

PARLIAMENT OF UGANDA

**REPORT OF THE BUDGET COMMITTEE ON THE NATIONAL BUDGET
FRAMEWORK PAPER FOR THE FY 2025/26 - FY2029/30**

JANUARY 2025

LIST OF ACRYNOMS

NBFP	National Budget Framework Paper
BFP	Budget Framework Paper
BCC	Budget Call Circular
CFR	Charter of Fiscal responsibility
EOC	Equal Opportunities Commission
FY	Financial Years
GOU	Government of Uganda
GDP	Gross Domestic Product
ICT	Information and Communication Technology
IMF	International Monetary Fund
MTEF	Medium term Expenditure Framework
MDA	Ministries Department and Agencies
LG	Local Government
MFPED	Ministry of Finance, Planning and Economic Development
NPA	National Planning Authority
NPV	Net Present Value
NTR	Non Tax Revenue
NDP III	3 rd National Development Plan
NDP III	4 th National Development Plan
BAMU	Budget Monitoring and Accountability Unit at MFPED
PBO	Parliamentary Budget Office
PBB	Programme Based Budgeting
PBS	Programme Budgeting System
PFMA	Public Finance and Management Act
SMEs	Small and Medium Enterprises
MSMEs	Micro, Small and Medium Enterprises
UGX	Uganda Shillings
NPLs	Non-Performing Loans
BOP	Balance of Payments
FDIs	Foreign Direct Investments
URA	Uganda Revenue Authority
UDC	Uganda Development Corporation
BOU	Bank of Uganda
PIP	Public Investment Plan
DRMS	Domestic Revenue Mobilisation Strategy
TPD	Tax Policy Department at MFPED
PDM	Parish Development Model

PDCs	Parish Development Committees
SACCOs	Savings and Credit Co-operatives
NARO	National Agricultural Research Organisation
NAGRC&DB	National Animal Genetic Resource Centre and Data Bank
MAAIF	Ministry of Agriculture, Animal Industry and Fisheries
PPP	Public-Private Partnership
UNBS	Uganda National Bureau of Standards
UDAP	Uganda Digital Acceleration Programme
HDU	High Dependency Units
ICU	Intensive Care Unit
BTJET	Business Technical Vocational Education and Training
UNDP	United Nations Development Programme
HC	Health Centre
TELA	Teachers Effectiveness & Learners Achievement
CCS	Commitment Control System
IFMS	Integrated Financial Management System

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1.0 INTRODUCTION

Rt. Hon. Speaker, and Hon. Members,

In accordance with the provisions of Articles 90 and 155 (4) of the Constitution, Section 9(1) to 9(8) of the Public Finance Management Act 2015 and Rule 145 of the Rules of Procedure of Parliament, Committees are mandated to consider, discuss and review the Budget Framework Paper and through the Budget Committee present a report to the House for approval by 1st February of each year.

In compliance with above provisions, I beg to present a report of the Budget Committee on the National Budget Framework Paper for the Fiscal year 2025/26- 2029/30 for consideration and approval by this August House as required by section 9(8) of the PFMA 2015 and Rule 145(3).

This report is structured in two parts:

Part One: Legal Compliance; Economic and Budget Performance Highlights; Budget Strategy for FY2025/26 & the Medium Term; and Indicative Resource Allocations for FY2025/26;

Part Two: Committee observations and recommendations

1.1 METHODOLOGY

The methodology adopted by the Committee involved examination of relevant documents and interactions with the relevant key stakeholders.

Key Documents Examined included:

- The National Budget Framework Paper for the FY2025/26- FY 2029/30;
- Certificate certifying that the Budget Framework Paper is climate change responsive;

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- The Third National Development Plan (NDPIV), FY2025/26-FY2029/30;
- The Approved Annual Budget Estimates for FY2024/25;
- Medium Term Debt Management Strategy 2024/25-2027/28;
- The Approved Charter of Fiscal Responsibility for FY2022/23-FY2025/26;
- The Certificate of Gender & Equity Responsiveness for FY2025/26- FY2029/30;
- The Public Finance Management Act, 2015;
- The Annual Budget Performance Report for FY2023/24
- The Annual Macroeconomic & Fiscal Performance Report for FY2023/24
- Parliamentary Committee Reports;
- The First Budget Call Circular (1st Bcc) on Preparation of the Budget Framework Papers (BFPs) and Preliminary Budget for FY2025/26;
- The FY2025/26 National Budget Strategy Report-Sept 2024, MFPED;
- Budget Monitoring and Accountability Unit (BMAU) Reports;

Stakeholders Consulted:

- Ministry of Finance, Planning and Economic Development (MFPED);
- Civil Society;
- Leadership of Sectoral Committees of Parliament




PART ONE:

2.0 LEGAL COMPLIANCE

2.1 Compliance to provisions of the PFMA, 2015

Hon. Members, in accordance to Section 9 of the PFMA, 2015:

- (i) The Minister shall for each financial year, prepare a Budget Framework Paper which shall be consistent with the National Development Plan and with the Charter for Fiscal Responsibility;
- (ii) The Budget Framework Paper shall be in the format prescribed in Schedule 3 of the PFMA;
- (iii) The Minister shall, with the approval of Cabinet, submit the Budget Framework Paper to Parliament by the 31st of December of the financial year preceding the financial year to which the Budget Framework Paper relates;
- (iv) The Minister shall, in consultation with the Equal Opportunities Commission, issue a certificate - certifying that the budget framework paper is gender and equity responsive; and specifying measures taken to equalize opportunities for women, men, persons with disabilities and other marginalized groups;

Section 30(b) of the National Climate Change Act 2021, requires the Minister responsible for climate change to consult with the Chairperson of the National Planning Authority and issue a certificate certifying that the Budget Framework Paper is climate change responsive and contains adequate

allocation for funding climate change measures and actions and measures.

2.2 Submission of the Budget Framework Paper to Parliament

The National Budget Framework paper for FY2025/26-2029/30 was submitted to Parliament and laid on the 19th of December 2024 accompanied with the Certificate of Gender and Equity Responsiveness and the Certificate Climate Change Responsiveness.

The Committee observes that the National Budget Framework Paper was presented to Parliament in line with Section 9(5), 9(6a) and 9(6b) of the PFMA, 2015 and Section 30(b) of the National Climate Change Act 2021.

2.3 Compliance with Schedule 3 of the PFMA, 2015

An assessment by the Committee indicates that the NBFP largely conforms to the requirements of Schedule 3 under the PFMA, (2015).

However, the following information was not provided as required by the law:

- i. Alternate fiscal framework hinged on the fiscal risks;
- ii. The flow of Government investments in the financial year;
- iii. The rate of employment and unemployment

The committee observed that the above information has never been provided to Parliament in all the previous NBFPs.

The Committee recommends that the MFPED reports on all the requirements as per Schedule 3.

2.4 Consistency with National Development Plan IV

Rt. Hon. Speaker and Members, the goal of the Plan is to “Achieve higher household incomes, full monetization of the economy, and employment for sustainable socio-economic transformation”. This goal will be achieved under the theme “Sustainable Industrialization for Inclusive Growth, Employment, and Wealth Creation”.

To achieve this goal, five key objectives were identified in the NDP IV and these include;

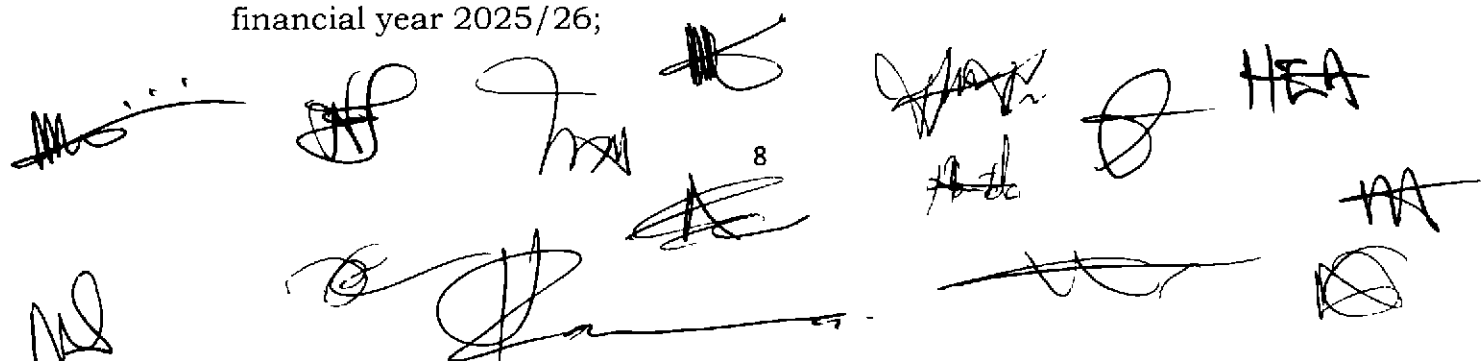
- i. Sustainably increase production, productivity, and value addition in agriculture, minerals, oil & gas, tourism, ICT, and financial services;
- ii. Enhance human capital development along the entire life cycle;
- iii. Support the private sector to drive growth and create jobs;
- iv. Build and maintain strategic sustainable infrastructure in transport, housing, energy, water, industry, and ICT; and
- v. Strengthen good governance, security, and the role of the state in development.

2.5 Consistency with the Charter of Fiscal Responsibility (CFR)

Rt. Hon Speaker and Hon. Members, the second Charter for Fiscal Responsibility was approved by Parliament on the 27th of January, 2022. The purpose of the Charter is to provide Government’s fiscal policy objectives in the next five years that will ensure sustainable delivery of the country’s goal of socioeconomic transformation.

The Charter of Fiscal Responsibility (CFR) for FY2021/22 – FY2025/26, has the following fiscal objectives:

- 1) Total Public debt in Nominal terms is reduced to below 50% of GDP by financial year 2025/26;



- 2) Total domestic debt interest payments to total revenues (excluding grants) is reduced to 12.5%;
- 3) Nominal Publicly guaranteed debt to GDP is maintained below 5%
- 4) The Government may borrow from the Bank of Uganda only in accordance with section 36 (5)(a) and (b) of the Public Finance Management Act, 2015 as amended and section 33 of the Bank of Uganda Act;
- 5) The Overall Fiscal Balance including grants should gradually adjust to a deficit not exceeding 3.0 percent of non-oil GDP by financial year 2025/26;
- 6) The ratio of Non-oil revenue to GDP shall grow by at least 0.5 percentage points on an annual basis;
- 7) The growth rate in recurrent spending as a percentage of GDP shall not exceed the growth rate of revenue (excluding oil) as a percentage of GDP;
- 8) A maximum of Oil revenue worth 0.8% of the preceding year's estimated non-oil GDP outturn shall be transferred to the Consolidated Fund for budget operations.

In order to ensure effective compliance with the charter, a path (i.e. annual targets) were set. The Committee undertook an assessment of the CFR targets against the NBFP targets as detailed in Table 1 below.

Table 1: Assessment of CFR targets against NBFP targets

	CFR Annual Target	NBFP
	2025/26	2025/26
Total Nominal Public Debt to GDP	49.3%	Not Provided
Total domestic debt interest payments to total revenues (excluding grants)	12.5%	27.5%
Overall Fiscal Balance including grants to of Non-oil GDP	-3.0%	-3.9
Ratio of Non-oil revenue to GDP	15.9%	13.5%
Growth in Non-oil Revenue as a percentage of GDP	0.5%	-0.7%
Growth rate in recurrent spending as a percentage of	GRS < GRRV	4% < 0.9%

	CFR Annual Target	NBFP
	2025/26	2025/26
GDP (GRRS) VS Growth rate of revenue (excluding oil) as a percentage of GDP (GRRV)		
Ratio of oil revenue to preceding year's estimated non-oil GDP	0.80%	N/A
Nominal Publicly guaranteed debt to GDP is maintained below 5%	Below 5%	
Memo Items: (UGX Billions)		
Nominal GDP		250,000
Nominal Debt Stock		
Overall Fiscal Balance including grants		-9,758
Total Non-oil Revenue (Incl NTR, Excl Grants)		33,682
Domestic Debt Interest Payments		9,245

Source: NBFP and PBO Computations

Committee observations:

- i. The BFP is not compliant to CFR in two areas i.e Total domestic debt interest payments to total revenues (excluding grants) and Overall Fiscal Balance including grants to of Non-oil GDP as indicated in the table above.
- ii. The BFP does not provide the nominal debt projections for FY 2025/26 restricting the committee's assessment of the compliance of the BFP to the CFR in relation to total Public Debt as a percentage of GDP in the medium term.

The Committee recommends that the budget for the short and medium term fully complies with CFR requirements and any deviation must be guided by Section 7 of the PFMA.

2.6 Consistency with National Development Plan IV

Rt. Hon Speaker and Hon. Members, Sec 9 (3) requires that the BFP be consistent with the National Development Plan. The Committee assessed the consistency of the NBFP for FY 2025/26 to the NDP IV and made the following observations.

- i. The strategic direction and priorities of BFP are consistent with the NDP IV, the program budget allocations of the BFP are significantly lower than those proposed in the NDP IV. (See table 2 for details). This could imply that the planned interventions as per NDP IV may not be fully executed in the first year and hence undermine the achievement of the overall NDP IV objectives and the 10-fold growth strategy.
- ii. The BFP budget prioritisation for most programmes are consistent with the NDPIV (see table 2 for details)
- iii. The targets set in the BFP are inconsistent with the targets in the NDP IV and this could hinder effective monitoring the implementation of the NDP IV and the annual budgets.



The committee recommends;

- i. **Enhance revenue mobilisation efforts to effectively implement the NDPIV interventions.**
- ii. **The performance targets of the BFP and NDP IV should be harmonised and calibrated in order to arrive at realistic targets.**

Table 2: NDP IV vs BFP Programme allocations for FY 2025/26 (Shs. Billion)

SN	Programme	NDP IV	NDPIV Prioritization	BFP	BFP Prioritization	Variance (BFP-NDP IV)
1	Agro-Industrialization	2,448	3.6%	1,689	2.9%	-759
2	Sustainable Petroleum and Minerals Development	1,436	2.1%	636	1.1%	-800
3	Manufacturing	258	0.4%	227	0.4%	-31
4	Tourism Development	464	0.7%	176	0.3%	-288
5	Climate Change, Natural Resource, Environment and Water Management	480	0.7%	412	0.7%	-69
6	Private Sector Development	2,039	3.0%	1,891	3.3%	-148
7	Sustainable Energy Development	1,368	2.0%	1,302	2.3%	-66
8	Integrated Transport Infrastructure and Services	6,279	9.3%	6,354	11.1%	75
9	Sustainable Urbanisation and Housing	200	0.3%	1,176	2 0%	976
10	Digital Transformation	245	0 4%	294	0.5%	49
11	Human Capital Development	10,510	15.5%	9,975	17.4%	-535
12	Innovation, Technology Development and Transfer	408	0.6%	168	0.3%	-240
13	Public Sector Transformation	294	0.4%	199	0.3%	-95
14	Governance and Security	9,509	14.0%	7,538	13.1%	-1,971
15	Regional Balanced Development	1,169	1 7%	1,429	2.5%	260
16	Development Plan Implementation	28,512	42.1%	22,130	38.5%	-6,382
17	Administration of Justice	534	0.8%	513	0 9%	-21
18	Legislation, Oversight & Representation	1,122	1.7%	834	1.5%	-289
19	Arrears AIA Ext finance unallocated	523	0.8%	500	0 9%	-23
	Total	67,798	100.0%	57,441	100.0%	-10,357

Source: PBO computations based on NDP IV and BFP

Note: Interest payments under the NDP IV column are captured under Development Plan Implementation Programme.

2.7 Gender and Equity Responsiveness

Section 9(5) to 6(a-b) of the Public Finance Management Act 2015 provides that the Minister responsible for Finance shall, in consultation with Equal Opportunities Commission issue a certificate; -

- a) Certifying that the National Budget Framework Paper for FY 2025/26 - 2029/30 is gender and equity responsive; - and

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The score was assessed against three parameters; - Economic Development strategy, Economic indicators, and analysis of proposed budget allocations to Ministries, Departments and agencies.

Table 3: Gender and Equity performance

PROGRAM	2024/25	2025/26
Development Plan Implementation	69%	72%
Natural Resources, Environment, Climate Change, Land and Water Management	60%	60%
Sustainable Energy Development	56%	58%
Integrated Transport Infrastructure and Service	64%	65%
Digital Transformation	-	59%
Human Capital Development	71%	70%
Innovation, Technology Development and Transfer	55%	59%
Public Sector Transformation	64%	65%
Governance and Security	60%	62%
Regional Balanced Development	50%	62%
Administration of Justice	62%	65%
Legislation, Oversight and Representation	69%	70%
Sustainable Extractives Industry Development	-	50%
Manufacturing	50%	55%
Tourism Development	64%	66%
Private sector Development	61%	64%
Agro-industrialization	60%	40%
Sustainable Urbanization an Housing	55%	20%
Average	57.6%	59%

Source: Certificate for Gender and Equity Responsiveness

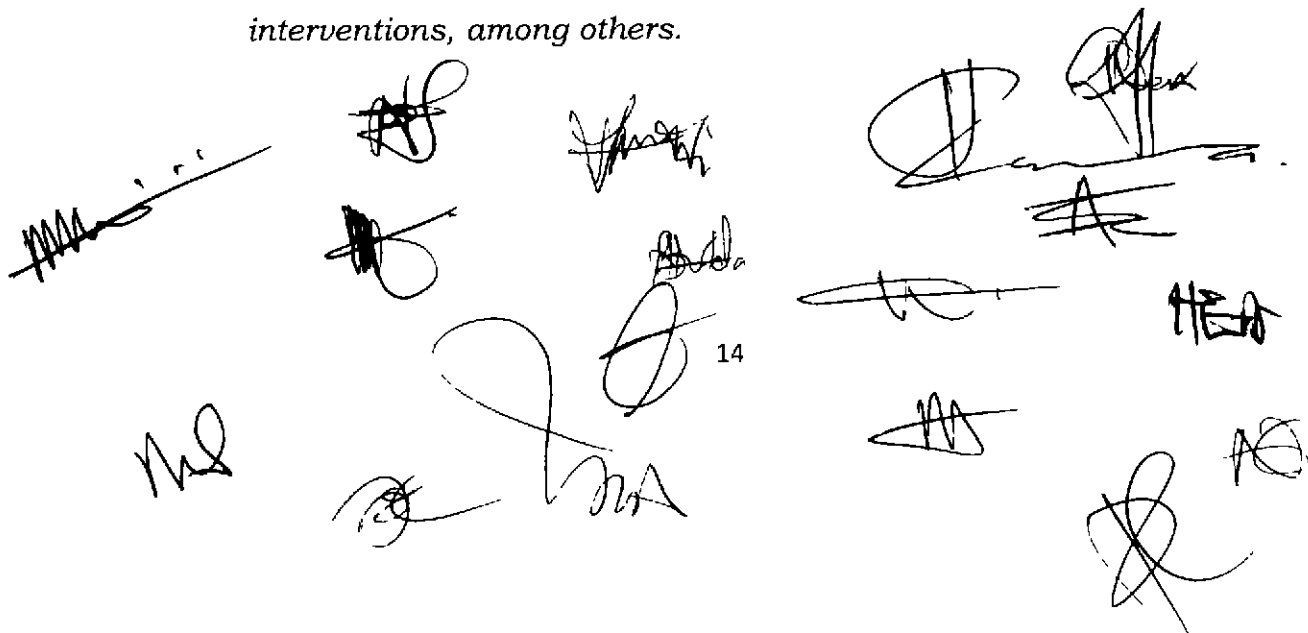
Programmes assessed by the Commission reduced from 20 to 18 programs as a result of a merger of Community mobilization and mind-set change programme with the Human Capital Development programme and the Climate change programme with the Natural resources programme and the introduction of the Sustainable Extractives Industry Development programme.

