

Telephone: 256 41 707000/232095
Fax : 256 41 4233524
Email: finance@finance.go.ug
treasury@finance.go.ug
Website : www.finance.go.ug
Plot No. 2-8 Sir Apollo Kagga Road
In any correspondence on
This subject please quote No.



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

BPD/86/107/01

15th September 2025

All Accounting Officers

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

THE FIRST BUDGET CALL CIRCULAR (BCC) FOR THE PREPARATION OF THE BUDGET FRAMEWORK PAPERS (BFPs) AND PRELIMINARY BUDGET ESTIMATES FOR FINANCIAL YEAR 2026/27

A. INTRODUCTION

1. Pursuant to Article 155 (1) and (2) of the Constitution of the Republic of Uganda and Section 12 (1), (2) and (3) of the Public Finance Management Act, Cap. 171, the Ministry of Finance, Planning and Economic Development (MoFPED) has embarked on the preparation of the Budget for FY 2026/27. The process is guided by the Budget Strategy for FY 2026/27 which was developed with strategic guidance from H.E. the President. The budget process is also informed by the National Budget Conference FY 2026/27, the second Public Investment Management System Conference, the Economic Growth Forum, consultations with the Local Development Partners' Group, Civil Society and members of the Private Sector.
2. This Circular is issued in line with Regulations 7 (1) and (2) (a) and (b) of the Public Finance Management Regulations, 2016 and Section 8 (1) of the Public Finance Management Act, Cap. 171 (PFMA, Cap.171) to guide all Ministries, Departments, Agencies, Local Governments (MDAs&LGs), State-Owned Enterprises (SOEs) and Public Corporations in the preparation of the Budget Framework Papers (BFPs) and Preliminary Budget Estimates for FY 2026/27.
3. Based on the provisions above and Section 8 (1) and (2) of the PFMA Cap171, each Accounting Officer, shall in consultation with the relevant stakeholders, prepare a Budget Framework Paper for the Vote; taking into consideration balanced development, climate change as well as gender and equity responsiveness. This conforms

with Schedule No.3 of the PFMA Cap 171 and the Budget Process Calendar for FY2026/27 hereto attached as **Annex 1**.

Objectives of The First Budget Call Circular for FY 2026/27

4. The objectives of this circular are to communicate the following:
 - i. The Budget Strategy and priorities for FY 2026/27, in line with the NDP IV priorities, the Tenfold Growth Strategy, the fiscal framework and the macroeconomic outlook.
 - ii. The preliminary resource envelope, the Medium-Term Expenditure Framework (MTEF) ceilings, and the Indicative Planning Figures (IPFs) for Local Governments to guide realistic, evidence-based resource allocation across Programmes, Votes, and Local Governments.
 - iii. Policy and administrative directives for the budget process and
 - iv. The Budget Process Calendar for FY2026/27;

B. BUDGET STRATEGY AND PRIORITY GROWTH AREAS FOR FY 2026/27

5. The theme for the FY 2026/27 Budget has been maintained as: ***“Full Monetization of Uganda’s Economy through Commercial Agriculture, Industrialization, Expanding and Broadening Services, Digital Transformation and Market Access.”***
6. The FY 2026/27 budget is the second to implement the NDP IV and the Tenfold Growth Strategy. This Budget Strategy, therefore, builds on the on-going phased implementation of the Tenfold Growth Strategy through continuous prioritisation of the Agro Industrialisation, Tourism Development, Mineral Based Industrial Development, and Science, Technology and Innovation (ATMS) and their Enablers. These are; security, transport infrastructure, electricity, irrigation, social services (education, health and water for consumption), industrial parks, domestic revenue mobilisation, regional economic integration, environmental protection, disaster management, and elimination of corruption.

Agro Industrialisation

7. The focus will be on reversing low productivity in agriculture by commercializing and formalizing farming and increasing market access through promoting value added agro-based exports. The key reforms in FY 2026/27 will include adopting a business model for input distribution, cost-sharing between Government and farmers for input acquisition, and operationalising the revolving financing mechanism for livestock vaccines.
8. Priority interventions will emphasise agricultural research, irrigation, extension services, enhanced fertiliser use, mechanisation, and climate change adaptation. Post-harvest handling, storage, and aggregation facilities will be operationalised, while agro-processing and value addition will be scaled up. The other interventions will include; strengthening inspection, certification, quality standards enforcement, improving traceability and market access, expanding agricultural insurance, and providing affordable finance to commercial farmers.

Tourism Development

9. The strategy seeks to increase tourist inflows while doubling average expenditure and length of stay. Medium-term efforts will prioritise last-mile road, air, and water connectivity, as well as electricity and ICT access to major sites, with special attention to Mt. Rwenzori alongside Bwindi and Murchison Falls.
10. In FY 2026/27, focus will remain on infrastructure development in tourism sites, upgrading hospitality standards, training, and promoting health tourism through specialised health facilities. Missions Abroad will continue to advance economic diplomacy, supported by branding and marketing Uganda as a top destination through international expos, digital marketing, MICE events, and the “Explore Uganda The Pearl of Africa” campaigns.
11. Highway refreshment and sanitation centres will be constructed in partnership with the private sector. Tourism product diversification, profiling of regional sites, and stronger conservation efforts will be

expedited. Capacity building for skilled personnel in hospitality, guiding, and wildlife management will be enhanced, while institutional coordination and communication will be strengthened to counter negative publicity.

Mineral-based Industrial Development, Including Oil and Gas

12. Government will prioritize completion of the East African Crude Oil Pipeline to deliver first oil, completing mineral quantification for iron ore, gold, and copper, and expediting refinery construction and downstream petrochemical development.
13. A governance and accountability framework for oil, gas, and mining revenues will be put in place. Mineral markets certification and buying centres will be established to promote transparent trade, while mining and petrochemical operations will be commercialised. Local content legislation will be operationalised, and Uganda's export capacity expanded.

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

14. The overarching goal is to build a knowledge economy that drives productivity and efficiency. In this regard, FY 2026/27 will focus on commercialization of innovations by taking to the market products of Kira motors, Dei Bio Pharma, Banana and value added coffee. In addition, Government will implement regulatory and legal reforms to strengthen intellectual property rights, incentivise local manufacturing, and foster innovation-driven enterprises.
15. Government will also fast-track implementation of the Copyright and Neighbouring Rights Act, support artists, and advance the Hi-Tech City for technology and innovation development. Internet coverage, reliability, and affordability will be expanded, while digitisation of government services and e-commerce will deepen. Business Process Outsourcing (BPO) will be promoted for job creation, supported by increased investment in research and innovation.

Human Capital Development

16. In education, Government will maintain free UPE, USE, and UPOLET, continue sponsorships and student loans, and complete rehabilitation of traditional secondary and special needs schools. Construction of new seed schools, expansion of existing facilities, recruitment of staff, and provision of instructional materials will continue, alongside strict electronic inspection. Busoga and Bunyoro universities will be operationalised, while stadia and training facilities for CHAN and AFCON27 will be put to use.
17. In health, investment will focus on functionalising Health Centre IVs, strengthening primary health care, scaling up e-Health infrastructure, and deploying Community Health Extension Workers. Nutrition, reproductive health, and emergency referral systems will be promoted, while specialised facilities for cancer and cardiovascular care will be expanded.
18. Water, sanitation, and environmental protection will focus on new water infrastructure in underserved areas, rehabilitation of WASH facilities, and stronger conservation of forests and wetlands.

Integrated Transport and Infrastructure Services

19. Transport priorities will include completion of ongoing strategic road and bridge projects, maintenance of the core national road network, rehabilitation of the Metre Gauge Railway, and expedited development of the Standard Gauge Railway. Bukasa Port development will continue, while Uganda Airlines will be capitalised to expand passenger and cargo routes. Kabalega International Airport will be operationalised, and other aerodromes upgraded.
20. Energy priorities will focus on extending transmission lines and substations to industrial parks and growth centres, developing new power generation plants, strengthening UEDCL for reliable power distribution, and diversifying the energy mix through hydropower, nuclear, solar, and thermal sources.



Governance and Security

21. Government will continue to modernize and professionalize the security agencies, improve the welfare of security personnel, and ensure a smooth 2026 General Election. Justice and law enforcement will be enhanced through improved access to services, stronger border security, and expanded immigration systems.

Administration of Justice

22. Emphasis will be on strengthening alternative dispute resolution, using technology in justice delivery, expanding the jurisdiction of magistrates' courts, and improving access to justice across the country.

Legislation and Oversight

23. Parliament will prioritise stronger legislative processes, deeper public engagement, and oversight of democracy and governance. Accountability for public funds and programme implementation will be enforced to ensure transparency and trust in government.

24. The detailed Budget Strategy for FY 2026/27 is attached as **Annex 2**

C. RESOURCE ENVELOPE AND MTEF FRAMEWORK FOR FY 2026/27

Resource Envelope

25. The total preliminary resource envelope for FY2026/27 amounts to **Shs. 69.399 trillion** down from **Shs. 72.376 trillion** in FY 2025/26, of which:
- i. The domestic revenues for FY 2026/27 are projected at Shs. 40.090 trillion, up from Shs. 36.806 trillion in FY 2025/26. This is partly explained by the continued implementation of the second Domestic Revenue Mobilisation Strategy for FY 2025/26 – 2029/30.
 - ii. Government of Uganda (GoU) discretionary funding, net of arrears, interest payments, and domestic debt repayments for

FY 2026/27 amount to Shs. 31.059 trillion, down from Shs. 32.480 trillion in FY 2025/26.

- iii. Domestic Borrowing for FY2026/27 is projected at Shs. 8.952 trillion from Shs. 11.381 trillion in FY2025/26. The reduction is on account of three key factors; a need to maintain debt in sustainable levels, the need to reduce interest payments relative to revenues, and the phasing out of some of the one-off expenditures in the FY2025/26 budget, like: funding for the electoral road map 2026; AFCON requirements; mass registration and renewal of National IDs among others.
- iv. Domestic Debt Refinancing (roll-over) for FY2026/27 is projected at Shs. 9.68 trillion, down from Shs. 10.028 trillion in FY2025/26.
- v. Budget financing is projected to reduce from Shs. 2.084 trillion in FY2025/26 to Shs. 330.97 billion.
- vi. External project financing for FY2026/27 is projected to reduce to Shs. 10.018 trillion, from Shs. 11.327 trillion in FY2025/26.

The Medium-Term Expenditure Framework for FY 2026/27

26. The Medium-Term Expenditure Framework (MTEF) ceilings for FY 2026/27 have been issued at Programme level (**Annex 3**). The Indicative Planning Figures (IPFs) for Local Governments are provided in **Annex 4**.

27. Programme Working Groups (PWGs) are required to convene and agree on Vote-level allocations in line with the FY 2026/27 Budget Strategy, the Ten-fold Growth Strategy focus interventions, and the Programme Implementation Action Plans (PIAPs). In preparing Budgets for FY 2026/27, the following should be observed:

- i. Programme Heads must convene PWGs to ensure efficient and equitable resource allocation among Votes, guided by priorities in the FY 2026/27 Budget Strategy;
- ii. Full participation of all Votes under each Programme.
- iii. The Vote allocations agreed upon by PWGs should be submitted to this Ministry for upload onto the Programme Budgeting System (PBS) by **Friday, 10th October 2025**.



D. POLICY AND ADMINISTRATIVE DIRECTIVES FOR THE BUDGET PROCESS

Alignment of Budgets with NDP IV, PIAPs, and the Ten-Fold Growth Strategy

28. Based on goal consensus approach in the implementation of the ATMS and the *Enablers*, all Budget proposals for FY2026/27 must be fully consistent with the strategic objectives and priority areas of NDP IV and the Programme Implementation Action Plans (PIAPs) as detailed in the attached Budget Strategy for FY 2026/27.
29. In addition, allocations should clearly reflect linkages to the priority interventions under the Tenfold Growth Strategy. All submissions must, therefore, demonstrate how the proposed allocations will contribute to the achievement of priorities outlined in these strategic documents. The framework for implementation of the Tenfold Growth Strategy has been shared and, as such, should be utilised as you finalise your Budget Framework Papers (BFPs).

Planning for the Future Beyond Today's Challenges

30. Budget preparation should not be limited to current problems. Accounting Officers must anticipate future needs, integrate long-term priorities, and align plans with the Tenfold Growth Strategy and NDP IV. Uganda's opportunities are vast, and it is our responsibility to translate them into jobs, wealth, and better services for citizens.

Deepening Public Participation in the Budget process

31. Uganda's tradition of participatory budgeting must be taken a step further. Accounting Officers are instructed to ensure citizens are engaged in problem-solving, not just problem identification. Effective consultation should turn challenges into opportunities that deliver tangible results such as startups, jobs, incomes, wealth, and improved services.

Building Consensus and Eliminating Budget Games

32. Implementation succeeds where there is goal consensus, no manipulation of budgets, and active involvement of frontline officers. Accounting Officers should observe integrity and discipline in planning and budgeting by avoiding seeking allocations beyond

genuine needs. The Ministry will intensify budget scrutiny and analysis to ensure efficiency, value for money, and alignment to national priorities. Public resources must only finance activities that create economic value and improve services to Ugandans.

Tax-Inclusive Budgeting

33. In line with the Government's continued commitment to strengthening fiscal discipline, enhancing transparency, and ensuring value for money in the use of public resources, all Ministries, Departments, Agencies and Local Governments are reminded that budget preparation must be undertaken within the framework of the Public Finance Management Act, Cap 171 and its attendant Regulations.

34. These legal instruments, together with Cabinet directives and established Government policy, obligate all entities to prepare realistic and tax-inclusive budgets that reflect the true cost of implementing planned activities. Accordingly, Accounting Officers are hereby instructed to strictly observe the Government policy on tax-inclusive planning and budgeting, and to ensure that all detailed estimates for FY 2026/27 comprehensively incorporate applicable taxes.

Prioritization of Core Mandates in the budget

35. In light of the prevailing resource constraint, we need to budget within the available fiscal space, this calls for prioritisation. As such, resources should be concentrated on critical interventions and programmes that are central to the fulfillment of institutional mandates. Funding must be consolidated and directed toward activities with the greatest multiplier effect, delivering maximum public value, while avoiding the "tokenism" and sprinkling of resources across non-essential areas.

Budgeting for Critical Obligations

36. We continue to receive requests for virements and supplementary expenditures on critical obligations that Votes ought to adequately budget for, which culminates in "Budget low, mid-year grow' game budget execution games".



37. Adequate provision should be made for areas that are prone to virements and supplementary requests during implementation. Unnecessary virements will not be tolerated as they disrupt approved work plans and budgets. Supplementary requests that do not strictly comply with the Public Finance Management Act, Cap. 171 will not be granted. Instead such requests will be handled by repurposing the affected Votes' non-wage budget. You should, therefore, adequately budget for your critical expenditures.
38. Fixed costs, including rent and utilities such as electricity, water, the internet and telecommunications services, must be adequately budgeted for to avoid shortfalls and arrears during budget execution.

Seasonality in Planning and Budgeting

39. Work plans and cash flow plans for institutions with seasonality components must take into account the seasonal requirements. For example, agricultural institutions should budget with an eye on aligning releases with planting seasons; educational institutions should plan around terms and semesters; and Missions Abroad should budget for and programme releases in two tranches (July and January). All institutions are required to incorporate such considerations to enhance seamless budget execution.

Cash Flow Planning and Sequencing of Activities

40. We continue to observe that a number of Votes have insisted on frontloading very many activities in the first quarter of the financial year. Please note that Government operates a cash budgeting system with heavy obligations in the first quarter, including loan repayments and statutory expenditures, and yet this is a time when revenue inflows are typically lower. Ministries, Departments, Agencies, and Local Governments are, therefore, advised to carefully plan their activities across the second and later quarters to spread cash flow and ensure smooth implementation.

Improving the Planning Function across Government

41. Government recognises the strategic role of planning divisions/units in MDAs&LGs with respect to, among others: (i) Programme Secretariat operations; (ii) investment project and appraisal, and execution coordination; (iii) programme budgeting; (iv) operational,

strategic and development planning; (v) monitoring and evaluation; (vi) statistics coordination; and (vii) manifesto implementation tracking. The planning function thus remains central to the effective formulation, implementation, and evaluation of policies and programmes aligned to Uganda's development agenda.

42. In order to improve the planning function, all Accounting Officers should, therefore, adequately plan and budget for the planning function to facilitate realisation of desired results through financing the core functions listed in para. 40 as well as supporting capacity building.

43. Furthermore, the heads of the planning divisions, units or sections (whichever is applicable) are the secretariat to the Finance Committee which sits every quarter. They should fully participate in the Committee by: (i) Proposing critical financing requirements as per approved work plans; (ii) proposing allocations of the released funds to key outputs in line with the approved work plans; (iii) providing physical progress of the previous quarters' outputs and working together with head Accounts to undertake the warranting in consultation with heads of departments. Minutes of the Finance Committee submitted without the signature of head Planning as minute secretary will not be accepted and the warrants rejected thereon.

Mandate and Functions of Programme Working Groups (PWGs)

44. Programme Working Groups serve a critical function within the Programme-Based Budgeting framework. Lead Ministries are responsible for constituting their PWGs, which shall include a Chairperson (the PWG Head), representatives from all relevant MDA&LGs, and an operational Secretariat. You are, therefore, reminded of the core functions of the PWGs, which include:

- i. Ensuring programme alignment with national development priorities.
- ii. Formulating and revising Programme Implementation Action Plans (PIAPs).
- iii. Guiding resource allocation to promote the efficient and effective use of programme funds.



- iv. Overseeing implementation and enhancing collaboration between MDA&LGs and stakeholders.
- v. Developing robust monitoring and evaluation (M&E) frameworks with defined performance indicators.
- vi. Performing regular programme reviews and follow-up activities.
- vii. Consulting with stakeholders, including civil society and the private sector, to secure input and build support.
- viii. Facilitating training and capacity building for PWG members on Performance-Based Budgeting (PBB) methodologies.
- ix. Encouraging the dissemination of best practices and lessons learnt across programmes.
- x. Reviewing and approving Statements of Financial Implication (SFIs) for policy and legislative proposals from programme MDAs to facilitate issuance of Certificates of Financial Implication (CFIs).

Integrating Economic and Commercial Diplomacy (ECD) into the Planning and Budgeting Processes of Missions Abroad

45. The Strategy for Economic and Commercial Diplomacy was launched in September 2025 and will be operationalized through the budget, effective FY 2025/26. The overall goal is to make Uganda's diplomacy more economically impactful, performance-driven, and aligned with national growth priorities. To ensure that the ECD strategy is fully operationalized, the Ministry has prepared the ECD policy and administrative guidelines for planning and budgeting, attached as **Annex 5**
46. The guidelines mandate all Uganda's Missions Abroad to mainstream ECD activities focused on promoting trade, attracting investment, boosting tourism, engaging the diaspora, and enabling technology transfer into their annual planning and budgeting processes. This marks a strategic shift, positioning Uganda's foreign missions as key economic drivers.
47. Each mission is therefore, required to develop a dedicated Annual ECD Implementation Plan with clear, measurable targets and a results based budget tied to those targets, which should also be integrated in the mainstream workplans under the respective programmes. Performance will be monitored quarterly and reviewed bi-annually, directly influencing future resource allocations.

Coordination between the Ministry of Foreign Affairs (MoFA), Ministry of Finance, Planning and Economic Development (MoFPED), and MDAs will ensure coherence and accountability. The expected results from each Mission Abroad are clear: Investments, Markets for our exports and Tourists.

Planning and Budgeting for Clearance of Domestic Arrears

48. All Accounting Officers are directed to prioritise the clearance of verified domestic arrears in line with the Domestic Arrears Management Strategy (2021). Budget submissions for FY 2026/27 must clearly provide for phased settlement of outstanding arrears while also integrating preventive measures to avoid new accumulation. Enhanced internal controls, strict adherence to procurement plans, and proper contract management must be observed. Accounting Officers that fail to provide for arrears clearance or that accumulate new arrears will be held personally accountable in accordance with the Public Finance Management Act, Cap. 171.

Budgeting for Health Supply Chain Commodities

49. In FY 2026/27, all relevant MDAs and Local Governments are required to allocate resources to implement the National Health Commodities Supply Chain Roadmap (2021/22–2031/32). This is especially in light of the gradual reduction in external financing. Accounting Officers in the Office of the Prime Minister, MoFPED, the Ministry of Health, the Ministry of Local Government, the Ministry of ICT and National Guidance, NITA-U, the Ministry of Energy and Mineral Development, and the Public Service, as well as Local Governments and National/Regional Referral Hospitals, must budget for their respective roles in strengthening the supply chain. This includes financing for procurement planning, logistics management, ICT systems, and operational support to ensure uninterrupted availability of essential health commodities.

Timely Submission of Budget Documents

50. Persistent delays in submission of budget documents by some Votes undermine timely analysis and submission to Cabinet and Parliament, in contravention of PFMA timelines. All Programme Lead Ministries and Accounting Officers must strictly adhere to the statutory deadlines and the Budget Process Calendar in preparing

the FY 2026/27 budgets. IFMIS operations on non-compliant Votes will be frozen accordingly.

Accurate Forecasting of Non-Tax Revenue (NTR)

51. A number of revenue-generating Votes continue to poorly forecast Non-Tax Revenue (NTR) collections, resulting in either failure to meet the targets or collections above set targets, which result in supplementary expenditure, thereby undermining credibility of the budget.
52. In order to ensure realistic revenue projections during planning and budgeting, to avoid corrigenda during budget preparation and supplementary requests during execution, Accounting Officers should submit detailed revenue projections by source to this Ministry for comprehensive assessment. You will also be required to disclose the key reforms and assumptions needed to enhance NTR collections.

Performance Planning, Monitoring, and Evaluation

53. Performance planning, monitoring, and evaluation (PM&E) are essential for aligning Programme-Based Budgeting (PBB) with NDP IV and the Tenfold Growth Strategy. While preparing Budget Framework Papers (BFPs) and Estimates for FY 2026/27, all Votes are required to utilise the SMART (Specific, Measurable, Achievable, Relevant, and Time-bound) performance indicators detailed in the respective PIAPs to track progress against PIAPs and growth strategy targets. These indicators must enable systematic tracking from FY 2026/27 onwards.
54. Institutions are further required to align with and utilise existing M&E systems established by the National Planning Authority, the Office of the Prime Minister, the Office of the President, and MoFPED, to facilitate data collection, analysis, evaluation, and timely reporting of results. This will enhance evidence-based decision making.

Integration of Off-Budget Financing in the Budget

55. To enhance integrated planning, accountability and consistency, all MDAs and Local Governments receiving off-budget financing must:

- i. Integrate all off-budget funding into their work plans and budgets in the PBS;
- ii. Ensure that such funding is aligned with the NDP IV, PIAPs, Tenfold Growth Strategy, relevant strategic plans and District Development Plans;
- iii. Capture interventions and outputs to be delivered, consistent with PBS structures; and
- iv. Adhere to Sections 34, 37, 40, and 42 of the PFMA, Cap. 171, which empower only the Minister of Finance, Planning and Economic Development to mobilise resources on behalf of Government.

Statutory Deduction and Remittance of Local Service Tax (LST)

56. The Local Governments (Amendment) Act 2008, Cap. 243 obliges employers to withhold and remit Local Service Tax (LST) to the Local Governments where their employees reside. All Votes are, therefore, reminded that compliance with this statutory requirement is mandatory, and appropriate provisions should be reflected in your BFPs and draft budget estimates.

57. To facilitate effective implementation, Votes are required to:

- i. Maintain an updated staff residence database. Accounting Officers, working with payroll managers and staff, should compile and regularly update a database of employees' places of residence. This information should be refreshed on a monthly basis to ensure accuracy.
- ii. Coordinate with Local Councils for reconciliation. Engage and mobilise Lower Local Council authorities to keep updated registers of their residents. This will support reconciliation of the remittances received with the deductions made.
- iii. Register Local Governments on IFMS. Ensure that applications for supplier details are initiated on the Integrated Financial Management System (IFMS) for each Local Government where LST is to be remitted.
- iv. Assign responsibility for follow-up. Designate a dedicated officer within the Vote to oversee, track, and follow up on the LST deductions and remittances to ensure full compliance with the law.

58. Votes are urged to integrate the above requirements into their planning and budgeting processes to avoid audit queries, ensure accountability, and strengthen fiscal transfers to Local Governments in line with statutory provisions.

Budgeting for Salaries, Pension and Gratuity

59. The wage, pension, and gratuity provisions for FY 2026/27 shall be derived strictly from the verified payroll and pension audits, the joint harmonisation exercise undertaken by the Ministry of Public Service and this Ministry, and the data validated on the PBS. Accounting Officers must adhere to these parameters without exception.

Salaries

60. All Votes must prepare salary budgets strictly under the approved payroll categories and in line with the verified staff lists authenticated by National Identification records. Heads of departments shall be held responsible for ensuring accuracy of salary projections in coordination with Human Resource and Planning units. Any irregular entries, including ghost staff, misclassified categories, or unverified personnel will be disallowed and attract sanctions under the Public Finance Management Act, Cap. 171.

Staff Recruitment

61. Recruitment in FY 2026/27 shall only be undertaken on a replacement basis and within the available wage provision. No recruitment will proceed without prior clearance from both the Ministry of Public Service and this Ministry. Accounting Officers are, therefore, cautioned against creating unfunded wage obligations.

Budgeting for Monthly Pension

62. Provision for pensions must be based solely on verified retirement schedules as submitted by the Ministry of Public Service and captured on the PBS. Budget estimates must correspond exactly with the payroll records to prevent under-provisioning or overstatement. Any inconsistencies will result in rejection of the submission.



Budgeting for Gratuity

63. Gratuity estimates must provide for both 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 shall be made for officers outside the verified lists. Attempts to include ineligible staff will be treated as a breach of budget discipline.

Support Finance or Assistance Related to Country Governance Issues

64. In line with Cabinet Minute 164 (CT 2025), no agreements or Memoranda of Understanding (MOUs) with Development Partners on governance issues shall be entered into without prior clearance from Cabinet. Any 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, the 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.

Implementation of Standard Operating Procedures for Externally Financed Projects

65. Government has approved Standard Operating Procedures (SOPs) to guide the approval, acquisition, implementation, and performance of externally financed projects. All projects must complete the Public Investment Management System (PIMS) process and obtain mandatory environmental and resettlement clearances before being considered for external financing. Loan negotiations shall strictly follow approved guidelines and obtain Cabinet and parliamentary approval prior to commitment. During implementation, MDAs must use the Integrated Bank of Projects (IBP), establish competent project teams, and ensure that contractor agreements include enforceable performance and safeguard clauses. Compliance with the SOPs is mandatory, to ensure that projects deliver as expected and planned.



Public Investment Management System (PIMS)

Clean-up of the Public Investment Plan (PIP) for FY 2026/27

66. The Development Committee undertook a review of ongoing projects in the Public Investment Plan (PIP) for FY 2026/27. This was aimed at assessing performance of the ongoing project portfolio, and particularly exiting projects whose duration will end as of 30th June 2026.

67. Consequently, **50** projects shall exit the Public Investment Plan (PIP) for FY 2026/27 as detailed in **Annex 6**. These projects will be frozen on the IFMS and PBS and the fiscal space created for these projects has been repurposed to other priority needs of Government. You are, therefore, required to prepare and submit project completion reports as per Section 5.4 (I) of the Development Committee guidelines.

Revised Development Committee Guidelines

68. The Development Committee guidelines were revised to cater for emerging policy and appraisal methodologies that include cost effectiveness analysis, climate change, and gender and equity considerations, among others. These became effective for use by MDAs this FY 2025/26.

69. Accounting Officers are, therefore, urged to make use of these new guidelines in the identification, appraisal, implementation and monitoring and evaluation of projects.

Compliance of Institutional Development Projects with the Development Committee Guidelines

70. During the annual portfolio review of all projects in the PIP for FY 2025/26, it has been noted that many Accounting Officers have continued to allocate funds to perpetual and recurrent interventions under institutional development projects. This practice not only contravenes the provisions of the Development Committee guidelines, but also misrepresents the institutional development project portfolio. Accounting Officers are hereby urged to desist from

this practice. Any funds allocated contrary to the above guidance shall be repurposed to other needs of Government. You are further required to ensure the budgets for institutional development projects address the regulatory functions of Government, which involves creating, enforcing and overseeing rules and standards.

Budgeting for Multi-year Commitments

71. In order to improve on the credibility of multi-year commitments, the Ministry has developed guidelines and a calendar for integrating the compilation of such commitments. Accounting Officers are, therefore, requested to embark on compilation of multi-year commitments for FY 2026/27 for consideration by the Ministry in line with PFMA, Cap. 171.

Budgeting for Operation and Maintenance of Assets

72. Over the years, there have been inefficiencies in management of Government assets, as evidenced by misuse/non-use of procured assets, underutilisation, lack of adequate funding for proper maintenance of assets, and existence of dual ownership of some assets, posing legal and administrative challenges regarding maintenance.

73. Accounting Officers are hereby required to adhere to the GoU Asset Management Framework and Guidelines 2020 to fulfil their mandate to manage and control the public assets under their control throughout the asset life cycle.

Implementation Guidelines for the PIM Plus Operation

74. The Government of Uganda, with support from the World Bank is implementing the Uganda PIM Plus operation, a results-based initiative aimed at strengthening public investment and asset management for sustainable growth and resilience.

75. All implementing MDAs should prioritise implementation of activities that directly contribute to the achievement of the agreed Disbursement-Linked Results (DLRs). Respective Accounting

Officers should clearly highlight activities and outputs within their work plans and ensure timely execution during FY 2026/27. These targets will be subjected to regular progress reviews by this Ministry, in line with the performance-based disbursement arrangements.

Recommendations from the 2nd Public Investment Management Conference.

76. This Ministry held the second Public Investment Management Conference under the theme “Overcoming implementation barriers in public investment management for fiscal sustainability.” The conference generated the following key recommendations to improve project performance.

- i. All MDAs should embrace digital tools for real-time project tracking, data-driven decision-making, strengthened accountability, and performance through setting clear targets, monitoring of performance, and hence improved delivery of services to the public.
- ii. Improve the selection of Engineering, Procurement, and Construction (EPC) contractors to avoid delays in the completion of projects through embracing competitive bidding processes as opposed to restricted bidding.
- iii. There is a need to build internal capacity for cost estimation and design verification in Uganda as a way of enhancing project performance
- iv. There is a need to allocate core contracts to capable local contractors and support them through financing, capacity building, and regulation.

77. Accounting Officers are therefore requested to take the above recommendations into account as you prepare your Budget framework papers for FY 2026/27.

Use of Public-Private Partnerships (PPPs)

78. In order to tap into the opportunities alternative financing present in support of the budget and harness strategic partnerships with the private sector, Accounting Officers are encouraged to actively consider the use of PPPs to deliver critical infrastructure and

services, in addition to traditional public sector financing. MDAs shall proactively identify suitable PPP projects that align to both NDP IV and the ATMs. MDAs are further advised to budget for resources to study the projects, a function that will be supplemented by additional interventions such as the Project Preparation Facility (PPF).

79. Accounting Officers in Local Governments are strongly advised to adhere to the Attorney General's guidance on MOUs and, in any case, desist from executing the same with the private sector over projects that have not been adequately studied and for which full budgetary implications have not been identified. For projects at Central Government level and in MDAs, in addition to the PPP Framework, Accounting Officers are further advised to ensure compliance with the Public Investment Management System (PIMS) framework where any fiscal commitments or contingent liabilities will accrue to Government.

Environmental and Social Safeguards Compliance

80. Environmental sustainability and social safeguards are no longer optional requirements but central pillars in project planning and implementation. Local Governments are required to mainstream Environmental and Social Impact Assessments (ESIAs) into their budgeting processes to ensure that infrastructure projects do not cause long-term harm to ecosystems or communities.

81. Compliance entails allocating resources for mitigation measures such as tree planting, erosion control, waste management, and the integration of gender and disability considerations in project design. Given the increasing impacts of climate change, Local Governments must prioritise climate-resilient infrastructure and community adaptation strategies. Accordingly, social safeguards such as resettlement planning, citizen engagement, and grievance-handling mechanisms should be embedded in budgets to avoid conflicts and ensure inclusive development.

Local Government Budgeting Focus Areas

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

82. The Local Government IPFs have been generated from the Online Transfer Information Management System (OTIMS), and they have been based on a predetermined set of indicators in the allocation formula set by programme heads.
83. The IPFs should guide the budgeting process, and it is critical that Local Governments align their work plans strictly to these ceilings to avoid over-budgeting. Adherence to IPFs will promote fiscal discipline and ensure a harmonised approach across the decentralised system. Where there is a mismatch between priorities and ceilings, Local Governments should prioritise core service delivery areas while also strengthening efficiency measures such as value-for-money procurement and joint planning across departments.

Uganda Intergovernmental Fiscal Transfers (UgIFT) Programme

84. For all the UgIFT implementing entities, Accounting Officers are urged to designate the head Planning as the co-coordinator of the UgIFT Programme within their respective MDA. This is intended to streamline the aspects of programme budget allocation, implementation, reporting and accountability in the next phase of the programme.

Post-UgIFT/USMID Sustainability

85. Over the past years, significant resources have been invested in Local Governments through UgIFT and the Uganda Support to Municipal Infrastructure Development (USMID) programmes. These interventions have delivered critical infrastructure, including health centres, schools, roads, and urban utilities. However, with the project life cycle of these programmes coming to an end, Local Governments face the challenge of sustaining these investments.
86. All your budgets must, therefore, incorporate provisions for staffing, equipping, and routine maintenance of these facilities. Without deliberate allocation for sustainability, there is a risk of facility underutilisation, rapid infrastructure deterioration, and public



dissatisfaction. Local Governments must also integrate sustainability costs into their recurrent budgets.

Preparing for Performance-Based Grant (PBG) Assessments

87. Access to performance-based grants has become an important source of financing for Local Governments. However, eligibility for these grants is contingent upon compliance with rigorous assessment criteria covering areas such as procurement, accountability, transparency, and adherence to Public Financial Management (PFM) procedures.

88. Local Governments must, therefore, allocate resources for internal capacity building, staff training, and strengthening of systems to ensure readiness for these assessments. Budget provisions should also target the rectification of weaknesses highlighted in previous PBG assessments, including delays in audits, irregular procurements, and gaps in planning documentation. Strong performance in these assessments not only attracts more funding but also enhances the credibility of Local Governments as accountable stewards of public resources.

Correct Cost Centre Coding and Data Alignment in PBS

89. Errors in cost centre coding, misallocation of resources, and misalignment of data within the PBS have previously led to inconsistencies between local and national records. Such errors affect timely release of funds, reduce accuracy in reporting, and undermine accountability. For FY 2026/27, Local Governments must work together with the line Ministries to ensure that at finalisation of the budget, the cost centres have been correctly captured in the OTIMS.

90. Budgets must strictly adhere to the approved Chart of Accounts, and reconciliation of data should be carried out before submission. Ensuring proper alignment in the PBS not only enhances credibility but also facilitates smoother cash flow management and performance monitoring.

Accurate Projections for Locally Raised Revenues

91. Own Source Revenue (OSR) remains a key pillar of Local Government autonomy, enabling districts, cities and municipalities to supplement Central Government transfers. Whereas some Local Governments have consistently over-projected their revenues, others have grossly under-projected their revenues, resulting in budget shortfalls and unmet commitments.
92. Revenue projections should be based on realistic trends, historical collections, and enforceable growth strategies. Budgets should incorporate investments in revenue administration such as digital collection systems, taxpayer sensitisation, and enforcement mechanisms to minimise leakages.
93. Diversification of revenue sources within the legal framework should also be considered, including fees from markets, property rates, and business permits. Reliable revenue forecasting will enhance the credibility of Local Government budgets and provide room for financing recurrent obligations such as facility maintenance and councillors' allowances.
94. Going forward, the local revenue projections for FY 2026/27 will be based on the submissions in your Budget Framework Paper. Therefore, you are requested to ensure that you accurately project your local revenue projections since there will not be any adjustments, going forward.

Ex-Gratia and Councillors' Allowances

95. The Local Government IPFs have two sub-grants for payment of ex-gratia and honoraria. Starting in FY 2026/27, these shall be combined into one sub-grant, given that they both serve the same purpose.
96. It should be noted that these payments to lower Local Government leaders and councillors' allowances are a statutory obligation that has often been neglected in Local Government budgets, leading to arrears and dissatisfaction among elected leaders. Budget preparation for FY 2026/27 must ensure adequate provision for these payments as part of statutory compliance. Prioritising



councillors' allowances not only motivates leaders but also strengthens council operations and decision-making processes, which are central to the decentralised governance system. By meeting these obligations, Local Governments will also minimise labour disputes and reinforce the credibility of Government in honouring its commitments.

Mainstreaming Cross-Cutting Priorities

97. In line with the Constitution, the Public Finance Management Act, and international commitments, all MDA&LGs must ensure that their budgets for FY 2026/27 adequately integrate the following cross-cutting issues that are critical for inclusive and sustainable development:

i. Gender and Equity

98. All Accounting Officers are directed to prepare budgets that mainstream gender and equity considerations, guided by the Equal Opportunities Commission (EOC) framework. Budgets must include measurable outputs that promote inclusiveness by sex, age, location, and disability status. Submissions that do not meet gender and equity requirements will not be issued with a Certificate of Compliance.

ii. Women, Children, and the Elderly

99. Institutions must allocate resources for:

- a) Maternal and reproductive health services, programmes addressing gender-based violence, and women's empowerment initiatives;
- b) Child-focused interventions, including education, immunisation, nutrition, and child protection; and
- c) Elderly care, including social protection, chronic disease management, and accessibility of public services.

iii. Health and Epidemics (HIV/AIDS, Malaria, and Emerging Epidemics)

100. All relevant Votes must budget for health-related cross-cutting interventions, including:

- a) HIV/AIDS prevention, treatment, care and stigma reduction programmes;

- b) Malaria prevention through mosquito net distribution, spraying, and community sensitisation; and
- c) Preparedness and rapid response to epidemics, with funding for surveillance, emergency supplies, and recovery interventions.

iv. Persons with Disabilities (PWDs)

101. Accounting Officers must ensure that programmes and infrastructure are inclusive of PWDs, including:
- a) Accessible public buildings and services;
 - b) Provision of assistive devices; and
 - c) Integration of children with disabilities into schools and vocational training.

v. Climate Change, Environment and Natural Resources Management

102. All public investments must integrate climate change adaptation, mitigation, and disaster risk reduction measures. Specifically, Accounting Officers shall:
- a) Budget for restoration of degraded wetlands, forests and reserves;
 - b) Integrate climate resilience into infrastructure and agricultural programmes; and
 - c) Screen all projects using approved climate and disaster risk tools.

vi. Biodiversity and Natural Resource Sustainability

103. All relevant Votes must allocate resources for biodiversity conservation, prevention of ecosystem degradation, and enforcement of regulations against overfishing, overmining, and unsustainable agricultural practices.

vii. Waste Management and Pollution Control

104. Institutions must provide for effective waste management systems, including recycling and disposal facilities, and incorporate public awareness campaigns on proper waste management and protection of water bodies.

viii. Governance, Accountability, and Social Safeguards

105. All budgets must reflect allocations for environmental and social safeguards, grievance management, and stakeholder engagement, in line with existing laws and safeguard frameworks.
106. Accounting Officers are reminded that addressing these cross-cutting issues is not optional. Failure to integrate them into your BFPs and draft budget estimates will result in rejection of submissions at the review stage. These obligations shall be monitored through the PBS and validated during the annual Budget Performance Reviews.

E. Key Submission Timelines

107. All Votes are reminded that the preparation of Budget Framework Papers (BFPs) for FY 2026/27 is a statutory obligation under the Public Finance Management Act, Cap. 171. Each BFP must be prepared in line with the guidance provided in this Circular and must clearly demonstrate alignment with the Programme-Based Budgeting (PBB) framework, the Fourth National Development Plan, and the Tenfold Growth Strategy.
108. The completed BFPs shall be submitted electronically through the Programme Budgeting System (PBS) not later than Friday, 14th November 2025 to allow for timely consolidation into the draft National Budget Framework Paper. All Votes are, therefore, reminded to adhere strictly to these timelines.

