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13th February 2025

*All Accounting Officers (Central and Local Government Votes), and
All Chief Executive Officers of State-Owned Enterprises and Public
Corporations*

THE SECOND BUDGET CALL CIRCULAR ON FINALISATION OF THE BUDGET FOR FINANCIAL YEAR 2025/26

A. INTRODUCTION

1. The Second Budget Call Circular (2nd BCC) for FY2025/26 is hereby issued in line with Section 10 of the Public Finance Management Regulations, 2016 to facilitate the preparation of estimates of revenue and expenditure for next financial year.
2. The 2nd BCC is guided by the theme **“Full Monetization of Uganda’s Economy Through: Commercial Agriculture, Industrialization, Expanding and Broadening Services, Digital Transformation and Market Access”**.
3. Furthermore, this circular has been informed by consultations and recommendations on the budget from key stakeholders including H.E the President, Cabinet, Parliament, Judiciary, the Presidential Advisory Committee on the Budget (PACOB), Ministries Departments and Agencies (MDAs), Development Partners, Private Sector, and regional budget consultations.
4. The purpose of this circular is to communicate the following:
 - i) The economic growth strategy and priority areas of the Budget for FY2025/26 in line with the Fourth National Development Plan (NDP4), the Ten-fold Growth Strategy, and the National Budget Framework Paper (NBFP) for FY2025/26;
 - ii) The final expenditure ceilings for FY2025/26 as per the adjusted Program MTEF for FY2025/26; and
 - iii) The policy and administrative guidelines for finalization of the Budget and Ministerial Policy Statements for FY2025/26
 - iv) Guidance on planning and budgeting for institutions affected by Rationalization of Public Expenditure (RAPEX);

5. Whereas FY2025/26 will be the first year for implementation of the NDP4, it will be the last year of the current NRM Manifesto 2021 – 2026. It emphasizes the integration of NRM and NDP4 objectives with the Program Implementation Action Plans (PIAPs) and performance targets. The central focus is on implementing strategies to achieve the cardinal goal of growing Uganda's economy tenfold by the year 2040, driven by full monetization of the economy.

B. THE GROWTH STRATEGY AND PRIORITY AREAS OF THE BUDGET FOR FY2025/26

The Growth Strategy

6. The growth strategy for FY2025/2026 and the medium term is designed to shift Uganda's economic growth path to a higher trajectory with an average real economic growth rate of at least 7% per annum.
7. The overarching goal is to grow the size of the economy to USD 500 billion by the year 2040 from the USD 59 billion projected in June 2025. This will be achieved through focused and prioritised interventions in the following **ATMS**:
- i) **Agro-Industrialisation**,
 - ii) **Tourism Development**,
 - iii) **Mineral-Based Industrial Development** including Oil and Gas,
 - iv) **Science, Technology, Innovation** including ICT and Creative Art (Knowledge Economy).

The Priority Areas of the Budget for FY2025/2026

8. The priority areas of the Budget are derived from the Ten-fold Growth Strategy, the Fourth National Development Plan, the NRM Manifesto, and guidance by H.E. The President. Please, ensure the Program Implementation Action Plans (PIAPs) are Specific, Measurable, Attainable, Realistic and Timebound (SMART). They include the following:

Anchors for the tenfold growth strategy include:

a) Agro-Industrialization

9. Under this Program, Accounting Officers should plan and budget for the following interventions:



- i) Provide affordable credit to farmers, and increasing long-term capital to wealth creators at interest rates of not more than 12% per annum through Uganda Development Bank (UDB), Parish Development Model (PDM), Agricultural Credit Facility (ACF), Emyooga, World Bank funded INVITE & GROW Programs, etc. In addition, provide support to exporters through credit guarantee financing.
- ii) Provide resources for the Anti-tick vaccine under National Agricultural Research Organization (NARO).
- iii) Invest in value addition in the key products supported under the wealth creation initiatives. This will include providing support to vertical and horizontal value addition for production of high-value multi-input products such as high nutritional foods, baby foods, animal feeds, etc. that use several products including milk, eggs, maize, vegetables, fruits, etc.
- iv) Improve production and productivity through provision of quality seeds, fertilizers etc. for increased agricultural production, and profitability especially through provision of fertilizers, quality seeds and seedlings for better yields per acreage, and irrigation to large scale farmers to increase production of strategic crops that will provide raw materials for industry.
- v) Support market access by providing the required infrastructure and implementation of the Warehouse Receipt System (WRS) to help in sensitization, education, financing, transportation and aggregation, storage, quality standards, and linkage to markets.
- vi) Effectively enforce and implement the rules and regulations that support exports, such as beef, horticulture and other agricultural products by strengthening and facilitating UNBS and other regulatory agencies
- vii) Mainstream and implement climate change mitigation strategies as planned and budgeted for.

b) Tourism Development

10. Accounting Officers under this Program should plan and budget for interventions that will unlock the growth and development potentials for tourism development which include among others:
 - i) Increase targeted investment in branding and marketing;
 - ii) Investment in infrastructure like roads, ICT, electricity and associated amenities in all tourism sites;
 - iii) Design and brand highway road-signage, and refreshment centers for tourists and travelers;

- iv) Ensure security, safety and countering negative publicity and negative travel advisories;
- v) Support training in hospitality and setting standards;
- vi) Grading of tourism facilities based on international standards;
- vii) Promote health tourism for health services and education tourism targeting regional markets;
- viii) Track tourists by origin to determine the market; and
- ix) Promote the un-tapped domestic tourism market to help sustain tourist facilities in very low seasons.

c) Mineral-Based Industrial Development Including Oil and Gas

11. This program comprises both Mineral-Based Industrial Development and Oil and Gas. Accounting Officers under this programme should prioritize and allocate resources to the following intervention areas:

Mineral-Based Industrial Development

12. To facilitate development of the mining sector and its value chains respective Accounting Officers should provide resources for:
- i) Quantification of mineral resources in the country and documenting the mineral potential for strategic investors;
 - ii) Strengthening the established minerals-tracking system to ease exports;
 - iii) Capitalization of the National Mining Company as a commercial vehicle for investment and trading in minerals.
 - iv) Establishing the fiscal regime and strengthening the governance framework for the exploration and development of the mineral sector;
 - v) Ensuring transparency of mining activities and accountability for the revenues to Government;
 - vi) Establishment of more value addition facilities (beneficiation) in the country, and
 - vii) Facilitating private sector participation in exploration, mining and value addition to minerals.

Oil and Gas

13. Under this sector, the responsible Accounting Officers are advised to:
- i) Facilitate the finalization of the construction of the East African Crude Oil Pipeline (EACOP);

- ii) Expedite the construction of the Oil Refinery by Government identifying private investors as equity partners;
- iii) Finalize and operationalize the Kabalega International Airport;
- iv) Prioritize the development of the Kabalega Industrial Business Park to include the petrochemical industries arising from the Oil Refinery, EACOP activities and the Airport infrastructure.
- v) Commence the development of the refined oil facility in Bujuuuko, and
- vi) Issue additional exploration licenses to increase production volumes of oil and gas. This will increase the revenue generating capacity of Government and reduce on borrowing.

d) *Science, Technology, Innovation including ICT and Creative Art Industry (Knowledge Economy)*

14. To harness the power of the 4th Industrial Revolution and the knowledge-based economy, Accounting Officers should prioritize and provide resources to:

- i) Support Research and Development (R&D) for new product development, new business ways, and innovation.
- ii) Fast-track the development and commercialization of investments already made in the automobile industry, electronics and the pathogen economy for production of vaccines, and Artificial Intelligence (AI).
- iii) Strengthen partnerships with private sector research and development institutions and scientists in the pathogenic and knowledge economy.
- iv) Deliberately invest and improve the quality of education (skills development) and investment in ICT based skills development.
- v) Develop a strategy for long-term development of specialized skills to support a more sophisticated and diversified economy.
- vi) Develop an effective apprenticeship program with more developed and emerging economies to quickly acquire knowledge, expertise and technology transfer.
- vii) Link research hubs with universities and industry operators.
- viii) Put in place a reward system and a functional transparent patent system for innovation

15. Please, note that this Ministry will continuously follow-up resource allocation and performance of these ATMS to determine progress in line with the performance targets and indicators.



Priority fundamental enablers of growth:

16. Effective FY2025/26, Government will implement the accelerator actions required to grow the economy tenfold. Besides, the **ATMS**, Accounting officers should ensure that adequate resources are provided for the investments in the following strategic enablers for supporting economic growth:
- i) Maintaining peace, security, rule of law and countering negative publicity and negative travel advisories about Uganda
 - ii) Infrastructure development including roads (maintenance of both paved and unpaved as well as construction of selected key strategic roads), the Standard Gauge Railway, meter gauge railway, water transport etc;
 - iii) Human capital development in health, education, provision of water and social protection;
 - iv) Affordable cost of money for PDM, Emyooga, UDB, ACF, UDC etc.
 - v) Investment promotion and development of industrial parks;
 - vi) International relations, disaster management, and Land administration to optimize production and fighting corruption.
17. Further details of the priorities for the FY2025/26 budget are provided in the Ministry's website www.finance.go.ug and the Budget information website www.budget.finance.go.ug

C. RESOURCE ENVELOPE AND EXPENDITURE CEILINGS FOR FY2025/26

18. The resource envelope for FY2025/26 is **Shs. 66.052 trillion** compared to Shs. 57.441 trillion in the first BCC and Shs. 72.139 trillion for FY2024/25. Details of the resource envelope are provided in **Annex 1**.
19. The Indicative Planning Figures (IPFs) for all votes under Central Government are provided for in the Medium-Term Expenditure Framework attached in **Annex 2 (a-c)**. The IPFs for Local Governments (LGs), are attached under **Annex 3** generated off the Online Transfer Information Management System (OTIMS).
20. Both Central and Local Government Accounting Officers are advised to budget within the resources available.
21. Local Government Accounting Officers are reminded to ensure their respective district councils approve their budgets before 20th March

2025 for onward submission to this Ministry to facilitate consolidation of the overall budget. The Minister of Finance, Planning and Economic Development will submit the final estimates of revenue and expenditure for FY2025/26 to Parliament by **1st April 2025** in line with the Public Finance Management Act, 2015 Cap. 171.

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

a. Policy guidance

Fiscal Consolidation

22. In line with fiscal consolidation strategy, Government will undertake the following fiscal principles in the budget for FY2025/26:
- i) Aggressively improve on revenue collection; prudent management of public expenditure; and public debt.
 - ii) Proposals for borrowing should be restricted to only high priority development areas of the ATMS and enablers.
 - iii) No new administrative units including Districts, Cities, Municipalities, Sub-counties, Parishes and Constituencies will be created and/or operationalized in FY2025/26;
 - iv) Maintain the freeze on the purchase of vehicles except for security and rule of law, health service delivery, and revenue mobilization;
 - v) Prioritize completion of critical on-going projects and other multi-year commitments.
 - vi) Implement RAPEX to improve efficiency and coordination of service delivery.
 - vii) Implement the critical public procurement reforms to increase efficiency, and achieve value for money.
 - viii) Prioritize the settlement of domestic arrears during budget execution to support private sector growth.
 - ix) Enforcement of regulations that are critical to support economic growth in the ATMS and enabler interventions.

Allocation of resources for FY2025/26

23. To mitigate against shortfalls during execution of the budget for the next financial, all Accounting Officers are advised to budget within available resources and to ensure the following:

- i) Fully provide resources for statutory government obligations including debt repayments, wages, pensions, gratuity, and all fixed costs such as water, electricity, rent, telecommunication bills, among others.
- ii) Prioritize resources towards actions that support the ATMS and enablers
- iii) Allocate funds to all wealth creation initiatives as provided namely, PDM, Emyooga, Presidential Skilling Hubs, UDB, UDC etc.;
- iv) Budget for operations and maintenance of infrastructure and other assets;
- v) Prioritize allocations to on-going projects that are in line with the national economic development strategy;
- vi) Prioritize allocation to investments that generate revenue;
- vii) Allocate adequate resources to priority areas to avoid virements and supplementary expenditures; and

Wealth creation funds

24. To facilitate the monetization of the economy, Shs. 2.087 trillion has been provided for wealth creation initiatives detailed as follows: Parish Development Model (PDM) Shs. 1.059 trillion, Uganda Development Cooperation Shs. 135.2 bn, Emyooga Shs. 100 bn, Capitalization of Uganda Development Bank Shs. 85 bn, Youth Programs under State House Shs. 58.5 bn, Microfinance Support Center Shs. 48.5 bn, and Agriculture Credit Facility Shs. 35 bn, the Investment for Industrial transformation and Employment (INVITE) project Shs. 333.5 bn, and the Generating Growth Opportunities and Productivity for Women Enterprises (GROW) project Shs. 237.3 bn.
25. Therefore, all Accounting Officers responsible for the above wealth creation funds are advised to ensure resources are planned and budgeted for accordingly to facilitate access to affordable credit by all eligible beneficiaries without any forms of discrimination. All guidelines must be readily available.

The Parish Economy

26. Government aims to fully monetize the economy and the parish economy is central to this agenda. Findings from the National Population and Housing Census 2024 show that, the share of households in the subsistence economy reduced to 33 percent from 39 percent in 2019.



27. To sustain this trend, Parish Chiefs in all the Local Governments and Cities are required to monitor and annually account for the performance of their respective parish economies. Each Parish should produce an annual report on the state of the parish economy. This report should be prepared in line with the Guidelines for the State of the Parish Economy and Asset Register (SPEAR) report provided for in the Planning Call Circular of NDPIV and here with attached as **Annex 4**.

Budgeting for Non-Tax Revenue (NTR)

28. As part of the PFM reforms, Government centralized the collection of Non-Tax Revenue (NTR) through Uganda Revenue Authority and payment to the Uganda consolidated Fund for effective and efficient management in line with the provisions of the PFA Act Cap 171. To ensure comprehensiveness of the budget, and transparency in the management and utilization of NTR, these resources were integrated into the overall resource envelope.
29. Accounting Officers for NTR collecting votes are hereby informed that your overall MTEF allocations are inclusive of the projected NTR collections for next FY2025/26. These ceilings are based on your historical NTR performance and the projected collections for FY2024/25 and FY2025/26.
30. Please, note that on 31st October 2024, this Ministry conducted a stakeholder consultative meeting with Accounting Officers of NTR collecting entities to ensure accuracy in NTR estimates, harmonize projections and the underlying assumptions for FY2025/26. Therefore, to ensure budget credibility and integrity during preparation and execution, this Ministry will decline any in-year supplementary requests based on surpluses in NTR performance. Going forward, any surpluses in the NTR performance during any financial year will be integrated in the MTEF for the subsequent financial year.
31. By implication, all activities that are to be funded by NTR should form part of your annual work plans. This Ministry will decline requests for supplementary budgets arising from omissions in declaring NTR sources and budgeting for relevant activities.
32. In addition, all Accounting Officers who received special funding to enhance NTR collections are urged to ensure that the NTR targets for the current financial year are achieved in line with the terms and conditions of the special performance contracts signed in this

regard. In order to facilitate reporting and audit processes on revenue, all NTR collecting votes are advised to appropriately budget for the projected NTR revenue collections along the relevant revenue heads and codes in the Programme Budgeting System (PBS) for onward upload on the IFMS. The budgeting of NTR in the PBS should be in line with the agreed and approved targets for the year.

Funding for Economic and Commercial Diplomacy under Missions Abroad

33. During FY2024/25, Government earmarked funds to support the first phase of 12 Missions abroad (including London, Paris, Algiers, Ankara, Abu Dabi, Doha, Mombasa, New Delhi, Kuala Lumpur Washington Beijing and Guangzhou) to enable them intensify Economic and Commercial Diplomacy (ECD) in line with the interventions identified in the 10-fold growth strategy. Specifically, the areas of attention will include attracting Foreign Direct Investments (FDIs), tourism promotion, enhancing trade and market access for Uganda's products abroad, and Science Technology and Innovations (STI) partnerships. In FY2025/26, ECD will be rolled out to additional 10 Missions in the regional and overseas.
34. The respective Accounting Officers are advised to ensure that detailed costed workplans, with clear deliverables and performance targets, are submitted in line with the ECD Strategy. Please note that sustained funding for ECD to your vote will depend on your achievement of the agreed performance targets. This will also determine the role out of the program to other Missions. On the same note, all missions are advised to program budgets and plan for cashflows within the first and third quarters only, in order to guard against losses in poundage.

Budgeting for International Conferences and Fora

35. Several institutions host and attend a number of international conferences and fora. The Ministry of Foreign Affairs should provide guidelines and standards to guide budgeting for these conferences. All accounting officers should follow these guidelines in order to budget only for allowable expenditures inline with the guidelines.

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

36. All budget proposals must fully align with the strategic objectives and priorities set out in the NDP IV and the Programme

Implementation Action Plans (PIAPs). Proposals should also clearly demonstrate how allocated funds are linked to the focus interventions outlined in the ten-fold growth strategy. It is imperative that all submissions clearly highlight how the proposed allocations contribute to achieving the priorities specified in these strategic documents.

Recommendations of H.E the President, Parliament, and PACOB

37. All accounting officers should in the preparation of their Ministerial Policy Statements highlight how they have addressed comments raised by H.E the President, Parliament, and PACOB.

Implementation of the Rationalization of Government Agencies and Public Expenditure (RAPEX)

38. Government is implementing the Rationalization of Government Agencies and Public Expenditure (RAPEX) reform aimed at eliminating structural and functional duplications, mandate overlaps and wasteful expenditure.
39. To date, 31 Bills on RAPEX have been assented to by H.E. the President. Accordingly, the budgets for the rationalized institutions have been transferred to the receiving votes.
40. Accounting Officers of the Votes receiving the rationalized functions should ensure that their work plans and budgets for FY 2025/26 duly reflect the additional mandates
41. Please note that the budgets for FY 2025/26 for the affected institutions have been adjusted to consider the computed savings, specifically from the following items: Wage, NSSF, Board expenses, Medical expenses and Contract Gratuity. The affected institutions are detailed in **Annex 5**.

Tax-Inclusive Budgeting

42. Accounting Officers must adhere to the policy of tax-inclusive planning and budgeting while preparing the detailed estimates for FY2025/26. You are urged to ensure that all tax related expenditures are integrated into your respective budgets so as to promote transparency, accountability, tax compliance and avoid creation and accumulation of tax arrears.

Compliance to procurement policy, legal, regulatory, and administrative frameworks

43. Procurement management remains a weak link in public sector accountability. Challenges relating to poor procurement planning, supplier capacity, selection, performance monitoring and risk management remain pervasive across MDA&LGs. This is exacerbated by influence peddling and systemic corruption across the procurement value chain. These have delayed project and programme execution, wastage of government resources, and ultimately delayed or poor service delivery.
44. While finalizing the budgets for FY2025/26, all Accounting Officers are reminded to fully implement the Public Procurement and Disposal of Public Assets Act, 2003 and the Public Procurement and Disposal of Public Assets (Contracts) Regulations, 2023 to ensure all procurement contracts are planned, follow standard costing methodologies, budget, executed within the scope, monitored and concluded in line with the legal and regulatory framework so as to yield better procurement outcomes and efficient service delivery.

Adherence to the mineral exploitation administrative, legal and regulatory frameworks

45. Uganda established a comprehensive framework for managing activities related to exploration, licensing, and compliance with environmental standards and safeguards for sustainable mining. However, over the recent past, the MDA's charged with these functions have not fully implemented the requirements, which not only undermines the established legal and regulatory frameworks but also leads to mismanagement of the country's mineral resources and deprives government of this crucial source of revenue
46. All Accounting Officers are hereby reminded to fully operationalize and implement the current regulatory frameworks to ensure that rental fees, export levies, prospecting licenses, exploration licenses, mining leases, and mineral dealers' licenses and royalties are collected and shared in line with the current legal regime.

Integration of Off-Budget Financing into the Programme Budgeting System (PBS)

47. All institutions that receive off-budget financing are required to declare such funding and provide the respective workplans in a separate module within the PBS to enhance accountability and avoid

reporting challenges. Accounting Officers whose institutions receive off-budget funding should align their respective interventions with the NDPIV, and District Development Plans. In addition, Accounting Officers should comply with Sections 36, 39, 42, and 44 of the Public Finance Management Act, Cap 171., which mandates resource mobilization authority to the Minister of Finance, Planning, and Economic Development.

Public Investment Management

48. The Public Investment Policy 2024 aims at maximizing public investment returns through efficient identification, selection, implementation, and monitoring and ex-post evaluation system. Accordingly, all Accounting Officers should adhere to the guidance provided in the policy. Key among the requirements is for all projects, irrespective of the source of financing to be subjected to the Development Committee project approval process. This is to assess viability and meet all readiness conditions before a project code is granted and budgeted for in FY2025/26.

Institutional Development Projects aligned to the NDP IV priorities

49. Institutional Development projects enable MDAs to acquire fixed assets needed to facilitate operations of MDAs, e.g., acquisition of furniture and fixtures, computers and light ICT equipment. Institutional Development Projects for FY 2025/26 are detailed in **Annex 6. Accounting Officers are advised to budget for institutional development needs on these new project codes. Institutions whose institutional development projects have not been submitted on the IBP and cleared by the Development Committee will remain frozen.**

Projects exited from the Public Investment Plan (PIP) for FY2025/2026

50. The Development Committee reviewed projects in the PIP FY 2024/25 and recommended that projects presented in **Annex 7** be exited from the PIP while those in **Annex 8** were downgraded and projects in **Annex 9** were recommended for rescoping.

New economic infrastructure and social projects.

51. Several projects completed the appraisal process and were consequently subjected to the project selection criteria. Projects which met the readiness conditions were approved for issuance of codes and inclusion in the Public Investment Plan (PIP) for FY



2025/26 as per **Annex 10**. Respective Accounting Officers of these projects are therefore required to ensure they budget for them within the programme MTEF and commence implementation of project activities in FY 2025/26.

The Project Preparation Facility

52. In line with the PIMs policy and guidelines, a project preparation facility was established under the National Planning Authority (NPA) to support preparation of pre-feasibility and feasibility studies for priority investments in line with the NDPIV. Accounting Officers are advised to make use of the facility in line with the guidelines that can be accessed on the NPA website at; <http://www.npa.go.ug/wp-content/uploads/2025/01/PPF-GOVERNANCE-AND-OPERATIONAL-FRAMEWORK.pdf>.

Budgeting for Operation and Maintenance of Public Assets.

