-Road Rehabilitation Grant	-	-	242.88	66.16	-	309.04	-	281.46	79.39	-	319.97	319.97	-	383.96	383.96	445.01	
601-999 Local Governments	58.73	1,208.07	1,923.43	5,997.60	3,190.23	9,187.83	61.66	1,449.69	2,308.12	-	3,819.47	3,819.47	-	64.75	1,793.63	2,769.74	4,574.12
SUB-TOTAL INTEGRATED TRANSPORT INFRASTRUCTURE AND SERVICES	58.73	1,208.07	1,923.43	5,997.60	3,190.23	9,187.83	61.66	1,449.69	2,308.12	-	3,819.47	3,819.47	-	64.75	1,793.63	2,769.74	4,574.12
SUSTAINABLE ENERGY DEVELOPMENT																	
013 Ministry of Education and Sports	-	8.89	83.70	947.76	1,970.27	1,040.34	3,010.60	9.33	100.43	1,137.31	-	1,247.07	1,247.07	-	9.80	120.52	1,364.77
017 Energy and Minerals	-	-	0.28	-	-	0.28	0.28	-	0.33	-	-	0.33	0.33	-	0.40	0.20	1,495.09
019 Ministry of Water and Environment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,495.09	
150 National Environment Management Authority (NEMA)	-	0.14	-	-	0.14	0.14	0.14	0.14	-	0.17	-	0.17	0.17	-	0.20	0.20	0.20
008 Ministry of Finance, Planning and Economic Development	-	1.38	-	-	1.38	-	-	-	-	-	-	-	-	-	-	1.99	
012 Ministry of Lands, Housing & Urban Development	-	0.55	-	-	0.55	0.55	0.55	0.55	-	0.56	-	0.56	0.56	-	0.79	0.79	0.79
154 Uganda National Bureau of Standards (UNBS)	-	0.28	-	-	0.28	-	-	-	-	0.33	-	0.40	0.40	-	0.79	0.79	0.79
007 Ministry of Public Service	-	0.55	-	-	0.55	0.55	0.55	0.55	-	0.56	-	0.56	0.56	-	0.79	0.79	0.79
006 Ministry of Foreign Affairs	-	0.55	-	-	0.55	0.55	0.55	0.55	-	0.56	-	0.56	0.56	-	0.79	0.79	0.79
308 Scott University	-	1.38	-	-	1.38	-	-	-	-	1.65	-	1.65	-	-	1.99	1.99	1.99
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL SUSTAINABLE ENERGY DEVELOPMENT	8.89	89.35	947.76	1,970.27	1,040.34	210.88	9.33	107.22	1,137.31	-	1,253.86	1,253.86	9.80	128.67	1,384.77	-	1,503.23
DIGITAL TRANSFORMATION																	
011 Ministry of Local Government	14.47	0.55	-	-	0.55	0.55	0.66	0.66	-	0.66	0.66	0.79	-	-	0.79	0.79	
020 Ministry of ICT and National Guidance	-	0.69	-	-	0.69	0.69	0.69	0.69	-	0.73	-	0.73	-	-	0.73	0.73	
108 National Planning Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119 Kampala Capital City Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City and Metropolitan Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161 Kampala Free Zone Authority	-	0.83	-	-	0.83	0.83	0.99	0.99	-	0.99	-	1.19	-	-	1.19	1.19	
168 Uganda Free Zones and Export Promotion Authority	-	0.21	-	-	0.21	0.21	0.25	0.25	-	0.25	-	0.30	-	-	0.30	0.30	
108 National Planning Authority	-	0.69	-	-	0.69	0.69	0.69	0.69	-	0.69	-	0.69	-	-	0.69	0.69	
156 Uganda Land Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
610 601-999 Local Governments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

ANNEX 2A: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2025/26 - 2030/31 (Excl. Arrears, External Debt Repayments, Debt Re-financing and AIA) USHS. BN.

PROGRAMME/NOTE	FY 2024/25 Budget Estimates						FY 2029/30 Budget Estimates					
	Wage	Non-Wage	Domestic	External	Total incl.	Wage	Non-Wage	Domestic	External	Total incl.	Wage	Non-Wage
	Recurrent	Dev	Financial	External	Financial	Recurrent	Dev	Financial	External	Financial	Recurrent	Dev
SUB-TOTAL INNOVATION, TECHNOLOGY DEVELOPM.	18.92	451.00	188.26	-	628.29	6.78	517.18	185.32	-	19.87	541.20	189.91
GOVERNANCE AND SECURITY												
001 Office of the President	34.60	378.04	26.55	-	439.20	439.20	36.33	453.64	31.98	521.65	501.65	38.15
002 State House	41.62	559.65	36.55	637.27	637.27	43.70	670.87	43.91	758.48	758.48	45.88	505.04
003 Office of the Prime Minister	0.47	2.58	3.05	3.05	3.05	0.50	3.10	3.39	3.59	3.71	0.52	3.71
004 Ministry of Defence	1,594.13	2,624.73	2,340.47	6,499.34	6,499.34	1,610.84	3,149.67	2,808.57	7,569.08	1,651.38	3,777.61	3,370.28
005 Ministry of Foreign Affairs	15.57	35.93	4.69	56.18	56.18	16.34	409.54	5.63	431.51	17.16	491.45	6.75
007 Ministry of Justice and Constitutional Affairs	18.27	118.53	21.95	158.76	158.76	19.18	142.23	26.35	-	187.77	20.14	170.68
008 Ministry of Finance, Planning & Economic Dev	3.55	7.47	4.75	4.75	4.75	-	-	-	90.54	90.54	9.70	5.44
009 Ministry of Internal Affairs	0.31	0.26	-	75.89	75.89	3.73	85.72	1.09	-	102.86	1.31	0.34
011 Ministry of Gender, Labour and Social Development	0.00	-	0.00	0.00	0.00	0.33	0.31	-	0.64	0.64	0.38	0.00
021 East African Community	1.73	60.03	0.12	61.89	61.89	61.82	72.04	0.15	74.01	1.91	86.45	0.18
103 Inspectorate of Government (IG)	42.33	136.70	4.42	183.45	183.45	44.44	164.82	5.30	213.93	46.66	196.85	43.33
105 Law Reform Commission	26.29	45.59	30.09	101.95	101.95	27.60	54.70	36.11	118.11	28.98	65.64	137.96
106 Uganda Human Rights Commission	3.77	19.07	0.50	23.34	23.34	3.96	22.88	0.00	27.44	4.15	27.45	7.02
311 Law Development Centre	12.15	5.28	-	42.20	42.20	12.76	6.34	-	48.82	13.40	35.67	55.67
112 Ethics and Integrity	4.13	15.93	0.09	-	-	20.15	4.34	19.11	0.10	23.56	4.55	22.94
119 Uganda Registration Services Bureau	7.80	49.57	5.15	62.52	62.52	8.19	59.48	6.18	73.85	8.60	71.38	7.41
120 National Citizenship and Immigration Control	7.56	225.21	27.12	259.88	259.88	7.94	270.25	32.54	310.73	8.33	324.05	371.68
122 Kampala Capital City Authority	-	2.09	-	2.09	-	-	2.50	-	2.50	-	3.00	3.00
123 National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-
124 Equal Opportunities Commission	-	1.68	-	1.68	1.68	-	2.02	-	2.02	-	-	-
129 Financial Intelligence Authority (FIA)	13.65	44.68	1.95	60.28	60.28	14.33	53.62	2.34	70.28	70.28	15.05	64.34
130 Treasury Operations	-	-	-	-	-	-	-	-	-	-	-	-
131 Auditor General	53.50	82.12	15.00	150.62	150.62	56.17	98.55	18.00	172.12	172.12	58.98	118.25
133 Office of the Director of Public Prosecutions	-	-	-	-	-	-	-	-	-	-	-	-
144 Uganda Police Force	576.04	509.60	367.92	1,453.56	1,453.56	604.84	611.52	441.50	1,657.86	1,657.86	635.08	1,898.71
145 Uganda Prison Service	164.32	480.01	77.49	151.45	151.45	172.54	56.01	92.95	841.94	841.94	181.16	983.97
148 Judicial Service Commission	-	-	-	-	-	-	-	-	-	-	-	-
153 PPDA	15.05	15.03	1.71	31.79	31.79	15.80	18.04	2.05	35.99	35.99	16.59	21.64
158 Internal Security Organisation (ISO)	90.41	243.92	72.92	407.25	407.25	94.93	292.71	87.50	475.14	475.14	99.67	351.25
159 External Security Organisation	29.81	120.73	0.93	151.48	151.48	151.48	131.31	1.11	177.30	177.30	173.67	1.33
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-
502 Directorate of Government Analytical Laboratory	4.04	19.13	30.01	53.18	53.18	4.24	22.95	36.01	63.21	63.21	4.46	75.21
503 Ministry of Kampala Capital City and Metropolitan Affairs	0.35	1.04	1.04	0.37	0.37	0.82	1.19	0.39	1.19	1.19	0.39	1.38
504 National Identification and Registration Authority (NIRA)	22.45	166.04	18.34	205.83	205.83	23.57	199.25	20.01	244.93	244.93	24.83	247.75
505 Local Government Finance Commission	-	-	-	-	-	-	-	-	-	-	-	-
506 National Local Government Finance Commission	-	-	-	-	-	-	-	-	-	-	-	-
507 National Local Government Finance Commission	-	-	-	-	-	-	-	-	-	-	-	-
508 National Local Government Finance Commission	-	-	-	-	-	-	-	-	-	-	-	-
509 National Local Government Finance Commission	-	-	-	-	-	-	-	-	-	-	-	-
510 National Local Government Finance Commission	-	-	-	-	-	-	-	-	-	-	-	-
511 National Local Government Finance Commission	-	-	-	-	-	-	-	-	-	-	-	-
512 National Local Government Finance Commission	-	-	-	-	-	-	-	-	-	-	-	-
513 National Local Government Finance Commission	-	-	-	-	-	-	-	-	-	-	-	-
514 National Local Government Finance Commission	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL GOVERNANCE AND SECURITY	2,723.90	6,057.88	3,000.22	151.45	12,282.33	12,493.78	2,880.09	7,653.89	3,708.28	14,204.24	14,204.24	3,003.09
PUBLIC SECTOR TRANSFORMATION												
005 Ministry of Public Service	7.00	38.71	9.24	54.95	54.95	7.35	46.45	11.09	64.89	64.89	7.72	55.74
011 Ministry of Local Government	-	11.09	-	11.09	11.09	13.31	-	-	13.31	13.31	-	15.97
020 Ministry of Information, and Communications Technology	-	1.38	-	1.38	1.38	1.65	-	-	1.65	1.65	-	1.98
021 East African Community	-	-	-	-	-	-	-	-	-	-	-	1.98
023 Ministry of Kampala Capital City and Metropolitan Affairs	4.93	5.55	-	10.48	10.48	5.18	6.65	-	11.13	11.13	5.43	7.98
103 Inspectorate of Government (IG)	-	-	-	-	-	-	-	-	-	-	-	-
108 National Planning Authority	-	-	-	-	-	-	-	-	-	-	-	-
122 National Curriculum Development Centre	-	-	-	-	-	-	-	-	-	-	-	-
123 Kampala Capital City Authority	87.01	46.44	-	133.44	133.44	91.36	55.72	-	147.08	147.08	95.92	66.87
125 National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-
137 National Information Technologies Authority (NITA)	-	0.98	-	0.98	0.98	-	1.17	-	1.17	1.17	-	1.41
146 Public Service Commission	4.13	3.99	0.33	3.51	3.51	4.33	3.22	4.03	0.39	0.39	0.47	0.47
147 Local Government Finance Commission	3.14	8.30	1.98	13.42	13.42	3.30	9.95	2.38	15.63	15.63	3.46	11.95
601-699 Local Governments	-	-	-	-	-	-	-	-	-	-	-	-
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL PUBLIC SECTOR TRANSFORMATION	105.20	140.45	14.58	-	261.22	261.22	111.51	168.54	17.49	-	297.54	297.54
REGIONAL DEVELOPMENT												
003 Office of the Prime Minister	0.67	49.82	-	417.38	50.49	467.88	0.71	59.79	-	60.49	60.49	0.74
011 Ministry of Local Government	34.75	26.26	6.57	209.12	67.99	276.70	35.48	31.93	7.88	38.31	37.84	9.46
139 Uganda Investment Authority (UIA)	1.57	-	-	-	1.57	-	-	-	1.88	-	-	-
147 Local Government Finance Commission	-	8.59	-	-	-	-	-	-	-	-	-	-
010 Ministry of Agriculture, Animal Industry and Fisheries	-	-	-	-	-	-	-	-	-	-	-	-
015 Ministry of Trade, Industry and Co-Operatives	0.12	-	-	-	0.12	-	0.14	-	-	-	-	-
016 Ministry of Works, and Communications	-	-	-	-	-	-	-	-	-	-	-	-
017 Ministry of Energy and Minerals	-	-	-	-	-	-	-	-	-	-	-	-
020 Ministry of Information, and Communications Technology	-	0.18	-	-	0.18	-	0.22	-	-	-	-	-
142 National Agricultural Research Organization (NARO)	-	-	-	-	-	-	-	-	-	-	-	-