F. Closing Guidance

109. All Accounting Officers are instructed to convene their respective Programme Working Groups and Budget Conferences immediately to agree on and finalise the proposed interventions and priorities for FY 2026/27. These deliberations must be firmly guided by the provisions of this Circular, the binding expenditure ceilings, and the National Budget Process Calendar.
110. In preparing the Budget Framework Papers and Preliminary Estimates, you are required to adhere strictly to the Public Finance Management Act, Cap. 171 and the Programme-Based Budgeting framework. Non-compliance with the statutory requirements and

budget guidelines will not be tolerated and shall attract accountability measures.

111. The timely preparation and submission of Budget Framework Papers is critical for the consolidation of the National Budget Framework Paper (NBFP) and its presentation to Parliament within the statutory deadline of 31st December 2025. Any delays or incomplete submissions will undermine the credibility of the national budget process and will be the responsibility of the respective Votes.
112. I, therefore, urge all Accounting Officers to demonstrate the highest level of commitment and discipline in executing these instructions. Strict observance of this guidance will ensure that the FY 2026/27 Budget is credible, fiscally sustainable, and aligned to Government's strategic objective of fully monetising Uganda's economy for accelerated growth and transformation.
113. Should you have any queries regarding the preparation of your Budget Framework Papers, please contact our Technical Support Team on **0414707151**, through the toll-free line: **0800229229**, available Monday to Friday from 08:00 hours to 17:00 hours, or on email: budget@finance.go.ug. You can also directly contact your respective Desk Officers/Budget Analysts for immediate support.
114. I thank you for your continued dedication to the economic transformation of our country and wish you good luck in the preparation of the Budget Framework Papers and Preliminary Budget Estimates for FY 2026/27.



Ramathan Ggoobi

PERMANENT SECRETARY/SECRETARY TO THE TREASURY

Copy to: H.E. The Vice President
Rt. Hon. Speaker of Parliament
Rt. Hon. Chief Justice

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



ANNEX 1: THE BUDGET PROCESS CALENDAR FOR FY2026/27

S/ N	ACTIVITY	PFM ACT 2015	PROPOSED DATES	RESPONSIBLE DIRECTORATE	DEPARTMENT/S
1.	Review of Program submissions on new projects for FY2024/25 and FY 2026/27	N/A	By 31 st July 2025	All Accounting Officers	PAP
2.	Meeting with BMAU and DARCC to assess stalled projects and those programmed to exit the PIP	N/A	By 31 st July 2025	Budget Directorate and D/DCP	DARCC
3.	Meeting with Project Coordinators and Managers to discuss progress, challenges, and recommendations on project implementation for specific projects	N/A	By 31 st July 2025	DB & DCP	PAP, DARCC
4.	Submission of ABPR FY 2024/25 to MoFPED	N/A	By 31 st July 2025	Line Ministries	BPED
5.	Compilation of Government Fiscal Position as at end FY 2024/25	N/A	By 31 st July 2025	D/DCP, AGO, BOU and DEA	DARCC, MEPD, DPI, CPD
6.	Top Management Retreat	N/A	August 2025	US/AO	US/AO
7.	Top Management Meeting on the current Revenue Measures	N/A	Wednesday, 6 th August 2025	DEA	TPD
8.	Harmonization of wage, pension and gratuity	N/A	4 th to 25 th August 2025	DB	BPED

ANNEX 1: THE BUDGET PROCESS CALENDAR FOR FY2026/27

9.	Meeting with Accounting Officers on the Budget Execution Circular for FY2025/26	N/A	6 th August 2025	DB	BPED
10.	Development of the Fiscal Policy within the Macroeconomic framework to ensure macroeconomic stability and economic growth in line with the NDP and Tenfold Growth Strategy		August, 2025	DEA	MEPD, EDPR
11.	Communication of DC Review Findings for stalled projects and projects due to exit the PIP	N/A	Thursday, 7 th August 2025	DB	PAP
12.	Review and update of the Macro Framework.	N/A	By 8 th August 2025	MEPD, UBOS, BOU and URA	MEPD
13.	Analysis of Project Expenditures for FY 2024/25	N/A	Friday 15 th August 2025	DB and DCP	PAP, C/DARC
14.	Consultations with members of the Private Sector Working Group on the Budget Strategy for FY 2026/27	N/A	Thursday 15 th August 2025	DEA, DB, EPRC, PSF, UMA, KACITA, USSIA, UIA, UFZA, MTIC, MTWA, MoFA, UTB, URA, Civil Society & ICPAU	EDPR, PAD, ISSD, BPED
15.	PSST meeting with Permanent Secretaries on the Budget Strategy	N/A	Thursday, 14 th August 2025	DB, DEA, AGO, DCP, US/AO	DB, DCP, DEA
16.	Provision of Macro Framework and Provisional Resource Envelope for FY 2026/27	N/A	Thursday 14 th August 2025	DEA, D/DCP	DEA, D/DCP (C/MEPD and C/DARC)

ANNEX 1: THE BUDGET PROCESS CALENDAR FOR FY2026/27

17.	Consultations with the Local Development Partners' Group and members of the Economic Management Group on the Budget Strategy FY 2026/27	N/A	Friday 15 th August 2025	DEA, DB, EPRC, PSF, UMA, KACITA, USSIA, UIA, UFZA, MTIC, MTWA, MoFA, UTB, URA, Civil Society & ICPAU	DEA (EDPR), DB (C/PAD, C/ISSD, C/BPED)
18.	Meeting with NPA on the Budget Strategy for FY 2026/27	N/A	Friday, 15 th August 2025	DB	DB, DEA and DCP (BPED)
19.	Review of the Macroeconomic Framework for FY 2026/27-2029/30, agree on the Policy Support Instrument (PSI), Structural benchmarks and the Quantitative Assessment Criteria (QAC) with the International Monetary Fund (IMF)	N/A	August 2025	DEA, D/CP	MEMD, DPI
20.	Top Management Retreat	N/A	August 2025	US/AO	US/AO
21.	Draft Budget Strategy Paper for Financial Year 2026/27	N/A	Friday 22 nd August 2025	DB	BPED
22.	Top Management Meeting on the Budget Strategy FY 2026/27	N/A	Wednesday 27th August 2025	DB, DEA, DCP	BPED
23.	Report on Private Sector Investment Outlook	N/A	Thursday 28 th August 2025	DEA	EDPR
24.	Economic Growth Forum	N/A		DEA, Bou	MEPD

ANNEX 1: THE BUDGET PROCESS CALENDAR FOR FY2026/27

			Wednesday 27th - 28th August, 2025		
25.	Submission of Strategic Investment Plans by MALGs	N/A	1 st September 2025	Respective Program Heads	DB
26.	Meeting with PDM Secretariat	N/A	1 st September 2025	AGO, DEA and DB	AGO, DEA, DB
27.	Consultation with H.E. The President on the Budget Strategy for FY 2026/27	N/A	The week of Monday 1st - Friday 5th September 2025	DB	BPED
28.	Cabinet Meeting on the Budget Strategy for FY 2026/27	N/A	Monday, 8th September, 2025	DB	BPED
29.	Cabinet Retreat on the Annual Government Performance Report FY 2024/25	N/A	Tuesday 9th - Wednesday 10th September 2025	OPM, Directorate & Budget (MoFPED) & DEA	OPM
30.	The National Budget Conference for FY 2026/27 PFMA, Cap 171 Section 12 (2)	N/A	Thursday 11th September, 2025	DB, DEA, DCP	BPED
31.	The First Budget Call Circular for FY 2026/27 PFM Regulations, 2016 Amended Sec. 7 (1 - 2)	15th September	Friday 12th September 2025	DB, DEA, DC	BPED

ANNEX 1: THE BUDGET PROCESS CALENDAR FOR FY2026/27

32.	Regional Consultations with Local Governments on the Budget Strategy for FY 2026/27. Refer to PFM Regulations, 2016 Amended Sec. 7 (1 – 2); and PFMA, Cap 171 Section 12 (2).	N/A	Monday 15 th September – Friday 3 rd October 2025	DB	BPED
33.	Preparation and Submission of Consolidated Annual Statements to MFPED and Auditor General [Section 50 of PFM Act Cap 171]	By 30 th September	N/A	AGO	AGO
34.	Review of Program Submissions on new projects	N/A	10 th October 2025		PAP
35.	Balance of Payment estimates- imports and exports volume and value estimates. Annual and quarterly outturns for the previous fiscal year updated.	N/A	10 th October 2025	DEA, BOU	DEA (C/MEPD) and BoU
36.	Government imports of goods and services updated	N/A	October 2025	DEA, BOU	
37.	Domestic interest rate forecasts and actual; Update Annual and Medium-term interest cost estimate	N/A	14 th October 2025	DEA, DCP	DEA (C/MEPD) and DCP (C/DPI)



ANNEX 1: THE BUDGET PROCESS CALENDAR FOR FY2026/27

38.	External Debt: Actual and forecasts; Update of the Medium-Term Debt Service Schedule	N/A	14 th October 2025	DEA, DCP	DEA (MEPD) & DCP (DARC)
39.	Inflation forecast; Headline, core, food inflation and EFU estimates for the medium term.	N/A	14 th October 2025	MEPD, BOU	DEA (MEPD)
40.	Compilation of financing commitments from the Development Partners	N/A	14 th October 2025	DEA, D/DCP	DEA (MEPD), DCP (DARC)
41.	Macro Working Group Consultations	N/A	October 2025	MoFPED, BoU, EPRC, UBOS, IMF, Civil Society	
42.	Initial discussions with Presidential Advisory Committee on the Budget (PACOB)	N/A	October 2025	OPM/ Gov't Chief Whip	DB (C/PAD, C/ISSD, C/BPED)
43.	Private Sector Development Strategy	N/A	15 th October 2025	MOFPED, UFZA, UIA, MTIC, MTWA, MoFA, UTB, URA, EPRC	DEA (C/EDPR)
44.	Detailed GDP forecast by sector; GDP Deflator, export and import indexes. Commencement of field work/business surveys.	N/A	16 th October 2025	DEA	DEA (C/MEPD)
45.	Assessment of Development Partners, disbursement triggers and associated risks.	N/A	16 th October 2025	DEA, D/DCP	DEA (C/MEPD) and DCP (C/DARC)

ANNEX 1: THE BUDGET PROCESS CALENDAR FOR FY2026/27

46.	IMF Mission: A review of the macroeconomic framework for FY 2026/27-2029/30, agree on the Policy Support Instrument (PSI), Structural benchmarks and the Quantitative Assessment Criteria (QAC) with the International Monetary Fund (IMF)	N/A	October 2025	DEA, DB, DCP, BOU, IMF	All
47.	Update on AIA/NTR Collections by Uganda Revenue Authority	N/A	17 th October 2025	DEA	
48.	Agree on the Macro assumptions forecasts (GDP, inflation, exchange rate, BOP, Tax and non-tax revenue, expenditure, external and domestic financing options).	N/A	2 nd – 10 th October	DEA, BOU, EPRC, UBOS, URA	DEA, DCP
49.	Review of Program Strategic Investment Plans	N/A	By 18 th October 2025	DB & NPA	DB
50.	Submission of a Consolidated Expenditure Commitment Report for all Votes to Hon. MFPEd [Section 15 (2) of PFM Act Cap 171]	Within 30 days after Submission by Accounting Officers	N/A	Accountant General	



ANNEX 1: THE BUDGET PROCESS CALENDAR FOR FY2026/27

51.	Submit report to Parliament on Fiscal Performance [Section 17 (1) of PFM Act Cap 171]	By end of October and February	By 24 th October, 2025	DEA, DCP & DB	DEA (MEPD), DB (C/BPED) and DCP (C/DPI)
52.	2nd Medium term Budgetary framework advised and Review performance of revenue measures for FY 2024/25 Medium Term Resource Envelope for FY 2026/27 consistent with the forecasts and development strategy presented to Top Management of MOFPED	N/A	Friday 24 th October 2025	DEA	DEA (C/MEPD)
53.	Program Working Groups Consultations on Program Priorities for BFP FY 2026/27	N/A	October 2025	Line Ministries and respective Votes	
54.	Consultations with the Private Sector on the Budget	N/A	Thursday, 23 rd October 2025	DEA and DB	DEA (C/EDPR) and DB (C/PAD, US/AO)
55.	Final Review of New Projects for inclusion in the PIP for FY 2026/27 and Consolidated Main DC Report. Final Clean Up of PIP. Consolidated Multi-	N/A	Monday, 27 th October 2025	DB, DCP, Line Ministries	DB (C/PAP), DCP (C/DARC)

ANNEX 1: THE BUDGET PROCESS CALENDAR FOR FY2026/27

	Year Statement and Report on DC Appeals.	15 th November			
56.	Submission of Program Budget Framework Papers for FY 2026/27 to MoFPED [Section 8 (2) of PFM Act Cap 171]		7 th November 2025	Accounting Officers/Heads of Public Corporations and Enterprises	DB (C/ISSD, C/PAD & C/BPED)
57.	EOC Review of the BFPs	N/A	17 th to 28 th November 2025	EOC to review Vote BFPs for compliance with Gender and Equity Responsiveness.	EOC, Ag. DB
58.	Top Management Meeting on the Draft NBFP for FY 2026/27	N/A	Wednesday 12 th November 2025	DB	DB (C/BPED, C/PAD, C/ISSD)
59.	Inter-Ministerial Review on the Budget Priorities (NBFP) for FY 2026/27	N/A	17 th to 28 th November 2025	DB	DB (C/BPED, C/ISSD, C/PAD/ C/PAP)
60.	Workshop with MPs on Public Debt and Loans Report	N/A	4 th week of November 2025	D/DCP	DARC
61.	Meeting with H.E. the President on the National Budget Framework Paper FY 2026/27	N/A	Week of Monday 24 th to 28 th November 2025	DB, DEA, DCP	DB (C/BPED)
62.	Submission of Cabinet Memo on NBFP FY 2026/27	N/A	Friday 24 th November 2025	DB	DB (C/BPED)
63.	Cabinet Meeting on the NBFP for FY 2026/27	N/A	Monday, 1 st December 2025	DB, DEA, DCP	DB (C/BPED)



ANNEX 1: THE BUDGET PROCESS CALENDAR FOR FY2026/27

64.	Submission of the National Budget Framework Paper FY 2026/27 to Parliament [Section 9 (5)]	By 31 st December	Thursday, 11 th December 2025	Hon. MoFPED	BPED
65.	Draft BTTB Outline	N/A	12 th December 2025	Directorate of Economic Affairs	
66.	Update on the financing commitments from the Development Partners	N/A	19 th December 2025	DCP, DEA	DCP (C/DARC, DPIO and DEA (MEPD))
67.	Update on the Charter for Fiscal Responsibility (Schedule No.2 of the PFMA, 2015 Cap.171) in the National Budget Framework Paper FY 2026/27	By 31 st December	By Friday 12 th December 2025	DEA	DEA (C/MEPD)
68.	Debt Sustainability Analysis undertaken	31 st January 2025	Friday 16 th January 2026	DEA, DCP	DCP (C/DARC) and DEA (C/MEPD)
69.	Approval of the National Budget Framework Paper by Parliament [Section 8 (10) of PFM Act Cap 171]	By 1 st February		DB	DB (C/BPED)
70.	Finalization of new projects to be admitted to the PIP for FY 2026/27	N/A	By 31 st January 2026	DB	DB (C/PAP)
71.	Issuance of the final resource envelope for FY 2026/27	N/A	By 31 st January 2026	DEA, DDCP	DEA, DDCP
72.	Review of the MTEF to incorporate Multi-Year commitments	N/A	By 31 st January 2026	DEA, DB	

ANNEX 1: THE BUDGET PROCESS CALENDAR FOR FY2026/27

					DEA (C/MEPD) and DB (C/BPED)
73.	Preparation and Submission of half year financial statements to Accountant General [PFM 2015, Section 50 (1)]	15 th February	By 6 th February 2026	Accounting Officers/Heads of Public Corporations and Enterprises	
74.	Issue the Second Budget Call Circular FY 2026/27	15 th February	By 13 th February	Budget Directorate	BPED
75.	First BTB Draft (Global and Regional Development Issues; Development Cooperation; Update on National Development Outcomes and Investment Performance; Sectoral Developments)	N/A	By 20 th February 2026	Directorate of Economic Affairs	
76.	3 rd Medium Term Budgetary Framework (Resource Envelope Released) and Updating the MTEF	N/A	By 1 st March 2026	DEA	DEA (C/MEPD)
77.	Revised GDP Forecasts, detailed by sectors	N/A	By 1 st March 2026	DEA	DEA (C/MEPD)
78.	Revised Tax Revenue and Other Domestic Revenue Forecasts	N/A	By 1 st March 2026	DEA	DEA (C/TPD)
79.	Revised Domestic Interest Rate Forecasts	N/A	By 1 st March 2026	DEA, DCP	DEA (MEPD), DCP (C/DARC, C/DPI)



ANNEX 1: THE BUDGET PROCESS CALENDAR FOR FY2026/27

80.	Top management meeting on the Resource Envelope and detailed budget estimates for FY 2026/27	N/A	Wednesday, 4 th March 2026	DB, DEA, D/DCP	DB (C/BPED) and DCP (C/DARC)
81.	Meeting with HE The President on the Detailed Budget Estimates for FY 2026/27	N/A	Between Monday, 16 th March to 20 th March 2026	DEA, DB, DCP	DB (C/BPED)
82.	Submit Ministerial Policy Statements to Parliament	15 th March	Friday, 13 th March 2026	DB	DB (C/BPED, C/PAD, C/ISSD)
83.	Annual Debt Management Report, this includes. - Portfolio reviews for Bilateral/Multilateral Development Partners. - Report on compliance of debt management with the Charter for Fiscal Responsibility.	N/A	By 6 th March 2026	Directorate of Debt and Cash Policy	DCP (C/DPI and C/DARC)
84.	Submission of the draft Detailed Budget Estimates for FY 2026/27 by MALGS to MFPE	N/A	By 6 th March 2026	MALGS	DB (C/BPED)
85.	Review of Final Estimates by Equal Opportunities Commission (EOC)	N/A	Between 6 th March and 27 th March 2026	EOC	EOC

ANNEX 1: THE BUDGET PROCESS CALENDAR FOR FY2026/27

86.	Top Management Meeting on the Final Resource Envelope FY 2026/27	N/A	11th March 2026	DEA, DB, DCP	DEA, DCP, DB
87.	Cabinet Meeting on the Final Detailed Budget Estimates for FY 2026/27	N/A	Monday, 16th March 2026	DB, DEA, DCP	DB (C/BPED) DEA (C/MEPD, C/TPD)
	IMF mission,				
88.	The Memorandum of Economic and Financial Policy (MEFP), IMF staff report, and revised PSI benchmarks are done.	N/A	By 20 th March 2026	DEA, DCP, BOU, IMF	DEA (C/MEPD) and DCP (C/DARC)
89.	Presentation of the Annual Budget for FY 2026/27 by Hon. MoFPED, accompanied by the Legal Requirements in line with Section 12 (8), (9), (10) and (11) of PFM Act Cap 171	By 1st April	By 27th March 2026	Hon. MoFPED, PS/ST	DB (C/BPED)
90.	EAC Pre-Budget Consultations by the Ministers of Finance • CET - Tax proposals • Budget day and Theme	N/A	By 24 th April 2026	Hon. MoFPED	Hon. MoFPED
91.	Committee of Supply considers the Budget	N/A	May 2026	Parliament	Liaison Office C/C&PA
92.	Budget Month Activities for FY 2026/27	N/A	April – June 2026	Start Budget Month Activities	DB, US/AO



ANNEX 1: THE BUDGET PROCESS CALENDAR FOR FY2026/27

93.	Final BTB	N/A	By 22 nd May 2026	Directorate of Economic Affairs	
94.	Approval of Appropriation Bill - Section 14 (1)	N/A	By 22 nd May 2026	Parliament	Parliament
95.	Reading of the Budget Speech for FY 2026/27 in Parliament	Before 15th June	Thursday 11th June 2026	Hon. MoFPED	DB, DEA, DCP (C/BPED)
96.	Expiry of Appropriation for FY 2025/26. Repayment of unexpended money to the Consolidated Fund.	By 30 th June	By 30 th June 2026	Accounting Officers/Heads of Public Corporations and Enterprises	AGO
97.	Issuance of the Budget Execution Circular FY 2026/27 Budget comes to effect	By 1 st July 2025	By 30 th June 2026	PS/ST	DB (C/BPED)



ANNEX 2



The Republic of Uganda

THE BUDGET STRATEGY FOR FINANCIAL YEAR 2026/2027

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

Delivered By

MATIA KASAIJA (MP)

MINISTER OF FINANCE, PLANNING AND ECONOMIC
DEVELOPMENT

Thursday 11th SEPTEMBER 2025

**SPEKE RESORT AND CONVENTION CENTRE,
MUNYONYO**

PREAMBLE

Rt. Hon. Prime Minister,
Rt. Hon. Deputy Prime Ministers,
Honourable Ministers,
Heads of Diplomatic Missions and Members of the Diplomatic Corps,
Members of Parliament,
Cultural Leaders,
Permanent Secretaries,
Resident District Commissioners,
LCV Chairpersons,
Members of Civil Society,
Members of the Private Sector,
Technical Staff from all Ministries, Departments and Agencies of
Government,
Ladies and Gentlemen.

INTRODUCTION

1. Rt. Hon. Prime Minister, I have prepared the Budget Strategy for FY 2026/27 in line with Article 155 (1) and (2) of the Constitution of the Republic of Uganda and Section 12 (1), (2) and (3) of the Public Finance Management Act, Cap. 171. This Strategy will inform the FY2026/27 National Budget preparation process.
2. The theme of the Budget has been maintained as: ***“Full Monetisation of Uganda’s Economy through Commercial Agriculture, Industrialisation, Expanding and Broadening Services, Digital Transformation and Market Access”***.
3. 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 next ruling party Manifesto FY 2026/27–2030/31.
4. This Budget Strategy comes at a time when the country has already made significant gains in its socioeconomic transformation journey. In particular, the country has fulfilled the requirements to graduate from the category of Least Developed Countries to the category of lower-middle income status; attained sustained peace and macroeconomic stability; established a strong base for a competitive economy with significant investment in infrastructure and institutions; diversified its exports from the traditional 3Cs (Coffee, Cotton and Copper) and 3Ts (Tea, Tourism and Tobacco); made significant progress in opening up regional and continental markets; registered notable improvements in human development indicators such as increased life expectancy at 68.2 years from 63.3 years in 2010/11, driven by improvements in several health indicators; and built goal consensus on growing the economy tenfold to attain upper-middle income status before 2040.
5. Rt. Hon. Prime Minister, in FY 2026/27, particular attention will be on further improving government efficiency, strengthening project execution, and increasing the productivity of all Ugandans.
6. Therefore, this Budget Strategy presents:
- i) The preparation process for the FY 2026/26 Budget Strategy;
 - ii) The strategic policy direction for FY 2026/27 and the medium term;
 - iii) Recent performance of the economy, the economic outlook for FY 2026/27 and the medium term;
 - iv) Situational analysis of the state of implementation of the priority areas of the Tenfold Growth Strategy and implications for the FY 2026/27 Budget Strategy;
 - v) The Budget Strategy and priority areas of focus for FY 2026/27;
 - vi) The financing strategy for FY 2026/27; and
 - vii) Risks and mitigation measures.



PREPARATION PROCESS OF THE FY 2026/27 BUDGET STRATEGY

7. Rt. Hon. Prime Minister, the FY 2026/27 Budget Strategy was informed by the strategic policy guidance by H.E. the President, the Tenfold Growth Strategy, and NDP IV and its attendant Programme Implementation Action Plans (PIAPs). We have also undertaken initial consultations with the Private Sector, Civil Society Organisations, the Local Development Partners' Group, the Second Public Investment Management Systems Conference and the 9th High-Level Economic Growth Forum.
8. The key observations arising out of the 9th High-Level Economic Growth include the following, among others:
 - i) The changing and complex global context which presents opportunities for the Tenfold Growth Strategy. The global context is characterised by changes in rules and institutions governing international trade, the declining development assistance and the emergence of new innovative financing sources. This Strategy has, therefore, prioritised actions for strengthening domestic financing, improving domestic savings, supporting the growth of the private sector, strengthening Economic and Commercial Diplomacy (ECD) and regional integration for sustained access to markets;
 - ii) Positioning exports as key drivers of country competitiveness and sustainability by diversifying and increasing the quantum and quality of exports through value addition and market access;
 - iii) Discipline in managing obligations, especially public debt and domestic arrears, by increasing allocative efficiency across all the NDP IV programmes, and reducing the fiscal deficit by strengthening domestic revenue mobilisation;
 - iv) Enhancing efficiency in the investment of oil revenue, especially avoiding investment in non-tradables. The Strategy is anchored on sustainable investment in the anchor programmes (ATMS) and enablers of faster growth;
 - v) Addressing the constraints of low productivity in agriculture, industry and services. This Strategy has, therefore, prioritised



actions to increase total factor productivity across all programmes; and

- vi) Other key observations that have informed this Strategy, include pragmatism in the deployment of industrial policy; public finance management reforms for integrating off-budget support and increasing donor trust; efficiency improvements in public procurement; improvement in project execution and public investment management; and the critical importance of Research and Development (R&D) to inform decision-making.

THE STRATEGIC POLICY DIRECTION FOR FY 2026/27 AND THE MEDIUM TERM

- 9. Rt. Hon. Prime Minister, the strategic policy direction for FY 2026/27 and the medium term is guided by the aspiration to expand the size of the economy tenfold in the near future, starting by doubling GDP every five years. The Strategy targets sustained investment in the four priority growth drivers which are: **A**gro-industrialisation; **T**ourism; **M**ineral Development, including Oil and Gas; and **S**cience, Technology and Innovation, including ICT and the Creative Arts. In addition, the Strategy prioritises continued investment in the key enablers of the tenfold growth as enshrined in NDP IV and its attendant Programme Implementation Action Plans (PIAPs). These are: security, transport infrastructure, electricity, irrigation, social services (education, health and water for consumption), industrial parks, domestic revenue mobilisation, regional economic integration, environmental protection, disaster management, and elimination of corruption

PERFORMANCE OF THE ECONOMY IN FY 2024/25, OUTLOOK FOR FY 2025/26 AND THE MEDIUM TERM

Economic Growth

- 10. During FY 2024/25, Uganda's economy registered strong growth. GDP grew at 6.3%, compared to 6.1% in FY 2023/24. This steady upward trajectory of the economy was on account of increased government expenditure in the productive sectors through the Parish Development Model (PDM), industrial output, services, tourism, as well as investments in the oil and gas sector. In addition, good agricultural harvests due to good weather, agro-processing and growth in fixed capital formation contributed to the growth of GDP.



The growth was broad-based across all sectors, including in agriculture, industry, services and ICT.

11. In nominal terms, the size of the economy (GDP) increased to Shs. 226.3 trillion in FY 2024/25, equivalent to USD 61.3 billion, and USD 174.2 billion in Purchasing Power Parity (PPP) terms, rising from Shs. 203.7 trillion, equivalent to USD 53.9 billion, in FY 2023/24.

Inflation

12. Inflation has remained low, recorded at 3.8 percent in both August and July 2025, down from 3.9% in June 2025. This is due to the coordination of monetary and fiscal policies resulting in overall macroeconomic stability and economic resilience. It has also been supported by stable global fuel prices and a reduction in annual food crop prices due to the increased food supply supported by good weather.
13. The inflation outlook for FY 2025/26 remains well-anchored within the medium-term target of 5 percent, signalling continued price stability even in the face of emerging risks. This provides a solid foundation for sustained economic growth and fiscal consolidation.

Exchange Rate

14. Rt. Hon. Prime Minister, the shilling has strengthened against the US dollar for the fourth consecutive month, appreciating to an average mid-rate of Shs. 3,587/USD, from Shs. 3,606/USD in June 2025. The strong shilling is being supported by increased inflows from offshore investors and diaspora remittances, foreign exchange earnings from exports, and robust monetary policy implemented by the Bank of Uganda. In addition, Government's decision to import petroleum products directly from refineries through Uganda National Oil Company (UNOC) has also helped to stabilise oil prices and the demand for foreign exchange. The global weakening of the US dollar against major currencies has also played a part in stabilising and strengthening our currency.
15. Uganda's exchange rate dynamics over the past fiscal years reflect both the resilience of our economy and the effectiveness of our macroeconomic management. Government's commitment to sound economic governance, strategic investment in productive programmes, and the growing confidence of international markets



in Uganda's economic trajectory have led to Uganda's shilling now being ranked among the most stable currencies in Africa.

Interest Rates

16. The lending rates for shilling-denominated credit increased from 18.64 percent in May 2025 to 19.07 percent in June 2025. This increase was partly driven by higher demand for personal and household loans, e.g. mobile money loans. Similarly, the lending rates for foreign currency-denominated credit increased from 8.36 percent in May 2025 to 8.78 percent in June 2025. The rise was partly on account of the higher risk associated with new borrowers, particularly in the mortgage and telecom sectors, which prompted commercial banks to charge higher interest rates.
17. The Bank of Uganda maintained its Central Bank Rate (CBR) at 9.75 percent in August 2025, marking the 11th consecutive month at that rate.

Private Sector Credit

18. Rt. Hon. Prime Minister, the stock of private sector credit grew to Shs. 23.9 trillion by the end of FY 2025/26, from Shs. 21.9 trillion in the same period a year before. This represents an annual growth rate of 9.1 percent. To further expand private sector credit, Government is working to lower access requirements for Small and Medium-sized Enterprises (SMEs) by subsidising capital for wealth creators through programmes such as PDM, *Emyooga*, the Agricultural Credit Facility (ACF), the Small Business Recovery Fund (SBRF), Uganda Development Bank (UDB), the Export Guarantee Scheme (INVITE), and the Women Enterprise Fund (WEF), among others.
19. Through these wealth funds, Government has cumulatively invested a total of Shs. 10.2 trillion in the private sector. In addition, Government is further improving financial infrastructure using digitisation, customer protection and financial literacy, as well as efficient resolution of financial disputes in courts of law.

Exports

20. Exports of goods and services grew by 32 percent in FY 2024/25, to USD 13.3 billion, driven by higher coffee and cocoa volumes and prices and gold re-exports. Merchandise exports increased to USD



10.6 billion in FY 2024/25, from USD 7.8 billion a year before, registering an annual growth of 36 percent. Services exports increased by over USD 400 million to USD 2.6 billion in financial year 2024/25, from USD 2.2 billion a year before. The strong export performance has resulted in a reduction in the trade deficit by USD 379 million in FY 2024/25, compared to the previous year. The top five exports in FY 2024/25 included gold, cocoa beans, light manufactured products, including steel, fish and its products, and sugar.

21. Manufactured export receipts grew by 33.1 percent to USD 5.175 billion in FY 2024/25, compared to USD 3.8 billion a year before. The top ten manufactured or processed exports include gold (USD 4,211 billion), light manufactured exports (USD 225 million), sugar (USD 202 million), oil re-exports (USD 143 million), consumable oils from vegetables and plants (USD 112.3 million), cement (USD 88 million), plastic products (USD 61 million, water (USD 45.2 million), beer (USD 33.4 million) and soap (USD 24.9 million). At 8.4 percent of GDP, manufactured exports are still very low. This has been given priority in the Tenfold Growth Strategy and NDP IV, and will be given priority in the fiscal consolidation agenda.
22. Exports of services receipts increased to USD 2.6 billion in FY 2024/25, from USD 2.2 billion the year before. However, services have registered the slowest growth of 11 percent per year on average over the last five years, and only 4.6 percent per year on average in the last 10 years. The biggest leakage in the export of services is transport logistics, with outflows worth USD 2.7 billion in FY 2024/25, while receipts from the same source were only USD 202 million in the same period. This shows the untapped potential in services exports, including in transport logistics, business outsourcing, big data analytics, and other online services, which will be important for accelerated growth in the realisation of the Tenfold Growth Strategy.

Foreign Direct Investment (FDI)

23. Foreign Direct Investment (FDI) increased to USD 3.664 billion in FY 2024/25 from USD 2.996 billion in the previous year, registering an annual growth of 22.3 percent. The economy is on track to attract about USD 5 billion by the end of this FY 2025/26. The areas where FDI has been utilised include minerals development, oil and gas, transport logistics and agro-processing.



Remittances

24. Despite the uncertainty in source countries, remittances increased to USD 1.569 billion in FY 2024/25, compared to USD 1.403 billion in the previous year. The main sources of remittances are the USA, the European Union and the Middle East. The government programme of increasing the skilled labour force in specialised areas, coupled with Economic and Commercial Diplomacy, will help to drive remittances.

Tourism

25. Tourism receipts increased to USD 1.6 billion in FY 2024/25, compared to USD 1.4 billion in the previous year, registering an annual growth of 13.4 percent. This would have been higher if there was no instability in the global geopolitical environment, which has disrupted migrant workers in the USA and European countries.

Fiscal Performance

26. Tax and non-tax revenue for FY 2024/25 was Shs. 32.297 trillion, compared to Shs. 27.8 trillion the previous year. Of this, tax revenue amounted to Shs. 29.9 trillion while non-tax revenue was Shs. 2.2 trillion. Therefore, the tax effort, which is measured as the ratio of tax revenue to GDP, was 13.2 percent in FY 2024/25, compared to 12.6 percent a year before. Overall, total revenue collections were equivalent to 14.3 percent of total domestic economic output (GDP).
27. Domestic tax revenue amounted to Shs. 19.4 trillion (or 63.5 percent) in FY 2024/25, while international tax revenue was Shs. 11.1 trillion (or 36.5 percent) in the same period. Direct domestic tax revenue, including PAYE and corporation tax, amounted to Shs. 11.9 trillion in the same period.
28. Evidence by the Economic Policy Research Centre (EPRC) and others suggests that the total revenue gap is estimated at about 6 percent of GDP, suggesting revenue leakages and, therefore, the potential to increase revenue to GDP to 20 percent in the medium term.
29. Rt. Hon. Prime Minister, total expenditure was Shs. 72.8 trillion in FY 2024/25. Excluding Bank of Uganda securities and domestic refinancing (debt rollover), total expenditure amounted to Shs. 47.2 trillion, equivalent to 20.8 percent of GDP. The budget deficit was estimated at 6.1 percent of GDP, which was financed by both domestic borrowing of Shs. 12.1 trillion and external borrowing



worth Shs. 3.529 trillion (or USD 955.85 million). The deficit was higher than the previous year (4.7 percent of GDP) on account of supplementary budgets that led to more than programmed expenditure. The higher-than-programmed expenditure was financed largely by domestic borrowing.

30. In the two months of July and August of FY 2025/26, total revenue and grants amounted to Shs. 5.1 trillion. Of this total, Shs. 4.6 trillion was tax revenue and Shs. 292.5 billion was non-tax revenue, while grants amounted to Shs. 168 billion. Local Government revenues amounted to Shs. 36.21 billion.

Outlook for FY 2026/27 and the Medium Term

31. Rt. Hon. Prime Minister, the economy is projected to grow by 7.0 percent this FY 2025/26, and at least 8 percent per year on average in the next 5 years. At the onset of commercial production of oil and gas in 2026, the economy is projected to register double-digit growth rates.
32. In nominal terms, GDP is estimated at Shs. 251.4 trillion (equivalent to USD 69.6 billion) this FY 2025/26. This is equivalent to USD 197.7 billion in Purchasing Power Parity (PPP) terms. Income per capita is projected to increase to USD 1,393 this financial year from USD 1,263 in FY 2024/25.
33. In FY 2026/27, GDP is projected to grow by 10.4 percent, which translates to Shs. 291.4 trillion (equivalent to USD 80.8 billion). This is equivalent to USD 229.7 billion in Purchasing Power Parity terms, mainly driven by commercial production of oil and gas in 2026.
34. This outlook is on account of: (i) a projected increase in production and productivity in the key sectors of the economy; (ii) effective implementation of wealth creation programmes; (iii) continued investment in infrastructure; (iv) increased exports supported by higher manufactured products, diversification and expanding regional trade; (v) increased Foreign Direct Investment (FDI); (vi) rising household aggregate demand and consumption due to the PDM and other wealth creation programmes that boost household income; (vii) addressing institutional and micro-level constraints; and (viii) maintaining macroeconomic stability, peace and security, as prerequisites for sustained high economic growth.



BUDGET STRATEGY AND PRIORITY AREAS OF THE FY 2026/27 BUDGET

35. Rt. Hon. Prime Minister, the Budget Strategy for FY 2026/27 prioritises investment in the first phase accelerator actions of the Tenfold Growth Strategy anchored on the four key growth areas underpinned by the goal of full monetisation and formalisation of the economy.

36. As already noted, in order to consolidate the gains and sustain the momentum for socioeconomic transformation, the theme of the budget for FY 2026/27 is maintained as: ***“Full Monetisation of Uganda’s Economy through Commercial Agriculture, Industrialisation, Expanding and Broadening Services, Digital Transformation and Market Access”***.

37. Rt. Hon. Prime Minister, the Budget Strategy for FY 2026/27 is anchored on the following specific objectives:

- i) Increased value addition to agricultural, mineral raw materials, oil and gas and tourism;
- ii) Increased investment in science, technology and innovation;
- iii) Sustained investment in the enablers: transport infrastructure, electricity, irrigation, industrial parks, education, health and security.
- iv) Enhanced revenue collection; and
- v) Promoting regional integration and access to markets.

38. Realisation of the Tenfold Growth Strategy will require implementing reforms and actions to address the binding constraints on productivity and increase efficiency in the critical anchor areas and enabler interventions. Therefore, the priority areas include:

- i. *Improving Budget Efficiency and the Functionality of Government*

39. Rt. Hon. Prime Minister, significant progress has been registered in improving budget efficiency. The fiscal consolidation agenda has led to repurposing budget resources to high impact areas. In the last two financial years, a total of Shs. 2.9 trillion has been repurposed in line with the guidance provided by H.E. the President and the priority areas of the Tenfold Growth Strategy. Some of the areas benefitting from reprioritised resources include the Parish Development Model (Shs. 1.08 trillion), enhancing the salaries of



scientists and security personnel (Shs. 1.12 trillion), *Emyooga* (Shs. 446 billion), and maintenance of district roads (Shs. 176 billion), among several others.

ii. Improving Government Efficiency

40. In order to make Government more efficient, several reforms have been implemented, which include the rationalisation of Government (RAPEX), pay reform, investment in digitisation of services, and focusing planning and implementation on results through the programmatic approach to planning, budgeting and implementation.

iii. Completing Unfinished Business

41. Rt. Hon. Prime Minister, during FY 2026/27, focus will be on addressing unfinished business. Some of the priority actions will include: (i) stamping out budget games and corruption; (ii) closing leakages in routine expenditures such as transfers to schools, health centres and the payroll; (iii) improving liquidity management and improving credit ratings; (iv) diversifying sources of development finance, including into innovative financing; (v) strengthening internal controls and the audit function; (vi) completing public procurement reforms; (vii) improving the management and maintenance of public assets; (viii) increasing domestic revenue mobilisation; (ix) strengthening the governance and supervision of state-owned enterprises; (x) Unlocking constraints on project execution and dealing with the issue of counterpart financing; (x) improving performance management in the public service; and (xi) improving the coordination of Government around a common goal.

**PRIORITY INTERVENTIONS IN THE FY 2026/27 BUDGET
TOWARDS THE TENFOLD GROWTH STRATEGY**

42. Rt. Hon. Prime Minister, FY 2026/27 is the second year of implementation of NDP IV and the Tenfold Growth Strategy. Therefore, this Budget Strategy builds on the ongoing phased implementation of the Tenfold Growth Strategy through continuous prioritisation of the ATMS and their enablers. The Strategy focuses on strengthening efficiency in the delivery of public services and improving productivity in the implementation of critical interventions for higher and sustained economic growth.