53. Our public investment drive has yielded several public assets such as roads, railways, ferries, airports, dams, hospitals, schools, power stations, irrigation schemes, water systems, industrial parks, public buildings, etc. To improve outcomes from these assets, Accounting Officers should ensure their maintenance, routinely preserve the quality of individual infrastructure assets and renovate them in good time. Accounting Officers should therefore provide adequate funding for operation and maintenance of assets under their respective Votes to ensure optimal use, durability and sustainability.

Submission of Multi-Year Commitments for FY 2025/26

54. Section 22(4) of the PFM Act 2015 (Cap 171) requires the Minister of Finance, Planning and Economic Development to submit a statement of Multi-Year Expenditure Commitments together with the financial statements. A number of Ministries, Departments and Agencies have not submitted their respective Multi-Year Commitments which will affect the timely finalisation and submission of the Multi-Year Commitment Statement FY 2025/26. Accounting Officers that fail to submit their respective Multi-Year Commitments (MYC) for projects whose implementation spans more than one year will result into repurposing of their respective budgets to other priority areas.



Procedures for borrowing and off-budget project financing

55. All projects and programmes sponsored for financing must satisfy the PIMS requirements and shall be signed off by the Minister responsible for Finance in line with the laws of Uganda. This will ensure that there is no duplication of efforts by different Partners and Government.
56. All projects and programmes financed by Development partners, will require prior approval of cabinet before signature by the Minister of Finance and implementation. MDAs are required to submit these projects and programmes to the Minister of Finance well in advance to enable timely internal clearances.
57. All projects and programmes shall be reported and appropriated by Parliament including those whose accounts will be managed off the Treasury Single Account. A special arrangement has been provided for reporting under the Programme based Budgeting System to cater for the scenario above. This implies that all projects and programmes financed by Development Partners shall be reported to Government for budgeting purposes.

Use of the Aid Management Platform (AMP) to report

58. The Ministry of Finance has over the years developed the Aid Management Platform. This is a tool for ensuring that all Development Assistance (both commitments and disbursements) is reported on by MDAs. It is important that all Accounting Officers adhere to the need to report all the development partners financial assistance on AMP.

Non-Discrimination

59. All Accounting Officers shall ensure that all projects (whether Government of Uganda or externally funded) are implemented within the provisions of Article 21 (1) and (2) of the Constitution and Section 13 (11) (e) (i-ii) of the Public Finance Management Act, 2015 (Amended). This emphasizes equality of all persons in access to all opportunities and benefits presented by the above projects, without prejudice and discrimination on the ground of sex, race, color, ethnic origin, tribe, birth, creed or religion, social or economic standing, political opinion or disability.
60. All Accounting officers should also note that Government has put in place measures for Enhanced Grievance Redress Mechanism in



externally financed projects with a national service provider (UGANET) running a hotline on inclusion and non-discrimination (0800-333125), with services offered in 4 local languages.

Service Delivery Standards

61. The Ministry of Public Service developed costed Service Delivery Standards for Local Governments. In a bid to ensure uniformity and to guarantee quality, I hereby reiterate the need to adhere to the Standards as earlier on disseminated. These standards provide a yardstick for developing credible institutional plans and budgets to facilitate equity in socio-economic transformation.

b. Administrative Guidelines

Budgeting for Digital Number Plates

62. In line with the Government's policy under the Intelligent Transport Management Systems (ITMS) project, Votes should budget for the replacement of number plates on all existing Government vehicles and any planned purchases should cater for costs for the digital number plates. All Accounting Officers should settle the invoices for the issued digital number plates promptly to ensure viability of the project.

Planning and Budgeting for Subventions

63. A number of government institutions have been receiving funds for their operations from other Ministries, Departments and Agencies through other government transfers to subventions. In the past the subventions did not provide detailed itemized budgets, which constrained transparency and accountability in subventions.
64. As you finalize your budgets for FY2025/26, all institutions that receive transfer of funds from Government (Subventions) Ministries and Agencies will hence fourth be required to provide their detailed allocations and workplans in a separate window on the PBS for proper efficiency and accountability of government resources.

Budgeting for Domestic Arrears

65. The Government remains committed to pay the outstanding verified domestic arrears, guided by the Domestic Arrears Strategy. MFPED is undertaking reconciliation of the domestic arrears position and a communication will be sent to Accounting Officers.



Activity Sequencing and Cash Flow Planning

66. To address the challenges of frontloading activities in the first quarter, Accounting Officers are advised to sequence their budgets to take care of special considerations and to avoid the challenges of frontloads. As such, votes under Agro-Industrialization should sequence their funds for release in first and second quarters. Similarly, votes under Education Sub-Program are advised to sequence for release in first, third and fourth quarters in line with the term and semester system.
67. Meanwhile, Accounting Officers for Missions abroad are advised to ensure your budgets are aligned with the NDPIV, Mission Charters and Strategic Plans. Sequence your budgets for 50 percent release patterns in first and third quarters. Accurately capture all Non-Tax Revenue (NTR) projections in the budget and ensure that all collections are remitted to the Consolidated Fund as required under the Public Finance Management (PFM) Act, 2015 (Cap 171).
68. Accounting Officers for Local Governments are advised to program their budgets and plan for cashflows for Development within the second and third quarters only.

Disaggregation of Budgets at Cost Center Level

69. All Votes are required to consistently disaggregate budgets at the cost center level without exceptions. This practice enables the implementation of cost center controls and accountability measures on IFMS. It is critical to avoid merging budgets for distinct departments under a single department.

Budgeting for Salaries, Pension and Gratuity

Salaries

70. The wage ceilings for FY2025/2026 under both Central and Government Votes have been determined in accordance with the ceilings provided by the Payroll Audit report by Office of the Auditor General as well as the payroll validation conducted by the Ministry of Public Service. The joint Wage Harmonization exercise conducted by the Ministry of Public Service, the Ministry of Finance, Planning and Economic Development noted that poor budgeting for wage requirements was a major cause of wage shortfalls in Central and Local Government Votes.

71. All Accounting Officers should allocate/distribute wage allocations in accordance with findings and recommendations of the Audit Report of August 2024. In addition, all Accounting Officers should see to it that the Heads of Department (HoDs) responsible for budgeting for staff salaries at departmental level, work with the Human Resource and Planning functions to ensure timely and accurate wage estimation.

Recruitment

72. Unauthorized recruitments and early retirement of staff especially science cadre were a major cause of wage shortfalls. As previously guided, all recruitment must be undertaken only with explicit clearance of the Ministry of Public Service, with a confirmation of wage availability. Recruitments should be for critical personnel such as staff required to manage specialized units and functions of government.
73. Therefore, Accounting Officers must only budget for staff-in-post who have been legally recruited and appointed. Those who recruit beyond the cleared staff leading to wage shortfalls shall be held individually responsible for their actions. In addition, early retirement should be sought and processed on legitimate grounds provided for by Ministry of Public Service Standing Orders and circulars issued periodically.

Pension and Gratuity

74. The pension and gratuity budget allocation for FY2025/26 shall be made in line with the recommendations of the Special Audit on the Pension payroll by the Office of the Auditor General and validation by the Ministry of Public Service. Gratuity payments to retirees should be aligned to the Annual and Quarterly cashflow projections to ensure that adequate funds are released in the quarter when the expenditure falls due. This will eliminate the practice of partial payments of gratuity, which undermines the purpose of lamp-sum advance to beneficiaries.
75. You are therefore, required to ONLY budget for pensioners verified by the Auditor General and validated by the Ministry of Public Service.



Salary, Pension and Gratuity arrears

76. Provisions for salaries, pension and gratuity arrears for FY2025/2026 will be based on the Accounting Officers verified arrears claims submitted to this Ministry by 31st January, 2025.
77. You are therefore, reminded to budget only for individual claims that were verified and submitted to this Ministry by the above date.

Expiry of essential medicines and vaccines

78. During FY2023/24, government incurred losses on purchase of medicines arising from the expiry of vital medicines including ARVs, millions of doses of Covid-19 vaccines, test kits and related supplies.
79. The Ministry of Health and the health-related institutions should budget for the implementation of robust inventory management systems that track the stock levels, expiration dates, and usage patterns of vital medicines. In addition, regular audits of stock of medicines should be undertaken to identify and redistribute soon-to-expire medicines from overstocked facilities to those with higher demand but also work closely with suppliers to manage delivery schedules and quantities, ensure that stock levels are kept at optimal levels to prevent overstocking and wastage.

Integrated Revenue Administration System (IRAS)

80. To improve efficiency and effectiveness of local revenue management systems, it was resolved to rationalize the electronic Local Government Revenue System (e-LogRev) to have only one harmonized system. Accordingly, Government has adopted the Integrated Revenue Administration System (IRAS) as the single Local Government system for revenue administration and management.
81. Therefore, Ministry of Local Government in collaboration with Local Government Finance Commission and Accountant General's Office, is requested to expedite the transfer of all Local Governments using e-LogRev onto the IRAS platform. Please note that, during budget execution there will be no expenditure on the e-LogRev activities after June, 2025. All Local Government Accounting Officers are accordingly argued to budget for Local Revenue appropriately clearly separating recurrent from development components.
82. Relatedly, Local Government Accounting Officers are requested to budget appropriately for Public Finance Management Systems such as IFMS and PBS recurrent costs as per the issued ceilings and

relevant Departments of finance and planning respectively to avoid delays during execution.

Capitation Grants to Local Governments

83. The performance report of FY2023/24 highlighted inconsistencies between the number of learners scheduled to receive capitation grants, the learners registered in the Education Management Information System (EMIS) and the lists presented by Head Teachers.
84. The Ministry of Education and Sports working with all Local Governments Accounting Officers should undertake a comprehensive data cleaning, data validation and verification of all learners in order to reconcile and integrate the records. This exercise should be undertaken so as to eliminate inconsistencies in enrollment and improve the overall quality, reliability, and integrity of all capitation grants beneficiaries.

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

85. Government of Uganda, with support from the World Bank and other Development Partners, is financing the Intergovernmental Fiscal Transfers Program for Results (UGIFTR). Following the restructuring and extension of the Program, the UGIFT Program implementation will close on 30th June, 2025.
86. Therefore, as you embark on preparation of the detailed budget estimates for FY2025/26, you are advised **NOT to plan nor budget** for any new upgrades and/or construction under UGIFT or USMID. The focus next financial year is to sustain the established investments beyond the program closure. As such, all Local Government Accounting Officers should only budget for; operationalization and maintenance of completed facilities, Environment and Social Compliance Safeguards (ESHS) under Budget Code 000016, performance assessment in line with the revised manual for the assessment of service delivery by Office of the Prime Minister, and other post-implementation project activities.

Location of Cost Centers/Public Institutions

87. Concerns have been raised on the variations between data submitted to this Ministry and the location of cost centers which



greatly affects release of funds to some Institutions. Therefore, in order to ensure that Votes correctly budget for the right cost centers, this Ministry in collaboration with the line MDAs has enhanced the capacity of PBS to allow respective Local Government Accounting Officers to match the cost centers on the PBS as you finalize your estimates.

88. Any Accounting Officer who fails to align the cost centers will be held personally responsible for submission of wrong data in the budget.

Budgeting for Ex-gratia and Councilors Allowances

89. This Ministry has provided adequate funds for political leaders based on information submitted from your respective Votes. You are advised to ensure that, these funds are budgeted for on the correct item lines as per the Chart of Accounts to avoid any limitations during budget execution.
90. All outstanding arrears for Ex-gratia and Councilors allowances should be submitted to Ministry of Local Government for further verification and consolidation for onward submission to this Ministry.

Budgeting for Agro Industrialization Grants

91. To ensure effective support to farmers, and stating in FY2025/26 onwards, the non-wage and development funds to local governments for the production and marketing grant, agriculture extension grant, micro scale irrigation grant and Parish Development Model grants will be released in two quarters only: Quarter one (1) to support farmers in Season B and Quarter three (3) to support farmers in Season A. As agreed, upon in the conditional grants' utilization agreement under Agro-Industrialization programme for FY2025/26, **all Local Government Accounting Officers are urged to ensure that Heads of Production Departments distribute Non-wage and Development funds in only Q1 and Q3 as they finalize budgets for FY2025/26 in line with seasonality patterns.**

E. CROSS CUTTING ISSUES FOR ALL MINISTRIES, DEPARTMENTS AGENCIES AND LOCAL GOVERNMENTS

Gender, Equity, and Vulnerable Groups (Women, Children, Elderly, HIV/AIDS, Epidemics, Malaria, and PWDs)

92. For FY2025-26, all Ministries, Departments, Agencies (MDAs), and Local Governments (LGs) must ensure that their budgets address

gender and equity concerns, as well as the specific needs of women, children, the elderly, people living with HIV/AIDS, those affected by epidemics, malaria, and persons with disabilities (PWDs). The following considerations should be adhered to:

Gender and Equity

93. Section 8 (6) (a) and (b) of the PFM Act 2015 requires the Minister of Finance, Planning, and Economic Development to certify that the Budget is gender and equity responsive in consultation with the Equal Opportunities Commission (EOC). Accounting Officers are advised to ensure their respective vote budgets demonstrate inclusiveness in access, participation, and benefits from public goods and services by all men and women of all ages; persons with disability; and all income groups.
94. All Ministries, Departments and Agencies of Government should submit a copy of their detailed budget estimates to EOC for assessment and issuance of the Certificate of Gender and Equity compliance by 28th February 2025.

Women

95. Allocate funds for maternal and reproductive health services, gender-based violence programs, and targeted interventions for women. Empowerment initiatives should provide access to education, vocational training, and microfinance opportunities for women.

Children

96. Budget allocations should prioritize primary and secondary education, including infrastructure, teacher training, and learning materials. Support should be directed towards immunization programs, child nutrition, health services, and child protection efforts to prevent abuse, exploitation, and neglect.

Elderly

97. Budgets should ensure access to healthcare for the elderly, including chronic disease management and mental health services. Social protection programs, such as pensions and community support services, must be prioritized, along with improving the accessibility of public spaces and services for the elderly.



HIV/AIDS Mainstreaming

98. In line with the Presidential Fast Track Initiative to end AIDS by 2030 directives relating to sustainable financing of the HIV response, Accounting Officers from Ministries, Departments, Agencies, and Local Governments are required to allocate a minimum of 0.1% from their budgets (excluding pension, gratuity and transfers) for the execution of HIV and AIDS interventions. The 0.1% resources allocated should be from Government of Uganda and/or local revenues excluding external financing.
99. Accordingly, the budgetary output code 000013 was created to facilitate mapping of all HIV/AIDS related interventions and allocation of funds in the Chart of Accounts.

Epidemics

100. All MDAs and LGs should allocate resources for epidemic preparedness, including surveillance systems, emergency response plans, and stockpiling essential supplies. Funds should be earmarked for rapid response efforts and recovery, including the rehabilitation of affected communities and support for economic recovery.

Malaria

101. Malaria remains a significant health concern, especially among young children and pregnant women. The country experiences high malaria morbidity and mortality, particularly in rural areas.
102. To address this, all MDAs and LGs should prioritize budget allocations for malaria prevention and control measures as recommended by the Ministry of Health. These measures include the use of insecticide-treated mosquito nets, indoor spraying, providing antimalarial medication for women and children, conducting community awareness programs, and managing the environment to eliminate mosquito breeding sites.
103. Therefore, all resources planned and allocated for malaria related interventions and mainstreaming should be budgeted for under the special code in the Chart of Accounts 000064 that has been created for Malaria. All institutions are therefore required to align the above code in their budget structures. Ministry of Health is required to provide the necessary guidelines for FY2025/26.

Persons with Disabilities (PWDs)

104. Public infrastructure, transportation, and services must be developed with PWDs in mind. Equally, Accounting Officers should ensure that programs integrate children with disabilities into schools, offer vocational training and employment opportunities for PWDs, and provide specialized healthcare services and assistive devices.

Strengthening the Audit Function

105. In a bid to strengthen the reporting, accountability and governance frameworks, Accounting Officers are advised to plan and budget for the Internal Audit offices. This will facilitate the quarterly submissions to the Office of the Internal Auditor General and minimize the performance gaps identified by the Office of the Auditor General.

Climate Change, Public investment, Environmental Conservation, and Sustainable Resource Management for FY2025/26

106. Climate change and public investment management are increasingly becoming intertwined as we address environmental challenges while, at the same time, fostering economic development. To integrate climate change and ensure sustainable public investments that reduce vulnerability to climate impacts, public investments should include climate risk assessments while promoting climate smart investments. Accordingly, all Accounting Officers should ensure climate sensitive budgeting for their investments by incorporating climate change into their investment expenditure plans and monitoring processes.
107. As we finalize the budget for FY2025/26, it is vital to incorporate principles, best practices and interventions of climate change, environmental conservation, and sustainable resource management. Accounting officers should:
- i) Implement climate change adaptation and mitigation measures identified in Uganda's climate change policy of (2015) and National Climate Change Act, (2021) including but not limited to the promotion and use of renewable energy sources, energy efficiency, climate resilient agriculture and sustainable land management.



- ii) Undertake mass mobilization of all stakeholders in Government, Non-Government Organizations, local communities in climate change interventions and initiatives.

Budgeting for Environmental and Social Impact Assessments (ESIA).

108. The National Environment Act Cap. 181 requires certain investments to be subjected to Environmental and Social Impact Assessments (ESIA) before commencement of the projects. However, implementation of Government projects continues to face the challenge of inadequate facilitation of the assessment process undertaken by the National Environmental Management Authority (NEMA) and accumulation of unpaid obligations. Effective FY2025/26, you are required to fully budget for this obligation for the FY2025/26 within your medium-term expenditure projections. Accounting Officers whose votes fall under this annex are advised to budget and pay NEMA accordingly.
109. All Accounting Officers shall reflect climate change expenditure in their quarterly Vote budget performance reports. The reporting should entail; climate change relevant interventions implemented during the reporting period, categorization of interventions by mitigation and adaptation, and the corresponding financial resources spent. all Accounting Officers are obligated to undertake environmental and social impact assessment of new projects in line with the National Environmental and Social Impact Assessment Regulations, 2020.

Wetlands, Forests, and Reserves

110. Government is implementing environment conservation interventions to protect and preserve natural resources and ecosystems to ensure their sustainability for future generations. This includes initiatives for wetland restoration, reforestation, wetland rehabilitation, and alternative livelihoods for communities dependent on these areas.
111. All MDAs & LGs should ensure their budget allocations reflect activities that support comprehensive land use planning and wetland protection, conservation and restoration initiatives, mainstreaming agroforestry practices in government projects and programmes, local community and household sensitization on the importance of these ecosystems and alternative livelihoods for households.

Waste Management and Pollution of Water Bodies

112. Government is concerned about the continuous pollution of the country's water bodies arising from poor waste management and disposal practices. Accordingly, all MDA&LGs are hereby reminded to take responsibility and plan for best waste management practices to reduce environment impact of waste but also move towards a cleaner and sustainable future.
113. Therefore, while finalizing the budget for FY2025/26, all Accounting Officers should allocate funds towards activities aimed at improving waste management including acquisition of waste collection infrastructure, recycling, and disposal facilities as provided for in the National Environment Management Act (2019) and regulations of 2020. Some of the interventions include:
- i) Adoption of the principles of a circular economy that emphasize minimal wastage of resources but maximize the most out of them through design for longevity, reuse, repurposing, repair, refurbishing, recycling existing materials and products, sharing and collaboration to reduce resource demand.
 - ii) Integrate cleaner technologies, innovative treatment methods, and advanced monitoring techniques so as to safeguard the environment and ecosystems.
 - iii) Support community-based initiatives for waste management and public awareness campaigns on the dangers of improper waste disposal and the importance of keeping water bodies clean.

Biodiversity Conservation and Ecosystem Protection

114. Biodiversity Conservation Projects: Accounting Officers should prioritize budget allocations for biodiversity conservation, including protecting national parks, forest and game reserves so as to safeguard endangered species and critical habitats. Integration of biodiversity conservation into local development plans and budgets plays a crucial role and should be prioritized.
115. Ecosystem health monitoring: Accounting Officers should mainstream budgets for monitoring activities for ecosystems, supporting research, and collecting data to assess the conditions of ecosystems to ensure they are functioning properly and sustainably.

Overfishing, Over mining, and Unsustainable Agricultural Practices

116. Regulations on resource exploitation: To facilitate the enforcement of regulations in the course of the FY2025/26, Accounting Officers are reminded to budget for funds for monitoring and surveillance activities to ensure compliance with environmental laws to limit overfishing, over mining, and unsustainable agricultural practices.

F. TIMELINES AND REMINDERS

Submission of Detailed Budget Estimates

117. In compliance with Section 13(3) of the Public Finance Management (PFM) Act, 2015, detailed budget estimates for FY2025/26 must be submitted to Parliament by 1st April for approval and appropriation by 31st May. To meet this timeline, all Accounting Officers are required to prepare and submit their detailed budget estimates to the Ministry of Finance, Planning, and Economic Development by 28th February 2025 for consolidation and onward submission to Parliament, in line with Section 10(4) of the Public Finance Management Regulations, 2016.

Submission of Ministerial Policy Statements (MPSs)

118. Ministries, Departments, and Agencies (MDAs) are required to submit their respective Ministerial Policy Statements (MPSs) for FY2025/26 to Parliament by 15th March 2025. To ensure consistency between detailed budget estimates, Ministerial Policy Statements, Medium-Term Expenditure Framework (MTEF) allocations, and Government priorities, all MDAs must submit both hard and soft copies of their Policy Statements to the Ministry of Finance by 7th March 2025.

Certificate of Compliance for Budget Estimates

119. In line with Section 12 (6) and (7) of the PFM Act, 2015 Cap. 171, the annual budget estimates submitted to Parliament should be accompanied by a Certificate of Compliance issued by the National Planning Authority (NPA). Accounting Officers are therefore required to submit the following documents to NPA for review and issuance of the Certificate of Compliance by 7th March 2025:

- i) Vote Program Implementation Action Plans (PIAPs) for FY2024/25 and FY2025/26;
- ii) MDA Budget Framework Papers (BFPs) for FY2025/26;
- iii) Ministerial Policy Statements (MPSs) for FY2025/26;

- iv) Annual Performance Reports for FY2023/24;
- v) Semi-Annual Performance Reports for FY2024/25; and
- vi) Project-Specific Progress Reports for FY2024/25.