FY 2028/29 Budget Estimates										FY 2029/30 Budget Estimates										FY 2030/31 Budget Estimates												
PROGRAMME/NOTE		Wage		Non-Wage		Domestic		External		External		Wage		Non-Wage		Domestic		External		External		Wage		Non-Wage		Domestic		External		External		
SUB-TOTAL REGIONAL DEVELOPMENT		524.24		1,025.02		289.56		1,093.86		1,808.83		2,992.69		550.45		1,220.03		311.48		2,091.98		577.98		1,476.03		373.77		2,427.78				
DEVELOPMENT PLAN IMPLEMENTATION																																
001 Office of the President	0.31		31.85		7.22		-	32.16		32.16		0.32		38.22		38.55		38.55		0.34		45.96		45.21		45.21		45.21				
002 Ministry of Foreign Affairs	6.22		89.88		7.22		-	103.32		6.53		107.86		8.66		-	123.95		123.95		6.66		129.43		10.40		-	146.68		146.38		
003 Ministry of Finance, Planning & Economic Dev	1.25		46.13		345.91		192.34	804.64		986.98		13.23		535.35		415.50		966.08		964.08		13.89		642.42		498.60		1,154.91		1,154.91		
011 Ministry of Local Government	12.60		13.14		-	0.07		13.32		0.18		15.77		0.08		0.08		15.95		15.95		0.19		18.93		-	19.12		19.12			
023 Inspectorate of Government (IG)	-		-		-		-	0.07		0.07		-		-		-		-		-		0.10		0.10		0.10		0.10				
108 National Planning Authority	-		-		-		-	-		-		-		-		-		-		-		-		-		-		-				
119 Uganda Registration Services Bureau	23.66		65.57		80.99		-	170.13		24.85		78.69		97.07		-	200.61		200.61		26.09		94.43		116.49		-	237.00				
122 Kampala Capital City Authority	-		-		-		-	13.09		7.84		20.93		20.93		-	15.71		9.41		-	25.12		25.12		-	30.14					
131 OIG	441.28		568.90		85.52		-	5.52		5.52		1,095.71		1,095.71		463.35		682.69		102.62		6.62		1,248.65		486.52		819.22		123.15		
141 Uganda Bureau of Statistics	56.55		115.60		24.24		-	2.65		2.65		165.49		26.93		22.08		194.74		194.74		7.70		24.72		34.90		223.64		229.64		
143 National Lotteries and Gaming Regulatory Board	5.62		28.69		1.32		-	35.63		35.63		34.43		1.58		41.92		6.75		21.20		7.09		27.20		41.31		49.41		49.41		
123 Equal Opportunities Commission	-		-		-		-	2.34		2.34		-		-		-		-		-		1.50		1.50		31.63		31.63				
130 Treasury Operations	-		-		-		-	1,204.72		1,204.72		-		-		1,445.67		1,445.67		-		1,734.80		1,734.80		1,734.80		1,734.80				
147 Local Government Finance Commission	5.20		-		5.20		-	5.20		5.20		-		6.24		-		7.49		-		7.49		-		7.49		7.49				
149 National Population Council	-		-		-		-	-		-		-		-		-		-		-		-		-		-		-				
163 Uganda Retirement Benefits Regulatory Authority	-		-		4.15		-	4.15		4.15		-		4.98		-		4.98		-		5.98		5.98		5.98		5.98				
005 Ministry of Public Service	-		1.38		-		-	2.07		2.07		-		2.48		-		2.48		-		2.98		-		2.98		2.98				
153 Public Procurement & Disposal of Public Assets (PPDA)	-		-		0.28		-	0.28		0.28		-		0.33		-		0.33		-		0.40		0.40		0.40		0.40				
145 Uganda Prisons Service	-		1.32		-		-	1.32		1.32		-		1.58		-		1.58		-		1.90		-		1.90		1.90				
SUB-TOTAL DEVELOPMENT PLAN IMPLEMENTATION	521.95	2,613.23	553.99	192.34	3,707.23	3,899.50	-	548.05	3,135.87	665.19	-	4,349.11	4,349.11	-	575.45	3,765.05	798.22	-	5,136.73	5,136.73	-	5,136.73	5,136.73	-	5,136.73	5,136.73	-	5,136.73	5,136.73			
ADMINISTRATION OF JUSTICE																																
101 Judiciary	120.27		372.66		73.93		-	506.86		506.86		126.28		447.19		88.72		662.19		662.19		132.60		536.63		106.46		775.69		775.69		
148 Justice Service Commission	5.52		24.38		3.30		-	33.20		33.20		5.20		29.25		3.95		32.95		32.95		6.09		35.10		4.74		45.94		45.94		
311 Law Development Centre	11.65		36.21		5.35		-	53.20		53.20		12.23		43.45		6.42		62.10		62.10		12.84		52.14		7.70		72.68		72.68		
133 Directorate of Public Prosecution(DPP)	42.79		57.44		24.20		-	124.43		124.43		44.93		68.93		29.05		142.90		142.90		47.17		82.71		34.95		164.74		164.74		
018 Ministry of Gender, Labour and Social Development	-		0.69		-		-	6.90		6.90		-		0.83		-		8.28		8.28		9.94		9.94		9.94		9.94				
144 Uganda Police Force	-		0.14		0.14		-	0.14		0.14		-		0.17		-		0.17		0.17		0.20		0.20		0.20		0.20				
008 Ministry of Finance, Planning & Economic Dev	-		2.04		2.04		-	2.04		2.04		-		2.45		-		2.45		2.45		2.94		2.94		2.94		2.94				
009 Directorate of Government Analytical Laboratory	-		2.76		-		-	3.31		3.31		-		3.31		-		3.31		3.31		3.97		3.97		3.97		3.97				
122 Kampala City Authority (KCCA)	-		5.61		-		-	6.73		6.73		-		8.08		-		8.08		8.08		8.08		8.08		8.08		8.08				
011 Ministry of Local Government	-		0.28		-		-	0.33		0.33		-		0.33		-		0.33		0.33		0.40		0.40		0.40		0.40				
SUB-TOTAL ADMINISTRATION OF JUSTICE	180.22	509.11	108.70	-	797.43	-	-	189.23	610.93	129.72	-	929.88	929.88	-	198.70	733.11	155.66	-	1,087.47	1,087.47	-	1,087.47	1,087.47	-	1,087.47	1,087.47	-	1,087.47	1,087.47			
LEGISLATION, OVERSIGHT & REPRESENTATION																																
104 Parliamentary Commission	132.07		192.29		59.64		-	1,384.01		1,384.01		138.68		1,430.75		71.57		-		1,641.00		1,641.00		145.61		1,716.90		85.88		-		
107 Ministry of Justice and Constitutional Affairs	-		0.25		-		-	0.25		0.25		0.30		-		0.30		0.30		-		0.36		-		0.36		-		0.36		
131 Law Reform Commission	-		0.41		-		-	0.41		0.41		0.50		-		0.50		0.50		-		0.60		-		0.60		-		0.60		
131 Office of the Auditor General (OAG)	-		0.21		-		-	0.21		0.21		0.21		-		0.25		0.25		-		0.30		-		0.30		-		0.30		
122 Kampala Capital City Authority (KCCA)	27.94		56.2		-		-	33.56		33.56		29.34		6.74		-		36.98		36.98		30.61		8.09		-		38.90		38.90		
011 Ministry of Legal Government	-		0.66		-		-	0.66		0.66		-		1.03		-		1.03		-		1.23		-		1.23		-		1.23		
SUB-TOTAL LEGISLATION, OVERSIGHT & REPRESENTATION	160.02	1,199.63	59.64	-	1,419.29	-	-	189.02	1,439.56	71.57	-	1,679.15	1,679.15	-	176.42	1,727.47	85.88	-	1,989.78	1,989.78	-	1,989.78	1,989.78	-	1,989.78	1,989.78	-	1,989.78	1,989.78			
INTEREST PAYMENTS DUE																																
DOMESTIC INTEREST	-		12.836.24		-		-	12.835.24		12.835.24		12.819.90		-		15.403.48		15.403.48		-		18.484.18		-		18.484.18		-		18.484.18		-
External Interest</																																