Agro-industrialisation

43. Rt. Hon. Prime Minister, the major focus of this anchor area is to reverse the low productivity in agriculture through investment in the accelerator actions of commercialising and formalising farming, and to increase agro-based exports.
44. The key implementation reforms to support agro-industrialisation starting in FY 2026/27 will include: (i) adoption of a business model in the multiplication and distribution of agricultural inputs; (ii) the adoption of a cost-sharing mechanism between the Government and farmers in the acquisition; and (iii) the distribution of livestock vaccines and establishment of revolving financing that will sustain continued vaccine purchases.
45. The specific priority interventions for FY 2026/27 include:
- i) Agricultural research, irrigation, and extension services;
 - ii) Fertiliser use and mechanisation;
 - iii) Post-harvest handling and storage and aggregation facilities, including operationalisation of the existing facilities;
 - iv) Agro-processing and value addition;
 - v) Inspection, surveillance, certification, enforcement of quality standards, traceability, and market access;
 - vi) Implementation of climate change adaptation policies; and
 - vii) Increasing agricultural insurance and providing affordable finance to commercial farmers.

Tourism Development

46. Rt. Hon. Prime Minister, the major focus of this tenfold growth driver is increasing tourist inflows and doubling the average spend and length of stay for tourists.
47. Over the medium term, tourism development will focus on last-mile connectivity to tourism sites; improving air and water connectivity; extending electricity to tourism sites; and improving the availability and reliability of ICT connectivity, in addition to Bwindi and Murchison Falls, giving priority to Mt. Rwenzori.
48. Rt. Hon. Prime Minister, the specific priority interventions in the FY 2026/27 budget will include:
- i) Further investment in infrastructure development in tourism sites; improving and enforcing hospitality standards and training;



promoting health tourism by investment in specialised health facilities; and stepping up investment in Missions Abroad to promote Economic and Commercial Diplomacy. All of these are currently ongoing.

- ii) Construction of refreshment centres and highway sanitation facilities; and ensuring that all highway road development designs provide for standard stopover points to be developed and operationalised in partnership with the private sector.
- iii) Branding and marketing of Uganda as a tourism and investment destination, including further supporting: Meetings, Incentives, Conferences and Events (MICE); leveraging digital technology in marketing Uganda's tourism potential; Destination Market Representatives (DMR); domestic and international media campaigns; development of the Explore Uganda and The Pearl of Africa; participation in International Tourism Expos; and digital marketing.
- iv) Continuing to support Economic and Commercial Diplomacy (ECD) and strengthening synergies between ECD interventions and local institutions.
- v) Increasing the country's tourism products and profiling the tourist sites to increase the range of interests and value for money for tourists.
- vi) Expediting the identification, promotion, conservation, and preservation of regional tourist sites.
- vii) Further increasing the stock of skilled personnel in the tourism industry to close the gap between the growth of Uganda's tourism sector and the supply of skilled professionals, including hospitality management, tour guiding, and wildlife conservation.
- viii) Improving coordination across different agencies (MOFA, UTB, MTWA) and ensure consistency and intensity in communication to counter negative news.

Mineral-based Industrial Development, Including Oil and Gas

49. Rt. Hon. Prime Minister, the priority focus for mineral-based industrial development in FY 2026/27 include:



- i) Expediting the finalisation of the East African Crude Oil Pipeline (EACOP) and delivering first oil in 2026.
- ii) Finalising the quantification of mineral deposits, starting with iron ore, gold and copper, and strengthening their tracking system and their governance regime.
- iii) Expediting the construction of the oil refinery, and the development of the downstream petrochemical industry.
- iv) Establishing a framework for transparency and accountability of oil and gas mining activities and revenues to Government.
- v) Establishing mineral markets and buying centres to enable transparent mineral trading, and expanding the capacity for oil exports.
- vi) Commercialising mining operations and products, and the petrochemical industry.
- vii) Establishing enabling legislation to operationalise the local content fund.

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

50. Rt. Hon. Prime Minister, Government's strategic objective in Science, Technology and Innovation (STI) is to accelerate and support the growth of the knowledge economy to leverage its immense untapped potential for economic transformation. This area will support innovation, which is critical for efficiency and productivity growth.

51. The priority interventions in the FY 2026/27 budget include:

- i) Regulatory and legal reforms to strengthen intellectual property (IP) rights protection, reduce bureaucratic barriers and create a business-friendly environment; and to incentivise local manufacturing and innovation-driven enterprise development.
- ii) Fast-tracking the Copyright and Neighbouring Rights Act to protect intellectual property and artistic works; and continuing to support artists for their productions and innovations.
- iii) Continuing the development of the Hi-tech City to support the development of technologies and innovations.
- iv) Taking STI products to the market, especially Kiira motor vehicles, coffee, Dei BioPharma drugs and vaccines, and banana products.
- v) Increasing coverage, reliability and affordability of internet.



- vi) Enhancing digitisation of government services and e-commerce; and promoting Business Process Outsourcing (BPO) for job creation.
- vii) Additional investment in R&D and innovation.

52. Rt. Hon. Prime Minister, in addition to the ATMS are the enablers of the Tenfold Growth Strategy. These include, among others, human capital development (health, education, and social protection); infrastructure development; peace and security; and financial inclusion.

Human Capital Development (Education, Health and Social Protection)

53. Rt. Hon. Prime Minister, the priority interventions in the FY 2026/27 budget include:

Education

- i) Continuing to provide free education to Ugandans under Universal Primary Education (UPE), Universal Secondary Education (USE) and Universal Post-O' Level Education and Training.
- ii) Providing sponsorship and student loans for higher education.
- iii) Completing the rehabilitation of traditional secondary schools and special needs primary schools.
- iv) Construction of new seed schools and expansion of existing secondary schools.
- v) Recruitment of more teachers and non-teaching staff.
- (vi) Strict enforcement of teachers' and learners' inspection across the country using an electronic system.
- vi) Providing textbooks and instructional materials to improve the textbook-to-student ratio.
- vii) Continuing the operationalisation of Bunyoro and Busoga Universities.
- viii) Operationalisation of new stadia and training facilities constructed for CHAN and AFCON27.

Health

- i) Sustained investment in functionalising Health Centre IVs, and strengthening primary healthcare and community health services.
- ii) Scaling-up of the National e-Health Infrastructure.
- iii) Promotion of nutrition education and reproductive health.



- iv) Continued deployment of Community Health Extension Workers.
- v) Strengthening the National Ambulance and Emergency Referral System.
- vi) Continuing the construction of specialised health facilities for cancer and cardiovascular care.

Water, Sanitation and Environmental Protection

- i) Continued construction of water supply infrastructure to increase services in underserved communities in rural, urban, and refugee settlements.
- ii) Increasing rehabilitation and expansion of existing Water, Sanitation and Hygiene (WASH) infrastructure.
- iii) Increasing conservation and protection of forest cover and wetlands.

Infrastructure Development (Transport and Energy)

Transport

54. Rt. Hon. Prime Minister, the priority interventions for transport infrastructure in FY 2026/27 include:

- i) Continued construction and completion of ongoing works for road and bridge projects as prioritised by H.E. the President in the FY 2025/26 State of the Nation Address.
- ii) Continuing with the maintenance of the core national road transport network.
- iii) Expediting the construction of the Standard Gauge Railway (SGR) and completion of ongoing works for the rehabilitation of the Metre Gauge Railway (MGR).
- iv) Continuing with the development of Bukasa Port, additional capitalisation of Uganda Airlines to acquire more aircraft, to open up more routes for passenger and cargo transportation, and handling capacity.
- v) Operationalisation of Kabalega International Airport; and rehabilitation and upgrade of the existing strategic airports and aerodromes.

Energy Infrastructure

55. Rt. Hon. Prime Minister, the priority interventions for energy infrastructure in FY 2026/27 include:



- i) Continuing to invest in priority transmission lines and substations, particularly to the industrial parks, growth centres and other strategic manufacturing.
- ii) Development of new power generation plants to meet the growing energy demand.
- iii) Strengthening Uganda Electricity Distribution Company Limited (UEDCL) to ensure affordable, efficient, and reliable distribution of electricity to consumers.
- iv) Diversification of the energy generation sources, including hydropower, nuclear, solar, and thermal, to improve the energy mix in the medium to long term.

Governance and Security

56. Rt. Hon. Prime Minister, the priority interventions in FY 2026/27 include:

- (i) Consolidating Uganda's security through continued modernisation and professionalisation of the security agencies.
- (ii) Improving the welfare of the security forces.
- (iii) Undertaking general elections in 2026.
- (iv) Increasing access to justice, law and order services.
- (v) Strengthening immigration and border security.

Administration of Justice

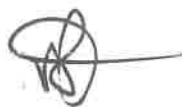
57. Rt. Hon. Prime Minister, the priority interventions in FY 2026/27 include:

- i) Strengthening alternative dispute resolution.
- ii) Increased use of technology in justice delivery.
- iii) Improving access to justice.
- iv) Increasing the civil jurisdiction of magistrates' courts.

Legislation and Oversight

58. Rt. Hon. Prime Minister, the priority interventions in FY 2026/27 include:

- i) Strengthening legislative processes.
- ii) Promoting public engagement and outreach.
- iii) Providing parliamentary oversight of democracy and governance.
- iv) Ensuring accountability for public funds and the implementation of public programmes.



Climate Change Adaptation

59. Rt. Hon. Prime Minister, Government commenced implementation of various climate change adaptation and mitigation projects to cushion Ugandans and the economy against disruptive climate change shocks. Focus is on safeguarding communities against floods and droughts through establishment of flood early warning systems, improving productivity of livestock through breed improvement, establishment of water for production facilities to ensure water security and protect farmers against droughts, and restoration of degraded wetlands and rivers.
60. Government is undertaking the Climate Change Budget Tagging exercise which obliges all government agencies to budget for activities that combat climate change. Through this reform, all government agencies are able to allocate financial resources towards actions that safeguard government programmes against adverse climate change effects.

THE FINANCING STRATEGY

61. Rt. Hon. Prime Minister, the Tenfold Growth Strategy will require mobilising significant resources. This will include: (i) reprioritisation of resources in the current fiscal framework or repurposing to increase allocative efficiency; (ii) implementing strategies to boost domestic revenue mobilisation; (iii) increasing Foreign Direct Investment (FDI) by maintaining sound fiscal and monetary policies to ensure macroeconomic stability and improve the country's credit ratings, infrastructure development, reducing the cost of doing business, improving governance of government institutions, and the corporate sector; (iv) improving efficiency for the timely delivery of PPP projects; (v) intensifying access to non-traditional innovative financing options; and (vi) leveraging affordable and sustainable financing through adequate capitalisation of UDB, Uganda Development Corporation (UDC), ACF, SBRF, and *Emyooga*, which attracts private capital and commercial bank financing in partnership with Government.
62. Rt. Hon. Prime Minister, the FY 2026/27 Budget Strategy will balance the dual objectives of mobilising financing and preserving debt sustainability by:



- i) Enhancing reliance on innovative, low-cost financing (climate grants, concessional windows, Islamic finance, diaspora instruments).
- ii) Reducing refinancing and foreign exchange risks by deepening domestic markets and lengthening maturities.
- iii) Aligning project financing with fiscal space and absorptive capacity to avoid cost overruns.
- iv) Positioning Uganda strategically in global climate and capital markets to unlock new financing opportunities.

63. In line with this, Government will adopt a balanced financing strategy that draws on concessional, semi-concessional, commercial, blended, and non-traditional sources such as infrastructure and Islamic bond as well as domestic financial markets.

Innovative Financing Solutions

64. Rt. Hon. Prime Minister, my Ministry is intensifying access to non-traditional innovative financing by speeding up implementation of the Public Investment Financing Strategy. Notable progress has been made to mobilise resources for FY 2026/27 as follows:

- i. *Issuance of Sukuk Bond under Islamic financing to co-finance projects like the Kampala Jinja Express Highway (KJE), the Standard Gauge Railway (SGR) etc.*

65. Rt. Hon. Prime Minister, my Ministry issued a Request for Proposal (RFP) to bank and non-bank institutions and the due diligence has been completed. The process of hiring a lead Sukuk structuring advisor is ongoing.

- ii. *OKUSEVINGA Mobile Money Investment Platform*

66. Rt. Hon. Prime Minister, this initiative will allow small retail investors to purchase government securities using their mobile phones. The integration of this platform with Airtel Uganda, fund managers, and custodians has been completed, and the User Acceptance Testing (UAT) with Airtel was successful. Efforts are ongoing to bring on board the MTN Telecom company, and to resolve the compatibility issues with the Bank of Uganda.



iii. Issuance of Panda Bond in the Chinese Market

67. Rt. Hon. Prime Minister, my Ministry held a roadshow in China and potential investors for the Panda bond were identified. Discussions are underway to secure guarantees from the African Development Bank (AfDB), the World Bank, Afreximbank, and the Asian Infrastructure Investment Bank (AIIB). The priority actions this financial year include: (i) Identifying ready investment project for a panda bond; and (ii) Securing guarantees to investors, and finalising and coordinating bond issuance.

iv. Issuance of Green Bonds

68. Rt. Hon. Prime Minister, my Ministry has completed the Terms of Reference for the Green Bond Framework, and procurement of a consultant is ongoing. The next priority actions include: (i) Finalising and operationalising the National Green Bond Framework; (ii) Creating a pipeline of eligible projects for potential green bond issuance; and (iii) Engaging development partners (e.g., AfDB, IMF) for technical assistance.

v. Mobilising financing from the Diaspora

69. Rt. Hon. Prime Minister, the National Diaspora Policy is being developed, spearheaded by the Ministry of Foreign Affairs. The priority next actions include: (i) Finalising the National Diaspora Policy to provide clarity, trust and strategic direction of engagement with the diaspora; (ii) Building a robust diaspora database, including savings and establish pattern of remittance usage; (iii) Automating account opening for both regular banking and a Central Securities Depository (CSD) account to enable Ugandans in the diaspora to invest in the domestic security market; (iv) Preparation of projects or investments attractive to the diaspora; and (v) Conducting roadshows to promote diaspora bonds and gather diaspora feedback.

vi. Issuance of Infrastructure Bond

70. Rt. Hon. Prime Minister, this source of financing is initially proposed to finance the Kampala-Jinja Expressway Project as part financing for this Public-Private Partnership (PPP) project. The Infrastructure Bond Framework is already in place, and the next step is the selection of viable projects for this bond.



vii. Improving Delivery Efficiency of Public-Private Partnerships (PPPs)

71. Rt. Hon. Prime Minister, Public-Private Partnerships (PPPs) have significant potential to deliver large projects such as infrastructure. However, they have been constrained by institutional arrangements that need to be addressed. To improve the efficiency of PPPs, the following interventions will be undertaken starting in FY 2026/27:

- i) Undertaking capacity building on PPPs in Ministries, Departments and Agencies (MDAs) and Local Governments covering key personnel such as planners, engineers, procurement officers and political leaders; and
- ii) Ringfencing and committing resources for key projects such as Kampala-Jinja Express Highway and Kampala-Bombo Express Highway to avoid stampede and budget shocks.

Aligning Nature of Financing to Project Characteristics

72. Rt. Hon. Prime Minister, the nature of financing to be mobilised will depend on the nature of projects. Concessional financing will be prioritised for projects that are not financially viable but are critical for human capital development and service delivery. These include education, health, water and sanitation, livelihoods, and social protection programmes. Key examples are the Northern Uganda Social Action Fund (NUSAF IV), the Uganda Learning Acceleration Program (ULEARN), and the establishment of regional oncology and diagnostic centres, to mention but a few. This will ensure that essential services reach citizens at the lowest possible cost.

73. Semi-concessional and blended financing will be directed towards transformative infrastructure projects that are financially and economically viable. These include the Masaka-Mbarara and Uganda-South Sudan transmission lines, the rehabilitation of the Kiira-Nalubaale Hydro Plant, and the National Backbone Infrastructure Project. In addition, flagship undertakings such as the Standard Gauge Railway (SGR) and Bukasa Port Phase II will be structured under blended financing arrangements, while major expressways such as the Busega-Mpigi Expressway and the Kampala-Jinja Expressway will be developed through Public-Private Partnership (PPP) models.



74. Commercial financing, including Export Credit Agency (ECA) financing, will be applied strictly to projects with clear revenue streams that can be serviced directly from project proceeds. These include investments in oil and gas infrastructure (such as the refinery and pipeline), industrial and business parks, strategic road corridors, electricity transmission lines and substations, as well as large-scale irrigation and water supply systems. This approach preserves concessional and semi-concessional resources for projects in the social sectors that do not generate direct financial returns but are essential for service delivery and human development.

75. Rt. Hon. Prime Minister, for non-externally financed projects, government will allocate a significant proportion of the Net Domestic Financing (NDF) to their implementation. These will include, among others, District, Urban and community Access roads (DUCAR) projects, transport infrastructure maintenance, health, education, water and sanitation. This will ensure that Local Governments are adequately supported to deliver services directly to citizens.

76. Rt. Hon. Prime Minister, this alignment of financing with project viability will guarantee that resources are mobilised at the lowest possible cost, fiscal risks are minimised, and development outcomes are maximised across Central and Local Governments.

Strategies to Improve Disbursement of External Loans and Grants

77. Rt. Hon. Prime Minister, the proposed budget for FY 2026/27 will prioritise financing for solutions to the challenges hindering project implementation. These strategies include improving the programming and management of counterpart funding, especially that meant for land acquisition and compensation, prioritising critical projects, exploring alternative funding sources, improving project preparation, streamlining approval processes, strengthening the enforcement of environmental and social safeguards, simplifying procurement procedures, and reviewing loan approval processes.

Medium-Term Reforms to Unlock Large Financing

78. Rt. Hon. Prime Minister, to mobilise funds to finance large projects and long-term investments, government will undertake the following interventions in the medium term:

- i) Rethinking the reform of the pension sector, insurance, and capital markets to unlock the huge financing potential.



- ii) Forming a conglomerate of equity companies around the mineral reserves/assets owned by Government, and attracting private capital by listing of shares.
- iii) Incentivising and promoting corporate debt financing to relieve Government of the debt burden generated from financing such institutions, e.g. corporate bonds with more favorable terms for institutions like UDB, UDC, National Water and Sewerage Corporation (NWSC) etc.
- iv) Reforming the PPP Framework to address the current lacuna in the law that is constraining progress on the formulation and execution of PPP projects.

Status of Public Debt

79. Rt. Hon. Prime Minister, Uganda's public debt remains sustainable over the medium term. By the end of June 2025, the total stock of public debt was USD 32.33 billion (Shs. 116.21 trillion), up from USD 25.63 billion (Shs. 94.72 trillion) as at the end of June 2024. Of this, domestic debt was USD 16.8 billion (Shs. 60.34 trillion) and external debt was USD 15.54 billion (Shs. 55.88 trillion).

80. This translated into a debt-to-GDP ratio of 51.3%, remaining within sustainable thresholds in the short to medium term. The increase in public debt reflects higher external disbursements and expanded domestic borrowing to finance major infrastructure projects.

81. The share of domestic debt as a percentage of the total debt stock rose to 51.9% as at the end of June 2025, from 42.9% the previous year, which was within the approved medium-term debt strategy and annual borrowing plan.

82. The external commercial debt stock slightly reduced by 11.3% as of June 2025, compared to the previous year, due to repayments (of USD 243 million) exceeding new disbursements (of USD 122 million).

BUDGET RISKS AND MITIGATION

- i) Rt. Hon. Prime Minister, there are internal, external, regional and global challenges and opportunities that could impact (positively or negatively) the attainment of the objectives of the budget strategy. These include:
 - a) The potential impact of the global trade war.
 - b) Disruptions in export markets.



- c) Continued high interest rates and further decline in overseas development assistance.
 - d) Corruption in the public sector.
 - e) Regional and global conflicts.
 - f) Devastating effects of climate change.
- ii) The proposed strategies to manage the risks are:
- a) Intensifying political and technical discussions through strengthening Economic and Commercial Diplomacy (ECD).
 - b) Diversification of exports and trade markets, and strengthening regional and continental trade.
 - c) Enhancing digitisation and automation of government systems and processes.
 - d) Expediting implementation of innovative financing strategies.
 - e) Implementing climate change adaptation policies, and intensifying activities for accessing climate finance, e.g. green bonds, debt swaps for nature etc.

CONCLUSION

83. In line with the Public Finance Management Act 2015 (Amended), the following are the next steps:

- a) Issuance of the first Budget Call Circular to give detailed guidance to all Programmes, Ministries, Departments and Agencies to start preparation of the FY 2026/27 Budget Framework Paper in line with this Strategy.
- b) Preparation of the National Budget Framework Paper to be submitted to Parliament by 31st December 2025.

I thank you all.



Code	ANNEX 3a - PROGRAMME ALLOCATIONS FY 2026/27	GoU	External	Total	%
01	Agro-Industrialisation	1,019.55	383.40	1,402.95	3.4%
21	Sustainable Extractives Industry Development	223.27	1,475.18	1,698.45	4.1%
04	Manufacturing	221.14	32.13	253.27	0.6%
05	Tourism Development	429.02	-	429.02	1.0%
06	Climate Change, Natural Resource, Environment & Water Management	237.24	441.51	678.75	1.6%
07	Private Sector Development	2,308.35	237.51	2,545.86	6.1%
08	Sustainable Energy Development	374.34	797.76	1,172.10	2.8%
09	Integrated Transport Infrastructure & Services	2,048.38	4,709.43	6,757.82	16.3%
10	Sustainable Urbanisation & Housing	147.04	762.10	909.14	2.2%
11	Digital Transformation	144.67	128.61	273.27	0.7%
12	Human Capital Development	8,815.55	799.99	9,615.54	23.2%
13	Innovation, Technology Development & Transfer	388.53	-	388.53	0.9%
14	Public Sector Transformation	253.53	-	253.53	0.6%
16	Governance & Security	8,998.73	-	8,998.73	21.7%
17	Regional Development	1,516.02	160.04	1,676.06	4.0%
18	Development Plan Implementation	2,702.44	90.78	2,793.22	6.7%
19	Administration of Justice	603.41	-	603.41	1.5%
20	Legislation, Oversight & Representation	1,029.96	-	1,029.96	2.5%
SUB TOTAL		31,461.17	10,018.45	41,479.62	100.0%

Asst. Secy.

Annex 3b - On-Off Expenditures from the Budget for 2025/26 (Shs bn)

Vote Code	Vote Name	Total Requested	Justification	Allocated Amount	Amount Available for Repurposing in FY 2026/27
001	Office of the President	6.00	Sweeping in ceremony of President elect	6.00	6.00
002	State House	62.06	Acquisition of art site home for common user facilities	38.00	38.00
007	Ministry of Justice and Constitutional Affairs	1.42	Hosting of the 63rd Asia Africa Legal consultative organization	1.42	1.42
008	Ministry of Finance, Planning and Economic Development	41.00	On-bank lending for large scale agricultural farmers	41.00	-
		10.05	Outstanding obligations under UTEL	10.05	10.05
010	MAAIFI Kampirungisa-Mpije Inuracom Fertilizer Factory	80.00	Funding for the fertilizer off-take requirement	80.00	-
		60.00	Introduction of coffee in Northern Uganda.	60.00	60.00
012	Mol.HUD Clinker factory in Karamoja	45.50	Purchase of 9,500 acres of land.	45.50	45.50
		30.00	Final payment for compensation of Government Ranchers Restructuring Programme	30.00	-
013	Ministry of Education and Sports	138.04	Shortfall on Nelson Mandela National Stadium preparation for AFCON	138.04	-
		2.95	Refund for mileage allowance for use of personal vehicles on commission work	2.95	2.95
016	Ministry of Works and Transport	7.00	Presidential Pledge to University of Saint Joseph in Mbarara	7.00	7.00
		49.50	Shortfall on the project for rehabilitation and expansion of the Entebbe Airport arising from FX losses between Remminbi and US Dollar	49.50	-
017	Ministry of Energy and Mineral Development	25.00	Counterpart funding for Construction of ORIO mini hydro and operations of Uganda Energy Credit Capitalization company	25.00	-
018	Ministry of Gender, Labour and Social Development	14.00	Settlement of court case between Uganda Muslim Supreme Council and Justus Kyabawha	14.00	14.00
102	Electoral Commission	450.19	Phase 3 of the electoral Roadmap for 2026 General Elections	450.19	450.19
		10.00	Roadside infrastructure for Tourism	10.00	-
117	Uganda Tourism Board (UTB)	35.20	Branding and Marketing (Explore Uganda)	35.20	-
		13.68	Purchase of land at Buyala for the Garbage disposal	13.68	13.68
126	National Information Technologies Authority	40.00	Digital Government initiatives (Development of National super App and Master Blockchain)	40.00	40.00
137	National Identification and Registration Authority (NIRA)	13.20	Ensuring provision of internet services	13.20	-
		209.43	Purchase of ID cards, remuneration of Enrolment staff and data processors, enrolment forms, fuel, logistics, for Phase II of the exercise for enrolment of National ID Cards	209.43	100.00

Annex 3b - OneOff Expenditures from the Budget for 2025/26 (Shs bn)

Vote Code	Vote Name	Total Requested	Justification	Allocated Amount	Amount Available for Repurposing in FY 2026/27
138	Uganda Investment Authority (UIA)	230.20	Industrial Parks (of which Mbale-Shs 90.42bn, Kapceka-Shs 75bn, Namanve Owner's Engineer - Shs 20.269 bn operational funds -sh 4.5 bn	230.20	20.27
142	National Agricultural Research Organization (NARO)	30.00	Support to the coffee seed system under NACCORI and establishment of irrigation facilities	30.00	-
144	Uganda Police Force	50.00	Rollout of the Anti-rick vaccine	50.00	-
145	Uganda Prisons Service	260.00	Electoral Road Map	260.00	+0.00
166	National Council of Sports	14.98	Electoral Road Map	14.98	2.98
		458.39	Funding requirements for hosting AFCON	458.39	167.39
167	Science, Technology and Innovation	58.50	Final investment in Inspire Africa	58.50	-
		38.00	Acquisition of land to set up a Hi-Tech innovation city	38.00	-
Total				2,460.23	1,019.43



Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	35 Tourism Development			Resource, Environment, Climate Change, Land and Water Management			07 Private Sector Development		09 Integrated Transport Infrastructure Services	
		Trade, Industry and Local Development	Tourism Development Grant- Non-Wage Recurrent	Water	Water and Environment- Non Wage Recurrent Conditional Grant	o/w Natural Resources & Environment- Non Wage Recurrent	Trade, Industry and Local Development	Trade and Industry - Non Wage Conditional Grant	Roads & Engineering	Non Wage Recurrent Conditional Grant	Works and Transport- Development Grant
601	Arua city	10,795,455	10,795,455	0	0	0	47,013,197	47,013,197	1,000,000,000	1,000,000,000	0
602	Fort-Portal city	10,795,455	10,795,455	0	0	0	31,147,127	31,147,127	1,000,000,000	1,000,000,000	0
603	Gulu city	10,795,455	10,795,455	0	0	0	39,271,061	39,271,061	1,000,000,000	1,000,000,000	0
604	Hoima city	10,795,455	10,795,455	0	0	0	31,851,387	31,851,387	1,000,000,000	1,000,000,000	0
605	Jinja city	10,795,455	10,795,455	0	0	0	38,969,798	38,969,798	1,000,000,000	1,000,000,000	0
606	Lira city	10,795,455	10,795,455	0	0	0	38,431,503	38,431,503	1,000,000,000	1,000,000,000	0
607	Masaka city	10,795,455	10,795,455	0	0	0	40,086,154	40,086,154	1,000,000,000	1,000,000,000	0
608	Mbarara city	10,795,455	10,795,455	0	0	0	39,372,431	39,372,431	1,000,000,000	1,000,000,000	0
609	Mbarara city	10,795,455	10,795,455	0	0	0	39,324,985	39,324,985	1,000,000,000	1,000,000,000	0
610	Soroti city	10,795,455	10,795,455	0	0	0	31,312,507	31,312,507	1,000,000,000	1,000,000,000	0
701	Apac Municipal Council	10,795,455	10,795,455	0	0	0	27,001,445	27,001,445	1,000,000,000	1,000,000,000	0
702	Bugiri Municipal Council	10,795,455	10,795,455	0	0	0	25,100,379	25,100,379	1,000,000,000	1,000,000,000	0
703	Bushenyi- Ishaka Municipal Council	10,795,455	10,795,455	0	0	0	26,510,913	26,510,913	1,000,000,000	1,000,000,000	0
704	Busia Municipal Council	10,795,455	10,795,455	0	0	0	26,245,097	26,245,097	1,000,000,000	1,000,000,000	0
705	Entebbe Municipal Council	10,795,455	10,795,455	0	0	0	27,617,328	27,617,328	1,000,000,000	1,000,000,000	0
706	Ibanda Municipal Council	10,795,455	10,795,455	0	0	0	32,059,696	32,059,696	1,000,000,000	1,000,000,000	0
707	Iganga Municipal Council	10,795,455	10,795,455	0	0	0	26,230,618	26,230,618	1,000,000,000	1,000,000,000	0
708	Kabale Municipal Council	10,795,455	10,795,455	0	0	0	26,493,388	26,493,388	1,000,000,000	1,000,000,000	0
709	Kamuli Municipal Council	10,795,455	10,795,455	0	0	0	28,170,949	28,170,949	1,000,000,000	1,000,000,000	0
710	Kapchorwa Municipal Council	10,795,455	10,795,455	0	0	0	26,347,717	26,347,717	1,000,000,000	1,000,000,000	0
711	Kasese Municipal Council	10,795,455	10,795,455	0	0	0	30,769,341	30,769,341	1,000,000,000	1,000,000,000	0
712	Kira Municipal Council	10,795,455	10,795,455	0	0	0	46,634,578	46,634,578	1,000,000,000	1,000,000,000	0
713	Kisumu Municipal Council	10,795,455	10,795,455	0	0	0	24,467,137	24,467,137	1,000,000,000	1,000,000,000	0
714	Kitgum Municipal Council	10,795,455	10,795,455	0	0	0	27,230,741	27,230,741	1,000,000,000	1,000,000,000	0
715	Kohoke Municipal Council	10,795,455	10,795,455	0	0	0	29,082,835	29,082,835	1,000,000,000	1,000,000,000	0
716	Kotido Municipal Council	10,795,455	10,795,455	0	0	0	29,616,553	29,616,553	1,000,000,000	1,000,000,000	0
717	Kumi Municipal Council	10,795,455	10,795,455	0	0	0	25,829,512	25,829,512	1,000,000,000	1,000,000,000	0
718	Lugazi Municipal Council	10,795,455	10,795,455	0	0	0	31,717,710	31,717,710	1,000,000,000	1,000,000,000	0
719	Malindiye- Esabagabo Municipal Council	10,795,455	10,795,455	0	0	0	47,514,610	47,514,610	1,000,000,000	1,000,000,000	0
720	Masindi Municipal Council	10,795,455	10,795,455	0	0	0	25,410,428	25,410,428	1,000,000,000	1,000,000,000	0
721	Mityana Municipal Council	10,795,455	10,795,455	0	0	0	32,007,423	32,007,423	1,000,000,000	1,000,000,000	0
722	Meroto Municipal Council	10,795,455	10,795,455	0	0	0	24,049,618	24,049,618	1,000,000,000	1,000,000,000	0
723	Mubende Municipal Council	10,795,455	10,795,455	0	0	0	29,695,065	29,695,065	1,000,000,000	1,000,000,000	0
724	Mukono Municipal Council	10,795,455	10,795,455	0	0	0	39,187,592	39,187,592	1,000,000,000	1,000,000,000	0
725	Nansana Municipal Council	10,795,455	10,795,455	0	0	0	61,026,707	61,026,707	1,000,000,000	1,000,000,000	0
726	Nebbi Municipal Council	10,795,455	10,795,455	0	0	0	26,360,251	26,360,251	1,000,000,000	1,000,000,000	0
727	Njeru Municipal Council	10,795,455	10,795,455	0	0	0	35,928,361	35,928,361	1,000,000,000	1,000,000,000	0
728	Ntungamo Municipal Council	10,795,455	10,795,455	0	0	0	24,279,010	24,279,010	1,000,000,000	1,000,000,000	0
729	Rukungiri Municipal Council	10,795,455	10,795,455	0	0	0	25,593,351	25,593,351	1,000,000,000	1,000,000,000	0
730	Sheema Municipal Council	10,795,455	10,795,455	0	0	0	29,572,380	29,572,380	1,000,000,000	1,000,000,000	0
731	Tororo Municipal Council	10,795,455	10,795,455	0	0	0	25,567,961	25,567,961	1,000,000,000	1,000,000,000	0
801	Abim District	10,795,455	10,795,455	0	0	0	53,732,277	53,732,277	1,000,000,000	1,000,000,000	0
802	Adjumani District	10,795,455	10,795,455	0	0	0	132,846,643	132,846,643	1,000,000,000	1,000,000,000	0
803	Apaka District	10,795,455	10,795,455	0	0	0	105,442,004	105,442,004	1,000,000,000	1,000,000,000	0
804	Alektong District	10,795,455	10,795,455	0	0	0	93,997,389	93,997,389	1,000,000,000	1,000,000,000	0
805	Amolatar District	10,795,455	10,795,455	0	0	0	58,969,494	58,969,494	1,000,000,000	1,000,000,000	0
806	Amudat District	10,795,455	10,795,455	0	0	0	64,543,402	64,543,402	1,000,000,000	1,000,000,000	0
807	Amuria District	10,795,455	10,795,455	0	0	0	35,175,741	35,175,741	1,000,000,000	1,000,000,000	0
808	Amuru District	10,795,455	10,795,455	0	0	0	83,250,633	83,250,633	1,000,000,000	1,000,000,000	0
809	Apac District	10,795,455	10,795,455	0	0	0	59,084,958	59,084,958	1,000,000,000	1,000,000,000	0
810	Arua District	10,795,455	10,795,455	0	0	0	46,334,650	46,334,650	1,000,000,000	1,000,000,000	0
811	Budaka District	10,795,455	10,795,455	0	0	0	56,171,903	56,171,903	1,000,000,000	1,000,000,000	0
812	Bududa District	10,795,455	10,795,455	0	0	0	59,019,003	59,019,003	1,000,000,000	1,000,000,000	0
813	Bugiri District	10,795,455	10,795,455	0	0	0	101,708,646	101,708,646	1,000,000,000	1,000,000,000	0
814	Bugweri District	10,795,455	10,795,455	0	0	0	44,946,389	44,946,389	1,000,000,000	1,000,000,000	0
815	Buhweju District	10,795,455	10,795,455	0	0	0	43,009,890	43,009,890	1,000,000,000	1,000,000,000	0
816	Bukwe District	10,795,455	10,795,455	0	0	0	39,670,917	39,670,917	1,000,000,000	1,000,000,000	0
817	Bukedea District	10,795,455	10,795,455	0	0	0	89,298,305	89,298,305	1,000,000,000	1,000,000,000	0
818	Bukomansimbi District	10,795,455	10,795,455	0	0	0	44,811,427	44,811,427	1,000,000,000	1,000,000,000	0
							37,357,660	37,357,660	1,000,000,000	1,000,000,000	0
							48,677,871	48,677,871	1,000,000,000	1,000,000,000	0
							37,125,594	37,125,594	1,000,000,000	1,000,000,000	0
							45,233,275	45,233,275	1,000,000,000	1,000,000,000	0
							39,280,780	39,280,780	1,000,000,000	1,000,000,000	0
							62,446,154	62,446,154	1,000,000,000	1,000,000,000	0
							52,142,292	52,142,292	1,000,000,000	1,000,000,000	0
							46,074,309	46,074,309	1,000,000,000	1,000,000,000	0
							35,478,165	35,478,165	1,000,000,000	1,000,000,000	0
							41,156,857	41,156,857	1,000,000,000	1,000,000,000	0
							61,876,370	61,876,370	1,000,000,000	1,000,000,000	0
							1,256,001,141	1,256,001,141	1,000,000,000	1,000,000,000	0
							1,402,776,798	1,402,776,798	1,000,000,000	1,000,000,000	0
							512,002,281	512,002,281	1,000,000,000	1,000,000,000	0
							51,913,493	51,913,493	1,000,000,000	1,000,000,000	0
							47,227,029	47,227,029	1,000,000,000	1,000,000,000	0
							255,001,141	255,001,141	1,000,000,000	1,000,000,000	0
							403,776,798	403,776,798	1,000,000,000	1,000,000,000	0
							512,002,281	512,002,281	1,000,000,000	1,000,000,000	0
							256,001,141	256,001,141	1,000,000,000	1,000,000,000	0
							512,002,281	512,002,281	1,000,000,000	1,000,000,000	0