MDA strategic plans and Local Government Development Plans

120. In line with the Planning Call Circular, issued on 29th May 2024, Ministries, Departments and Agencies (MDAs) and Local Governments (LGs) and Missions Abroad are to submit respective 5-year strategic plans that are aligned to the NDPIV goal, theme, objectives, strategies and interventions. Draft plans are to be submitted to NPA by **15th March 2025** for review and certification.
121. The final plans should be submitted to NPA by **15th May 2025**. The plans should specify the objectives, strategy and interventions for achieving the desired results. The institutions will also identify the corresponding NDPIV programmes and sub-programmes aligned to their strategic plans. The strategic plans will also include a chapter on Human Resource Development Planning, in line with the planning guidelines. MDAs will assess respective human resource needs and therein highlight medium term interventions towards realizing the required human resources. Failure to comply will have budgetary release implications. NPA will be available for clarifications.

Structure of Ministerial Policy Statements

122. The structure of Ministerial Policy Statements (MPSs) has not changed. In line with Sections 12 (14) and (15) (a)-(i) of the PFMA, 2015 (Amended), every MPS must include the following:
- i) Achievements of the vote for the previous financial year;
 - ii) The quarterly work plans and outcome, the objectives, outputs, targets and performance indicators of workplans and outcomes;
 - iii) The annual procurement plan of the vote;
 - iv) The annual recruitment plan of the vote;
 - v) Actions taken to implement Parliament's recommendations based on the Auditor General's report for the preceding financial year;
 - vi) The vote's cash flow projections;
 - vii) A gender and equity compliance certificate issued by the Minister responsible for Finance in consultation with the Equal Opportunities Commission, detailing measures to equalize opportunities for marginalized groups;

- viii) A vehicle utilization report; and
- ix) An asset register of the vote, in the format issued by the Accountant-General.

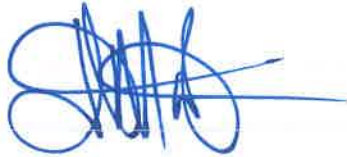
Performance Contracts for Local Governments

123. Local Government Accounting Officers are reminded to submit Budget Performance Contracts for FY2025/26 to the Ministry of Finance by 13th June 2025, using the Template provided in the Program Budgeting System (PBS) and provide an extract of the Performance Contract to relevant Programs/MDAs to confirm consistency between the work plans and the issued Grant Guidelines.

G. CONCLUSION

124. The budget for FY2025/26 comes at a time when we have to undertake a revision and realignment of our budgets in line with the new strategic direction as guided by the Tenfold Growth Strategy, the NDPV, and the NRM Manifesto 2021 – 2026. I implore all Accounting Officers to ensure alignment of their budgets to the Programme Implementation Action Plans (PIAPs), adhere to principles of fiscal consolidation, ensure allocative efficiency by prioritizing allocation of resources to high impact actions without underbudgeting for commitments.
125. All Accounting Officers are reminded to strictly comply with the directives outlined in this circular and adhere to the provisions of the Public Finance Management Act, 2015 (as amended).
126. For any issues related to Budgeting and Execution, you may contact the respective Program Budget Analysts (formerly Desk Officers) for immediate assistance. However, for any challenges related to the Program Budgeting System (PBS), please reach out to our Technical Support Team on **0414707151** during working hours, **Monday to Friday, from 08:00AM to 05:00PM**. Alternatively, additional budget-related information is accessible via the Budget Website at www.budget.go.ug or through the **Toll-Free Line 0800229229**.
127. I appreciate your efforts and continued dedication to enhancing service delivery and wish you success in finalizing the detailed budget estimates for FY2025/26.





Ramathan Ggoobi
PERMANENT SECRETARY/SECRETARY TO THE TREASURY

Copy: H.E. The Vice President
Rt. Hon. Speaker of Parliament
Rt. Hon. Chief Justice
Rt. Hon. Deputy Speaker of Parliament
Rt. Hon. Deputy Chief Justice
Rt. Hon. Prime Minister
Rt. Hon. 1st Deputy Prime Minister/ Deputy Leader of Government
Business
Rt. Hon. 2nd Deputy Prime Minister/ Minister for East African
Community Affairs
Rt. Hon. 3rd Deputy Prime Minister and Minister Without Portfolio
Hon. Minister of Finance, Planning and Economic Development
All Hon. Ministers and Ministers of State
All Chairpersons, Parliamentary Committees
All Hon. Members of Parliament
The Auditor General
The Chairperson, National Planning Authority
The Chairperson Equal Opportunities Commission
The Head of Public Service and Secretary to Cabinet
The Inspector General of Government
The Deputy Head of Public Service and Deputy Secretary to
Cabinet
The Principal Private Secretary to H.E the President
The Clerk to Parliament
All Resident District Commissioners
All LCV Chairpersons and Mayors of Municipalities.
The Director, Parliamentary Budget Office.

ANNEX 1 - RESOURCE ENVELOPE FOR FY 2025/2026

S/N	Source	FY2024/25 Approved Budget	FY2025/26 2nd BCC	Variance
(1)	(2)	(3)	(4)	(5=4-3)
1	Domestic Revenues	32,097.3	35,692.9	3,595.6
2	Budget Support	1,393.7	26.6	(1,367.0)
3	Net Domestic Borrowing	8,968.0	9,215.0	247.1
4	BOU repayment	7,778.5		(7,778.5)
5	Project Support (External Financing)	9,583.5	11,191.0	1,607.6
6	Domestic Refinancing (Roll-over)	12,021.7	9,641.9	(2,379.8)
7	Local Revenue for Local Governments	293.9	319.4	25.5
	Total Resource Inflows (1+2+3+4+5+6+7)	72,136.5	66,086.9	(6,049.6)
8	less External Debt Repayments (Amortization)	3,149.2	4,287.7	1,138.5
9	less Project Support (External Financing)	9,583.5	11,191.0	1,607.6
10	less Domestic Refinancing	12,021.7	9,641.9	(2,379.8)
11	less Domestic Arrears	200.0	200.0	-
12	less Appropriation in Aid (AIA) - Local Revenue	293.9	319.4	25.5
13	GOU MTEF: Resource Envelope Less External Debt Repayments, Project Support, Domestic Refinancing, Arrears and AIA	46,888.2	40,446.9	(6,441.3)
14	less Interest payments	9,606.0	11,698.3	2,092.3
15	less Domestic Debt Payment (BoU)	9,100.0	493.0	(8,607.0)
16	GOU Discretionary Resources (MTEF less Interest Payments and Payment to BOU)	28,182.2	28,255.5	73.3

ANNEX 2a: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2024/25 - 2029/30 (Excl. Arrears, External Debt Repayments, Debt Re-financing and AIA) Ushs.Bn.

PROGRAM/NOTE	Wage	FY 2024/25 Approved Budget					FY 2026/28 Budget Estimates					FY 2028/27 Budget Estimates						
		Non-Wage Recurrent	Non-Wage Dev	Domestic Financing	External Financing	Total excl. External Financing	Wage Recurrent	Non-Wage Recurrent	Domestic Financing	External Financing	Total excl. External Financing	Wage Recurrent	Non-Wage Recurrent	Domestic Financing	External Financing	Total excl. External Financing		
AGRO-INDUSTRIALISATION																		
010 Ministry of Agriculture, Animal Industry & Fisheries	23.67		34.83	479.05	644.95	537.56	1,182.51	35.92	100.62	79.04	481.41	215.57	696.98	37.72	124.38	597.00	282.83	839.63
011 Ministry of Local Government	0.12	0.28	1.07		0.40	0.40	0.80	0.12	1.82			0.33	0.33	0.13	0.25		0.37	0.37
015 Trade, Industry and Cooperatives		1.07				1.07	1.07		1.82			1.82	1.82	1.68	2.13		2.13	2.13
021 Ministry of Water and Environment	1.60	0.25		44.46	284.31	46.08	330.59	1.60	0.19	42.00	136.79	43.60	190.39		0.22	98.10	49.98	148.08
021 East African Community		0.25			0.25	0.25	0.25		0.19			0.19	0.19		0.22		0.22	0.22
021 National Planning Authority		0.74			0.74	0.74	0.74		0.61			0.61	0.61		0.71		0.71	0.71
121 Dairy Development Authority	3.70		4.76	2.49		10.95	10.95		0.27			0.27	0.27		0.32		0.32	0.32
122 Kampala Capital City Authority		0.35				0.35	0.35		0.20			0.20	0.20		0.23		0.23	0.23
125 National Animal Genetic Res. Centre and Data Bank	5.74		4.96	28.34		39.04	39.04	5.74	4.96	45.48		56.19	6.03	5.80	64.14	52.31	64.14	64.14
150 National Environment Management Authority		1.00				2.00	2.00		0.90			1.60	1.60		0.82		1.85	1.85
152 National Agricultural Research Organisation	43.46		27.39	34.96		105.82	105.82	43.46	27.06			151.02	151.02	45.63	31.66	92.58	169.87	169.87
152 NAADS Secretariat	2.97		31.98	0.64		35.59	35.59		0.72			0.72	0.72	0.84	0.84	0.84	0.84	0.84
154 Uganda National Bureau of Standards		0.94				0.94	0.94											
154 Uganda Cotton Development Organisation	1.96		2.85	0.27		5.08	5.08		0.10			0.10	0.10		0.12		0.12	0.12
160 Uganda Coffee Development Authority	10.13		2.85	3.32		67.99	67.99		0.20			0.20	0.20		0.23		0.23	0.23
161 Uganda Free Zones Authority			54.54			67.99	67.99											
161 Uganda Investment Services Bureau			0.52			0.52	0.52		0.20			0.20	0.20		0.23		0.23	0.23
138 Uganda Registration Services Bureau																		
500 Missions Abroad																		
601-999 Local Governments	141.51	56.06	62.73		281.10	141.51	281.10	141.51	57.22	62.73	616.19	281.46	281.46	148.98	65.95	95.14	310.67	310.67
SUB-TOTAL AGRO-INDUSTRIALISATION	234.85	223.33	677.26	929.28	1,135.45	2,064.71	2,064.71	229.35	194.58	330.66	616.19	753.60	1,374.87	239.76	234.43	410.09	884.29	1,539.38
MINERAL DEVELOPMENT																		
017 Energy and Minerals	5.50	15.39	9.00	16.12	29.89	46.01												
108 National Planning Authority																		
138 Uganda Investment Authority (UIA)																		
161 Uganda Free Zones Authority																		
500 Missions Abroad		0.05			0.05	0.05	0.05											
SUB-TOTAL MINERAL DEVELOPMENT	5.50	15.44	9.00	16.12	29.94	46.06	46.06											
SUSTAINABLE EXTRACTIVE INDUSTRIES DEVELOPMENT																		
008 Ministry of Finance, Planning & Economic Dev.		349.56		379.74	349.56	729.30												
013 Ministry of Education and Sports		1.00			1.00	1.00												
017 Energy and Minerals	3.70	5.92	25.86		35.28	38.28		9.20	36.32	36.96	642.54	83.14	83.14	9.66	1.17	97.27	1.17	97.27
139 Petroleum Authority of Uganda	24.50	24.14	11.57		60.21	60.21		24.50	20.00	31.57	86.50	42.48	42.48	25.72	42.49	42.50	94.66	1,589.10
144 Uganda Police Force		1.00	1.00		2.00	2.00			2.00		2.00	2.00	2.00	3.04	3.04	3.04	3.04	3.04
154 Uganda National Bureau of Standards (UNBS)		2.60			2.60	2.60			2.60		2.60	2.60	2.60		2.69		2.69	2.69
160 National Environment Management Authority (NEMA)		1.00	1.30		2.30	2.30			1.57		1.57	1.57	1.57	1.84	1.84	1.84	1.84	1.84
006 Ministry of Foreign Affairs		0.44			0.44	0.44			0.50		0.50	0.50	0.50		0.36		0.36	0.36
007 Mission Abroad		0.50			0.50	0.50			0.50		0.50	0.50	0.50		0.36		0.36	0.36
500 Missions Abroad		0.21			0.21	0.21			0.31		0.31	0.31	0.31		0.36		0.36	0.36
SUB-TOTAL SUSTAINABLE EXTRACTIVE INDUSTRIES DEVELOPMENT	28.20	386.46	39.53	380.87	484.19	835.06	835.06	33.70	160.22	68.53	642.54	292.44	304.36	35.38	186.81	78.81	1,494.44	301.00
TOURISM DEVELOPMENT																		
022 Tourism, Wildlife and Antiquities	3.61	293.57	38.38		275.56	275.56		3.61	235.03	37.03	275.67	275.67	3.79	274.98	42.58	321.36	321.36	321.36
117 Uganda Tourism Board	4.76	11.33	0.04		16.13	16.13		4.76	36.33	0.04	41.13	41.13	5.00	42.80	0.05	47.55	47.55	47.55
122 Kampala Capital City Authority		0.60			0.60	0.60			0.60		0.60	0.60		0.70		0.70	0.70	0.70
020 Ministry of ICT and National Guidance		0.40			0.40	0.40			0.40		0.40	0.40		0.47		0.47	0.47	0.47
601-999 Local Governments		0.76	1.14		1.90	1.90			1.90		1.90	1.90		2.30		2.30	2.30	2.30
500 Missions Abroad		3.30			3.30	3.30			2.30		2.30	2.30		2.30		2.30	2.30	2.30
SUB-TOTAL TOURISM DEVELOPMENT	8.37	249.56	39.56	393.56	297.50	297.50	297.50	8.37	276.56	37.07	322.00	322.00	8.79	320.95	42.53	372.38	372.38	372.38
CLIMATE CHANGE, NATURAL RESOURCE, ENVIRONMENT AND WATER MANAGEMENT																		
003 Office of the Prime Minister	0.34	15.35			15.68	15.68		0.34	15.35		15.68	15.68	0.35	17.96		18.31	18.31	18.31
011 Ministry of Local Government	8.71	11.24	4.63		24.58	122.81			0.10	3.00	3.10	3.10		0.12	3.45		3.57	3.57
019 Ministry of Water and Environment	10.61	14.65	46.87		72.13	167.89		17.93	18.88	88.21	839.62	125.02	18.83	22.09	101.44	781.84	142.36	924.20
108 National Planning Authority		17.96	1.34		19.30	19.30			17.96	3.23	17.96	17.96	12.77	21.01	3.71	21.01	21.01	21.01
122 Kampala Capital City Authority		10.54	3.23		25.93	25.93		12.17	20.54		35.93	35.93	24.03	24.03	3.71	40.52	40.52	40.52
150 National Environment Management Authority	12.17	0.68	6.77		24.36	24.36			4.13		16.87	30.31	47.18	10.17	19.30	17.32	34.22	51.54
156 Uganda Land Commission	9.68	11.12	4.13		24.93	74.00		9.68	16.50									
157 National Forestry Authority	9.01	5.35	0.26		14.63	14.63												
109 Uganda National Meteorological Authority																		
500 Missions Abroad		4.82			4.82	4.82			4.82		4.82	4.82		5.64		5.64	5.64	5.64
601-999 Local Governments	51.19	97.79	77.38		228.36	473.72		40.12	94.14	98.57	856.49	232.82	1,009.31	42.12	110.15	799.16	255.62	1,064.78
SUB-TOTAL CLIMATE CHANGE, NATURAL RESOURCE	84.29	432.35	158.43	421.12	631.12	631.12	631.12	63.70	484.62	106.60	1,009.31	1,009.31	63.70	484.62	106.60	1,009.31	1,009.31	1,009.31
PRIVATE SECTOR DEVELOPMENT																		
008 Ministry of Finance, Planning & Economic Dev.	0.30	1,514.89	2.24		410.39	1,517.43		0.30	1,451.49	2.96	692.66	1,451.79	2,144.45	0.32	1,084.40	2.71	605.15	1,084.72
015 Ministry of Trade, Industry and Cooperatives	1.15	1.73			1.73	2.44		1.15	2.21		572	572	5.72	1.21	2.59	2.71	6.50	6.50
021 East African Community		1.73			1.73	1.73			1.73		1.73	1.73		2.02		2.02	2.02	2.02
023 Ministry of Kampala Capital City and Metropolitan Affairs		0.25			0.25	0.25			0.25		0.25	0.25		0.29		0.29	0.29	0.29
108 National Planning Authority																		



ANNEX 2a: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2024/25 - 2029/30 (Excl. Arrears, External Debt Repayments, Debt Re-financing and AIA) Ushs.Bn.

610	SUB-TOTAL SUSTAINABLE URBANISATION AND HOI	Wage	Non-Wage Recurrent	Domestic Dev	FY 2024/25 Approved Budget				FY 2025/26 Budget Estimates				FY 2026/27 Budget Estimates							
					Domestic	External Financing	Total incl External Financing	Total excl External Financing	Domestic	External Financing	Total incl External Financing	Total excl External Financing	Domestic	External Financing	Total incl External Financing	Total excl External Financing				
																	612	613	614	615
HUMAN CAPITAL DEVELOPMENT																				
003	Office of the Prime Minister		0.02		34.75	489.94	0.02	0.02	0.02	6.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	
011	Uganda Registration Services Bureau	46.68	281.43		36.75	489.94		0.02	0.02	48.21	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	
013	Ministry of Local Government		46.68		34.75	489.94		0.02	0.02	22.33										
014	Ministry of Education and Sports	22.35	129.48		66.31	1,125.72		0.02	0.02	0.88										
018	Ministry of Health	2.73	148.82		205.34	2,053.44		0.02	0.02	0.98										
019	Ministry of Water and Environment	4.09	0.45		125.41	396.31		0.02	0.02	0.37										
021	East African Community	6.12	10.12		0.56	1,293.95		0.02	0.02	0.43										
027	Uganda AIDS Commission		7.60		0.56	1,293.95		0.02	0.02	0.37										
108	National Planning Authority	37.56	14.61		5.38	57.04		0.02	0.02	10.64										
305	Bustema University	19.16	39.61		14.11	57.04		0.02	0.02	0.88										
114	Uganda Heart Institute	16.05	30.61		8.03	92.81		0.02	0.02	0.98										
115	Uganda Cancer Institute	20.32	694.73		5.99	92.81		0.02	0.02	0.37										
116	National Medical Stores	63.60	14.33		3.16	1,293.95		0.02	0.02	0.43										
122	Kampala Capital City Authority		0.77		0.56	1,293.95		0.02	0.02	0.37										
124	Equal Opportunities Commission	23.58	7.97		4.28	35.82		0.02	0.02	0.88										
306	Muni University	13.93	103.67		11.54	129.15		0.02	0.02	0.98										
128	Uganda National Examinations Board	2.89	6.14		2.19	11.22		0.02	0.02	0.37										
132	Education Service Commission	2.98	8.59		0.05	11.22		0.02	0.02	0.37										
134	Health Service Commission							0.02	0.02											
138	Uganda Investment Authority (UIA)	2.99	4.21		13.94	7.20		0.02	0.02	0.37										
149	National Population Council	221.61	121.77		3.56	357.21		0.02	0.02	0.88										
301	Makerere University	41.83	15.35		3.99	60.73		0.02	0.02	0.37										
302	Mbarara University	84.08	37.97		61.10	123.97		0.02	0.02	0.88										
303	Makerere University Business School	67.17	67.78		3.52	138.27		0.02	0.02	0.37										
304	Kampango University	20.10	20.51		20.10	40.61		0.02	0.02	0.37										
312	Uganda Management Institute	25.22	14.00		2.01	41.22		0.02	0.02	0.88										
313	Mountains of the Moon University	41.43	22.72		6.90	71.05		0.02	0.02	0.37										
309	Gulu University	6.88	20.53		1.67	29.07		0.02	0.02	0.37										
151	Uganda Blood Transfusion Service (UBTS)	50.14	56.73		4.73	111.60		0.02	0.02	0.88										
401	Muguga Hospital Complex	9.58	9.38		2.26	12.71		0.02	0.02	0.37										
402	Budaka Hospital	8.98	3.62		0.11	12.71		0.02	0.02	0.37										
403	Fort Portal Referral Hospital	9.82	3.71		0.11	13.64		0.02	0.02	0.37										
404	Fort Portal Referral Hospital	9.34	6.18		0.11	13.50		0.02	0.02	0.37										
405	Homa Referral Hospital	3.39	8.87		0.11	13.17		0.02	0.02	0.37										
406	Homa Referral Hospital	13.17	8.87		0.11	13.17		0.02	0.02	0.37										
407	Jinja Referral Hospital	6.96	5.04		0.11	12.63		0.02	0.02	0.37										
408	Kabale Referral Hospital	8.88	3.64		0.11	12.63		0.02	0.02	0.37										
409	Masaka Referral Hospital	11.31	9.87		0.11	21.28		0.02	0.02	0.37										
410	Mbarara Referral Hospital	8.42	7.56		0.11	17.69		0.02	0.02	0.37										
411	Soroti Referral Hospital	10.02	8.36		0.11	17.89		0.02	0.02	0.37										
412	Soroti Referral Hospital	9.42	6.56		0.11	17.69		0.02	0.02	0.37										
413	Lira Referral Hospital	11.10	2.44		0.11	13.67		0.02	0.02	0.37										
414	Mbarara Referral Hospital	8.04	4.11		0.11	12.82		0.02	0.02	0.37										
415	Mbarara Referral Hospital	10.73	1.88		0.22	12.82		0.02	0.02	0.37										
416	Mbarara Referral Hospital	14.36	1.45		1.38	26.63		0.02	0.02	0.37										
417	Naguru Referral Hospital	15.04	7.78		0.81	23.63		0.02	0.02	0.37										
418	Kandulu Referral Hospital	4.89	1.78		0.81	11.76		0.02	0.02	0.37										
419	Kawempe Referral Hospital	8.10	2.89		2.04	31.09		0.02	0.02	0.37										
420	Eriabe Regional Referral Hospital	16.10	12.95		0.11	31.09		0.02	0.02	0.37										
421	Mulago Specialized Women and Neonatal Hospital	5.82	6.94		2.04	12.76		0.02	0.02	0.37										
422	Kayunga Referral Hospital	6.28	5.51		4.50	11.80		0.02	0.02	0.37										
310	Yumbe Referral Hospital	26.24	9.48		0.45	39.21		0.02	0.02	0.37										
311	Lira University	9.65	13.35		0.45	23.45		0.02	0.02	0.37										
111	National Curriculum Development Centre	2.42	4.80		2.33	62.97		0.02	0.02	0.37										
307	Keable University	43.70	16.94		2.33	62.97		0.02	0.02	0.37										
308	Soroti University	20.77	9.43		10.13	39.12		0.02	0.02	0.37										
184	National Council for Higher Education	7.79	9.43		2.80	17.23		0.02	0.02	0.37										
164	National Business and Technical Examination Board	6.17	38.29		0.97	241.28		0.02	0.02	0.37										
165	Uganda Business and Technical Examination Board	158.29	158.29		101.35	262.65		0.02	0.02	0.37										
166	National Council of Sports	3.01	0.34		0.34	0.34		0.02	0.02	0.37										
500	Missions Abroad	2,755.84	651.37		398.77	3,812.94		0.02	0.02	0.37										
SUB-TOTAL HUMAN CAPITAL DEVELOPMENT		3,322.89	2,923.74		848.98	2,374.76		0.02	0.02	0.37										
INNOVATION, TECHNOLOGY DEVELOPMENT AND TRANSFER																				
002	State House		0.37		0.37	0.37		0.02	0.02	0.37										
006	Ministry of Foreign Affairs	10.33	9.11		2.89	22.33		0.02	0.02	0.37										
110	Uganda Industrial Research Institute	0.98	1.12		0.88	2.10		0.02	0.02	0.37										
119	Uganda Registration Services Bureau	4.16	314.84		3.00	322.00		0.02	0.02	0.37										
167	Ministry of Science, Technology and Innovation	0.12	0.12		0.12	0.12		0.02	0.02	0.37										
SUB-TOTAL INNOVATION, TECHNOLOGY DEVELOPMENT AND TRANSFER		15.47	325.55		5.89	346.91		0.02	0.02	0.37										



ANNEX 2a: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2024/25 - 2029/30 (Excl. Arrears, External Debt Repayments, Debt Re-financing and AIA) Ushs.Bn.