ANNEX 2B- ALLOCATIONS TO EXPENDITURE NEEDS FY 2026/2027

Code	Vote Name	Intervention	Amount
008	Ministry of Finance, Planning and Economic Development	UDB funding to Ndere Troupe	10.46
		Support to EPRC	2.00
		Support to Climate Finance unit	4.00
		Agriculture Insurance	4.00
		IMCORE program for informality and revenue	1.72
		Consumer protection - credit reference services	2.00
		Fund requirements for okusevinga project	7.23
010	Ministry of Agriculture Animal Industry and Fisheries	Transport rebate for Cotton lint buffer stock fund in favor of Fine Spinners	2.36
		Counterpart funding for enhancing Agricultural Production, Quality and Standards for Market Access Project	20.00
012	Ministry of Lands, Housing & Urban Development	Asset registry using AI and blockchain (Alpha Capital)	8.00
		Preparatory diagnostic housing	1.00
013	Ministry of Education and Sports	Operationalization of the Uganda National Institute for Teacher Education	20.00
		Operationalization of the TVET Council	6.39
014	Ministry of Health	Support to the National Laboratory at Butabika	10.00
		Operational funds for ambulances	10.00
		Rehabilitation of General hospitals	4.20
		Funding for X-rays and CT scans for General hospitals	10.80
		Maternal Health Diagnostic package(<i>lumella</i>)	2.00
		GoU additional co-financing requirement for Entebbe Children Hospital.	4.50
015	Ministry of Trade Industry and Cooperatives	Renovation of offices	4.90
		Export promotion Interventions	5.00
		Capitalisation of UDC	117.00
016	Ministry of Works and Transport	DUCAR rehabilitation	80.00
		Interchanges at Busabala, Kigo and Kampala Mariat Ring Road	25.00
		Operational costs for ferries	18.00
		Completion of works at Namugongo Martyrs Shrine	9.00
		SGR- Land for right of way and ESIA	70.00
017	Ministry of Energy and Mineral Development	Roads construction for access roads to Lubowa Hospital	21.54
		Extension of power to Lubowa Hospital (UEDCL)	21.90
		Development of a substation for the Kabale/Kabalega Industrial Park to expedite it for first oil.	71.00
		Electrification of Industrial Parks and Free Trade Zones Phase II (Kapeeka, Kaweweta, Wobulenzi, Nakasongola and Sukuru industrial parks)	50.00
		Commencement of third spillway at Isimba Dam to enable rehabilitation of the dam	10.00
		High level projects: Dei-BioPharma - Kamuli, Devki Stell Mills - Tororo, National Cement Factory - Mbarara, Orom Cross Graphite Factory - Kitgum and Vital Tiomosi Diaries - Kiruhura	58.00
		Right of Way (ROW) for Masaka-Mbarara Transmission Line	15.00
		Right of Way (ROW) for Karuma-Tororo 400kV TL Project + completion of 132 kV Katikekire TL	50.00
		Upgrade of Mutundwe-Buloba-Kabulasoke Transmission Line	50.00
		Mbale Mobile substation, coffee park in Ntungamo	20.00
		Capitalisation of the Uganda National Mining Company	15.00
		Support to UWESO	0.50
		National Apprenticeship program	10.00
018	Ministry of Gender, Labour and Social Development	National Labour Employment and productivity reporting program	8.00

ANNEX 2B- ALLOCATIONS TO EXPENDITURE NEEDS FY 2026/2027

Code	Vote Name	Intervention	Amount
019	Ministry of Water and Environment	Water for Industrial Parks (Mbale and Kapeeka), Ntungamo coffee and cassava starch factory at Matiri, Kyenjojo District)	25.00
020	Ministry of ICT&NG	Modernization of Teaching and learning infrastructure at Uganda Institute for ICT	6.00
		Government Digital Registry	4.00
021	Ministry of EastAfrican Community Affairs	Operations for MEACA towards Political Federation	5.60
022	Ministry of Tourism, Wildlife and Antiquities	Commemoration of Namugongo Martyrs Day 2027	4.20
108	National Planning Authority	African Peer review forum and Troika	2.00
		Shortfalls on Certificates for Planning House	17.85
112	Directorate of Ethics and Integrity (DEI)	Coordination of two National Days i.e. St. Janan Luwum Day and Bishop Hannington Day	1.50
114	Uganda Cancer Institute (UCI)	One off payment for the Proton Therapy Cyclotron in preparation for installation at the PET facility which is already on-going and under construction	90.00
115	Uganda Heart Institute (UHI)	Counterpart financing for completion of a more spacious cardiovascular centre of excellence	30.00
117	Uganda Tourism Board (UTB)	Formulation and operationalization of tourism clusters	10.00
131	Office of the Auditor General (OAG)	Upgrading of ICT and Security infrastructure, Forensic Laboratory, administrator of EITI and procurement of vehicles	9.80
134	Health Service Commission	Operational shortfalls	5.00
135	Directorate of Government Analytical Laboratory (DGAL)	Re-instatement of classified expenditure	1.90
		Drainage for Mbale Industrial Park	40.00
138	Uganda Investment Authority (UIA)	Counterpart funding for the development of the infrastructure in industrial parks in Kapeeka	15.00
		Provision of Statcom for Mbale and Kapeeka	10.22
		Operational requirements(court obligations)	0.70
142	National Agricultural Research Organization (NARO)	Working capital for rollout of the NARO anti-tick vaccine research and production facility.	40.00
144	Uganda Police Force	Sub-county policing model	12.46
145	Uganda Prisons Service	Operational shortfalls (Fuel and beddings)	30.00
146	Public Service Commission (PSC)	Roll out of the E-recruitment system, performance audits, and purchase of vehicles	5.00
147	Local Government Finance Commission (LGFC)	Sustaining IRAS, managing disputes in LGs, and capacity building	5.00
148	Judicial Service Commission (JSC)	Increase staffing levels, fighting corruption in the Judiciary and public awareness on laws and administration of Justice	5.00
		Construction of ISO Headquarters	30.00
158	Internal Security Organization (ISO)	Operation Shuja	15.00
		Classified Expenditure	10.00
		OPS Zaidi Monitoring	10.00
164	National Council for Higher Education	Operational requirements and completion of the infrastructure project	10.00
		Support to Jena Herbals, pathogen economy, Innovation fund, Research under Makerere University Lung Institute and Sericulture	40.00
167	Science, Technology and Innovation	Additional USD 10 million for acquisition of land for the high tech city	36.00
169	Uganda Vocational and Technical Examination Board	Provision of funding to cater for curriculum development for TVET.	7.00
170	Uganda Health Professions Assessment Board	Interventions to implement Mandate	7.00
		COBAMS Infrastructure	30.00



ANNEX 2B- ALLOCATIONS TO EXPENDITURE NEEDS FY 2026/2027

Code	Vote Name	Intervention	Amount
301	Makerere University	Reinstate funds for renovation of Student halls of residence	3.00
		Construction of the Makerere Lung Institute	20.00
		Completion of Makerere School of Public Health	14.00
302	Mbarara University	Funds for the Construction for Data Centre	3.00
303	Makerere University Business School	Evidence-based research	3.00
304	Kyambogo University	Evidence-based research	3.00
305	Busitema University	Research and Innovation	3.00
309	Gulu University	Construction of a senate building to ensure proper storage of student records and provision of lecture and office space	10.00
313	Mountains of the Moon University	Completion of the Faculty of Agriculture and Environment Science Lecture Complex	10.00
402	Butabika National Referral Hospital	Additional Funding to address the critical shortfalls for catering for mental health	18.98
416	Naguru National Referral Hospital	Operational expenses	2.00
418	Kawempe National Referral Hospital	Land acquisition for expansion	18.90
420	Mulago Specialized Women and Neonatal Hospital	Critical hospital equipment such as NICU and ICU ventilators, monitors, theatre and radiology machinery.	3.01
	Regional Referral Hospitals	Operational shortfalls (fixed costs and sanitation)	20.00
502	Uganda High Commission in the United Kingdom	Renovation of Uganda House - London	30.00
	Central and Local Governments	Strengthening planning and budgeting to stamp out budget games	32.85
		Wage, Pension and Gratuity requirements FY 2026/27	538.42
TOTAL			2,164.89