The Agro industrialization and Sustainable Urbanization and Housing performed at 40% and 20% respectively, which is below average compared to previous years. This performance highlights inadequate measures being undertaken to equalize opportunities for men, women, persons with disabilities and marginalized groups in those programmes.

In some instances, the EOC noted late submission of the Budget framework Papers by MDAs to the EOC affected timely assessment and production of the assessment report and hence hinders the timely issuance of the Certificate.

Committee observations:

- i. *There has been remarkable improvement since the last FY's, however, two programmes did not satisfy the requirements;*
- ii. *No specific measures to equalize opportunities for men, women, persons with disabilities and marginalized groups were provide alongside the Gender Certificate as presented to Parliament;*
- iii. *Some MDAs do not possess adequate capacity in gender and equity data disaggregation, costing/budgeting of gender and equity interventions, among others.*



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Committee Recommendations:

- a) The programme secretariat's that do not submit the required programme BFPs on time should be subjected to the sanctions as provided for in Section 78 of the PFMA, Act (2015, as amended).**
- b) Equal Opportunities Commission is supported more to undertake periodic national gender and equity gap-mapping surveys;**
- c) More capacity building should be undertaken at all MDAs especially with regard to the gender disaggregated data compilation, gender budgeting and assessment, developing gender and equity performance indicators, among others;**

2.8 Climate Change Responsiveness of the BFP

Section 30(b) of the National Climate Change Act 2021 requires the Minister responsible for climate change to consult with the Chairperson of the National Planning Authority and issue a certificate certifying that the Budget Framework Paper is climate change responsive and contains adequate allocation for funding climate change measures and actions and measures.

The Budget Framework Paper assessment for FY 2025/26 for the climate change responsiveness scored 53% responsive against the pass mark of 50%.

This assessment focused on the allocations to funding for climate change measures and actions in the eight (8) programs of NBFP FY 2025/26, which was at **UGX, 11.908bn** for climate change interventions and Actions across all programs.

Table 4: Program assessment results on NBFP for FY 2025/2026

S/N Programme	FY2025/26	Amount (Bn)
Agro-Industrialization	79%	919.5
Manufacturing	46.70%	49.1
Tourism Development	57.8%	57.7
Natural Resources, Env't, Climate Change, Land & Water Mgt	91%	271.6
Private Sector Development	45%	377.3
Sustainable Energy Development	75.0%	651.4
Integrated Transport Infrastructure And Services	39.6%	879.4
Sustainable Urbanization and Housing	57.2%	379.2
Digital Transformation	41.3%	47.9
Human Capital Development	43.8%	1875.8
Innovation, Technology Development & Transfer	68.2%	72.5
Public Sector Transformation	46%	41.8
Governance And Security	38.3%	1005.3
Regional Balanced Development	47.5%	321
Development Plan Implementation	45.8%	4589.8
Administration of Justice	33.3%	42.5
Sustainable Extractives Industry	48.9%	152.2
Legislation, Oversight And Representation	46%	174.4
Average	53%	11908.4

Source: Certificate of Climate Change responsiveness, MFPED

The certificate shows only six (6) programs on the assessment scored above 50%. These include; Natural resources, Environment, Climate Change, Land and Water Management scored highest at 91% and the remaining 12 programs scored below 50% in the FY 2025/26 compared to 60% in the FY 2024/25.

2.9 The Contingencies Fund

According to Section 26 of the PFMA, 2015, there is established a Contingencies Fund which shall every financial year, be replenished with an amount equivalent to 0.05% of the appropriated annual budget of Government of the previous financial year.

The Committee observes, that the projected 2025/26 budget allocation for the Contingencies Fund is UGX 169 billion which contravenes the PFM Act 2015, that requires a budget allocation of 0.5% of the previous year's appropriated

budget (UGX 34,318.099Bn). Ideally UGX 171.590Bn billion should be programmed in FY2025/26.

The Committee recommends that the MFPED always adheres to the law and replenishes the Contingencies Funds with required amounts. Parliament should follow up this matter to the logical conclusion during appropriation because failure to adhere to this provision has been the major cause of supplementary requests that distort the approved budgets during budget implementation and execution.

3.0 ECONOMIC & BUDGET PERFORMANCE HIGHLIGHTS

3.1 Economic Performance

Rt. Hon Speaker and Hon. Members, during the FY 2023/24 Uganda's year on year real annual GDP was recorded at 6.1 percent up from 5.3 percent registered for FY 2022/23. In nominal terms, the economy expanded from 144,191 billion shillings in FY 2022/23 to 153,040 billion shillings in FY 2023/24. The growth was largely attributed to Services and Industry Sector with the Services sector growing at 6.8 percent in FY 2023/24 compared to 5.9 percent growth in the previous financial year and the industry sector which grew at 4.9 percent from the 4.0 percent registered the previous year largely driven by manufacturing and construction activities. The Agricultural, Forestry and Fishing activities grew by 5.4 percent in FY 2023/24 compared to 4.5 percent in the previous financial year which was mainly bolstered by crops and livestock sub-sectors.

In the current financial year, the GDP for the first quarter (Q1) grew by 6.7 percent compared to the growth of 5.6 percent registered in Q1 of the previous year. This is on account of 8.7 percent growth of the agriculture sector, 5.9 percent growth of the industry sector and 5.6 percent of the Services sector.

Economic growth is projected to grow at 6.4% in FY 2024/25, at least 7% in FY 2025/26 and progress to double digit growth with the onset of commercial production of Oil and Gas over the medium term.

Committee observations:

- i. *The registered real GDP growth rate of 6.1% in the FY2023/24 was higher than the projected growth rate of 6.0%.*
- ii. *Structural transformation of the economy driven by industrialization is not being fully realized. The contribution of the industrial sector in total GDP has not fundamentally changed, averaging 26 percent from 2020/21-2022/23. This is so despite government injection of funds in the UDB and other financial institutions as part of the COVID19 economic stimulus package. Parliament should demand for an elaborate explanation of the performance of all the economic stimulus packages and their impacts.*
- iii. *Despite the observed improvement in GDP growth, growth is still considerably non-inclusive as income inequality as measured by the Gini Coefficient¹ has remained high and unchanged.*

Committee recommends that with the forecast that Uganda's GDP to expand by UGX 27 trillion being hinged on the tenfold economic growth areas, it's important that this realism be checked by adequate resource allocation. It's also important for government to clarify on when exactly the commercial production of Oil and Gas is expected to commence.

¹ The Gini coefficient measures the extent to which the distribution of income within the country deviates from a perfectly equal distribution (zero means perfect equality and 100 means perfect inequality where only one person has all the income)

3.2 Inflation

Annual Headline inflation for the period ending June 2024 was recorded at 3.9 percent compared to 4.9 percent during the same period a year ago. On average, headline inflation for the financial year 2023/24 was recorded at 3.2 percent lower than the average of 8.8 percent recorded during the financial year 2022/23. This trend was largely attributed to annual core inflation category which was recorded at 3.8 percent at end June 2024 compared to 4.8 percent recorded for period end June 2023.

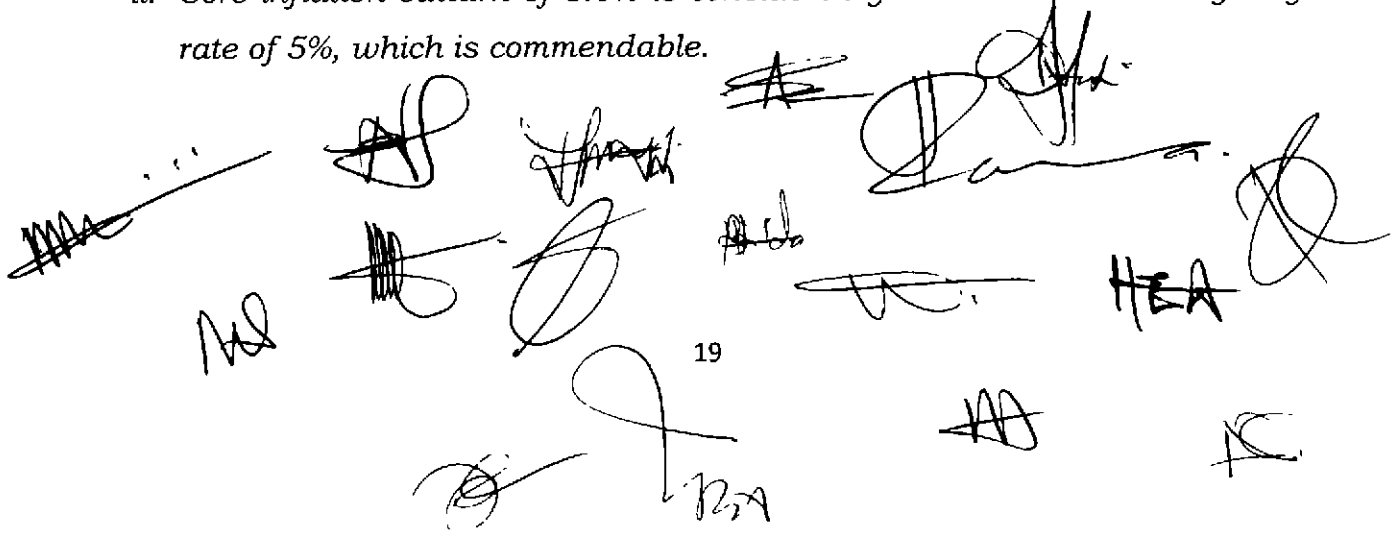
Currently, the Annual Inflation for the 12 months to December 2024 was recorded at 3.3 percent compared to the 2.9 percent registered in the year ended November 2024. This was largely attributed to Annual Core Inflation registered at 3.9 percent in the year ending December 2024 compared to 3.8 percent that was recorded in the year ended November 2024.

On average, headline inflation was recorded at 3.3 percent for the first half of FY 2024/25. This was largely influenced by core inflation which was registered at an average of 3.9 percent and Electricity Food and Utilities (EFU) at 2.9 percent.

The Ministry of Finance, Planning and Economic Development is optimistic of maintaining inflation below the 5 percent target across the NDP IV period.

Committee observations:

- i. Headline inflation and Core inflation outturns of 3.2% and 3.0% respectively in range of the projected headline inflation and core inflation rates of 3.4% and 3.0% respectively.*
- ii. Core inflation outturn of 3.0% is considerably lower than the Policy target rate of 5%, which is commendable.*



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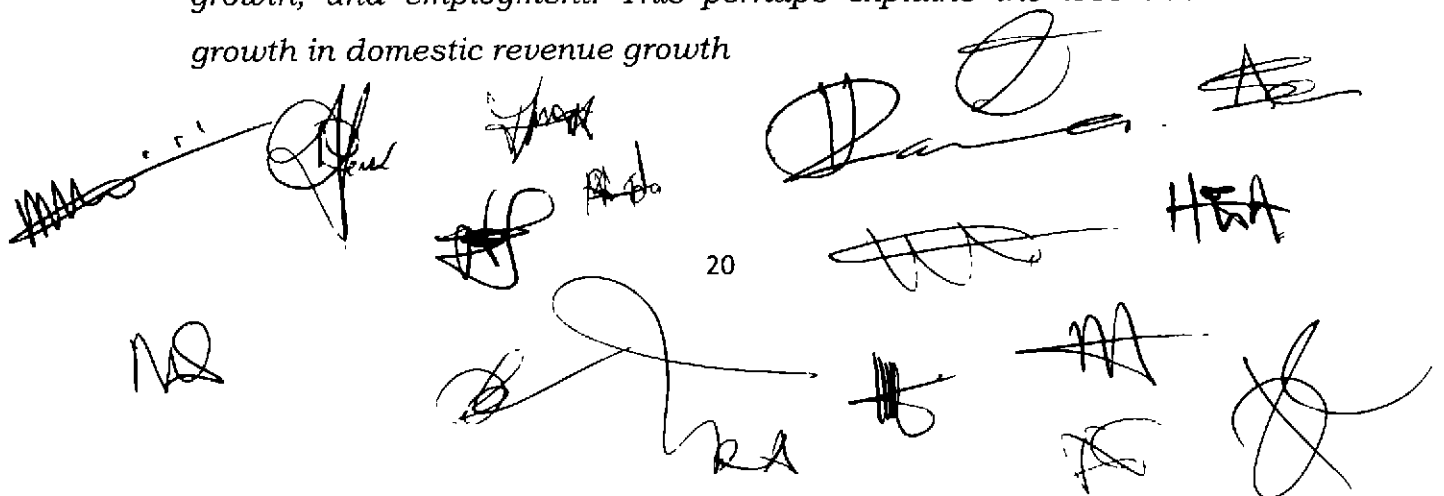
3.3 Private Sector Credit

Private sector credit extended by commercial banks, credit institutions, and microfinance deposit-taking institutions slowed over FY 2023/24 mainly due to lackluster demand for credit among borrowers and a cautious approach to lending by the financial institutions. The average growth in credit to the private sector was 7.7 percent in FY 2023/24 down from 9.9 percent in FY 2022/23. This slowdown was primarily due to a decrease in shilling-denominated lending, which grew by 9.6 percent, down from 12.1 percent in the previous fiscal year. Similarly, the average annual growth in foreign currency-denominated loans declined to 3.2 percent from 4.7 percent in the previous year.

Currently, other depository corporations private sector credit (PSC) growth has softened, reflecting the impact of increased government borrowing, which constrained private sector access to credit. In the three months to October 2024, annualized average PSC growth declined to 8.2 percent, from 9.1 percent in the three months to July 2024. Shilling-denominated loans expanded by 10.4 percent, slightly lower than the 11.0 percent growth recorded in the prior period, while foreign currency-denominated loans slowed significantly to 2.4 percent from 4.1 percent.

Committee observations:

- The slowdown in private sector credit could suggest looming economic uncertainties. High lending rates partly as result of Government's increased appetite for domestic credit has led to high cost of doing business and has constrained the private sector to drive investments, growth, and employment. This perhaps explains the less than desired growth in domestic revenue growth*



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3.4 External Sector:

Uganda recorded an overall Balance of Payments (BOP) position deficit of USD 1,155.4 million, a deterioration from that of USD 50.4 million recorded in FY2022/23. The deterioration was largely attributed to the 8.2 percent expansion in the current account deficit to USD 4,174.7 million due to the deterioration in all its sub-accounts except the merchandise trade. The trade in services account deficit widened by 21.8 percent on account of higher payments for freight transportation and other business services. The primary account deficit deteriorated by 2.6 percent because of increased interest payment on external debt. This was compounded by the 11.8 percent contraction of the surplus on the secondary income account to USD 1,819.9 million owing to a decrease in project aid inflows and reduction in personal transfers inflows.

3.5 Foreign Direct Investment:

FDI inflows in FY 2023/24 reached a record high of US\$ 3,034.11 million, from US\$ 2,950.60 million recorded in FY 2022/23. FDI inflows have increased steadily year on year, largely reflecting the ongoing activity in the oil and gas sector.

3.6 International reserves:

As at end of June 2024, the stock of international reserves stood at US\$ 3,234.03 million. The reserve cover in future months of imports (excluding oil project-related imports) was equivalent to 3.0 months, lower than the 3.8 months of import cover recorded at the same time, the preceding year.

Committee observations:

- A sustained BOP deficit could spell economic vulnerability over the medium term if access to external financing isn't restrained amidst low foreign exchange reserves. It is therefore paramount that the effective implementation of export promotion and Import substitution strategies is*

prioritized over the medium term as a more sustainable way of building foreign reserves;

The Committee recommends that export promotion is prioritised and agencies like UEPB are financed sufficiently to promote exports in order to improve the balance of payments situation in the country, promote economic growth and employment. This can be achieved through strategies and intervention such as:

- a) Focusing on few export sectors that can be coordinated effectively using the capacity and resources available ensures successful implementation of the Export Strategy**
- b) Promote and spearhead development of entire value chains for the priority export products**
- c) Strengthen the institutions charged with quality surveillance and monitoring including with relation to manufacture, importation and distribution of agricultural and industrial inputs**
- d) Invest in public infrastructure necessary for quality assurance along entire value chains for the selected priority products**
- e) Encourage, through provision of appropriate incentives, the private sector to invest in infrastructure necessary for quality assurance along entire value chains for the selected priority products**

3.7 Public Debt:

Uganda's public debt remains sustainable over the medium and long term. The ratio of public debt-to-GDP was 46.8% in FY 2023/24. This is below the limit of the Charter for Fiscal Responsibility of 52.4% for FY 2023/24 and below the 50% debt-to-GDP threshold for the EAC convergence target. Total public debt stock stood at USD 25.6 billion, equivalent to UGX 94.9 trillion, as at 30th June 2024. The share of external and domestic debt to the total public debt stock was 57.2% and 42.8%, respectively.

Committee observations:

Though the debt levels as a percentage of GDP has remained stable at 46.9% in FY 2023/24 from 47.1% in FY 2022/23, the domestic debt rose to 20.1% as a percentage of GDP in FY 2023/24 from 18.7% in FY 2022/23. This is a growth of 17.6% of the domestic debt.

We therefore recommend that government should gradually scale down on domestic borrowing because it is becoming unsustainable and also negatively effects on private sector credit

3.8 Budget Performance Highlights

3.8.1 Revenue Performance:

During the FY 2023/24, UShs 28,820.87 billion was realized in gross Revenue and Grants against a target of UShs 32,751.2 billion, implying a performance of 88.0 percent. This implies that the overall deficit was registered at UShs 7,197.20 billion. (equivalent to 3.5 percent of GDP).

3.8.2 Expenditure Performance:

Total Expenditure and net lending performed at 95.9%. Recurrent and Development expenditure performed at 106.7% and 79.5% respectively. High performance in recurrent spending was mainly attributed to UShs 1,680.25 billion higher than programmed expenditure under this category mainly on account of supplementary budgets approved to cover wage and other non-wage shortfalls that came up during budget implementation.

The underperformance of development expenditure was mainly attributed to UShs 3,848.79 billion shortfall in external development expenditure outturn.

Committee observations:

- i. *Effective implementation of the Domestic Revenue Mobilization Strategy does not seem to yield its desired objectives as revenue to GDP still lingers in 13%/GDP range for the last three years.*

- ii. Tax revenues as a percent of GDP are still very low and still below 13%, suggesting low tax collection efforts by URA. In addition, generous tax incentives and exemptions albeit a low tax base is eroding the potential tax revenue that could be used to widen the fiscal space;

3.8.3 Aggregate Expenditure Performance

At aggregate level, US\$ 33,957.64 bn was released under both Government and External funding during FY 2023/24. This equates to 101% of the approved budget. Aggregate absorption was 93.9%, which represents strong budget execution as at the end of the financial year.

In regard to the GoU budget, US\$ 28,183.951bn was released by the end of June 2024. This equates to 112.6% of the approved budget. Aggregate absorption was 99.3%. GoU releases were above the approved budget on account of Supplementary expenditure Schedule No.1 which amounted to UGX 3.5 trillion. Of this, Shs 1.8 trillion (52%) was recurrent while Shs1.5 trillion (44%) was development.

Table 5: Aggregate Budget Performance FY 23/24

	Approved Budget UGX Bn	Released UGX Bn	Spent UGX Bn	% Budget Released	% Release Spent
Recurrent	18,925.97	21,363.30	21,249.25	112.88%	99.47%
o/w Wage	7,289.90	7435	7,315.00	101.98%	98.39%
o/w non-Wage	11,636.07	13929	13,934.25	119.70%	100.04%
Development	14,356.70	12,377.34	10,457.87	86.21%	84.49%
o/w GoU	6,108.15	6,820.59	6,735.10	111.66%	98.75%
o/w External	8,248.55	5,556.75	3,722.77	67.37%	67.00%
Arrears	215.79	216.998	179.733	100.56%	82.83%
Total	33,498.46	33,957.64	31,886.85	101.37%	93.90%

Source: PBO computations based on Annual Budget Performance Report FY 23/24

Note: Excludes interest payments.