PROGRAM/NOTE	FY 2024/25 Approved Budget				FY 2025/26 Budget Estimates				FY 2026/27 Budget Estimates				Total incl. External Financing	Total incl. External Financing
	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Wage	Non-Wage Recurrent	Domestic Dev	External Financing		
COMMUNITY MOBILIZATION AND MINDSET CHANGE														
001 Office of the President	-	-	-	-	-	-	-	-	-	-	-	-	-	-
002 State House	27.23	212.74	20.12	260.10	27.23	232.77	20.12	280.13	28.59	272.35	23.14	324.08	324.08	324.08
003 Office of the Prime Minister	31.49	399.06	21.72	452.27	31.49	408.18	27.72	467.39	33.06	477.57	31.88	542.51	542.51	542.51
004 Ministry of Defence	0.21	0.73	-	0.95	0.21	1.87	-	2.08	0.22	2.19	0.22	2.41	2.41	2.41
006 Ministry of Foreign Affairs	6.31	1,356.18	1,873.09	4,456.12	1,266.85	1,356.18	1,773.09	4,396.12	1,330.20	1,620.04	1,863.03	4,813.27	4,813.27	4,813.27
007 Ministry of Justice and Constitutional Affairs	16.12	114.35	8.64	20.48	6.31	13.35	0.45	22.10	6.62	17.95	0.52	25.10	25.10	25.10
008 Ministry of Finance, Planning & Economic Dev.	2.51	2.02	0.69	139.10	16.12	73.92	16.64	106.68	16.93	86.49	19.13	122.55	122.55	122.55
009 Ministry of Internal Affairs	0.28	0.19	-	32.65	2.51	35.04	0.69	38.25	2.64	41.00	0.79	44.43	44.43	44.43
010 Ministry of Local Government	0.00	0.47	-	0.47	0.00	0.00	-	0.47	0.30	0.22	-	0.52	0.52	0.52
011 Ministry of Gender, Labour and Social Development	0.96	37.88	0.09	0.00	0.00	0.00	-	0.00	0.00	0.00	-	0.00	0.00	0.00
012 East African Community	38.39	452.00	65.41	585.80	23.84	37.88	0.09	38.94	1.01	44.32	0.11	45.44	45.44	45.44
013 Inspectorate of Government (IG)	3.42	30.00	14.00	67.84	38.39	299.06	3.35	340.80	40.31	349.50	3.65	394.06	394.06	394.06
105 Law Reform Commission	9.02	12.72	0.38	16.52	23.84	35.02	22.80	81.66	25.03	42.75	26.22	84.00	84.00	84.00
106 Uganda Human Rights Commission	10.10	17.05	1.02	20.52	9.02	12.56	0.38	16.35	3.59	14.69	0.43	16.72	16.72	16.72
311 Law Development Centre	3.24	31.20	4.05	31.20	9.02	15.19	6.77	30.97	9.47	17.77	7.78	35.02	35.02	35.02
112 Ethics and Integrity	7.72	10.18	0.66	13.49	3.24	10.02	0.06	13.33	3.40	11.73	0.07	15.20	15.20	15.20
119 Uganda Registration Services Bureau	1.20	22.79	1.20	31.71	7.72	39.33	1.20	48.25	8.11	46.02	1.38	55.51	55.51	55.51
120 National Citizenship and Immigration Control	5.28	135.26	3.45	143.99	5.28	179.70	3.45	188.42	5.54	210.24	3.97	219.75	219.75	219.75
122 Kampala Capital City Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123 National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124 Equal Opportunities Commission	9.59	1.22	0.66	1.22	-	1.22	1.22	1.22	-	1.42	1.42	1.42	1.42	1.42
129 Financial Intelligence Authority (FIA)	48.52	29.13	0.76	78.41	48.52	42.51	1.57	92.60	50.95	49.73	1.80	102.49	102.49	102.49
131 Auditor General	495.50	31.96	15.34	75.52	495.50	360.15	216.87	1,072.52	520.28	421.38	249.40	1,191.05	1,191.05	1,191.05
133 Office of the Director of Public Prosecutions	120.41	194.75	31.37	345.54	120.41	248.20	35.93	404.54	126.43	290.40	41.31	458.14	458.14	458.14
144 Uganda Police Force	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145 Uganda Prisons	-	-	-	-	-	-	-	-	-	-	-	-	-	-
148 Judicial Service Commission	12.01	5.82	1.30	19.13	12.01	5.82	1.30	19.13	12.62	6.81	1.49	20.92	20.92	20.92
153 PFDA	73.81	127.92	10.68	212.42	73.81	118.04	24.71	216.56	77.50	138.11	28.42	244.03	244.03	244.03
158 Internal Security Organisation (ISO)	25.79	82.40	1.00	109.20	25.79	80.83	0.70	107.33	27.08	94.57	0.81	122.46	122.46	122.46
159 External Security Organisation	39.37	196.68	59.89	295.94	39.37	227.97	59.39	325.73	39.37	227.97	59.39	325.73	325.73	325.73
500 Missions Abroad	3.64	15.63	22.73	42.00	3.64	13.72	22.73	40.10	3.82	16.05	26.14	46.02	46.02	46.02
135 Directorate of Government Analytical Laboratory	0.26	0.50	-	0.76	0.26	0.50	-	0.76	0.26	0.50	-	0.76	0.76	0.76
023 Ministry of Kampala Capital City and Metropolitan Affairs	19.35	85.78	86.30	191.43	19.35	132.21	1.30	152.85	20.32	154.68	1.49	176.49	176.49	176.49
137 National Identification and Registration Authority (NIRA)	2,329.50	3,916.64	2,409.41	8,655.55	2,291.17	4,016.97	2,241.77	8,549.91	2,403.48	4,695.62	2,393.25	9,492.36	9,492.36	9,492.36
SUB-TOTAL GOVERNANCE AND SECURITY														
PUBLIC SECTOR TRANSFORMATION														
005 Ministry of Public Service	4.28	16.11	1.74	22.12	4.28	25.24	4.99	34.51	4.49	29.53	5.73	39.76	39.76	39.76
011 Ministry of Local Government	8.77	12.27	6.45	27.49	8.77	25.97	34.74	34.74	9.21	30.39	-	39.60	39.60	39.60
020 Ministry of Information, and Communications Technology	-	1.14	-	1.14	-	1.14	-	1.14	-	1.33	-	1.33	1.33	1.33
021 East African Community	-	-	-	-	-	-	-	-	-	-	-	-	-	-
023 Ministry of Kampala Capital City and Metropolitan Affairs	3.84	3.24	-	7.08	3.84	3.24	-	7.08	4.03	3.79	-	7.82	7.82	7.82
103 Inspectorate of Government (IG)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108 National Planning Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111 National Curriculum Development Centre	79.90	41.15	-	121.04	79.90	41.15	-	121.05	83.89	48.15	-	132.04	132.04	132.04
122 Kampala Capital City Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123 National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-
126 National Information Technologies Authority	0.81	0.27	-	0.81	-	0.81	-	0.81	0.95	0.95	-	0.95	0.95	0.95
137 National Identification and Registration Authority (NIRA)	3.48	8.65	0.00	12.13	3.48	12.65	1.20	17.33	3.66	14.90	1.38	19.84	19.84	19.84
146 Public Service Commission	1.10	6.87	0.36	8.33	1.10	6.87	0.36	8.65	1.70	8.34	0.41	10.15	10.15	10.15
147 Local Government Finance Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
614 601-999 Local Governments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL PUBLIC SECTOR TRANSFORMATION														
TOTAL														
251.80														

ANNEX 2a: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2024/25 - 2029/30 (Excl. Arrears, External Debt Repayments, Debt Re-financing and AIA) Us\$Bn.

	FY 2022/23 Budget Estimates					FY 2023/24 Budget Estimates					FY 2029/30 Budget Estimates				
	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total incl External	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total incl External	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total incl External
AGRO- INDUSTRIALISATION															
010 Ministry of Agriculture, Animal Industry & Fisheries	39.60	142.52	132.80	482.64	797.57	41.58	171.03	159.36	414.76	371.98	43.66	205.23	191.24	414.76	854.89
011 Ministry of Local Government	0.13	0.28			0.41	0.14	0.34			0.48	0.15	0.41			0.55
015 Trade, Industry and Cooperatives		2.45			2.45	2.94	2.94			2.94	3.53	3.53			3.53
021 Ministry of Water and Environment	1.76		53.13	77.85	54.89	1.85		63.76		65.61	1.94		76.51		78.45
021 East African Community		0.26			0.26		0.31			0.31		0.37			0.37
108 National Planning Authority		0.82			0.82		0.88			0.88		1.18			1.18
121 Dairy Development Authority															
122 Kampala Capital City Authority		0.36			0.36		0.44			0.44		0.52			0.52
125 National Animal Genetic Res. Centre and Data Bank	6.33	6.67	57.54		70.55	6.64	8.01	69.05		83.71	6.98	9.61	82.86		99.45
150 National Environment Management Authority		2.08	1.14		3.22		1.13	1.37		2.50		1.36	1.64		3.00
142 NIADS Agricultural Research Organisation	47.91	36.41	101.83		186.16	50.31	43.59	122.20		216.20	52.83	52.43	146.64		251.89
154 Uganda National Bureau of Standards		0.97			0.97		1.16			1.16		1.40			1.40
160 Uganda Coffee Development Organisation															
161 Uganda Free Zones Authority															
119 Uganda Registration Services Bureau		0.13			0.13		0.16			0.16		0.19			0.19
138 Uganda Investment Authority (UIA)		0.27			0.27		0.32			0.32		0.39			0.39
500 Missions Abroad															
500 601-699 Local Governments	156.01	76.99	104.65		337.65	163.81	92.39	125.59		381.79	172.00	110.66	150.73		433.57
SUB-TOTAL AGRO- INDUSTRIALISATION	251.75	269.08	451.10	560.49	971.94	284.34	322.00	541.32	414.76	1,128.56	277.56	387.48	643.59	414.76	1,314.62
MINERAL DEVELOPMENT															
017 Energy and Minerals															
106 National Planning Authority															
136 Uganda Investment Authority (UIA)															
161 Uganda Free Zones Authority															
500 Missions Abroad															
SUB-TOTAL ENERGY DEVELOPMENT															
SUSTAINABLE EXTRACTIVE INDUSTRY DEVELOPMENT															
008 Ministry of Finance, Planning & Economic Dev.		111.86			111.86		134.24			134.24		161.09			161.09
013 Ministry of Education and Sports		1.35			1.35		1.61			1.61		1.94			1.94
017 Energy and Minerals		48.87	46.75	698.72	804.48	10.65	58.64	56.10		125.40	11.18	70.37	67.32		148.88
139 Petroleum Authority of Uganda	10.14	40.94	39.93		107.89	28.36	49.13	47.92		125.41	29.79	56.96	57.51		146.24
144 Uganda Police Force	27.01	2.69			2.69		3.23			3.23		3.88			3.88
154 Uganda National Bureau of Standards (UNBS)		3.50			3.50		4.20			4.20		5.04			5.04
150 National Environment Management Authority (NEMA)		3.09	0.00		3.09		3.71	0.00		3.71		4.46	0.00		4.46
006 Ministry of Foreign Affairs		2.11			2.11		2.53			2.53		3.04			3.04
007 Ministry of Justice and Constitutional Affairs		0.36			0.36		0.36			0.36		0.36			0.36
500 Missions Abroad															
SUB-TOTAL SUSTAINABLE EXTRACTIVE INDUSTRIES	37.15	214.77	86.69	698.72	1,037.33	38.01	257.30	104.02		400.69	40.99	308.76	124.83		474.55
TOURISM DEVELOPMENT															
022 Tourism, Wildlife and Antiquities	3.98	316.23	46.84		367.05	4.18	370.48	56.21		439.86	4.39	455.37	67.45		527.21
117 Uganda Tourism Board	5.25	48.88	0.05		54.18	5.51	58.66	0.07		64.23	5.79	70.39	0.08		76.25
122 Kampala Capital City Authority		0.81			0.81		0.97			0.97		1.16			1.16
020 Ministry of ICT and National Guidance		0.54			0.54		0.65			0.65		0.78			0.78
605 601-999 Local Governments		2.30			2.30		3.71			3.71		4.46			4.46
500 Missions Abroad															
SUB-TOTAL TOURISM DEVELOPMENT	9.23	368.76	46.89		424.88	9.69	443.45	56.27		508.01	10.18	532.15	67.53		605.40
CLIMATE CHANGE, NATURAL RESOURCE, ENVIRONMENT ANI															
003 Office of the Prime Minister		20.65			21.02	0.39	24.73			25.17	0.41	29.74			30.14
011 Ministry of Local Government		0.13	3.80		3.93		0.16	4.55		4.72		0.19	5.46		5.66
012 Ministry of Lands, Housing & Urban Development	19.77	25.41	11.96	362.94	519.70	20.76	30.49	133.90	166.33	185.14	21.79	36.59	160.67	166.33	385.38
108 National Planning Authority		24.16	4.09		24.16		28.99			28.99		34.79			34.79
122 Kampala Capital City Authority		27.64			43.13		33.16	4.90		52.15		39.79	5.88		60.47
150 National Environment Management Authority	13.41	22.20	5.23	23.12	38.10	14.08	26.64	6.27	22.97	44.12	14.79	31.96	7.53	22.97	60.47
156 Uganda Land Commission	10.67				61.22	11.21				67.38	11.77				74.23
157 National Forestry Authority															
109 Uganda National Meteorological Authority															
500 Missions Abroad															
500 601-999 Local Governments		5.49			6.49		7.78			7.78		9.34			9.34
SUB-TOTAL CLIMATE CHANGE, NATURAL RESOURCE	44.23	126.67	124.69	386.06	681.65	46.44	152.00	149.62	189.30	348.06	48.76	182.40	179.55	189.30	600.01
PRIVATE SECTOR DEVELOPMENT															
008 Ministry of Finance, Planning & Economic Dev.	0.33	1,205.62		41.85	1,247.79	0.35	1,446.74			1,447.09	0.37	1,736.09			1,736.45
015 Ministry of Trade, Industry and Cooperatives	1.27	2.97	2.88		7.22	1.33	3.57	3.58		8.48	1.40	4.28	4.29		9.97
021 East African Community		2.33			2.33		2.79			2.79		3.35			3.35
023 Ministry of Kampala Capital City and Metropolitan Affairs															
108 National Planning Authority		0.34			0.34		0.40			0.40		0.48			0.48

ANNEX 2a: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2024/25 - 2029/30 (Excl. Arrears, External Debt Repayments, Debt Re-financing and AIA) Lists-Bn.