ANNEX 2C: PROJECTS AND INVESTMENTS UNDER PIMPLUS AND ADDITIONAL EXPENDITURE FROM ADDITIONAL NON TAX REVENUE FY 2026/27

Vote	Project	FY 2026/27
Section A: PIM-PLUS		
016-Ministry of Works and Transport	Land Economic Competitiveness Project (1829)	11.34
017-Ministry of Energy and Mineral Dev'tEMD	Support to Uganda's Mineral based Industrialization Project (SUMIP)	15.12
	Acquiring Right of way on eleven electricity Transmission Lines	40.45
022-Ministry of Tourism, Wildlife and Antiquities	Completion of Uganda Hotel and Tourism Training College	5.67
	Completion of the Uganda Museum	15.12
108-National Planning Authority	23 Feasibility studies	14.36
MoFPED -DLI Entities	Implementation of the program Disbursement Linked activities that will trigger release of US\$ 160million from the World Bank. Institutional Strengthening for DLIs	86.94
	Total	189.00
Section B - Expenditure from additional NTR		
Vote	Vote Name	Amount
009	Ministry of Internal Affairs	5.00
015	Trade, Industry and Cooperatives	7.82
016	Works and Transport	7.67
022	Tourism, Wildlife and Antiquities	50.50
105	Law Reform Commission	1.26
115	Uganda Heart Institute	3.50
123	National Lotteries and Gaming Regulatory Board	9.50
126	National Information Technology Authority	5.00
127	Uganda Virus Research Institute (UVRI)	0.34
128	Uganda National Examinations Board	10.41
142	National Agricultural Research Organisation	1.20
169	Uganda Vocational and Technical Assessment	26.88
301	Makerere University	10.00
302	Mbarara University	4.99
303	Makerere University Business School	5.82
304	Kyambogo University	5.10
305	Busitema University	4.88
307	Kabale University	7.06
308	Soroti University	1.76
309	Gulu University	3.20
402	Butabika Hospital	0.99
404	Fort Portal Referral Hospital	0.70
406	Hoima Referral Hospital	0.06
407	Jinja Referral Hospital	0.08
410	Mbale Referral Hospital	0.30
411	Soroti Referral Hospital	0.32
413	Mbarara Referral Hospital	6.97
415	Moroto Referral Hospital	0.19
421	Kayunga Referral Hospital	0.20
422	Yumbe Referral Hospital	0.05
	Total	181.75

ANNEX 4: RECOMMENDATIONS OF PARLIAMENT FOR FINALIZATION OF THE BUDGET FOR FY 2026/27.

1. Delayed Submission of Budget Documents

Issue: A number of Ministries, Departments, and Agencies (MDAs) submitted Budget Framework Paper inputs and supporting schedules after the statutory deadlines, which constrained the Committee's review timelines and undermined the credibility of the budget process.

Recommendation: Accounting Officers should institutionalize internal submission calendars, strengthen oversight within finance departments, and adhere strictly to timelines prescribed under the Public Finance Management framework.

2. Inadequate Supporting Documentation

Issue: Several votes presented expenditure proposals without detailed activity breakdowns, procurement plans, or cost justifications, limiting the Committee's ability to assess realism and value for money.

Recommendation: MDAs should provide comprehensive budget narratives, itemized cost structures, and implementation plans to enhance transparency and facilitate evidence-based appropriation.

3. Weak Linkage Between Planning Instruments and Budget Allocations

Issue: Misalignment was observed between ministerial/Vote strategic plans, annual work plans, and proposed allocations, indicating weaknesses in results based budgeting practices.

Recommendation: Votes should harmonize planning and budgeting processes by ensuring that all resource allocations are directly traceable to approved strategic priorities and program outputs.

4. Non-Compliance with Gender and Equity Requirements

Issue: Some entities either failed to obtain valid Gender and Equity Compliance Certificates or submitted BFPs that inadequately integrated equity considerations.

Recommendation: All votes must secure compliance certification before budget approval and mainstream gender and equity considerations at the programme design stage rather than as a post-submission requirement.

5. Limited Technical Capacity in Budget Formulation

ANNEX 4: RECOMMENDATIONS OF PARLIAMENT FOR FINALIZATION OF THE BUDGET FOR FY 2026/27.

Issue: The quality of budget submissions from certain entities reflected gaps in technical expertise, particularly in programme costing, performance measurement, and macro-fiscal alignment.

Recommendation: The Ministry of Finance should intensify targeted capacity-building, including hands-on training in programme-based budgeting, forecasting, and performance management.

6. Unrealistic Revenue Projections

Issue: Some entities projected Non-Tax and Local Revenue without credible assessments of collection capacity, sources and/or analysis of historical performance trends, creating risks to budget execution.

Recommendation: Institutions should base projections on verifiable data, strengthen revenue administration systems, and adopt conservative forecasting methodologies.

7. Fragmented Coordination Across Government Entities

Issue: Overlapping mandates and uncoordinated planning resulted in duplication of activities across programs/Votes, potentially leading to inefficient resource use.

Recommendation: Government should reinforce inter-agency coordination through sector working groups and integrated planning frameworks to eliminate redundancies.

8. Accumulation of Domestic Arrears Due to Weak Commitment Controls

Issue: Persistent arrears were linked to inadequate commitment control practices and expenditure undertaken outside approved cash limits.

Recommendation: Accounting Officers must enforce commitment controls, prioritize arrears clearance within budget ceilings, and strengthen internal financial management systems to prevent recurrence.





THE REPUBLIC OF UGANDA

ANNEX 5



OFFICE OF THE PRIME MINISTER

PLOT 9-11 APOLLO KAGGWA ROAD. P.O. BOX 341, KAMPALA, UGANDA

TELEPHONES: General Line 0417 770500, Web: www.opm.go.ug, E-mail: ps@opm.go.ug

In any correspondence on this subject, please quote No: ADM/SCI/133/30

7th September, 2025

All NDP IV Programme Technical Heads/ Leadership

SUBMISSION OF REVISED NDP IV IMPLEMENTATION COORDINATION GUIDELINES

Reference is made to *ours ADM/2/01 dated 21st May and 3rd September, 2025* on NDP IV implementation coordination. OPM has since reviewed and updated the NDP IV Implementation Coordination Guidelines to enhance effective review and alignment of NDP IV programme implementation coordination efforts and delivery of the Plan sustainably. The guidelines issued on 21st May and 3rd September 2025 are hereby withdrawn.

The purpose of this communication therefore, is to submit to you the revised guidelines; request you to take note of these developments and proceed with the implementation of the revised Guidelines in coordination with your respective programme teams.



Alex Kakooza

PERMANENT SECRETARY

Copy: Prime Minister and Leader of Government Business in Parliament
Head of Public Service & Secretary to Cabinet
Deputy Head of Public Service, Performance and Service Delivery
Executive Director, NPA

Vision: A Public Sector that is responsive and accountable in steering Uganda towards rapid economic growth and development.





ANNEX 5

THE REPUBLIC OF UGANDA

OFFICE OF THE PRIME MINISTER

**The Fourth National Development Plan (NDP)
Implementation, Coordination and Reporting
Guidance Note**

A. Preamble

1. This Guidance Note, issued under the authority of the Prime Minister, sets out the coordination and performance management arrangements for implementing the Fourth National Development Plan (NDP IV) 2025/26-2029/30. It provides guidance to all Ministries, Departments, Agencies (MDAs), Local Governments (LGs), and Programme structures to ensure coherent, accountable, and results-driven delivery of national priorities in line with Vision 2040, the SDGs, EAC Vision 2050, and Africa Agenda 2063.

B. Introduction

2. The Fourth National Development Plan (NDP IV) 2025/26-2029/30 is crucial for Uganda's development, being the fourth plan under Uganda Vision 2040, aiming to transform the country from a peasant society to a modern and prosperous

nation by 2040. NDP IV is significant as it marks the second half of this vision's implementation and is aligned with the Global Agenda 2030 for Sustainable Development Goals (SDGs), East African Vision 2050, and the African Union's Agenda 2063. It also aims to achieve a ten-fold economic growth by 2040 while consolidating the achievements of the NRM government.

3. Successful execution of NDP IV requires effective coordination and service delivery, as mandated by the Constitution of Uganda. To strengthen the coordination function, Deputy Head of Public Service (Performance and Service Delivery) was established to support the Prime Minister in implementing government policies. The Deputy Head of Public Service (DHOPS) office provides link between political leadership and technical execution across MDAs and LGs. This guidance note serves as the framework for NDP IV coordination and reporting. All MDAs and LGs are required to adhere to its provisions.

C. Purpose and Objectives of the Guidance Note

C.1 Purpose

4. This Guidance Note provides a whole-of-government guidance on the coordination and performance management of the Fourth National Development Plan (NDP IV).
5. It sets out the institutional roles, coordination mechanisms, and accountability requirements that MDAs, LGs, and Programme structures must follow in order to ensure disciplined, coherent, and results-driven implementation of government priorities.

C.2 Objectives

The Guidance Note aims to:

6. Strengthen Coordination: Institutionalize a harmonized, government-wide framework for coordinating NDP IV implementation, guided by the National Coordination Policy (2016).
7. Clarify Roles Across Levels: Define the distinct but complementary responsibilities of political and technical leadership at national, programme, and sub-national levels, ensuring that all actors work in synergy toward NDP IV outcomes.

8. Enhance Accountability for Results: Require all MDAs and LGs to adopt standardized reporting, performance management standards, and compliance frameworks that are enforceable through the Office of the Prime Minister.

9. Promote Inclusive Participation: Embed the participation of Development Partners, Civil Society, Academia, and the Private Sector in structured Programme Working Groups and multi-stakeholder forums, ensuring that national development is inclusive and consultative.

D. National Coordination Policy Architecture

10. The implementation of the Fourth National Development Plan (NDP IV) is anchored in the National Coordination Policy (2016),

which provides the overarching framework for ensuring connectedness, continuity, and communication across government.

11. The Policy defines coordination as *the process through which government institutions and actors work together to maximize synergies, minimize duplication, and deliver results in an efficient and coherent manner.*
12. At the heart of this architecture lies the mandate of the Prime Minister under Article 108A of the Constitution, which assigns responsibility for the coordination of government policies, programmes, and projects.
13. This mandate is operationalized through the Office of the Prime Minister (OPM), working in close collaboration with the National Planning Authority (NPA), the Ministry of Finance, Planning and Economic Development (MoFPED), and other central agencies.
14. The National Coordination Policy architecture establishes the Institutional Framework for Coordination of Policy and Programme Implementation (IFCPPI), which provides for:
 - i. **The Policy Coordination Committee (PCC):** A Cabinet-level body **chaired by the Prime Minister**, ensuring policy coherence, prioritization, and monitoring of government programmes.
 - ii. **The Implementation Coordination Steering Committee (ICSC):** Comprising Permanent Secretaries and chaired by

the Deputy Head of Public Service (performance and service delivery) on behalf of HoPS to direct and align the technical implementation of government decisions.