Wage Expenditure

Total wage releases performed at UShs 7,434.5 bn (102%) of the approved budget and of this, UShs 7,315.6bn was spent, which represents an absorption rate of 98.4%.

Non-Wage Expenditure

Non-wage recurrent releases were recorded at UShs 13,928.8bn, which equates to 119.7% of the approved budget and absorption was at 100%.

Development Expenditure

Total development releases performed at UShs 12,377.34 billion (86%) of the approved budget and of this, UShs 10,457.87billion was spent which represents an absorption rate of 84%.

Committee Observation

According to the World Bank, poor planning, the routine use of supplementary budgeting even for wages and salaries and weaknesses in overall public financial management have led to overspending, fiscal slippages, and the sustained accumulation of domestic arrears². In FY 23/24, supplementary expenditures were financed partly by internal budget cuts, which hindered the implementation of plans and activities. This undermines the credibility of the budget and makes it difficult to achieve fiscal objectives. Supplementary spending continues to undermine the credibility of annual planning and budgeting, especially considering that activities for which these expenditures are made which are foreseeable. In addition, supplementary budgeting heightens macroeconomic risks.

Committee recommends that Government should limit supplementary spending to only unavoidable expenditures as they distort the budget.

3.8.4 Financial performance at programme level

Release performance for all programmes was above 80% except for Natural Resources, Environment, Climate Change, Land and Water that performed at 65%. The table below demonstrate that majority of the programmes realized an over 90% budget release except for four programmes of Agro-Industrialization, Mineral Development, Manufacturing, and Digital Transformation.

The Programme with the highest release was Natural Resources, Environment, Climate Change, Land and Water mainly because of supplementary to cater for government's share capital in the EACOP project.

Table 6: Central Government Releases and Expenditure by Programme for FY 2023/24

SN	PROGRAMME	Approved Shs Bn	Released Shs Bn	Spent Shs Bn	% Budget Released	Absorption %
1	Agro-Industrialization	1,672.338	1,118.184	912.711	67%	82%
2	Mineral Development	47.329	22 237	19 095	47%	86%
3	Sustainable Petroleum Development	447.066	487 841	478 93	109%	98%
4	Manufacturing	219.145	152 589	151.428	70%	99%
5	Tourism Development	248.799	249.736	245 477	100%	98%
6	Natural Resources, Environment, Climate Change, Land And Water	429.997	594.691	384.968	138%	65%
7	Private Sector Development	1,908.23	1,742.969	1,664.051	91%	95%
8	Sustainable Energy Development	1,349 107	1,145.613	1,012.169	85%	88%
9	Integrated Transport Infrastructure And Services	4,296.951	3,740.42	3,466.09	87%	93%
10	Sustainable Urbanization And Housing	184.921	237 875	222.547	129%	94%
11	Digital Transformation	243.32	182.703	180.982	75%	99%
12	Human Capital Development	6,009 51	5,927.25	4,960 90	99%	84%
13	Innovation, Technology Development And Transfer	256.656	968.707	965.102	377%	100%
14	Public Sector Transformation	228.653	232.591	227.272	102%	98%
15	Community Mobilization And Mindset Change	28 624	40.806	39.19	143%	96%
16	Governance And Security	7,730 212	8,613.95	8,551.80	111%	99%
17	Regional Balanced Development	206.592	133.06	109.819	64%	83%
18	Development Plan Implementation	1,432.108	1,597.884	1,589.63	112%	99%

SN	PROGRAMME	Approved Shs Bn	Released Shs Bn	Spent Shs Bn	% of Budget Released	Absorption %
19	Administration Of Justice	432 44	400.853	386.837	93%	97%
20	Legislation, Oversight And Representation	945 755	912.61	907 713	96%	99%
	Grand Total	28,317.75	28,502.57	26,476.71	101%	93%

Source: PBO computation based on Annual Budget Performance report FY 2023/24

Note: This excludes interest payments and local government expenditures

4.0 BUDGET STRATEGY FOR FY2025/26

Rt. Hon Speaker, FY 2025/26 NBFP is the first in the implementation of the NDP IV. The goal of the NDP IV is “higher household incomes, full monetisation of the economy and employment for sustainable socio-economic transformation”. The goal will be pursued under the theme of Sustainable Industrialization for Inclusive Growth, Employment, and Wealth Creation

To concretize the gains so far achieved during the Fourth National Development Plan (NDPIII), and in order to propel the economy to higher levels of socio-economic transformation towards double digit, the **theme** for the coming financial year’s budget will be maintained as: **“Full Monetization of the Uganda’s Economy through Commercial Agriculture, Industrialization, Expanding and Broadening Services, Digital Transformation and Market Access”**.

The overall objective of the FY 25/26 Budget Strategy is to strengthen economic growth drivers that underpin the restoration of the economy back to the medium-term growth path and directly contribute to the expansion of GDP ten-fold from the current US\$ 53 billion to US\$ 500 billion by 2040 and double to US\$100 billion by FY 2029/30.

The Budget Strategy for next financial year is therefore based on the principles of the tenfold growth strategy, the gains, lessons learnt and opportunities from NDPIII as well as NDPIV strategic direction. This demonstrates continuity of the socio-economic

transformation strategy. This strategy underscores employment, wealth creation, and higher household incomes by prioritizing key enablers for accelerated growth.

4.1 Priority Areas of the Budget Strategy

In line with the Tenfold Growth Strategy, the fourth National Development Plan, the priority areas of this year's budget, the following areas are proposed to guide the planning and budgeting process for FY 2025/2026.

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

The committee observed that the proposed BFP allocations for FY 25/26 to the ATMS anchor sectors/Programmes are inconsistent with the above highlighted strategy. Allocations to all four ATMS anchor sectors (or their equivalent) are projected to decline. In line with the above strategy, allocations to these anchor programmes should increase instead. Therefore, government should repurpose the resources in the NBFP and improve allocative efficiency, to focus on the above prioritized sectors of the economy.

In addition, government should strengthen the implementation mechanisms of the Domestic Revenue Mobilization Strategy and diversify public finance options by implementing the Public Investment Financing Strategy (PIFS), including concessional and commercial loans, Islamic finance, Climate Finance, and others.

4.2 RESOURCE ENVELOPE FOR FY2025/26

Rt. Hon. Speaker and Hon. Members, the preliminary resource envelope for FY 25/26 is projected at Shs 57 4 trillion. This reflects a reduction of 20% from Shs 72 trillion this financial year (*see table 72*). Decline in total resource will be on account of reductions in: Petroleum Fund, Budget Support, Net Domestic Borrowing, BOU Repayment and Domestic Refinancing (Roll over).

Table 7: Overall Resource Envelope FY 2025/26 (UGX, billion)

Source	FY 24/25		Proposed FY 25/26		Change
	Shs Bn	% Share of total	Shs Bn	% Share of total	Shs Bn
Domestic Revenues	31,981.9	44.3%	33,681.9	58.6%	1,700
Petroleum Fund	115.4	0.2%		0.0%	(115)
Budget Support	1,393.7	1.9%	29.9	0.1%	(1,364)
Net Domestic Borrowing	8,968.0	12.4%	4,011.3	7.0%	(4,957)
BOU repayment	7,778.5	10.8%		0.0%	(7,779)
Project Support (External Financing)	9,583.5	13.3%	12,812.2	22.3%	3,229
Domestic Refinancing (Roll over)	12,021.7	16.7%	6,611.6	11.5%	(5,410)
Local Revenue for Local Governments	293.9	0.4%	293.9	0.5%	-
TOTAL RESOURCE INFLOWS	72,136.6	100%	57,440.8	100%	(14,696)
External Debt Repayments (Amortization)	(3,149.2)		(4,031.7)		(882.5)
Project Support (External Financing)	(9,583.5)		(12,812.2)		(3,228.7)
Domestic Refinancing	(12,021.7)		(6,611.6)		5,410.1
Domestic Arrears	(200.0)		(200.0)		
GOU MTEF	46,888.2		33,491.4		(13,396.8)
Interest Payments	(9,606.0)		(9,244.8)		361.2
BoU Debt Repayment	(9,100)		-		-
GOU DISCRETIONAL RESOURCES	28,182.2		24,246.6		(3,935.6)

Source: NBFP FY 25/26-29/30 & PBO Computations

Committee observations:

Next financial year, the projected allocation for Domestic arrears is only UGX 200 billion. This falls short of the verified domestic arrears which according to the Auditor General's Report, were over Shs 14.06 trillion in

2024 of which UGX 8.312trillion are reimbursement to Bank of Uganda leaving UGX 5.748trillion for unpaid invoices, pension and gratuity.

The committee was informed that Bank of Uganda arrears have been cleared in the current FY 2024/25.

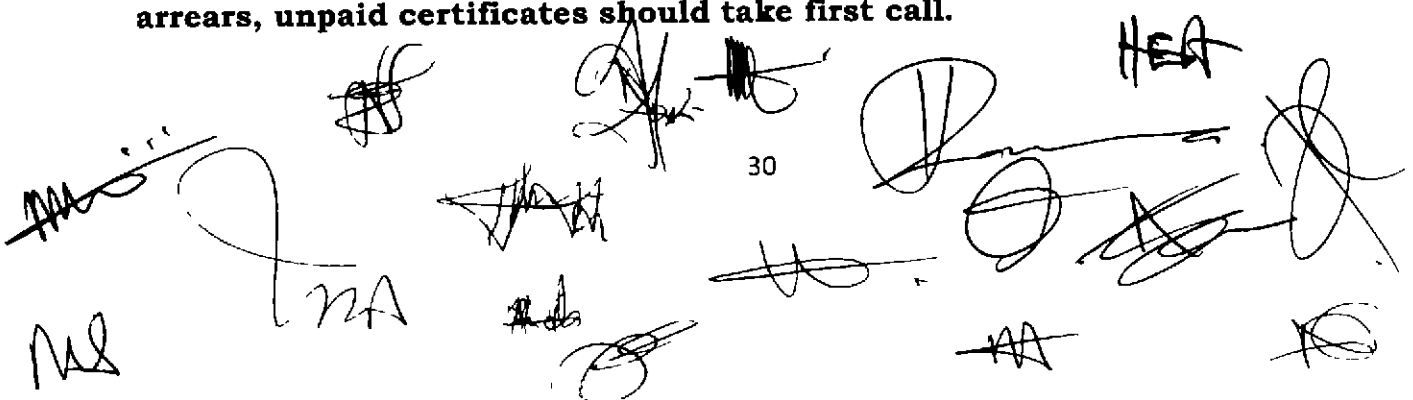
The committee observes that some of these arrears are generated as a result of Ministry of Finance's failure to release resources for contractual obligations that are partially paid, so certificates remain pending leading to accumulation of arrears.

The existence of arrears, is an indication that the financial system has gaps which allow commitments or obligations to be made without having sufficient funds set aside to honor their payment. This negatively impacts the credibility of the budget.

Good fiscal management and budget planning should prevent arrears from being created. Therefore, government should allocate additional resources to clear arrears in the budget for FY 25/26. This trend in domestic arrears ought to be managed strategically to reduce the risk of increased government debt.

The committee recommends that government provides UGX 1.15 trillion during FY 2025/26 and the subsequent financial years until 2029/30. This will clear the outstanding bill of domestic arrears of UGX 5.748trillion.

The committee recommends that to avoid further accumulation of arrears, unpaid certificates should take first call.

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4.3 INDICATIVE PROGRAMME ALLOCATIONS FOR FY2025/26

In order to reduce the 'silo' approach to implementation of government programs, resource allocations will be premised on 18 programmes in NDP IV.

Financial priority has been given to the Human Capital development Programme, Governance & Security programme, and the Integrated Transport Infrastructure & Services programme which will be taking huge shares of the national budget (see table 8)

Table 8: Program allocations in Billion Shillings

Program	Approved Budget FY 24/25	Proposed Budget FY 25/26	NDP IV FY 25/26	Variance (BFP- NDP IV)	% change FY 24/25 -FY 25/26	BFP Share of total budget FY 25/26
Development Plan Implementation	36,138.	22,129.9	28,512	(6,382)	-39%	38.5%
Human Capital Development	10,070.4	9,974.9	10,510	(535)	-1%	17.4%
Governance And Security	8,908.8	7,537.9	9,509	(1,971)	-15%	13.1%
Integrated Transport Infrastructure And Services	4,918	6,354	6,279	75	29%	11.1%
Private Sector Development	2,046.6	1,890.7	2,039	(148)	-8%	3.3%
Agro-Industrialization	2,064.7	1,689.4	2,448	(759)	-18%	2.9%
Sustainable Energy Development	1,135.3	1,301.6	1,368	(66)	15%	2.3%
Regional Balanced Development	1,454.2	1,428.5	1,169	260	-2%	2.5%
Legislation	978.6	833.5	1,122	(289)	-15%	1.5%
Sustainable Urbanization and Housing	630.4	1,176.3	200	976	87%	2.0%
Sustainable Petroleum Development	835.1	-	-	-	-100%	0.0%
Administration Of Justice	481.4	512.7	534	(21)	6%	0.9%
Natural Resources, Env't	473.7	411.5	480	(69)	-13%	0.7%
Innovation, Technology Development & Transfer	346.9	168	408	(240)	-52%	0.3%
Tourism Development	297.9	176	464	(288)	-41%	0.3%
Public Sector Transformation	200.4	199.1	294	(95)	-1%	0.3%
Manufacturing	318.4	226.8	258	(31)	-29%	0.4%
Digital Transformation	228.6	293.7	245	49	28%	0.5%
Mineral Development	46.1	-	-	-	-100%	0.0%
Community Mobilization And Mindset Change	69.3	-	-	-	-100%	0.0%
Sustainable Extractives Industry Development	-	635.9	1,436	(800)	NA	1.1%
Arrears AIA & Ext Finance-unallocated	493.8	500.5	523	(23)	1%	0.9%

Program	Approved Budget FY 24/25	Proposed Budget FY 25/26	NDP IV FY 25/26	Variance (BFP- NDP IV)	% change FY 24/25 -FY 25/26	BFP Share of total budget FY 25/26
Total	72,136.5	57,440.8	67,798	(10,357)	-20%	100%

Source. PBO computations based on NBFP

Committee Observations:

According to Section 9(3) of the PFM Act 2015, the BFP shall be consistent with the NDP. The table above provides a comparison of NDP IV budget allocations by programme against proposed allocations as per the NBFP for FY 25/26.

Out of the planned total public costing of Shs 67.7 trillion for programme interventions under NDP IV, only 85% or Shs 57.41 trillion will be availed for implementation of government priorities next financial year according to the BFP FY 25/26. This indicates a shortfall of Shs 10.3 trillion compared to the NDP IV.

In addition, variations are evident in programme allocations as provided in the table above. With the exception of Digital Transformation; Sustainable Urbanization and Housing; Regional Balanced Development and Integrated Transport Infrastructure and Services Programmes, all programmes allocations are way below the projections as costed in NDP IV which greatly distorts planning.

We therefore recommend that that the second budget circular and the subsequent completion of the budget estimates should take into consideration the priority spending areas identified and approved by parliament.

4.4 PRIORITIES AND THE INDICATIVE BUDGET FOR FY2025/26

In line with the Ten-fold Growth Strategy, the Fourth National Development Plan, the NRM Manifesto, and guidance by H.E. The President, the government's priority areas of the FY 2025/26 Budget are:

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HEA

A. Fundamentals of the economy:

Government will continue to prioritize investments in; peace and security, roads, railways, electricity, irrigation, reducing the cost of capital, human capital development in health and education, international relations and disaster management.

B. Agro-Industrialization

Under this programme, the following accelerator actions will be prioritized to raise annual export earnings of USD 20 billion by 2040:

- i. Providing affordable credit to farmers, and increasing long-term capital to wealth creators at interest rates of not more than 12% per annum through UDB, PDM, Agricultural Credit Facility (ACF), Emyooga, World Bank funded INVITE & GROW Programs, etc. In addition, Government will provide support to exporters and credit guarantee financing.
- ii. Investing 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.
- iii. Improving productivity 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.
- iv. Supporting 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.

- v. Effective enforcement and implementation of rules and regulations to support exports, such as beef, horticulture and other agricultural products by strengthening and facilitating UNBS and other regulatory agencies
- vi. Implementation and mainstreaming of climate change mitigation strategies.

C. Tourism Development

Under this programme, the following accelerator actions will be prioritized to raise annual tourism receipts of USD 50 billion by 2040:

- i. Increased targeted investment in branding and marketing;
- ii. Investment in infrastructure like roads, ICT, electricity and associated amenities in all tourism sites;
- iii. Designing and branding highway roadside refreshment centres for tourists and travellers;
- iv. Ensuring security, safety and countering negative publicity and negative travel advisories;
- v. Supporting training in hospitality and setting standards;
- vi. Grading of tourism facilities based on international standards;
- vii. Promotion of health tourism for health services and education tourism targeting regional markets; and
- viii. Promoting the un-tapped domestic tourism market to help sustain tourist facilities in very low seasons.

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a) This overall program, comprising both Mineral-Based Industrial Development and oil and gas, is expected to generate annual earnings worth USD 25 billion by 2040. **Mineral-Based Industrial Development**

- i. Quantification of mineral resources in the country and documenting the mineral potential for strategic investors;

- 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; Capitalization of the National Mining Company as a commercial vehicle for investment and trading in minerals. Establishing the fiscal regime and strengthening the governance framework for the exploration and development of the mineral sector; Ensuring transparency of mining activities and accountability for the revenues to Government;
- iii. Establishment of more value addition facilities (beneficiation) in the country, and
- iv. Facilitating private sector participation in exploration, mining and value addition to minerals.

b) Oil and Gas

In the Oil and Gas sector, the priority interventions in financial year 2025/26 will include:

- i. Facilitating the finalization of the construction of the East African Crude Oil Pipeline (EACOP);
- ii. Expediting the construction of the Oil Refinery by Government identifying private investors as equity partners;
- iii. Finalizing and operationalization of Kabalega International Airport;
- iv. Prioritizing 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. Commencing the development of the refined oil facility in Bujuuko, and

- vi. Issuance of additional exploration licenses to increase production volumes of oil and gas. This will increase the revenue generating capacity of Government and reduce on borrowing.

E. Science, Technology, Innovation including ICT and Creative Art Industry (Knowledge Economy)

Harnessing the power of the 4th Industrial Revolution and the knowledge-based economy will require:

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

Committee Recommends that the following priorities should be included as part of BFP priorities.