	FY 2022/23 Budget Estimates										FY 2028/29 Budget Estimates										FY 2029/30 Budget Estimates															
	Wage		Non-Wage		Domestic		External		Total excl.		Total Incl.		Wage		Non-Wage		Domestic		External		Total excl.		Total Incl.		Wage		Non-Wage		Domestic		External		Total excl.		Total Incl.	
	Recurrent	Dev	Recurrent	Dev	Recurrent	Dev	Recurrent	Dev	Recurrent	Dev	Recurrent	Dev	Recurrent	Dev	Recurrent	Dev	Recurrent	Dev	Recurrent	Dev	Recurrent	Dev	Recurrent	Dev	Recurrent	Dev	Recurrent	Dev	Recurrent	Dev	Recurrent	Dev	Recurrent	Dev		
PROGRAMMNOTE	4.79	6.74	0.15	0.15	11.69	11.69	2.54	2.54	14.23	14.23	5.03	8.09	0.18	8.42	2.90	2.90	13.31	13.31	5.29	9.71	0.22	0.22	15.21	15.21	5.29	9.71	0.22	0.22	15.21	15.21	5.29	9.71				
119 Uganda Registration Services Bureau	1.04	1.51	7.02	7.02	126.35	126.35	28.51	28.51	154.86	154.86	1.14	1.14	2.17	2.17	3.31	3.31	3.31	3.31	1.93	1.93	0.22	0.22	4.13	4.13	1.93	1.93	0.22	0.22	4.13	4.13	1.93	1.93				
123 National Lotteries and Gaming Regulatory Board	28.51	90.82	64.95	64.95	64.95	64.95	64.95	64.95	129.90	129.90	31.43	130.76	10.11	10.11	72.65	72.65	90.99	90.99	8.31	9.82	0.22	0.22	15.21	15.21	8.31	9.82	0.22	0.22	15.21	15.21	8.31	9.82				
154 Uganda National Bureau of Standards	7.53	6.82	50.60	50.60	64.95	64.95	64.95	64.95	129.90	129.90	8.31	9.82	0.22	0.22	15.21	15.21	90.99	90.99	8.31	9.82	0.22	0.22	15.21	15.21	8.31	9.82	0.22	0.22	15.21	15.21	8.31	9.82				
138 Uganda Investment Authority (UIA)	3.70	6.66	0.28	0.28	10.64	10.64	17.07	17.07	27.71	27.71	4.08	9.59	0.40	0.40	1.31	1.31	14.08	14.08	4.08	9.59	0.40	0.40	1.31	1.31	4.08	9.59	0.40	0.40	1.31	1.31	4.08	9.59				
140 Capital Markets Authority	8.63	7.53	0.91	0.91	1.51	1.51	1.51	1.51	3.02	3.02	9.51	10.85	1.31	1.31	21.67	21.67	14.08	14.08	9.51	10.85	1.31	1.31	21.67	21.67	9.51	10.85	1.31	1.31	21.67	21.67	9.51	10.85				
161 Uganda Microfinance Regulatory Authority	1.51	1.51	0.67	0.67	2.18	2.18	2.18	2.18	4.36	4.36	0.97	0.97	0.97	0.97	1.94	1.94	1.94	1.94	0.97	0.97	0.97	0.97	1.94	1.94	0.97	0.97	0.97	0.97	1.94	1.94	0.97	0.97				
162 Uganda Investment Authority (UIA)	0.67	0.67	0.67	0.67	1.34	1.34	1.34	1.34	2.68	2.68	0.97	0.97	0.97	0.97	1.94	1.94	1.94	1.94	0.97	0.97	0.97	0.97	1.94	1.94	0.97	0.97	0.97	0.97	1.94	1.94	0.97	0.97				
653 Missions Abroad	0.67	0.67	0.67	0.67	1.34	1.34	1.34	1.34	2.68	2.68	0.97	0.97	0.97	0.97	1.94	1.94	1.94	1.94	0.97	0.97	0.97	0.97	1.94	1.94	0.97	0.97	0.97	0.97	1.94	1.94	0.97	0.97				
122 Kampala Capital City Authority	3.00	3.00	0.54	0.54	3.54	3.54	3.54	3.54	7.08	7.08	61.51	192.43	1.35	1.35	5.67	5.67	63.04	63.04	61.51	192.43	1.35	1.35	5.67	5.67	61.51	192.43	1.35	1.35	5.67	5.67	61.51	192.43				
110 Uganda Industrial Research Institute	55.90	1,337.87	62.88	62.88	83.69	1,456.55	1,540.24	1,540.24	3,080.48	3,080.48	61.51	192.43	1.35	1.35	5.67	5.67	63.04	63.04	61.51	192.43	1.35	1.35	5.67	5.67	61.51	192.43	1.35	1.35	5.67	5.67	61.51	192.43				
607 Ministry of Science, Technology and Innovation																																				
607-999 Local Governments																																				
SUB-TOTAL PRIVATE SECTOR DEVELOPMENT	55.90	1,337.87	62.88	62.88	83.69	1,456.55	1,540.24	1,540.24	3,080.48	3,080.48	61.51	192.43	1.35	1.35	5.67	5.67	63.04	63.04	61.51	192.43	1.35	1.35	5.67	5.67	61.51	192.43	1.35	1.35	5.67	5.67	61.51	192.43				
MANUFACTURING	0.54	0.54	0.54	0.54	1.08	1.08	1.08	1.08	2.16	2.16	0.78	0.78	0.78	0.78	1.56	1.56	1.56	1.56	0.78	0.78	0.78	0.78	1.56	1.56	0.78	0.78	0.78	0.78	1.56	1.56	0.78	0.78				
006 Ministry of Foreign Affairs																																				
008 Ministry of Finance, Planning and Economic Development	7.23	221.72	7.94	7.94	236.90	236.90	236.90	236.90	473.80	473.80	7.97	319.28	11.44	11.44	338.69	338.69	338.69	338.69	7.97	319.28	11.44	11.44	338.69	338.69	7.97	319.28	11.44	11.44	338.69	338.69	7.97	319.28				
015 Trade, Industry and Cooperatives	0.40	0.40	0.40	0.40	0.80	0.80	0.80	0.80	1.60	1.60	0.58	0.58	0.58	0.58	1.16	1.16	1.16	1.16	0.58	0.58	0.58	0.58	1.16	1.16	0.58	0.58	0.58	0.58	1.16	1.16	0.58	0.58				
110 Uganda Industrial Research Institute	0.40	0.40	0.40	0.40	0.80	0.80	0.80	0.80	1.60	1.60	0.58	0.58	0.58	0.58	1.16	1.16	1.16	1.16	0.58	0.58	0.58	0.58	1.16	1.16	0.58	0.58	0.58	0.58	1.16	1.16	0.58	0.58				
138 Uganda Investment Authority (UIA)	0.89	0.89	0.89	0.89	1.78	1.78	1.78	1.78	3.56	3.56	1.27	1.27	1.27	1.27	2.54	2.54	2.54	2.54	1.27	1.27	1.27	1.27	2.54	2.54	1.27	1.27	1.27	1.27	2.54	2.54	1.27	1.27				
154 Uganda National Bureau of Standards	0.13	0.13	0.13	0.13	0.26	0.26	0.26	0.26	0.52	0.52	0.19	0.19	0.19	0.19	0.38	0.38	0.38	0.38	0.19	0.19	0.19	0.19	0.38	0.38	0.19	0.19	0.19	0.19	0.38	0.38	0.19	0.19				
154 Uganda National Bureau of Standards	0.13	0.13	0.13	0.13	0.26	0.26	0.26	0.26	0.52	0.52	0.19	0.19	0.19	0.19	0.38	0.38	0.38	0.38	0.19	0.19	0.19	0.19	0.38	0.38	0.19	0.19	0.19	0.19	0.38	0.38	0.19	0.19				
108 National Planning Authority	0.27	0.27	0.27	0.27	0.54	0.54	0.54	0.54	1.08	1.08	0.39	0.39	0.39	0.39	0.78	0.78	0.78	0.78	0.39	0.39	0.39	0.39	0.78	0.78	0.39	0.39	0.39	0.39	0.78	0.78	0.39	0.39				
136 Uganda Export Promotion Board	0.27	0.27	0.27	0.27	0.54	0.54	0.54	0.54	1.08	1.08	0.39	0.39	0.39	0.39	0.78	0.78	0.78	0.78	0.39	0.39	0.39	0.39	0.78	0.78	0.39	0.39	0.39	0.39	0.78	0.78	0.39	0.39				
007 Ministry of Justice and Constitutional Affairs	0.27	0.27	0.27	0.27	0.54	0.54	0.54	0.54	1.08	1.08	0.39	0.39	0.39	0.39	0.78	0.78	0.78	0.78	0.39	0.39	0.39	0.39	0.78	0.78	0.39	0.39	0.39	0.39	0.78	0.78	0.39	0.39				
119 Uganda Registration Services Bureau																																				
500 Missions Abroad																																				
SUB-TOTAL MANUFACTURING	7.23	224.63	7.94	7.94	38.93	239.80	278.73	278.73	557.46	557.46	7.97	323.46	11.44	11.44	342.87	342.87	342.87	342.87	7.97	323.46	11.44	11.44	342.87	342.87	7.97	323.46	11.44	11.44	342.87	342.87	7.97	323.46				
INTEGRATED TRANSPORT INFRASTRUCTURE AND SERVICES	54.45	853.80	897.45	897.45	1,805.70	7,906.67	7,906.67	7,906.67	15,813.34	15,813.34	60.03	1,229.47	1,292.33	5,953.34	2,561.83	8,535.17	8,535.17	8,535.17	8,535.17	60.03	1,229.47	1,292.33	5,953.34	2,561.83	8,535.17	8,535.17	60.03	1,229.47	1,292.33	5,953.34	2,561.83	8,535.17	8,535.17			
016 Works and Transport																																				
023 Ministry of Kampala Capital City and Metropolitan Affairs																																				
113 Uganda National Roads Authority (UNRA)	154.33	154.33	154.33	154.33	308.66	308.66	308.66	308.66	617.32	617.32	60.03	1,229.47	1,292.33	5,953.34	2,561.83	8,535.17	8,535.17	8,535.17	8,535.17	60.03	1,229.47	1,292.33	5,953.34	2,561.83	8,535.17	8,535.17	60.03	1,229.47	1,292.33	5,953.34	2,561.83	8,535.17	8,535.17			
118 Road Fund	236.81	236.81	236.81	236.81	473.62	473.62	473.62	473.62	947.24	947.24	60.03	1,229.47	1,292.33	5,953.34	2,561.83	8,535.17	8,535.17	8,535.17	8,535.17	60.03	1,229.47	1,292.33	5,953.34	2,561.83	8,535.17	8,535.17	60.03	1,229.47	1,292.33	5,953.34	2,561.83	8,535.17	8,535.17			
122 KCCA Road Rehabilitation Grant	1,090.60	1,090.60	1,090.60	1,090.60	2,181.20	2,181.20	2,181.20	2,181.20	4,362.40	4,362.40	60.03	1,229.47	1,292.33	5,953.34	2,561.83	8,535.17	8,535.17	8,535.17	8,535.17	60.03	1,229.47	1,292.33	5,953.34	2,561.83	8,535.17	8,535.17	60.03	1,229.47	1,292.33	5,953.34	2,561.83	8,535.17	8,535.17			
609 601-999 Local Governments																																				
SUB-TOTAL INTEGRATED TRANSPORT INFRASTRUCTURE	54.45	1,090.60	1,090.60	1,090.60	2,181.20	2,181.20	2,181.20	2,181.20	4,362.40	4,362.40	60.03	1,229.47	1,292.33	5,953.34	2,561.83	8,535.17	8,535.17	8,535.17	8,535.17	60.03	1,229.47	1,292.33	5,953.34	2,561.83	8,535.17	8,535.17	60.03	1,229.47	1,292.33	5,953.34	2,561.83	8,535.17	8,535.17			
SUSTAINABLE ENERGY DEVELOPMENT	8.28	100.78	117.67	117.67	1,773.53	2,266.45	2,266.45	2,266.45	4,532.90	4,532.90	9.13	145.12	169.45	2,666.45	323.70	3,010.15	3,010.15	3,010.15	3,010.15	9.13	145.12	169.45	2,666.45	323.70	3,010.15	3,010.15	9.13	145.12	169.45	2,666.45	323.70	3,010.15	3,010.15			
013 Ministry of Education and Sports																																				
017 Energy and Minerals	0.13	0.13	0.13	0.13	0.26	0.26	0.26	0.26	0.52	0.52	0.19	0.19	0.19	0.19	0.38	0.38	0.38	0.38	0.19	0.19	0.19	0.19	0.38	0.38	0.19	0.19	0.19	0.19	0.38	0.38	0.19	0.19				

ANNEX 2a: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2024/25 - 2029/30 (Excl. Arrears, External Debt Repayments, Debt Re-financing and AIA) Ushs.Bn.

610	PROGRAMME/NOTE	FY 2027/28 Budget Estimates					FY 2028/29 Budget Estimates					FY 2029/30 Budget Estimates							
		Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total Incl. External	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total Incl. External	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total Incl. External			
	HUMAN CAPITAL DEVELOPMENT	21.27	89.95	21.80	547.22	132.83	786.05	22.33	107.96	25.92	520.60	156.21	676.81	23.45	129.55	31.11	520.60	184.10	704.70
003	Office of the Prime Minister					6.66	6.66	7.00	0.03			7.00	7.00	7.35	0.03			7.35	7.35
119	Uganda Registration Services Bureau					663.36	663.36	55.81	614.75	117.50	259.39	788.06	0.03	58.60	737.70	141.00	299.39	937.30	1,186.69
011	Ministry of Local Government					37.91	37.91	25.87	281.35	243.39	6.81	559.42	1.02	5.31	336.69	294.47	6.81	659.25	686.06
013	Ministry of Education and Sports					117.45	117.45	4.73	0.72	134.80		140.26		4.97	161.77			167.60	167.60
014	Ministry of Health					23.75	23.75	7.08	19.57	0.85		27.49		7.44	23.48	1.02		31.93	31.93
018	Ministry of Gender, Labour and Social Development					19.15	19.15	3.74	3.89			22.45		3.69	22.45			26.38	26.38
019	Ministry of Water, Labour and Environment					88.74	88.74	22.18	48.30	10.49	11.88	100.27		45.66	55.56	12.99		113.80	113.80
021	East African Community					11.68	11.68	20.27	80.01	66.20		168.39		23.25	199.74	11.88		199.74	210.62
027	Uganda AIDS Commission					78.02	78.02	18.58	49.42	12.19		80.18		19.51	99.30	14.63		93.43	93.43
108	National Planning Authority					1,078.90	1,078.90	27.50	1,254.16	9.09		1,250.75		28.98	1,504.99	10.91		1,544.78	1,544.78
306	National Medical Stores					101.53	101.53	71.86	39.71	0.03		111.57		75.45	123.10			123.10	123.10
307	Equal Opportunities Commission					1.04	1.04	1.24	1.24			1.24		1.49	1.49			1.49	1.49
308	Mum University					46.77	46.77	27.29	20.29	4.64		52.22		28.66	24.35	5.57		58.58	58.58
309	Uganda National Examinations Board					191.86	191.86	16.13	196.00	15.80		227.92		16.93	235.20	18.96		271.09	271.09
310	Education Service Commission					15.20	15.20	3.35	12.01	2.40		17.76		3.51	20.81	2.88		20.81	20.81
312	Health Service Commission					14.46	14.46	2.98	13.87	0.07		16.93		3.13	16.65	0.09		19.87	19.87
313	Uganda Investment Authority (UIA)																		
314	National Population Council					194.63	194.63	210.03	30.35		198.01	694.93		269.36	252.04	36.42		557.82	755.83
315	Makerere University					639.27	639.27	48.42	37.65	4.67		90.74		50.84	45.18	5.60		101.62	101.62
316	Mbarara University					81.38	81.38	97.34	98.65	2.10		198.09		81.65	118.38	2.52		223.11	223.11
317	Kyambogo University					176.66	176.66	22.75	127.07	6.06		210.89		152.49	241.40	7.27		241.40	241.40
318	Uganda Management Institute					49.31	49.31	32.59	55.85			55.85		30.55	32.23			63.53	63.53
319	Mountains of the Moon University					58.81	58.81	29.19	26.86	6.75		62.80		30.95	32.23	8.10		70.98	70.98
320	Gulu University					96.21	96.21	7.96	50.64	10.00		108.60		8.36	39.02	6.33		123.13	123.13
321	Uganda Blood Transfusion Service (UBTS)					36.78	36.78	10.40	101.90	2.53		43.00		60.34	122.28	8.62		191.84	191.84
401	Mulago Hospital Complex					146.18	146.18	11.09	16.28	3.43		167.12		11.55	19.54	4.12		35.31	35.31
402	Butabika Hospital					26.99	26.99	10.40	16.47	0.16		15.47		10.92	7.09	0.20		18.21	18.21
403	Arua Referral Hospital					14.97	14.97	11.37	6.07	0.16		17.60		11.93	7.29	0.20		19.42	19.42
404	Font Portal Referral Hospital					16.02	16.02	10.82	9.99	0.16		20.97		11.36	11.98	0.20		23.54	23.54
405	Gulu Referral Hospital					16.76	16.76	11.58	5.51	0.16		17.25		12.16	6.61	0.20		18.96	18.96
406	Hoima Referral Hospital					15.75	15.75	15.24	14.35	0.16		29.76		16.00	17.22	0.20		33.42	33.42
407	Jinja Referral Hospital					26.61	26.61	8.08	8.22	0.16		16.47		8.49	9.86	0.20		18.55	18.55
408	Kabale Referral Hospital					14.69	14.69	13.09	13.85	2.14		29.07		10.80	8.90	0.20		19.89	19.89
409	Maseka Referral Hospital					16.11	16.11	10.28	7.41	0.16		17.86		13.74	16.62	2.56		32.92	32.92
410	Makindu Referral Hospital					25.79	25.79	13.09	13.85	2.14		29.07		10.80	8.90	0.20		19.89	19.89
411	Soroti Referral Hospital					14.05	14.05	11.60	12.14	0.16		23.90		10.24	14.56	0.20		17.09	17.09
412	Lira Referral Hospital					21.30	21.30	10.91	13.55	0.16		24.72		14.66	16.37	0.20		28.03	28.03
413	Mbarara Referral Hospital					15.76	15.76	12.85	4.32	0.20		17.07		13.49	4.82	0.25		18.56	18.56
414	Mukono Referral Hospital					14.58	14.58	9.31	6.70	0.16		16.17		9.77	8.04	0.23		18.01	18.01
415	Moroto Referral Hospital					27.56	27.56	12.42	7.92	10.95		31.30		13.04	9.51	13.14		35.69	35.69
416	Naguru Referral Hospital					36.00	36.00	17.42	17.34	1.23		35.98		18.29	20.80	1.43		47.71	47.71
417	Kinshasa Referral Hospital					20.51	20.51	18.64	20.91	1.23		23.28		9.85	15.21	1.43		26.53	26.53
418	Kawempe Referral Hospital					37.76	37.76	18.64	20.91	1.23		42.64		19.57	25.09	3.72		48.38	48.38
419	Entebbe Regional Referral Hospital					17.63	17.63	5.74	13.45	3.10		20.19		7.08	16.14			23.22	23.22
420	Kayunga Specialised Women and Neonatal Hospital					15.22	15.22	7.27	9.96			20.19		7.64	16.14			23.22	23.22
421	Yumba Referral Hospital					50.54	50.54	29.22	20.81	6.45		17.23		30.68	24.97	7.74		19.58	19.58
310	Lira University					40.80	40.80	11.17	34.63	1.77		47.37		11.72	41.32	2.12		55.16	55.16
111	National Curriculum Development Centre					9.00	9.00	2.80	3.60			4.37		2.94	9.12			12.05	12.05
127	Uganda Virus Research Institute (UVRI)					84.01	84.01	59.59	39.57	3.12		93.58		53.12	47.84	3.75		104.71	104.71
308	Soroti University					34.94	34.94	24.04	13.21	1.24		38.49		25.24	15.85	1.48		42.58	42.58
164	National Council for Higher Education					21.05	21.05	9.02	14.95	23.97		23.97		9.47	17.94			27.41	27.41
165	Uganda Business and Technical Examination Board					72.17	72.17	7.14	64.79	13.64		85.58		7.50	77.75	16.37		101.62	101.62
166	National Council of Sports					329.21	329.21	3.49	389.38	1.48		394.55		3.66	467.50	1.78		472.94	472.94
500	Missions Abroad					0.34	0.34					0.34							
512	601-999 Local Governments					3,035.01	3,035.01	3,196.76	1,111.55	867.46		5,165.69		3,345.09	1,333.99	1,040.95		5,721.04	5,721.04
	SUB-TOTAL HUMAN CAPITAL DEVELOPMENT	4,337.52	4,790.75	1,345.26	558.78	10,473.52	11,032.30	4,554.39	5,748.49	1,574.31	476.09	11,917.53	12,393.62	4,783.11	6,898.19	1,937.17	476.09	13,617.47	14,093.95
	INNOVATION, TECHNOLOGY DEVELOPMENT AND TRANSFER																		
002	State House					0.49	0.49	11.85	0.59	4.39		17.90		12.55	17.66	5.27		0.71	0.71
110	Uganda Industrial Research Institute					27.31	27.31	1.80	1.80			29.44		1.19	3.35			35.48	35.48
119	Uganda Registration Services Bureau					245.11	245.11	4.81	284.08	4.55		293.44		5.06	340.89	5.46		351.41	351.41
167	Ministry of Science, Technology and Innovation					0.12	0.12					0.12							
500	Missions Abroad					275.61	275.61	17.90	301.18	8.94		328.15		18.80	361.42	10.73		390.95	390.95
	SUB-TOTAL INNOVATION, TECHNOLOGY DEVELOPMENT AND TRANSFER	17.05	251.10	7.45	275.61	275.61	275.61	17.90	301.18	8.94		328.15		18.80	361.42	10.73		390.95	390.95



ANNEX 2a: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2024/25 - 2029/30 (Excl. Arrears, External Debt Repayments, Debt Re-financing and AIA) Usbs.Bn.

PROGRAM/NOTE	Wage	FY 2023/24 Budget Estimates					FY 2024/25 Budget Estimates					FY 2025/26 Budget Estimates				
		Non-Wage	Domestic	External	Total excl.	Total Incl.	Non-Wage	Domestic	External	Total excl.	Total Incl.	Non-Wage	Domestic	External	Total excl.	Total Incl.
COMMUNITY MOBILIZATION AND MINDSET CHANGE																
001	Office of the President	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
006	Ministry of Foreign Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
013	Ministry of Education and Sports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
018	Ministry of Gender, Labour and Social Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
020	Ministry of ICT and National Guidance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
112	Directorate of Ethics and Integrity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	Uganda Registration Services Bureau	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	Kampala Capital City Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124	Equal Opportunities Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
149	National Population Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500	Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
615	601-999 Local Governments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL COMMUNITY MOBILIZATION AND MINDSET CHANGE		2.69	0.76	3.45	3.45	3.45	3.45	0.91	4.14	4.14	3.88	1.09	4.97	4.97	4.97	4.97
GOVERNANCE AND SECURITY																
001	Office of the President	30.02	313.20	25.45	368.68	368.68	368.68	31.52	375.84	30.55	437.91	437.91	33.10	451.00	36.66	520.76
002	State House	34.72	549.21	35.07	618.99	618.99	618.99	36.45	659.05	42.08	737.58	737.58	38.27	790.86	50.50	879.63
003	Office of the Prime Minister	0.24	2.51	0.25	2.75	2.75	2.75	0.25	3.02	0.25	3.27	3.27	0.26	3.62	0.26	3.88
004	Ministry of Defence	1,386.71	2,009.31	2,049.33	5,455.35	5,455.35	5,455.35	1,466.54	2,777.60	2,459.20	6,703.34	6,703.34	1,539.87	3,333.12	2,951.04	7,824.03
006	Ministry of Foreign Affairs	6.95	20.65	0.57	28.17	28.17	28.17	7.30	24.78	0.69	32.76	32.76	7.66	398.15	0.83	404.65
007	Ministry of Justice, Planning & Economic Dev.	17.77	99.46	0.57	139.29	139.29	139.29	18.66	119.95	25.25	163.27	163.27	19.59	143.22	30.30	193.12
008	Ministry of Finance	2.72	2.72	0.87	2.72	2.72	2.72	3.26	3.26	1.05	3.26	3.26	3.06	6.78	1.26	7.21
009	Ministry of Internal Affairs	0.31	47.15	0.87	50.80	50.80	50.80	0.31	56.58	1.05	60.54	60.54	0.34	67.89	0.37	72.21
011	Ministry of Local Government	0.00	0.26	0.87	0.87	0.87	0.87	0.00	0.91	0.00	0.63	0.63	0.00	0.37	0.00	0.00
018	Ministry of Gender, Labour and Social Development	0.00	0.00	0.12	0.00	0.00	0.00	0.00	0.16	0.14	0.00	0.00	0.00	0.17	0.17	0.17
021	East African Community	4.23	50.96	0.12	52.15	52.15	52.15	4.44	61.16	0.14	62.41	62.41	4.66	57.94	6.10	63.20
022	Electoral Commission	26.29	49.17	4.24	448.95	448.95	448.95	27.60	482.56	5.08	532.39	532.39	28.98	70.80	41.53	141.31
103	Inspectorate of Government (IG)	3.77	16.90	0.48	21.14	21.14	21.14	3.96	20.28	0.57	24.81	24.81	4.15	24.81	0.69	29.18
106	Law Reform Commission	9.95	20.43	8.56	38.94	38.94	38.94	10.44	24.52	10.27	45.23	45.23	10.97	29.42	12.32	52.71
131	Uganda Human Rights Commission	3.71	13.48	0.08	17.14	17.14	17.14	3.75	16.18	0.10	20.03	20.03	3.94	19.42	0.12	23.48
112	Law Development Centre	8.51	52.92	1.52	62.95	62.95	62.95	8.94	63.50	1.82	74.27	74.27	9.39	76.21	2.19	87.78
119	Ethics and Integrity	5.82	241.78	4.36	251.96	251.96	251.96	6.11	280.14	5.23	301.48	301.48	6.42	348.16	6.28	360.96
120	Uganda Registration Services Bureau	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	Kampala Capital City Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124	Equal Opportunities Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129	Financial Intelligence Authority (FIA)	10.58	42.44	1.87	54.88	54.88	54.88	11.11	50.93	2.24	64.27	64.27	11.66	61.11	2.69	73.46
130	Treasury Operations	53.50	57.19	1.98	112.67	112.67	112.67	56.17	68.63	2.38	127.18	127.18	58.98	82.36	2.85	144.19
131	Auditor General	546.29	484.58	1.98	1,305.21	1,305.21	1,305.21	573.61	581.50	329.21	1,484.31	1,484.31	602.29	697.80	395.05	1,595.13
133	Office of the Director of Public Prosecutions	132.76	333.95	45.45	512.16	512.16	512.16	139.39	400.75	54.54	594.67	594.67	146.36	480.89	65.44	692.70
144	Uganda Prisons	13.25	7.83	1.64	22.72	22.72	22.72	13.91	9.40	1.97	25.27	25.27	14.60	11.28	2.36	28.24
148	PPDA	81.38	158.82	0.89	271.46	271.46	271.46	85.45	190.59	37.51	313.54	313.54	89.72	228.70	45.01	363.44
153	Internal Security Organisation (ISO)	28.44	108.76	0.89	138.08	138.08	138.08	29.86	130.51	1.07	161.43	161.43	31.33	156.61	1.28	189.24
159	External Security Organisation	39.37	227.97	58.39	325.73	325.73	325.73	42.1	22.15	34.51	60.88	60.88	4.43	26.58	41.41	72.42
500	Missions Abroad	4.01	18.46	28.76	51.23	51.23	51.23	4.21	22.15	34.51	60.88	60.88	4.43	26.58	41.41	72.42
135	Directorate of Government Analytical Laboratory	21.33	177.88	1.64	200.83	200.83	200.83	22.40	213.46	1.97	237.83	237.83	23.92	256.16	2.36	282.03
023	Ministry of Kampala Capital City and Metropolitan Affairs	2,521.59	5,512.03	2,626.74	10,650.46	10,650.46	10,650.46	2,506.44	6,707.30	3,002.03	12,721.49	12,721.49	2,738.76	8,415.15	3,696.43	14,850.38
SUB-TOTAL GOVERNANCE AND SECURITY		2,521.59	5,512.03	2,626.74	10,650.46	10,650.46	10,650.46	2,506.44	6,707.30	3,002.03	12,721.49	12,721.49	2,738.76	8,415.15	3,696.43	14,850.38
PUBLIC SECTOR TRANSFORMATION																
005	Ministry of Public Service	4.72	33.96	6.31	44.99	44.99	44.99	4.95	35.66	7.57	48.18	48.18	5.20	42.79	9.08	57.08
011	Ministry of Local Government	9.67	34.94	-	44.62	44.62	44.62	10.15	38.69	-	46.85	46.85	10.66	44.03	-	54.69
020	Ministry of Information, and Communications Technology	-	1.53	-	1.53	1.53	1.53	-	1.61	-	1.61	1.61	-	1.93	-	1.93
021	East African Community	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
023	Ministry of Kampala Capital City and Metropolitan Affairs	4.23	4.36	-	8.59	8.59	8.59	4.45	4.58	-	9.02	9.02	4.67	5.49	-	10.16
103	Inspectorate of Government (IG)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108	National Planning Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111	National Curriculum Development Centre	88.09	55.37	-	143.45	143.45	143.45	92.49	58.14	-	150.63	150.63	97.11	69.76	-	166.88
122	Kampala Capital City Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129	National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	National Information Technology Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	National Information Technology Authority (NIRA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	Public Service Commission	3.84	0.36	1.52	22.38	22.38	22.38	4.03	0.38	1.82	23.72	23.72	4.23	21.45	2.19	27.86
614	Local Government Finance Commission	1.78	9.24	0.46	11.48	11.48	11.48	1.87	9.71	0.55	12.13	12.13	1.97	11.55	0.66	14.27
500	Local Government Finance Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500	Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL PUBLIC SECTOR TRANSFORMATION		112.33	157.88	8.28	278.49	278.49	278.49	117.95	155.78	9.94	293.66	293.66	123.04	198.93	11.92	334.70

ANNEX 2a: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2024/25 - 2029/30 (Excl. Arrears, External Debt Repayments, Debt Re-financing and AIA) Usts. Bn.