- iii. **The Technical Implementation Coordination Committee (TICC):** Chaired by the Permanent Secretary, Office of the Prime Minister, this is a multi-sectoral platform that harmonises programme implementation across MDAs and Local Governments.
- iv. **Programme Coordination Structures:** Including Programme Working Groups, Technical Working Groups, and Programme Secretariats to ensure alignment with NDP IV priorities, these are chaired by the respective heads of lead agencies.

15. This overarching framework is designed to foster a whole-of-government approach, ensuring that national priorities are delivered in a structured, coherent, and results-oriented manner, while promoting accountability at all levels of government.

E. Roles of Key Coordination Levels

16. The governance of NDP IV implementation shall be operationalised through a structured architecture aligned with the National Coordination Policy that defines clear mandates for political and technical leadership at national, programme, and sub-national levels. The following roles and Terms of Reference (ToRs) are hereby established as outlined below:

E.1. National Level (Prime Minister and Cabinet)

17. **Role:** Provide overall political leadership, strategic direction, and accountability for NDP IV implementation.

E.2 Terms of Reference (ToRs):

- i. Chair the **Policy Coordination Committee (PCC)** to ensure coherence of policies and alignment to NDP IV priorities.
- ii. Steer Cabinet engagements on NDP IV implementation and performance.
- iii. Provide strategic oversight for resource allocation and programme prioritization.
- iv. Receive and resolve escalated issues from Leadership Committees and the Implementation Coordination Steering Committee (ICSC).
- v. Direct MDAs and LGs on compliance with national priorities and performance requirements.

F. Implementation Coordination Steering Committee

18. **Role:** Provide top-level technical leadership for public service delivery, ensuring that Cabinet decisions are translated into actionable programmes.

F.1 Terms of Reference (ToRs):

- i. Through the Deputy Head of Public Service (performance and service delivery) chair the **Implementation Coordination Steering Committee (ICSC)** of Permanent Secretaries to ensure coherence across MDAs.

- ii. Oversee alignment of ministry plans, policies, and budgets with NDP IV Programme Implementation Action Plans (PIAPs).
- iii. Supervise performance agreements with Accounting Officers, enforcing compliance with agreed NDP IV targets.
- iv. Monitor implementation and escalate unresolved technical and programme issues to Cabinet through the Prime Minister.

G. Programme Coordination Structures

G.1 Leadership Committees (Chaired by Ministers of Lead Ministries)

- 19. **Role:** Provide political oversight for each programme.

G.2 Terms of Reference (ToRs):

- i. Ensure the Committee is formally and fully constituted.
- ii. Provide political and policy guidance for programme implementation.
- iii. Oversee the development and execution of programme-specific policies and reforms.
- iv. Address implementation impediments that hamper policy execution.
- v. Oversee programme performance against agreed outcome targets.
- vi. Advocate and support mobilization of resources for programme delivery.

- vii. Refer unresolved issues to the ICSC chaired by the Prime Minister.
- viii. Convene quarterly meetings to assess progress.
- ix. Submit bi-annual reports to the Office of the Prime Minister.
- x. Ensure functionality and compliance of the Programme Working Group (PWG).

G.3 Programme Working Groups (PWGs) (Chaired by Permanent Secretaries)

20. **Role:** Serve as the multi-stakeholder technical coordination and steering body for each programme.

G.4 Terms of Reference (ToRs):

- i. Ensure the PWG is formally and fully constituted, with representation from state and non-state actors.
- ii. Facilitate broad stakeholder consultations and harmonize government and partner positions.
- iii. Formulate the Programme Implementation Action Plan (PIAP) in line with NDP IV and the Ruling Party Manifesto.
- iv. Ensure joint clearance of projects for inclusion in the Public Investment Plan.
- v. Align PIAPs and Budget Framework Papers (BFPs) with NDP IV priorities.
- vi. Coordinate inter-ministerial and inter-agency budget allocations, ensuring transparency, accountability, and alignment with programme priorities.

- vii. Provide a platform for consultation and dialogue between state and non-state actors on programme matters.
- viii. Examine and review programme-related policies and plans based on performance, emerging issues, and future needs.
- ix. Identify key priority outputs and performance targets both annually and over the medium term.
- x. Monitor and assess programme implementation against outcome targets and interventions.
- xi. Monitor performance of key strategies under the programme.
- xii. Resolve strategic, cross-institutional, and emerging issues impeding programme implementation.
- xiii. Prepare semi-annual and annual programme reviews and reports.
- xiv. Review and approve programme mid-term review reports.
- xv. Receive and consider reports from their Technical Working Groups.
- xvi. Ensure functionality and compliance of the Technical Working Groups (TWGs) and Programme Secretariat.
- xvii. Refer any unresolved issues to the Institutional Coordination Steering Committee, chaired by the Deputy Head of Public Service.

G.5 Technical Working Groups (TWGs)

21. Role: Provide technical expertise and thematic focus under each PWG.

G.6 Terms of Reference (ToRs):

- i. Organize around specific thematic areas within each programme.
- ii. Provide subject-matter expertise and technical guidance on programme reforms and implementation.
- iii. Conduct analysis, policy reviews, and assessments to inform programme design and course correction.
- iv. Generate evidence-based recommendations for submission to PWGs.

G.7 Programme Secretariats (Housed in Lead MDAs)

22. **Role:** Serve as operational and administrative hubs for programme coordination.

G.8 Terms of Reference (ToRs):

- i. Facilitate regular programme-level planning, budgeting, and performance review engagements.
- ii. Ensure timely reporting and data flow to the Office of the Prime Minister.
- iii. Provide administrative, logistical, and technical support to Leadership Committees, PWGs, and TWGs.
- iv. Mobilize participation of all programme actors, including MDAs, Development Partners, Private Sector, Academia, and Civil Society.
- v. Coordinate follow-up and execution of decisions made by the Leadership Committee, ICSC and PWG.

G.9 Sub-National Level (Local Governments)

23. **Role:** Localize and implement NDP IV priorities through District and City Development Plans.

G.10 Terms of Reference (ToRs):

- i. Align District Development Plans and budgets with NDP IV PIAPs.
- ii. Establish and operationalize PWGs at the district and city level with representation from both state and non-state actors.
- iii. Provide technical guidance, capacity building, and mobilization for local-level programme coordination.
- iv. Report on service delivery performance and outcomes through harmonized government monitoring and evaluation systems.
- v. Facilitate citizen participation and accountability through Barazas and other community engagement forums.
- vi. Ensure synchronization and standardization of local PWGs and Programme Secretariats with national coordination arrangements.

H. Implementation Arrangements

24. To operationalize the NDP IV coordination architecture and ensure full compliance across government, the following arrangements are hereby instituted:

H.1. Strengthening Institutional Coordination Capacity

- i. The Office of the Prime Minister (OPM) shall strengthen the National Coordination and Reporting Secretariat and all Programme Secretariats housed in Lead MDAs.

- ii. Adequate resourcing, staffing, and training shall be provided to ensure that secretariats are functional, professional, and results-oriented.

H.2 Standardization of Coordination and Reporting Frameworks

- i. OPM will issue standard operating procedures (SOPs), templates, and reporting guidelines for all MDAs, LGs, and Programme structures.
- ii. Reporting timelines (quarterly, semi-annual, and annual) shall be uniform across government and strictly enforced.
- iii. The web-based M&E system at OPM shall be the primary platform for reporting and performance tracking.

H.3 Institutionalization of Performance Review Forums

- i. Quarterly Programme Coordination Review Forums shall be convened by OPM, chaired by the Prime Minister and the Head of Public Service.
- ii. The DHOPS (Performance and Service Delivery) shall facilitate Permanent Secretary-level review sessions, ensuring Cabinet decisions are implemented and bottlenecks addressed in real time.
- iii. National Annual Performance Review Conferences shall be held to present progress, challenges, and lessons to Cabinet, Parliament, Development Partners, and citizens.

H.4 Joint Coordination and Performance Audits

- i. OPM shall conduct periodic joint inspections and performance audits in collaboration with the Office of the Auditor General, NPA, MoFPED, and other oversight agencies.
- ii. These audits will verify delivery against NDP IV targets, highlight compliance gaps, and recommend corrective measures.

H.5 Integration with National Systems

25. NDP IV coordination will be fully integrated with national systems, including:

- i. **Programme Budgeting System (PBS)** for budget alignment.
- ii. **Integrated Financial Management System (IFMIS)** for expenditure tracking.
- iii. **Integrated Bank of Projects (IBP)** for project appraisal and monitoring.
- iv. **Web-based M&E system (OPM)** for real-time reporting and performance dashboards.

H.6 Capacity Building for Coordination

- v. OPM shall coordinate targeted capacity-building programmes for MDAs, LGs, and Programme Secretariats.
- vi. Training shall focus on results-based management, data use in decision-making, and stakeholder engagement.

vii. Development Partners and academia will be engaged to support training and knowledge sharing.

I. Compliance, Oversight, and Enforcement

26. Implementation of the Fourth National Development Plan (NDP IV) shall be subject to strict compliance measures, with oversight and enforcement led by the Office of the Prime Minister (OPM). All Ministries, Departments, Agencies (MDAs), Local Governments (LGs), and Programme coordination structures are hereby directed to adhere to the following:

I.1 Establishment of Functional Coordination Structures

- i. Each Programme must have an operational Leadership Committee, Programme Working Group (PWG), Technical Working Groups (TWGs), and Programme Secretariat.
- ii. All Districts and Cities shall establish functional Local Government PWGs and Secretariats aligned to national standards.
- iii. Non-compliance with these requirements will constitute a breach of directive and attract sanctions.

I.2 Mandatory Reporting Requirements

- i. MDAs, LGs, and Programme structures shall submit standardized quarterly, semi-annual, and annual reports to OPM and through the OPM's web-based M&E system when finalised.

- ii. Reports must capture progress against PIAP targets, budget execution, and service delivery performance.
- iii. Failure to submit reports on time or in the approved format will trigger administrative action.