Agro-Industrialisation:

- i. Increase access to appropriate agricultural mechanization and farm power like Acquire sets of walking tractors and implements**
- ii. Strengthen the agricultural extension system like Conduct specialized training, Equip and facilitate extension workers, Recruit extension staff**
- iii. Establish and operationalize appropriate post-harvest handling and storage facilities and infrastructure**
- iv. Increase market access by Establishing and maintaining appropriate market infrastructure like developing and integrating National Coffee Traceability Modules into the Geospatial/coffee registry system, develop and rollout a livestock traceability system**

Tourism:

- i. Conserve, develop, improve, and diversify tourism products by undertaking protected area boundary maintenance including establishing markers; boundary re-affirmation; buffers; wildlife deterrent measures, UWA ranger force deployment, and operations; combat poaching, illegal trade, and trafficking of wildlife and wildlife products; conserve and promote religious and cultural heritage sites.**

Extractives Industrial Development:

- i. Increase investment in extractive value addition including; Capitalize UNOC to fully participate in petroleum activities;**

Capitalize Uganda National Mining Company (UNMC) to fully participate in the mining industry; and Secure supply of petroleum products

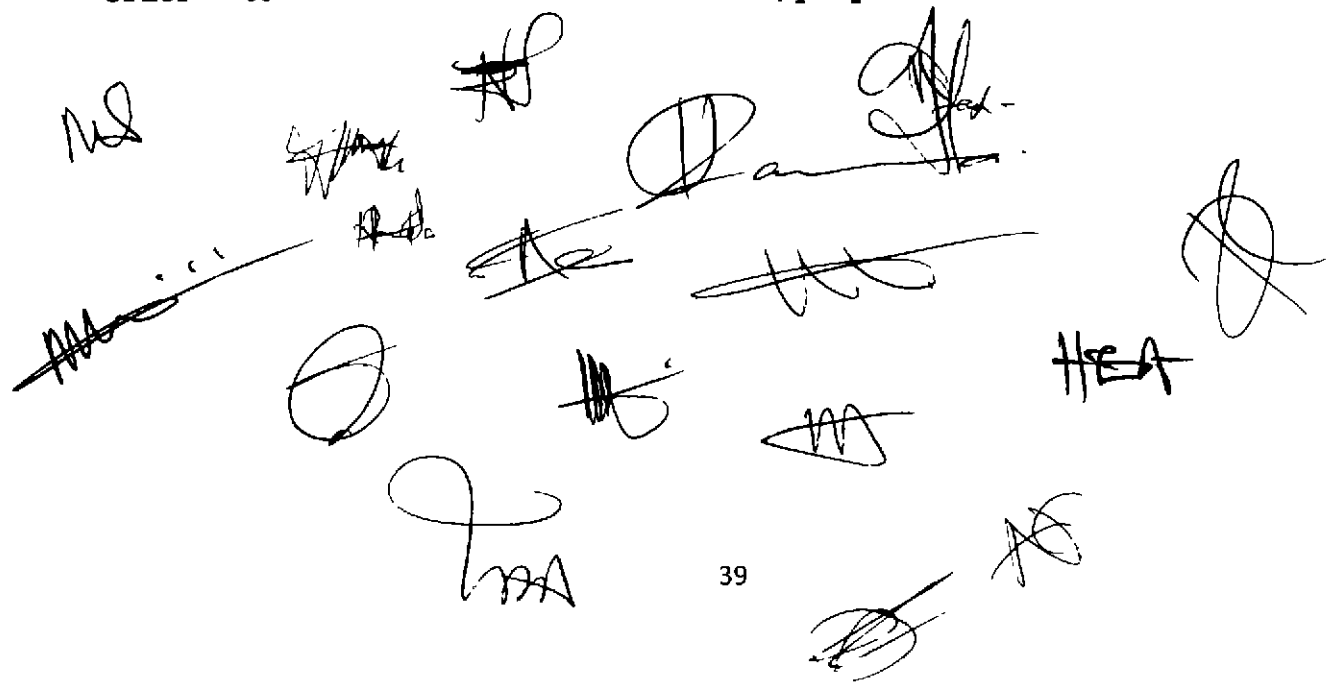
- ii. Science, Technology, Innovation including ICT and Creative Art Industry (Knowledge Economy)**
- iii. Increase the requisite STI Infrastructure by establish science and technology parks.**
- iv. Increase the stock specialized STI human capital like Accelerating conversion of Ugandan workforce through specialized industrial STI capacity development programs**

Tax Policy

The Committee observes that the domestic revenue mobilisation efforts have been hindered by the lack of a National Tax Policy that would form the basis for tax legislation and administration.

The committee was informed that the Cabinet Memorandum on the draft National Tax Policy was submitted to Cabinet for consideration.

The committee recommends that the National Tax Policy is expedited in order to inform the Tax bills/proposals for FY 2025/26.



PART TWO:

5.0 BUDGET COMMITTEE KEY OBSERVATIONS

During deliberations with Sectoral Committees, the Committee on Budget made the following key observations.

A) Committee on East African Community (EAC) Affairs

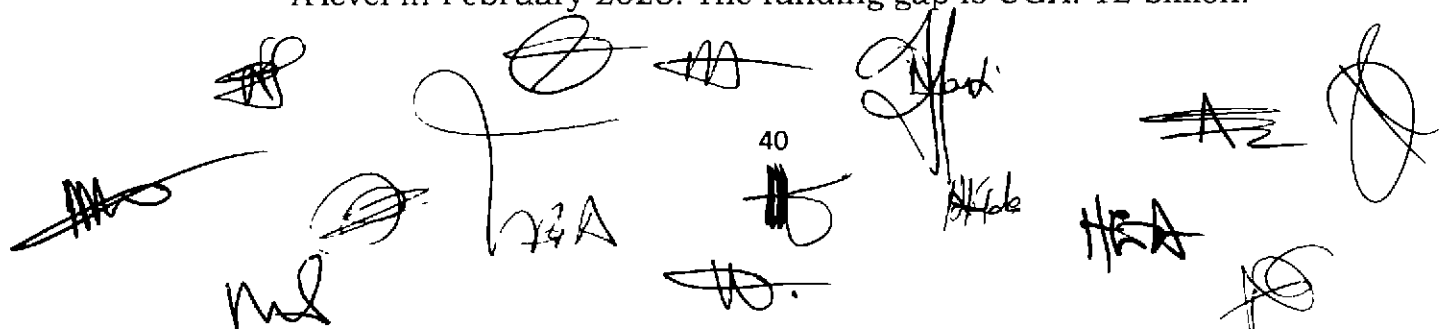
The Committee was concerned that the budget did not cater for statutory obligations as reported for EAC Contribution that was affected by the budget cut mentioned.

B) Committee on Education and Sports

i. The Committee highlighted the following priority areas:

- a) New Secondary School Curriculum Development
- b) Staffing for Universities
- c) Infrastructure for universities
- d) Grant Aiding and rehabilitation of schools
- e) Free and compulsory Universal Primary Education

- ii. Was concerned about the low investment in education and research yet every country's development is hinged on the capacity of its human resource; secondly no country develops without research. The Universities are grossly underfunded and the UGX.2billion earmarked for research is too little.
- iii. Development funds for Universities are not commensurate with the Non Tax Revenue they collect. This impacts on the services offered to the students who are the source of the NTR.
- iv. Was concerned that there are no funds in the budget for FY 2025/26 to cater for the National Curriculum Development Center to implement the lower secondary school curriculum as well as a transition to A level curriculum; more so given the fact that the first cohort of students under the new lower secondary curriculum are due to join Alevel in February 2025. The funding gap is UGX. 12 billion.



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The Committee was further concerned that the proposed abridged curriculum for the A level that is being developed in a hurry is bound to be inadequate.

- v. Concerned that the budget did not cater for the conversion of the Primary Teacher's colleges that were closed and earmarked for conversion of other institutions.
- vi. Was concerned about the fate of Busoga and Bunyoro University. They were informed that the two Universities do not have votes but are under Vote 013, Ministry of Education and Sports. The Committee undertook to convene a meeting with the Members of Parliament from Bunyoro and Busoga to discuss matters pertaining to Busoga and Bunyoro Universities.

3. Foreign Affairs

- i. Was concerned that Government does not prioritise subscription to international organisations. As a result, Uganda has accumulated a lot of arrears to these organisations to the extent that Uganda's delegations to meetings risk embarrassment of being denied opportunity to participate or talk at the meetings.
- ii. Inquired about criteria for determining Missions to receive funding for commercial diplomacy and the benefits that accrue from the Missions in economic terms
- iii. Proposed that the Government of Uganda should pursue compensation from the government of Kenya for the destruction of Uganda House Nairobi during the riots in Nairobi.

C) Tourism, Trade and Industry

- i. The Committee wants Government to establish Uganda's shareholding in all projects that are funded under the Uganda Development Corporation (UDC) for Parliamentary scrutiny and oversight.
- ii. It was observed that if this entity were supported it could bring a positive change in Uganda's economy.
There was concern about chronic underfunding of Uganda National Bureau of Standards and yet if supported it is projected to generate 100 billion.
- iii) Recommended that government should prioritise the re-establishment of Cooperative Bank.

D) Committee on Public Service and Local Government

Observed that the criteria for allocating PDM does not put into consideration poor regions of the Country. There is need to increase allocation to poor region in the spirit of equity.

Recommended that all districts affected by creation of new cities should be given the 1 billion to build their headquarters.

E) Presidential Affairs

- i) The committee was concerned about the criteria for selecting Presidential pledges for implementation and asked for the list of pledges that will be fulfilled this financial year.
- ii) The committee noted that the Government program on skilling youth is very good but most of the beneficiaries are too poor to acquire the necessary tools to practice the acquired skills after training. They recommended that Government should need to develop a mechanism of providing beneficiaries of the program with tools to help them utilize the skills acquired.
- iii) The committee requested for the return on investment for projects under the Science, Technology and Innovation Secretariat. For example, vaccines.
- iv) The committee was concerned about the lack of funds for Kitezi land fill under KCCA
- v) The committee observed that it is important for government to revive the NUSAF project as well as DRDIP.

F) Committee on Gender Labour and Social Development

- i. The committee observed that it is important to have Labour Attaches to Uganda's Foreign Missions. The Committee was however informed that some Uganda Missions abroad have labour attaches but they often abandon the posting due to non-facilitation.
- ii. It was concerned that in the last budget cultural leaders had their emoluments increased from UGX. 5 million per month however in the current budget the increment was not provided for. The Committee recommends that this anomaly be rectified.
- iii. Was concerned that the funds proposed to be allocated to the MGLSD for election of special interest groups could be duplicated in funds allocated to the Electoral Commission.
- iv. Called for some regulation on the exodus of Ugandan girls to work abroad because the unregulated movement has social ramifications on the society.
- v. Called for the establishment of a minimum wage in Uganda.

G) Committee on Information Communications Technology (ICT)

- i) The committee noted with concern that the New Vision though operating as a business was not paying dividends.
- ii) The committee reiterated its previous recommendation that NITA U should be charged with digitization of all Government Institutions instead of spreading expensive digital units in different government institutions. The Committee was informed that other government institutions were resistant to centralization of digital services. The Committee asked the Committee to submit a list of entities that are resistant to centralization of digital services.
- iii) The committee was informed that NITA U licence does not allow provision of services to the private sector.
- iv) The committee concerned that POSTA Uganda did not meet statutory obligations like payment of NSSF and PAYE and yet it was paying wages.

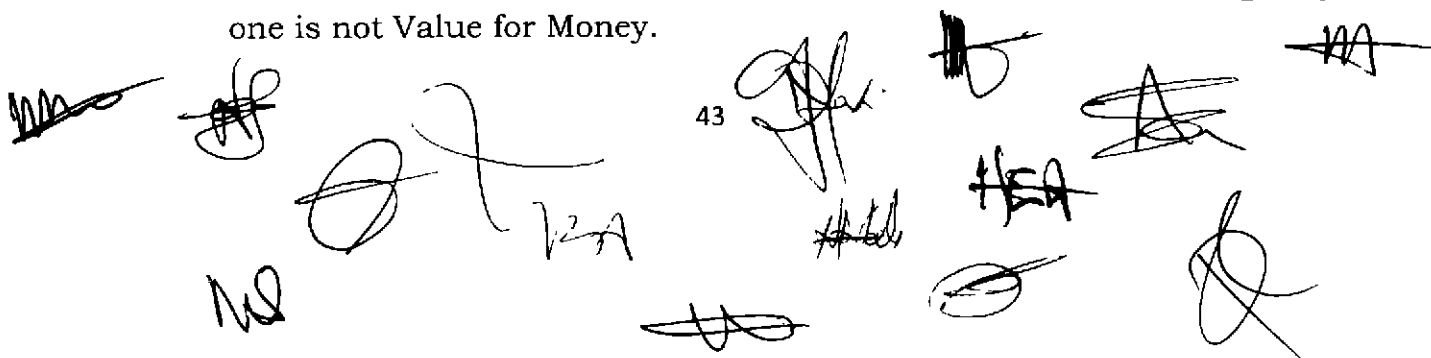
H) Committee on Finance Planning and Economic Development

- i) The committee was concerned that government owned business entities have not been declaring dividends except for Housing Finance Company of Uganda. The committee was informed that the Committee on Finance, Planning and Economic Development had called all entities in this category for an in depth meeting on their performance.
- ii) The committee asked for Government commitment on the dates when Uganda will start benefiting from oil revenue.
- iii) The committee observed that different government bodies have different unit costs for procuring the same item. The Committee called upon PPDA to come up with a national price list for common items.
- iv) The committee was concerned that government continues to pay commitment fees for loans that are not being utilized. Government has a tendency to acquire loans before the projects are ready for implementation



I) Committee on Legal and Parliamentary Affairs

- i. The Committee was concerned that the Judiciary is currently conducting court sessions in different regions yet the Office of the Director of Public Prosecutions is not facilitated to be present in all these court sessions. The Committee called for joint planning for the two entities because none of them can work without the other. Facilitating only one is not Value for Money.



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- ii. The Committee noted that the Judiciary and DPP run different digital systems yet their products are linked. The Committee proposes that digitalization of the two entities should be centralized to save money.
- iii. The Committee was concerned about the high failure rate at the Law Development Center.
- iv. The Committee noted that the Human Rights Commission was advocating for a salary enhancement and yet it is due for merging with the Equal Opportunities Commission where their salary will be enhanced based on the Salary of Equal Opportunities Commission. The Committee recommends that the Human Rights Commission should await the implementation of the merger.

J) Committee on Physical Infrastructure

- i. The committee was concerned that Government was planning to compensate individuals who knowingly encroached on land belonging to Uganda Railways Corporation.
- ii. The committee was concerned that there is selective granting of contracts to former employees of UNRA.
- iii. The committee noted that Government was looking at Uganda Airlines purely as infrastructure development yet we also need to maximize the economic benefits therefrom. For example, we need to deliberately find market for Ugandan cargo at the destinations where Uganda Airlines plies. The Committee undertook to engage the Ministry of Trade Industry and Cooperatives on the matter.
- iv. The committee raised concern about foreigners operating Uganda Airlines flights. They were informed that Uganda Airlines has had to wet lease aircrafts on some instances. With this type of lease the aircraft comes with the staff. The committee called upon Government to make quick decisions on matters pertaining to Uganda Airlines.
- v. The committee was concerned that there is paralysis on road projects that were being worked on by UNRA and called upon Government to expedite the process of settling the sector following the mergers.

K) Committee on Agriculture Animal Industry and Fisheries

- i. The committee called for the establishment of a certified seed production unit in Uganda.
- ii. The committee noted that all of areas of the country should be encouraged to grow perennial crops because they are better at creating wealth than short term crops.

- iii. The committee was concerned for the fact that there is an increase in fish catches but a decline in fish exports.
- iv. The committee was concerned that there are many unqualified people posing as extension workers. They have misadvised farmers and caused them losses. The Committee observed that they are a threat to the Parish Development Model that greatly relies on extension workers. The Committee called for a policy shift in the recruitment and supervision of Extension Workers.
- v. The committee noted inconsistencies between the certificate of financial implication on the rationalization of entities and the budget under consideration. The Committee was informed that the Committee on Agriculture found that the figures provided under the certificate of Financial implications was very unrealistic

L) Committee on Defence and Internal Affairs

- i. The committee was concerned that the army was asking for funds to monitor elections yet it is a mandate of the Uganda Police Force (UPF). The Committee recommends that the funds should be redirected to the UPF.
- ii. The committee was also concerned that Ministry of Internal Affairs is still asking for funds to print passport booklets abroad yet there had been a promise to construct. The rest of the projects under NEC are self-sustaining.
- iii. The committee was concerned that UZIMA increases production but continues to report losses. This should be interrogated.
- iv. The committee observed that the Engineering Brigade charges very commercial rates. This should also be interrogated.
- v. The committee observed that Uganda Air cargo has collapsed and should transfer its assets to Uganda Airlines.

M) Committee in Environment and Natural Resources

- i. The committee observed that Uganda is rich in iron ore yet the steel manufacturers do not use the primary raw material. In the spirit of value addition to Uganda's raw materials the investors should be encouraged to process and use indigenous iron ore from Uganda.
- ii. The committee noted that the defunct REA left certain programs to extend electricity to some areas in the unfinished. The Committee called for prioritization of these programs.

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- iii. The committee was concerned that water production is budgeted for in the Ministry of Agriculture Animal Industry and Fisheries as well as the Ministry of Water and Environment. This spreads the money thin and programs uncoordinated. The Committee recommends that budgeting for this item be streamlined.
- iv. The committee observes that the National Environment Authority is underfunded and understaffed yet it is a sector that cannot be ignored. It is key in the wellbeing of Ugandans because the state of our environment affects the quality of life human and otherwise.
- v. The Committee therefore recommends that funding of NEMA should be prioritized in the budgeting process. NEMA should be facilitated to recruit environmental police officers as it is provided for in the NEMA Act. NEMA also needs Environmental inspectors.
- vi. The committee observed that government efforts to generate electricity does not match investment in transmission. Consequently, there is a lot of leakage in deemed energy. Government should bridge the gap.

N) Committee on Health

- i. The committee proposed prioritization on Health is as follows:
 - a. Complete incomplete Health Center IVs
 - b. Recruitment of Health Workers
 - c. Full procurement of medicines and medical supplies.
- ii. The committee noted that last financial year some constituencies were due to receive ambulances but they were informed that the dispatch of the same was delayed because Government was in the process of importing equipment for installation in the ambulances. The Committee noted that continued delay in delivery of the ambulances was affecting the area Members of Parliament politically. This being an election year the matter should be disposed off expeditiously.
- iii. The committee was concerned about the increase of drug expiries at the National Medical Stores as reported by the Auditor General. The Committee was informed that a number of the expiries arose from the frequent changes of the HIV anti-retroviral regimens. In addition, the expiry of COVID vaccines also ballooned the expiries at NMS.

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- iv. The committee was also concerned that the Auditor General found that only 15 out of the 27 beds in the Intensive Care Unit of Mulago Hospital was functional.
- v. The committee was further concerned about absenteeism of staff in Health Center IVs. The Committee was informed that one of the reasons that keep Government employees in health units dissatisfied is the absence of tools to aid their work.
- vi. The committee noted that different health service providing entities are requesting for training funds. The Committee recommends that the training function should be centralized at the Ministry of Health to ensure proper coordination.
- vii. The committee observed that Bukedi is the only region without a Regional Referral Hospital and called upon the Ministry of Health to fast track the upgrade of Tororo Hospital to a Regional Referral Hospital.
- viii. The committee was also concerned that funds for the maintenance of existing ambulances was not provided for in the budget.
- ix. The committee noted that Uganda is faced with an increase in mental health problems among the population. The Committee was informed that Regional Referral Hospitals have Mental Health Units but there is a shortage in staffing.
- x. The committee was concerned about irresponsible reporting on disease outbreaks in a manner that scares away tourists.
- xi. The committee was concerned about congestion at the Uganda cancer Institute but were informed that the Ministry of Health is establishing and strengthening regional cancer centers to ease the congestion.