PROGRAM/NOTE	FY 2027/28 Budget Estimates						FY 2028/29 Budget Estimates						FY 2029/30 Budget Estimates					
	Wage		Non-Wage		Total excl.		Wage		Non-Wage		Total excl.		Wage		Non-Wage		Total incl.	
	Recurrent	Domestic Dev	External Financing	Total	External	Total incl. External	Recurrent	Domestic Dev	External Financing	Total	External	Total incl. External	Recurrent	Domestic Dev	External Financing	Total	External	Total incl. External
REGIONAL DEVELOPMENT	0.39	61.97	272.48	64.89	337.37	337.37	0.41	65.07	3.04	217.81	68.52	286.33	0.43	78.09	3.64	217.81	82.16	299.97
003 Office of the Prime Minister	0.05	8.29	14.56	13.94	28.50	28.50	0.05	8.70	6.72	15.47	15.47	15.47	0.06	10.44	8.06	18.56	18.56	18.56
011 Ministry of Local Government	-	0.13	-	0.13	0.13	0.13	-	0.14	-	0.14	0.14	0.14	-	-	-	-	0.17	0.17
108 National Planning Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138 Uganda Investment Authority (UIA)	-	4.37	-	4.37	4.37	4.37	-	4.59	-	4.59	4.59	4.59	-	5.51	-	5.51	5.51	5.51
147 Local Government Finance Commission	-	0.13	-	0.13	0.13	0.13	-	0.14	-	0.14	0.14	0.14	-	0.17	-	0.17	0.17	0.17
010 Ministry of Agriculture, Animal Industry and Fisheries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
015 Ministry of Trade, Industry and Co-Operatives	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
016 Ministry of Works, Industry and Communications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
017 Ministry of Energy and Minerals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
020 Ministry of Information, and Communications Technology	-	0.20	-	0.20	0.20	0.20	-	0.21	-	0.21	0.21	0.21	-	0.25	-	0.25	0.25	0.25
022 Ministry of Tourism, Wildlife and Heritage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142 National Agricultural Research Organization (NARO)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
022 National Agricultural Research Organization (NARO)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
617 SUB-TOTAL REGIONAL DEVELOPMENT	504.36	933.20	159.04	1,595.59	1,595.59	1,595.59	529.58	978.88	189.64	2,178.11	1,699.08	1,699.08	550.06	1,175.83	227.57	1,959.46	1,959.46	1,959.46
504.80	1,006.30	166.16	287.04	1,679.27	1,679.27	1,679.27	530.04	1,058.72	199.40	2,178.11	1,726.16	1,726.16	556.54	1,270.46	239.28	2,066.28	2,066.28	2,066.28
DEVELOPMENT PLAN IMPLEMENTATION	0.31	29.71	-	30.02	30.02	30.02	0.32	35.85	-	35.98	35.98	35.98	0.34	42.78	-	43.12	43.12	43.12
001 Office of the President	3.60	69.91	4.39	77.90	77.90	77.90	3.78	83.89	5.27	92.94	92.94	92.94	3.97	100.67	6.32	110.96	110.96	110.96
006 Ministry of Foreign Affairs	-	0.28	-	0.28	0.28	0.28	-	0.33	-	0.33	0.33	0.33	-	0.40	-	0.40	0.40	0.40
008 Ministry of Finance, Planning & Economic Dev.	8.83	382.61	236.81	628.25	628.25	628.25	9.27	459.13	284.17	752.58	752.58	752.58	9.74	550.96	341.01	901.70	901.70	
011 Ministry of Local Government	0.17	6.42	-	6.60	6.60	6.60	0.18	7.71	-	7.89	7.89	7.89	0.19	9.25	-	9.44	9.44	
023 Ministry of Kampala Capital City and Metropolitan Affairs	-	0.07	-	0.07	0.07	0.07	-	0.08	-	0.08	0.08	0.08	-	0.10	-	0.10	0.10	0.10
108 Inspectorate of Government (IG)	17.17	35.04	56.69	108.90	108.90	108.90	18.03	42.04	66.03	128.10	128.10	128.10	18.93	50.45	81.63	151.01	151.01	
119 Uganda Registration Services Bureau	-	12.76	7.51	20.28	20.28	20.28	-	15.32	9.02	24.33	24.33	24.33	-	18.38	10.82	29.20	29.20	
122 Kampala Capital City Authority	-	5.38	-	5.38	5.38	5.38	-	6.46	-	6.46	6.46	6.46	-	7.75	-	7.75	7.75	
131 OAG	429.27	449.75	51.60	930.61	930.61	930.61	450.73	539.70	61.92	1,052.34	1,052.34	1,052.34	473.26	647.64	74.30	1,195.20	1,195.20	
143 Uganda Bureau of Statistics	25.65	124.76	23.23	173.63	173.63	173.63	26.93	149.71	27.87	204.51	204.51	204.51	28.28	179.65	33.44	241.38	241.38	
124 National Lotteries and Gaming Regulatory Board	5.62	16.54	-	22.16	22.16	22.16	5.90	19.84	-	25.75	25.75	25.75	6.20	23.81	-	30.01	30.01	
123 Equal Opportunities Commission	6.43	15.60	0.24	22.27	22.27	22.27	6.75	18.72	0.29	25.76	25.76	25.76	7.09	22.46	0.35	29.90	29.90	
130 Treasury Operations	-	1.125	68	1,125.68	1,125.68	1,125.68	-	1,350.81	-	1,350.81	1,350.81	1,350.81	-	1,620.97	-	1,620.97	1,620.97	
147 Local Government Finance Commission	-	1.71	-	1.71	1.71	1.71	-	2.35	-	2.05	2.05	2.05	-	2.46	-	2.46	2.46	
149 National Population Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
163 Uganda Retirement Benefits Regulatory Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
005 Ministry of Public Service	-	1.36	-	1.36	1.36	1.36	-	1.63	-	1.63	1.63	1.63	-	1.96	-	1.96	1.96	
137 NIRA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
153 Public Procurement & Disposal of Public Assets (PPDA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 Missions Abroad	-	16.07	-	16.07	16.07	16.07	-	18.07	-	18.07	18.07	18.07	-	1.96	-	1.96	1.96	
497.05	2,295.63	380.47	3,173.14	3,173.14	3,173.14	521.90	2,733.08	466.56	3,729.90	3,729.90	3,729.90	547.9E	3,279.70	547.87	4,375.56	4,375.56	4,375.56	
ADMINISTRATION OF JUSTICE	19.98	363.56	70.85	554.39	554.39	554.39	125.98	436.27	85.02	647.27	647.27	647.27	132.2E	523.52	102.03	757.83	757.83	
101 Judiciary	5.38	17.71	3.16	26.25	26.25	26.25	5.93	21.25	3.79	30.69	30.69	30.69	5.93	25.50	4.55	35.98	35.98	
148 Judicial Service Commission	11.65	35.30	5.12	52.07	52.07	52.07	12.23	43.37	6.15	60.74	60.74	60.74	12.84	50.84	7.38	71.06	71.06	
311 Law Development Centre	35.79	55.84	23.20	114.63	114.63	114.63	37.58	66.77	27.84	132.19	132.19	132.19	39.4E	80.13	33.40	152.89	152.89	
133 Directorate of Public Prosecution (DPP)	-	0.94	-	0.94	0.94	0.94	-	1.13	-	1.13	1.13	1.13	-	1.36	-	1.36	1.36	
144 Uganda Police Force	-	0.13	-	0.13	0.13	0.13	-	0.16	-	0.16	0.16	0.16	-	0.19	-	0.19	0.19	
008 Ministry of Finance, Planning & Economic Dev.	-	1.59	-	1.59	1.59	1.59	-	1.91	-	1.91	1.91	1.91	-	2.29	-	2.29	2.29	
009 Ministry of Internal Affairs	-	0.13	-	0.13	0.13	0.13	-	0.16	-	0.16	0.16	0.16	-	0.19	-	0.19	0.19	
135 Directorate of Government Analytical Laboratory	-	0.13	-	0.13	0.13	0.13	-	0.16	-	0.16	0.16	0.16	-	0.19	-	0.19	0.19	
122 Kampala Capital City Authority	-	0.27	-	0.27	0.27	0.27	-	0.32	-	0.32	0.32	0.32	-	0.39	-	0.39	0.39	
011 Ministry of Local Government	-	1.27	-	1.27	1.27	1.27	-	1.52	-	1.52	1.52	1.52	-	1.82	-	1.82	1.82	
145 Uganda Prisons Service	172.80	481.34	103.59	757.73	757.73	757.73	181.43	577.61	124.31	883.36	883.36	883.36	190.51	693.13	148.18	1,032.81	1,032.81	
LEGISLATION, OVERSIGHT & REPRESENTATION	129.04	1,049.20	26.32	1,204.57	1,204.57	1,204.57	135.50	1,259.05	31.58	1,426.13	1,426.13	1,426.13	142.27	1,510.85	37.90	1,691.03	1,691.03	
104 Parliamentary Commission	-	0.43	-	0.43	0.43	0.43	-	0.51	-	0.51	0.51	0.51	-	0.61	-	0.61	0.61	
007 Ministry of Justice and Constitutional Affairs	-	0.23	-	0.23	0.23	0.23	-	0.28	-	0.28	0.28	0.28	-	0.33	-	0.33	0.33	
105 Law Reform Commission	129.04	1,049.96	26.32	1,205.22	1,205.22	1,205.22	135.50	1,259.83	31.58	1,426.91	1,426.91	1,426.91	142.27	1,512.37	37.90	1,691.97	1,691.97	
011 Ministry of Local Government	-	13,805.17	-	13,805.17	13,805.17	13,805.17	-	16,980.26	-	16,980.26	16,980.26	16,980.26	-	20,376.31	-	20,376.31	20,376.31	
INTEREST PAYMENTS DUE	-	2,657.82	-	2,657.82	2,657.82	2,657.82	-	3,300.30	-	3,300.30	3,300.30	3,300.30	-	3,950.36	-	3,950.36	3,950.36	
Domestic Interest	-	16,462.99	-	16,462.99	16,462.99	16,462.99	-	20,280.56	-	20,280.56	20,280.56	20,280.56	-	24,336.67	-	24,336.67	24,336.67	
EXTERNAL INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
600 SUB-TOTAL INTEREST PAYMENTS	5,099.14	17,326.94	5,667.22	11,462.41	11,462.41	11,462.41	5,312.76	20,826.74	6,727.11	10,552.20	10,552.20	10,552.20	5,578.39	25,359.08	8,072.53	10,552.20	10,552.20	
Total Local Government Programmes	3,655.38	2,182.87	1,042.56	6,920.80	6,920.80	6,920.80	3,880.14	2,479.46	1,251.07	7,610.68	7,610.68	7,610.68	4,074.15	2,975.58	1,501.28	8,550.79	8,550.79	
Statutory Interest Payments	8,794.51	35,972.80	6,709.78	11,462.41	11,462.41	11,462.41	9,192.90	43,586.76	7,978.18	10,552.20	10,552.20	10,552.20	9,652.55	52,671.11	9,573.81	10,552.20	10,552.20	
GRAND TOTAL	5,099.14	17,326.94	5,667.22	11,462.41	11,462.41	11,462.41	5,312.76	20,826.74	6,727.11	10,552.20	10,552.20	10,552.20	5,578.39	25,359.08	8,072.53	10,552.20	10,552.20	
	3,655.38	2,182.87	1,042.56	6,920.80	6,920.80	6,920.80	3,880.14	2,479.46	1,251.07	7,610.68	7,610.68	7,610.68	4,074.15	2,975.58	1,501.28	8,550.79		

Annex 2b: ADDITIONAL ALLOCATIONS FOR FY 2025/26 (SHS BN)

Vote Code	Vote Name	Justification	Allocation
001	Office of the President	Reinstatement of the Budget for FY 2024/25 and hosting of Uganda Development Forum and the Asia-Africa legal consultative organization	41.00
		OWC coordination of PDM	21.00
		Support to office of Head of Public Service	2.25
		Reinstatement of travel abroad; shortfalls in allowances, gratuity	63.60
002	State House	Reinstatement of budget for localization and promotion of the Sustainable Development Goals (SDGs).	1.00
		Support the activities and entitlements associated with the newly appointed Deputy Head of Public Service(DHOPS)	2.25
		Subvention to Red cross	4.95
		Budget for office and operations of PM	10.00
		SDG secretariat	1.00
		Refugee population increased from 422,000 in 2014 to 1.75 million in 2024 not matched with corresponding External Fin.	1.14
003	Office of the Prime Minister	Re-instatement of FY 24/25 budget for food for UPDF (172 billion) and Defence Equipment Project (130 billion)	302.16
		Phase 1 - implementation of public service pension scheme	5.14
		Shortfall on operations	3.00
		Reinstatement of the Budget for FY 2024/25	5.70
004	Ministry of Defence and Veteran Affairs (MoDVA)	Funding for Pan African Women's Organization (PAWO)	0.30
005	Ministry of Public Service	Completion of JLOS House	8.00
006	Ministry of Foreign Affairs	Re-instatement of Emyooga	100.00
007	Ministry of Justice and Constitutional Affairs	Implementation of Project execution function	1.70
008	Ministry of Finance, Planning and		



Annex 2b: ADDITIONAL ALLOCATIONS FOR FY 2025/26 (SHS BN)

Vote Code	Vote Name	Justification	Allocation
	Economic Development	Revamp of IT systems (IFMS, IBP, PBS, e-GP, ISN) Bank charges for PDM, training for Wendi	38.00 10.59
009	Ministry of Internal Affairs	Roll-over of the authorized supplementary budget for FY 2024/25 to cater for shortfalls on security coordination, community service orders (non-custodial sentences) Subvention to Amnesty commission	7.96 1.56
010	Ministry of Agriculture, Animal Industry and Fisheries	Acquire sets of heavy earth moving equipment, sets of walking tractors with associated implements to support the PDM enterprise groups to open more land and 200 four-wheel tractors with assorted implements for Mechanization Centres, Construction of Valley tank/dams for livestock watering and irrigation (10,000-30,000) m ³ , Establishing micro-irrigation systems for farmer groups.	25.00
011	Ministry of Local Government	PDM Secretariat and PDM Follow Up in all 176 LGs Property evaluation to facilitate fair taxation; evaluation of tax administration; and compliance inspection, monitoring and supervision	12.50 2.00
012	Ministry of Lands, Housing & Urban Development	Final payment for compensation of Government Ranchers Restructuring Programme. Operational expenses for registration and titling of land under the 22 Ministerial Zonal Offices (MZOs).	30.00 7.00
013	Ministry of Education and Sports	Support to Uganda Nurses and Midwives Examination Board (UNMEB) Shortfalls on purchase of Instruction materials Support to Bunyoro and Busoga Universities	4.00 20.00 20.00

Annex 2b: ADDITIONAL ALLOCATIONS FOR FY 2025/26 (SHS BN)

Vote Code	Vote Name	Justification	Allocation		
014	Ministry of Health	Namboole Stadium under AFCON preparations	50.00		
		Supervision costs for Lubowa specialized hospital	1.54		
		Completion of renovation of Mulago National referral hospital	5.00		
		Subvention to Red cross	1.50		
		Funding for oxygen	25.00		
		Counterpart for malaria vaccines under Gavi	12.30		
		Completion of stalled Infrastructure Projects under Regional Referral Hospitals	10.00		
		Deployment of Trade Attaches, research on value chains for key enterprises for exports, Capacity building and supervision of Cooperatives to deliver on PDM and for MSMEs to support Ten-fold growth strategy through Export promotion	13.00		
		Support to the export growth strategy unit.	1.50		
		Enhancement of capitalization of UDC	100.00		
015	Ministry of Trade, Industry and Co-Operatives	Outstanding debt for National Roads	100.00		
		Completion of Nakawuka road	26.00		
		Debt for maintenance of National Roads	50.00		
		Transport regulation and streamlining of MV registration	12.00		
		Shortfalls for operations of Soroti Flying School (EACAA) which include wages, insurance and fuel for training aircraft	11.15		
		Construction of the Standard Gauge Railway	-		
		Uganda Railways Cooperation (URC) operations	5.00		
		Operational shortfalls for National Airline to avoid defaulting on requirement by International Civil Aviation Organization (ICAO)	20.00		
		016	Ministry of Works and Transport		

Annex 2b: ADDITIONAL ALLOCATIONS FOR FY 2025/26 (SHS BN)

Vote Code	Vote Name	Justification	Allocation
		Operational shortfalls for the National Building Review Board (NBRB) including wage, NSSF, Rent, Gratuity.	5.00
		Outstanding debt for Kalangala Infrastructure Services for FY 2024/25	10.00
		Capitalize and operationalize the Uganda National Mining Company (UNMC)	4.60
		Midstream Petroleum Infrastructure Devt for Outstanding contractual obligations for Products pipeline (RAP and construction of Resettlement Houses)	10.00
017	Ministry of Energy and Mineral Development	Under Project 1610, LPG Supply and Infrastructure Intervention as Contractual obligation for supply of cylinders by Global Gas.	10.00
		Under Project 1183, Karuma HPP for Owner's Engineer	10.00
		Rural Electrification and Connectivity Project for Payments to Contractors and Consultants for ongoing Rural Electrification projects	32.00
		Capacity payments for Namanve and ElectroMaxx	10.00
		Reinstate funding for emoluments of Traditional Leaders	12.24
		Shortfall on the SAGE Budget	21.02
		Reinstatement of the Special Grant for PWDs	8.70
		Settlement of court case between Uganda Muslim Supreme Council and Justus Kyabahwa	14.00
		Reinstatement of the funding for the Statutory Councils (National Youth Council, National Council for PWDs, National Women Council, National Council for Older Persons)	14.40

Annex 2b: ADDITIONAL ALLOCATIONS FOR FY 2025/26 (SHS BN)

Vote Code	Vote Name	Justification	Allocation
018	Ministry of Gender, Labour and Social Development	Externalization of labour and Chemical Safety and Security program	4.00
		Reinstate the funding for Food for remand and rehabilitation homes across the country as committed by this Ministry	1.80
		Reinstate the Wage subvention to the Uganda National Cultural Centre (National Theatre)	2.50
		National celebrations (Women Day, Youth Day, Day for PDWs, Day for Older Persons, Labor Day)	4.65
		Support Artists and the Creative Industry in FY 2025/26.	18.00
		Elimination of Child labour	5.00
		Subscriptions to international organizations notably the Internal Labour Organization	2.00
		Re-instatement of budget for Social Empowerment Grant for Older persons (SEGOP)	2.00
		The Jua Kali Programme to facilitate the transition of Jua Kali enterprises into the formal sector	1.00
		Inner Murchison bay project for supply of clean water to Kampala	12.00
		Water for production	6.00
		Climate smart water and sanitation project (Urban Water)	30.00
		Clearance of the outstanding debt with the system developer (iHMIS/ IICS)	4.38
020	Ministry of ICT and National Guidance	Sustainability and further development of other e-government systems (IICS, EDRMS, eGP, PDMIS and e-Business Registration systems)	2.00



Annex 2b: ADDITIONAL ALLOCATIONS FOR FY 2025/26 (SHS BN)

Vote Code	Vote Name	Justification	Allocation
		Operational shortfalls for the Directorate of Communication & National Guidance and Media Center	6.00
		Shortfalls on UBC operations	15.00
		Increase in enrollment for Government students at UICT	3.68
021	Ministry of East African Community Affairs (MEACA)	Annual subscription to the East African Community (EAC)	22.00
022	Ministry of Tourism, Wildlife and Heritage	Re-instatement of NTR provided in corrigenda FY 24-25	107.97
023	Ministry of Kampala Capital City and Metropolitan Affairs	Operational shortfalls	13.00
101	Judiciary	Counterpart funding for land compensations and studies	15.00
102	Electoral Commission	Re-instatement of the Budget of the Judiciary FY 2024/25	65.00
103	Inspector General of Government's Office(IGG)	Requirements for the Electoral Roadmap for the 2026 General Elections	200.00
104	Parliamentary Commission	Operational shortfalls	7.18
106	Uganda Human Rights Commission	Parliament shortfalls	84.93
107	Uganda Aids Commission	Following supplementary of 10.45 bn in FY24/25 for operational shortfalls	10.45
108	National Planning Authority	Following supplementary of 2bn in FY24/25 for operational shortfalls	2.00
111	National Curriculum Development Centre	30% requirement on Construction of planning house Implementation of A Level Curriculum, Primary Level Syllabi and Curriculum Framework.	34.00
			7.10

Annex 2b: ADDITIONAL ALLOCATIONS FOR FY 2025/26 (SHS BN)