I.3 Oversight Mechanisms

- i. **The Prime Minister** will oversee government-wide compliance and report progress to Cabinet and Parliament.
- ii. **The Head of Public Service** will supervise Responsible Officers through performance agreements tied to NDP IV targets.
- iii. **The DHOPS** will convene quarterly forums of Responsible Officers to review compliance, performance gaps, and service delivery challenges.
- iv. **The National Coordination and Reporting Secretariat** will provide technical oversight, review submissions, and generate performance dashboards for Cabinet and stakeholders.

I.4 Performance Audits and Inspections

- i. OPM, in collaboration with NPA, MoFPED, PPDA and stakeholders shall conduct regular joint inspections and audits of programme implementation.
- ii. Field visits, data verification exercises, and stakeholder feedback will form part of compliance checks.
- iii. Findings shall inform Cabinet decisions, sanctions, and resource allocation adjustments.

J. Rewards and Sanctions Regime

- i. MDAs and LGs that demonstrate strong performance, compliance, and innovation in NDP IV implementation shall be recognised through rewards.
- ii. Persistent non-compliance or underperformance shall attract sanctions, including:
 - Administrative actions against Accounting Officers.
 - Withholding or reallocation of budgets.
 - Escalation of issues to Cabinet for further action.

K. Inclusive Accountability

- i. Parliament, Development Partners, Civil Society, Academia, and the Private Sector shall play complementary roles in monitoring government compliance with NDP IV directives.
- ii. Mechanisms for citizen engagement, including Barazas and public reporting platforms, shall be strengthened to ensure transparency and accountability to the people of Uganda.

L. Communication and Guidance from the Prime Minister

27. In exercise of the authority vested in the Prime Minister under Article 108A of the Constitution of the Republic of Uganda and in line with the National Coordination Policy (2016), this Guidance Note is hereby issued as a whole-of-government guidance for the implementation of the Fourth National Development Plan (NDP IV) 2025/26–2029/30.
28. All Ministries, Departments, Agencies, Local Governments, Programme Governance Structures, and oversight institutions are guided as follows:

- i. **Adopt and fully operationalize the NDP IV coordination architecture** as outlined in this Guidance Note, including Leadership Committees, Programme Working Groups (PWGs), Technical Working Groups (TWGs), and Programme Secretariats.
- ii. **Comply with mandatory reporting requirements**, including quarterly, semi-annual, and annual submissions through OPM, ensuring accuracy, timeliness, and accountability for results.
- iii. **Participate in all coordination platforms** at national, programme, and sub-national levels, including quarterly review forums convened by the Prime Minister and Head of Public Service.
- iv. **Ensure full alignment of institutional plans and budgets with NDP IV**, Uganda Vision 2040, Agenda 2030 (SDGs), EAC Vision 2050, and Africa Agenda 2063.
- v. **Facilitate inclusive participation** of Development Partners, Civil Society, Academia, Private Sector, and citizens in the implementation and monitoring of NDP IV.
- vi. **Abide by the compliance and enforcement framework** established herein. Non-compliance will attract sanctions, including administrative actions, budgetary reallocation, and escalation to Cabinet.

29. This guidance shall take immediate effect. All public institutions are once again reminded that effective coordination and performance are binding obligations, not optional undertakings. The Office of the Prime Minister shall rigorously monitor

compliance and enforce accountability at all levels to ensure the successful delivery of NDP IV.

30. The Government of Uganda counts on the discipline, collaboration, and results-driven commitment of all actors to realise the aspirations of NDP IV and place Uganda firmly on the path to Vision 2040.



ANNEX 6: ESTIMATED ANNUAL INTERNET SERVICES CONSUMPTION BY MINISTRIES, AGENCIES AND LOCAL GOVERNMENTS FOR FY 2026/27

No.	MDA	SERVICE	CURRENT CONSUMPTION (UGX)
1	Uganda Police Force (20GB)	Internet/Dark Fibre/Leased Lines	42,036,388,086
2	Judiciary	Internet/Leased Lines	3,181,454,640
3	National Information Technology Authority-Uganda	Internet/Dark Fibre	2,267,361,902
4	National Citizenship and Immigration Control	Internet/Leased Lines	715,646,400
5	Ministry of Finance, Planning and Economic Development	Internet/Leased Lines	795,169,147
6	Directorate of Public Prosecutions	Internet/Leased Lines	613,949,280
7	Ministry of Gender, Labour and Social Development	Internet/Leased Lines	512,946,000
8	Ministry of ICT and National Guidance	Internet/Dark Fiber	563,837,040
9	Office of the President	Internet	412,587,000
10	Ministry of Water and Environment	Internet/Leased Lines	470,165,808
11	Uganda Registration Services Bureau	Internet/Leased Lines	359,508,240
12	Finance Intelligence Authority	Internet	320,157,600
13	Ministry of Energy and Mineral Development	Internet	292,772,726
14	Mbarara University	Internet	333,910,500
15	Ministry of Agriculture, Animal Industry and Fisheries	Internet	292,800,480
16	Ministry of Land, Housing and Urban Development	Internet/Leased Lines	500,952,480
17	Uganda Industrial Research Institute	Internet	201,881,040
18	Parliamentary Commission	Internet	394,002,000
19	Ministry of Trade, Industry and Cooperatives	Internet	192,332,448
20	Statehouse	Internet/Leased Lines	211,869,000
21	Ministry of Justice and Constitutional Affairs	Internet/Leased Lines	297,360,000
22	Education Service Commission	Internet	185,850,000
23	Ministry of Health	Internet	602,154,000
24	Mulago Hospital Complex	Internet	190,806,000
25	Law Development Centre	Internet/Leased Lines	193,284,000
26	Uganda National Bureau of Standards	Internet	173,099,203
27	Office of the Prime Minister	Internet	448,394,100
28	Directorate of Government Analytical Laboratory	Internet/Leased Lines	105,463,680
29	Ministry of Internal Affairs	Internet	108,239,040
30	Uganda Human Rights Commission	Internet/Leased Lines	165,728,640
31	Ministry of Works and Transport	Internet	2,269,465,397
32	Kampala Capital City Authority	Internet/Leased Lines	390,433,680
33	Dairy Development Authority	Internet	77,932,109
34	Ministry of Tourism, Wildlife and Antiquities	Internet	115,227,000
35	Health Service Commission	Internet	54,119,520
36	Makerere University	Internet	584,490,816
37	Ministry of East African Community Affairs	Internet	61,031,520
38	Masaka Referral Hospital	Internet	41,432,160
39	Ministry of Local Government	Internet	170,962,176
40	Jinja Referral Hospital	Internet	38,161,200
41	External Security Organization	Internet	60,261,960
42	Inspectorate of Government	Internet	96,642,000
43	Mbarara Referral Hospital	Internet	38,161,200
44	Moroto Referral Hospital	Internet	28,620,900
45	National Planning Authority	Internet	184,561,440
46	Public Procurement and Disposal of Public Assets Authority (PPDA)	Internet/Leased Lines	161,962,080
47	Local Government Finance Commission	Internet	42,740,544
48	Public Service Commission	Internet	42,740,544
49	Uganda Aids Commission	Internet	41,432,160
50	National Animal Genetic Research Centre and Data Bank	Internet	19,080,600
51	Mbale Referral Hospital	Internet	28,620,900
52	Lira Referral Hospital	Internet	21,647,808
53	Butabika Hospital	Internet	7,533,120
54	Ministry of Foreign Affairs	Internet	54,119,520
55	Uganda Tourism Board	Internet	82,861,320
56	Law Reform Commission	Internet	26,365,920
57	Office of the Auditor General	Internet/Leased Lines	241,059,840
58	Busitema University	Internet	185,850,000
59	Uganda Prisons	Internet	11,299,680
60	Directorate of Ethics and Integrity	Internet	41,432,160
61	National Agricultural Advisory Services (NAADS) Secretariat	Internet	14,868,000