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	05 Tourism Development		Resource, Environment, Climate Change, Land and Water Mgt			07 Private Sector Development		09 Integrated Transport Infrastructure Services		
		Trade, Industry and Local Development	Tourism Development Grant- Non-Wage Recurrent	Water	Water and Environment - Non Wage Recurrent	e/w Natural Resources & Environment - Non Wage Recurrent	Trade, Industry and Local Development	Trade and Industry - Non Wage Conditional Grant	Roads & Engineering	Works and Transport - Non Wage Recurrent Conditional Grant	Works and Transport - Development Grant
819	Bulwyo District	10,795,455	10,795,455	26,804,438	26,804,438	26,804,438	37,298,896	37,298,896	1,000,000,000	1,000,000,000	0
820	Bulbambuli District	10,795,455	10,795,455	69,284,001	69,284,001	69,284,001	45,323,804	45,323,804	1,000,000,000	1,000,000,000	0
821	Bullisa District	10,795,455	10,795,455	42,701,392	42,701,392	42,701,392	42,726,346	42,726,346	1,000,000,000	1,000,000,000	0
822	Burdibaygo District	10,795,455	10,795,455	56,060,040	56,060,040	56,060,040	56,485,453	56,485,453	1,000,000,000	1,000,000,000	0
823	Bunyanyanya District	10,795,455	10,795,455	29,999,590	29,999,590	29,999,590	39,039,635	39,039,635	1,000,000,000	1,000,000,000	0
824	Burhenji District	10,795,455	10,795,455	42,842,334	42,842,334	42,842,334	37,985,526	37,985,526	1,000,000,000	1,000,000,000	0
825	Burja District	10,795,455	10,795,455	90,114,813	90,114,813	90,114,813	50,404,836	50,404,836	1,000,000,000	1,000,000,000	0
826	Butaleja District	10,795,455	10,795,455	74,570,038	74,570,038	74,570,038	48,493,542	48,493,542	1,000,000,000	1,000,000,000	0
827	Butambala District	10,795,455	10,795,455	26,350,217	26,350,217	26,350,217	32,988,675	32,988,675	1,000,000,000	1,000,000,000	0
828	Butibiro District	10,795,455	10,795,455	36,364,615	36,364,615	36,364,615	37,883,931	37,883,931	1,000,000,000	1,000,000,000	0
829	Buwana District	10,795,455	10,795,455	26,677,661	26,677,661	26,677,661	39,106,647	39,106,647	1,000,000,000	1,000,000,000	0
830	Buyenda District	10,795,455	10,795,455	105,300,116	105,300,116	105,300,116	68,914,245	68,914,245	1,000,000,000	1,000,000,000	0
831	Dokolo District	10,795,455	10,795,455	58,531,137	58,531,137	58,531,137	41,304,036	41,304,036	1,512,002,281	1,000,000,000	512,002,281
832	Gemba District	10,795,455	10,795,455	71,176,689	71,176,689	71,176,689	49,912,853	49,912,853	1,000,000,000	1,000,000,000	0
833	Gulu District	10,795,455	10,795,455	52,973,544	52,973,544	52,973,544	46,674,637	46,674,637	1,256,001,141	1,000,000,000	256,001,141
834	Holma District	10,795,455	10,795,455	70,116,216	70,116,216	70,116,216	44,289,853	44,289,853	1,000,000,000	1,000,000,000	0
835	Ibando District	10,795,455	10,795,455	52,221,517	52,221,517	52,221,517	37,048,133	37,048,133	1,000,000,000	1,000,000,000	0
836	Ingara District	10,795,455	10,795,455	93,094,112	93,094,112	93,094,112	50,150,710	50,150,710	1,000,000,000	1,000,000,000	0
837	Ingiro District	10,795,455	10,795,455	188,332,924	188,332,924	188,332,924	70,560,612	70,560,612	1,000,000,000	1,000,000,000	0
838	Jinja District	10,795,455	10,795,455	44,252,097	44,252,097	44,252,097	43,504,716	43,504,716	1,000,000,000	1,000,000,000	0
839	Kabonga District	10,795,455	10,795,455	102,507,407	102,507,407	102,507,407	77,545,988	77,545,988	1,000,000,000	1,000,000,000	0
840	Kabale District	10,795,455	10,795,455	54,662,212	54,662,212	54,662,212	39,115,940	39,115,940	1,000,000,000	1,000,000,000	0
841	Kabarole District	10,795,455	10,795,455	51,865,144	51,865,144	51,865,144	41,306,110	41,306,110	1,000,000,000	1,000,000,000	0
842	Kabarondo District	10,795,455	10,795,455	45,657,431	45,657,431	45,657,431	35,664,517	35,664,517	1,256,001,141	1,000,000,000	256,001,141
843	Kagadi District	10,795,455	10,795,455	95,454,220	95,454,220	95,454,220	59,032,229	59,032,229	1,000,000,000	1,000,000,000	0
844	Kakumira District	10,795,455	10,795,455	105,311,359	105,311,359	105,311,359	55,732,549	55,732,549	1,000,000,000	1,000,000,000	0
845	Kakuli District	10,795,455	10,795,455	43,569,946	43,569,946	43,569,946	34,588,935	34,588,935	1,256,001,141	1,000,000,000	256,001,141
846	Kakungu District	10,795,455	10,795,455	79,493,585	79,493,585	79,493,585	34,662,991	34,662,991	1,000,000,000	1,000,000,000	0
847	Kairo District	10,795,455	10,795,455	58,574,776	58,574,776	58,574,776	46,853,746	46,853,746	1,000,000,000	1,000,000,000	0
848	Kalungu District	10,795,455	10,795,455	108,336,362	108,336,362	108,336,362	39,924,157	39,924,157	1,000,000,000	1,000,000,000	0
849	Kamuli District	10,795,455	10,795,455	103,991,793	103,991,793	103,991,793	60,991,699	60,991,699	1,000,000,000	1,000,000,000	0
850	Kamwanga District	10,795,455	10,795,455	70,381,192	70,381,192	70,381,192	49,297,891	49,297,891	1,000,000,000	1,000,000,000	0
851	Kanungu District	10,795,455	10,795,455	22,423,076	22,423,076	22,423,076	58,588,760	58,588,760	1,000,000,000	1,000,000,000	0
852	Kapehwa District	10,795,455	10,795,455	43,907,892	43,907,892	43,907,892	28,036,519	28,036,519	1,000,000,000	1,000,000,000	0
853	Kapeleyong District	10,795,455	10,795,455	58,373,598	58,373,598	58,373,598	48,053,737	48,053,737	1,256,001,141	1,000,000,000	256,001,141
854	Karenga District	10,795,455	10,795,455	83,992,574	83,992,574	83,992,574	46,167,095	46,167,095	1,000,000,000	1,000,000,000	0
855	Kaseera District	10,795,455	10,795,455	165,599,469	165,599,469	165,599,469	49,442,281	49,442,281	1,000,000,000	1,000,000,000	0
856	Kaseke District	10,795,455	10,795,455	83,073,710	83,073,710	83,073,710	115,539,320	115,539,320	1,000,000,000	1,000,000,000	0
857	Kakawi District	10,795,455	10,795,455	136,788,995	136,788,995	136,788,995	48,314,932	48,314,932	1,512,002,281	1,000,000,000	512,002,281
858	Kayunga District	10,795,455	10,795,455	79,774,998	79,774,998	79,774,998	59,788,729	59,788,729	1,000,000,000	1,000,000,000	0
859	Kazo District	10,795,455	10,795,455	66,656,521	66,656,521	66,656,521	41,750,642	41,750,642	1,000,000,000	1,000,000,000	0
860	Kibaale District	10,795,455	10,795,455	44,123,020	44,123,020	44,123,020	42,856,766	42,856,766	1,000,000,000	1,000,000,000	0
861	Kiboga District	10,795,455	10,795,455	73,261,683	73,261,683	73,261,683	41,854,276	41,854,276	1,000,000,000	1,000,000,000	0
862	Kibuku District	10,795,455	10,795,455	125,142,325	125,142,325	125,142,325	43,669,041	43,669,041	1,000,000,000	1,000,000,000	0
863	Kikumba District	10,795,455	10,795,455	63,437,843	63,437,843	63,437,843	50,015,186	50,015,186	1,000,000,000	1,000,000,000	0
864	Kihuhura District	10,795,455	10,795,455	138,503,085	138,503,085	138,503,085	46,933,870	46,933,870	1,000,000,000	1,000,000,000	0
865	Kiryandongo District	10,795,455	10,795,455	102,353,863	102,353,863	102,353,863	58,515,804	58,515,804	1,000,000,000	1,000,000,000	0
866	Kisiro District	10,795,455	10,795,455	34,406,799	34,406,799	34,406,799	74,341,863	74,341,863	1,000,000,000	1,000,000,000	0
867	Kitagwenda District	10,795,455	10,795,455	78,366,467	78,366,467	78,366,467	37,263,991	37,263,991	1,000,000,000	1,000,000,000	0
868	Kitgum District	10,795,455	10,795,455	61,370,105	61,370,105	61,370,105	62,066,692	62,066,692	1,512,002,281	1,000,000,000	512,002,281
869	Koboko District	10,795,455	10,795,455	62,847,288	62,847,288	62,847,288	39,368,041	39,368,041	1,000,000,000	1,000,000,000	0
870	Kole District	10,795,455	10,795,455	67,522,687	67,522,687	67,522,687	46,965,126	46,965,126	1,000,000,000	1,000,000,000	0
871	Kololo District	10,795,455	10,795,455	83,132,032	83,132,032	83,132,032	53,430,001	53,430,001	1,000,000,000	1,000,000,000	0
872	Kumi District	10,795,455	10,795,455	64,881,225	64,881,225	64,881,225	43,290,766	43,290,766	1,512,002,281	1,000,000,000	512,002,281
873	Kwana District	10,795,455	10,795,455	48,116,693	48,116,693	48,116,693	41,862,140	41,862,140	1,256,001,141	1,000,000,000	256,001,141
874	Kween District	10,795,455	10,795,455	68,304,097	68,304,097	68,304,097	40,340,670	40,340,670	1,000,000,000	1,000,000,000	0
875	Kyamwani District	10,795,455	10,795,455	122,929,454	122,929,454	122,929,454	53,227,955	53,227,955	1,000,000,000	1,000,000,000	0
876	Kyagaga District	10,795,455	10,795,455	120,814,884	120,814,884	120,814,884	56,771,814	56,771,814	1,000,000,000	1,000,000,000	0
877	Kyenjojo District	10,795,455	10,795,455	120,814,884	120,814,884	120,814,884	68,897,829	68,897,829	1,000,000,000	1,000,000,000	0



Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Local Government		05 Tourism Development			Resource, Environment, Climate Change, Land and Water Management			07 Private Sector Development		09 Integrated Transport Infrastructure Services	
Vote Code		Trade, Industry and Local Development	Tourism Development Grant- Non-Wage Recurrent	Water	Water and Environment - Non Wage Recurrent Conditional Grant	o/w Natural Resources & Environment - Non Wage Recurrent	Trade, Industry and Local Development	Trade and Industry - Non Wage Conditional Grant	Roads & Engineering	Works and Transport - Non Wage Recurrent Conditional Grant	Works and Transport - Development Grant
878	Kyotera District	10,795,455	10,795,455	70,727,922	70,727,922	70,727,922	46,654,939	46,654,939	1,000,000,000	0	0
879	Lamwo District	10,795,455	10,795,455	138,448,694	138,448,694	138,448,694	67,647,903	67,647,903	1,403,776,798	1,000,000,000	403,776,798
880	Lira District	10,795,455	10,795,455	82,243,100	82,243,100	82,243,100	43,427,060	43,427,060	1,512,002,281	1,000,000,000	512,002,281
881	Luuka District	10,795,455	10,795,455	74,553,545	74,553,545	74,553,545	47,443,426	47,443,426	1,000,000,000	1,000,000,000	0
882	Luwero District	10,795,455	10,795,455	121,013,589	121,013,589	121,013,589	70,816,991	70,816,991	1,000,000,000	1,000,000,000	0
883	Lwengo District	10,795,455	10,795,455	97,098,929	97,098,929	97,098,929	47,036,989	47,036,989	1,000,000,000	1,000,000,000	0
884	Lyantondwe District	10,795,455	10,795,455	39,303,822	39,303,822	39,303,822	34,938,760	34,938,760	1,000,000,000	1,000,000,000	0
885	Madi-Okollo District	10,795,455	10,795,455	65,644,222	65,644,222	65,644,222	40,962,114	40,962,114	1,000,000,000	1,000,000,000	0
886	Manafwa District	10,795,455	10,795,455	49,639,860	49,639,860	49,639,860	35,021,888	35,021,888	1,000,000,000	1,000,000,000	0
887	Maracha District	10,795,455	10,795,455	46,552,658	46,552,658	46,552,658	38,961,132	38,961,132	1,000,000,000	1,000,000,000	0
888	Masaka District	10,795,455	10,795,455	35,668,017	35,668,017	35,668,017	33,312,526	33,312,526	1,000,000,000	1,000,000,000	0
889	Masindi District	10,795,455	10,795,455	85,473,317	85,473,317	85,473,317	52,213,187	52,213,187	1,000,000,000	1,000,000,000	0
890	Mavaga District	10,795,455	10,795,455	168,322,146	168,322,146	168,322,146	79,125,563	79,125,563	1,000,000,000	1,000,000,000	0
891	Mbale District	10,795,455	10,795,455	72,077,355	72,077,355	72,077,355	42,628,757	42,628,757	1,000,000,000	1,000,000,000	0
892	Mbarara District	10,795,455	10,795,455	45,001,257	45,001,257	45,001,257	36,807,105	36,807,105	1,000,000,000	1,000,000,000	0
893	Mitooma District	10,795,455	10,795,455	51,985,727	51,985,727	51,985,727	40,035,575	40,035,575	1,000,000,000	1,000,000,000	0
894	Mityana District	10,795,455	10,795,455	61,549,812	61,549,812	61,549,812	45,127,058	45,127,058	1,000,000,000	1,000,000,000	0
895	Moroto District	10,795,455	10,795,455	51,009,495	51,009,495	51,009,495	48,523,109	48,523,109	1,000,000,000	1,000,000,000	0
896	Moyo District	10,795,455	10,795,455	37,885,918	37,885,918	37,885,918	35,689,434	35,689,434	1,000,000,000	1,000,000,000	0
897	Mpigi District	10,795,455	10,795,455	66,546,969	66,546,969	66,546,969	46,957,892	46,957,892	1,000,000,000	1,000,000,000	0
898	Mubende District	10,795,455	10,795,455	120,025,088	120,025,088	120,025,088	64,445,284	64,445,284	1,000,000,000	1,000,000,000	0
899	Mukono District	10,795,455	10,795,455	131,970,594	131,970,594	131,970,594	66,266,692	66,266,692	1,000,000,000	1,000,000,000	0
900	Nabulakuri District	10,795,455	10,795,455	63,183,670	63,183,670	63,183,670	47,684,559	47,684,559	1,000,000,000	1,000,000,000	0
901	Nakapiripiti District	10,795,455	10,795,455	63,716,904	63,716,904	63,716,904	47,202,366	47,202,366	1,000,000,000	1,000,000,000	0
902	Nakaseke District	10,795,455	10,795,455	87,888,244	87,888,244	87,888,244	57,188,957	57,188,957	1,000,000,000	1,000,000,000	0
903	Nakasongola District	10,795,455	10,795,455	97,860,684	97,860,684	97,860,684	51,223,264	51,223,264	1,000,000,000	1,000,000,000	0
904	Namayingo District	10,795,455	10,795,455	109,370,338	109,370,338	109,370,338	57,140,843	57,140,843	1,000,000,000	1,000,000,000	0
905	Namisindwa District	10,795,455	10,795,455	59,230,135	59,230,135	59,230,135	49,836,886	49,836,886	1,000,000,000	1,000,000,000	0
906	Namutumba District	10,795,455	10,795,455	84,395,785	84,395,785	84,395,785	50,052,339	50,052,339	1,000,000,000	1,000,000,000	0
907	Napak District	10,795,455	10,795,455	123,269,280	123,269,280	123,269,280	68,104,365	68,104,365	1,000,000,000	1,000,000,000	0
908	Nebbi District	10,795,455	10,795,455	59,421,591	59,421,591	59,421,591	45,068,864	45,068,864	1,000,000,000	1,000,000,000	0
909	Ngora District	10,795,455	10,795,455	58,774,034	58,774,034	58,774,034	39,065,850	39,065,850	1,403,776,798	1,000,000,000	0
910	Ntoroko District	10,795,455	10,795,455	34,637,223	34,637,223	34,637,223	39,697,905	39,697,905	1,000,000,000	1,000,000,000	0
911	Ntungamo District	10,795,455	10,795,455	91,044,711	91,044,711	91,044,711	61,422,572	61,422,572	1,000,000,000	1,000,000,000	0
912	Nwoya District	10,795,455	10,795,455	95,428,979	95,428,979	95,428,979	72,906,332	72,906,332	1,403,776,798	1,000,000,000	0
913	Obongi District	10,795,455	10,795,455	64,053,630	64,053,630	64,053,630	30,406,350	30,406,350	1,000,000,000	1,000,000,000	0
914	Omoro District	10,795,455	10,795,455	68,294,158	68,294,158	68,294,158	47,460,306	47,460,306	1,256,001,141	1,000,000,000	256,001,141
915	Ouka District	10,795,455	10,795,455	59,680,678	59,680,678	59,680,678	44,443,322	44,443,322	1,403,776,798	1,000,000,000	403,776,798
916	Oyam District	10,795,455	10,795,455	128,998,909	128,998,909	128,998,909	62,430,714	62,430,714	1,512,002,281	1,000,000,000	512,002,281
917	Pader District	10,795,455	10,795,455	84,732,054	84,732,054	84,732,054	63,827,649	63,827,649	1,512,002,281	1,000,000,000	512,002,281
918	Pakwach District	10,795,455	10,795,455	51,145,195	51,145,195	51,145,195	39,256,755	39,256,755	1,000,000,000	1,000,000,000	0
919	Pallisa District	10,795,455	10,795,455	88,067,451	88,067,451	88,067,451	50,584,960	50,584,960	1,000,000,000	1,000,000,000	0
920	Rakai District	10,795,455	10,795,455	84,320,395	84,320,395	84,320,395	50,522,224	50,522,224	1,000,000,000	1,000,000,000	0
921	Rubanda District	10,795,455	10,795,455	41,629,299	41,629,299	41,629,299	42,343,181	42,343,181	1,000,000,000	1,000,000,000	0
922	Rubirizi District	10,795,455	10,795,455	43,635,376	43,635,376	43,635,376	37,707,986	37,707,986	1,000,000,000	1,000,000,000	0
923	Rukiga District	10,795,455	10,795,455	30,546,923	30,546,923	30,546,923	33,006,220	33,006,220	1,000,000,000	1,000,000,000	0
924	Rukungiri District	10,795,455	10,795,455	91,366,553	91,366,553	91,366,553	63,395,283	63,395,283	1,000,000,000	1,000,000,000	0
925	Rwamara District	10,795,455	10,795,455	111,377,140	111,377,140	111,377,140	38,938,395	38,938,395	1,000,000,000	1,000,000,000	0
926	Sembabule District	10,795,455	10,795,455	87,486,621	87,486,621	87,486,621	57,468,200	57,468,200	1,000,000,000	1,000,000,000	0
927	Serere District	10,795,455	10,795,455	21,079,571	21,079,571	21,079,571	52,449,024	52,449,024	1,403,776,798	1,000,000,000	403,776,798
928	Sheema District	10,795,455	10,795,455	92,459,076	92,459,076	92,459,076	33,551,963	33,551,963	1,000,000,000	1,000,000,000	0
929	Sironko District	10,795,455	10,795,455	101,122,215	101,122,215	101,122,215	42,324,517	42,324,517	1,000,000,000	1,000,000,000	0
930	Soroti District	10,795,455	10,795,455	122,589,866	122,589,866	122,589,866	46,302,989	46,302,989	1,512,002,281	1,000,000,000	512,002,281
931	Terega District	10,795,455	10,795,455	133,515,195	133,515,195	133,515,195	44,735,422	44,735,422	1,000,000,000	1,000,000,000	0
932	Tororo District	10,795,455	10,795,455	165,619,019	165,619,019	165,619,019	66,626,919	66,626,919	1,000,000,000	1,000,000,000	0
933	Wakiso District	10,795,455	10,795,455	239,861,709	239,861,709	239,861,709	118,993,633	118,993,633	1,000,000,000	1,000,000,000	0
934	Yumbe District	10,795,455	10,795,455	61,305,861	61,305,861	61,305,861	117,111,744	117,111,744	1,000,000,000	1,000,000,000	0
935	Zombo District	10,795,455	10,795,455	46,638,398	46,638,398	46,638,398	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	0
Total		1,900,000,000	1,900,000,000	10,320,000,000	10,320,000,000	10,320,000,000	8,082,224,957	8,082,224,957	186,910,248,603	176,000,000,000	10,910,248,603

Page 6 of 30

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	Works and Transport - Development Conditional Grant (R11)	Health	Health - Wage Conditional Grant	Health - Non Wage Conditional Grant	o/w Primary Health Care - Non Wage Recurrent (Government)	o/w Primary Health Care - Non Wage Recurrent (PNRP)	o/w Primary Healthcare - Hospital Non Wage Recurrent (Government)	o/w Primary Healthcare - Hospital Non Wage Recurrent (PNRP)	o/w Primary Healthcare - DHO allocation	o/w Primary Health Care - Non Wage Recurrent (results-based)
601	Arara city	0	5,819,982,354	4,578,398,330	396,565,042	514,625,376	42,383,574	0	0	52,444,770	277,144,403
602	Fort-Pontal city	0	4,684,165,774	3,965,774,881	578,418,591	209,028,271	13,244,545	0	211,005,573	37,673,283	97,259,795
603	Gulu city	0	2,626,023,059	1,567,636,904	686,083,780	281,955,122	26,118,055	0	239,603,580	43,553,567	83,579,463
604	Homa city	0	1,422,681,234	952,269,005	297,575,335	172,049,135	18,182,424	0	0	55,648,133	65,987,100
605	Jinja city	0	7,908,551,887	6,885,309,954	750,551,587	408,600,722	32,689,304	0	0	55,476,687	242,131,136
606	Lira city	0	4,508,019,607	3,515,753,000	853,650,752	317,977,030	29,942,555	0	276,479,955	45,791,824	121,795,381
607	Machia city	0	3,945,761,781	2,959,773,513	852,176,088	351,930,319	31,835,568	0	295,926,017	48,391,520	297,033,780
608	Molele city	0	8,851,680,628	7,527,712,720	1,088,880,540	377,159,838	35,346,880	0	320,452,093	51,548,576	179,557,936
609	Mbarara city	0	3,439,860,213	2,242,730,054	891,799,092	334,835,800	79,027,762	0	235,054,659	50,764,442	93,026,149
610	Soroti city	0	2,483,269,386	1,965,377,808	322,473,373	174,030,325	13,308,627	0	0	35,384,744	18,179,682
701	Aape Municipal Council	0	1,217,246,971	662,758,913	112,429,082	62,591,875	0	0	0	14,621,345	18,179,682
702	Bugiri Municipal Council	0	762,701,617	515,730,000	82,371,803	41,354,632	0	0	0	12,774,132	51,693,765
703	Bushenyi- Ihaha Municipal Council	0	2,648,024,925	2,302,039,944	162,601,306	85,165,641	0	0	0	16,376,628	65,096,931
704	Busia Municipal Council	0	1,732,151,458	1,350,485,636	197,796,102	99,421,599	0	0	0	14,878,171	66,673,515
705	Entebbe Municipal Council	0	1,340,119,212	812,684,256	197,796,102	99,421,599	0	0	0	18,685,183	30,519,653
706	Ibanda Municipal Council	0	3,040,393,321	2,466,012,052	349,038,712	198,051,700	14,675,545	0	0	16,199,887	59,540,200
707	Igera Municipal Council	0	1,157,395,513	997,305,764	147,859,693	62,538,149	0	0	0	16,646,971	45,159,581
708	Kabale Municipal Council	0	1,860,604,656	1,567,316,976	165,205,661	92,450,028	0	0	0	16,994,783	24,036,489
709	Kamuli Municipal Council	0	1,241,150,818	709,133,024	143,522,478	92,115,085	8,378,296	0	0	17,695,615	17,812,898
710	Kapehwa Municipal Council	0	1,461,814,009	1,178,762,724	110,838,505	65,310,841	0	0	210,433,494	41,685,159	66,105,614
711	Kasee Municipal Council	0	5,263,409,928	4,615,841,327	474,971,306	151,973,961	13,637,363	0	0	24,723,422	185,257,274
712	Kira Municipal Council	0	3,884,997,564	2,399,176,929	770,707,893	488,641,046	43,546,803	0	0	13,076,343	10,251,679
713	Kisoro Municipal Council	0	896,842,518	632,832,180	68,084,905	32,394,303	0	0	0	14,278,334	13,057,588
714	Kitungu Municipal Council	0	926,898,883	443,537,880	96,958,298	53,887,749	0	0	0	17,792,806	31,038,261
715	Koboko Municipal Council	0	2,204,862,620	1,904,474,142	175,455,795	109,714,478	10,727,757	0	0	16,496,122	49,929,980
716	Koido Municipal Council	0	1,396,361,797	1,137,876,948	148,454,183	63,500,112	10,101,374	0	0	12,977,623	72,396,777
717	Kumi Municipal Council	0	2,780,463,237	2,306,030,160	140,989,477	61,381,593	13,610,940	0	0	21,251,986	39,555,408
718	Lugazi Municipal Council	0	1,531,563,374	818,959,977	259,272,552	499,613,591	40,334,143	0	0	33,730,161	28,319,416
719	Makindu-Subagbo Municipal Council	0	2,799,670,734	1,424,276,554	796,271,348	489,613,591	40,334,143	0	0	21,453,359	64,229,077
720	Masindi Municipal Council	0	1,780,393,439	1,163,248,000	201,814,496	121,793,860	10,055,295	0	0	27,715,393	72,082,265
721	Mitanga Municipal Council	0	1,675,005,578	1,252,232,760	290,804,137	163,849,436	21,325,648	0	0	12,638,335	10,280,313
722	Morogor Municipal Council	0	633,791,564	532,629,132	61,986,410	25,832,766	0	0	0	48,375,401	78,906,655
723	Mtkenia Municipal Council	0	1,914,606,766	693,091,464	202,726,314	131,282,322	0	0	0	96,187,048	270,411,518
724	Mukoma Municipal Council	0	2,804,357,051	1,884,987,637	504,494,339	317,016,958	30,751,693	0	0	30,578,304	119,709,896
725	Nansana Municipal Council	0	5,591,160,646	3,684,645,110	1,224,654,700	764,667,150	65,293,566	0	0	58,986,467	324,301,874
726	Nebbi Municipal Council	0	251,747,212	238,637,484	13,109,728	254,131,109	25,373,348	0	0	13,109,728	97,406,617
727	Nyeru Municipal Council	0	1,906,602,449	1,297,712,388	414,090,769	47,351,158	0	0	0	32,788,080	29,391,254
728	Nyungu Municipal Council	0	1,147,175,143	1,019,100,720	94,827,943	80,365,714	8,968,157	0	0	12,920,804	72,082,265
729	Rukungu Municipal Council	0	2,288,241,640	1,997,295,416	196,402,576	155,437,516	11,368,049	0	0	19,575,927	80,851,427
730	Sheema Municipal Council	0	2,723,740,618	2,300,949,638	282,103,423	60,303,208	0	0	0	25,091,694	36,006,984
731	Tororo Municipal Council	0	1,408,619,262	1,253,325,246	115,197,088	272,066,336	23,157,500	0	0	16,581,533	78,906,655
801	Ahim District	0	6,226,405,284	5,097,149,298	999,593,104	928,013,552	76,465,759	0	0	48,375,401	207,204,535
802	Ajudumai District	0	14,106,567,941	11,855,156,818	2,076,208,777	754,979,459	0	0	452,226,665	86,811,746	224,980,022
803	Akegee District	0	9,706,008,126	7,842,682,913	1,519,158,151	551,594,614	46,662,611	0	0	60,282,106	224,980,022
804	Alekeberg District	0	4,829,241,648	3,610,132,444	897,926,994	335,215,566	24,319,832	0	444,855,556	45,960,005	189,951,322
805	Amolbag District	0	5,127,694,795	3,945,821,380	1,054,351,628	392,497,930	32,529,761	0	386,370,005	47,653,183	69,533,058
806	Amurist District	0	3,145,341,991	1,979,709,434	933,713,138	394,031,311	36,140,259	0	0	54,906,005	200,117,968
807	Amurith District	0	7,065,770,335	5,615,719,327	1,246,862,665	481,246,344	39,379,260	0	0	64,594,160	170,537,544
808	Amuru District	0	6,116,402,706	5,111,476,277	765,423,254	269,811,086	20,983,700	0	0	45,405,055	137,248,901
809	Apak District	0	9,644,893,471	8,361,630,331	1,045,305,121	222,380,919	16,269,431	0	0	37,785,977	93,125,899
810	Arusi District	0	3,331,855,110	2,570,303,485	564,223,056	450,776,636	33,932,535	0	183,304,272	53,722,395	37,417,311
811	Budaba District	0	6,234,564,356	5,089,238,928	924,009,543	496,609,148	38,390,297	0	0	55,087,643	288,230,665
812	Budaba District	0	11,006,480,297	8,945,640,306	1,851,946,803	720,069,445	56,827,700	0	0	84,312,818	144,464,012
813	Bugiri District	0	10,721,014,447	8,491,771,334	1,915,761,713	324,452,291	27,325,013	0	0	51,447,881	147,378,673
814	Bugwen District	0	4,650,644,662	3,982,270,408	550,843,618	400,950,013	33,399,518	0	0	49,531,316	116,689,602
815	Buhwya District	0	4,521,633,774	3,620,584,133	649,452,837	263,892,270	23,321,212	0	0	46,476,726	232,254,324
816	Buhwe District	0	8,104,459,286	6,556,352,050	1,428,924,511	432,881,738	33,479,953	0	0	51,102,800	115,788,881
817	Buleje District	0	5,807,464,942	4,640,699,446	771,733,016	266,314,441	31,536,255	0	0	42,930,270	115,788,881
818	Bukomambibi District	0	3,300,764,997	2,720,763,890	463,743,954	0	0	0	0	0	0





Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	Works and Transport - Development Conditional Grant (R11)	Health Conditional Grant	Health - Wage Conditional Grant	Health - Non Wage Conditional Grant	o/w Primary Health Care - Non Wage Recurrent (Government)	o/w Primary Health Care - Non Wage Recurrent (PNFP)	o/w Primary Healthcare - Hospital Non Wage Recurrent (Government)	o/w Primary Healthcare - Hospital Non Wage Recurrent (PNFP)	o/w Primary Healthcare - DHO allocation	o/w Primary Health Care - Non Wage Recurrent (Reus-based)
878	Kyatsi District	0	11,200,639,245	9,657,673,192	1,331,904,158	430,643,409	41,642,744	566,523,170	0	73,615,568	207,755,178
879	Lamwo District	403,776,798	6,035,364,843	4,640,653,656	1,071,671,485	733,644,375	54,631,593	0	0	73,649,128	191,212,967
880	Lira District	512,002,281	5,898,593,592	4,961,562,644	389,775,754	499,260,360	41,238,105	0	0	67,792,943	186,769,940
881	Luwero District	0	5,379,319,698	4,410,079,389	801,472,304	666,567,401	88,728,336	439,216,494	137,128,894	105,212,651	417,634,039
882	Luwero District	0	15,324,584,470	12,884,203,284	2,068,447,284	835,853,311	45,692,224	0	0	59,123,771	233,076,411
883	Luwero District	0	6,822,198,882	5,777,523,038	1,083,859,130	209,984,629	18,039,029	727,763,198	0	45,649,152	77,404,432
884	Luwero District	0	7,687,404,451	6,490,202,976	529,503,669	312,468,111	26,106,121	0	0	49,006,199	137,606,006
885	Madi-Opello District	0	4,259,706,475	3,665,971,000	565,423,805	261,576,374	21,434,330	0	0	38,190,553	110,453,018
886	Manafwa District	0	7,022,343,294	6,195,850,624	891,554,142	184,273,135	25,590,658	0	0	54,273,473	193,956,558
887	Manafwa District	0	7,806,427,829	6,814,030,970	933,501,858	357,571,043	15,663,413	508,233,677	381,998,004	100,075,500	401,170,098
888	Manafwa District	0	3,476,010,315	2,999,041,826	1,037,281,484	426,453,854	87,537,953	0	0	57,925,495	369,811,588
889	Manafwa District	0	8,687,075,723	7,444,701,732	2,008,293,710	476,453,854	31,829,033	0	0	75,308,699	314,826,223
890	Manafwa District	0	6,708,457,955	5,450,411,956	486,339,841	272,082,994	20,154,984	398,900,235	0	50,760,807	184,844,331
891	Mbarara District	0	5,243,135,528	4,505,411,956	1,005,316,903	331,875,612	26,634,570	630,601,336	0	65,257,009	198,500,787
892	Mbarara District	0	7,343,828,190	6,113,160,212	1,389,005,233	437,087,192	22,354,514	0	0	40,314,768	61,273,853
893	Mbarara District	0	12,304,857,629	10,675,904,326	1,389,005,233	201,722,535	22,354,514	0	0	52,448,918	75,831,696
894	Mbarara District	0	3,464,236,862	3,021,808,372	339,148,934	216,965,413	19,454,075	519,127,789	0	59,892,150	285,105,321
895	Mbarara District	0	9,891,849,546	8,900,514,375	891,630,424	419,163,826	43,223,783	304,288,559	0	59,892,150	285,105,321
896	Mbarara District	0	7,633,508,229	6,249,664,104	1,124,109,826	671,880,173	52,660,158	0	0	75,308,699	314,826,223
897	Mbarara District	0	6,171,275,615	4,764,037,883	1,127,755,095	799,505,879	70,224,651	471,779,630	233,561,811	89,899,700	394,698,094
898	Mbarara District	0	10,721,544,645	8,372,678,586	2,667,339,729	314,574,418	25,400,721	0	0	99,699,839	69,007,136
899	Mbarara District	0	2,504,427,116	1,726,381,560	455,219,238	268,872,643	24,702,620	0	0	39,726,090	80,650,146
900	Mbarara District	0	3,867,031,371	3,450,790,964	419,053,503	434,590,462	32,683,506	419,633,952	132,289,279	59,208,205	173,586,797
901	Mbarara District	0	12,097,786,757	10,469,117,712	1,394,273,556	391,168,357	3,683,579	0	0	62,663,244	175,838,339
902	Mbarara District	0	7,090,156,883	6,234,451,956	671,082,051	616,652,427	49,224,948	0	0	70,559,292	175,838,339
903	Mbarara District	0	7,016,110,760	5,898,605,372	922,862,799	468,429,358	42,238,443	0	0	56,186,809	336,248,744
904	Mbarara District	0	5,174,741,148	3,949,824,242	920,393,305	500,924,577	43,087,905	0	0	67,425,310	230,165,945
905	Mbarara District	0	5,319,907,639	4,385,282,000	849,306,003	444,633,552	36,912,161	0	0	56,378,415	90,241,147
906	Mbarara District	0	4,435,096,199	3,290,656,452	884,621,930	392,614,158	37,374,090	356,820,946	356,820,946	56,514,992	211,271,984
907	Mbarara District	0	9,228,411,536	7,507,541,892	784,283,568	280,437,011	20,755,805	387,802,143	286,825,644	87,026,033	144,495,785
908	Mbarara District	0	4,399,700,935	3,368,608,776	402,617,408	257,583,022	19,209,934	0	0	37,117,217	84,278,076
909	Mbarara District	0	5,284,413,197	4,790,710,108	1,973,334,495	805,396,331	60,344,756	610,384,115	0	61,842,778	139,547,144
910	Mbarara District	0	14,676,030,874	12,165,997,211	1,993,324,142	543,184,951	45,934,310	589,781,894	0	45,233,122	87,698,999
911	Mbarara District	0	8,649,245,259	6,979,627,560	1,393,324,142	270,448,600	0	0	0	56,953,192	157,378,349
912	Mbarara District	0	4,061,075,161	3,520,385,887	408,328,688	318,323,767	30,669,270	0	0	46,088,128	126,902,581
913	Mbarara District	0	256,001,141	5,709,859,642	675,220,196	418,323,767	24,111,338	0	0	73,489,166	407,757,876
914	Mbarara District	0	4,251,170,210	3,514,066,291	536,833,945	318,840,155	52,779,407	364,032,704	0	73,489,166	407,757,876
915	Mbarara District	0	8,507,381,521	6,643,982,078	1,587,000,346	677,505,284	40,213,351	0	0	48,144,670	174,978,840
916	Mbarara District	0	7,490,204,416	6,357,501,964	836,283,100	565,027,356	25,097,925	0	0	58,071,013	383,126,617
917	Mbarara District	0	4,056,286,586	3,255,033,160	563,803,827	306,504,175	38,324,414	825,707,054	0	76,895,809	181,205,334
918	Mbarara District	0	12,211,615,940	10,107,973,138	1,804,575,881	485,637,598	48,860,576	575,280,221	0	64,591,111	151,097,893
919	Mbarara District	0	11,687,479,248	10,032,301,796	1,430,049,449	356,257,064	35,985,547	349,995,608	0	45,831,963	181,766,012
920	Mbarara District	0	8,687,795,709	7,259,158,000	1,013,263,895	394,934,921	22,722,968	0	0	52,653,087	101,350,102
921	Mbarara District	0	5,991,304,370	5,150,115,952	531,018,147	221,291,507	19,272,084	0	0	112,977,160	97,450,235
922	Mbarara District	0	5,183,220,727	4,580,557,454	435,843,591	239,071,003	22,722,084	0	0	49,170,488	216,920,905
923	Mbarara District	0	9,023,297,500	6,988,185,212	1,702,615,334	755,767,838	80,559,652	0	0	58,641,583	383,957,507
924	Mbarara District	0	4,222,171,527	3,497,421,100	480,125,155	318,733,429	46,245,515	0	0	46,306,508	121,877,886
925	Mbarara District	0	5,929,021,716	4,736,765,003	935,896,342	582,257,044	41,815,394	0	0	58,747,038	334,346,619
926	Mbarara District	0	6,864,603,905	5,553,725,916	1,001,653,265	505,975,040	30,727,335	370,103,288	0	49,396,185	164,504,888
927	Mbarara District	0	8,380,951,930	7,389,189,908	809,414,282	242,833,442	30,012,404	0	0	70,654,307	197,684,065
928	Mbarara District	0	8,667,671,881	7,636,526,652	884,274,019	392,421,870	56,157,090	500,536,724	233,373,591	104,214,792	524,466,631
929	Mbarara District	0	4,577,081,026	642,575,265	1,224,954,639	661,255,636	65,679,441	0	0	105,242,943	718,052,568
930	Mbarara District	0	5,649,647,505	4,283,988,382	1,224,954,639	880,586,318	65,679,441	0	0	145,498,164	248,529,273
931	Mbarara District	0	15,871,911,312	13,360,504,755	2,316,764,389	1,952,955,805	174,458,101	0	0	57,252,737	248,529,273
932	Mbarara District	0	14,578,562,072	10,103,946,430	3,623,130,227	1,903,781,778	39,892,213	0	0	292,402,833	33,611,253
933	Mbarara District	0	11,603,307,084	8,171,605,352	2,941,582,722	473,662,616	0	0	0	9,366,456,985	33,611,253
934	Mbarara District	0	6,015,005,500	4,604,456,587	1,124,731,600	72,350,812,401	5,627,113,350	28,930,206,185	11,926,736,390	0	0
935	Mbarara District	0	1,347,492,339,235	939,289,372,470	163,701,325,311	72,350,812,401	5,627,113,350	28,930,206,185	11,926,736,390	0	0
Total		10,910,248,603	1,347,492,339,235	939,289,372,470	163,701,325,311	72,350,812,401	5,627,113,350	28,930,206,185	11,926,736,390	9,366,456,985	33,611,253

12 Human Capital Development				
Millions of US Dollars	Education - Non Recurrent Conditional Grant	o/w Primary Education - Non Recurrent	o/w Secondary Education - Non Recurrent	
0	2,453,604,581	1,585,407,700	1,256,352,598	
0	5,473,075,237	1,593,441,094	1,879,634,142	
0	1,197,339,965	896,319,646	309,020,322	
0	3,229,370,835	1,556,671,602	1,148,583,525	
48,940,061	2,651,909,702	1,251,483,549	1,195,811,204	
0	2,647,165,656	1,326,795,793	1,154,523,107	
0	5,101,330,519	2,839,975,912	1,916,552,585	
0	2,211,073,950	3,361,016,119	1,572,393,022	
0	3,059,927,113	753,656,855	1,307,736,717	
0	755,558,311	558,331,995	1,299,445,692	
0	3,597,994,962	2,845,111,268	752,663,693	
0	2,956,088,344	2,172,475,431	554,751,333	
0	3,055,752,327	1,135,756,701	982,900,836	
0	1,349,964,935	1,069,646,675	180,318,260	
0	1,183,975,271	1,263,095,433	548,459,033	
0	5,107,652,871	2,458,214,585	1,598,999,829	
0	5,917,653,394	4,017,016,222	1,767,008,009	
0	3,414,960,222	1,692,555,037	1,548,760,578	
0	1,456,405,272	956,275,443	500,129,832	
0	1,802,939,544	1,226,555,825	408,462,246	
0	4,399,509,547	2,409,792,806	1,881,606,736	
0	2,730,525,523	1,758,058,548	792,298,014	
0	2,393,469,225	1,862,318,340	481,156,385	
0	671,585,210	284,962,451	153,106,533	
391,031,971	3,300,984,405	2,429,739,402	1,534,600,456	
773,970,284	6,574,572,416	4,172,634,938	1,446,533,816	
656,986,884	3,633,686,225	1,916,500,358	2,233,966,099	
609,674,000	5,101,936,641	3,531,990,288	1,422,294,122	
0	1,717,579,585	947,009,164	556,056,536	
567,703,452	1,214,105,155	855,115,250	354,030,266	
0	1,667,261,112	990,838,928	521,066,596	
534,890,760	2,783,732,762	2,065,564,835	919,808,784	
0	3,065,223,832	1,861,923,928	835,797,619	
0	1,700,527,688	1,033,127,356	655,655,296	
0	3,171,797,679	2,130,239,161	869,565,665	
564,447,408	3,703,938,124	2,675,579,161	860,497,585	
183,992,552	2,359,678,713	1,405,695,380	663,468,314	
459,970,063	2,803,205,692	2,028,736,391	601,072,471	
0	2,968,172,357	2,255,565,183	726,463,670	
0	3,247,291,663	2,543,738,972	694,571,785	
0	958,430,103	730,622,619	227,907,784	
0	3,415,777,784	2,370,980,056	1,044,797,728	
0	2,470,692,958	1,806,824,098	653,640,156	
0	1,800,395,970	942,990,201	857,505,169	
0	2,433,492,289	1,404,181,355	1,079,310,934	
0	3,672,515,697	2,646,655,881	1,020,677,937	
349,733,496	3,662,018,493	2,487,024,797	1,307,075,318	