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6.0 Summary of Additional Key Funding Requirements as Per Sectoral Committee Recommendations

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
Agro-Industrialization				
010	MAAIF	The National Seed Company	5	Establish the National Seed Company (Acquire land, recruit staff, set up the National Seed Company HQ and 5 regional nucleus seed hubs.
010	MAAIF	Cotton Production and Development	7.82	Support to cotton production (Provision of cotton planting seed, Multiplication of cotton planting seed, Farmer mobilization and sensitization, Provision of cotton targeted extension services, Provision of cotton production inputs, Support to mechanization of land opening)
010	MAAIF	Coffee Production and Development	5 01	Create and host a Data warehouse to store National data on coffee stakeholders to facilitate sector planning, service delivery, compliance to international regulation such as EUDR, CS3D and the coffee traceability system, create awareness on local legislation and CS3D among coffee stakeholders, and Maintain Geospatial M&E System and farmer registration app
010	MAAIF	Coffee Production and Development	5 2	Acquire land, and develop detailed drawings, specifications and construct 5 regional coffee analytical laboratories. (Mbale, Mbarara, Gulu, Masaka and Hoima)
010	MAAIF	Pest and disease Control	1 5	Acquire and distribute assorted (LSD, CBPP, PPR, Anthrax, Brucellosis) doses of vaccines
010	MAAIF	Mechanization and Irrigation	7 3	Acquire 10 sets of heavy earth moving equipment, 2,000 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
010	MAAIF	Mechanization and Irrigation	6 5	Construction of Valley tank/dams for livestock watering and irrigation (10,000-30,000) m3
010	MAAIF	Mechanization and Irrigation	57 4	Establishing micro-irrigation systems for farmer groups
010	MAAIF	Farmer Mobilization and Education	1 7	Retooling of agriculture extension staff (Motorcycles, Testing kits, Diagnostic kits, GPS machines, vehicles for District Extension staff)
010	MAAIF	Farmer Mobilization and Education	2 4	Acquire enterprise specific equipment for PDM SACCOs (animal feed processing equipment, post-harvest handling and value addition equipment, water harvesting equipment, production

Vote Code	Vote Name	Intervention	Cap (UGX, BN)	Justification
				enhancement- equipment)
010	MAAIF	Dairy Production and Development	1	Acquire and install additional dairy processing lines for Mbale dairy factory
010	MAAIF	Dairy Production and Development	1	Equip Entebbe Dairy training school with additional dairy processing lines for value addition training
010	MAAIF	Dairy Production and Development	1 5	Equip the National and regional Dairy Analytical Laboratories
010	MAAIF	Food security Interventions	400	Procure and distribute strategic seeds and inputs to farmers across the country to cushion them against food insecurity
010	MAAIF	Household income	50	Support small and medium farmer households in accessing high value perennial seedlings, to address household income, youth employment, and broadening national export commodities
010	MAAIF	Partnerships with big commercial farmers	100	Support large scale commercial farmers with production enhancement equipment, irrigation, processing and post-harvest handling equipment, for the production of strategic commodities to meet national and international demand
010	MAAIF	Affirmative action for the fisheries sub-sector and aquaculture development	16	Establish land and water based aggregated community fish production facilities (Ponds, cages, hatcheries, value addition units and stores)
010	MAAIF	Affirmative action for the fisheries sub-sector and aquaculture development	7	Restock understocked water bodies
125	NAGRC&DB	Breeding activities to PDM demand	27	Mass restocking of Government farms and ranches; Construction and renovation of animal breeding and production support infrastructure ; Countrywide community-based breeding and skilling of Artificial insemination technicians for improved breeds
125	NAGRC&DB	Animal feed production	22	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,
142	NARO	Land use and Management	3.66	Develop sustainable land use technologies, update 4 soil sheets from a scale of 1:250,000 to a scale of 1:50,000, develop land, crop and forage suitability maps for key priority commodities, develop fertilizer blends and nano-biofertilizers and develop appropriate fertilizer application rates for key commodities
142	NARO	Technology Dissemination	9 5	Establish Parish level technology demonstration Centres. Commercialization of technologies for food, nutrition and industry
142	NARO	Aflatoxins management	0 93	to develop bacterial-based control agents for managing aflatoxin in

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
				maize
142	NARO	Aflatoxins management	0 2	roll-out of Aflasafe to effectively combat aflatoxin contamination and enhance food and feed safety
142	NARO	Pest and disease Control	60	Operationalize the Anti tick vaccine factory
142	NARO	Pest and disease Control	8	Roll-out one vaccine (Anti-tick) and continue with development of four livestock vaccines of FMD, oral antitick vaccine, Newcastle and gumboro
122	KCCA	Urban Farming	1	For rehabilitation of the agricultural resource centre and construction of a perimeter wall to protect the Kyanya Agricultural Resource centre land from encroachment
019	Ministry of Water and Environment (MWE)	Increasing Access to Water for Agricultural Production	33	To increase access to use of water for agricultural production.
Vote 019	Ministry of Water and Environment (MWE)	Solar Powered Irrigation and Water Supply Systems (NEXUS GREEN PROJECT)	9	towards the implementation of the Solar Powered Irrigation and Water for Irrigation Project.
	Sub total		1,025.22	
Manufacturing				
015	Ministry of Trade, Industry and Cooperatives	Uganda Development Corporation (UDC)	26	Investment in road infrastructure (Additional investment in Abubakar Technical Services and General Supplies Limited)
015	Ministry of Trade, Industry and Cooperatives	Uganda Development Corporation (UDC)	24 563	Investment in a veterinary drug manufacturing plant (Sanga Vet)
015	Ministry of Trade, Industry and Cooperatives	Uganda Development Corporation (UDC)	30	Set up a Cocoa processing Factory in Bundibugyo
015	Ministry of Trade, Industry and Cooperatives	Uganda Development Corporation (UDC)	13.089	Establishment of a fruit factory in Luwero
015	Ministry of Trade, Industry and Cooperatives	Uganda Development Corporation (UDC)	13.2	Establishment of a National Marketing Company
015	Ministry of Trade, Industry and Cooperatives	Uganda Development Corporation (UDC)	25	Set up a Cassava processing factory in Pader
015	Ministry of Trade, Industry and Cooperatives	Uganda Development Corporation (UDC)	25	Investment in grain trade (Afroka)

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
015	Ministry of Trade, Industry and Cooperatives	Uganda Development Corporation (UDC)	31.5	Expansion of an integrated textile manufacturing factory in Kampala (Fine Spinners)
015	Ministry of Trade, Industry and Cooperatives	Uganda Development Corporation (UDC)	28.9	Investment in an integrated poultry business (Brynzika Enterprises Ltd)
015	Ministry of Trade, Industry and Cooperatives	Uganda Development Corporation (UDC)	13.5	Expansion of a fish processing plant and Establishment of an animal and fish feed manufacturing plant (Masheda Foods Ltd)
015	Ministry of Trade, Industry and Cooperatives	Uganda Development Corporation (UDC)	6.7	Investment in a Sponge iron manufacturing plant (GLISCO)
015	Ministry of Trade, Industry and Cooperatives	Uganda Development Corporation (UDC)	20.6	Establishment of an integrated sugar plant in Amuru district
015	Ministry of Trade, Industry and Cooperatives	Uganda Development Corporation (UDC)	5.948	Investment in a veterinary drug and vaccine manufacturing plant (Alfasan (U) Ltd)
015	Ministry of Trade, Industry and Cooperatives	Uganda Development Corporation (UDC)	4	Investment in a Chlorine manufacturing plant
015	Ministry of Trade, Industry and Cooperatives	Uganda Development Corporation (UDC)	12.7	Investment in meat processing
015	Ministry of Trade, Industry and Cooperatives	Uganda Development Corporation (UDC)	18.273	Investment in a fruit factory in Nwoya
015	Ministry of Trade, Industry and Cooperatives	Uganda Development Corporation (UDC)	59.57	Revival of Lura Spinning Mill
015	Ministry of Trade, Industry and Cooperatives	Uganda Development Corporation (UDC)	2	Technical Studies (Feasibility/Value chain/Due Diligence, Appraisal and Valuation studies)
015	Ministry of Trade, Industry and Cooperatives	Uganda Development Corporation (UDC)	0.5	Business Development Services
015	Ministry of Trade, Industry and Cooperatives	Uganda Free Zones Authority (UFZA)	6	Completion of Civil works at Entebbe International Airport Free Zone

Vote Code	Vote Name	Intervention	Cap (UGX, BN)	Justification
015	Ministry of Trade, Industry and Cooperatives	Uganda Free Zones Authority(UFZA)	1	Institutional branding, public relations, and marketing, including developing a consistent visual documentary and messaging framework aligned to the mandate of the new entity
015	Ministry of Trade, Industry and Cooperatives	Uganda Free Zones Authority(UFZA)	0 9	Staff training, knowledge, and skills capacity enhancement
015	Ministry of Trade, Industry and Cooperatives	Uganda Free Zones Authority(UFZA)	0 5	Board training and knowledge enhancement including exposure to the global Free Zones ecosystem
015	Ministry of Trade, Industry and Cooperatives	Uganda Free Zones Authority(UFZA)	0 4	Creation and operationalization of a Library, Resource Centre, and document registry
015	Ministry of Trade, Industry and Cooperatives	Uganda Free Zones Authority(UFZA)	0 8	Acquisition of additional 500 square meters of office space to accommodate increased numbers of staff
015	Ministry of Trade, Industry and Cooperatives	Uganda Free Zones Authority(UFZA)	2 5	Procurement of 4 motor vehicles, office partitioning, computers, printers, heavy-duty photocopiers, furniture, and fittings
015	Ministry of Trade, Industry and Cooperatives	Uganda Free Zones Authority(UFZA)	0 6	Development of the 5-year Strategic Plan and Service Delivery Standards aligned to the NDP IV and other national planning frameworks
015	Ministry of Trade, Industry and Cooperatives	Uganda Free Zones Authority(UFZA)	35	Land acquisition for the development of Government Free Zones/ Special Economic Zones in Uganda
015	Ministry of Trade, Industry and Cooperatives	Uganda Free Zones Authority(UFZA)	15	Installation of boundary markers and sign boards, Pre-feasibility, Feasibility and master planning of 2 proposed Public Free Zones
015	Ministry of Trade, Industry and Cooperatives	MTAC	12 42	Construction of MTAC Mbale Incubation Centre
015	Ministry of Trade, Industry and Cooperatives	MTAC	11 5	Conduct Job Creation Awareness Training (JCAT) interventions for 23,800 participants in 238 Constituencies over Uganda,
015	Ministry of Trade, Industry and Cooperatives	MTAC	14 3	Acquisition and Distribution of Startup kits for 23,800 graduates of JCAT in 238 constituencies
015	Ministry of Trade, Industry and Cooperatives	MTAC	0 552	Equipping MTAC Ntungamo Incubation Centre

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
015	Ministry of Trade, Industry and Cooperatives	MTAC	0.3	Acquisition of Vocational Training Equipment
	Sub total		462.815	
Tourism Development				
022	Ministry Of Tourism, Wildlife and Antiquities	Capacity Building	2	Undertake key capacity building across the tourism value chain
022	Ministry Of Tourism, Wildlife and Antiquities	Policy Reviews	2	Review existing Policies, Laws and regulations for the proper management of the Tourism Sector
022	Ministry Of Tourism, Wildlife and Antiquities	Conduction of demand driven studies	1 2	Conduct relevant surveys and demand driven studies
022	Ministry Of Tourism, Wildlife and Antiquities	Decentralisation of tourism development to selected LGs	2 9	Conditional grants to LGs (1.9bn), Capacity building of LG tourism, wildlife and conservation officers (0.5bn), Annual LG tourism performance review and monitoring (0.5bn), Construct and equip regional tourism information centres (1 bn)
022	Ministry Of Tourism, Wildlife and Antiquities	Maintenance of Heritage sites	0 5	Maintenance of 21 heritage sites and 4 regional museums across the country
022	Ministry Of Tourism, Wildlife and Antiquities	Develop the Fort Portal Museum	3.5	To Develop the Fort Portal Museum
022	Ministry Of Tourism, Wildlife and Antiquities	Complete Napak Open Air Museum	5	Complete Napak Open Air Museum
022	Ministry Of Tourism, Wildlife and Antiquities	Equip and commission the Karamoja Museum	0 7	Equip and commission the Karamoja Museum
022	Ministry Of Tourism, Wildlife and Antiquities	Develop Iceme and Katosa Catholic Shrines in Oyam and Kyenjojo	4	Develop Iceme and Katosa Catholic Shrines in Oyam and Kyenjojo
022	Ministry Of Tourism, Wildlife and Antiquities	Develop the Equator point at Kayabwe	2	Develop the Equator point at Kayabwe
022	Ministry Of Tourism, Wildlife and Antiquities	Completion of Kitagata hot springs into a premium Eco adventure tourism site to enhance	6 4	3 aqua swimming pools (2.7bn), Guard house and public toilets (0.27bn), Gym and restaurant (0.66bn), Health club spa and administration block (0.5bn), Interior and exterior works (wiring Partitioning, furniture and fittings) (2.3bn)

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
		tourist value		
022	Ministry Of Tourism, Wildlife and Antiquities	Completion and operationalization of the Modern Pier at the source of the Nile	16.3	Complete and fully operationalise Phase I construction of the Modern Pier at the Source of the Nile including main reception building, bridge and restaurant, floating dock as well as mechanical and electrical works
022	Ministry Of Tourism, Wildlife and Antiquities	Commemorate Martyr's day celebrations	6.5	Carry out renovations on public structures at the different sites, International and domestic activations of the Martyrs trail
022	Ministry Of Tourism, Wildlife and Antiquities	Uganda Hotel and Training Institute(UHTTI)	10.8	Critical Operational Budget deficits
022	Ministry Of Tourism, Wildlife and Antiquities	Uganda Hotel and Training Institute(UHTTI)	9.7	Completion of construction of the Girls' Hostel
022	Ministry Of Tourism, Wildlife and Antiquities	Uganda Hotel and Tourism Training Institute(UHTTI)	5.3	Operationalisation of the Application Hotel to include, Commissioning of the Hotel (0.33bn), Staffing of critical management, supervisory and Expertise positions (2.1bn), Equipment upgrades, maintenance and replacement (0.3bn), Purchase of two commuter Vans to help in Transportation of Guests and provide emergency services for the sick guests. (0.46bn), Compliance and Lcensing (0.1bn)
022	Ministry Of Tourism, Wildlife and Antiquities	Uganda Wildlife Research and Training Centre	2.9	Wage Bill (Implementation of the recommended staff structure establishment
022	Ministry Of Tourism, Wildlife and Antiquities	Uganda Wildlife Research and Training Centre	0.4	Capital development (Purchase of Research Vehicle)
022	Ministry Of Tourism, Wildlife and Antiquities	Uganda Wildlife Research and Training Centre	4.6	Completion of the Girls hostel. The number of girls currently stands at 134 out of 263 students. The current hostel was established to accommodate only 40 girls and was condemned by the feasibility study.
022	Ministry Of Tourism, Wildlife and Antiquities	Uganda Wildlife Authority	132.89	Increase the UWA ceiling to undertake the following key interventions: Community Conservation-6.044bn, Research and Ecological monitoring-1.671bn, Capacity Development-5.23bn, Tourism Development and Business management-2.42bn, Corporate Governance-7.416bn, Conservation Education and Information-1.0bn, Animal and Plant resource management-3.161bn, Ecosystem Management-4.06bn, Resource protection-

Vote Code	Vote Name	Intervention	Cap (UGX, BN)	Justification
				5 346bn, Capital development-26 1bn, Staff Costs(106 82), Operating and administrative Expenses(23.21)
117	Uganda Tourism Board(UTB)	Marketing and Promotion	8.447	Undertake aggressive marketing & promotion (media advertising) in key source markets inclusive of: Television campaigns on CNN, Expedia and other digital platforms such as YouTube
117	Uganda Tourism Board(UTB)	Hiring of Market Destination Representative firms	13.35	Hiring of Market Destination Representative firms
117	Uganda Tourism Board(UTB)	Pearl of Africa Tourism Expo	5	To hold the Pearl of Africa Tourism Expo (POATE) 2026
117	Uganda Tourism Board(UTB)	Conduct training of Hotel assessors	1.2	Conduct training of Hotel assessors
	Sub total		247.587	
Natural Resources, Environment, Climate Change, Land and Water Management				
019	Ministry of Water and Environment	Forest and Wetland Conservation	20	For restoration of tree cover, protection of forests restoration of degraded sections of forest reserves
019	Ministry of Water and Environment	Enhancement of Meteorological Services	4	For Enhancement of Meteorological Services
019	Ministry of Water and Environment	Operationalization of the National Climate Change Act	3	For the implementation of the Climate Change Regulations.
150	NEMA	Inadequate funding for SCAP100 under National Water and Sewerage Corporation	30	For the implementation of the SCAP 100 (Service Coverage Acceleration Programme).
150	NEMA	Enhanced Wage Bill the New NEMA approved structure	6.14	For wage enhancement to effect the restructuring process.
150	NEMA	Enhancing Regulatory and Enforcement Capacity	35.39	for the establishment, training and equipment of an environmental protection force, establishment, training and equipment of an environmental training force, and effective litigation of environmental crimes
150	NEMA	Operational funds for NEMA Regional Offices	24	for support for regional offices

Vote Code	Vote Name	Intervention	Gap (UGX, Bn)	Justification
Sub total			122.53	
Private Sector Development				
154	UNBS	Fixed Assets	8.63	Utilities, contractual obligations, Gratuity, NSSF are inclusive
154	UNBS	Required minimum non-wage for field activities	29,901	Reduce the turn-around time for standards development, certification, calibration, verification, testing, imports inspection and market surveillance to improve the competitiveness of Uganda's products and support the 10-fold growth strategy through enabling the ATMS
154	UNBS	Staff Salary enhancement	18.41	Officer entry point to be at UGX 6M
154	UNBS	Staff recruitment	4.2	Annual Recruitment of 100 staff
154	UNBS	Retooling	14,774	Retooling of UNBS with field vehicles, laboratory equipment, ICT equipment and furniture & fittings to improve working environment
154	UNBS	Construction of regional laboratories in Mbarara, Gulu and Mbale	20	Decentralization of UNBS services to reduce cost of doing business and increase competitiveness of Uganda's products to meet the wage related costs and also be able to utilise the additional wage provided.
163	URBRA	Wage Related Costs	0.5	Landfill development at Buyala is Ushs. 45.6 Bn and decommissioning of Kitezi landfill is Ushs. 14.0 Bn and compensation of the affected persons and 48 houses erased by the waste slide (Ushs. 8.1 Bn); be provided to Vote 122 in FY 2025/26 and other interventions in the medium term to enable KCCA to deliver on its mandate.
122	KCCA	Solid Waste Management	108.6	
Sub total			205.015	
Sustainable Energy Development				
017	Ministry of Energy and Mineral Development	Uganda National Mining Company (UNMC)	4.6	Capitalisation and operationalisation of the Uganda National Mining Company (UNMC)
017	Ministry of Energy and Mineral Development	Contractual Obligation	3,565	Outstanding payment to the contractor under Airborne Geophysical and Aerial Survey of Karamoja
017	Ministry of Energy and Mineral Development	Panyimur and Kibiro geothermal prospects development	4	Preparatory activities for the deep exploratory well drilling