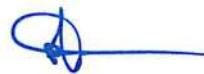
62	Ministry of Public Service	Internet/Leased Lines	338,990,400
63	National Agricultural Research Organisation	Internet	127,567,440
64	Ministry of Education and Sports	Internet/Leased Lines	483,210,000
65	Uganda Blood Transfusion Services	Internet	169,195,200
66	Ministry of Defence	Internet	3,260,304,600
67	Electoral Commission	Internet/Leased Lines	550,116,000
68	District Local Government - Masindi	Internet	3,996,518
69	District Local Government - Bushenyi	Internet	3,996,518
70	District Local Government - Bugiri	Internet	1,998,259
71	District Local Government - Gulu	Internet	3,996,518
72	District Local Government - Iganga	Internet	3,996,518
73	District Local Government - Jinja	Internet	1,998,259
74	District Local Government - Kasese	Internet	19,982,592
75	District Local Government - Kumi	Internet	1,998,259
76	District Local Government - Lira	Internet	3,996,518
77	District Local Government - Luwero	Internet	2,997,389
78	District Local Government - Lwengo	Internet	3,996,518
79	District Local Government - Lyantonde	Internet	3,996,518
80	District Local Government - Mbale	Internet	3,996,518
81	District Local Government - Mbarara	Internet	7,993,037
82	District Local Government - Moyo	Internet	1,998,259
83	District Local Government - Mpigi	Internet	15,986,074
84	District Local Government - Mukono	Internet	3,996,518
85	District Local Government - Soroti	Internet	3,996,518
86	District Local Government - Tororo	Internet	3,996,518
87	District Local Government - Dokolo	Internet	3,996,518
88	District Local Government - Bukedea	Internet	3,996,518
89	Dokolo Health centre IV	Internet	5,352,480
90	Education Policy Review Commission	Internet	27,134,100
91	Electricity Regulatory Authority	Internet / Leased Lines	109,904,256
92	Entebbe Municipal Council	Internet	3,996,518
93	Entebbe regional referral Hospital	Internet	9,044,700
94	Equal Opportunities Commission	Internet	29,973,888
95	Fort Portal City Council	Internet	9,991,296
96	Fort Portal Regional Referral Hospital	Internet	1,998,259
97	Fisheries Training Institute	Internet	17,841,600
98	Goma Division Offices	Internet	3,996,518
99	Goma Health Center III	Internet	3,568,320
100	Gulu City Council	Internet	3,996,518
101	Gulu Hospital Regional referral	Internet	8,920,800
102	Health Tutors College Mulago	Internet	27,134,100
103	Holma City Council	Internet	35,683,200
104	Holma Regional Referral Hospital	Internet	9,991,296
105	Ibanda District Local Government	Internet	1,998,259
106	Ibanda Municipal Council	Internet	3,996,518
107	Iganga District Local Government	Internet	27,975,629
108	Institute of Health science-Gulu	Internet	3,617,880
109	Insurance Regulatory Authority	Internet	99,912,960
110	Itojo General Hospital	Internet	3,617,880
111	Justice, Law and Order Sector (JLOS) Secretariat	Internet	59,947,776
112	Jinja School of Nursing and Midwifery	Internet	17,841,600
113	Kabale Municipal Council	Internet	9,991,296
114	Kabale regional referral hospital	Internet	35,683,200
115	Kabalega Secondary School	Internet	7,235,760
116	Kabarole District Local Government	Internet	10,130,064
117	Kabwoche HC IV,Sheema District	Internet	1,808,940
118	Kagadi District Local Government	Internet	3,996,518
119	Kagadi General Hospital	Internet	3,617,880
120	Kajansi Town Council	Internet	5,994,778
121	Kakiri Town Council	Internet	1,998,259
122	Kakooba Division Offices, Mbarara	Internet	5,994,778
123	Kalisizo Hospital	Internet	1,808,940
124	Kalisizo Town Council	Internet	1,998,259
125	Kamwenge District Local Government	Internet	1,998,259
126	Kasese Municipal Council	Internet	3,996,518
127	Katakwi General Hospital	Internet	3,617,880
128	Kawempe National Referral Hospital	Internet	36,178,800
129	Kinoni HCIV	Internet	3,568,320
130	National Farmers'Leadership Centre (NFLC),Mpigi	Internet	19,982,592
131	Kira Municipal council	Internet	3,996,518
132	Kiruddu National Referral Hospital	Internet	9,044,700
133	Kiryandongo District Local Government	Internet	3,996,518
134	Kiryandongo General Hospital	Internet	3,617,880
135	Kiryandongo Town Council	Internet	1,998,259
136	Koboko District Local Government	Internet	3,996,518
137	Koboko Municipal Council	Internet	3,996,518
138	Kumi District Local Government	Internet & Leased line	3,996,518
139	Kyegegwa District Local Government	Internet	3,996,518



140	Kyegegwa General Hospital	Internet	3,568,320
141	kyenjojo Hospital	Internet	1,808,940
142	Kyotera District Local Government	Internet	1,998,259
143	Kyotera Town Council	Internet	1,998,259
144	Leadership Code Tribunal	Internet	39,965,184
145	Lira City Council	Internet	3,996,518
146	Lotteries and Gaming Regulatory Board	Internet	19,982,592
147	Lugazi Kawolo General Hospital	Internet	3,617,880
148	Lugazi Municipal council	Internet	7,993,037
149	Lukaya Town Council	Internet	3,996,518
150	Luwero Hospital	Internet	12,489,120
151	Lyantonde General Hospital	Internet	3,568,320
152	Lyantonde Town Council	Internet	3,996,518
153	Makindye Ssabagabo Division	Internet	3,996,518
154	Maracha District Local Government	Internet	3,996,518
155	Maracha General Hospital	Internet	3,568,320
156	Maracha Town Council	Internet	3,996,518
157	Masaka City Council	Internet	5,994,778
158	Masindi Hospital	Internet	3,568,320
159	Masindi Municipal Council	Internet	9,991,296
160	Mbale City Council	Internet	19,982,592
161	Mbarara Municipal Council	Internet	15,986,074
162	Mityana District Local Government	Internet	9,991,296
163	Mityana General Referral Hospital	Internet	3,568,320
164	Mityana Municipal Council	Internet	9,991,296
165	Moroto District Local Government	Internet	3,996,518
166	Moroto Municipal Council	Internet	3,996,518
167	Moyo town council	Internet	5,994,778
168	Mpondwe-Lhubiruhu Town Council	Internet	3,617,880
169	Mubende Municipal Council	Internet	8,920,800
170	Mubende Regional referral hospital	Internet & Leased line	9,991,296
171	Mukono Municipal Council	Internet	10,701,960
172	Nakasongola Health Centre IV	Internet	8,920,800
173	Nakasongola Municipal council	Internet	3,996,518
174	Nansana Municipal Council	Internet	19,982,592
175	Napak District Local Government	Internet & Leased Lines	3,996,518
176	National Building Review Board	Internet	39,965,184
177	National Bureau For NGOs(NGO-BUREAU)	Internet	27,134,100
178	National Council of Higher Education	Internet	57,093,120
179	National Council of Sports (NCS)	Internet	175,918,176
180	National Curriculum Development Centre	Internet	5,352,480
181	National Drug Authority	Internet & Leased Lines	273,761,510
182	National Environment Management Authority-NEMA	Internet	159,860,736
183	National Identification and Registration Authority (NIRA)	Internet & Leased Lines	492,713,626
184	National Library of Uganda	Internet	3,568,320
185	National Medical Stores (NMS)	Internet & Leased Lines	103,909,478
186	National Population Council Secretariat (POPSEC)	Internet	19,982,592
187	Nebbi District Local Government	Internet	3,996,518
188	Nebbi General Hospital	Internet	1,784,160
189	Nebbi Municipal Council	Internet	1,998,259
190	Njeru Municipal Council	Internet	3,996,518
191	Ntungamo District Local Government	Internet	5,994,778
192	Ntungamo Health Training Institute	Internet	1,998,259
193	Ntungamo Municipality Council	Internet	1,998,259
194	Pakwach District Local Government	Internet	7,993,037
195	Petroleum Authority of Uganda(PAU)	Internet & Leased line	629,451,648
196	Presidential Initiative for Banana Development	Internet	5,994,778
197	National Technical Service Centre (NTSC) - Namavie	Internet & Leased line	1,784,160
198	Public Procurement and Disposal of Public Assets Authority - Appeals Tribunal	Internet	5,994,778
199	Rwampara District Local Government	Internet	1,998,259
200	Science, Technology and Innovation (STI)	Internet	8,920,800
201	Sheema District Local Government	Internet	1,998,259
202	Sheema Municipal Council	Internet	3,996,518
203	Soroti School of Comprehensive Nursing	Internet	3,996,518
204	Soroti Municipal Council	Internet	3,996,518
205	School of Nursing and Midwifery- Gulu	Internet	3,568,320
206	Soroti University	Internet	36,178,800
207	Standard Gauge Railway	Internet	10,130,064
208	The Industrial Court Of Uganda	Internet & Leased Line	3,996,518
209	The School of Psychiatric Clinical Officers - Butabika	Internet	3,568,320
210	Tororo Municipal Council	Internet	3,996,518
211	Uganda Bureau of Statistics (UBOS)	Dark Fibre, Internet & Leased Lines	289,152,864
212	Uganda Coffee Development Authority (UCDA)	Internet & Leased Lines	23,979,110
213	Uganda Development Corporation	Internet	1,998,259
214	Uganda Electricity Distribution Company Limited - Kagadi	Internet & Leased Lines	209,817,216
215	Uganda Free Zone and Export Promotion Authority	Internet	27,975,629
216	Uganda Lands Commission	Internet	39,965,184
217	Uganda Microfinance Regulatory Authority (UMRA)	Internet	59,947,776



218	Uganda School for the deaf Ntunda	Internet	1,784,160
219	Uganda Technical College Kyema	Internet	8,920,800
220	Uganda Property Holdings	Internet	2,026,013
221	Uganda Petroleum Institute Kigumba	internet	59,947,776
222	Uganda Retirement Benefits Regulatory Authority	Internet	9,991,296
223	Uganda Hotel and Tourism Training Institute - Jinja	Internet	19,982,592
224	Uganda Nurses and Midwifery examination Board	Internet	17,841,600
225	Uganda Revenue Authority	Dark Fibre, Internet & Leased Lines	901,365,562
226	Uganda Wildlife Education Centre (UWEC) - Entebbe	Internet	4,052,026
227	Wakiso District Local Government	Internet	1,998,259
228	Wakiso Town Council	Internet	3,996,518
229	Yumbe Health Centre IV	Internet	5,352,480
230	Yumbe Regional Referral Hospital	Internet	35,683,200
231	Yumbe Town Council	Internet	5,994,778
232	Yumbe District Local Government	Internet	39,965,184
233	Arua National Regional Referral Hospital	Internet	71,366,400
234	Jinja City Southern Division	Internet	1,914,972
235	Katakwi District Local Government	Internet	34,636,493
TOTAL ANNUAL CONSUMPTION			72,429,471,133