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	o/w Skills Development - Non Wage Recurrent	o/w SNE Education - Non Wage Recurrent	Education - Conditional Grant	o/w Education Development - Formerly SFG	Water	HCD - Water and Environment - Non Wage Recurrent Conditional Grant	o/w Rural Water & Sanitation - Non Wage Recurrent	Support Services Grant - Urban Water	Water and Environment - Development Grant	o/w Rural Water & Sanitation Subgrant	Transitional Development - Water
601	Arua city	848,374,284	21,837,918	499,643,474	499,643,474	0	0	0	0	0	0	0
602	Fort-Portal city	653,497,081	11,844,295	184,167,285	184,167,285	0	0	0	0	0	0	0
603	Gulu city	559,692,821	18,284,628	313,553,544	313,553,544	0	0	0	0	0	0	0
604	Hoima city	616,747,586	6,662,416	198,802,367	198,802,367	0	0	0	0	0	0	0
605	Jinja city	0	30,425,031	331,371,115	331,371,115	0	0	0	0	0	0	0
606	Lira city	0	28,130,200	265,069,163	265,069,163	0	0	0	0	0	0	0
607	Masaka city	760,004,761	7,550,737	268,520,413	268,520,413	0	0	0	0	0	0	0
608	Mbale city	0	5,552,012	349,040,149	349,040,149	0	0	0	0	0	0	0
609	Mbarara city	1,192,148,657	25,243,155	292,799,809	292,799,809	0	0	0	0	0	0	0
610	Soroti city	0	11,770,267	223,603,840	223,603,840	0	0	0	0	0	0	0
701	Apac Municipal Council	122,593,191	0	138,498,115	138,498,115	0	0	0	0	0	0	0
702	Bugiri Municipal Council	122,593,191	8,883,221	92,720,445	92,720,445	0	0	0	0	0	0	0
703	Bushenyi - Ishaka Municipal Council	620,866,435	5,552,013	118,335,755	118,335,755	0	0	0	0	0	0	0
704	Busia Municipal Council	0	0	122,766,709	122,766,709	0	0	0	0	0	0	0
705	Entebbe Municipal Council	458,969,795	5,181,879	144,168,082	144,168,082	0	0	0	0	0	0	0
706	Ibanda Municipal Council	0	0	170,011,662	170,011,662	0	0	0	0	0	0	0
707	Iganga Municipal Council	0	0	110,332,054	110,332,054	0	0	0	0	0	0	0
708	Kabale Municipal Council	167,921,378	7,994,899	148,898,604	148,898,604	0	0	0	0	0	0	0
709	Kamuli Municipal Council	0	4,441,611	119,220,131	119,220,131	0	0	0	0	0	0	0
710	Karchorwa Municipal Council	99,606,968	5,552,013	132,358,371	132,358,371	0	0	0	0	0	0	0
711	Kaseke Municipal Council	167,921,378	5,329,932	223,910,313	223,910,313	0	0	0	0	0	0	0
712	Kira Municipal Council	0	12,880,670	477,734,417	477,734,417	0	0	0	0	0	0	0
713	Kisoro Municipal Council	0	7,846,845	122,843,231	122,843,231	0	0	0	0	0	0	0
714	Kigungu Municipal Council	644,903,348	4,441,611	127,936,514	127,936,514	0	0	0	0	0	0	0
715	Koboko Municipal Council	167,921,378	14,139,126	149,505,649	149,505,649	0	0	0	0	0	0	0
716	Kodoko Municipal Council	0	3,701,341	137,357,535	137,357,535	0	0	0	0	0	0	0
717	Kumi Municipal Council	122,593,191	0	140,454,311	140,454,311	0	0	0	0	0	0	0
718	Lugazi Municipal Council	0	0	171,264,717	171,264,717	0	0	0	0	0	0	0
719	Makindye-Saabababo Municipal Council	0	0	419,584,893	419,584,893	0	0	0	0	0	0	0
720	Maitindi Municipal Council	0	7,254,630	188,076,823	188,076,823	0	0	0	0	0	0	0
721	Mityama Municipal Council	765,796,845	0	206,415,776	206,415,776	0	0	0	0	0	0	0
722	Moroto Municipal Council	339,529,512	0	101,728,561	101,728,561	0	0	0	0	0	0	0
723	Mubende Municipal Council	241,347,151	0	189,675,558	189,675,558	0	0	0	0	0	0	0
724	Mukono Municipal Council	0	19,765,166	269,203,470	269,203,470	0	0	0	0	0	0	0
725	Nansana Municipal Council	97,401,533	0	566,202,885	566,202,885	0	0	0	0	0	0	0
726	Nebbi Municipal Council	0	0	114,807,436	114,807,436	0	0	0	0	0	0	0
727	Nyeru Municipal Council	0	0	219,188,696	219,188,696	0	0	0	0	0	0	0
728	Ntungamo Municipal Council	0	0	84,007,722	84,007,722	0	0	0	0	0	0	0
729	Rukungiri Municipal Council	0	5,181,879	145,665,646	145,665,646	0	0	0	0	0	0	0
730	Sheema Municipal Council	167,921,378	6,440,335	172,537,003	172,537,003	0	0	0	0	0	0	0
731	Tororo Municipal Council	0	9,475,436	104,307,459	104,307,459	0	0	0	0	0	0	0
801	Ashai District	167,921,378	0	280,409,308	280,409,308	64,258,749	0	64,258,749	0	380,878,679	380,878,679	14,814,815
802	Adjuman District	134,255,298	4,811,745	698,941,265	698,941,265	128,106,976	0	128,106,976	0	396,825,848	396,825,848	14,814,815
803	Agago District	167,921,378	0	604,537,515	604,537,515	102,066,414	0	102,066,414	0	431,542,051	431,542,051	14,814,815
804	Alehong District	335,342,756	3,701,341	465,103,234	465,103,234	86,794,388	0	86,794,388	0	438,967,364	438,967,364	14,814,815
805	Amelkhar District	95,775,931	5,033,825	328,372,438	328,372,438	68,282,718	0	68,282,718	0	253,201,123	253,201,123	14,814,815
806	Amudat District	0	0	573,893,198	573,893,198	79,919,119	0	79,919,119	0	290,301,768	290,301,768	14,814,815
807	Amurua District	290,514,570	0	488,081,143	488,081,143	89,977,039	0	89,977,039	0	461,509,386	461,509,386	14,814,815
808	Apac District	90,412,479	30,795,164	503,864,543	503,864,543	69,798,411	0	69,798,411	0	504,762,748	504,762,748	14,814,815
809	Apac District	0	4,959,796	308,624,045	308,624,045	89,977,039	0	89,977,039	0	374,760,872	374,760,872	14,814,815
810	Arua District	0	5,552,013	269,508,345	269,508,345	64,894,390	0	64,894,390	0	444,482,571	444,482,571	14,814,815
811	Budaka District	0	7,772,818	386,467,191	386,467,191	65,195,335	0	65,195,335	0	404,083,571	404,083,571	14,814,815
812	Bududa District	0	5,107,551	376,913,412	376,913,412	79,343,853	0	79,343,853	0	228,874,798	228,874,798	14,814,815
813	Bughi District	55,397,236	3,331,207	699,315,560	699,315,560	91,050,042	0	91,050,042	0	586,215,987	586,215,987	14,814,815
814	Bugweri District	48,472,582	0	278,065,791	278,065,791	60,340,858	0	60,340,858	0	246,157,885	246,157,885	14,814,815
815	Burwaja District	0	0	425,244,618	425,244,618	66,659,890	0	66,659,890	0	450,227,030	450,227,030	14,814,815
816	Burwaja District	1,160,468,414	23,170,400	308,447,199	308,447,199	59,147,177	0	59,147,177	0	158,760,376	158,760,376	14,814,815
817	Bukedea District	167,921,378	0	532,450,146	532,450,146	80,655,192	0	80,655,192	0	637,797,430	637,797,430	14,814,815
818	Bulomamibi District	0	5,774,093	274,783,007	274,783,007	60,678,639	0	60,678,639	0	138,457,975	138,457,975	14,814,815

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Local Government																						
Vote Code	o/w Skills Development - Non Wage Recurrent		o/w SNE Education - Non Wage Recurrent		Education - Development Conditional Grant		o/w Education Development - Formerly SFG		Water		HCD - Water and Environment - Non Wage Recurrent Conditional Grant		o/w Rural Water & Sanitation - Non Wage Recurrent		Support Services Grant - Urban Water		Water and Environment - Development Grant		o/w Rural Water & Sanitation Subgrant		Transitional Development - Water	
819	Bukwo District	0	11,844,294	247,220,725	247,220,725	247,220,725	291,953,117	55,390,778	55,390,778	0	221,747,524	221,747,524	0	221,747,524	221,747,524	0	221,747,524	221,747,524	0	221,747,524	221,747,524	14,814,815
820	Buliabuli District	0	366,565,191	366,565,191	366,565,191	366,565,191	443,165,870	76,129,804	76,129,804	0	352,221,251	352,221,251	0	352,221,251	352,221,251	0	352,221,251	352,221,251	0	352,221,251	352,221,251	14,814,815
821	Bulisa District	0	391,817,577	391,817,577	391,817,577	391,817,577	248,286,622	63,097,815	63,097,815	0	170,373,992	170,373,992	0	170,373,992	170,373,992	0	170,373,992	170,373,992	0	170,373,992	170,373,992	14,814,815
822	Bundibugyo District	0	4,441,611	406,434,366	406,434,366	406,434,366	369,111,984	77,152,402	77,152,402	0	277,144,737	277,144,737	0	277,144,737	277,144,737	0	277,144,737	277,144,737	0	277,144,737	277,144,737	14,814,815
823	Bunyanyabu District	0	203,014,948	366,425,208	366,425,208	366,425,208	54,551,836	64,158,973	64,158,973	0	215,997,241	215,997,241	0	215,997,241	215,997,241	0	215,997,241	215,997,241	0	215,997,241	215,997,241	14,814,815
824	Bushenyi District	0	374,574,105	374,574,105	374,574,105	374,574,105	344,118,657	87,066,198	87,066,198	0	335,470,836	335,470,836	0	335,470,836	335,470,836	0	335,470,836	335,470,836	0	335,470,836	335,470,836	14,814,815
825	Busia District	0	2,368,859	511,075,846	511,075,846	511,075,846	437,351,849	72,979,960	72,979,960	0	208,721,031	208,721,031	0	208,721,031	208,721,031	0	208,721,031	208,721,031	0	208,721,031	208,721,031	14,814,815
826	Buraleja District	0	372,645,151	372,645,151	372,645,151	372,645,151	297,515,806	50,190,793	50,190,793	0	131,013,210	131,013,210	0	131,013,210	131,013,210	0	131,013,210	131,013,210	0	131,013,210	131,013,210	14,814,815
827	Butambala District	0	248,008,525	248,008,525	248,008,525	248,008,525	196,018,817	54,490,749	54,490,749	0	183,443,687	183,443,687	0	183,443,687	183,443,687	0	183,443,687	183,443,687	0	183,443,687	183,443,687	14,814,815
828	Butebo District	0	234,448,582	234,448,582	234,448,582	234,448,582	262,749,250	55,065,528	55,065,528	0	192,591,897	192,591,897	0	192,591,897	192,591,897	0	192,591,897	192,591,897	0	192,591,897	192,591,897	14,814,815
829	Buwama District	0	393,386,127	393,386,127	393,386,127	393,386,127	262,472,240	104,093,126	104,093,126	0	380,581,374	380,581,374	0	380,581,374	380,581,374	0	380,581,374	380,581,374	0	380,581,374	380,581,374	14,814,815
830	Buyende District	0	646,841,579	646,841,579	646,841,579	646,841,579	354,667,173	64,236,380	64,236,380	0	275,615,978	275,615,978	0	275,615,978	275,615,978	0	275,615,978	275,615,978	0	275,615,978	275,615,978	14,814,815
831	Dokolo District	0	6,588,389	356,688,576	356,688,576	356,688,576	306,845,730	76,710,545	76,710,545	0	215,320,370	215,320,370	0	215,320,370	215,320,370	0	215,320,370	215,320,370	0	215,320,370	215,320,370	14,814,815
832	Gomba District	0	359,147,759	359,147,759	359,147,759	359,147,759	306,845,730	76,710,545	76,710,545	0	215,320,370	215,320,370	0	215,320,370	215,320,370	0	215,320,370	215,320,370	0	215,320,370	215,320,370	14,814,815
833	Gulu District	0	333,735,134	333,735,134	333,735,134	333,735,134	305,602,913	70,930,717	70,930,717	0	219,857,381	219,857,381	0	219,857,381	219,857,381	0	219,857,381	219,857,381	0	219,857,381	219,857,381	14,814,815
834	Holma District	0	2,220,805	534,088,790	534,088,790	534,088,790	421,604,277	80,032,462	80,032,462	0	326,777,001	326,777,001	0	326,777,001	326,777,001	0	326,777,001	326,777,001	0	326,777,001	326,777,001	14,814,815
835	Isanda District	0	406,303,920	406,303,920	406,303,920	406,303,920	551,813,732	59,353,469	59,353,469	0	477,645,448	477,645,448	0	477,645,448	477,645,448	0	477,645,448	477,645,448	0	477,645,448	477,645,448	14,814,815
836	Isanga District	0	516,216,053	516,216,053	516,216,053	516,216,053	622,340,050	90,049,303	90,049,303	0	517,475,933	517,475,933	0	517,475,933	517,475,933	0	517,475,933	517,475,933	0	517,475,933	517,475,933	14,814,815
837	Isingiro District	0	10,955,972	1,359,823,152	1,359,823,152	1,359,823,152	1,427,146,256	151,759,151	151,759,151	0	1,260,572,291	1,260,572,291	0	1,260,572,291	1,260,572,291	0	1,260,572,291	1,260,572,291	0	1,260,572,291	1,260,572,291	14,814,815
838	Inja District	0	3,331,207	391,538,121	391,538,121	391,538,121	324,317,665	60,689,874	60,689,874	0	424,751,663	424,751,663	0	424,751,663	424,751,663	0	424,751,663	424,751,663	0	424,751,663	424,751,663	14,814,815
839	Kaabong District	0	5,181,879	621,418,116	621,418,116	621,418,116	436,372,110	102,272,994	102,272,994	0	319,284,301	319,284,301	0	319,284,301	319,284,301	0	319,284,301	319,284,301	0	319,284,301	319,284,301	14,814,815
840	Kabale District	0	409,461,579	409,461,579	409,461,579	409,461,579	839,070,425	69,011,673	69,011,673	0	405,243,937	405,243,937	0	405,243,937	405,243,937	0	405,243,937	405,243,937	0	405,243,937	405,243,937	14,814,815
841	Kabarole District	0	2,220,805	429,793,467	429,793,467	429,793,467	507,896,806	68,330,328	68,330,328	0	463,773,580	463,773,580	0	463,773,580	463,773,580	0	463,773,580	463,773,580	0	463,773,580	463,773,580	14,814,815
842	Kabaromalo District	0	285,634,273	285,634,273	285,634,273	285,634,273	393,292,622	98,650,552	98,650,552	0	319,827,255	319,827,255	0	319,827,255	319,827,255	0	319,827,255	319,827,255	0	319,827,255	319,827,255	14,814,815
843	Kagadi District	0	8,291,005	828,048,828	828,048,828	828,048,828	572,072,363	93,483,968	93,483,968	0	484,611,803	484,611,803	0	484,611,803	484,611,803	0	484,611,803	484,611,803	0	484,611,803	484,611,803	14,814,815
844	Kakumiro District	0	31,683,487	808,846,525	808,846,525	808,846,525	595,821,073	96,394,456	96,394,456	0	364,418,436	364,418,436	0	364,418,436	364,418,436	0	364,418,436	364,418,436	0	364,418,436	364,418,436	14,814,815
845	Kakuli District	0	296,861,361	296,861,361	296,861,361	296,861,361	438,555,607	59,312,356	59,312,356	0	143,968,622	143,968,622	0	143,968,622	143,968,622	0	143,968,622	143,968,622	0	143,968,622	143,968,622	14,814,815
846	Kaungaga District	0	364,314,528	364,314,528	364,314,528	364,314,528	52,101,917	52,101,917	52,101,917	0	391,331,473	391,331,473	0	391,331,473	391,331,473	0	391,331,473	391,331,473	0	391,331,473	391,331,473	14,814,815
847	Kairo District	0	367,971,149	367,971,149	367,971,149	367,971,149	481,374,481	75,228,193	75,228,193	0	520,163,562	520,163,562	0	520,163,562	520,163,562	0	520,163,562	520,163,562	0	520,163,562	520,163,562	14,814,815
848	Kailungu District	0	286,780,360	286,780,360	286,780,360	286,780,360	249,181,673	66,408,624	66,408,624	0	167,958,234	167,958,234	0	167,958,234	167,958,234	0	167,958,234	167,958,234	0	167,958,234	167,958,234	14,814,815
849	Kamuli District	0	558,096,305	558,096,305	558,096,305	558,096,305	638,698,432	103,720,055	103,720,055	0	690,652,958	690,652,958	0	690,652,958	690,652,958	0	690,652,958	690,652,958	0	690,652,958	690,652,958	14,814,815
850	Kamwenge District	0	4,811,745	725,616,299	725,616,299	725,616,299	795,842,289	90,374,517	90,374,517	0	349,973,367	349,973,367	0	349,973,367	349,973,367	0	349,973,367	349,973,367	0	349,973,367	349,973,367	14,814,815
851	Kanungu District	0	4,959,798	538,027,743	538,027,743	538,027,743	444,187,186	79,399,004	79,399,004	0	168,373,496	168,373,496	0	168,373,496	168,373,496	0	168,373,496	168,373,496	0	168,373,496	168,373,496	14,814,815
852	Kanchwira District	0	4,959,798	538,027,743	538,027,743	538,027,743	444,187,186	79,399,004	79,399,004	0	168,373,496	168,373,496	0	168,373,496	168,373,496	0	168,373,496	168,373,496	0	168,373,496	168,373,496	14,814,815
853	Kapelebyong District	0	156,117,501	156,117,501	156,117,501	156,117,501	230,824,783	47,636,472	47,636,472	0	274,104,420	274,104,420	0	274,104,420	274,104,420	0	274,104,420	274,104,420	0	274,104,420	274,104,420	14,814,815
854	Karenga District	0	957,010,122	957,010,122	957,010,122	957,010,122	357,046,155	68,126,920	68,126,920	0	126,804,978	126,804,978	0	126,804,978	126,804,978	0	126,804,978	126,804,978	0	126,804,978	126,804,978	14,814,815
855	Kasanda District	0	221,211,827	221,211,827	221,211,827	221,211,827	204,856,108	33,336,315	33,336,315	0	413,495,215	413,495,215	0	413,495,215	413,495,215	0	413,495,215	413,495,215	0	413,495,215	413,495,215	14,814,815
856	Kasee District	0	563,040,632	563,040,632	563,040,632	563,040,632	534,379,251	86,019,221	86,019,221	0	1,001,170,377	1,001,170,377	0	1,001,170,377	1,001,170,377	0	1,001,170,377	1,001,170,377	0	1,001,170,377	1,001,170,377	14,814,815
857	Kaseke District	0	14,139,126	1,428,052,437	1,428,052,437	1,428,052,437	1,170,026,373	154,041,081	154,041,081	0	410,143,081	410,143,081	0	410,143,081	410,143,081	0	410,143,081	410,143,081	0	410,143,081	410,143,081	14,814,815
858	Katsiki District	0	4,885,772	423,709,717	423,709,717	423,709,717	506,594,303	81,656,407	81,656,407	0	454,376,185	454,376,185	0	454,376,185	454,376,185	0	454,376,185	454,376,185	0	454,376,185	454,376,185	14,814,815
859	Kayunga District																					

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

[illegible]

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	Transitional Development Grant - Sanitation (Water & Environment)	Community Based Services	Social Development Services - Non Wage Recurrent Conditional Grant	o/w Social Development - Non Wage Recurrent	17 Regional Balanced Development					Urban Discretionary Development Equalisation Grant	o/w Municipal DDEG (Non USMID)	o/w Town DDEG	o/w Division DDEG (Non USMID)
						Administration	Pension	Multi Department						
819	Bukho District	14,814,815	32,017,914	32,017,914	32,017,914	1,003,519,751	1,003,519,751	4,562,274,803	28,944,280	0	28,944,280	0	28,944,280	0
820	Blambuli District	14,814,815	55,150,013	55,150,013	55,150,013	1,500,801,961	1,500,801,961	6,151,714,385	31,363,843	0	31,363,843	0	31,363,843	0
821	Bulica District	14,814,815	43,641,130	43,641,130	43,641,130	546,127,400	546,127,400	2,435,007,172	45,401,546	0	45,401,546	0	45,401,546	0
822	Buribhanga District	14,814,815	70,307,039	70,307,039	70,307,039	1,909,170,594	1,909,170,594	6,283,876,507	87,695,559	0	87,695,559	0	87,695,559	0
823	Burungabu District	14,814,815	51,591,574	51,591,574	51,591,574	890,431,490	890,431,490	4,994,954,408	101,754,860	0	101,754,860	0	101,754,860	0
824	Bushenyi District	14,814,815	48,348,304	48,348,304	48,348,304	4,164,648,034	4,164,648,034	4,998,618,052	56,905,580	0	56,905,580	0	56,905,580	0
825	Busa District	14,814,815	82,821,051	82,821,051	82,821,051	3,116,434,260	3,116,434,260	4,380,794,560	48,631,720	0	48,631,720	0	48,631,720	0
826	Butaleja District	14,814,815	76,000,231	76,000,231	76,000,231	2,777,871,814	2,777,871,814	4,464,413,254	89,246,958	0	89,246,958	0	89,246,958	0
827	Butambala District	14,814,815	33,998,251	33,998,251	33,998,251	1,374,538,476	1,374,538,476	3,147,689,648	47,471,066	0	47,471,066	0	47,471,066	0
828	Butebo District	14,814,815	46,903,023	46,903,023	46,903,023	962,506,104	962,506,104	3,396,342,518	60,465,145	0	60,465,145	0	60,465,145	0
829	Buvuma District	14,814,815	60,033,111	60,033,111	60,033,111	1,119,787,012	1,119,787,012	3,992,686,727	73,393,855	0	73,393,855	0	73,393,855	0
830	Buyenda District	14,814,815	100,281,542	100,281,542	100,281,542	1,481,349,212	1,481,349,212	3,992,686,727	56,574,598	0	56,574,598	0	56,574,598	0
831	Dokoio District	14,814,815	51,736,016	51,736,016	51,736,016	1,193,489,566	1,193,489,566	3,144,090,891	27,837,690	0	27,837,690	0	27,837,690	0
832	Gomba District	14,814,815	53,880,531	53,880,531	53,880,531	2,624,415,552	2,624,415,552	6,649,669,367	0	0	0	0	0	0
833	Gulu District	14,814,815	41,670,395	41,670,395	41,670,395	2,707,736,308	2,707,736,308	3,968,756,721	17,834,602	0	17,834,602	0	17,834,602	0
834	Homa District	14,814,815	58,286,385	58,286,385	58,286,385	2,824,415,552	2,824,415,552	4,724,527,214	48,254,713	0	48,254,713	0	48,254,713	0
835	Ibanda District	14,814,815	43,657,893	43,657,893	43,657,893	2,016,996,568	2,016,996,568	4,019,627,563	35,223,674	0	35,223,674	0	35,223,674	0
836	Iganaga District	14,814,815	84,211,335	84,211,335	84,211,335	5,331,327,042	5,331,327,042	7,693,558,326	145,095,463	0	145,095,463	0	145,095,463	0
837	Ikingiro District	14,814,815	126,256,167	126,256,167	126,256,167	2,403,231,190	2,403,231,190	4,842,001,428	110,628,030	0	110,628,030	0	110,628,030	0
838	Jinja District	14,814,815	65,076,293	65,076,293	65,076,293	4,391,418,668	4,391,418,668	4,402,660,451	56,353,736	0	56,353,736	0	56,353,736	0
839	Kabonga District	14,814,815	85,319,864	85,319,864	85,319,864	814,055,119	814,055,119	4,402,660,451	21,403,573	0	21,403,573	0	21,403,573	0
840	Kabele District	14,814,815	50,915,602	50,915,602	50,915,602	6,211,523,930	6,211,523,930	5,069,533,898	52,037,178	0	52,037,178	0	52,037,178	0
841	Kabarole District	14,814,815	51,576,685	51,576,685	51,576,685	2,272,869,180	2,272,869,180	3,104,270,526	14,504,299	0	14,504,299	0	14,504,299	0
842	Kaberama District	14,814,815	36,895,128	36,895,128	36,895,128	1,511,488,444	1,511,488,444	7,209,127,886	139,466,061	0	139,466,061	0	139,466,061	0
843	Kagadi District	14,814,815	106,027,245	106,027,245	106,027,245	1,761,716,271	1,761,716,271	5,538,409,895	94,405,332	0	94,405,332	0	94,405,332	0
844	Kakumiro District	14,814,815	94,187,653	94,187,653	94,187,653	758,583,218	758,583,218	3,378,127,487	16,248,802	0	16,248,802	0	16,248,802	0
845	Kakuli District	14,814,815	50,479,452	50,479,452	50,479,452	717,954,300	717,954,300	2,762,342,411	7,525,941	0	7,525,941	0	7,525,941	0
846	Kalengya District	14,814,815	69,870,929	69,870,929	69,870,929	2,079,120,297	2,079,120,297	4,462,306,578	55,188,370	0	55,188,370	0	55,188,370	0
847	Kalio District	14,814,815	51,644,501	51,644,501	51,644,501	2,236,799,356	2,236,799,356	3,548,606,039	47,034,866	0	47,034,866	0	47,034,866	0
848	Kalungu District	14,814,815	108,297,525	108,297,525	108,297,525	5,014,717,948	5,014,717,948	5,353,012,658	75,455,681	0	75,455,681	0	75,455,681	0
849	Kamuli District	14,814,815	69,889,422	69,889,422	69,889,422	1,799,251,439	1,799,251,439	5,256,478,187	99,505,917	0	99,505,917	0	99,505,917	0
850	Kamwenge District	14,814,815	80,894,989	80,894,989	80,894,989	3,115,961,838	3,115,961,838	6,024,143,130	113,017,907	0	113,017,907	0	113,017,907	0
851	Kanungu District	14,814,815	20,535,402	20,535,402	20,535,402	2,090,426,841	2,090,426,841	3,031,030,293	4,831,116	0	4,831,116	0	4,831,116	0
852	Kapchorwa District	14,814,815	45,488,790	45,488,790	45,488,790	559,078,583	559,078,583	3,158,739,657	28,029,782	0	28,029,782	0	28,029,782	0
853	Kapelebyong District	14,814,815	34,692,923	34,692,923	34,692,923	198,586,006	198,586,006	3,110,229,327	30,807,120	0	30,807,120	0	30,807,120	0
854	Karunga District	14,814,815	70,968,464	70,968,464	70,968,464	1,312,146,485	1,312,146,485	4,724,462,804	53,972,607	0	53,972,607	0	53,972,607	0
855	Kasanda District	14,814,815	188,672,025	188,672,025	188,672,025	5,953,304,768	5,953,304,768	11,936,730,013	218,152,320	0	218,152,320	0	218,152,320	0
856	Kaseke District	14,814,815	58,334,775	58,334,775	58,334,775	2,024,659,188	2,024,659,188	6,059,170,785	26,348,837	0	26,348,837	0	26,348,837	0
857	Katavi District	14,814,815	103,265,146	103,265,146	103,265,146	2,755,296,733	2,755,296,733	5,113,669,526	115,157,765	0	115,157,765	0	115,157,765	0
858	Kayunga District	14,814,815	48,254,823	48,254,823	48,254,823	509,990,563	509,990,563	4,266,671,057	33,370,594	0	33,370,594	0	33,370,594	0
859	Kazo District	14,814,815	55,698,775	55,698,775	55,698,775	2,142,551,436	2,142,551,436	5,777,882,431	21,388,358	0	21,388,358	0	21,388,358	0
860	Kibaka District	14,814,815	44,972,680	44,972,680	44,972,680	1,401,170,625	1,401,170,625	4,351,442,619	49,488,615	0	49,488,615	0	49,488,615	0
861	Kiboga District	14,814,815	62,991,421	62,991,421	62,991,421	1,554,450,885	1,554,450,885	4,617,033,607	57,773,542	0	57,773,542	0	57,773,542	0
862	Kibuku District	14,814,815	70,361,554	70,361,554	70,361,554	712,576,928	712,576,928	4,190,737,845	26,186,226	0	26,186,226	0	26,186,226	0
863	Kikube District	14,814,815	48,441,602	48,441,602	48,441,602	1,257,671,474	1,257,671,474	4,773,425,738	34,595,537	0	34,595,537	0	34,595,537	0
864	Kiruhura District	14,814,815	80,347,830	80,347,830	80,347,830	1,132,294,481	1,132,294,481	4,277,940,204	88,433,997	0	88,433,997	0	88,433,997	0
865	Kiryandongo District	14,814,815	104,886,308	104,886,308	104,886,308	2,417,285,396	2,417,285,396	6,340,681,828	111,735,540	0	111,735,540	0	111,735,540	0
866	Kisumu District	14,814,815	43,536,511	43,536,511	43,536,511	718,654,691	718,654,691	4,037,158,846	54,683,599	0	54,683,599	0	54,683,599	0
867	Kitale District	14,814,815	58,367,932	58,367,932	58,367,932	3,420,471,051	3,420,471,051	5,315,146,335	17,337,599	0	17,337,599	0	17,337,599	0
868	Kitgum District	14,814,815	49,150,174	49,150,174	49,150,174	1,047,020,034	1,047,020,034	4,398,928,819	86,424,534	0	86,424,534	0	86,424,534	0
869	Koboko District	14,814,815	69,081,018	69,081,018	69,081,018	670,054,579	670,054,579	3,876,771,091	31,689,937	0	31,689,937	0	31,689,937	0
870	Koko District	14,814,815	53,790,642	53,790,642	53,790,642	1,709,005,264	1,709,005,264	3,963,931,155	44,150,949	0	44,150,949	0	44,150,949	0
871	Korido District	14,814,815	59,340,182	59,340,182	59,340,182	4,766,953,010	4,766,953,010	4,699,675,085	31,169,111	0	31,169,111	0	31,169,111	0
872	Kumi District	14,814,815	51,178,160	51,178,160	51,178,160	876,741,753	876,741,753	3,959,607,154	26,615,247	0	26,615,247	0	26,615,247	0
873	Kwana District	14,814,815	37,226,189	37,226,189	37,226,189	1,550,214,124	1,550,214,124	5,041,020,079	81,786,772	0	81,786,772	0	81,786,772	0
874	Kween District	14,814,815	69,861,169	69,861,169	69,861,169	650,034,942	650,034,942	5,215,843,144	104,171,311	0	104,171,311	0	104,171,311	0
875	Kwihwani District	14,814,815	93,875,392	93,875,392	93,875,392	1,576,543,580	1,576,543,580	5,435,026,930	181,157,975	0	181,157,975	0	181,157,975	0
876	Kyegwa District	14,814,815	126,435,055	126,435,055	126,435,055	2,292,106,757	2,292,106,757	7,226,890,486	0	0	0	0	0	0
877	Kyungu District	14,814,815	126,435,055	126,435,055	126,435,055	2,292,106,757	2,292,106,757	7,226,890,486	0	0	0	0	0	0

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	17 Regional Balanced Development					Urban Discretionary Development Equalisation Grant				o/w Division DDEG (Non USMID)	
		Transitional Development Grant - Sanitation (Water & Environment)	Community Based Services	Social Development Services - Non Wage Recurrent Conditional Grant	o/w Social Development - Non Wage Recurrent	Administration	Pension	Multi Department	o/w Municipal DDEG (Non USMID)	o/w Town DDEG		
878	Kyotaro District	14,814,315	60,941,999	60,941,999	60,941,999	2,496,736,340	2,496,736,340	4,417,783,631	0	68,028,907	0	68,028,907
879	Lamwa District	14,814,315	50,390,184	50,390,184	50,390,184	1,680,065,531	1,680,065,531	4,508,452,445	0	40,959,924	0	40,959,924
880	Lira District	14,814,315	58,327,584	58,327,584	58,327,584	3,874,476,889	3,874,476,889	3,841,499,556	0	17,248,756	0	17,248,756
881	Luka District	14,814,315	73,175,090	73,175,090	73,175,090	1,584,881,254	1,584,881,254	3,605,825,216	0	69,706,768	0	69,706,768
882	Luwero District	14,814,315	137,150,322	137,150,322	137,150,322	4,964,713,041	4,964,713,041	7,745,582,416	0	206,677,766	0	206,677,766
883	Lwengo District	14,814,315	72,895,370	72,895,370	72,895,370	2,095,302,010	2,095,302,010	4,869,395,796	0	62,421,801	0	62,421,801
884	Lyantonde District	14,814,315	33,512,718	33,512,718	33,512,718	773,214,652	773,214,652	3,330,691,287	0	24,306,872	0	24,306,872
885	Madi-Okollo District	14,814,315	38,692,599	38,692,599	38,692,599	1,068,794,143	1,068,794,143	4,156,115,862	0	23,687,779	0	23,687,779
886	Mamfwa District	14,814,315	42,570,969	42,570,969	42,570,969	3,322,365,465	3,322,365,465	5,862,772,244	0	60,563,188	0	60,563,188
887	Mara District	14,814,315	52,493,894	52,493,894	52,493,894	1,594,124,571	1,594,124,571	3,787,517,525	0	52,610,044	0	52,610,044
888	Masaka District	14,814,315	29,291,683	29,291,683	29,291,683	4,550,496,438	4,550,496,438	2,341,856,517	0	0	0	0
889	Masindi District	14,814,315	57,846,592	57,846,592	57,846,592	2,570,546,797	2,570,546,797	4,356,346,775	0	38,455,893	0	38,455,893
890	Mavoko District	14,814,315	144,571,018	144,571,018	144,571,018	2,672,707,449	2,672,707,449	6,168,075,050	0	80,236,971	0	80,236,971
891	Mbarara District	14,814,315	64,003,556	64,003,556	64,003,556	5,734,995,926	5,734,995,926	5,868,488,820	0	36,049,373	0	36,049,373
892	Mbarara District	14,814,315	41,008,454	41,008,454	41,008,454	4,924,561,798	4,924,561,798	4,353,839,015	0	57,434,701	0	57,434,701
893	Mitima District	14,814,315	51,533,850	51,533,850	51,533,850	2,124,869,567	2,124,869,567	4,909,728,935	0	43,999,669	0	43,999,669
894	Mityana District	14,814,315	63,337,094	63,337,094	63,337,094	2,528,346,476	2,528,346,476	3,515,954,954	0	55,152,954	0	55,152,954
895	Moroto District	14,814,315	31,300,357	31,300,357	31,300,357	539,506,857	539,506,857	3,203,129,984	0	7,049,159	0	7,049,159
896	Moyo District	14,814,315	30,004,083	30,004,083	30,004,083	1,440,676,563	1,440,676,563	3,402,204,221	0	26,559,244	0	26,559,244
897	Mpigi District	14,814,315	71,325,699	71,325,699	71,325,699	3,454,430,280	3,454,430,280	3,900,244,167	0	77,445,210	0	77,445,210
898	Mubende District	14,814,315	101,431,461	101,431,461	101,431,461	2,248,570,922	2,248,570,922	6,073,024,257	0	57,063,468	0	57,063,468
899	Mukono District	14,814,315	130,008,850	130,008,850	130,008,850	4,682,532,322	4,682,532,322	4,887,807,199	0	126,111,686	0	126,111,686
900	Nabulak District	14,814,315	46,399,758	46,399,758	46,399,758	252,196,324	252,196,324	3,508,741,156	0	22,855,342	0	22,855,342
901	Nalapir District	14,814,315	37,896,079	37,896,079	37,896,079	476,866,702	476,866,702	3,635,059,839	0	8,263,915	0	8,263,915
902	Nakasele District	14,814,315	63,047,136	63,047,136	63,047,136	2,750,108,787	2,750,108,787	5,134,981,068	0	49,647,807	0	49,647,807
903	Nakasongola District	14,814,315	56,875,173	56,875,173	56,875,173	2,604,491,126	2,604,491,126	5,687,350,886	0	71,725,431	0	71,725,431
904	Namayingo District	14,814,315	76,470,377	76,470,377	76,470,377	897,105,195	897,105,195	3,916,809,993	0	70,942,720	0	70,942,720
905	Namindwa District	14,814,315	66,348,842	66,348,842	66,348,842	1,693,426,009	1,693,426,009	6,152,842,330	0	71,658,253	0	71,658,253
906	Namutumba District	14,814,315	78,651,279	78,651,279	78,651,279	1,794,696,978	1,794,696,978	4,812,804,521	0	75,323,994	0	75,323,994
907	Napak District	14,814,315	66,905,389	66,905,389	66,905,389	476,150,966	476,150,966	5,656,380,668	0	40,187,154	0	40,187,154
908	Nebbi District	14,814,315	61,407,440	61,407,440	61,407,440	5,637,804,206	5,637,804,206	5,595,673,032	0	37,975,421	0	37,975,421
909	Ngora District	14,814,315	49,434,798	49,434,798	49,434,798	2,469,960,192	2,469,960,192	3,137,813,506	0	41,491,504	0	41,491,504
910	Nitoroko District	14,814,315	33,161,837	33,161,837	33,161,837	344,378,557	344,378,557	5,435,903,130	0	42,783,586	0	42,783,586
911	Ntungamo District	14,814,315	111,318,987	111,318,987	111,318,987	5,881,751,337	5,881,751,337	7,547,732,357	0	183,025,632	0	183,025,632
912	Nwoya District	14,814,315	74,968,783	74,968,783	74,968,783	948,941,117	948,941,117	5,677,843,993	0	49,522,149	0	49,522,149
913	Obongi District	14,814,315	19,926,475	19,926,475	19,926,475	231,389,561	231,389,561	3,420,645,850	0	11,310,618	0	11,310,618
914	Omoro District	14,814,315	60,994,731	60,994,731	60,994,731	1,269,517,307	1,269,517,307	4,288,750,315	0	30,672,483	0	30,672,483
915	Otuke District	14,814,315	44,879,165	44,879,165	44,879,165	1,201,070,099	1,201,070,099	3,636,980,546	0	41,499,922	0	41,499,922
916	Oyam District	14,814,315	107,933,897	107,933,897	107,933,897	3,711,258,506	3,711,258,506	5,839,537,135	0	71,792,583	0	71,792,583
917	Pader District	14,814,315	72,122,091	72,122,091	72,122,091	1,853,171,417	1,853,171,417	5,478,787,633	0	37,662,291	0	37,662,291
918	Palwachi District	14,814,315	48,188,254	48,188,254	48,188,254	1,745,073,584	1,745,073,584	4,062,845,450	0	55,840,573	0	55,840,573
919	Pallisa District	14,814,315	81,083,862	81,083,862	81,083,862	5,335,597,479	5,335,597,479	7,767,722	0	77,670,722	0	77,670,722
920	Rakai District	14,814,315	76,616,106	76,616,106	76,616,106	3,534,613,784	3,534,613,784	5,964,107,871	0	78,059,696	0	78,059,696
921	Rubanda District	14,814,315	57,918,419	57,918,419	57,918,419	1,606,988,148	1,606,988,148	4,465,751,325	0	104,079,994	0	104,079,994
922	Rubini District	14,814,315	40,094,632	40,094,632	40,094,632	998,844,138	998,844,138	4,940,200,792	0	21,151,597	0	21,151,597
923	Rukiga District	14,814,315	33,056,251	33,056,251	33,056,251	1,299,804,101	1,299,804,101	3,234,815,194	0	20,737,637	0	20,737,637
924	Rukungiri District	14,814,315	83,323,760	83,323,760	83,323,760	5,642,913,973	5,642,913,973	5,811,044,837	0	34,029,865	0	34,029,865
925	Rwamara District	14,814,315	39,541,360	39,541,360	39,541,360	1,159,421,331	1,159,421,331	3,517,948,060	0	48,646,187	0	48,646,187
926	Sembabule District	14,814,315	74,253,982	74,253,982	74,253,982	1,616,181,004	1,616,181,004	5,295,290,625	0	30,433,272	0	30,433,272
927	Serere District	14,814,315	82,015,137	82,015,137	82,015,137	2,291,455,554	2,291,455,554	9,350,255,720	0	69,624,550	0	69,624,550
928	Sheema District	14,814,315	36,013,263	36,013,263	36,013,263	3,046,727,362	3,046,727,362	4,230,672,172	0	64,705,623	0	64,705,623
929	Sironka District	14,814,315	64,629,128	64,629,128	64,629,128	3,618,984,096	3,618,984,096	6,538,750,027	0	85,956,489	0	85,956,489
930	Soroti District	14,814,315	65,460,926	65,460,926	65,460,926	4,539,531,149	4,539,531,149	3,923,348,799	0	7,201,519	0	7,201,519
931	Terego District	14,814,315	58,697,388	58,697,388	58,697,388	895,595,218	895,595,218	3,696,050,459	0	15,118,515	0	15,118,515
932	Tororo District	14,814,315	129,721,297	129,721,297	129,721,297	7,624,770,167	7,624,770,167	7,479,272,978	0	139,348,773	0	139,348,773
933	Wakiso District	14,814,315	334,789,581	334,789,581	334,789,581	5,886,418,157	5,886,418,157	13,473,943,647	0	805,832,295	0	805,832,295
934	Yumbe District	14,814,315	202,911,105	202,911,105	202,911,105	1,769,522,310	1,769,522,310	8,236,796,518	0	186,719,101	0	186,719,101
935	Zombo District	14,814,315	71,457,471	71,457,471	71,457,471	1,260,357,658	1,260,357,658	5,011,744,204	0	78,053,049	0	78,053,049
Total		2,600,000,000	10,563,681,885	10,563,681,885	10,563,681,885	352,216,186,807	352,216,186,807	796,724,484,520	11,784,978,543	8,531,976,806	12,888,549,318	12,888,549,318