Vote Code	Vote Name	Intervention	Cap (UGX, BN)	Justification
017	Ministry of Energy and Mineral Development	Expert Supervision and CDAP for Karuma Hydropower Plant	51	For Community Development Action Plan activities and the supervision of Karuma Hydro Power Plant
017	Ministry of Energy and Mineral Development	Supervision of Defects and CDAP activities at Isimba Hydropower Plant	38 367	For the supervision, Community Development Action Plan activities, and capital investment for staff houses at Isimba Hydropower Plant
017	Ministry of Energy and Mineral Development	Maintenance of Namanve Thermal Power Plant	60 8	For the maintenance of the Namanve Thermal Power Plant
017	Ministry of Energy and Mineral Development	Rehabilitation Works for Maziba Power Plant	20	For rehabilitation works at Maziba Power Plant.
017	Ministry of Energy and Mineral Development	Counterpart funding for the Electricity Access Scale-up Project (EASP)	3,3757	To the Uganda Energy Credit Capitalization Company for the effective implementation of the Electricity Access Scale-up Project
017	Ministry of Energy and Mineral Development	Counterpart Funding for the Oro Mimi Hydro Power Project	15.7	For the completion of Phase 1 of the Oro Mimi Hydro Power Project
017	Ministry of Energy and Mineral Development	Energy Sector Funding Gap	459 94	Fast tracking rural electrification projects and meeting ongoing contractual obligations – UGX 334.35bn. Compensation for PAPs to enable completion of works under ERT III, UREAP, TBEA – UGX 45.59bn, Electricity Transmission Projects infrastructure including Kaabale sub-station in Hoima to service the EACOP and oil refinery – 80 billion
Sub total			661.3477	
Integrated Transport Infrastructure and Transport				
016	Ministry of Works and Transport	Mainstreaming of Vote 113 UNRA AND Vote 118 URF into the MOWT	169	For the Ministry for the FY 2025/26 to cater for the terminal benefits of the affected UNRA and URF staff
016	Ministry of Works and Transport	Standard Gauge Railway (SGR)	686 001	of GoU funds towards the SGR in order to ensure that it fully commences in FY 2025/26 as prior planned.
016	Ministry of Works and Transport	Development of new port at Bukasa	4	To enable the Ministry complete the first phase of the project

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
016	Ministry of Works and Transport	Streamlining management of motor vehicle registration	19.94	To enable the Ministry complete the set targets in order for the ITMS project to attain full integration
016	Ministry of Works and Transport	Rehabilitation of Tororo - Gulu Metre Gauge Railway Line	44	To enable civil works completion on the rehabilitation of the Tororo- Gulu MGR
016	Ministry of Works and Transport	Inadequate funding for the NBRB	22.528	To enable it carry out the various activities
016	Ministry of Works and Transport	Inadequate funding to Uganda Airlines	34	To enable the airline operate effectively and efficiently
016	Ministry of Works and Transport	Aprojects affected by budget cuts	1414	requirement for the implementation of ongoing projects.
	Sub total		2,393,469	
Sustainable Urbanisation and Housing				
012	Ministry of Lands, Housing and Urban Development	Ministry Zonal Offices	17 286	Towards operationalization of MZOs
012	Ministry of Lands, Housing and Urban Development	Ministry Zonal Offices	7.014	To cater for maintenance and enhancement of the LIS.
012	Ministry of Lands, Housing and Urban Development	shortfalls in the wage	2.35	To cater for shortfalls in the wage budget
012	Ministry of Lands, Housing and Urban Development	Support to the office of the CGV	8.06	Operationalization and rollout of LAVMIS and development of the property index
012	Ministry of Lands, Housing and Urban Development	Reaffirmation of Uganda's international border	4 753	Towards re-affirmation of both international and local borders as this will go a long way in minimizing and curbing border conflicts
012	Ministry of Lands, Housing and Urban Development	Construction of low cost housing for ugandans	88	As payment of Capitation balance to NHHCL

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
012	Ministry of Lands, Housing and Urban Development	Payment to NHCCCL by Ministry of Defence and Veteran affairs	29.7	Ministry of Defence and Veteran Affairs prioritizes payment of the balance of UGX 29.7bn to NHCCCL in the budget FY 2025/26 in its domestic arrears for payment of the debt
156	Uganda Land Commission	COURT CASES UNDER ULC	5.4	to clear court cases.
122	KCCA	Inadequate Budget Provision for Physical Planning and Urbanization	4.2	to facilitate implementation of activities under physical planning and urbanization
023	Ministry of Kampala Capital City and Metropolitan Affairs	Retooling of the Ministry for Kampala Capital City and Metropolitan Affairs. Physical planning of the City	1.2	for accommodation and the procurement of assorted office equipment and furniture during FY 2025/26
122	KCCA		9.5	to facilitate the implementation of the Kampala Physical Development Plan.
	Sub total		177.463	
Digital Transformation				
020	Ministry of ICT and National Guidance	Strengthening communication of Government programmes and national guidance outreach	22.53	to facilitate awareness creation, and popularization of Government Programmes for the FY 2025/26
020	Ministry of ICT and National Guidance	Continuous automation and roll out of Government services	9.59	for the continuous automation of Government services for the FY 2025/26.
020	Ministry of ICT and National Guidance	Development and marketing of local innovations	2.47	for the development and marketing of local innovations for the FY 2025/26.
020	Ministry of ICT and National Guidance	Establish and operationalize the National ICT infrastructure spatial data store	1	for the establishment and operationalization of the National ICT infrastructure spatial data store.
126	NATIONAL INFORMATION TECHNOLOGY AUTHORITY-UGANDA	Operation and maintenance of the National Data Center	20	which will cover the Data Centre Upgrade, Data Centre licenses and vendor support, maintenance and support

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
126	NATIONAL INFORMATION TECHNOLOGY AUTHORITY-UGANDA	Provision of ICT connection to 781 new sites on the NBI	41,445	to cater for service provision of these sites connected to the Backbone Infrastructure (NBI), and to also avoid the accumulation of arrears
126	NATIONAL INFORMATION TECHNOLOGY AUTHORITY-UGANDA	Operationalization of the Data Protection Office	4,355	to fully operationalize the data protection office which will mitigate potential loss of personal data as a result of taking these services online
126	NATIONAL INFORMATION TECHNOLOGY AUTHORITY-UGANDA	Inadequate staff salaries	2,361	to cover the wage component, which is statutory in nature. Availability of this funding would enable the Authority to retain competent staff.
126	NATIONAL INFORMATION TECHNOLOGY AUTHORITY-UGANDA	Counterpart funding to facilitate UDAP and Phase V project activities	4,45	funding under the UDAP and implementation of Phase V of the NBI.
020	Ministry of ICT and National Guidance	UGANDA BROADCASTING CORPORATION	104,818	Payment of outstanding arrears to contract staff, and service providers to the corporation
020	Ministry of ICT and National Guidance	UGANDA BROADCASTING CORPORATION	1,54	Annual satellite fees for content contribution to DTT/ DTH sites across the country
020	Ministry of ICT and National Guidance	UGANDA BROADCASTING CORPORATION	14,48	Replacement of outdated studio equipment for radio and television
020	Ministry of ICT and National Guidance	UGANDA BROADCASTING CORPORATION	6	For Procurement of an outside Broadcasting Van (OB Van) for TV and sampler OB kits for each radio brand
020	Ministry of ICT and National Guidance	UGANDA BROADCASTING CORPORATION	1,009	Expanding the Digital Terrestrial Television (DTT)/ Direct to Home (DHT) Free to Air Broadcasting network
020	Ministry of ICT and National Guidance	Uganda Institute of Information and Communication Technology	5,39	for UICIT for enhancing its wage bill, and in effect the staffing levels as required by National Council for Higher Education

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
020	Ministry of ICT and National Guidance	Uganda Institute of Information and Communication Technology	1	to UICT for specialized ICT Laboratory Infrastructure
020	Ministry of ICT and National Guidance	Uganda Institute of Information and Communication Technology	1	for UICT for smart lecture room Infrastructure
020	Ministry of ICT and National Guidance	Uganda Institute of Information and Communication Technology	2 25	to UICT specifically to fund research and innovation
020	Ministry of ICT and National Guidance	Uganda Posta Limited(UPL)	19 1	Under Capitalization of Posta Uganda
020	Ministry of ICT and National Guidance	UPL	7 6	to implement the national addressing and postal code system
020	Ministry of ICT and National Guidance	Vision Group	2.9	towards the reviving of vernacular Newspapers thereunder namely Orumun, Etop and Rupiny
020	Ministry of ICT and National Guidance	Uganda Media Centre	1 2	No funding allocation
020	Ministry of ICT and National Guidance	Uganda Media Centre	128 674	to offset the arrears accrued by Uganda Media Centre to avoid litigation and further costs
Sub total			405.162	
Human Capital Development				
014	MoH	Operationalize the Organ Transplant Council	5	Organ Transplant Council needs to be operationalized and also facilitate the Uganda Medical Board to reduce on referrals abroad
014	MoH	Completion of projects in RRHs and installation of new x-ray	23	UGX 20 3Bn for development budget and completion of projects in RRHs and UGX 2.7Bn for installation of X-ray machines acquired with the support from donors
014	MoH	Funding for Regional Maintenance Workshops	12 3	Functionalise regional Maintenance Workshops across various RRHs
014	MoH	Maintenance of new imaging equipment	7	CT scans, MRIs and Ultrasound machines at RRHs need to be maintained

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
014	MoH	Funding to support renovation and equipping of hospitals	56	Additional UGX 56bn that is required to complete the rehabilitation, expansion and equipping the three old dilapidated General hospitals in Masindi, Kambuga and Itojo
014	MoH	Purchase transformers	11 85	Transformers procured will help to stabilise power supply for the new medical equipment acquired
014	MoH	Upgrade of health centres	60	Required to complete the upgrades of health centers that had already been started on
014	MoH	Upgrade of health centres	34.6	27bn medicines and 7 6bn for equipment that will be required to make the facilities functional should also be planned for
014	MoH	Counterpart funding for vaccines	27 4	Counterpart funding for vaccines
014	MoH	Functional National Ambulance service system	84 4	UGX 54Bn for Procuring 158 type B ambulances for constituencies that did not receive ambulances, UGX 17 6Bn for fuel and servicing the ambulance fleet and UGX 12 8Bn to operationalize the National ambulance service system.
014	MoH	Electronic Medical Records system	6	To roll out the Electronic Medical Records System (EMR) to all facilities
014	MoH	Primary Health Care services	2	Remuneration of the CHEWs is required annually to strengthen the disease promotion and Health promotion activities
014	MoH	Domestic arrears	32.4	The Domestic arrears that have been outstanding for over 10 years
014	MoH	Counterpart funding	27.4	This money is required as counterpart funding for medicines under Gavi support
014	MoH	Public health emergency preparation	7	3bn to establish the entry point of health units and 4bn to operationalise National and regional health emergency points.
114	UCI	Medical supplies	25	For medicines and sundries to cater for the increasing number of patients.
114	UCI	Functionalizing Northern and Mbarara Regional Cancer institutes	10 6	For functionalizing the regional centres in Gulu and Mbarara
114	UCI	Outstanding financial obligation towards the PET project	62	For establishment of a nuclear medicine facility/ PET Center.
114	UCI	Unfunded Wage	3.3	To enable recruitment of the required cadres of staff to functionalise the regional centres.
115	UHI	Super specialised trainings	0.9	To facilitate specialised trainings for clinical staff that will work in the new hospital This trainings need to be conducted in time before the construction is completed.
115	UHI	Power connections to the new site in Naguru	2.8	Power connections to the new site in Naguru

Vote Code	Vote Name	Intervention	Gap (UGX, Bn)	Justification
116	NMS	Specialised medicines for National Referral Hospitals	4.7	For procurement of specialized medicines for national referral hospitals (1.7bn for Kiruddu, 2.73 for Mulago and ugx 1.8bn for Butabika)
116	NMS	Funding for Essential Medicines and Health Supplies	5.42	To cater for drugs in HC IIs, HC IIIs, HC IVs, General Hospitals, RRHs and NRHs and upgraded HC IIs to HC IIIs
116	NMS	Specialist units and Non-Communicable Disease (NCDs)	32.93	For supply of requirements for the increased need for blood collection services (UBTS) and highly specialised services at UHE.
116	NMS	Lab Commodities	12	Laboratory equipment and re-agent
116	NMS	Reinstate budget cut	100	Reinstate the 100bn that was cut from the NMS budget
116	NMS	Handling donated supplies	90.1	Handling donated supplies
127	UVRI	Compensation of Squatters on Land	5.4	Compensation of Squatters on Land at Kamwanyi.
134	HSC	Procurement of vehicles for board members	3	Health Service Commission (HSC) has a new board and the current fleet of vehicles has aged and therefore the need to provide Shs. 3 bn for the procurement of vehicles
134	HSC	Office space	0.1	For additional office space
134	HSC	Support supervision	0.6	0.4 to Support supervision and 0.2 to offer technical support to district service commissions
151	UBTS	Procure six field blood collection and distribution vehicles	3.6	Facilitate blood collection activities
151	UBTS	Procurement of specialised laboratory equipment	4	Purchase of six (6) centrifuges and UGX 0.6bn for assorted blood collection and IT equipment to equip the six (6) regional blood banks for preparation of blood components so that patients get the right prescribed treatment and minimise wastage of blood
151	UBTS	Recruitment of staff to fill the UBTS 138 vacant positions	1.6	Boost blood collection, processing and distribution services. In addition enable operationalisation of Mengo Hospital Rotary Blood Bank which was handed over to the Government
401	Mulago NRH	Wage for recruitment of critical staff	28.03	Provided for priority recruitment to upscale specialised services 70 Nurses, 20 MoSG in areas of neurosurgery, critical care, theatre, emergency, transplant medicine
401	Mulago NRH	Specialised medicines and medical supplies	82.7	To operate at the level of a specialised and super specialised hospital
401	Mulago NRH	Ongoing project to construct 150 staff housing units its	14.07	Provide conducive staff accommodation to ensure 24 hour availability

Vote Code	Vote Name	Intervention	Gap (UGX, Bn)	Justification
401	Mulago NRH	Maintenance of equipment	8.8	Mulago operates delicate diagnostic equipment which needs periodic maintenance and timely repair services. Some of the equipment is outside the warranty period.
401	Mulago NRH	Support Organ Transplant	8.6	For pre-transplant and post-transplant services.
401	Mulago NRH	Equipment for Private Patient Services	5.776	Provided for refurbishing the private wing/ additional equipment, instruments, and medical furniture, this will help to increase our NTR.
401	Mulago NRH	Completion of renovation works	15.5	Completion of the hospital will help the hospital raise UGX 20Bn in NTR.
401	Mulago NRH	Utilities	2.3	to cater for electricity.
420	MSW/NH	Training of specialists	1.44	To enable training of the much needed human resource: 2 Infertility & Laparoscopy, 1 Embrology, 1 Neonatology and 2 Maternal fetal medicine.
420	MSW/NH	Gratuity	3.25	UGX 0.79Bn for FY2024/25 and UGX 2.4Bn for FY2025/26.
420	MSW/NH	Wage	2.8	To recruit new specialised staff.
420	MSW/NH	Maintenance of specialised equipment	1.1	With the new machines like the state of art 128 slice CT- Scan whose warranty has expired.
420	MSW/NH	Utility	0.97	Electricity Shs 0.61Bn and 0.36 Bn for water.
402	Butabika Hospital	Wage	2.5	To help the hospital fill the required positions.
402	Butabika Hospital	Completion of perimeter wall	5	To complete the perimeter wall and mitigate encroachment.
402	Butabika Hospital	Shortfalls for Uniforms, beddings & Meals.	5	The hospital has over 7000 patients yet the current allocation covers only 1100 patients. On average each patient requires Ugx 480,000. The funds will cater for Uniforms, beddings & Meals.
402	Butabika Hospital	Renovation of Hospital buildings	1.5	The buildings are dilapidated and old.
418	Kawempe Hospital	Inadequate staffing	6.2	provided for recruitment of additional staff.
418	Kawempe Hospital	Overhaul of Plumbing system & remodelling costs	1	To undertake overhaul of the plumbing system and remodelling to support the increased patients numbers.
418	Kawempe Hospital	Shortage of funds for medicines & Health supplies	1	To provide for additional medicines and health supplies due to increased patient levels.
418	Kawempe Hospital	Equipment maintenance.	0.7	To provide for repairs and service costs.
418	Kawempe Hospital	Purchase of additional land for expansion	10	To facilitate expansion of services as expected for National referral hospital.

Vote Code	Vote Name	Intervention	Gap (UGX, Bn)	Justification
418	Kawempe Hospital	Water harvesting and solar systems and arrears for water including water harvesting equipment	2	To clear the outstanding domestic arrears for electricity amounting to as per the Presidential Directive (UGX) and development budget of be provided in FY2024-2025 to help the hospital procure, install and roll out water harvesting and solar systems to cut back on the cost of utilities ((UGX 1bn).
418	Kawempe Hospital	Extension of medical gases to all wards	0.7	provided to enable extension of medical gases to all wards
418	Kawempe Hospital	Non-wage budget	2	Reinstated budget cut for Kawempe National Referral Hospital to cater for non-wage budget
417	Kirudu Hospital	Wage	9.091	Required for wage to recruit critical cadres which will see the hospital get to 37% staffing levels
417	Kirudu Hospital	Funds for support to Burns Unit	1	To procure adequate medicines and sundries as well as intensive nursing care.
417	Kirudu Hospital	Purchase of land for expansion	5	To facilitate expansion of services as expected for National referral hospital
417	Kirudu Hospital	Decentralisation of Dialysis services	4.5	To increase service coverage and lower household out of pocket expenditures.
416	Naguru Hospital	Overhaul of Plumbing system & remodelling costs.	1.7	To undertake overhaul of the plumbing system and remodelling to support the increased patients numbers
416	Naguru Hospital	Equipment Maintenance	0.94	UGX 0.15bn for lab equipment maintenance. UGX 0.24bn for the ICU equipment, UGX 0.3bn for the workshop equipment maintenance and UGX 0.025bn for oxygen plant maintenance
416	Naguru Hospital	Purchase of land for expansion	23	To facilitate expansion of services as expected for National referral hospital.
416	Naguru Hospital	Trauma unit	3	To procure equipment for the trauma unit (ortho).
416	Naguru Hospital	Additional Staff recruitment	2	Additional Staff recruitment should be phased
416	Naguru Hospital	Incomplete block of staff house	1.7	To complete the staff houses that was started on long time ago
406	Hoima RRH	Construction of maternal and child health complex	15.9	Only 1.15bn was provided in FY2022/23. Demolitions were done where wards like maternity, Gynaecology, Paediatrics, NICU and Labour suite were relocated. The total budget for the project was Shs.33.6Bn. Shs 15Bn is required to construct ground and second floors of out the six planned floors.
406	Hoima RRH	Wage for new Staff Currently at 27%	3.2	Currently there is no 1 senior consultant, 1 consultant, 6 medical officers special grade. These are not enough to execute the mandate of a regional referral hospital adequately. There's need to recruit more specialists to offer specialised services and also implement the new structure.