SN	Programme Name	Vote Number	Project	Project Name	ANNEX 7: PROJECTS RECOMMENDED FOR EXIT FROM THE PIP FOR FY 2025/26						DC DECISION		
					Start Date	Revised end date	Project	Govt'ry	Ext. Fin.	Total Alloc.	Capital		
01	Agro-Industrialization	Ministry of Local Government	1509	Local Economic Growth (LEGGS) Support Project	01/07/2018	30/06/2026	188,013,36	33,78	34,15	79%	The project was granted a no cost extension by AfDB up to 31st December 2025. The project has reached its end date.	Exit	
02	Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1661	Migration For Climate Resilience Project	07/01/2021	30/06/2026	665,302,318	104,89	128,07	62%	The project has been granted numerous extension in the previous years and it has reached its end date.	Exit	
03	Development Plan Implementation	Ministry of Finance, Planning and Economic Development	1328	Support to National Authorising Officer	01/07/2015	30/06/2026	9,068	0,00	0,68	0%	The project has a running financing agreement that is expiring this FY.	Exit	
04	Development Plan Implementation	Ministry of Finance, Planning and Economic Development	1521	Resource Enhancement and Accountability Programme (REAP)	01/07/2019	30/06/2026	60,4	165,66	33,96	199,61	5%	The project's resources are channeled through the treasury operations as Government's contribution. The project should therefore be exited from the PIP given its resources are not channeled through the Development budget.	Exit
05	Development Plan Implementation	Ministry of Finance, Planning and Economic Development	1839	Construction of the National Oil Refinery	01/07/2024	30/06/2026	4,000,0	0,00	0,00	0,00	0%	The project has overtaken in the PIP	Exit
06	Governance And Security	Directorate of Public Prosecution (DPP)	1346	Enhancing Prosecution Services for all	01/07/2017	30/12/2025	47,832	0,00	8,32	98%	The project's contractual obligations are ending on 18/03/2026. The project has reached its end date.	Exit	
07	Governance And Security	Uganda Prisons Service	1443	Revitalisation of prison Industries	01/07/2017	30/06/2026	33,521	0,00	5,21	35%	The project has reached its end date.	Exit	
08	Human Capital Development	Ministry of Water and Environment	1524	Water and Sanitation Development	01/07/2019	30/06/2026	179,680	0,00	6,80	76%	The project has reached its end date.	Exit	
09	Human Capital Development	Ministry of Water and Environment	1532	100% Service Coverage Acceleration Project: umberella (SCAP 100 umberella)	01/07/2019	30/06/2026	242,0	15,42	0,00	15,42	67%	The project has reached its end date.	Exit
10	Human Capital Development	Ministry of Water and Environment	1533	Water and Sanitation Development Facility, Central-Phase II	01/07/2019	30/06/2026	242,7	6,46	0,00	6,46	66%	The project has reached its end date.	Exit
11	Human Capital Development	Ministry of Water and Environment	1534	Water and Sanitation Development Facility, North-Phase II	01/07/2019	30/06/2026	172,7	7,42	15,33	22,95	76%	The project has reached its end date.	Exit
12	Human Capital Development	Ministry of Water and Environment	1660	Strengthening Water Utilities Regulation Project	01/07/2020	30/06/2026	791,0	6,61	0,00	5,61	60%	The project has reached its end date.	Exit
13	Human Capital Development	Ministry of Education and Sports	1665	Uganda Secondary Education Expansion Project	01/07/2020	30/06/2026	599,2	2,00	195,68	197,68	89%	Persistent delays in external financing disbursement. Financing Agreement expires this FY 25/26.	Exit
14	Human Capital Development	Ministry of Health	1768	Uganda Covid-19 Response and Emergency Preparedness Project (UCREPP)	01/07/2022	30/06/2027	180,2	0,00	57,88	57,88	47%	Interventions delivered as planned	Exit
15	Integrated Transport	Ministry of Works and Transport	0265	Atik-Moyo-Aloj	01/07/2003	30/06/2026	364,34	2,60	4,30	6,91	98%	The project is substantially complete and the DLP has elapsed.	Exit
16	Integrated Transport	Ministry of Works and Transport	1041	Kenya-Uganda-Masindi - Kigumba road	31/03/2014	30/06/2026	320,0	6,00	0,00	6,00	98%	The project was extended to enable completion of the market which was expected to be completed in August 2025.	Exit
17	Integrated Transport	Ministry of Works and Transport	1277	Kampala Northern Bypass Phase 2	01/07/2014	30/06/2026	545,8	0,00	8,00	8,00	100%	The project was substantially completed and the periodic maintenance contract is ending this year.	Exit
18	Integrated Transport	Ministry of Works and Transport	1278	Kampala-Jinja Expressway	01/07/2014	30/06/2026	230,00	0,00	0,00	0,00	100%	The project is still under procurement. The Vote should submit updated studies that will be used to grant the project a new code.	Exit
19	Integrated Transport	Ministry of Works and Transport	1281	Trinity-Pallisa-Kumi/Kamwokkol Road	31/03/2014	30/06/2026	480,0	0,00	0,00	0,00	100%	The project was easier extended to enable completion of the town roads which were scheduled to be completed on 15th March 2025 with a DLP of 12 months that will expire on 15th March 2026. The project has received various extensions. The Vote should fast-track completion of ongoing works and shouldn't enter into new contractual obligations. Pending activities should be undertaken under a successor project.	Exit
20	Integrated Transport	Ministry of Works and Transport	1320	Construction of 66 Selected Bridges	01/07/2015	30/06/2026	234,8	30,61	0,00	30,61	98%	The project was easier extended to enable completion of the town roads which were scheduled to be completed on 15th March 2025 with a DLP of 12 months that will expire on 15th March 2026. The project has received various extensions. The Vote should fast-track completion of ongoing works and shouldn't enter into new contractual obligations. Pending activities should be undertaken under a successor project.	Exit
21	Integrated Transport	Ministry of Works and Transport	1373	Ebenebe Airport Rehabilitation Phase 1	01/07/2015	30/06/2026	428,0	49,50	126,42	175,92	N/A	The project is substantially complete.	Exit
22	Integrated Transport	Ministry of Works and Transport	1537	Upgrading of Sanya Yet Road	07/01/2019	30/06/2026	7,48	0,00	0,00	0,00	0%	The project has not been allocated resources for three years and the original scope has changed.	Exit
23	Integrated Transport	Ministry of Works and Transport	1546	Kisumu-Mutungo-Rubuguri-Makor Road	07/01/2019	30/06/2027	250,00	34,05	490,52	524,56	N/A	The core contract is being used to undertake activities that are outside the scope of the project.	Exit
24	Integrated Transport	Ministry of Works and Transport	1558	Rural Bridges Infrastructure Development	01/07/2019	30/06/2026	300	19,00	0,00	19,00	85%	The project should be closed and the pending works should be undertaken under a Phase II of the project.	Exit
25	Integrated Transport	Ministry of Works and Transport	1652	Rehabilitation of Masaka Town Roads (7.8 KM)	01/07/2020	30/06/2026	36,5	3,50	0,00	3,50	100%	The project was substantially completed and DLP closed. The project was earlier extended to cater for final payment of IFC.	Exit
26	Natural Resources, Environment, Climate Change, Land And Water	Ministry of Water and Environment	1522	Inner Murchison Bay Cleanup Project	01/07/2019	30/06/2026	46,13,06	0,00	13,06	29%	The project has reached its end date.	Exit	
27	Natural Resources, Environment, Climate Change, Land And Water	Ministry of Lands, Housing & Urban Development	1763	Land Valuation Infrastructure Project	01/07/2021	30/06/2026	40,8	5,00	0,00	5,00	20%	The project has reached its end date and is highly recurrent in nature.	Exit
28	Sustainable Energy Development	Ministry of Energy and Mineral Development	1109	Mirama -Kahale 132kV Transmission Project	01/07/2016	30/06/2026	239,0	0,00	0,00	0,00	0%	The project was commissioned and is under Defect Liability Period (DLP).	Exit
Grand Total					13,000,77	418,43	1,062,97					1,481,40	

ANNEX 8: PROJECTS GRANTED CODES AND ADMITTED IN THE PIP FOR FY 2026/27							
SN	PROGRAMME NAME	VOTE NAME	PROJECT NAME	START DATE	END DATE	ATMS CONTRIBUTION PROJECT COST	SOURCE OF FINANCING
PROJECT NAME	PROJECT NAME	PROJECT NAME	START DATE	END DATE	ATMS CONTRIBUTION PROJECT COST	SOURCE OF FINANCING	
01	Development Plan Implementation	Ministry of Finance, Planning and Economic Development	2009	The Second Resource Enhancement and Accountability Program	07/01/2026 30/06/2031	Enabler	489 Ext Fin
02	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	2010	Upgrading of Corner Ayer-Corner Aboke-Bohi Road (55km) From Gravel to Paved Standard	07/01/2026 30/06/2031	Enabler	347.5 Ext Fin
03	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	2011	Upgrading of Bubulo - Bududa Circular Road and Mbale - Nkonkojeru road (49Km) from Gravel to Paved Standard	07/01/2026 30/06/2031	Enabler	392.5 Ext Fin
04	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	2012	Upgrading of Nebbi-Goli Road (16km) from Gravel to Paved Standard	07/01/2026 30/06/2031	Enabler	65 Ext Fin
05	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	2013	DUCAR Bridges Improvement Project	07/01/2026 30/06/2031	Enabler	997.23 Ext Fin
06	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	2014	Construction of New Karuma Bridge and access roads	07/01/2026 30/06/2031	Enabler	123.14 Ext Fin
07	Human Capital Development	Entebbe Regional Referral Hospital	2015	Entebbe Regional Referral Hospital Infrastructure Development	07/01/2026 06/30/2031	Enabler	781.4 Ext Fin
08	Human Capital Development	Makere University	2016	Improvement of Makerere University Infrastructure Project	07/01/2026 06/30/2030	Enabler	754.883 Ext Fin
09	Human Capital Development	Kabale University	2017	Kabale University Infrastructure Development Project	07/01/2026 06/30/2031	Enabler	78.8 GoU
10	Tourism Development	Ministry of Tourism, Wildlife and Antiquities	2018	UWRTI Infrastructure Development Project	07/01/2026 06/30/2031	Anchor	55.6 GoU
11	Public Sector Transformation Programme	Ministry of Public Service	2019	Establishment of Service Uganda Centers	07/01/2026 06/30/2031	Enabler	57.8 GoU
12	Sustainable Energy Development	Ministry of Energy and Mineral Development	2020	Uganda Rural Electricity Access Project Phase II	07/01/2026 06/30/2031	Enabler	614.237 Ext Fin
13	Natural Resources, Environment, Climate Change, Land and Water Management	Ministry of Water and Environment	2021	Wakiso West Water and Sanitation Project	07/01/2026 06/30/2031	Enabler	637.34 Ext Fin
14	Agro-Industrialization	Uganda Prisons Services	2022	Fully Integrated Prisons Industries Project	07/01/2026 06/30/2031	Anchor	565 Ext Fin
15	Integrated Transport Infrastructure and Services	Ministry of Works and Transport	2023	Upgrading of Karugutu-Ntoroko Road (56.5km)	07/01/2026 30/06/2031	Enabler	328.68 Ext Fin