Vote Code	Vote Name	Justification	Allocation
114	Uganda Cancer Institute	Outstanding commitment towards nuclear medicine/PET scan project	30.00
116	National Medical Stores	Reinstatement of the 100bn increment for EMHS	100.00
117	Uganda Tourism Board (UTB)	Branding and Marketing (Explore Uganda)	20.00
122	Kampala Capital City Authority(KCCA)	Re-instatement of reduction in roads budget	80.00
124	Equal Opportunities Commission	Specialized vehicle and operation requirements for the department of Education and Skilling for the Commission	2.60
125	NAGRIC& DB	Animal feed production and processing on Government farms and ranches; a) Highly mechanized planting, harvesting and post-harvest handling of animal feeds; b) Establishment of animal feed storage facilities on NAGRC ranches and farms c) Establishment one (1) animal feed processing plant. d) Processing of high quality and affordable compounded animal feeds	20.00
126	National Information Technologies Authority	Ensuring provision of internet services	13.20
129	Financial Intelligence Authority (FIA)	Critical shortfalls on operations	15.00
131	Office of the Auditor General (OAG)	Reinstatement of OAG's budget to enable coverage of audit scope	15.00
132	Education Service Commission	Rollover of funds provided through a supplementary	1.30
133	Office of the DPP	Strengthen witness protection, case backlog reduction and security at field stations, transport equipment and installation of CCTV	10.00



Annex 2b: ADDITIONAL ALLOCATIONS FOR FY 2025/26 (SHS BN)

Vote Code	Vote Name	Justification	Allocation
137	National Identification and Registration Authority (NIRA)	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	109.43
138	Uganda Investment Authority (UIA)	Funding for the contractual obligations under the industrial parks	40.00
139	Petroleum Authority of Uganda (PAU)	For installation of a metering system at the oil wells to capture real time data on oil produced; and setting up a real time data monitoring and recovery centre for oil production	20.00
141	Uganda Revenue Authority (URA)	Recruitment of additional staff	90.00
142	National Agricultural Research Organization (NARO)	Reinstatement of the FY 2024/25 budget to support revenue mobilization efforts. Support to the Coffee Seed System: to increase the production capacity of the National Coffee & Cocoa Research Institute (NACORI), Establishing irrigation facilities Rollout of the Anti-tick Vaccine	50.00 20.00 30.00
144	Uganda Police Force	Funding to cater for shortfalls on feeding, uniforms, training, fuel and classified assets, vehicles (troop carriers) and field operations for the 2026 Elections.	180.00
145	Uganda Prisons	Reinstatement of budget for seed multiplication Electoral roadmap funding	10.50 14.00
146	Public Service Commission (PSC)	Shortfall on the budget for Prisoners feeding requirements provided as supplementary in FY 2023/24 Rollout of the e-recruitment system	40.00 4.00

Annex 2b: ADDITIONAL ALLOCATIONS FOR FY 2025/26 (SHS BN)

Vote Code	Vote Name	Justification	Allocation
147	Local Government Finance Commission	Measures to enhance locally raised revenue in LGs using IRAS	3.00
156	Uganda Land Commission	Outstanding Claims for Land compensation under the Land Fund	10.00
158	Internal Security Organization	Reinstatement classified expenditure Budget for FY 24/25	20.00
		Construction projects under ISO	15.00
159	External Security Organization (ESO)	Reinstatement classified expenditure Budget for FY 24/25	15.00
165	Uganda Business and Technical Examination Board	Completion of the Assessment Centre	6.20
166	National Council of Sports	AFCON Preparatory activities such as Hoima City stadium and Akii Bua	200.00
167	Science, Technology and Innovation	Shortfalls under Kiira Motors and STI interventions	40.00
		Living out allowances for government sponsored students	8.83
301	Makerere University	COBAMS infrastructure expansion	10.00
305	Busitema University	Renovation and revamping the infrastructure across the campuses-Arapai, Namasagali maritime institute, the pharmaceutical centre	3.00
302	Mbarara University	Living out allowances for government sponsored students and recess terms	3.00
		Additional 1 billion transferred from MUBS	
313	Mountains of the Moon University	Re-instatement of the development budget for completion of the Agriculture Complex	3.00
410	Mbale Referral Hospital	Re-instatement of funds provided in FY 2024/25	1.30



Annex 2b: ADDITIONAL ALLOCATIONS FOR FY 2025/26 (SHS BN)

Vote Code	Vote Name	Justification	Allocation
416	Naguru National Referral Hospital	Establishment of Medical and Trauma centre and hospital maintenance costs.	10.00
417	Kiruddu National Referral Hospital	To cater for Dialysis consumables to scale up dialysis services for kidney disease patients.	2.00
418	Kawempe Referral Hospital	Maintenance and servicing costs for specialized equipment and machinery; utility bills; installation and maintenance of oxygen plants; emergency hospital operations like infection control and prevention activities; diagnostic and laboratory reagents	4.90
409	Masaka Referral Hospital	Medical maintenance workshop for the greater Masaka Region	0.30
419	Entebbe Referral Hospital	Maintenance and operational costs, diagnostic and laboratory reagents and critical renovations	5.00
422	Yumbe Referral Hospital	Essential Operational costs	0.45
	Wage for CG and LG Votes	Shortfalls on Wage for Central and Local Government Votes	234.00
	NTR reinstatement	Additional allocation to NTR generating Votes	370.36
501-538	Missions Abroad	Operational shortfalls and rehabilitation of dilapidated structures	21.09
	TOTAL	Funding for Economic and Commercial Diplomacy	60.00
			4,008.84

Annex 2c- Additional NTR allocations FY 2025/26 (Shs billions)

Vote	Vote Name	Amount
010	Ministry of Agriculture, Animal Industry and Fisheries	29.00
016	Ministry of Works and Transport	10.00
017	Ministry of Energy and Mineral Development	17.05
020	Ministry of ICT and National Guidance	8.45
022	Ministry of Tourism, Wildlife and Antiquities	21.70
114	Uganda Cancer Institute (UCI)	10.00
119	Uganda Registration Services Bureau (URSB)	17.00
120	National Citizenship and Immigration Control (NCIC)	45.94
122	Kampala Capital City Authority (KCCA)	4.50
128	Uganda National Examination Board (UNEB)	18.22
142	National Agricultural Research Organization (NARO)	6.10
145	Uganda Prisons Service	2.00
150	National Environment Management Authority (NEMA)	10.00
154	Uganda National Bureau of Standards (UNBS)	47.00
156	Uganda Land Commission (ULC)	10.00
157	National Forestry Authority (NFA)	5.38
165	Uganda Business and Technical Examination Board	11.12
302	Mbarara University	4.02
303	Makerere University Business School	24.13
304	Kyambogo University	11.11
305	Busitema University	14.16
306	Muni University	4.60
307	Kabale University	7.80
309	Gulu University	5.50
310	Lira University	3.59
311	Law Development Centre	8.70
313	Mountains of the Moon University	2.70
401	Mulago National Referral Hospital	6.88
402	Butabika Hospital	0.80
403	Arua Hospital	0.04
404	Fort Portal Hospital	0.05
406	Hoima Hospital	0.02
407	Jinja Hospital	0.02
408	Kabale Hospital	0.05
409	Masaka Hospital	0.65
412	Lira Hospital	0.01
413	Lira Hospital	0.09
414	Mbarara Regional Hospital	0.05
415	Mubende Regional Referral Hospital	0.05
416	Moroto Regional Referral Hospital	0.04
417	Moroto Regional Referral Hospital	0.03
418	Naguru National Referral Hospital	0.21
419	Kiruddu National Referral Hospital	0.21
420	Kiruddu National Referral Hospital	0.06
421	Kawempe National Referral Hospital	1.39
422	Kayunga Referral Hospital	0.20
423	Yumbe Referral Hospital	0.20
	Total	370.36

ANNEX 4

Implementation Guide for Preparation of the Annual Report on STATE OF THE PARISH ECONOMY AND ASSET REGISTER (SPEAR)

A. Introduction

1. The State of the Parish Economy and Asset Register (SPEAR) is an annual report to be prepared by a Parish Chief and formally submitted to the Accounting Officer of his/her Local Government through the Sub- County Chief.
2. A Parish Chief will prepare and submit the SPEAR Report for the preceding Financial Year by 31st December. The Report should be factual accurate and inclusive of all the seven (07) PDM Pillars.

B. Policy, Legal and Planning Frameworks

3. The SPEAR Report is anchored on the following policy and administrative instruments:
 - a) The Planning Call Circular (PCC) for the fourth National Development Plan NDP (NDP4) issued by National Planning Authority (2024);
 - b) The Simplified Parish Action Planning Guidelines (2024) to be issued by National Planning Authority and PDM Pillar Guidelines;
 - c) Service Delivery Standards for Local Government (2024) issued by Ministry of Public Service
 - d) Implementation Guidelines for the Parish Development Model issued by Ministry of Local Government (2021)

C. Target Audience

4. The primary uses of the SPEAR report are Parish Residents and their Community Leaders. Other secondary users of the report are District Leaders and Officials; Central Government Leaders and officials; the Private Sector; Development Partners; Academia and the Media

D. Scope

5. The SPEAR Report is expected to be simple to read yet factually accurate and adequately descriptive of parish economy and public assets therein. Table 1 below provides an indicative content structure and scope of the SPEAR report. Section 1,2 and 5 of the report will be reported based on PDMIS and Community Information System data.



Table 1: **Indicative Content Structure and Scope of the SPEAR Report**

Section	Description
1. Administrative, Historical and Geographic Context	<p>As reported by UBOS and Central Government MDAs</p> <ul style="list-style-type: none"> a) Number and names of villages/zones b) Number and names of Growth Centres c) Land size and key natural features
2. Population and Demographics	<p>As reported by UBOS and Central Government MDAs</p> <ul style="list-style-type: none"> a) Population Size and Household Characteristics b) Community characteristics
3. Socioeconomic Status	<ul style="list-style-type: none"> a) Main livelihood activities of households b) Number and type of physical markets c) Main markets accessible to the parish residents d) Type and number of major private enterprises e) Active cooperatives and agro-processing facilities f) Number of salaried workers (public and private sector) g) Major commodities produced or services provided h) Major commodities or services purchased from outside the parish i) Types of land ownership and land administration issues j) Active PDM Enterprise Groups and PDM Enterprises k) Beneficiaries of the Parish Revolving Fund (PRF), l) Number of non-PDM SACCOs and Bank Agents m) Existing economic opportunities and challenges
4. Service Delivery	<ul style="list-style-type: none"> a) Total funds transferred from the Local Governments /KCCA to the parish b) Attendance to duty by Government workers in schools, health centres, Grade1 Magistrate Courts, Police post(s) c) Access to Community Development Officers, Agriculture Extension Workers and the Police d) Business Development Service (BDS): availability, access and affordability



<p>5. Public Assets (Based on Community Information System data from UBOS and MDA policy standards for public services at the parish level – Table 2)</p>	<p>As reported by UBOS and Central Government MDAs</p> <ul style="list-style-type: none"> a) Length of community roads and electricity grid (KMs) b) Status of schools (classrooms, libraries, toilets and etc) c) Status and capacity of Health Centres d) Status and types of safe water points e) Presence and status of production equipment f) Irrigation facilities
<p>6. Governance and Planning</p>	<ul style="list-style-type: none"> a) Findings about the parish in the annual assessment report the District/City Local Government b) Service delivery and economic targets for the running and next Financial Year
<p>7. Way Forward</p>	<ul style="list-style-type: none"> a) Conclusions and recommendations b) Stakeholder relationships and partnerships



Table 2: Policy Standards for Parish Level Public Services

Parish: Subcounty: Local Government:

S/N	Asset Type	Policy Standard	Type of Facility	Unit of Measure	Status (as per unit of measure or policy standard)	Location
1	Health Facilities	At least one health facility within one km radius	Hospital Health Centre III Health Centre II	Number Number Number		
2	Education facilities	At least one primary school within one km radius	Early childhood Development Centre (Nursery School) Primary school Secondary school Tertiary	Number Number Number Number		
3	Roads	All weather motorable community access road	Motorable road Non-motorable road	Yes/NO Yes/NO		
4	Government Security	At least one police post per parish (now subcounty)	Police post	Number		
5	Energy	Power extension to the subcounty headquarters	Share of households connected to grid electricity	percentage		
6	Justice	Grade I magistrate court per sub county	Magistrate court Family court	Number Number		
7	Water supply	At least one borehole, spring wells within a radius of less than 2km	Wells, springs Piped water Boreholes Dams	Number Number Number Number		
8	Internet connection	Extension of internet to	Facilities with internet connection	Number		



9	Financial services	Government facilities Universal access to affordable financial services	Share of talent groups accessing EMYOOOGA PDM SACCOs Share of PDM enterprise accessing PDM funds Community markets Irrigation systems Agro-processing equipment Electricity grid and solar panels	Percentage Number Percentage Number Number Number Number		
10	Economic assets	Universal graduation of households to the money economy				

ANNEX 5 - INSTITUTIONS AFFECTED BY RAPEX

BILLS ASSENTED TO BY H.E UNDER RAPEX		AFFECTED INSTITUTION	RATIONALIZATION
Tourism Development Program			
A.			
1	The Uganda Wildlife (Amendment) Bill, 2024	Uganda Wildlife Authority (UWA)	Merged UWEC under UWA
2	The Uganda Wildlife Conservation Education Center Act (Repeal) Bill, 2024	Uganda Wildlife Education Centre (UWEC)	
Private Sector Development Program			
B.			
3	The Uganda Export Promotions Board Act, (Repeal) Bill, 2024	Uganda Export Promotion Board	Merged to form Uganda Free Zones and Export Promotion Authority (UFZEPA)
4	The Free Zones (Amendment) Act, 2024	Uganda Free Zones Authority	UWRS abolished and the functions mainstreamed under Ministry of Trade, Industry and Co-operatives
5	The Warehouse Receipt System (Amendment) Bill, 2024	Uganda Warehouse Receipt System Authority (UWRS)	
Natural Resources, Environment, climate change and water management			
C.			
6	The Uganda National Meteorological Authority (Amendment) Bill, 2024	Uganda National Meteorological Authority (UNMA)	UNMA abolished; functions mainstreamed as a department under Ministry of Water and Environment
Community Mobilisation and mindset change Program			
D.			
7	The Children (Amendment) bill, 2024	National Children Authority	Mainstreamed under the Department of Children Affairs in the Ministry of Gender, Labour and Social Development
8	The Persons with Disabilities (Amendment) Bill, 2024	National Council for Disability (NCD)	Secretariats for NCD, NWC, NYC, NCOP merged into one Secretariat for Special Interest Groups under the MoGLSD
9	The National Women's Council (Amendment) Bill, 2024	National Women's Council (NWC)	
10	The National Youth Council (Amendment) Bill, 2024	National Youth Council (NYC)	
11	The National Council for Older Persons (Amendment) Bill, 2024	National Council for Older persons (NCOP)	
Governance and Security Program			
E.			
12	The Registration of Persons (Amendment) Bill, 2024	National Identification Registration Authority (NIRA)	Functions under Civil Registration Services received from URSB
13	The Non-Governmental Organisations (Amendment) Bill, 2024	Bureau for Non-Governmental Organizations	NGO bureau abolished, functions mainstreamed under Ministry of Internal Affairs
14	The Uganda Registration Services Bureau (Amendment) Bill, 2024	Uganda Registration Services Bureau (URSB) -	Civil Registration Services Department moved out of URSB
Human Capital Development (Education)			
F.			
15	The National Library (Amendment) Bill, 2024	The National Library	Transferred from the Ministry of Gender, Labour and Social Development to the Ministry of Education & Sports
16	The National Commission for UNESCO (Amendment) Bill Act, 2024	The National Commission for UNESCO	
17	The Higher Education Students Financing (Amendment) Act, 2024	Higher Education Students Financing Board	Mainstreamed as Secretariat for Higher Education Students Financing under Ministry of Education and Sports
Development Plan Implementation			
G.			
18	The National Planning Authority (Planning) Bill, 2024	National Planning Authority	National Planning Authority
19	The National Population Council (Repeal) Bill, 2024	National Population Council (NPC)	NPC abolished and the functions taken to National Planning Authority
20	The Physical Planning (Amendment) Bill, 2024	Ministry of Lands, Housing and Urban Development (MoLHUD)	National Physical Planning Board – (NPPB) transferred from MoLHUD to NPA
Agro-industrialisation			
H.			
21	The Uganda Trypanosomiasis Control Council (Repeal) Bill, 2024	The Uganda Trypanosomiasis Control Council	Institutions abolished, and the functions mainstreamed under the Ministry of Agriculture, Animal Industry and Fisheries
22	The Agricultural Chemicals (Control) (Amendment) Bill, 2024	Agricultural Chemicals Control Board	
Public Sector Transformation			
I.			
23	National Records and Archives Amendment Bill (2024)	National Records and Archives Centre	Mainstreamed under Ministry of Public Service
Works and Transport			
J.			
24	The Uganda National Roads Authority Act (Repeal) Bill, 2024	Uganda National Roads Authority (UNRA)	UNRA and URF abolished, functions transferred to the Ministry of Works and Transport
25	The Uganda Road Fund (Amendment) Bill, 2024	Uganda Road Fund (URF)	
Justice and Constitutional Affairs			
K.			
26	National Tribunal Bill, 2023	Electricity Disputes Tribunal Tax Appeals Tribunal	To be merged into a National Tribunal
27	Arbitration and Reconciliation (Amendment) Bill, 2024	Centre for Arbitration and Dispute Resolution	Functions to be mainstreamed under the Ministry of Justice and Constitutional Affairs
Information and Communications Technology			
M.			
28	National Information Technology Authority Uganda Act (Amendment) Bill, 2024	National Information Technology Authority Uganda (NITA -U)	Repeal of NITA-U commencement date is in 2027
Agriculture			
O.			
29	The Cotton Development (Amendment) Bill, 2024	Cotton Development Authority (CDO)	CDO, DDA, NAADS, UCDA abolished, and the functions mainstreamed under the Ministry of Agriculture, Animal Industry and Fisheries
30	The Dairy Industry (Amendment) Bill, 2024	Dairy Development Authority (DDA)	
31	The National Agricultural Advisory Services (Amendment) Bill, 2024	National Agricultural Advisory Services (NAADS)	
32	The National Coffee (Amendment) Bill, 2024	Uganda Coffee Development Authority (UCDA)	

ANNEX VI: INSTITUTIONAL DEVELOPMENT PROJECTS PROPOSED FOR FY 2025/26						
SN	PROGRAMME	VOTE NAME (S)	PROJECT NAME	PROJECT COST	START DATE	END DATE
1	Governance and Security	Office of the President	Institutional Development for Secretariat of Science, Technology and Innovation	UGX 56.01 bn	01/07/2025	30/06/2030
2	Governance and Security	Uganda Prisons Service	Institutional Development for Prisons Service	UGX 27.90 bn	01/07/2025	30/06/2030
3	Governance and Security	National Identification and Reinstatement Authority	Institutional Development for National Identification and Reinstatement Authority	UGX 3,120.0 bn	01/07/2025	30/06/2030
4	Governance and Security	Uganda Police Force	Institutional Development for Uganda Police Force	UGX 28.30 bn	01/07/2025	30/06/2030
5	Governance and Security	External Security Organization	Institutional Development for External Security Organization	UGX 512.70 bn	01/07/2025	30/06/2030
6	Governance and Security	Internal Security Organization	Institutional Development for Internal Security Organization	UGX 8,211.0 bn	01/07/2025	30/06/2030
7	Governance and Security	Ministry of Defence and Veteran Affairs	Institutional Development for Ministry of Defence and Veteran Affairs	UGX 125.90 bn	01/07/2025	30/06/2030
8	Governance and Security	Directorate of Government Analytical Laboratory	Institutional Development for Directorate of Government Analytical Laboratory	UGX 109.0 bn	01/07/2025	30/06/2030
9	Governance and Security	Office of the President	Institutional Development for Office of the President	UGX 54.90 bn	01/07/2025	30/06/2030
10	Governance and Security	Ministry of Internal Affairs	Institutional Development for Ministry of Internal Affairs	UGX 6.13 bn	01/07/2025	30/06/2030
11	Public Sector Transformation	Local Government Commission	Institutional Development for Local Government Commission	UGX 25.03 bn	01/07/2025	30/06/2030
12	Public Sector Transformation	Ministry of Public Service	Institutional Development for Ministry of Public Service	UGX 1.50 bn	01/07/2025	30/06/2030
13	Human Capital Development	National Council of Sports	Institutional Development for National Council of Sports	UGX 68.60 bn	01/07/2025	30/06/2030
14	Human Capital Development	Uganda Business and Technical Examinations Board	Institutional Development for Uganda Business and Technical Examinations Board	UGX 41.50 bn	01/07/2025	30/06/2030
15	Private Sector Development	Uganda National Bureau of Standards	Institutional Development for Uganda National Bureau of Standards	UGX 15.40 bn	01/07/2025	30/06/2030
16	Governance and Security	Financial Intelligence Authority	Institutional Development for Financial Intelligence Authority	UGX 92.00 bn	01/07/2025	30/06/2030
17	Public Sector Transformation	Kampala Capital City Authority	Institutional Development for Kampala Capital City Authority	UGX 17.50 bn	01/07/2025	30/06/2030
18	Agro-Industrialisation	National Animal Genetic Centre & Data Bank	Institutional Development for National Animal Genetic Resource Centre & Data Bank	UGX 121.50 bn	01/07/2025	30/06/2030
19	Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	Institutional Development for Ministry of Agriculture, Animal Industry and Fisheries	UGX 665.0 bn	01/07/2025	30/06/2030
20	Agro-Industrialisation	National Agricultural Research Organization	Institutional Development for National Agricultural Research Organization	UGX 20.00 bn	01/07/2025	30/06/2030
21	Tourism Development	Ministry of Tourism, Wildlife and Antiquities	Institutional Development for Ministry of Tourism, Wildlife and Antiquities	UGX 14.50 bn	01/07/2025	30/06/2030
22	Tourism Development	Uganda Tourism Board	Institutional Development for Uganda Tourism Board	UGX 15.455 billion	01/07/2025	30/06/2030
23	Human Capital Development	Health Service Commission	Institutional Development for Health Service Commission			