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	District Discretionary Development Grant	o/w Rural DDEG - Local Government Grant	o/w District DDEG - Local Government Grant	o/w Subcounty DDEG - Local Government Grant	o/w District DDEG - PAC & DSC	o/w Performance Based Climate Resilient Grant	Urban Unconditional Grants	Urban Unconditional Grant - Wage	o/w Municipal UGC - Wage	Urban Unconditional Grant - Non Wage Recurrent
601	Arua city	45,251,641	45,251,641	0	0	45,251,641	0	4,846,916,863	3,814,422,114	3,814,422,114	1,034,454,749
602	Fort-Porta city	45,251,641	45,251,641	0	0	45,251,641	0	3,773,567,602	3,328,186,544	3,328,186,544	445,381,058
603	Gulu city	45,251,641	45,251,641	0	0	45,251,641	0	4,226,629,602	3,475,482,502	3,475,482,502	751,347,100
604	Homa city	45,251,641	45,251,641	0	0	45,251,641	0	2,195,000,980	1,686,720,812	1,686,720,812	508,280,166
605	Jinja city	45,251,641	45,251,641	0	0	45,251,641	0	4,205,359,818	3,421,136,458	3,421,136,458	784,223,360
606	Lira city	45,251,641	45,251,641	0	0	45,251,641	0	3,057,665,612	2,256,273,798	2,256,273,798	801,391,814
607	Masaka city	45,251,641	45,251,641	0	0	45,251,641	0	3,186,568,307	2,420,609,112	2,420,609,112	755,259,595
608	Moale city	45,251,641	45,251,641	0	0	45,251,641	0	4,951,152,520	4,039,400,398	4,039,400,398	911,752,122
609	Mbarara city	45,251,641	45,251,641	0	0	45,251,641	0	3,759,187,074	3,020,067,459	3,020,067,459	759,114,615
610	Sortit city	45,251,641	45,251,641	0	0	45,251,641	0	2,682,115,955	2,031,310,313	2,031,310,313	601,405,642
701	Apac Municipal Council	0	0	0	0	0	0	1,619,056,797	1,224,369,226	1,224,369,226	394,687,571
702	Bugiri Municipal Council	0	0	0	0	0	0	828,731,048	892,543,519	892,543,519	368,475,972
703	Bushenyi-Isiaka Municipal Council	0	0	0	0	0	0	1,282,869,339	969,690,527	1,161,106,200	354,640,988
704	Busia Municipal Council	0	0	0	0	0	0	1,515,747,186	1,091,797,972	1,091,797,972	497,086,354
705	Entebbe Municipal Council	0	0	0	0	0	0	1,580,884,326	1,091,797,972	1,208,014,697	356,781,102
706	Ibanda Municipal Council	0	0	0	0	0	0	1,534,158,599	1,393,579,422	1,393,579,422	356,781,102
707	Iganga Municipal Council	0	0	0	0	0	0	1,190,051,251	838,266,156	1,036,798,320	356,781,102
708	Kabale Municipal Council	0	0	0	0	0	0	1,405,370,689	967,907,173	1,208,014,697	356,781,102
709	Kamuli Municipal Council	0	0	0	0	0	0	1,595,246,844	1,120,307,088	1,064,095,808	474,959,756
710	Kapehwa Municipal Council	0	0	0	0	0	0	2,213,235,046	1,268,815,000	1,064,095,808	944,420,045
711	Kaseke Municipal Council	0	0	0	0	0	0	1,388,165,892	1,052,999,376	1,052,999,376	282,278,869
712	Kira Municipal Council	0	0	0	0	0	0	1,586,509,013	1,234,645,908	1,234,645,908	335,166,516
713	Kisoro Municipal Council	0	0	0	0	0	0	1,422,421,978	1,021,764,391	1,021,764,391	400,637,837
714	Kigungu Municipal Council	0	0	0	0	0	0	1,417,649,421	1,100,415,299	1,100,415,299	317,234,122
715	Koboko Municipal Council	0	0	0	0	0	0	1,457,491,236	980,318,784	980,318,784	477,172,446
716	Kotido Municipal Council	0	0	0	0	0	0	2,003,863,841	1,111,182,244	1,111,182,244	892,681,597
717	Kumi Municipal Council	0	0	0	0	0	0	1,817,191,723	1,361,170,659	1,361,170,659	631,950,486
718	Lugazi Municipal Council	0	0	0	0	0	0	871,756,444	618,058,864	1,096,774,552	460,746,087
719	Malindi Municipal Council	0	0	0	0	0	0	1,559,520,639	1,096,774,552	1,096,774,552	460,746,087
720	Marindi Municipal Council	0	0	0	0	0	0	2,119,827,579	1,456,019,229	1,456,019,229	663,808,350
721	Mitirani Municipal Council	0	0	0	0	0	0	2,865,007,829	1,598,823,784	1,598,823,784	1,266,244,045
722	Moroto Municipal Council	0	0	0	0	0	0	1,553,694,144	1,233,859,752	1,233,859,752	319,834,392
723	Mudeinde Municipal Council	0	0	0	0	0	0	1,318,685,484	745,365,642	851,894,240	293,698,044
724	Mukono Municipal Council	0	0	0	0	0	0	1,145,592,284	851,894,240	1,550,093,001	332,405,086
725	Narara Municipal Council	0	0	0	0	0	0	1,882,500,087	1,550,093,001	1,550,093,001	481,595,997
726	Nebbi Municipal Council	0	0	0	0	0	0	1,295,179,591	813,633,594	813,633,594	407,318,947
727	Nyeru Municipal Council	0	0	0	0	0	0	1,081,939,375	674,620,428	674,620,428	145,807,776
728	Ntungamo Municipal Council	0	0	0	0	0	0	145,807,776	0	0	102,455,653
729	Rukungiri Municipal Council	0	0	0	0	0	0	170,402,207	0	0	170,402,207
730	Sheema Municipal Council	0	0	0	0	0	0	115,862,356	0	0	115,862,356
731	Tororo Municipal Council	0	0	0	0	0	0	86,804,393	0	0	86,804,393
801	Abim District	540,910,557	540,910,557	316,167,526	179,491,390	45,251,641	0	145,807,776	0	0	145,807,776
802	Adjumani District	507,082,220	507,082,220	278,442,651	183,387,919	45,251,641	0	102,455,653	0	0	102,455,653
803	Apaka District	1,830,953,222	1,830,953,222	763,221,210	453,397,404	45,251,641	569,082,967	170,402,207	0	0	170,402,207
804	Apakong District	984,591,696	984,591,696	628,016,251	311,323,805	45,251,641	0	115,862,356	0	0	115,862,356
805	Arbimi District	552,994,461	552,994,461	307,769,142	199,873,678	45,251,641	0	86,804,393	0	0	86,804,393
806	Arubara District	901,946,951	901,946,951	529,154,083	327,541,237	45,251,641	0	75,024,143	0	0	75,024,143
807	Arusha District	1,015,060,173	1,015,060,173	626,506,929	343,301,603	45,251,641	0	79,252,522	0	0	79,252,522
808	Aruru District	923,955,132	923,955,132	579,298,254	299,405,238	45,251,641	0	125,824,015	0	0	125,824,015
809	Arusi District	678,228,257	678,228,257	429,920,240	203,056,975	45,251,641	0	45,020,928	0	0	45,020,928
810	Arusi District	559,982,983	559,982,983	362,094,457	192,636,886	45,251,641	0	0	0	0	0
811	Budaka District	833,654,375	833,654,375	472,635,553	315,777,382	45,251,641	0	221,761,728	0	0	221,761,728
812	Bududa District	814,287,372	814,287,372	403,358,516	365,677,416	45,251,641	0	130,362,109	0	0	130,362,109
813	Bughi District	1,181,793,341	1,181,793,341	688,592,912	448,008,788	45,251,641	0	306,496,271	0	0	306,496,271
814	Bugwer District	459,818,059	459,818,059	224,515,018	190,051,400	45,251,641	0	137,710,790	0	0	137,710,790
815	Buhwaji District	604,615,083	604,615,083	384,113,283	175,250,158	45,251,641	0	91,165,128	0	0	91,165,128
816	Bukwe District	374,873,721	374,873,721	202,007,510	127,614,570	45,251,641	0	121,226,800	0	0	121,226,800
817	Bukedea District	1,259,929,619	1,259,929,619	845,770,747	368,907,232	45,251,641	0	70,797,059	0	0	70,797,059
818	Bukomansiri District	413,712,961	413,712,961	228,131,980	140,329,340	45,251,641	0	129,223,394	0	0	129,223,394

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	District Discretionary Equalisation Grant	o/w Rural DDEG - Local Government Grant	o/w District DDEG - Local Government Grant	o/w Subcounty DDEG - Local Government Grant	o/w District DDEG - PAC & DSC	o/w Performance Based Climate Resilient Grant	Urban Unconditional Grants	Urban Unconditional Grant - Wage	o/w Municipal UCG - Wage	Urban Unconditional Grant - Non Wage Recurrent
819	Bukwa District	448,953,371	448,953,871	241,382,395	162,319,835	45,251,641	522,378,492	83,553,475	0	0	83,553,475
820	Bulambuli District	1,268,860,597	746,482,105	387,918,132	313,312,333	45,251,641	0	79,724,816	0	0	79,724,816
821	Bulisa District	466,731,358	466,731,358	277,636,892	143,842,835	45,251,641	0	118,951,357	0	0	118,951,357
822	Bundibugyo District	676,581,385	676,581,285	354,802,398	276,927,246	45,251,641	0	216,471,133	0	0	216,471,133
823	Bunyanga District	453,152,523	453,152,523	268,735,645	139,165,236	45,251,641	0	253,169,697	0	0	253,169,697
824	Bushenyi District	510,518,517	510,518,617	322,623,977	142,642,989	45,251,641	0	159,833,247	0	0	159,833,247
825	Busia District	1,067,963,190	1,067,963,190	603,004,830	419,706,719	45,251,641	0	121,478,721	0	0	121,478,721
826	Butebwa District	819,435,419	819,435,419	442,128,187	332,055,591	45,251,641	0	195,290,249	0	0	195,290,249
827	Butambala District	312,172,746	312,172,746	184,688,758	82,232,387	45,251,641	0	123,340,327	0	0	123,340,327
828	Butebo District	512,452,317	512,452,817	230,234,938	246,966,238	45,251,641	0	135,416,838	0	0	135,416,838
829	Buvuma District	285,550,506	285,550,506	139,909,866	100,388,999	45,251,641	0	75,409,083	0	0	75,409,083
830	Buyende District	800,767,524	800,767,524	429,240,012	336,275,871	45,251,641	0	179,534,203	0	0	179,534,203
831	Dakolo District	616,222,150	616,222,150	361,160,439	209,810,070	45,251,641	0	138,933,794	0	0	138,933,794
832	Gomba District	494,293,115	494,293,115	255,615,907	193,425,568	45,251,641	0	69,274,758	0	0	69,274,758
833	Gulu District	660,197,501	660,197,501	396,162,406	218,783,454	45,251,641	0	0	0	0	0
834	Holma District	767,285,699	767,285,699	464,861,481	257,172,577	45,251,641	0	49,247,982	0	0	49,247,982
835	Banda District	597,565,491	597,565,491	398,068,932	154,244,917	45,251,641	0	130,923,746	0	0	130,923,746
836	Ingwa District	921,383,914	921,383,914	513,331,782	362,800,491	45,251,641	0	79,605,252	0	0	79,605,252
837	Ingiriro District	1,649,958,265	1,649,958,265	1,087,700,597	517,006,216	45,251,641	0	334,238,872	0	0	334,238,872
838	Isira District	504,841,583	504,841,583	305,750,118	153,839,825	45,251,641	0	252,059,216	0	0	252,059,216
839	Kaabong District	1,094,270,706	1,094,270,706	612,920,762	436,098,303	45,251,641	0	111,235,582	0	0	111,235,582
840	Kabale District	813,408,397	813,408,397	542,702,511	225,454,245	45,251,641	0	56,017,180	0	0	56,017,180
841	Kabarole District	577,267,007	577,267,007	399,114,915	192,900,451	45,251,641	0	140,338,548	0	0	140,338,548
842	Kabaromando District	6,446,830	6,446,830	385,061,310	184,152,878	45,251,641	0	40,084,438	0	0	40,084,438
843	Kagadi District	1,086,965,806	1,086,965,806	627,866,800	413,847,365	45,251,641	0	343,934,443	0	0	343,934,443
844	Kakumiro District	952,857,171	952,857,171	569,132,633	338,272,997	45,251,641	0	246,237,920	0	0	246,237,920
845	Kakuli District	539,998,986	539,998,986	336,095,586	158,651,758	45,251,641	0	46,070,301	0	0	46,070,301
846	Kakungu District	259,136,956	259,136,956	141,402,322	72,482,993	45,251,641	0	22,791,282	0	0	22,791,282
847	Kaliro District	673,579,419	673,579,419	315,345,719	312,982,059	45,251,641	0	129,814,590	0	0	129,814,590
848	Kalungu District	467,582,323	467,582,323	259,090,050	163,240,632	45,251,641	0	117,531,823	0	0	117,531,823
849	Kamuli District	1,011,154,512	1,011,154,512	492,032,073	473,870,799	45,251,641	0	188,965,110	0	0	188,965,110
850	Kamwenge District	802,652,190	802,652,190	535,154,915	222,245,635	45,251,641	0	254,766,590	0	0	254,766,590
851	Kanungu District	945,573,784	945,573,784	589,609,626	310,712,517	45,251,641	0	270,182,697	0	0	270,182,697
852	Kapchorwa District	304,014,947	304,014,947	146,221,688	112,541,618	45,251,641	0	16,155,103	0	0	16,155,103
853	Kapelebyong District	635,579,127	635,579,127	402,323,075	188,004,411	45,251,641	0	77,168,554	0	0	77,168,554
854	Karega District	424,415,217	424,415,217	225,125,261	154,038,315	45,251,641	0	71,093,349	0	0	71,093,349
855	Kasanda District	669,761,313	669,761,313	362,430,796	262,078,877	45,251,641	0	136,819,604	0	0	136,819,604
856	Kasese District	3,619,258,436	3,619,258,436	1,444,131,836	726,699,052	45,251,641	1,403,175,907	490,717,031	0	0	490,717,031
857	Katakwi District	912,672,586	912,672,586	543,058,376	324,362,570	45,251,641	0	74,803,769	0	0	74,803,769
858	Kayunga District	958,275,509	958,275,509	586,159,456	366,864,413	45,251,641	0	260,770,905	0	0	260,770,905
859	Kazo District	619,300,634	619,300,634	402,628,403	171,420,589	45,251,641	0	84,823,222	0	0	84,823,222
860	Kibaale District	757,461,389	757,461,389	462,646,417	249,563,331	45,251,641	0	56,549,256	0	0	56,549,256
861	Kiboga District	758,372,694	758,372,694	310,486,467	171,382,649	45,251,641	0	130,694,724	0	0	130,694,724
862	Kibuku District	680,639,170	680,639,170	289,037,481	346,350,048	45,251,641	0	136,096,714	0	0	136,096,714
863	Kikube District	1,315,988,081	1,315,988,081	482,941,594	242,448,165	45,251,641	545,347,681	69,230,418	0	0	69,230,418
864	Kiruhura District	637,674,181	637,674,181	416,820,279	175,602,261	45,251,641	0	94,475,165	0	0	94,475,165
865	Kiryandanga District	941,959,465	941,959,465	572,629,950	217,576,919	45,251,641	0	211,429,247	0	0	211,429,247
866	Kiso District	1,158,545,648	1,158,545,648	751,031,631	362,262,316	45,251,641	0	264,092,712	0	0	264,092,712
867	Kitgwenda District	453,472,572	453,472,572	258,374,937	149,846,344	45,251,641	0	138,623,416	0	0	138,623,416
868	Kitgum District	1,484,852,592	1,484,852,592	557,371,399	331,966,256	45,251,641	545,903,097	44,045,454	0	0	44,045,454
869	Koboko District	907,661,655	907,661,655	572,629,950	217,576,919	45,251,641	335,031,705	53,918,433	0	0	53,918,433
870	Kole District	622,111,488	622,111,488	337,567,989	239,291,858	45,251,641	0	205,355,367	0	0	205,355,367
871	Kotido District	1,214,772,778	1,214,772,778	756,430,971	300,942,206	45,251,641	458,311,407	66,363,116	0	0	66,363,116
872	Kumi District	955,866,049	955,866,049	630,572,860	290,041,547	45,251,641	0	114,502,604	0	0	114,502,604
873	Kwania District	749,685,707	749,685,707	478,303,347	226,130,719	45,251,641	0	81,380,166	0	0	81,380,166
874	Kween District	598,341,055	598,341,055	354,089,807	198,999,607	45,251,641	0	74,862,889	0	0	74,862,889
875	Kyankwani District	694,984,052	694,984,052	377,090,504	272,641,907	45,251,641	0	202,163,569	0	0	202,163,569
876	Kyegwaga District	893,187,892	893,187,892	513,532,027	340,404,224	45,251,641	0	253,109,915	0	0	253,109,915
877	Kyenjojo District	1,033,309,240	1,033,309,240	557,650,521	430,407,078	45,251,641	0	447,632,271	0	0	447,632,271

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	District Discretionary Development Equalisation Grant	o/w Rural DDEG - Local Government Grant	o/w District DDEG - Local Government Grant	o/w Subcounty DDEG - Local Government Grant	o/w District DDEG - PAC & DSC	o/w Performance Based Climate Resilient Grant	Urban Unconditional Grants	Urban Unconditional Grant - Wage	o/w Municipal UG - Wage	Urban Unconditional Grant - Non Wage Recurrent
878	Kyerema District	526,506,636	526,506,636	297,543,671	183,711,324	45,251,641	0	180,658,139	0	0	180,658,139
879	Lamwa District	840,070,174	840,070,174	507,113,153	287,705,380	45,251,641	0	97,658,728	0	0	97,658,728
880	Ura District	844,590,372	844,590,372	517,406,694	281,532,037	45,251,641	0	47,962,129	0	0	47,962,129
881	Luwero District	683,892,576	683,892,576	347,650,241	290,990,694	45,251,641	0	164,799,297	0	0	164,799,297
882	Luwero District	1,302,167,582	1,302,167,582	862,752,453	394,163,488	45,251,641	0	480,189,760	0	0	480,189,760
883	Luwero District	664,247,690	664,247,690	378,026,962	240,969,087	45,251,641	0	157,497,359	0	0	157,497,359
884	Luwero District	349,236,775	349,236,775	179,187,588	124,797,546	45,251,641	0	62,254,301	0	0	62,254,301
885	Madichole District	455,618,672	455,618,672	235,956,191	174,410,841	45,251,641	0	66,304,659	0	0	66,304,659
886	Manarwa District	651,496,715	651,496,715	353,093,847	253,151,326	45,251,641	0	162,081,119	0	0	162,081,119
887	Maracha District	572,322,176	572,322,176	290,925,950	236,144,845	45,251,641	0	139,185,715	0	0	139,185,715
888	Masaka District	325,142,062	325,142,062	172,387,264	107,503,158	45,251,641	0	109,906,053	0	0	109,906,053
889	Masindi District	704,180,592	704,180,592	435,542,521	223,486,430	45,251,641	0	178,647,409	0	0	178,647,409
890	Mavuye District	1,431,032,798	1,431,032,798	717,581,562	628,199,595	45,251,641	0	90,528,930	0	0	90,528,930
891	Mbaraka District	871,009,115	871,009,115	504,996,997	320,760,478	45,251,641	0	154,098,643	0	0	154,098,643
892	Mbarara District	452,997,612	452,997,612	286,723,013	220,679,383	45,251,641	0	120,016,173	0	0	120,016,173
893	Misoma District	634,399,029	634,399,029	368,468,005	220,679,383	45,251,641	0	143,116,508	0	0	143,116,508
894	Mityana District	670,184,838	670,184,838	393,567,259	231,365,938	45,251,641	0	16,771,147	0	0	16,771,147
895	Moroto District	882,569,339	882,569,339	320,682,253	155,918,204	45,251,641	0	69,497,119	0	0	69,497,119
896	Moyo District	405,254,785	405,254,785	230,950,452	129,052,692	45,251,641	0	192,584,200	0	0	192,584,200
897	Mpigi District	603,982,552	603,982,552	363,041,156	195,689,755	45,251,641	0	130,996,320	0	0	130,996,320
898	Mubende District	1,146,544,967	1,146,544,967	652,896,356	448,396,970	45,251,641	0	42,936,298	0	0	42,936,298
899	Mukono District	894,768,670	894,768,670	479,533,908	369,983,121	45,251,641	0	335,418,565	0	0	335,418,565
900	Nabulak District	705,059,794	705,059,794	428,961,364	230,646,789	45,251,641	0	134,810,862	0	0	134,810,862
901	Napak District	1,129,002,117	1,129,002,117	536,824,704	222,937,629	45,251,641	0	20,130,898	0	0	20,130,898
902	Nakasongola District	804,971,960	804,971,960	536,782,690	192,416,250	45,251,641	0	188,478,036	0	0	188,478,036
903	Nakasongola District	662,383,738	662,383,738	424,715,846	281,999,832	45,251,641	0	150,815,178	0	0	150,815,178
904	Namayingo District	787,896,630	787,896,630	460,645,157	365,692,006	45,251,641	0	175,205,015	0	0	175,205,015
905	Namulindwa District	985,999,417	985,999,417	575,055,770	370,728,347	45,251,641	0	92,643,119	0	0	92,643,119
906	Namulumba District	1,002,094,730	1,002,094,730	586,564,742	336,721,430	45,251,641	0	91,208,143	0	0	91,208,143
907	Napak District	1,076,811,297	1,076,811,297	694,838,226	281,370,504	45,251,641	0	101,820,790	0	0	101,820,790
908	Nabbi District	1,421,956,429	1,421,956,429	563,467,514	209,022,086	45,251,641	0	110,748,507	0	0	110,748,507
909	Nepa District	716,585,069	716,585,069	462,311,342	99,024,368	45,251,641	0	465,264,702	0	0	465,264,702
910	Nitoroko District	318,346,796	318,346,796	641,564,577	335,116,244	45,251,641	0	104,999,341	0	0	104,999,341
911	Ntungamo District	1,022,332,462	1,022,332,462	582,072,212	325,146,776	45,251,641	0	30,151,677	0	0	30,151,677
912	Nwera District	1,771,587,715	1,771,587,715	952,470,630	74,875,412	45,251,641	0	72,275,742	0	0	72,275,742
913	Oboang District	263,715,769	263,715,769	143,588,717	353,865,851	45,251,641	0	115,952,360	0	0	115,952,360
914	Oboang District	1,030,931,985	1,030,931,985	631,714,453	191,347,457	45,251,641	0	129,800,473	0	0	129,800,473
915	Oryia District	589,695,906	589,695,906	353,096,808	449,693,515	45,251,641	0	93,765,067	0	0	93,765,067
916	Oyam District	1,113,742,138	1,113,742,138	618,796,982	371,421,299	45,251,641	0	168,493,611	0	0	168,493,611
917	Pader District	1,027,214,554	1,027,214,554	598,063,462	406,543,168	45,251,641	0	210,559,882	0	0	210,559,882
918	Pakwach District	615,962,740	615,962,740	386,183,235	184,527,875	45,251,641	0	265,616,368	0	0	265,616,368
919	Pallas District	1,049,858,272	1,049,858,272	598,063,462	406,543,168	45,251,641	0	55,875,041	0	0	55,875,041
920	Rakai District	777,882,885	777,882,885	454,438,397	228,192,847	45,251,641	0	55,071,266	0	0	55,071,266
921	Rubanda District	647,416,799	647,416,799	426,170,130	176,005,028	45,251,641	0	94,653,187	0	0	94,653,187
922	Rubini District	606,944,292	606,944,292	391,772,138	169,920,513	45,251,641	0	133,746,046	0	0	133,746,046
923	Rukiga District	487,172,252	487,172,252	325,605,151	226,480,547	45,251,641	0	81,764,444	0	0	81,764,444
924	Rukungu District	1,019,760,837	1,019,760,837	677,016,639	300,041,724	45,251,641	0	181,442,799	0	0	181,442,799
925	Rwampara District	354,496,606	354,496,606	222,640,655	470,868,297	45,251,641	0	168,523,834	0	0	168,523,834
926	Sembabule District	816,161,632	816,161,632	670,159,506	343,091,681	45,251,641	0	219,281,354	0	0	219,281,354
927	Serega District	1,059,502,828	1,059,502,828	670,159,506	343,091,681	45,251,641	0	35,339,425	0	0	35,339,425
928	Sheema District	299,779,866	299,779,866	163,217,989	91,310,236	45,251,641	0	318,528,442	0	0	318,528,442
929	Sironko District	840,546,888	840,546,888	390,403,392	414,891,855	45,251,641	0	1,920,729,022	0	0	1,920,729,022
930	Taraka District	1,063,271,947	1,063,271,947	649,475,623	368,674,684	45,251,641	0	406,659,051	0	0	406,659,051
931	Terego District	731,450,107	731,450,107	394,473,090	291,725,376	45,251,641	0	190,353,097	0	0	190,353,097
932	Tororo District	1,508,559,457	1,508,559,457	777,871,562	685,436,254	45,251,641	0	62,739,638,980	0	0	62,739,638,980
933	Wakiso District	1,504,033,362	1,504,033,362	1,014,033,331	444,752,490	45,251,641	0	62,739,638,980	0	0	62,739,638,980
934	Yumbe District	2,139,662,623	2,139,662,623	1,373,615,115	770,795,767	45,251,641	0	42,485,957,400	0	0	42,485,957,400
935	Zombo District	1,189,097,185	1,189,097,185	819,721,875	266,465,810	45,251,641	0	0	0	0	0
Total		112,152,267,769	104,457,867,771	61,531,769,432	36,364,630,392	6,561,487,947	7,694,399,998	105,225,596,380	62,739,638,980	62,739,638,980	42,485,957,400

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	00 Multi Programme										o/w Urban Internal Audit		
		o/w Urban UGC - NWR Municipality	o/w Urban UGC - NWR Town	o/w IFMS Urban	o/w Boards Urban	o/w Ex-Gratia & Honoraria Urban	o/w Payroll Printing Municipalities	o/w Urban UGC - NWR Division	o/w Pbs Recurrent Costs Municipality	o/w monitoring UGIFT Program - urban	o/w city service commission			
601	Arua city	262,215,060	0	30,000,000	5,212,432	412,560,000	4,291,791	262,215,060	15,000,000	15,000,000	18,000,406	10,000,000		
602	Fort-Portal city	119,272,541	0	30,000,000	5,212,432	109,440,000	4,183,138	119,272,541	15,000,000	15,000,000	18,000,406	10,000,000		
603	Gulu city	172,407,761	0	30,000,000	5,212,432	306,000,000	7,318,741	172,407,761	15,000,000	15,000,000	18,000,406	10,000,000		
604	Hoima city	112,917,167	0	30,000,000	5,212,432	165,240,000	3,992,956	122,917,167	15,000,000	15,000,000	18,000,406	10,000,000		
605	Iinja city	179,488,652	0	30,000,000	5,212,432	297,840,000	6,193,218	193,488,652	15,000,000	15,000,000	18,000,406	10,000,000		
606	Lira city	179,082,562	0	30,000,000	5,212,432	344,880,000	5,133,852	179,082,562	15,000,000	15,000,000	18,000,406	10,000,000		
607	Masaka city	201,500,232	0	30,000,000	5,212,432	265,970,000	3,626,292	201,500,232	15,000,000	15,000,000	18,000,406	10,000,000		
608	Mbale city	202,647,447	0	30,000,000	5,212,432	265,970,000	6,804,391	202,647,447	15,000,000	15,000,000	18,000,406	10,000,000		
609	Mbarara city	192,452,746	0	30,000,000	5,212,432	255,000,000	5,986,284	192,452,746	15,000,000	15,000,000	18,000,406	10,000,000		
610	Soroti city	119,118,501	0	30,000,000	5,212,432	265,080,000	4,875,801	119,118,501	15,000,000	15,000,000	18,000,406	10,000,000		
701	Apac Municipal Council	82,549,411	0	30,000,000	5,212,432	137,616	1,376,316	82,549,411	15,000,000	10,000,000	0	9,000,000		
702	Bugiri Municipal Council	63,121,121	0	30,000,000	5,212,432	159,000,000	1,321,121	63,121,121	15,000,000	10,000,000	0	9,000,000		
703	Bushenyi- Ishaka Municipal Council	78,756,948	0	30,000,000	5,212,432	68,164,516	3,809,644	78,756,948	15,000,000	10,000,000	0	9,000,000		
704	Busia Municipal Council	79,691,918	0	30,000,000	5,212,432	137,940,000	1,962,544	79,691,918	15,000,000	10,000,000	0	9,000,000		
705	Entebbe Municipal Council	88,855,732	0	30,000,000	5,212,432	103,500,000	4,217,092	88,855,732	15,000,000	10,000,000	0	9,000,000		
706	Ibanda Municipal Council	117,980,895	0	30,000,000	5,212,432	187,140,000	4,772,130	117,980,895	15,000,000	10,000,000	0	9,000,000		
707	Iganga Municipal Council	75,001,442	0	30,000,000	5,212,432	105,000,000	1,928,590	75,001,440	15,000,000	10,000,000	0	9,000,000		
708	Kabale Municipal Council	85,596,938	0	30,000,000	5,212,432	110,460,000	5,914,795	85,596,938	15,000,000	10,000,000	0	9,000,000		
709	Kamuli Municipal Council	85,642,873	0	30,000,000	5,212,432	108,840,000	2,446,913	85,642,875	15,000,000	10,000,000	0	9,000,000		
710	Kapchorwa Municipal Council	79,679,785	0	30,000,000	5,212,432	206,280,000	2,611,513	79,679,785	15,000,000	10,000,000	0	9,000,000		
711	Kasese Municipal Council	123,060,318	0	30,000,000	5,212,432	154,500,000	5,106,688	123,060,318	15,000,000	10,000,000	0	9,000,000		
712	Kira Municipal Council	291,011,980	0	30,000,000	5,212,432	289,860,000	3,323,654	291,011,980	15,000,000	10,000,000	0	9,000,000		
713	Kisoro Municipal Council	65,412,722	0	30,000,000	5,212,432	81,180,000	1,060,993	65,412,722	15,000,000	10,000,000	0	9,000,000		
714	Kigungu Municipal Council	77,795,181	0	30,000,000	5,212,432	107,460,000	2,903,722	77,795,181	15,000,000	10,000,000	0	9,000,000		
715	Koboko Municipal Council	88,320,727	0	30,000,000	5,212,432	102,660,000	2,349,219	88,320,727	15,000,000	10,000,000	0	9,000,000		
716	Kotido Municipal Council	85,954,264	0	30,000,000	5,212,432	158,270,000	1,286,627	85,954,264	15,000,000	10,000,000	0	9,000,000		
717	Kumi Municipal Council	67,466,120	0	30,000,000	5,212,432	111,240,000	1,849,449	67,466,120	15,000,000	10,000,000	0	9,000,000		
718	Lugazi Municipal Council	117,285,176	0	30,000,000	5,212,432	170,530,000	2,869,663	117,285,176	15,000,000	10,000,000	0	9,000,000		
719	Makindye-Saabagabo Municipal Council	280,368,699	0	30,000,000	5,212,432	260,580,000	2,151,768	280,368,699	15,000,000	10,000,000	0	9,000,000		
720	Masindi Municipal Council	108,151,297	0	30,000,000	5,212,432	341,974,272	4,441,189	108,151,297	15,000,000	10,000,000	0	9,000,000		
721	Mityana Municipal Council	116,359,161	0	30,000,000	5,212,432	150,360,000	3,730,309	116,359,161	15,000,000	10,000,000	0	9,000,000		
722	Moroto Municipal Council	55,342,562	0	30,000,000	5,212,432	71,940,000	1,460,024	55,342,562	15,000,000	10,000,000	0	9,000,000		
723	Mubende Municipal Council	110,312,082	0	30,000,000	5,212,432	167,700,000	3,209,490	110,312,082	15,000,000	10,000,000	0	9,000,000		
724	Mukono Municipal Council	204,105,074	0	30,000,000	5,212,432	180,600,000	5,785,769	204,105,074	15,000,000	10,000,000	0	9,000,000		
725	Namana Municipal Council	416,953,056	0	30,000,000	5,212,432	357,180,000	5,945,501	416,953,056	15,000,000	10,000,000	0	9,000,000		
726	Nebbi Municipal Council	78,132,117	0	30,000,000	5,212,432	93,050,000	1,297,726	78,132,117	15,000,000	10,000,000	0	9,000,000		
727	Njeru Municipal Council	154,286,526	0	30,000,000	5,212,432	191,700,000	3,834,358	154,286,526	15,000,000	10,000,000	0	9,000,000		
728	Ntungamo Municipal Council	62,276,518	0	30,000,000	5,212,432	98,880,000	1,052,575	62,276,518	15,000,000	10,000,000	0	9,000,000		
729	Rukungiri Municipal Council	74,331,275	0	30,000,000	5,212,432	111,060,000	3,470,103	74,331,275	15,000,000	10,000,000	0	9,000,000		
730	Sheema Municipal Council	107,229,172	0	30,000,000	5,212,432	193,860,000	4,015,221	107,229,172	15,000,000	10,000,000	0	9,000,000		
731	Tororo Municipal Council	68,718,476	0	30,000,000	5,212,432	196,500,000	4,169,557	68,718,479	15,000,000	10,000,000	0	9,000,000		
801	Abim District	145,807,776	0	0	0	0	0	0	0	0	0	0		
802	Adjumani District	102,455,653	0	0	0	0	0	0	0	0	0	0		
803	Agago District	170,402,207	0	0	0	0	0	0	0	0	0	0		
804	Alebtong District	115,862,356	0	0	0	0	0	0	0	0	0	0		
805	Amolatar District	95,804,593	0	0	0	0	0	0	0	0	0	0		
806	Amudat District	75,024,143	0	0	0	0	0	0	0	0	0	0		
807	Amuria District	79,252,522	0	0	0	0	0	0	0	0	0	0		
808	Amuru District	125,824,515	0	0	0	0	0	0	0	0	0	0		
809	Apac District	45,026,528	0	0	0	0	0	0	0	0	0	0		
810	Arua District	0	0	0	0	0	0	0	0	0	0	0		
811	Budaka District	211,761,728	0	0	0	0	0	0	0	0	0	0		
812	Bududa District	330,362,109	0	0	0	0	0	0	0	0	0	0		
813	Bugiri District	305,496,271	0	0	0	0	0	0	0	0	0	0		
814	Bugweri District	132,710,793	0	0	0	0	0	0	0	0	0	0		
815	Bukweju District	91,165,123	0	0	0	0	0	0	0	0	0	0		
816	Bukwe District	121,226,893	0	0	0	0	0	0	0	0	0	0		
817	Bukedea District	70,797,039	0	0	0	0	0	0	0	0	0	0		
818	Bukomambizi District	129,223,334	0	0	0	0	0	0	0	0	0	0		

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	00 Multi Programme										
		o/w Urban UCG - NWR Municipality	o/w Urban UCG - NWR Town	o/w IFMIS Urban	o/w Boards Urban	o/w Ex-Gratia & Honoraria Urban	o/w Payroll Printing Municipalities	o/w Urban UCG - NWR Division	o/w Pbs Recurrent Costs Municipality	o/w monitoring UGIF Program - urban	o/w city service commission	o/w Urban Internal Audit
819	Bukwo District	0	83,553,475	0	0	0	0	0	0	0	0	0
820	Bulambuli District	0	79,724,816	0	0	0	0	0	0	0	0	0
821	Bulisa District	0	118,951,357	0	0	0	0	0	0	0	0	0
822	Bundibugyo District	0	216,471,183	0	0	0	0	0	0	0	0	0
823	Bunyangabu District	0	253,169,697	0	0	0	0	0	0	0	0	0
824	Bushenyi District	0	159,833,247	0	0	0	0	0	0	0	0	0
825	Busia District	0	121,478,721	0	0	0	0	0	0	0	0	0
826	Butealela District	0	195,290,249	0	0	0	0	0	0	0	0	0
827	Butambala District	0	123,340,327	0	0	0	0	0	0	0	0	0
828	Butebo District	0	135,416,838	0	0	0	0	0	0	0	0	0
829	Buvuma District	0	75,409,083	0	0	0	0	0	0	0	0	0
830	Buyende District	0	179,534,203	0	0	0	0	0	0	0	0	0
831	Dokolo District	0	138,933,794	0	0	0	0	0	0	0	0	0
832	Gomba District	0	69,274,758	0	0	0	0	0	0	0	0	0
833	Gulu District	0	0	0	0	0	0	0	0	0	0	0
834	Holma District	0	49,247,982	0	0	0	0	0	0	0	0	0
835	Ibando District	0	130,923,746	0	0	0	0	0	0	0	0	0
836	Iganga District	0	79,605,252	0	0	0	0	0	0	0	0	0
837	Isingiro District	0	334,238,822	0	0	0	0	0	0	0	0	0
838	Jinja District	0	252,059,216	0	0	0	0	0	0	0	0	0
839	Kaabong District	0	111,235,582	0	0	0	0	0	0	0	0	0
840	Kibale District	0	56,017,180	0	0	0	0	0	0	0	0	0
841	Kabarole District	0	140,338,548	0	0	0	0	0	0	0	0	0
842	Kaberamaido District	0	40,084,438	0	0	0	0	0	0	0	0	0
843	Kakumiro District	0	343,934,443	0	0	0	0	0	0	0	0	0
844	Kakumiro District	0	246,237,920	0	0	0	0	0	0	0	0	0
845	Kakiki District	0	46,070,301	0	0	0	0	0	0	0	0	0
846	Kalungaba District	0	22,791,282	0	0	0	0	0	0	0	0	0
847	Kaliro District	0	129,814,590	0	0	0	0	0	0	0	0	0
848	Kalungu District	0	117,531,823	0	0	0	0	0	0	0	0	0
849	Kanuli District	0	188,965,110	0	0	0	0	0	0	0	0	0
850	Karwenge District	0	254,766,590	0	0	0	0	0	0	0	0	0
851	Karungu District	0	270,182,697	0	0	0	0	0	0	0	0	0
852	Kapehoma District	0	16,155,103	0	0	0	0	0	0	0	0	0
853	Kapehbyong District	0	77,168,554	0	0	0	0	0	0	0	0	0
854	Karanga District	0	71,093,349	0	0	0	0	0	0	0	0	0
855	Kasanda District	0	136,819,604	0	0	0	0	0	0	0	0	0
856	Kaseese District	0	490,717,031	0	0	0	0	0	0	0	0	0
857	Katakwi District	0	74,803,769	0	0	0	0	0	0	0	0	0
858	Kayunga District	0	260,720,905	0	0	0	0	0	0	0	0	0
859	Kazo District	0	84,823,222	0	0	0	0	0	0	0	0	0
860	Kibaale District	0	56,549,256	0	0	0	0	0	0	0	0	0
861	Kiboga District	0	120,694,724	0	0	0	0	0	0	0	0	0
862	Kibuku District	0	136,096,714	0	0	0	0	0	0	0	0	0
863	Kikukube District	0	69,230,418	0	0	0	0	0	0	0	0	0
864	Kiruhura District	0	94,475,165	0	0	0	0	0	0	0	0	0
865	Kiryandongo District	0	211,429,247	0	0	0	0	0	0	0	0	0
866	Kisoro District	0	264,092,712	0	0	0	0	0	0	0	0	0
867	Kitagwenda District	0	138,623,416	0	0	0	0	0	0	0	0	0
868	Kiteum District	0	44,045,454	0	0	0	0	0	0	0	0	0
869	Koboko District	0	53,918,433	0	0	0	0	0	0	0	0	0
870	Kole District	0	205,355,367	0	0	0	0	0	0	0	0	0
871	Kotido District	0	66,363,116	0	0	0	0	0	0	0	0	0
872	Kumi District	0	114,502,604	0	0	0	0	0	0	0	0	0
873	Kwanja District	0	81,380,166	0	0	0	0	0	0	0	0	0
874	Kween District	0	74,862,889	0	0	0	0	0	0	0	0	0
875	Kyamwani District	0	202,163,569	0	0	0	0	0	0	0	0	0
876	Kyaggwa District	0	253,109,915	0	0	0	0	0	0	0	0	0
877	Kwajalelo District	0	447,632,271	0	0	0	0	0	0	0	0	0