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
406	Hoima RRH	Overhauling of water and sewerage system of the hospital	0 45	The old system is vulnerable to frequent break down and leakages which also contribute to increased water utility bills
406	Hoima RRH	Water utilities Arrears	0 137	The increasing number of clients served and infrastructural development has led to increase in the usage of water hence leading to accumulation of unpaid arrears
406	Hoima RRH	Staff Hostel	4 5	To construct staff quarters near the hospital
406	Hoima RRH	One Stop Centre laboratory	6 5	The frequent stock out of medicines and sundries causing delays in service delivery and the needs analysis carried out by pharmacy department
406	Hoima RRH	Redesigning and channelling of flood water entering the hospital lagoon	0 45	This causes the overflow of the lagoon which affects the natural treatment process taking place.
406	Hoima RRH	ICT services for EMR and other systems	0 15	ICT services for EMR and other systems
409	Masaka RRH	MCH building functionalisation	0 8	To cater for cleaning services, utilities and civil maintenance The cost of maintenance, utilities and cleaning is expected to more than double with operationalisation of the new building
409	Masaka RRH	Human resource for health	7 3	Masaka is currently understaffed and lack critical cadres. So this money will be used to hire critical cadres
409	Masaka RRH	Fencing of the hospital	1 5	The hospital land is under encroachment with over 10 acres already under encroachment To eliminate this, we need to fence off the land
409	Masaka RRH	4. Operational Costs for new equipment including the CT-Scan, Digital X-Ray and Oxygen plants	0 6	The current Digital X-ray and CT-scan are not operationalised
410	Mbale RRH	Wage	4	Additional wage to recruit staff
410	Mbale RRH	Non-wage	0 5	For maintenance of the water plumbing system
410	Mbale RRF	Pension	2 4	
410	Mbale RRH	Medical Equipment	0 5	
410	Mbale RRH	Surgical Complex	16	
410	Mbale RRH	Fuel For generator	0 5	
410	Mbale RRH	Maintenance of the vehicles and buildings	0 75	
412	Lira RRH	Construction of a ward complex	5	Infrastructure generally dilapidated

Vote Code	Vote Name	Intervention	Gap (UGX, Bn)	Justification
412	Lura RRH	Construction of medicines store	2.5	The medicine store is improvised and an old building and containers
412	Lura RRH	Fencing of the hospital land	1.2	Need to secure hospital (old aku Bua stadium and that neighbouring teso bar along kitgum road)
412	Lura RRH	Recruitment of more staff	2	This covers recruitment of critical staff like medical officers' special grade, anaesthetists
412	Lura RRH	Medicines budget	3	The current allocation of UGX 1,298,984bn. this has been the case for the last 4 years having been cut from UGX 1.3bn revised estimates after consumption analysis takes the need to UGX 2.5bn. Increment from UGX 1.23bn to UGX 2bn would suffice.
412	Lura RRH	Funding for medical equipment workshop	0.5	More equipment is being acquired in the hospital and the workshop also covers the lower facilities
412	Lura RRH	Vehicle maintenance	0.05	
412	Lura RRH	Backup power (installation of solar power)	0.05	To address erratic power (Umembe). No budget hence unfunded
412	Lura RRH	Water backup (invest in rain water harvesting and use of production wells)	0.02	Plan is for rain water harvesting and installing submersible pumps
403	Arua RRH	The completion of 7 storey staff house in its final year of completion.	4.5	Started in FY2018/19 with scheduled completion date in 2020/21FY. However due to inadequate allocation in financial years, it was not possible to complete project timely and an extension to FY 2023/24 was agreed. The project stalled effective July 2023 due to non-allocation of funds for completion. Arrears of UGX 1.2bn was incurred.
403	Arua RRH	Ambulances	1.2	Lack of ambulances for referrals. 1 ambulance was stolen and not recovered. 1 was involved in an accident and may be written off, 1 is in the garage. Leaving with 1 operational.
403	Arua RRH	Renovation of mental health Unit	0.06	Renovation of mental health unit that was used as CTU for managing COVID19 patients. This has now reverted back to managing mental health patients
403	Arua RRH	Procurement of specialists medical equipment	0.2	The hospital lacks specialised medical equipment for operating orthopaedic patients. This has now reverted back to managing mental health patients.
403	Arua RRH	Water harvesting facility	0.8	There's acute water shortage during dry seasons which causes challenges in managing patients. The hospital water bill is on the increase as a result of increasing number of units

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
403	Arua RRH	Construction of maternal child health complex	10	The maternal ward has small space with only 4 delivery waiting area of 4 beds which is not sufficient to accommodate 20 mothers in labour which number is average deliveries per day.
403	Arua RRH	Hospital fence construction	2.5	The hospital land is porous and being encroached on at various points the fence would be needed to ensure security of hospital property and also deter land encroachment.
419	Entebbe RRH	Assorted medical equipment for newly created specialised services (ENT, Ophthalmology, orthopaedics, neuro surgery)	2	New departments and services have been created and staff deployed but lack basic equipment.
419	Entebbe RRH	Staff & intern doctors accommodation	2	The staff on emergency areas lack accommodation nearby and this has continued to affect response to emergency services
419	Entebbe RRH	Medical equipment Maintenance workshop	1.5	The medical equipment available lack a medical equipment workshop. This equipment requires regular maintenance
419	Entebbe RRH	Overhaul of sewer lines and plumbing system	0.5	The existing sewer lines were done in 1920's keeps breaking down and requires a major overhaul
414	Mubende RRH	Wage	20.87	To increase on the staffing structure
414	Mubende RRH	Pension	0.48	The Pensioners will be increasing in FY24/25
414	Mubende RRH	Gratuity	0.824	More retirees anticipated
414	Mubende RRH	Water	0.074	With the completion of new Surgical complex, water consumption is anticipated to increase
414	Mubende RRH	Electricity	0.19	
414	Mubende RRH	Fuels and Lubricants	0.12	There is constant power outages and the entity recently received a bigger generator worth 200KVA donated by WHO
414	Mubende RRH	Property Management Expenses (Fumigation, waste Evacuation)	0.15	For fumigation and waste Evacuation
414	Mubende RRH	Retooling	0.9	Equip the new facility
414	Mubende RRH	Construction of a Perimeter wall	0.9	Construction of a Perimeter wall to secure hospital land and property
414	Mubende RRH	Rehabilitation	0.45	This gap was identified by MOH-HID where in one of the Children's ward, no ceiling was installed hence exposing the area to direct heat

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
414	Mubende RRH	CCTV for the newly Constructed paediatric/surgical	0 08	For security in the building
414	Mubende RRH	Staff Accommodation	4	The current staffing accommodation accommodates 1% of the current staff
414	Mubende RRH	Regional Blood bank	6	Maximize collection locally and increase availability of blood
411	Soroti RRH	Utilities (Water and Electricity)	0 9	
411	Soroti RRH	Medical ward	2 8	Was demolished because of weak structure
411	Soroti RRH	Accident and emergency unit	1 8	Non-existent and yet hospital lies in the northern corridor serving 11 districts
411	Soroti RRH	Isolation ward	1 5	Hospital needs to be prepared for epidemics outbreaks
411	Soroti RRH	Fuel	0.3	
411	Soroti RRH	Maintenance of machinery and Vehicles	0.5	Maintenance of machinery and Vehicles
415	Moroto RRH	Additional Wage	0 8	To hire important cadres
415	Moroto RRH	Non- wage	5.7	
415	Moroto RRH	ICU construction	3	No ICU in the hospital
415	Moroto RRH	Fence construction	1.8	Intensified insecurity in the hospital and the region
415	Moroto RRH	Construct and equip a modern mortuary	2.5	For safe keeping and preservation of dead bodies
415	Moroto RRH	Store and medical workshop	1.5	No proper storage facility for the equipment.
415	Moroto RRH	Construction and renovation wards	12	The old dilapidated wards need to be renovated
415	Moroto RRH	Construction of a 7 storage staff accommodation	10	For better and timely medical services, medical officers have to be staying near the medical facility
415	Moroto RRH	Development	34	The Hospital generally has old and dilapidated buildings which need to be reconstructed
421	Kayunga RRH	Procurement of CT scan	1 5	The Hospital does not have a CT- Scan
421	Kayunga RRH	Wage for recruitment of cadres	5	The hospital needs to hire critical cadres

Vote Code	Vote Name	Intervention	Gap (UGX, Bn)	Justification
421	Kayunga RRH	Procurement of an Ambulance	0.5	The available ambulance is old yet it serves people in 9 districts therefore, the hospital needs a new ambulance
421	Kayunga RRH	Gratuity and Pension	0.99	UGX 0.86 Bn for gratuity and UGX 0.13 Bn for pension for retiring officers
421	Kayunga RRH	Retooling	1.2	
422	Yumbe RRH	Wage	6.5	Increase the staffing level since the hospital serves a high population area of refugees
422	Yumbe RRH	Supply of at least 3 ambulances	1.5	The current hospital ambulance for a project and given the increasing number of referrals by the hospital, there's need for 3 ambulances. 1 for EMS and the other for the hospital
422	Yumbe RRH	2. Allocation of additional fund for essential medicines and health supplies	1.086	The increased population and the hospital receive refugee clients from South Sudan and DRC which increases demand for essential medicines and health supplies
422	Yumbe RRH	3. Construction of ENT and Eye unit	3.7	YRRF is mandated to provide specialised health services. The population will benefit from the construction of ENT
404	Fortportal RRH	Wage for private wing staff	0.64	This will help to boost and increase on the hospital NTR collected
404	Fortportal RRH	Modern OPD/ accident and Emergency unit	28	The hospital has no accident and emergency unit yet most of the accident victims in the region are taken to the same hospital
404	Fortportal RRH	NMS medicines and health supplies	2.6	Chronic stock out of medicines. Specialist medicines inadequate.
404	Fortportal RRH	Completion of perimeter wall	0.6	Wall fence is incomplete.
404	Fortportal RRH	Piping of oxygen to the wards	0.8	The hospital got a new oxygen plant however the gas pipes to transfer oxygen to the wards are not fixed
404	Fortportal RRH	Surgical ward complex	15	The old and small ward makes the work of doctors hard since surgeries are delayed
404	Fortportal RRH	Radiology Unit	2.2	Better diagnosis of patients
404	Fortportal RRH	Staff houses 16 units	4	This will ease the 8hr shift for the medical officers at the hospital
404	Fortportal RRH	Court awards	2.3	
413	Mbarara RRH	Land for expansion	5	The hospital needs more land to expand since the population they serve has grown
413	Mbarara RRH	Medical Equipment Workshop	0.4	The workshop will help to maintain the different machines in the hospital in case of breakdown

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
413	Mbarara RRH	Completion of staff houses	2 8	Construction of staff accommodation started in 2019 however, till today its incomplete hence incase an emergency the required staff are not staying near by the hospital
413	Mbarara RRH	Retooling	3	Retooling
413	Mbarara RRF	Integrated support Supervision in the region	0 1	Integrated support Supervision in the region
405	Gulu RRH	Completion of 54 units staff house	3	Appealing to parliament
405	Gulu RRH	Hospital maintenance	1.05	Staff quarters, stores, wards, ANC, waiting area, private wing, trenches are all in a sorry state and need to be renovated
405	Gulu RRH	Utility arrears	1.23	These have accumulated especially UGX 0 96 for water and 0.27 for electricity
405	Gulu RRH	Ambulance fuel and maintenance	0.2	Ambulance fuel and maintenance
405	Gulu RRH	Essential Medicines and Health Supplies	1 9	
407	Jinja RRH	Utilities (Water and Electricity)	0 83	Utilities (Water and Electricity)
407	Jinja RRH	Retooling	0 3	Retooling
407	Jinja RRH	Equipment maintenance	0.13	Equipment maintenance
407	Jinja RRH	Overhauling of the plumbing system of the Hospital	0 3	Overhauling of the plumbing system of the Hospital
407	Jinja RRH	Perimeter wall (Nalufenya site and main Hospital)	3	Perimeter wall (Nalufenya site and main Hospital)
407	Jinja RRH	2 nd Phase of 16 storeyed hospital	4	2 nd Phase of 16 storeyed hospital
407	Jinja RRH	Upgrading of the Nalufenya Children's ward	2	Upgrading of the Nalufenya Children's ward
407	Jinja RRH	Renovating of the theatre	1	Renovating of the theatre
408	Kabale RRH	Wage	4	At 12% staffing level, the hospital needs more funds to hire specialists and also cater for the newly appointed and promoted specialists
408	Kabale RRH	Oxygen plant maintenance	0 2	The new and old oxygen plant need to be maintained so that they can last longer
408	Kabale RRH	Operationalizing the newly constructed ICU	0.5	The ICU building was constructed but not furnished hence not operational

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
408	Kabale RRH	Electricity backup	0.5	To help keep the expensively acquired machines running and in good condition
408	Kabale RRH	Renovation of private wing building	1	The private wing building is dilapidated and not fit for purpose
408	Kabale RRH	Hospital fencing	4	Most of the Hospital land is being encroached on besides since the hospital is open it causes a security risk for patients and hospital property
408	Kabale RRH	Construction of a Nutrition Unit	1	Most of the patients in the area are malnourished
408	Kabale RRH	Construction of a Modern mortuary	2	The hospital lacks a modern mortuary which is fully equipped
408	Kabale RRH	Procure an Ambulance	0.5	The hospital does not have any ambulance besides the old double cabin that they use as an ambulance
013	Ministry of Education and Sports	Implementation of free and compulsory UPE	309.16	Cabinet directive
013	Ministry of Education and Sports	Grant aiding of 175 secondary schools in sub counties without @ Ushs 0 666bn per school	116.55	To take over community and NGO schools as Government aided secondary Schools for sub counties
013	Ministry of Education and Sports	Grant aiding of 302 primary schools in selected parishes without @ Ushs 0 070 per school	7 14	To take over community and NGO schools as Government aided primary schools for parishes
013	Ministry of Education and Sports	Grants, living out allowances and training fees	5 110	To adequately cater for unit cost increments and to continuously promote vocational skilling
013	Ministry of Education and Sports	Establishment of the TVET Council	5 000	For the establishment of the TVET Council and Secretariat
013	Ministry of Education and Sports	Construction, rehabilitation and expansion of facilities in all 20 Health Training Institutions	111.18	To undertake construction, rehabilitation and expansion of facilities in all 20 health-training institutions across the country
013	Ministry of Education and Sports (UAHEB)	Installation and commissioning of security system at the	0 100	To secure its premises by installing security systems for both its premises and installation of vehicle tracking systems to manage fleet

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
		office		
013	Ministry of Education and Sports (UAHEB)	For efficient Management of examinations	4 400	To cater for the planned activities for effective, efficient and smooth operations of UAHEB
013	Ministry of Education and Sports (Uganda Nurses and Midwives Examination Board - UNMEB)	Follow up of students at clinical placement sites		Follow up the implementation when students at clinical placement sites to ensure Practical skills acquisition in the Nursing and Midwifery training
013	Ministry of Education and Sports (Uganda Nurses and Midwives Examination Board - UNMEB)	Phased Construction of Office Block, Simulation Skills Laboratories and Conference Facilities at the New Site	13,500	The Board needs funding to continue with construction in order to provide additional office space, Simulation Laboratories, IT center, Storage Space, Confinement Hostels and Conference facilities at the Kyambogo Site
013	Ministry of Education and Sports (Uganda Nurses and Midwives Examination Board - UNMEB)	Additional Wage Bill for filling the Establishment	26,709	This will enable the recruitment of all the critical staff to effectively deliver on the Board's mandate
013	Ministry of Education and Sports (Uganda Nurses and Midwives Examination Board - UNMEB)	Procurement of Printing Equipment including the Computer to Plate Machine (CTP) and Cutting Machine	0 820	This is to make the printing press functional and do all the printing work in house which will ensure integrity of the examination script production
165	Uganda Business and Technical Examination Board	Regional Coordination Centers equipped	1,010	4 regional Centers equipped with transport facilities, ICT and furniture
165	Uganda Business and Technical Examination Board	TVET Curriculum Development for 25 Vocational and 20 technical programmes	25,000	Conduct a training needs assessment organize consultations with sector skills Experts Committees Coordinate a verification of the job Analysis/ Occupation analysis report by experts Enagage Accredited curriculum developers to package competence Based

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
				Curriculum
165	Uganda Business and Technical Examination Board	Wage shortfall	1 235	Justified wage shortfall from FY2022/23. Justifications were done during wage harmonization engagement in FY 2022/23 with MoFPED and Public Service. Consequently, Ugx 1.23Bn funds were released in FY2022/23 under supplementary but in FY 2023/24 was not provide in the MTEF. This is making it hard for the Board to execute its mandate effectively.
165	Uganda Business and Technical Examination Board	Completion of assessment centre	6,200	Completion of assessment centre. Equipping assessment centre, 35 Computers, 15 Laptops, 3 Desk printers

Vote Code	Vote Name	Intervention	Gap (UGX, Bn)	Justification
165	Uganda Business and Technical Examination Board	Rollout of the flexible demand driven TVET assessment and TVET Policy recommendations. Implementation of National Business Development Services (BDS) Strategy Framework Development of the Recognition of Prior Learning (RPL) Establish 5 regional coordination centres and improved conduct of practical assessment.	6 455	<p>Rollout of the flexible demand driven TVET assessment and TVET Policy recommendations</p> <p>TVET Policy, 2019 Objective 2. Improve equitable access to TVET through competence based modularized process and use of ICT. And envisioning quick employability of TVET graduates.</p> <p>a) UBTEB commenced modularized assessment in FY2022/23 creating 3 examinations series (May, August, and December) and continuous practical assessment which involves monitoring of candidates under industrial training and real-life projects every examinations series. Modules are developed to have practical assessment requiring some additional cost to implement continuous assessment. The Board needs Ugx 2 565Bn for full roll out of flexible modularized assessment to over 500 examination centers</p> <p>b) Effective implementation of modularized assessment requires 5 field coordination centers in Western, Northern, Southern, Eastern and central cities to ease monitoring of continuous assessment and improve access to services (such as document certification, results verification, foreign academic document equating among others). These operations require Ugx 460m annually</p> <p>c) Development of the Recognition of Prior Learning (RPL) framework and standards is key in formal academic progression for learners in the non-formal and informal sector that acquired skills through on-the-job training</p> <p>To enable progression, need to develop the framework to give opportunity to be assessed at different levels of the TVET Qualifications Framework and become certified in their respective trades. This require Ugx 20m</p> <p>2 Business Development services (BDS) strategy where UBTEB is implementing partner under Pillar 1 Regulatory and Coordination and Pillar 3: Mass Uptake</p> <p>In order to achieve the aspirations of government of Uganda on efforts of improving welfare of Ugandans, UBTEB is required to develop BDS Delivery Standards, Codes of conduct and guidelines to promote self-regulation of BDS providers. This will entail stakeholder consultations while developing the standards and regional dissemination workshops when completed. And develop and manage a portfolio of BDS programmes and products for dissemination to SMEs – Ugx 1 008m.</p>

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
166	National Council of Sports	Additional funding for Subvention to National Anti-Doping Organization(NADO)	3 00	Parliament passed the National Sports Bill, 2022 that will have established the National Anti-Doping Organisation in Uganda, in accordance with requirements of the World Anti-Doping Code The National Anti-Doping Organization shall promote anti-doping in sports in Uganda in collaboration with the Ministry, develop a National Strategy to address doping in sports The NCS requires additional UGX 3bn for Subvention to National Anti-Doping Organization
166	National Council of Sports	Additional funding for Reward and recognition Scheme for talented and excelling Athletes	5 00	The NCS always Support and reward talent for national Athletes who excelled in International Major Games for the Country in line with NCS Act, 2023. The Council requires additional Ushs 2 0 bn to Support and reward talent for national Athletes who excelled in International Major Games for the Country
166	National Council of Sports	Refurbishment of Various National Stadia	26 00	various national stadia across the country were in dilapidated state and required urgent renovation works These include Baria in Arua, Bugembe/Kakindu in Jinja, Mbale Municipal Stadium in Mbale, Masaka Recreational Grounds in Masaka, Kabale Stadium in Kabale, Soroti Stadium in Soroti and King George Stadium in Tororo
166	National Council of Sports	Design and Redevelopment of Uganda Golf Course	5.00	To redesign and re-development of Uganda Golf Union Course Kitante
166	National Council of Sports	Additional funding of Subvention(Support to National Sports Associations/Federations on Subvention)	11 246	Support to National Sports Associations/Federations on Subvention
166	National Council of Sports	Management Oversight for sport Development	3 510	
166	National Council of Sports	National Anti-Doping Organization (NADO)	3 00	establishment of the National Anti-Doping Organisation in Uganda, in accordance with requirements of the World Anti-Doping Code
166	National Council of Sports	Preparation for Afcon	379 000	For IOC Operations/Preparation for AFCON
166	National Council of Sports	Support to major Games	2 500	
128	128 Uganda National Examinations Board (UWEB)	Assessing the New Lower Secondary School Curriculum/ Continuous Assessment(CA)	6.500	The current education and curriculum reforms situate Continuous Assessment(CA) as the methodology to enable schools assess candidates in areas that cannot be assessed through summative assessment While the Board has developed technical tools and