24	Human Capital Development	Ministry of Gender, Labour and Social Development	Institutional Development for Ministry of Gender, Labour and Social Development	UGX 29.97 Billion	01/07/2025	30/06/2030
25	Sustainable Development	Energy Petroleum Authority of Uganda	Authority of Uganda	UGX 190.3 Bn	01/07/2025	30/06/2030
26	Sustainable Development	Ministry of Energy and Mineral Development	Energy and Mineral Development	UGX 54.26 Bn	01/07/2025	30/06/2030
27	Development Implementation	Plan National Lotteries Board	Institutional Development for National Lotteries and Gaming Regulatory Board	UGX 1.402 billion	01/07/2025	30/06/2030
28	Private Sector Development	Uganda Retirements Regulatory Authority	Institutional Development for Retirement Benefits Regulatory Authority	UGX 4.014 billion	01/07/2025	30/06/2030
29	Integrated Infrastructure and Services	Ministry of Works and Transport	Institutional Development for Ministry of Works and Transport	UGX 15 bn	01/07/2025	30/06/2030
30	Governance and Security	Auditor General	Institutional Development of the Office of the Auditor General	UGX 49.4 bn	01/07/2025	30/06/2030
31	Digital Transformation	Ministry of ICT and National Guidance	Institutional Development of Ministry of ICT and National Guidance	UGX 2.87 billion	01/07/2025	30/06/2030
32	Governance and Security	Law Development Centre	Institutional Development of Law Development Centre Project	UGX 27.356 billion	01/07/2025	30/06/2030
33	Digital Transformation	National Information Technology Authority	Institutional Development of National Information Technology Authority - Uganda	UGX 7.439 billion	01/07/2025	30/06/2030
34	Public Sector Transformation	Public Service Commission	Institutional Development of Public Service Commission	UGX 14.470 billion	01/07/2025	30/06/2030
35	Regional Development	Ministry of Local Government	Institutional Development for Ministry of Local Government	UGX 172.663 billion	01/07/2025	30/06/2030
36	Private Sector Development	Uganda Investment Authority	Investment Authority Project	UGX 17.999 billion	01/07/2025	30/06/2030
37	Governance and Security	Inspectorate of Government (IG)	Institutional Development of Inspectorate of Government	UGX 22.528 billion	01/07/2025	30/06/2030
38	Administration of Justice	Judiciary	Institutional Development Project for Judiciary	UGX 173.293 billion	01/07/2025	30/06/2030
39	Sustainable Urbanization and Housing	Ministry of Lands, Housing & Urban Development	Institutional Development Project-Ministry of Lands, Housing and Urban Development	UGX 112.468 billion	01/07/2025	30/06/2030
40	Manufacturing	Ministry of Trade, Industry and Cooperatives	The Institutional Development of Ministry of Trade, Industry and Cooperatives	UGX 10.318 billion	01/07/2025	30/06/2030
41	Governance and Security	National Citizenship and Immigration Control	Institutional Development of National Citizenship and Immigration Control	UGX 23.07 billion	01/07/2025	30/06/2030
42	Human Capital Development	Entebbe Regional Referral Hospital	Institutional Development Project - Entebbe Regional Referral Hospital	UGX 7.05 billion	01/07/2025	30/06/2030
43	Human Capital Development	Uganda Virus Research Institute	Institutional Development of Uganda Virus Research Institute	UGX 13.26 billion	01/07/2025	30/06/2030
44	Human Capital Development	Kawempe National Referral Hospital	Institutional Development of Kawempe National Referral Hospital	UGX 14.37 billion	01/07/2025	30/06/2030
45	Development Implementation	Plan Uganda Revenue Authority	URA Institutional Development Project	UGX 425 billion	01/07/2025	30/06/2030
46	Development Implementation	Plan National Planning Authority	Institutional Development National Planning Authority	UGX 17.53 billion	01/07/2025	30/06/2030
47	Natural Environment, Climate Change, Land and Water Management	Resources, Climate Change, Land and Water Ministry of Water and Environment	Institutional Development of the Ministry of Water and Environment	UGX 66.71 billion	01/07/2025	30/06/2030
48	Governance and Security	The Public Procurement and Disposal of Public Assets	PPDA Institutional Development Project	UGX 10.06 billion	01/07/2025	30/06/2030
49	Natural Environment, Climate Change, Land and Water Management	Resources, National Environment Authority [NEMA]	Re-Scoped Institutional Development of National Environment Authority [NEMA]	UGX 33 billion	01/07/2025	30/06/2030
50	Governance and Security	Ministry of Justice and Constitutional Affairs	Institutional Development of the Ministry of Justice and Constitutional Affairs	UGX 43.14 billion	01/07/2025	30/06/2030

51	Governance and Security	Office of the Director of Public Prosecutions	Institutional Development of Office of the Director of Public Prosecutions of Uganda	UGX 91.87 billion	01/07/2025	30/06/2030
52	Governance and Security	Uganda Registration Services Bureau	Institutional Development of Uganda Registration Services Bureau	UGX 14.52 billion	01/07/2025	30/06/2030
53	Governance and Security	Judicial Service Commission	Institutional Development of Judicial Service Commission	UGX 19.58 billion	01/07/2025	30/06/2030
54	Governance and Security	Uganda Human Rights Commission	Uganda Human Rights Commission Institutional Development Project	UGX 12.5 billion	01/07/2025	30/06/2030
55	Governance and Security	State House	Institutional Development of State House	UGX 146.72 billion	01/07/2025	30/06/2030
56	Development Implementation	Office of the Prime Minister	Institutional Development of Office of the Prime Minister	UGX 30.26 billion	01/07/2025	30/06/2030

ANNEX VII: LIST OF PROJECTS EXITED FROM THE PUBLIC INVESTMENT

SN	Programme	PROJECT CODE	PROJECT TITLE	START DATE	END DATE	Project Duration	PROJECT VALUE	KEY DC OBSERVATIONS	DC DECISION
01	Agro-Industrialization	1263	Agriculture Cluster Development Project (ACDP)	01/07/2013	30/06/2025	12	547.5	The physical performance of the ACDP was good as most planned outputs were delivered. However, there was inefficiency in the delivery of these outputs in time as the project has a time over run of 5 years.	Exit
02	Agro-Industrialization	1493	Developing a Market - Oriented & Environmentally Sustainable Beef Meat Industry	01/07/2017	30/06/2025	8	59.2	The project is highly recurrent spending on staff training, allowances, travel inland, welfare, fuel e.t.c. and has reached its end date. The project has a time over run of 3 years.	Exit
03	Agro-Industrialization	1698	Establishment of Value addition and Agro processing plants in Uganda	01/07/2020	30/06/2025	5	572.1		Exit
04	Human Capital Development	1540	Development of Secondary Education Phase II	01/07/2020	30/06/2025	5	50.0	The project is not encountering any significant issues and should therefore be able to complete all outstanding activities.	Exit
05	Human Capital Development	1356	Uganda National Examination Board (UNEB) Infrastructure Development Project	01/07/2019	30/06/2025	6	23.4	Project previously extended to finalize construction and handover of the digital center. Successor project is at the prefeasibility stage. The Vote should fast track the successor project	Exit
06	Human Capital Development	0368	Mbarara University of Science and Technology	01/07/2015	30/06/2025	10	130.0	Appraisal of successor project is in advanced stages at feasibility. The Vote should fast track the successor project	Exit
07	Human Capital Development	1418	Support to Kabale University Infrastructure Development	01/07/2016	30/06/2025	9	35.0	Appraisal of successor project is in advanced stages at feasibility. The Vote should fast track the successor project	Exit
08	Human Capital Development	1414	Support to Lira University Infrastructure Development	01/07/2021	30/06/2025	4	37.0	Several outputs, such as the medical and science laboratories, have been completed, while the administration block is 59% finished and expected to be completed by January. Successor project completed	Exit
09	Human Capital Development	1432	OFID Funded Vocational Project Phase II	01/07/2017	30/06/2025	8	18.7	Delays in the commencement of works and termination of non-performing contractors	Exit
10	Human Capital Development	1188	Protection of Lake Victoria - Kampala Sanitation Program	01/07/2010	30/06/2025	15	23.4	Project to exit as scheduled	Exit
11	Human Capital Development	1529	Strategic Towns Water Supply and Sanitation Project (STWSSP)	01/07/2019	30/06/2025	6	146.2	The project was extended in fy 2023/24 to handle DLP, due to exit	Exit
12	Human Capital Development	1120	Uganda Cancer Institute	07/01/2010	30/06/2025	15	54.0	Progress on the Civil works at 95% with all intended interventions of the project on schedule to be achieved by end of project	Exit

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13	Innovation, Technology Development And Transfer	1513	National Science, Technology, Engineering and Innovation Skills Enhancement Project (NSTEIC)	01/07/2020	30/06/2025	5	6.4	Exit as scheduled.	Exit
14	Integrated Transport Infrastructure And Services	1040	Kapchorwa - Suam Road	01/11/2010	30/06/2025	15	268.5	The project is under DLP which will end on 24th October, 2024.	Exit
15	Integrated Transport Infrastructure And Services	1041	Kyenjojo- Hoima-Masindi - Kigumba road	31/03/2014	30/06/2025	11	320.0	The project was extended to enable completion of the market.	Exit
16	Integrated Transport Infrastructure And Services	1097	New Standard Gauge Railway Line	01/07/2009	30/06/2025	16	5050.0	The ongoing cost centre has been used for undertaking preparatory activities. The Vote should fast-track appraisal of the successor project	Exit
17	Integrated Transport Infrastructure And Services	1311	Upgrading Rukungiri-Kihhi-Ishasha/Kanungu Road	01/07/2014	30/06/2025	11	207.8	The project was extended by ADB up to 31/12/2024.	Exit
18	Integrated Transport Infrastructure And Services	1319	Kampala Flyover	01/07/2015	30/06/2025	10	290.9	The project was earlier extended for one year to complete outstanding activities and cater for DLP. The civil works were completed and the contractor is finalising the auxiliary works that relate to road markings and furniture	Exit
19	Integrated Transport Infrastructure And Services	1421	Development of the Construction Industry	01/07/2016	30/06/2025	9	65.6	The project was earlier granted a two year extension to complete outstanding works.	Exit
20	Integrated Transport Infrastructure And Services	1546	Kisero-Nkurungo-Rubugiri-Mulko Road	07/01/2019	30/06/2025	8	250.0	The cost- centre is being used to undertake activities that are outside the scope of the project.	Exit
21	Integrated Transport Infrastructure And Services	1547	Kebisoni-Kisizi-Muhanga Road	01/07/2019	30/06/2025	6	300.0	The contractor for civil works has never been signed. However, the Vote is using the cost centre to upgrade Rushere and Kyamate access roads	Exit
22	Integrated Transport Infrastructure And Services	1656	Construction of Muko - Katuna Road (66.6 km)	01/07/2020	30/06/2025	5	250.0	The project has never received any funding. The project's scope is different from that captured in the IBP.	Exit
23	Integrated Transport Infrastructure And Services	1692	Rehabilitation of Masaka Town Roads (7.3 KM)	01/07/2020	30/06/2025	5	36.0	The project was substantially completed and is under DLP.	Exit
24	Integrated Transport Infrastructure and Services	1779	Kampala City Lighting and Infrastructure Improvement Project (KCLIP)	01/07/2023	30/06/2025	5	307.1	AFPD withdrew from funding the project.	Exit

ANNEX VII: LIST OF PROJECTS EXITED FROM THE PUBLIC INVESTMENT

25	Mineral Development	1542	Airborne Geophysical Survey and Geological Mapping of Karamoja	01/07/2019	30/06/2025	6	92	Geological Geochemical and Geophysical data acquisition completed. Data Analysis and mineral resources assessment ongoing.	Exit
26	Natural Resources, Environment, Climate Change, Land And Water	1302	Support for Hydro-Power Devt and Operations on River Nile	01/07/2014	30/06/2025	11	10.0	The project was extended 3 times, due to exit	Exit
27	Private Sector Development	1289	Competitiveness and Enterprise Development Project-CEDP	01/07/2014	30/06/2025	11	185.1		Exit
28	Private Sector Development	0994	Development of Industrial Parks	01/07/2008	30/06/2025	17	571.0	Exit as scheduled.	Exit
29	Sustainable Petroleum Development	1612	National Petroleum Data Repository Infrastructure	01/07/2020	30/06/2025	5	134	The project is underfunded and has only received UGX. 7.5 Bn. The project can not achieve its objectives with the current financing	Exit
30	Sustainable Energy Development	1143	Isimba Hydro Power Project	01/07/2012	30/06/2025	13	1,764	183MW Isimba HPP and associated Transmission project completed. Project under DLP Monitoring	Exit
31	Sustainable Energy Development	1259	Kampala-Entebbe Transmission Line	01/07/2013	30/06/2025	12	80	Project completed. DLP Monitoring ongoing	Exit
32	Sustainable Energy Development	1391	Lira-Gulu-Agago 132KV Transmission project	01/07/2016	30/06/2025	9	70	Project completed. DLP Monitoring ongoing	Exit
33	Sustainable Energy Development	1517	Bridging the demand gap through the accelerated rural electrification Programme (TBFA)	01/07/2018	30/06/2025	7	837	Project EPC Works completed. DLP Monitoring and residual works ongoing.	Exit
34	Sustainable Energy Development	1518	Uganda Rural Electrification Access Project (UREAP)	01/07/2018	30/06/2025	7	454	Project EPC Works completed. DLP Monitoring and residual RAP implementation ongoing	Exit
35	Sustainable Urbanization and Housing	1514	Uganda Support to Municipal Infrastructure Development (USMID II)	01/07/2018	30/06/2025	7	1308.2	The project was earlier extended by DC in line with extended financing agreement with World Bank to cater for DLP and completion of outstanding works	Exit
36	Sustainable Urbanization and Housing	1528	Hoima Oil Refinery Proximity Development Master Plan	01/07/2019	30/06/2025	6	21.0	The project is under DLP which will end on 24th October, 2024.	Exit
37	Sustainable Urbanization and Housing	1289	Competitiveness and Enterprise Development Project-CEDP	01/07/2019	30/06/2025	6	170.3	The project was earlier extended by DC in line with extended financing agreement with World Bank that is running up to 30th November, 2024.	Exit

ANNEX VIII: LIST OF PROJECTS DOWNGRADED TO PIPELINE

SN	PROGRAMME NAME	VOTE NAME	PROJECT CODE	PROJECT TITLE	START DATE	INITIAL DATE	INITIAL END DATE	END DATE	Project Duration	KEY DC OBSERVATIONS	DC DECISION
01	Private Sector Development	Uganda National Bureau of Standards (UNBS)	1783	Construction of Food Safety and Engineering Testing Laboratories	01/07/2023	30/06/2028	30/06/2028	30/06/2028	5	The project is underfunded to begin implementation.	Downgrade to the pipeline
02	Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1759	A	01/07/2021	30/06/2026	30/06/2026	30/06/2026	5	Project has not been prioritised for funding.	Downgrade to the pipeline
03	Sustainable Energy Development	Ministry of Energy and Mineral Development	1497	Masaka-Mbarara Grid Expansion Line	01/07/2017	30/06/2022	30/06/2025	30/06/2025	8	Procurement process for the EPC Contractor still ongoing. RAP Implementation is 75% complete.	Downgrade to the pipeline
04	Sustainable Energy Development	Ministry of Energy and Mineral Development	1654	Power Supply to Industrial parks and Power Transmission Line Extension	01/07/2020	30/06/2025	30/06/2025	30/06/2025	5	The project continues to occupy fiscal space without commencing physical works	Downgrade to the pipeline
05	Sustainable Energy Development	Ministry of Energy and Mineral Development	1655	Kikagati Nsongezi Transmission Line	01/07/2020	30/06/2025	30/06/2025	30/06/2025	5	The project continues to occupy fiscal space without commencing physical works	Downgrade to the pipeline
06	Human Capital Development	Ministry of Education and Sports	1804	Uganda Skills Development in Refugee and Host Communities	01/07/2023	30/06/2025	30/06/2025	30/06/2025	2	Major delays due to a freeze in World Bank funding.	Downgrade to the pipeline
07	Governance And Security	Internal Security Organization (ISO)	1784	Construction of the Institute for Security and Strategic Studies-Uganda Infrastructure Development Project	07/01/2023	30/06/2028	30/06/2028	30/06/2028	5	The project has been underfunded at a tune of UGX. 50 Million each year.	Downgrade to the pipeline

ANNEX IX: LIST OF PROJECTS FOR RE-SCOPING

SN	PROGRAMME NAME	VOTE NAME	PROJECT CODE	PROJECT TITLE	START DATE	END DATE	Project Duration	PROJECT VALUE	KEY DC OBSERVATIONS	DC DECISION
01	Integrated Transport Infrastructure And Services	Uganda National Roads Authority (UNRA)	1278	Kampala-Jinja Expressway	01/07/2014	30/06/2025	11	2300.0	The project is still under procurement.	Re-scope
02	Governance And Security	Ministry of Defence	1178	UPDF Peace Keeping Mission in Somalia (AMISOM)	01/07/2015	30/06/2025	10	2629.8	The project transitted from AMISOM to ATMIS.	Re-scope
03	Tourism Development	Ministry of Tourism, Wildlife and Antiquities	1701	Development of Source of the Nile Project Phase II.	01/07/2021	30/06/2026	5	90.6	the project has implemented components that are outside the approved project scope such as the development of <i>kitanasa hot springs</i>	Re-scope



ANNEX X: NEW PROJECTS PROPOSED FOR FY 2025/26

SR	PROGRAMME	VOTE NAME (S)	PROJ CT CODE	PROJECT	PROJECT COST	START DATE	END DATE	JUSTIFICATION
1	Natural Resources, Environment, Land and Water Management	Ministry of Water and Environment		Climate Smart Water and Sanitation Investment Project	UGX 818 Billion	01/07/2025	30/06/2030	The project completed the DC appraisal processes and has been earmarked for financing in FY 2025/26 by the programme.
2	Natural Resources, Environment, Climate Change, Land and Water Management	Ministry of Water and Environment		Transboundary Water Resources Management	UGX 241 Billion	01/07/2025	30/06/2030	The project completed the DC appraisal processes and has been earmarked for financing in FY 2025/26 by the programme.
3	Water Management	Ministry of Works and Infrastructure		Construction Of SGR Eastern Route	UGX 15 Trillion	01/07/2025	30/06/2030	The project is at the feasibility stage in DC appraisal processes and the contract for civil works was signed with the contractor and earmarked for external financing.
4	Sustainable Urbanization, Housing and Land Management	Ministry of Lands, Housing and Urban Development		Uganda Cities and Municipalities Infrastructure Development Project (UCMID)	UGX 42.11 Billion	01/07/2025	30/06/2030	The project completed the DC appraisal processes and is a successor to the Uganda Support for Municipal Infrastructure Development Project (USMID) and has been earmarked for financing by the World Bank.
5	Human Development	Uganda Institute for Career Development		Uganda Cancer Institute Project II	UGX 121.12 Billion	01/07/2025	30/06/2030	The project completed the DC appraisal processes, is a successor project to a Uganda cancer institute project I and has been prioritized by the programme for funding and resources have been earmarked.
6	Human Development	Uganda National Examination Board		Uganda National Examination Board Infrastructure Project II	UGX 131.11 Billion	01/07/2025	30/06/2030	The project completed the DC appraisal processes, is a successor project to a Uganda National examination board infrastructure project I and has been prioritized by the programme for funding and resources have been earmarked.
7	Human Development	Lira University		Lira University Infrastructure Project II	UGX 74.4 Billion	01/07/2025	30/06/2030	The project completed the DC appraisal processes, is a successor project to a Lira university infrastructure project I and has been prioritized by the programme for funding and resources have been earmarked.
8	Human Development	Ministry of Education and Sports		Development Of Primary Schools Project	UGX 258.21 Billion	01/07/2025	30/06/2030	The project completed the DC appraisal processes and funding has been earmarked by the programme.
9	Human Development	Ministry of Education and Sports		Development and improvement of Social Media Education II	UGX 48.46 Billion	01/07/2025	30/06/2030	The project completed the DC appraisal processes and funding has been earmarked by the programme.
10	Human Development	Ministry of Education and Sports		The Uganda SMART Education Project	UGX 78.60 Billion	01/07/2025	30/06/2030	The project completed the DC appraisal processes and funding has been earmarked for external financing by the programme.
11	Mineral Development Programme	Ministry of Energy and Mineral Development		The Uganda Geothermal Resources Development Project Phase II	UGX 95.0 Billion	01/07/2025	30/06/2030	The project completed the DC appraisal processes and has been earmarked for external financing
12	Sustainable Development	Ministry of Energy and Mineral Development		Transmission Line and associated substations	UGX 751.9 Billion	01/07/2025	30/06/2030	The project completed the DC appraisal processes and funding has been earmarked for external financing by the programme.
13	Integrated Infrastructure and Services	Ministry of Works and Infrastructure		Upgrading of Kaveriro-Kapido-Kaabong Road (68km) from Gravel to Paved Standard	UGX 44.2 Billion	01/07/2025	30/06/2030	The project completed the DC appraisal processes and funding has been earmarked for external financing by the programme.
14	Integrated Infrastructure and Services	Ministry of Works and Infrastructure		Rehabilitation of Kikorongo-Bwera-Mpoundwe Road (38.2km)	UGX 47.1 Billion	01/07/2025	30/06/2030	
15	Integrated Infrastructure and Services	Ministry of Works and Infrastructure		Upgrading of Nakaseke-Singo-Kitumu Road (71km)	UGX 64.75 Billion	01/07/2025	30/06/2030	
16	Human Development	Ministry of Gender, Labour and Social Development		Support to Integrated Community Learning for Wealth Creation (SICULEM)	UGX 17.63 Billion	01/07/2025	30/06/2030	
17	Sustainable Development	Ministry of Energy and Mineral Development		GET Access Uganda Mini-Grid Systems Project	UGX 0.95 Billion	01/07/2025	30/06/2030	
18	Private Development	Sector Uganda Statistics Bureau of the		Construction of the UBOS Entebbe Office Block	UGX 1.26 Billion	01/07/2025	30/06/2030	
19	Human Development	Capital Moon University (MMU)		Mountains of the Moon University (MMU) Infrastructure Development	UGX 21.7 Billion	01/07/2025	30/06/2030	
20	Governance Security	And Ministry of Defence and Veteran Affairs		Construction of a 20MW Nakasongo Solar PV Power Plant Project	UGX 28.6 Billion	01/07/2025	30/06/2030	
21	Governance Security	And National Citizenship and Immigration Control		Automation of Immigration and Citizen Control Services	UGX 16.49 Billion	01/07/2025	30/06/2030	