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	00 Multi Programme										
		o/w Urban UCG - NWR Municipality	o/w Urban UCG - NWR Town	o/w IFMS Urban	o/w Boards Urban	o/w Ex-Gratia & Honoraria Urban	o/w Payroll Printing Municipalities	o/w Urban UCG - NWR Division	o/w Pbs Recurrent Costs Municipality	o/w monitoring UGIFT Program - urban	o/w city service commission	o/w Urban Internal Audit
878	Kyotera District	0	180,658,139	0	0	0	0	0	0	0	0	0
879	Lamwo District	0	97,638,728	0	0	0	0	0	0	0	0	0
880	Lira District	0	47,962,129	0	0	0	0	0	0	0	0	0
881	Luka District	0	164,799,297	0	0	0	0	0	0	0	0	0
882	Luwero District	0	480,189,760	0	0	0	0	0	0	0	0	0
883	Lwengo District	0	157,497,359	0	0	0	0	0	0	0	0	0
884	Lyantonde District	0	62,254,301	0	0	0	0	0	0	0	0	0
885	Madi-Okollo District	0	66,304,559	0	0	0	0	0	0	0	0	0
886	Manafwa District	0	162,081,119	0	0	0	0	0	0	0	0	0
887	Maracha District	0	139,185,715	0	0	0	0	0	0	0	0	0
888	Masaka District	0	0	0	0	0	0	0	0	0	0	0
889	Masindi District	0	109,906,253	0	0	0	0	0	0	0	0	0
890	Mayuge District	0	178,647,409	0	0	0	0	0	0	0	0	0
891	Mbale District	0	90,528,330	0	0	0	0	0	0	0	0	0
892	Mbarara District	0	154,098,643	0	0	0	0	0	0	0	0	0
893	Mitooma District	0	120,016,173	0	0	0	0	0	0	0	0	0
894	Mityana District	0	143,116,508	0	0	0	0	0	0	0	0	0
895	Moroto District	0	18,771,147	0	0	0	0	0	0	0	0	0
896	Moyo District	0	69,497,119	0	0	0	0	0	0	0	0	0
897	Mpigi District	0	192,584,200	0	0	0	0	0	0	0	0	0
898	Mubende District	0	130,996,320	0	0	0	0	0	0	0	0	0
899	Mukono District	0	335,418,565	0	0	0	0	0	0	0	0	0
900	Nabulak District	0	42,936,298	0	0	0	0	0	0	0	0	0
901	Nakapiripit District	0	20,130,598	0	0	0	0	0	0	0	0	0
902	Nakaseke District	0	134,810,362	0	0	0	0	0	0	0	0	0
903	Nakasongola District	0	188,478,236	0	0	0	0	0	0	0	0	0
904	Namayingo District	0	150,816,178	0	0	0	0	0	0	0	0	0
905	Namisindwa District	0	170,357,868	0	0	0	0	0	0	0	0	0
906	Namutumba District	0	175,205,215	0	0	0	0	0	0	0	0	0
907	Napak District	0	92,643,119	0	0	0	0	0	0	0	0	0
908	Nebbi District	0	9,208,143	0	0	0	0	0	0	0	0	0
909	Ngora District	0	10,820,780	0	0	0	0	0	0	0	0	0
910	Ntoroko District	0	110,748,507	0	0	0	0	0	0	0	0	0
911	Ntungamo District	0	465,264,702	0	0	0	0	0	0	0	0	0
912	Nwoya District	0	104,939,341	0	0	0	0	0	0	0	0	0
913	Obongi District	0	30,151,577	0	0	0	0	0	0	0	0	0
914	Omoro District	0	72,275,742	0	0	0	0	0	0	0	0	0
915	Ouke District	0	115,952,360	0	0	0	0	0	0	0	0	0
916	Oyam District	0	179,061,309	0	0	0	0	0	0	0	0	0
917	Pader District	0	129,800,473	0	0	0	0	0	0	0	0	0
918	Pakwach District	0	93,765,267	0	0	0	0	0	0	0	0	0
919	Pallisa District	0	168,493,611	0	0	0	0	0	0	0	0	0
920	Rakai District	0	210,559,882	0	0	0	0	0	0	0	0	0
921	Rubanda District	0	265,616,368	0	0	0	0	0	0	0	0	0
922	Rubirizi District	0	55,825,241	0	0	0	0	0	0	0	0	0
923	Rukiga District	0	55,071,266	0	0	0	0	0	0	0	0	0
924	Rukungiri District	0	94,653,187	0	0	0	0	0	0	0	0	0
925	Rwampara District	0	133,746,246	0	0	0	0	0	0	0	0	0
926	Sembabule District	0	8,764,444	0	0	0	0	0	0	0	0	0
927	Serere District	0	18,442,799	0	0	0	0	0	0	0	0	0
928	Sheema District	0	168,523,334	0	0	0	0	0	0	0	0	0
929	Sironko District	0	219,281,354	0	0	0	0	0	0	0	0	0
930	Soroti District	0	20,101,339	0	0	0	0	0	0	0	0	0
931	Terego District	0	35,839,425	0	0	0	0	0	0	0	0	0
932	Tororo District	0	318,528,442	0	0	0	0	0	0	0	0	0
933	Wakiso District	0	1,920,729,622	0	0	0	0	0	0	0	0	0
934	Yumbe District	0	406,659,051	0	0	0	0	0	0	0	0	0
935	Zombo District	0	190,353,097	0	0	0	0	0	0	0	0	0
Total		5,355,352,534	20,860,659,000	1,230,000,000	213,709,720	7,688,378,787	148,100,768	5,355,552,534	615,000,000	460,000,000	180,004,057	379,000,000

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	District Unconditional Grants	District Unconditional Grant - Wage	o/w District UCG - Wage	District Unconditional Grant - Non Wage Recurrent	o/w District UCG - NWR District	o/w District UCG - NWR Subcounty	o/w IPPS District	o/w IFMIS District	o/w Boards District	o/w Ex-Gratia & Honorary District	o/w Payroll Printing District
	601 Arua city	0	0	0	0	0	0	0	0	0	0	0
	602 Fort-Portal city	0	0	0	0	0	0	0	0	0	0	0
	603 Gulu city	0	0	0	0	0	0	0	0	0	0	0
	604 Hoima city	0	0	0	0	0	0	0	0	0	0	0
	605 Jinja city	0	0	0	0	0	0	0	0	0	0	0
	606 Lira city	0	0	0	0	0	0	0	0	0	0	0
	607 Masaka city	0	0	0	0	0	0	0	0	0	0	0
	608 Mbale city	0	0	0	0	0	0	0	0	0	0	0
	609 Mbarara city	0	0	0	0	0	0	0	0	0	0	0
	610 Soroti city	0	0	0	0	0	0	0	0	0	0	0
	701 Apac Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	702 Bugiri Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	703 Bushenyi- Ishaka Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	704 Busia Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	705 Entebbe Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	706 Ibanda Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	707 Iganga Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	708 Kabale Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	709 Kamuli Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	710 Kapchorwa Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	711 Kasese Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	712 Kira Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	713 Kisoro Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	714 Kitgum Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	715 Koboko Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	716 Kotido Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	717 Kumi Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	718 Lugazi Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	719 Makindye-Sabagabo Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	720 Masindi Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	721 Mitinya Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	722 Moroto Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	723 Mulende Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	724 Mukono Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	725 Nansana Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	726 Nebbi Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	727 Njeru Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	728 Ntungamo Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	729 Rukungiri Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	730 Sheema Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	731 Tororo Municipal Council	0	0	0	0	0	0	0	0	0	0	0
	801 Abim District	3,775,814,964	2,998,215,803	2,998,215,803	777,599,161	219,413,146	122,434,895	0	30,000,000	25,204,287	267,360,000	6,186,427
	802 Adjumani District	3,266,674,177	2,536,151,666	2,536,151,666	730,722,511	255,619,402	149,667,956	0	30,000,000	25,204,287	183,000,000	8,230,461
	803 Aago District	4,718,724,268	3,431,244,568	3,431,244,568	1,287,479,700	346,823,971	281,445,678	0	30,000,000	25,204,287	480,960,000	9,045,358
	804 Alekbing District	2,950,364,726	1,993,228,373	1,993,228,373	957,136,353	303,356,644	224,053,667	0	30,000,000	25,204,287	273,060,000	8,461,348
	805 Amoliet District	3,464,657,253	2,589,276,405	2,589,276,405	875,580,848	257,215,262	184,569,711	0	30,000,000	25,204,287	285,780,000	6,811,182
	806 Amudat District	2,339,009,287	1,622,856,439	1,622,856,439	716,152,848	259,346,397	175,081,274	0	30,000,000	25,204,287	146,400,000	1,120,484
	807 Arua District	3,145,710,238	2,148,357,136	2,148,357,136	997,351,023	293,760,923	247,533,023	0	30,000,000	25,204,287	305,340,000	6,532,758
	808 Aruru District	3,702,444,193	2,864,998,452	2,864,998,452	837,445,741	283,159,679	193,028,611	0	30,000,000	25,204,287	199,260,000	6,771,275
	809 Apac District	2,927,759,560	2,202,356,800	2,202,356,800	725,402,760	260,642,951	207,252,465	25,000,000	30,000,000	25,204,287	110,760,000	8,807,679
	810 Arua District	2,714,571,557	2,067,621,393	2,067,621,393	646,949,864	231,665,890	139,252,994	0	30,000,000	25,204,287	199,260,000	20,066,286
	811 Budaka District	4,052,322,884	3,134,415,095	3,134,415,095	917,907,789	325,620,592	284,013,247	0	30,000,000	25,204,287	564,360,000	9,120,057
	812 Bududa District	3,441,008,824	3,441,008,824	3,441,008,824	1,358,318,588	284,437,036	284,437,036	0	30,000,000	25,204,287	303,780,000	13,211,210
	813 Bugiri District	3,655,582,775	2,549,811,000	2,549,811,000	1,105,771,775	328,138,935	284,437,036	0	30,000,000	25,204,287	117,360,000	8,578,299
	814 Bugweri District	2,412,828,321	1,789,332,842	1,789,332,842	623,495,479	246,542,118	155,907,609	0	30,000,000	25,204,287	212,880,000	6,972,669
	815 Buliweji District	3,296,896,250	2,528,989,206	2,528,989,206	767,907,044	210,941,946	116,331,655	0	30,000,000	25,204,287	208,680,000	7,537,798
	816 Bulwaga District	3,201,399,755	2,515,268,761	2,515,268,761	686,130,994	303,243,064	255,843,447	0	30,000,000	25,204,287	459,960,000	6,274,708
	817 Buhede District	4,040,771,084	2,879,982,081	2,879,982,081	1,160,789,003	219,489,066	131,064,397	25,000,000	30,000,000	25,204,287	154,020,000	
	818 Bukomansimbi District	2,534,629,742	1,850,576,878	1,850,576,878	684,052,864							

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	District Unconditional Grants	District Unconditional Grant - Wage	District Unconditional Grant - Non Wage Recurrent	o/w District UGC - NWR District	o/w District UGC - NWR Subcounty	o/w IPPS District	o/w FMIS District	o/w Boards District	o/w Ex-Gratia & Honararia District	o/w Payroll Printing District
819	Bukwo District	4,000,823,177	3,054,240,053	916,583,124	231,743,731	160,019,520	0	30,000,000	25,204,287	370,320,000	6,295,080
820	Bulambuli District	4,771,765,129	3,519,048,502	1,252,716,627	312,860,387	279,314,232	25,000,000	30,000,000	25,204,287	487,920,000	6,417,315
821	Bulisa District	1,803,922,912	1,147,824,554	656,098,358	221,469,584	121,171,458	0	30,000,000	25,204,287	161,280,000	3,972,623
822	Bundibugyo District	5,302,728,473	4,125,942,825	1,176,785,654	303,220,687	242,164,924	0	30,000,000	25,204,287	450,780,000	11,415,350
823	Bunyangabu District	4,086,877,323	3,341,048,363	745,828,965	209,527,245	123,259,142	25,000,000	30,000,000	25,204,287	212,160,000	6,677,915
824	Bushenyi District	4,171,360,603	3,302,993,830	868,366,778	240,994,761	166,173,157	25,000,000	47,143,000	25,204,287	252,300,000	11,551,166
825	Busia District	3,142,771,413	2,065,179,233	1,076,542,186	329,599,691	296,933,947	0	30,000,000	25,204,287	288,840,000	12,963,655
826	Butaleja District	3,360,340,628	2,450,782,693	909,557,935	273,451,155	213,110,001	0	30,000,000	25,204,287	256,920,000	10,872,085
827	Butambala District	2,664,705,472	2,135,470,414	529,235,056	183,669,001	83,347,834	0	30,000,000	25,204,287	112,980,000	8,033,527
828	Butebo District	2,688,007,718	1,911,120,826	776,886,892	222,178,474	152,364,726	0	30,000,000	25,204,287	241,500,000	5,638,999
829	Buvuma District	3,688,520,092	2,900,684,527	787,835,565	202,831,890	96,668,962	0	30,000,000	25,204,287	345,527,390	1,662,631
830	Buyende District	2,869,274,144	1,690,349,475	1,178,924,669	358,521,605	286,327,582	0	30,000,000	25,204,287	379,901,567	5,969,121
831	Dokolo District	3,180,745,805	2,372,421,453	808,324,352	240,007,577	165,650,546	0	30,000,000	25,204,287	246,360,000	8,151,435
832	Gomba District	2,552,685,328	1,819,822,477	732,862,851	258,446,019	164,596,116	0	30,000,000	25,204,287	168,540,000	7,076,023
833	Gulu District	5,589,071,866	5,285,963,146	703,108,720	250,446,788	161,050,136	0	30,000,000	25,204,287	165,600,000	5,867,104
834	Hoima District	3,134,388,438	2,253,830,456	880,557,982	291,861,866	238,320,118	0	30,000,000	25,204,287	210,240,000	5,931,306
835	Ibanda District	3,547,783,264	3,199,979,158	747,804,106	223,797,533	141,758,462	0	30,000,000	25,204,287	219,660,000	7,383,418
836	Iganga District	2,583,409,723	2,077,368,073	906,041,650	325,189,098	278,298,984	0	30,000,000	25,204,287	160,560,000	14,788,875
837	Isingiro District	5,564,265,786	4,097,247,360	1,467,018,426	395,676,735	390,416,332	0	30,000,000	25,204,287	482,400,000	15,320,065
838	Jinja District	3,574,472,599	3,294,056,687	680,415,912	215,285,925	122,131,776	25,000,000	47,143,000	25,204,287	135,300,000	17,350,517
839	Kaabong District	3,140,800,427	2,125,984,001	1,014,816,426	323,909,033	239,328,248	0	30,000,000	25,204,287	306,360,000	4,014,452
840	Kabale District	4,178,704,748	3,314,962,000	863,742,748	263,239,738	197,729,527	0	30,000,000	25,204,287	254,880,000	13,588,790
841	Kabarole District	3,544,744,888	2,510,392,709	834,352,179	250,791,155	179,499,283	0	30,000,000	25,204,287	239,400,000	9,457,047
842	Kabaromalo District	2,525,215,959	1,890,171,149	635,044,810	218,375,274	131,282,105	0	30,000,000	25,204,287	146,700,000	4,462,738
843	Kagadi District	5,638,761,576	4,097,923,950	1,540,837,626	372,303,297	377,875,035	0	30,000,000	25,204,287	597,060,000	10,394,601
844	Kakumiro District	4,244,909,473	3,007,888,180	1,237,021,293	354,241,778	331,964,904	0	30,000,000	25,204,287	375,360,000	6,249,918
845	Kakuli District	2,775,854,308	2,121,920,776	653,933,532	223,673,824	140,737,237	0	30,000,000	25,204,287	151,020,000	4,297,779
846	Kalangala District	2,472,888,231	1,962,415,710	510,472,521	192,010,757	83,503,441	0	30,000,000	25,204,287	104,820,000	2,933,630
847	Kaliro District	3,603,724,200	2,661,639,875	942,084,325	282,329,785	225,835,812	0	30,000,000	25,204,287	275,100,000	10,514,035
848	Kalungu District	2,916,457,027	2,234,247,416	682,209,611	233,375,382	146,249,765	0	30,000,000	25,204,287	152,640,000	8,759,771
849	Kamuli District	4,059,439,334	2,813,690,999	1,245,748,335	375,075,989	354,308,843	0	30,000,000	25,204,287	336,600,000	17,558,811
850	Kamwenge District	4,099,553,490	3,196,732,881	902,820,609	263,462,994	193,003,226	0	30,000,000	25,204,287	260,820,000	8,729,696
851	Kanungu District	4,695,368,741	3,572,107,218	1,123,261,523	303,158,692	245,141,993	0	30,000,000	25,204,287	378,120,000	13,535,945
852	Kapchorwa District	2,706,029,127	2,030,388,826	675,640,301	197,705,468	116,688,957	0	30,000,000	25,204,287	228,300,000	4,111,183
853	Kapelebyong District	2,417,962,193	1,708,956,248	709,005,945	237,052,177	129,660,566	0	30,000,000	25,204,287	190,500,000	3,568,510
854	Karenga District	2,583,913,641	1,974,717,612	609,196,029	206,011,949	92,454,861	0	30,000,000	25,204,287	167,760,000	1,764,527
855	Kasanda District	3,363,905,279	2,371,171,427	992,737,852	302,991,292	252,534,463	0	30,000,000	25,204,287	289,020,000	6,387,403
856	Kasese District	7,608,602,227	5,690,294,532	1,918,307,695	540,712,159	516,204,602	0	30,000,000	25,204,287	614,400,000	28,756,240
857	Katakwi District	5,045,345,592	3,996,699,950	1,048,645,642	294,980,724	245,738,504	0	30,000,000	25,204,287	351,240,000	8,461,721
858	Kayunga District	3,739,515,346	2,746,449,952	993,065,394	320,452,314	267,769,328	0	30,000,000	25,204,287	233,280,000	16,359,059
859	Kazo District	3,529,176,608	2,779,093,356	750,083,252	244,547,230	165,156,931	0	30,000,000	25,204,287	200,160,000	6,014,398
860	Kibaale District	4,642,482,428	3,779,717,078	862,766,350	278,703,972	222,463,532	0	30,000,000	25,204,287	222,960,000	4,434,152
861	Kiboga District	3,382,886,587	2,594,669,589	788,216,998	231,266,962	153,798,059	25,000,000	30,000,000	25,204,287	229,620,000	7,327,283
862	Kibuku District	3,742,524,182	2,742,209,739	1,000,314,443	280,599,315	240,620,481	0	30,000,000	25,204,287	318,240,000	5,549,953
863	Kikuube District	2,779,332,119	1,548,464,839	830,867,280	305,166,730	235,988,350	0	30,000,000	25,204,287	148,740,000	6,767,507
864	Kiruhura District	3,706,686,856	2,879,713,614	826,967,242	258,715,232	183,744,788	25,000,000	30,000,000	25,204,287	213,180,000	5,122,529
865	Kinyadongo District	3,036,117,456	2,139,351,088	896,766,404	293,111,754	222,105,918	0	30,000,000	25,204,287	200,100,000	8,244,042
866	Kisoro District	4,806,307,927	3,683,352,555	1,122,955,372	358,689,204	275,548,425	0	30,000,000	25,204,287	296,760,000	15,753,050
867	Kitagwanda District	3,390,376,859	2,684,772,864	705,605,995	219,305,927	137,440,858	0	30,000,000	25,204,287	196,020,000	4,534,616
868	Kitgum District	3,778,910,850	2,798,843,057	980,067,833	295,385,355	218,919,453	0	30,000,000	25,204,287	322,680,000	8,878,332
869	Koboko District	3,417,480,965	2,677,651,153	739,829,812	249,429,890	166,802,268	0	30,000,000	25,204,287	183,600,000	5,762,961
870	Kole District	3,049,135,766	2,212,389,220	836,750,546	254,794,989	175,455,378	0	30,000,000	25,204,287	241,680,000	9,515,786
871	Kotido District	2,563,975,660	1,734,113,858	829,861,802	257,308,044	174,391,964	0	30,000,000	25,204,287	261,240,000	7,167,742
872	Kumi District	3,585,155,483	2,634,963,365	950,192,118	271,998,577	214,576,540	0	30,000,000	25,204,287	306,960,000	8,452,208
873	Kwanja District	3,096,832,170	2,302,762,133	794,070,037	251,109,112	174,996,570	0	30,000,000	25,204,287	218,100,000	8,659,661
874	Kween District	4,341,205,888	3,431,633,173	909,576,715	237,793,487	163,038,391	25,000,000	30,000,000	25,204,287	331,140,000	4,400,444
875	Kyankwanzu District	4,237,008,751	2,573,989,064	1,263,019,687	284,731,278	228,534,484	25,000,000	30,000,000	25,204,287	542,480,000	20,069,232
876	Kyegeya District	4,738,557,812	3,664,030,674	1,114,527,138	324,574,533	282,862,503	0	30,000,000	25,204,287	338,760,000	6,175,310
877	Kyenjojo District	5,564,790,999	4,104,376,708	1,460,414,291	375,508,050	360,728,507	0	30,000,000	25,204,287	507,960,000	12,012,941

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	District Unconditional Grants	District Unconditional Grant - Wage	o/w District UCG - Wage	District Unconditional Grant - Non Wage	o/w District UCG - NWR District	o/w District UCG - NWR Subcounty	o/w IPPS District	o/w IFMS District	o/w Boards District	o/w Ex-Gratia & Honorary District	o/w Payroll Printing District
878	Kyotera District	3,642,589,949	2,791,711,752	2,791,711,752	850,878,197	263,029,885	189,999,123	0	30,000,000	25,204,287	226,500,000	16,744,497
879	Lamwo District	3,529,783,618	2,599,695,486	2,599,695,486	930,088,132	282,385,228	190,210,952	0	30,000,000	25,204,287	303,420,000	5,867,259
880	Lira District	2,931,698,299	1,991,637,647	1,991,637,647	940,060,652	280,195,203	216,082,072	25,000,000	47,143,000	25,204,287	252,720,000	14,713,683
881	Lukwa District	2,687,426,574	1,844,083,661	1,844,083,661	843,942,913	270,286,888	203,078,352	0	30,000,000	25,204,287	206,040,000	8,733,981
882	Luwero District	5,756,547,308	4,545,218,672	4,545,218,672	1,211,328,636	362,594,943	325,237,729	25,000,287	30,000,000	25,204,287	323,700,000	23,591,271
883	Lwanga District	3,985,228,946	3,027,443,560	3,027,443,560	957,785,386	286,609,001	219,993,561	0	30,000,000	25,204,287	292,200,000	10,838,131
884	Lyantoro District	2,894,893,339	2,277,667,303	2,277,667,303	617,226,036	204,216,545	111,424,813	25,000,000	30,000,000	25,204,287	137,940,000	4,739,985
885	Madi-Okello District	3,620,544,752	2,914,400,974	2,914,400,974	709,135,770	232,011,886	146,155,770	0	30,000,000	25,204,287	183,240,000	6,541,428
886	Manarwa District	4,988,581,223	3,751,833,342	3,751,833,342	1,236,747,881	262,251,910	235,895,279	0	30,000,000	25,204,287	562,320,000	9,937,363
887	Maracha District	3,023,399,589	2,063,565,906	2,063,565,906	955,833,683	263,292,787	206,258,841	0	30,000,000	25,204,287	325,740,000	7,075,998
888	Masaka District	2,016,721,455	1,440,721,260	1,440,721,260	575,993,195	204,124,523	107,339,718	25,000,000	47,143,000	25,204,287	93,360,000	8,821,261
889	Masindi District	3,503,803,738	2,634,375,964	2,634,375,964	869,427,774	279,566,110	206,016,628	0	30,000,000	25,204,287	226,140,000	9,500,342
890	Mavuye District	4,478,157,873	3,155,525,812	3,155,525,812	1,322,632,051	450,427,571	428,923,455	0	30,000,000	25,204,287	279,960,000	15,116,341
891	Mbeale District	4,870,901,401	3,794,576,860	3,794,576,860	1,076,324,541	302,363,963	260,742,566	25,000,000	47,143,000	25,204,287	313,260,000	16,610,319
892	Mbarara District	3,389,308,059	2,679,859,561	2,679,859,561	709,448,498	203,363,634	109,717,479	25,000,000	47,143,000	25,204,287	188,220,000	10,799,992
893	Mitooma District	4,111,314,064	3,165,162,308	3,165,162,308	946,151,756	261,776,870	201,171,515	0	30,000,000	25,204,287	292,860,000	10,138,678
894	Mityana District	3,860,644,813	2,427,432,980	2,427,432,980	933,211,833	276,836,398	216,394,481	0	30,000,000	25,204,287	280,560,000	11,216,261
895	Moroto District	2,294,740,338	1,738,144,457	1,738,144,457	556,595,881	211,276,027	93,046,373	0	30,000,000	25,204,287	122,400,000	2,668,788
896	Moyo District	2,900,894,074	2,277,733,438	2,277,733,438	623,160,656	198,976,494	99,279,127	0	30,000,000	25,204,287	177,060,000	6,640,322
897	Mpigi District	3,026,232,205	2,182,921,418	2,182,921,418	843,310,787	269,879,490	198,508,539	25,000,000	47,143,000	25,204,287	180,540,000	11,035,065
898	Mulendele District	4,238,419,502	3,589,892,530	3,589,892,530	1,148,526,972	364,182,545	326,085,255	0	30,000,000	25,204,287	308,760,000	8,994,480
899	Mukono District	3,531,508,278	2,243,255,176	2,243,255,176	1,288,253,102	411,589,643	391,715,848	0	30,000,000	25,204,287	310,620,000	19,127,918
900	Nabulakur District	2,990,908,934	1,717,749,167	1,717,749,167	573,195,767	224,529,403	111,985,433	0	30,000,000	25,204,287	110,040,000	3,064,099
901	Nakasongola District	2,477,662,909	1,855,863,616	1,855,863,616	621,799,292	221,254,287	121,741,075	0	30,000,000	25,204,287	145,560,000	10,423,992
902	Nakaspe District	4,145,550,439	3,246,085,400	3,246,085,400	899,465,039	283,481,923	202,014,531	0	30,000,000	25,204,287	248,340,000	11,685,983
903	Nakasongola District	4,942,527,976	3,942,527,976	3,942,527,976	824,283,735	246,251,427	160,313,013	0	30,000,000	25,204,287	210,480,000	11,685,983
904	Namayingo District	2,807,154,455	2,082,671,960	2,082,671,960	824,283,735	278,233,422	188,520,900	0	30,000,000	25,204,287	234,820	10,254,147
905	Namishanga District	4,924,826,793	3,596,669,108	3,596,669,108	1,326,157,685	302,930,210	263,048,635	0	30,000,000	25,204,287	582,720,000	9,928,163
906	Namulumba District	3,660,180,782	2,488,364,000	2,488,364,000	1,071,816,782	282,575,576	255,988,351	0	30,000,000	25,204,287	345,120,000	3,178,099
907	Napak District	4,446,739,099	3,605,889,072	3,605,889,072	840,889,072	298,010,196	181,787,039	0	30,000,000	25,204,287	225,660,000	9,950,979
908	Nebbi District	4,004,533,040	3,176,148,954	3,176,148,954	868,384,086	276,562,625	212,546,089	0	30,000,000	25,204,287	235,320,000	6,824,763
909	Negoro District	2,277,916,153	1,539,980,692	1,539,980,692	737,935,461	239,056,637	162,569,368	0	30,000,000	25,204,287	188,280,000	2,886,960
910	Nevoteho District	4,964,024,230	4,360,042,948	4,360,042,948	603,981,282	196,697,985	86,332,502	0	30,000,000	25,204,287	169,860,000	11,817,646
911	Ntungamo District	6,277,109,561	4,848,689,565	4,848,689,565	1,428,419,996	353,289,187	331,741,002	0	30,000,000	25,204,287	516,660,000	22,525,114
912	Nwoya District	3,151,794,788	2,376,266,668	2,376,266,668	775,528,120	289,537,557	179,454,079	0	30,000,000	25,204,287	161,000,000	4,291,791
913	Obongi District	3,115,467,785	2,643,815,777	2,643,815,777	471,655,028	178,273,034	70,612,026	0	30,000,000	25,204,287	92,580,000	2,982,255
914	Omoro District	3,154,870,104	2,330,542,092	2,330,542,092	824,328,012	268,447,373	205,634,022	0	30,000,000	25,204,287	197,580,000	11,461,924
915	Ouke District	2,889,642,357	2,097,967,324	2,097,967,324	791,675,460	233,371,170	138,901,792	0	30,000,000	25,204,287	232,560,000	4,597,378
916	Oyam District	4,474,940,496	3,258,458,036	3,258,458,036	1,216,487,433	349,355,718	25,204,287	0	30,000,000	25,204,287	314,520,000	16,216,452
917	Pader District	4,265,932,034	3,152,824,931	3,152,824,931	1,113,107,103	305,001,286	229,207,849	0	30,000,000	25,204,287	206,340,000	9,113,266
918	Pakwach District	3,315,455,391	2,560,317,370	2,560,317,370	755,138,021	243,032,088	164,832,623	0	30,000,000	25,204,287	338,460,000	10,700,005
919	Pallisa District	4,518,591,045	3,434,484,149	3,434,484,149	1,084,106,896	309,763,419	277,508,779	0	30,000,000	25,204,287	454,740,000	11,817,646
920	Rakai District	4,897,605,408	3,681,720,506	3,681,720,506	1,215,884,902	300,675,425	247,447,138	0	30,000,000	25,204,287	266,940,000	11,227,440
921	Rubanda District	3,448,628,164	2,611,213,000	2,611,213,000	837,415,164	227,714,281	141,328,750	0	30,000,000	25,204,287	185,340,000	4,807,893
922	Rubirizi District	4,264,728,862	3,526,766,843	3,526,766,843	737,513,019	233,841,764	154,318,669	25,000,000	30,000,000	25,204,287	124,140,000	7,910,441
923	Rukungu District	2,721,834,039	2,151,288,018	2,151,288,018	570,546,021	201,512,080	102,778,207	0	30,000,000	25,204,287	141,620,000	18,104,397
924	Rukungu District	4,663,600,949	3,603,595,740	3,603,595,740	1,060,005,209	345,437,666	264,638,553	0	30,000,000	25,204,287	283,520,000	18,104,397
925	Rwampera District	2,976,059,221	2,381,481,029	2,381,481,029	594,778,192	206,010,318	96,660,657	0	30,000,000	25,204,287	154,520,000	9,212,323
926	Sembabule District	4,386,931,278	3,336,512,827	3,336,512,827	1,030,418,451	333,970,045	279,048,712	0	30,000,000	25,204,287	263,340,000	12,855,252
927	Serega District	4,040,685,542	3,076,414,992	3,076,414,992	964,270,530	309,373,319	250,863,910	0	30,000,000	25,204,287	225,240,000	9,588,822
928	Sheema District	3,687,662,849	3,035,971,276	3,035,971,276	651,691,575	186,641,731	89,222,636	0	30,000,000	25,204,287	210,960,000	9,661,469
929	Sironko District	5,412,665,296	3,782,956,966	3,782,956,966	1,630,008,330	332,437,865	244,537,934	0	30,000,000	25,204,287	750,000,000	12,827,338
930	Soroti District	2,832,773,994	1,902,036,142	1,902,036,142	930,737,852	299,975,832	247,826,647	0	30,000,000	25,204,287	204,780,000	8,807,879
931	Terego District	2,914,442,412	2,149,836,591	2,149,836,591	764,305,821	267,930,197	189,910,930	0	30,000,000	25,204,287	172,260,000	7,000,000
932	Tororo District	5,512,786,306	3,743,213,238	3,743,213,238	1,769,573,068	442,629,492	482,905,859	25,000,000	30,000,000	25,204,287	609,480,000	20,054,004
933	Wakiso District	9,243,348,967	7,517,223,542	7,517,223,542	1,726,123,625	485,380,595	482,905,859	0	30,000,000	25,204,287	554,580,000	20,054,004
934	Yumbe District	5,503,755,742	3,664,421,640	3,664,421,640	1,839,334,102	566,361,138	534,040,124	0	30,000,000	25,204,287	555,060,000	14,668,148
935	Zenbe District	3,554,240,874	2,608,417,978	2,608,417,978	945,822,896	283,732,932	224,635,183	0	30,000,000	25,204,287	281,040,000	8,210,088
Total		506,141,115,703	380,637,207,035	380,637,207,035	125,503,908,668	37,698,421,935	28,500,000,000	550,000,000	4,187,144,000	3,402,578,797	37,085,448,957	1,245,260,212



Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	o/w PBS Recurrent Costs District	o/w monitoring UGIFT Program- district	o/w District Service Commission	o/w District Internal Audit	Total	Total	Total	Total	Total
						Total Grants	Total Wage Grants	Total Non-Wage Recurrent Grants	Total	Total Development Grants
601	Arua city	3	0	0	0	41,341,601,883	28,797,842,304	10,233,218,275	2,310,541,305	
602	Fort-Porta city	3	0	0	0	25,182,021,854	16,886,949,378	7,391,617,425	903,455,051	
603	Gulu city	3	0	0	0	28,936,934,518	18,730,645,263	8,391,777,263	1,814,561,992	
604	Hoima city	3	0	0	0	15,285,387,197	9,095,713,597	5,183,982,444	1,005,691,156	
605	Jinja city	3	0	0	0	41,755,273,654	31,378,452,867	8,744,522,867	1,632,059,254	
606	Lira city	3	0	0	0	30,705,157,926	20,949,243,210	8,324,301,015	1,431,613,701	
607	Masaka city	3	0	0	0	31,918,084,871	20,789,868,818	9,762,113,977	1,366,102,076	
608	Mbale city	3	0	0	0	40,535,437,462	27,778,844,665	11,141,213,132	1,615,379,666	
609	Mbarara city	3	0	0	0	35,898,034,534	25,619,991,523	8,679,634,482	1,598,408,529	
610	Soroti city	3	0	0	0	22,577,876,640	15,668,020,973	5,891,744,336	1,018,111,330	
701	Apac Municipal Council	0	0	0	0	10,146,992,625	6,275,652,216	2,931,620,728	939,719,682	
702	Buig Municipal Council	0	0	0	0	6,719,805,589	3,760,135,476	2,500,821,935	458,848,178	
703	Bushenyi- Ishaka Municipal Council	0	0	0	0	14,498,819,094	9,612,695,667	4,265,838,560	620,284,867	
704	Busia Municipal Council	0	0	0	0	8,228,134,780	4,797,671,458	2,854,465,909	575,997,413	
705	Entebbe Municipal Council	0	0	0	0	12,131,109,904	7,267,459,842	4,028,655,493	834,994,569	
706	Isanda Municipal Council	0	0	0	0	17,954,324,603	12,022,907,965	4,981,030,162	950,386,475	
707	Iganga Municipal Council	0	0	0	0	7,766,877,949	5,148,742,136	2,207,016,665	411,119,148	
708	Kabele Municipal Council	0	0	0	0	17,271,654,712	12,378,138,048	4,250,588,579	642,928,085	
709	Kamuli Municipal Council	0	0	0	0	9,302,341,186	5,653,882,616	2,837,566,629	810,891,942	
710	Kapchorwa Municipal Council	0	0	0	0	11,943,466,105	7,783,200,307	3,568,837,278	591,428,520	
711	Kasese Municipal Council	0	0	0	0	16,651,708,567	11,161,654,312	4,554,563,672	935,490,583	
712	Kira Municipal Council	0	0	0	0	17,133,505,702	9,525,773,921	4,769,454,811	2,838,276,970	
713	Kisoro Municipal Council	0	0	0	0	5,529,659,876	3,056,345,112	1,904,368,935	568,945,829	
714	Kitumu Municipal Council	0	0	0	0	8,878,964,160	4,966,087,116	3,102,236,515	810,640,529	
715	Koboko Municipal Council	0	0	0	0	10,115,721,210	6,398,580,786	2,972,709,941	744,430,482	
716	Kotido Municipal Council	0	0	0	0	8,618,562,650	4,955,649,440	3,049,188,205	603,725,005	
717	Kumi Municipal Council	0	0	0	0	10,763,645,336	7,129,902,503	2,891,169,400	742,573,434	
718	Lugazi Municipal Council	0	0	0	0	9,279,020,172	5,065,731,338	3,082,979,182	1,130,309,651	
719	Makindye-Sabagabo Municipal Council	0	0	0	0	13,381,132,856	6,161,269,897	4,665,113,727	2,554,749,232	
720	Masindi Municipal Council	0	0	0	0	13,321,005,864	7,709,941,744	4,497,465,361	1,113,598,759	
721	Mityana Municipal Council	0	0	0	0	13,368,977,080	8,357,871,783	4,047,472,643	963,632,654	
722	Moroto Municipal Council	0	0	0	0	7,083,134,651	4,054,417,516	2,708,251,998	370,465,137	
723	Mubende Municipal Council	0	0	0	0	13,037,595,302	7,282,084,140	4,072,983,538	1,682,527,623	
724	Mukono Municipal Council	0	0	0	0	20,486,069,752	13,863,737,410	5,036,986,964	1,585,345,378	
725	Nansana Municipal Council	0	0	0	0	24,462,259,405	13,924,822,994	6,886,255,515	3,651,180,897	
726	Nebbi Municipal Council	0	0	0	0	6,158,045,297	3,509,859,492	2,237,565,944	410,619,861	
727	Njeru Municipal Council	0	0	0	0	13,405,257,399	7,729,729,584	4,494,853,253	1,180,674,562	
728	Ntungamo Municipal Council	0	0	0	0	6,216,974,967	3,751,676,132	2,165,466,409	299,832,426	
729	Rukungiri Municipal Council	0	0	0	0	12,735,472,890	9,151,964,775	3,042,912,248	540,595,867	
730	Sheema Municipal Council	0	0	0	0	17,121,761,231	12,086,007,536	4,207,714,314	828,039,380	
731	Tororo Municipal Council	0	0	0	0	11,705,901,538	7,984,130,954	3,378,243,785	343,526,799	
801	Abim District	20,000,000	18,000,406	18,000,406	54,000,000	26,880,541,150	18,825,482,788	6,354,558,438	1,700,499,924	
802	Adjumani District	20,000,000	18,000,406	18,000,406	26,000,000	39,933,377,390	28,087,749,010	9,789,692,228	2,055,936,151	
803	Agago District	20,000,000	18,000,406	18,000,406	51,000,000	38,979,065,115	24,904,880,582	10,021,467,844	4,052,716,689	
804	Alebtong District	20,000,000	18,000,406	18,000,406	40,000,000	31,021,342,249	17,712,068,956	10,411,980,522	2,897,292,771	
805	Amolatar District	20,000,000	18,000,406	18,000,406	33,000,000	26,871,491,189	16,941,001,696	7,783,229,379	2,147,260,154	
806	Amudat District	20,000,000	18,000,406	18,000,406	26,000,000	15,059,550,664	8,792,180,721	4,050,321,010	2,217,048,934	
807	Amuria District	20,000,000	18,000,406	18,000,406	40,000,000	33,115,976,986	20,061,601,291	10,318,239,532	2,736,136,163	
808	Amuru District	20,000,000	18,000,406	18,000,406	40,000,000	26,269,443,164	16,099,096,672	6,902,856,257	3,265,490,235	
809	Apac District	20,000,000	18,000,406	18,000,406	26,000,000	31,769,476,543	20,236,448,158	9,468,536,916	2,064,491,468	
810	Arua District	20,000,000	18,000,406	18,000,406	12,000,000	27,706,068,973	13,295,800,668	12,284,325,527	1,625,938,778	
811	Budaka District	20,000,000	18,000,406	18,000,406	54,000,000	34,782,303,322	22,283,431,955	10,295,680,143	2,203,191,224	
812	Bududa District	20,000,000	18,000,406	18,000,406	47,000,000	37,904,609,473	25,138,486,582	10,676,839,417	2,089,283,474	
813	Bugiri District	20,000,000	18,000,406	18,000,406	68,000,000	44,882,336,606	27,157,804,730	14,492,673,036	3,231,858,840	
814	Bugweri District	20,000,000	18,000,406	18,000,406	33,000,000	25,776,142,825	18,042,124,430	6,386,778,869	1,347,239,526	
815	Buhweju District	20,000,000	18,000,406	18,000,406	40,000,000	22,796,045,002	14,659,762,233	6,149,883,142	1,986,399,627	
816	Buliwe District	20,000,000	18,000,406	18,000,406	33,000,000	31,033,530,487	20,809,646,223	8,944,737,350	1,279,146,913	
817	Bukedea District	20,000,000	18,000,406	18,000,406	26,000,000	37,630,477,586	23,020,583,938	10,958,339,769	3,651,553,880	
818	Bukomansimbi District	20,000,000	18,000,406	18,000,406	40,000,000	22,962,920,812	14,785,922,508	6,933,467,173	1,243,531,130	

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	o/w PBS Recurrent Costs District	o/w monitoring UGIF Program- district	o/w District Service Commission	c/w District Internal Audit	Total	Total	Total	Total
						Total Grants	Total Wage Grants	Total Non-Wage Recurrent Grants	Total Development Grants
819	Bukwe District	20,000,000	15,000,000	18,000,406	40,000,000	31,340,207,438	23,323,904,748	6,677,197,528	1,339,105,162
820	Bulambuli District	20,000,000	15,000,000	18,000,406	33,000,000	32,139,904,587	20,634,271,774	9,026,917,387	2,478,715,426
821	Bulisa District	20,000,000	15,000,000	18,000,406	40,000,000	18,164,919,896	11,803,227,305	4,946,662,466	1,415,030,126
822	Bundibugyo District	20,000,000	15,000,000	18,000,406	61,000,000	42,174,181,659	30,024,571,975	10,152,368,651	1,997,241,033
823	Bunyangabu District	20,000,000	15,000,000	18,000,406	61,000,000	26,559,799,043	18,302,782,109	6,665,633,967	1,591,382,966
824	Bushenyi District	20,000,000	15,000,000	18,000,406	47,000,000	38,221,063,897	25,723,535,816	13,071,109,002	1,766,419,079
825	Busia District	20,000,000	15,000,000	18,000,406	40,000,000	44,965,762,226	29,474,413,739	10,071,330,378	2,420,018,110
826	Butaleja District	20,000,000	15,000,000	18,000,406	47,000,000	44,209,614,964	29,981,621,626	12,365,107,920	1,862,885,418
827	Butambala District	20,000,000	15,000,000	18,000,406	33,000,000	32,805,597,143	25,250,955,156	6,443,101,711	1,111,535,276
828	Butebo District	20,000,000	15,000,000	18,000,406	47,000,000	22,020,595,984	13,482,887,580	7,204,849,265	1,332,859,140
829	Buwuma District	20,000,000	15,000,000	18,000,406	33,000,000	17,375,669,893	12,130,831,557	4,029,250,911	1,215,587,424
830	Buvende District	20,000,000	15,000,000	18,000,406	40,000,000	29,966,331,452	18,470,263,988	9,094,138,929	2,401,928,536
831	Dokolo District	20,000,000	15,000,000	18,000,406	40,000,000	28,791,898,145	18,846,979,542	7,706,366,470	2,238,552,133
832	Gomba District	20,000,000	15,000,000	18,000,406	26,000,000	24,836,197,123	16,031,453,430	7,359,837,860	1,444,900,833
833	Gulu District	20,000,000	15,000,000	18,000,406	12,000,000	27,185,334,167	18,446,376,117	6,860,998,290	1,877,957,760
834	Hoima District	20,000,000	15,000,000	18,000,406	26,000,000	27,833,909,703	17,837,510,414	7,786,243,266	2,210,156,022
835	Ibanda District	20,000,000	15,000,000	18,000,406	47,000,000	33,064,697,055	23,261,817,924	7,561,233,845	2,241,645,287
836	Ikanga District	20,000,000	15,000,000	18,000,406	19,000,000	50,403,750,808	32,982,151,757	14,769,084,119	2,652,514,951
837	Isingiro District	20,000,000	15,000,000	18,000,406	75,000,000	63,101,781,547	42,753,489,214	14,630,375,081	5,717,917,252
838	Iringa District	20,000,000	15,000,000	18,000,406	40,000,000	42,658,159,327	29,149,249,394	11,653,053,059	1,855,856,874
839	Kaabong District	20,000,000	15,000,000	18,000,406	33,000,000	22,965,943,932	13,580,280,365	6,732,372,732	2,633,290,834
840	Kabale District	20,000,000	15,000,000	18,000,406	26,000,000	47,430,206,254	31,991,946,447	13,215,973,640	2,222,286,167
841	Kabarole District	20,000,000	15,000,000	18,000,406	47,000,000	24,893,024,748	16,007,699,600	6,958,080,594	1,927,244,554
842	Kahemama District	20,000,000	15,000,000	18,000,406	26,000,000	23,611,235,599	15,513,822,779	6,223,189,262	1,874,223,558
843	Kagadi District	20,000,000	15,000,000	18,000,406	75,000,000	43,732,800,451	28,394,221,783	12,012,471,524	3,326,107,144
844	Kakumiro District	20,000,000	15,000,000	18,000,406	61,000,000	34,921,569,043	23,468,118,930	8,237,007,951	3,216,442,162
845	Kakiki District	20,000,000	15,000,000	18,000,406	26,000,000	18,993,578,740	11,059,998,336	5,926,442,384	1,907,138,020
846	Kakamega District	20,000,000	15,000,000	18,000,406	19,000,000	17,436,121,119	12,631,970,011	3,786,043,670	1,018,107,438
847	Kaliro District	20,000,000	15,000,000	18,000,406	33,000,000	35,264,011,039	23,525,192,462	9,898,100,755	1,840,717,822
848	Kalungu District	20,000,000	15,000,000	18,000,406	33,000,000	31,709,901,838	21,346,602,288	8,960,349,000	1,402,950,551
849	Kamuli District	20,000,000	15,000,000	18,000,406	54,000,000	59,958,515,223	39,734,568,089	17,280,750,196	2,943,196,937
850	Karwenge District	20,000,000	15,000,000	18,000,406	68,000,000	36,100,482,540	23,028,825,465	9,746,627,484	3,325,029,591
851	Karungu District	20,000,000	15,000,000	18,000,406	75,000,000	53,211,218,718	38,279,064,708	12,307,004,494	2,625,149,515
852	Kapchorwa District	20,000,000	15,000,000	18,000,406	19,000,000	25,374,367,266	17,784,716,763	6,690,380,954	899,269,550
853	Kapelebyong District	20,000,000	15,000,000	18,000,406	40,000,000	18,420,723,057	11,171,601,373	5,298,573,328	1,950,548,356
854	Karanga District	20,000,000	15,000,000	18,000,406	33,000,000	15,153,729,083	10,392,858,168	3,668,780,088	1,092,090,827
855	Kasanda District	20,000,000	15,000,000	18,000,406	33,000,000	32,906,651,076	22,723,490,736	7,958,309,700	2,224,850,640
856	Kaseka District	20,000,000	15,000,000	18,000,406	110,000,000	96,170,867,451	66,398,987,043	22,341,938,684	7,429,941,724
857	Katakwi District	20,000,000	15,000,000	18,000,406	40,000,000	42,353,709,751	30,176,642,289	9,385,494,970	2,791,572,492
858	Kavunga District	20,000,000	15,000,000	18,000,406	47,000,000	49,572,206,871	34,342,565,772	12,141,522,370	3,088,118,728
859	Kazo District	20,000,000	15,000,000	18,000,406	26,000,000	22,590,389,001	15,265,840,652	5,258,839,113	2,065,709,235
860	Kibaale District	20,000,000	15,000,000	18,000,406	26,000,000	26,121,487,659	16,810,843,082	6,943,130,267	2,567,514,310
861	Kiboga District	20,000,000	15,000,000	18,000,406	33,000,000	31,135,056,600	22,479,160,849	6,776,586,480	1,879,309,271
862	Kibuku District	20,000,000	15,000,000	18,000,406	47,000,000	29,452,726,341	19,911,346,083	7,865,970,695	1,675,409,563
863	Kikuluwe District	20,000,000	15,000,000	18,000,406	26,000,000	27,888,093,019	17,237,487,365	7,379,518,802	3,271,086,853
864	Kiruhura District	20,000,000	15,000,000	18,000,406	33,000,000	26,765,870,352	17,829,232,534	6,552,318,178	2,384,319,641
865	Kiryandongo District	20,000,000	15,000,000	18,000,406	40,000,000	32,761,722,261	20,834,529,292	8,786,507,618	3,140,685,352
866	Kisoro District	20,000,000	15,000,000	18,000,406	68,000,000	52,413,922,130	37,678,758,625	13,668,070,282	3,867,093,223
867	Kitaewenda District	20,000,000	15,000,000	18,000,406	40,000,000	25,123,252,858	17,552,809,902	5,976,814,307	1,593,628,649
868	Kituum District	20,000,000	15,000,000	18,000,406	26,000,000	39,023,051,412	25,247,314,443	10,434,209,065	3,341,527,904
869	Koboko District	20,000,000	15,000,000	18,000,406	26,000,000	28,056,913,391	18,285,611,041	7,870,446,880	1,900,855,470
870	Kole District	20,000,000	15,000,000	18,000,406	47,000,000	32,027,762,829	21,302,384,832	8,453,754,067	2,271,623,929
871	Koido District	20,000,000	15,000,000	18,000,406	26,000,000	19,231,068,856	11,780,961,881	5,113,094,903	2,337,012,071
872	Kurmi District	20,000,000	15,000,000	18,000,406	40,000,000	39,623,595,545	24,017,081,668	12,475,912,184	3,130,601,693
873	Kwana District	20,000,000	15,000,000	18,000,406	33,000,000	26,099,652,819	17,309,466,953	6,429,910,648	2,360,275,218
874	Kween District	20,000,000	15,000,000	18,000,406	40,000,000	26,703,617,205	18,393,971,009	6,727,801,829	1,581,844,366
875	Kyenkwanzi District	20,000,000	15,000,000	18,000,406	54,000,000	37,000,940,408	22,582,217,340	7,226,462,665	2,192,260,402
876	Kyegereya District	20,000,000	15,000,000	18,000,406	54,000,000	34,742,231,366	21,097,473,226	10,534,867,905	3,109,890,235
877	Kyenjojo District	20,000,000	15,000,000	18,000,406	96,000,000	45,931,544,747	29,711,459,101	12,901,289,868	3,318,795,778

Signature

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Local Government											Total	
Vote Code	o/w PBS Recurrent Costs District				o/w monitoring UGIFT Program- district	o/w District Service Commission	o/w District Internal Audit	Total	Total Grants	Total Non-Wage Recurrent Grants	Total	Total Development Grants
378	Kyotera District	20,200,000	15,000,000	18,000,406	42,989,225,819	30,193,312,360	10,792,966,835	2,002,946,624				
379	Lamwo District	20,200,000	15,000,000	18,000,406	26,220,339,102	15,519,136,986	7,703,170,691	2,997,481,424				
880	Lira District	20,200,000	15,000,000	18,000,406	33,153,665,491	20,215,238,861	10,271,499,241	2,666,327,393				
881	Luwero District	20,200,000	15,000,000	18,000,406	34,267,039,471	23,153,912,658	9,254,406,402	1,858,720,411				
882	Luwero District	20,200,000	15,000,000	18,000,406	80,994,105,415	58,160,530,608	18,840,381,926	3,993,192,881				
883	Lwengo District	20,200,000	15,000,000	18,000,406	35,690,338,212	24,113,395,437	9,458,143,717	2,118,799,058				
884	Lyantonde District	20,200,000	15,000,000	18,000,406	22,592,783,424	16,325,768,703	5,473,132,323	953,882,399				
885	Madi-Okello District	20,200,000	15,000,000	18,000,406	23,851,331,505	15,198,317,284	7,277,942,492	1,375,071,729				
886	Manafwa District	20,200,000	15,000,000	18,000,406	37,027,326,640	23,945,555,823	11,047,959,752	2,033,811,065				
887	Maracha District	20,200,000	15,000,000	18,000,406	32,100,591,349	21,424,589,024	9,123,543,998	1,552,458,327				
888	Masaka District	20,200,000	15,000,000	18,000,406	19,727,979,594	10,670,515,469	8,003,206,569	1,054,257,956				
889	Masindi District	20,200,000	15,000,000	18,000,406	30,585,761,289	20,109,492,178	8,448,179,543	2,028,089,569				
890	Mavuge District	20,200,000	15,000,000	18,000,406	55,042,474,639	36,133,897,526	15,313,856,757	3,594,720,356				
891	Mbalale District	20,200,000	15,000,000	18,000,406	50,707,856,667	31,594,428,014	16,573,903,776	2,539,524,876				
892	Mbarara District	20,200,000	15,000,000	18,000,406	32,182,145,096	20,484,119,340	10,109,715,622	1,580,310,133				
893	Mitooma District	20,200,000	15,000,000	18,000,406	39,318,875,979	28,060,903,503	9,478,639,308	1,779,333,167				
894	Mityana District	20,200,000	15,000,000	18,000,406	39,000,148,446	27,241,644,036	9,365,098,227	2,393,406,183				
895	Moroto District	20,200,000	15,000,000	18,000,406	16,571,209,700	10,917,219,849	4,004,031,329	1,649,958,522				
896	Moyo District	20,200,000	15,000,000	18,000,406	26,454,234,204	19,578,048,292	5,790,109,885	1,086,076,027				
897	Mpigi District	20,200,000	15,000,000	18,000,406	33,000,000	25,512,013,323	9,920,756,405	2,215,294,477				
898	Mubende District	20,200,000	15,000,000	18,000,406	34,837,729,404	21,763,089,288	9,758,000,871	3,316,639,244				
899	Mukono District	20,200,000	15,000,000	18,000,406	60,246,334,764	41,149,745,942	15,813,187,153	3,283,401,669				
900	Nabulak District	20,200,000	15,000,000	18,000,406	13,686,244,092	7,718,018,125	3,717,228,206	2,509,397,761				
901	Nakapiripiti District	20,200,000	15,000,000	18,000,406	15,970,262,672	9,854,450,750	4,061,131,827	2,054,680,095				
902	Nakasike District	20,200,000	15,000,000	18,000,406	45,551,693,645	32,175,174,377	10,885,392,911	2,491,126,357				
903	Nakasongola District	20,200,000	15,000,000	18,000,406	34,706,343,559	23,704,967,736	8,941,795,324	2,059,580,499				
904	Namayingo District	20,200,000	15,000,000	18,000,406	31,298,197,907	20,754,207,490	8,391,159,989	2,152,830,428				
905	Namisindwa District	20,200,000	15,000,000	18,000,406	36,141,517,261	22,056,885,740	11,476,811,900	2,607,819,620				
906	Namutumba District	20,200,000	15,000,000	18,000,406	39,077,183,010	24,573,221,005	11,830,221,721	2,623,740,283				
907	Napak District	20,200,000	15,000,000	18,000,406	21,747,399,472	13,795,156,779	5,280,683,200	2,671,559,492				
908	Nebbi District	20,200,000	15,000,000	18,000,406	38,810,956,702	22,839,379,548	13,105,135,711	2,866,441,443				
909	Ngora District	20,200,000	15,000,000	18,000,406	28,524,326,834	17,313,279,100	8,784,761,245	2,426,286,489				
910	Ntoroko District	20,200,000	15,000,000	18,000,406	22,899,479,684	17,879,713,628	3,976,838,377	1,042,927,678				
911	Ntungamo District	20,200,000	15,000,000	18,000,406	67,843,509,521	47,150,582,393	16,928,249,245	3,764,677,882				
912	Nwoya District	20,200,000	15,000,000	18,000,406	28,167,670,429	18,440,560,048	6,392,010,749	3,985,099,632				
913	Obongi District	20,200,000	15,000,000	18,000,406	14,469,597,293	9,690,234,643	3,606,000,096	1,173,362,554				
914	Omoro District	20,200,000	15,000,000	18,000,406	31,233,318,900	21,933,512,795	6,483,820,437	2,815,985,668				
915	Otuke District	20,200,000	15,000,000	18,000,406	23,283,517,832	15,048,036,227	6,140,901,776	2,094,579,828				
916	Oyam District	20,200,000	15,000,000	18,000,406	49,348,243,396	30,133,168,468	15,757,769,354	3,457,305,574				
917	Pader District	20,200,000	15,000,000	18,000,406	38,198,240,280	25,266,876,665	9,934,979,675	2,996,383,940				
918	Pakwach District	20,200,000	15,000,000	18,000,406	24,985,141,090	15,888,772,984	7,141,277,795	1,955,090,312				
919	Pallisa District	20,200,000	15,000,000	18,000,406	47,742,977,571	30,301,661,455	14,940,431,023	2,500,885,093				
920	Rakai District	20,200,000	15,000,000	18,000,406	45,733,682,430	30,596,000,700	12,915,669,345	2,222,012,385				
921	Rubanda District	20,200,000	15,000,000	18,000,406	36,625,205,592	26,220,612,944	8,229,682,832	2,179,430,816				
922	Rubizi District	20,200,000	15,000,000	18,000,406	27,727,328,757	19,540,617,919	6,394,067,151	1,792,643,687				
923	Rukiga District	20,200,000	15,000,000	18,000,406	25,213,069,533	17,955,974,622	5,880,379,550	1,367,715,360				
924	Rukungiri District	20,200,000	15,000,000	18,000,406	53,979,800,618	35,296,607,076	15,516,365,956	3,166,827,586				
925	Rwampara District	20,200,000	15,000,000	18,000,406	23,816,359,534	16,441,603,432	6,035,312,205	1,359,443,897				
926	Sembabule District	20,200,000	15,000,000	18,000,406	38,807,643,542	27,100,145,554	9,190,404,616	2,517,093,372				
927	Serere District	20,200,000	15,000,000	18,000,406	41,031,558,702	26,339,785,356	11,603,553,407	3,088,219,438				
928	Sheema District	20,200,000	15,000,000	18,000,406	35,860,241,702	25,816,774,202	8,830,320,349	1,213,147,151				
929	Sironko District	20,200,000	15,000,000	18,000,406	42,915,307,338	27,418,943,794	13,337,523,497	2,158,840,047				
930	Soroti District	20,200,000	15,000,000	18,000,406	31,598,510,190	17,381,224,750	11,118,765,795	3,098,515,645				
931	Terego District	20,200,000	15,000,000	18,000,406	29,092,980,151	18,025,720,161	8,960,751,793	2,106,508,196				
932	Tororo District	20,200,000	15,000,000	18,000,406	74,151,972,553	46,072,658,300	24,470,054,274	3,609,259,979				
933	Wakiso District	20,200,000	15,000,000	18,000,406	85,896,893,657	55,905,526,982	22,118,627,034	7,872,735,641				
934	Yumbe District	20,200,000	15,000,000	18,000,406	56,245,544,510	32,330,204,176	17,464,577,621	6,450,752,713				
935	Zombo District	20,200,000	15,000,000	18,000,406	30,702,765,721	19,227,300,401	8,713,769,595	2,661,695,720				
Total		2,700,000,000	2,025,000,000	2,400,054,767	5,680,000,000	5,395,075,187,473	3,553,533,463,855	873,251,672,114	370,290,051,200			

ANNEX 5

POLICY AND ADMINISTRATIVE GUIDELINES FOR INTEGRATING ECONOMIC AND COMMERCIAL DIPLOMACY (ECD) INTO THE PLANNING AND BUDGETING PROCESSES OF UGANDA'S MISSIONS ABROAD

1. Introduction and background

FY 2026/27 is the first year of operationalizing the ECD Strategy. In accordance with Section 14 (1) of the Public Finance Management Act, 2015, and in furtherance of Uganda's Tenfold Growth Strategy MoFPED has designed Policy and Administrative Guidelines for Planning and Budgeting for Economic and Commercial Diplomacy (ECD). These guidelines are intended to provide Missions Abroad and key implementing MDAs with a clear and mandatory framework for aligning workplans and budgets with the ECD Strategy.

The ECD Strategy, launched on 2nd September 2025, repositions Uganda's diplomatic Missions as frontline platforms for promoting trade, investment, tourism, and technology transfer. Consequently, the planning and budgeting processes of all Missions Abroad must be explicitly aligned to deliver on these strategic economic objectives. These guidelines therefore, provide the mandatory framework for that alignment.

2. Policy Directive

It is hereby directed that with immediate effect, all Missions Abroad shall integrate ECD activities as a core and budgeted component of their annual work plans and budget submissions. ECD is no longer an ad-hoc activity but a central pillar of Uganda's foreign policy execution.

3. Administrative Guidelines for ECD Planning and Budgeting

3.1. Strategic ECD Planning at Mission Level

Each Mission is required to develop an Annual ECD Implementation Plan for its countries of accreditation. This plan must be annexed to the main Mission Annual Work Plan and shall include:

ANNEX 5

- i. A brief analysis of the host country's economy, identifying key opportunities for Ugandan exports (aligned with ATMS sectors), sources of Foreign Direct Investment (FDI), and potential science and technology partners.
- ii. Specific, measurable, achievable, relevant, and time-bound (SMART) annual targets that are within the control of Missions Abroad. These targets are part of the M&E frames of the ECD Strategy and the examples are not limited to the following:
 - a) **Export Promotion:** Number of export leads generated, value of potential deals facilitated, number of market access barriers identified and reported, Number for product specific markets profiled, Number of Trade promotional activities held.
 - b) **Investment Attraction:** Number of investment leads, value of potential FDI facilitated, number of investor outreach events held.
 - c) **Tourism Promotion:** Target for increasing tourist arrivals from the host country, number of tourism promotion activities, number for partnerships established.
 - d) **Diaspora Engagement:** Number of structured engagements with the Ugandan diaspora for investment and knowledge transfer, number of Diaspora profile.
- iii. A list of key host country institutions, companies, and individuals to be engaged.

3.2. ECD Budgeting Framework

ECD activities must be costed and included under a dedicated programme or output within the Mission's budget structure. The budget proposals must move away from generic allocations. They must be results-based, explicitly linking the requested funds to the specific ECD targets outlined in the Mission's Annual ECD Implementation Plan. Eligible budget lines include, but are not limited to:

- a) **ECD Travel & Missions** - local travel for attending trade fairs, meeting investors, and sector-specific outreach. This should be linked to specific activities in the Annual ECD Plan and expected outcomes.

ANNEX 5

- b) **Hosting ECD Events** - Costs for organizing business forums, investment seminars, product tasting events, and tourism roadshows. This budget should be backed by the event concept note, list of targeted attendees, and expected deliverables.
- c) **Market Intelligence** – Costs for subscription to relevant trade publications, data services, or commissioning specific market studies. The Mission should provide an explanation of how the intelligence will be used to advance Uganda's economic interests.
- d) **Public Diplomacy & branding** - Costs related to marketing Uganda (e.g. advertising, developing promotional materials for target sectors). These should be aligned with national branding objectives for specific sectors being promoted. This should be done in consultation with relevant MDAs.

3.3. Institutional Strengthening and Capacity Development – Costs for hire of temporary technical support and training of Mission staff on economic analysis, trade negotiation, or sector-specific knowledge in line with the capacity building guidelines to be issued by MoFA. The Missions will also budget for acquisition of relevant tools and equipment that facilitate ECD, including computers, transport equipment, expo equipment's such as display screens, coffee capping machines, etc. A clear explanation should be provided to justify how this will facilitate ECD delivery.

3.4. Performance Monitoring and Reporting

- a. Missions shall submit quarterly ECD Reports, to MoFA (with a copy to MoFPED) focusing solely on ECD activities, leads generated, and challenges encountered. In addition, Missions will integrate ECD reports in the mandatory quarterly budget performance reporting PBS. Adequate details must be provided to aid the review of performance by the different organs of Government.

ANNEX 5

- b. MoFA and MoFPED will conduct joint bi-annual performance reviews of Missions based on their ECD targets.
- c. The Budget for the subsequent financial year will be influenced by the performance against the set ECD targets. Missions demonstrating clear results will be prioritized for additional funding.

4. Institutional Coordination

- 4.1. Ministry of Foreign Affairs (MoFA) provides technical guidance on diplomatic protocols and is the primary coordinator for the implementation of the ECD Strategy. Missions will submit their Annual ECD Plans to MoFA for technical review and consolidation.
- 4.2. Ministry of Finance, Planning and Economic Development (MoFPED) mandates the budgeting framework, and provides final approval of ECD budgets, and ensures alignment with national fiscal policy and the planning framework.
- 4.3. Missions are required to consult with line MDAs (MTIC, MoTWA, UTB, UIA, UFZEPA, PACEID, etc.) to ensure their ECD Plans are informed by sectoral policies and priorities and are harmonized to avoid duplication.

5. Submission Process

- 5.1. Missions will develop their Annual Work Plan with an integrated ECD Implementation Plan.
- 5.2. The plans and associated budget proposals will be submitted to the Ministry of Foreign Affairs for technical review and endorsement.
- 5.3. MoFA will consolidate all Mission proposals and submit them to MoFPED to inform decisions on ECD funding allocation. The funding allocation for ECD by MoFPED shall be based on the validated ECD workplans and budgets bids, and the results of the performance review.
- 5.4. The Missions and MoFA will integrate the validated ECD workplans in the Budget Framework Paper.



ANNEX 5

6.0 Conclusion

These guidelines mark a strategic shift towards results-based economic diplomacy. MoFPED will allocate resources to Missions based on the credibility of their ECD plans and their demonstrated performance in delivering tangible economic results for Uganda.

A handwritten signature in black ink, consisting of a stylized, cursive script with a long horizontal line extending to the right.

ANNEX 6: PROJECTS RECOMMENDED FOR EXIT FROM THE PIP FOR FY 2025/26												
Program Name	Vote Name	Project Code	Project Name	Start Date	Revised end date	Project value	GOV FY 20/26	Est. FY 20/26	Total Alloc. FY 25/26	Capital %	DC OBSERVATION	DC DECISION
01 Administration Of Justice	Judiciary (Courts of Judicature)	1356	Construction of the Supreme Court and Court of Appeal Buildings	7/1/2019	6/30/2026	159,2328.30	28.30	0.00	28.30	100%	The project completed the major outputs including the Supreme Court and Court of Appeal buildings, Bukungiri High Court, Palongo Grade one Court and Budaka Chief Magistrate building.	Exit
02 Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1323	The Project on Irrigation Scheme Development in Central and Eastern Uganda (PISD)-JICA Supported Project	7/1/2015	31/12/2025	7,400.34	4.00	4.34	99%	The project has reached its end date	Exit	
03 Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1357	Improving Access and Use of Agricultural Equipment and Mechanisation through the use of labour saving technologies	7/1/2014	6/30/2026	52,0056.14	0.00	56.14	50%	The project has reached its end date	Exit	
04 Agro-Industrialization	Ministry of Local Government	1509	Local Economic Growth (LEGIS) Support Project	7/1/2018	6/30/2026	188.0036	33.78	34.15	79%	The project was granted a no cost extension by HDB upto 31st December 2025	Exit	
05 Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1661	Irrigation For Climate Resilience Project Profile	1/7/2021	6/30/2026	665.3023.18	104.89	128.07	62%	The project has reached its end date	Exit	
06 Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1709	Rice Development Project Phase II	1/7/2021	6/30/2026	46,308.22	0.00	8.22	71%	The project has reached its end date	Exit	
07 Development Plan Implementation	Ministry of Finance, Planning and Economic Development	1208	Support to National Authorising Officer	7/1/2015	6/30/2026	9.068	0.00	0.68	0%	The project has been granted numerous extension in the previous years and it has reached its end date.	Exit	
08 Development Plan Implementation	Ministry of Finance, Planning and Economic Development	1521	Resource Enhancement and Accountability Programme (REAP)	7/1/2019	6/30/2026	60.4165.66	33.96	199.61	5%	Project has a running financing agreement that is expiring this FY	Exit	
09 Development Plan Implementation	Ministry of Finance, Planning and Economic Development	1839	Construction of the National Oil Refinery	7/1/2024	6/30/2026	4,000.000.00	0.00	0.00	0%	The project's resources are channelled through the treasury operations as Government's contribution. The project should therefore be exited from the PIP given that its resources are not channelled through the Development Budget.	Exit	
10 Governance And Security	Uganda Police Force	0265	Assistance to Uganda Police	7/1/2010	6/30/2026	2,80859.76	0.00	59.76	100%	The project has overachieved in the PIP	Exit	
11 Governance And Security	Directorate of Public Prosecution (DPP)	1346	Enhancing Prosecution Services for all (EPSFA)	7/1/2017	30/12/2025	478.32	0.00	8.32	98%	The project has overachieved in the PIP	Exit	
12 Governance And Security	Uganda Prisons Service	1443	Rehabilitation of prison Industries	7/1/2017	6/30/2026	33.521	0.00	5.21	35%	The project's contractual obligations are ending on 18/03/2026	Exit	
13 Human Capital Development	Ministry of Health	1243	Rehabilitation and Construction of General Hospitals	1/7/2012	6/30/2026	20.4111.27	16.90	128.17	60%	Additional scope potentially increased. Intended interventions have been completed.	Exit	
14 Human Capital Development	Ministry of Water and Environment	1438	Water Service Acceleration Project (SCAP 100%)	7/1/2017	6/30/2026	54740.00	0.00	40.00	78%	The project has reached its end date	Exit	
15 Human Capital Development	Ministry of Water and Environment	1524	Water and Sanitation Development Facility East Phase II	7/1/2019	6/30/2026	1796.80	0.00	6.80	76%	The project has reached its end date	Exit	
16 Human Capital Development	Ministry of Water and Environment	1532	100% Service Coverage Acceleration Project umbrellas (SCAP 100 umbrellas)	7/1/2019	6/30/2026	242.015.42	0.00	15.42	67%	The project has reached its end date	Exit	
17 Human Capital Development	Ministry of Water and Environment	1333	Water and Sanitation Development Facility Central Phase II	7/1/2019	6/30/2026	242.76.46	0.00	6.46	66%	The project has reached its end date	Exit	
18 Human Capital Development	Ministry of Water and Environment	1334	Water and Sanitation Development Facility North Phase II	7/1/2019	6/30/2026	172.77.42	15.53	22.95	76%	The project has reached its end date	Exit	
19 Human Capital Development	Ministry of Water and Environment	1562	Lake Victoria Water and Sanitation (LWVAS) Phase 3	1/7/2020	6/30/2026	163.0079	0.00	0.79	59%	The project has reached its end date	Exit	
20 Human Capital Development	Ministry of Water and Environment	1660	Strengthening Water Utilities Regulation Project	7/1/2020	6/30/2026	791.0561	0.00	5.61	60%	The project has reached its end date	Exit	
21 Human Capital Development	Ministry of Education and Sports	1665	Uganda Secondary Education Expansion Project	7/1/2020	6/30/2026	599.22.00	195.68	197.68	89%	Persistent delays in external financing disbursement. Financing Agreement expires this FY 20/26	Exit	
22 Human Capital Development	Ministry of Health	1768	Uganda Covid-19 Response and Emergency Preparedness Project	7/1/2022	6/30/2027	180.20.00	57.88	57.88	47%	Interventions delivered as planned	Exit	
23 Integrated Transport Infrastructure And Services	Ministry of Works and Transport	0265	Atak-Moyo-Aloji	7/1/2003	6/30/2026	364.342.60	4.30	6.91	98%	The project is substantially complete and the DIP has elapsed.	Exit	
24 Integrated Transport Infrastructure And Services	Ministry of Works and Transport	0267	Improvement of ferry services	7/1/2003	6/30/2026	150.02.22	0.00	2.22	61%	Project has been in the PIP for 22 years and should be exited and the Vote submits a successor projects for the outstanding activities	Exit	
25 Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1041	Kyenjojo-Holma-Masindi-Igumba road	3/21/2014	6/30/2026	320.06.00	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	
26 Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1274	Musita-Lumino-Budala/Majoni Road	7/1/2014	6/30/2026	2078.05	0.00	8.05	100%	The project was earlier extended to cater for completion of outstanding works and DIP. The revised project completion date is 01st October, 2025	Exit	
27 Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1277	Kampala-Nobere Bypass Phase 2	7/1/2014	6/30/2026	5458.00	0.00	8.00	100%	The project was substantially completed and the periodic maintenance contract is ending this year.	Exit	
28 Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1278	Kampala-Jinja Expressway	7/1/2014	6/30/2026	2300.000.00	0.00	0.00	100%	The project is still under procurement. The Vote should submit updated studies that will be based to grant the project a new code	Exit	
29 Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1281	Turkey Pollisa-kumi/Kamukoli Road	3/21/2014	6/30/2026	480.00.00	0.00	0.00	100%	The project was earlier extended to enable completion of the loan roads which were scheduled to be completed on 15th March, 2025 with a DIP of 12 months that will expire on 15th March, 2026	Exit	
30 Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1284	Development of new Kampala Port in Bahama	7/1/2013	6/30/2026	22203.00	0.00	3.00	97%	The project was earlier extended to enable completion of the project	Exit	
31 Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1320	Construction of 66 Sealed Bridges	7/1/2015	6/30/2026	234.830.61	0.00	30.61	98%	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 implemented under a successor project.	Exit	

32	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1373	Stable Airport Rehabilitation Phase 1	7/1/2015	6/30/2026	428.0	49.50	126.42	175.92	N/A	The project is substantially complete.	Exit
33	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1421	Development of the Construction	7/1/2016	6/30/2026	65.6	18.84	0.00	18.84	84%	The project has so far been granted three extensions to enable completion of outstanding works.	Exit
34	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1456	Wahima/Lake Victoria Maritime Comm. & Transport Project	7/1/2017	6/30/2026	65.6	2.80	6.15	8.95	96%	The project's financing agreement is expiring this FY 25/26.	Exit
35	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1489	Development of Kabale Airport	7/1/2017	6/30/2026	428	4.70	0.00	4.70	73%	The project was earlier extended to enable underpinning of activities for operationalising the airport. All pending activities should be undertaken under Phase II of the project.	Exit
36	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1537	Upgrading of Kaye Yei Road	1/7/2019	6/30/2026	7.48	0.30	0.00	0.00	N/A	The project has not been allocated resources for three years and the original scope was changed.	Exit
37	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1546	Kisoro-Nkurungu-Rubugiri-Mukoo Road	1/7/2019	6/30/2027	250.00	34.05	490.52	524.56	N/A	The road centre is being used to undertake activities that are the scope of the project.	Exit
38	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1558	Rural Bridges Infrastructure Development	7/1/2019	6/30/2026	300	19.00	0.00	19.00	85%	The project has been extended and the pending works should be undertaken under Phase II of the project.	Exit
39	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1692	Rehabilitation of Maanka Town Roads (7.3 km)	7/1/2020	6/30/2026	36.0	3.30	0.00	5.50	100%	The project was substantially completed and DIP elapsed. The project was earlier extended to cater for final payment of IPCs.	Exit
40	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1703	Rehabilitation of District Roads Project	7/1/2021	6/30/2025	767.2	34.07	0.00	34.07	81%	The project is undertaking a number of interventions that were not approved by DC such as acquisition of road equipment for districts and construction of roads in DRC.	Exit
41	Legislation, Oversight And Representation	Parliamentary Commission	0355	Rehabilitation of Parliament	7/1/2011	6/30/2025	467	21.05	0.00	21.05	100%	The project has outstanding works and is currently at 45% physical progress. The project has glaring implementation challenges from the contractor's side ranging from cash-flow constraints, intermittent supply of building materials and delayed payment of workers. The Vote should submit a profile to undertake outstanding works.	Exit
42	Natural Resources, Environment, Climate Change, Land And Water	Ministry of Water and Environment	1522	Inner Murchison Bay Cleanup Project	7/1/2019	6/30/2023	46	13.06	0.00	13.06	29%	The project has reached its end date.	Exit
43	Natural Resources, Environment, Climate Change, Land And Water	Ministry of Water and Environment	1530	Integrated Water Resources Management and Development Project (Rwenzori)	7/1/2019	6/30/2025	918	17.48	247.55	265.03	77%	The project has reached its end date	Exit
44	Natural Resources, Environment, Climate Change, Land And Water	Ministry of Lands, Housing & Urban Development	1763	Land Valuation Infrastructure Project	7/1/2021	30/06/2026	40.8	5.00	0.00	5.00	20%	The project has reached its end date and its highly recurrent in nature	Exit
45	Private Sector Development	Uganda Investment Authority (UIA)	0994	Development of Industrial Parks	7/1/2028	6/30/2026	571.0	0.00	94.97	90.97	100%	The project has overstayed in the PIP and the Vote continues to include new interventions that were outside the original project scope. The Vote should not take on any other contractual obligations under project 0994. The Vote should fast-track preparation of the various industrial parks in different areas for attainment of the country's industrial agenda.	Exit
46	Sustainable Petroleum Development	Ministry of Energy and Mineral Development	1610	Liquefied Petroleum Gas (LPG) Supply and Infrastructure Intervention	01/07/2020	6/30/2026	900.0	15.00	0.00	15.00	90%	Physical progress is only 15%, with kit rollout at less than 4%. The overall performance indicates schedule delays and limited viability and hence the project has not achieved its intended objective.	Exit
47	Sustainable Energy Development	Ministry of Energy and Mineral Development	1183	Karuma Hydroelectricity Power Project	16/12/2011	6/30/2026	5,400.0	30.00	0.00	35.00	2%	Physical progress is at 99.9% and the outstanding works can be completed within the remaining period.	Exit
48	Sustainable Energy Development	Ministry of Energy and Mineral Development	1409	Murama -Kabale 132kv Transmission Project	7/1/2016	6/30/2026	239	0.00	0.00	0.00	0%	The project was commissioned and is under Defects Liability Period (DLP).	Exit
49	Sustainable Energy Development	Ministry of Energy and Mineral Development	1801	Energy and Minerals Land Acquisition and Infrastructure Studies Project	7/1/2023	6/30/2028	1.8	6.00	0.00	6.00	10%	The core activities for which the project was admitted into the PIP have not been prioritised, notably land acquisition. This is attributed to inconsistent land acquisition processes across generation, transmission and distribution segments. The project has not achieved its intended purpose given that projects are still acquiring Right of way at an individual level.	Exit
50	Tourism Development	Ministry of Tourism, Wildlife And Antiquities	1701	Development of Source of the Nile Project Phase II	7/1/2021	6/30/2026	90.6	10.15	0.00	10.15	97%	Project has consistently changed scope to include other interventions such as Development of Bishop Hunnington that were scope of the original project design. Furthermore, the entire design of the project was remodelled and the intended objectives can no longer be achieved.	Exit
Grand total							599.62	1428.54	2335.16				90