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
		(unfunded)		procedures for CA, there is no budget for retooling examiners and training Teachers in the tools and final roll out to schools is 2024 where UNEB is expected to collect CA scores from S.1 to S 4
128	128 Uganda National Examinations Board (UNEB)	ICT Infrastructure	8.580	The Board requires funding for ICT Systems reengineering integration and security enhancement This item caters for certificates with enhanced security features and result slips that includes various consumables used by ICT in processing and printing of examinations, considering increases in costs of ICT consumables
128	128 Uganda National Examinations Board (UNEB)	Certificates and results slips	3 350	This caters for the five (5) meals, utilities, and basic health services provided to examiners and checkers during marking of examinations scripts It also covers actual accommodation during marking The actual per unit costs is to be revised from 28000/= to 35,000/=
128	128 Uganda National Examinations Board (UNEB)	Accommodation for hosting marking markers	6 570	The rates paid to examiners as fees is very low as compared to their work which is very demanding Currently, the Board is facing a challenge of attracting right numbers of examiners as many consider the current marking rate as inadequate.
128	128 Uganda National Examinations Board (UNEB)	Marking Fees for Examinations	4.850	
128	128 Uganda National Examinations Board (UNEB)	Constructing & equipping E-assessment and Digital Centre (underfunded)	15.000	To ensure civil works are carried out on the facility
128	128 Uganda National Examinations Board (UNEB)	Extra Security of Examinations	2.660	Providing extra security of examinations Travel inland budget item caters for the field transport of examiners, chief invigilators, invigilators, scouts and area supervisors It also caters for transport of markers to and from marking centres The rates for invigilators were increased from 45,000/= to 50,000/=
128	128 Uganda National Examinations Board (UNEB)	Assessing the New Lower Secondary School Curriculum/ Continuous Assessment(CA) (unfunded)	5 860	To Cover the preparatory assessment activities for UACE abridge curriculum

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
128	128 Uganda National Examinations Board (UNEBC)	Administering National Assessment of Progress of Education (NAPE) (unfunded)	8.790	The Sector and programme implementation action plan prioritizes NAPE but no budget is provided. This activity is necessary to guide the sector towards policy on literacy, numeracy and science both at Primary and Secondary School levels
310	Lira university	Construction of an all inclusive modern Library	13.500	Construction of an all inclusive modern Library
310	Lira university	Perimeter fencing Phased	5.000	Perimeter fencing for security of university land and property
310	Lira university	Construction new faculty blocks (Agriculture, computing and Management Sciences)	30.000	new faculty blocks (Agriculture, computing and Management Sciences)
310	Lira university	Expansion of the university Teaching Hospital for specialized services	24.400	Expansion of the university Teaching Hospital for specialized services
310	Lira university	Lower staffing level of 31.1%	6.500	To recruit critical staff (Professors & Senior Lecturers) to match the increasing number of academic programs and students; elevate staffing to at least 50% limit staff burn out; recruitment plan in place
310	Lira university	Limited infrastructure facilities (inadequate space for offices, teaching & training)	4.600	To complete the main Administrative block for accessible and all-inclusive office space, central lecture theatres & conference facilities
310	Lira university	Inadequate Research & Innovation Funds	1.500	Effective research & innovation is critical for driving the development agenda of the University & the country at large
310	Lira university	Medical & Science Laboratory Equipment & Supplies (Assorted)	1.000	Research is an investment
306	Muni University	Modern ICT Hub	2.750	There is need to fully equip the Medical & Science Laboratories for effective functionality and utilization of established facilities
306	Muni University	Completion of the main administrative Block Annex	4.600	The construction of a modern ICT Hub would enable effective and efficient delivery of online teaching.
306	Muni University	Salaries & Wages	6.121	Completion of the main administrative Block
306	Muni University	Multi-purpose Health Science Laboratory	2.259	Recruitment of critical teaching staff (Professors & Senior Lecturers) to match the increasing number of academic programs and students, limit staff burn out and the recruitment plan in place
306	Muni University	Completion of the Multi-purpose Health Science Laboratory for all inclusive office space, central lecture space & conference facilities		

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
306	Muni University	Construction of the Welding Workshop	0.988	The construction of the welding workshop would enable the Faculty of Technology roll out academic programmes in Engineering and also enable the University generate revenue from skilling the youth
306	Muni University	Renovation and expansion of Madi Okollo farm	1.650	The completion of the renovation and expansion of Madi-Okollo farm would enable the operationalisation of a practical site for the faculty of Agriculture which would enable the students to undertake practical training in a spacious farm
306	Muni University	Laboratory Equipment	0.363	The Faculties of Health Science, and Science still lack some essential equipment & supplies for training and efficient functioning, and the NCHE recommendation
309	Gulu University	Wage shortfall arising from salary harmonization for staff in-post	7.161	Wage shortfall arising from salary harmonization for staff in-post
309	Gulu University	10% NSSF arising from salary harmonization	0.716	10% NSSF arising from salary harmonization for staff in-post
309	Gulu University	Degazettement of the Gulu Central Forest Reserve and gazettement of Gulu University Land in Nwoya District	2.000	Degazettement of the Gulu Central Forest Reserve and gazettement of Gulu University Land in Nwoya
309	Gulu University	Contribution of the Construction of the Business and Development Center/Central Teaching Facility to enable the University meet the Basic Requirements and Minimum Standards	14.530	To enable the University meet the Basic Requirements and Minimum Standards
309	Gulu University	Takeover of Kotido PTC as a learning center for Gulu University	3.105	Operationalisation of Kotido PTC as a learning center for Gulu University
309	Gulu University	Construction of a senate Building		

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
309	Gulu University	Construction of the multi purpose building for establishment of Gulu University constituent college, moroto in fulfillment of the presidential pledge to the people of Karamoja	25.230	Establishment of Gulu University constituent college, moroto in fulfillment of the presidential pledge to the people of Karamoja
309	Gulu University	Payment of the outstanding ground rent to NFA for Utilization of 70acres of Gulu Central Forest Reserve	2 000	For Utilization of 70acres of Gulu Central Forest Reserve
309	Gulu University	Construction of learning facilities on 60 acres of land	2.985	Construction of learning facilities on the 60 acre piece of land owned by Gulu university, Kitgum
309	Gulu University	Procurement of laboratory Equipment for the faculty of science	3 000	laboratory equipment for faculties of science, medicine and agriculture
309	Gulu University	Preparation of Architectural and Engineering Designs and production of bills of Quantities (BOQ) for the proposed Jacob Oulanya L'Okori Memorial Law Studies Block	2.000	Preparation of Architectural and Engineering Designs and production of bills of Quantities (BOQ) for the proposed Jacob Oulanya L'Okori Memorial Law Studies Block
308	Soroti University	1st Graduation Ceremony	0 600	1st Graduation Ceremony
308	Soroti University	Wage and non-wage	1 8	We have expanded our offerings from three to six active programs this financial year and developed post graduate programs
308	Soroti University	Infrastructure Development - Completion of the Anatomy Block	5.800	The University started construction of the Anatomy block in the FY 2020/2021 with the hope to mitigate the space challenges that we are currently experiencing The structure has 11 lecture rooms, 4 laboratories, 1 mortuary, 1 library and 16 Offices Therefore, our kind appeal to you is to find for us the above resources to complete and furnish the Anatomy block and be put to its intended
312	Uganda Management Institute	Recruitment and promotion of Staff to comply with NCHHE	1.070	Compliance with NCHHE requirements and motivation of Staff

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
		requirements		
312	Uganda Management Institute	To entrench research and innovation led mode of delivery in all UMI programs in a bid to become a research led MDI	2.000	Increase dissemination of research outputs
312	Uganda Management Institute	Construction of new classroom/office block at Mbale branch	4.000	Increases access to institute's programmes and services and financial sustainability
312	Uganda Management Institute	Construction of new classroom/office block at Mbarara branch	1.200	
312	Uganda Management Institute	Construction of new Multipurpose Building at Kampala Branch	10.000	
312	Uganda Management Institute	Entrench ICT in all institute operations and processes in fulfilment of the 4th IR and conversion to ODEL	1.500	Provide a conducive working environment and promote online delivery mode
303	Makerere University Business School	The MUBS Infrastructure Development Project	77 000	Given increased enrollment, it is important to have additional 10,000 sq. meters of teaching space to supplement current 15,231 sq. meters. The institution inherited old and small buildings that need replacement (photos attached).
303	Makerere University Business School	Research, publications and Consultancy	3 800	For Research, publications and Consultancy
304	Kyambugo University	Removal of asbestos sheets from buildings, renovation of 20 accommodation facilities and converting them into offices.	2 000	The University has continued to experience a shortage of office space for academic staff which affects the delivery of quality teaching and learning offered to the students. There is an urgent need for offices in the University and this can be addressed by renovation of some accommodation facilities (after removal of asbestos sheets) and converting them into offices, if funds are available
304	Kyambugo University	Domestic Arrears	9 000	The domestic arrears were audited by the Auditor General but funds have not been allocated by MoFPED to off set them.

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
304	Kyambugo University	Infrastructure Development Renovation of students halls of residence	9 000	The students halls of residence are in a dilapidated state and they are not suitable for accommodation. His Excellency the president gave a directive that the University should prepare Engineering designs and bills of quantities for these halls and submit them to MOFPED for urgent funding. The designs and BOQs were made and submitted. Funding is still awaited.
304	Kyambugo University	Road Network	9 000	The University has a road network of 8.9KM which is in a bad condition
304	Under funded under Kyambugo University	Wage for staff recruitment especially Senior Academic staff and technicians	55,829	Kyambugo University continues to grapple with the challenge of inadequate staffing especially academic staff at senior level. This has hindered teaching, learning and research development. The current staffing level is 31% for academic teaching staff and 33% for the non teaching staff of the approved structure. There is therefore urgent need to recruit additional staff up to at least 50% of the staff structure. This requires additional funds of 6,395bn in FY2023/24 and additional 10bn annually for the next 3 years.
		Research and Innovation	5,000	There is need for Government to allocate additional resources to the University in order to undertake scientific research so as to contribute toward development of industry in the country at large
301	Makerere University	Renovation and Construction of works of all the institutions	35 400	To undertake more than 10 civil infrastructural building works
313	Mountains of the Moon University	construction of the Faculty of Agriculture and Environment Science Lecture Complex	6 510	The University contracted M/S Ambitious Construction Company Ltd to construct phase 1 of the agriculture complex at Ushs 15.6bn. Provision of the additional resource of Ushs. 7 24bn will ensure completion of lecture rooms, laboratories and offices to train and research in STEM/STEI programmes and implementation of the University NICHE.
313	Mountains of the Moon University	Full Implementation of the MMU Research Agenda	4 000	To enable the University, conduct transformative and scientific research for Community and National Development, as well as establishment and provision of materials and equipment for Incubation centre.
313	Mountains of the Moon University	Computer Equipment Installation and ICT Equipment	1,734	The University requires effective and efficient facilities for implementation of Online Distance E-learning (ODEL). There is also need to increase access to ICT equipment as well as internet connectivity at University Main Campus for use by the increased number of staff and the increased enrolment
313	Mountains of the Moon University	Maintenance of ICT Infrastructure and services	133,000	Support the digitization agenda and improve access to the internet

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
313	Mountains of the Moon University	Staffing and staffing Development	5 190	To increase the staffing levels and stock of PhDs at the University The funding includes the Presidential Pledge of US\$ 20.00bn which has not yet been realized. Construction of this faculty will boost the teaching, training and research of STEM/STEI in the University
313	Mountains of the Moon University	Construction of the Faculty of Science and Technology	20.000	Outstanding domestic arrears inherited from Kabale University as a private institution
307	Kabale University	Domestic arrears	1 779	The structural designs and structural drawings were approved and certified by NEMA for construction of Engineering, Technology, Design and Fine Art, Work building for the faculty of Engineering, Technology, Design and Applied Fine Art and the University Library
307	Kabale University	Seed capital financing for the University infrastructure development and retooling	18 772	The MoFPED doesn't consider the NTR collection in the previous financial year as a basis to communicate the indicative Planning Figures at the time of planning and budgeting leading to continuous supplementary budget requests for which the entire process is tedious
307	Kabale University	Additional Non-Tax Revenue (NTR)	5.686	The staffing level is at 24% and the University is still growing with more students enrollment and programmes
307	Kabale University	Additional wage requirements with the corresponding statutory requirements	10.759	Community engagement for teaching and learning
307	Kabale University	Outreach services	1 500	In FY 2020/2021 THE University received 6 650bn as supplementary budget to address the gap but up to now, the funds have never been appropriated
307	Kabale University	Appropriation to cater for the increased government sponsored students from 100 to 350	6.650	KCCA Phillip Omondi Stadium is earmarked as a facility for AFCON 2027 as well as the grounds for community & corporate sports in the City.
122	Kampala Capital City Authority	Completion of MTN Phillip Omondi Stadium during FY 2022-2023	39.000	To cater for the refurbishment and removal of asbestos sheets in 8 schools so as to reduce the risks of asbestos related cancers to learners
122	Kampala Capital City Authority	Construction of a seed secondary school in Nakawa	3.000	
122	Mountains of the Moon University	removal of asbestos	2.500	To reduce the risks of asbestos related cancers to learners
305	Bustema university	Replacement of asbestos	6	Replacement of asbestos roofs (cancer risk) on buildings
305	Bustema university	Construction of classrooms at Nagongera	6	To provide University worth learning environment

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
		and Palisa Campuses		
305	Busitema university	Renovation of students hall of residence Arapai Nagongera Palisa and Busitema	15	For renovation of students at halls of residence to provide university caliber students' accommodation Arapai, Nagongera, Palisa and Busitema.
305	Busitema university	Lab Equipments	5.5	For laboratory equipments to aid learning
305	Busitema university	Operationalization of energy and materials engineering center of excellence	0.05	Operationalizing of energy & materials engineering centre of excellence
305	Busitema university	Construction of girls' bathrooms in Nagongera	0.05	Construction of girls' bathroom for Nagongera to improve sanitation
305	Busitema university	2 Computer labs with 40 computers @ Ushs2.2m	0.185	Computer labs with 40 computers for use in teaching and training
305	Busitema university	Operationalization of 6 centers of governance	0.6	Operationalization of the 6 centers of excellence
132	Education Service Commission	Construction of the Office Block	7.000	The funds will facilitate the second phase of construction of the ESC Office Block to solve the problem of office and storage space
132	Education Service Commission	Research	0.632	Funds to undertake research on existing policies and their impact in the education sector in-order to inform proper advisory function of the Commission
132	Education Service Commission	Recruitment for schools under UGIFT Program	1.600	This will facilitate the implementation of the recommendation of the report for better service delivery within the Education and sports sub-sector
302	Mbarara University	Increase Academic staff level	17.522	Fill 16.8% of vacant teaching posts of the Academic staff establishment to increase teaching staff levels from 33.2% to 50%
302	Mbarara University	Staff promotion	12.756	Promotion of pending over 97 staff to motivate and ensure retention
302	Mbarara University	Enhance staff capacity	2.500	STEM/STEL Staff Capacity Development for atleast 25 Staff to PhD Level
302	Mbarara University	Construction of the multi-purpose Faculty of Medicine block	18.000	Construction of the 14,742m ² multi-purpose Faculty of Medicine block to house all Lecture rooms, Laboratories and Offices. Estimated to cost UGX 50 079bn to be constructed in a phased manner (3 phases)
302	Mbarara University	Construction of Central Administration Block	8.000	Construction of Central Administration Block at Kihumuro Campus

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
302	Mbarara University	Design for a multipurpose Fom block	1 400	Design for a multipurpose Fom block of Faculty of Medicine and Supervision of works
302	Mbarara University	Administrative and Support staff level	27 770	Increase Administrative and Support staff level from 18.1% to 50%
302	Mbarara University	Improve the University Fleet	1 000	Improve the University Fleet with 3 New Vehicles for 1 for Vice Chancellor, 1 for Deputy Vice Chancellor and 1 for University Secretary/Accounting Officer to facilitate their transport while on official duty
302	Mbarara University	Research	2 702	Increased funding for research, innovation and technology transfer
302	Mbarara University	Completion of on-going Phase 2 works for the Faculty of Computing and Informatics	4.195	Completion of on-going Phase 2 works for the Faculty of Computing and Informatics at Kihumuro campus including Supervision consultancy
302	Mbarara University	Construction works of Multipurpose faculty of medicine	50	Construction in a phased manner
302	Mbarara University	Construction of Central Administration block Kihumuro	8	Construction in a phased manner
302	Mbarara University	Improving University fleet with 3 Vehicles	1 2	For vice chancellor, 1 for deputy vice chancellor and 1 for university secretary to facilitate their transport while on official duty.
302	Mbarara University	Renovation of old infrastructure at Mbarara Town Campus	1.822	Phased Renovation of old infrastructure at Mbarara Town Campus (2 Students' Hostels, Fom Pathology Block to meet minimum requirements as recommended by the Uganda Medical and Dental Practitioners Council (UMDPC)
302	Mbarara University	Retool Laboratories and workshops	3.385	Retool Laboratories and workshops with specialized machinery and equipment for teaching, research and innovation (including Equipping and Furnishing the new Faculty of Computing and Informatics block at Kihumuro)
302	Mbarara University	Retool ICT hardware and software	0 28	Retool ICT hardware and software for implementation of ODeL Upgrade and Repairs of Network Infrastructure- Mbarara Town and Kihumuro Main Campuses, Wireless Internet Extension at Mbarara Town Campus and Kihumuro Campuses
302	Mbarara University	Students' Living out Allowance	0 484	Increase Students' Living out Allowance from UGX 7,000 to UGX. 10,000 per day

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
302	Mbarara University	Facilitate a conducive Teaching, Learning, Research, Innovations and Environment and services	5,612	Facilitate a conducive Teaching, Learning, Research, Innovations and Environment and services (Utilities, Internet connectivity, Examination Materials, Quality Assurance processes, Security of Students and Staff, and crosscutting issues by increasing recurrent funding to support and Administration services, Gazetting of 10 University policies, Valuation of the University property
111	National Curriculum Development Centre (NCDC)	Accumulated Arrears	2 900	Related to staff entitlement s
111	National Curriculum Development Centre (NCDC)	Completion of the Review of the Advanced Level Curriculum	7 000	The review of the A Level curriculum was halted to consolidate the implementation of the O level curriculum. However, the first cohort of learners at lowersecondary will transit to Senior 5 in 2025 The Centere needs funds to complete the development of the A Level curriculum to ensure a smooth transition of learners to Senior Five.
164	National Council for Higher Education	Staff recruitment	2.000	Currently, NCHE has 56 staff members out of the approved staff establishment of 125 as per the NCHE Strategic Plan 2020/21 - 2024/25 NCHE plans to recruit 16 staff to adequately perform some of its critical mandate like compliance and monitoring of institutions as it is supposed to do.
164	National Council for Higher Education	Construction of main building	18	NCHE'S main office buildings
	Sub Total		3,442.17	
Innovation Technology Development and Transfer				
110	UIRI	Industrial and Technological Incubation	1.9	to upscale the Nakawa incubation center FY 2025/26
110	UIRI	Technology, Innovation and Value addition	0.92	to Commercialize and transfer new products such as FM radios, robots and other technological products made at Namanve
110	UIRI	Technology, Innovation and Value addition	0.74	to provide industrial trainings to university students, communities in areas of engineering and value addition
110	UIRI	Technology, Innovation and Value addition	1.33	Model Value addition with Refurbishment of selected pilot production plant and analytical laboratory physical infrastructure, replacement of obsolete production machinery for bakery, fruits and vegetables, dairy and ceramics units
110	UIRI	Research and Development	4.97	To carry out research and development activities which are key to their mandate

Vote Code	Vote Name	Intervention	Gap (UGX, Bn)	Justification
167	STI	Establishment of Uganda's Bio Sciences Park	51.69	to provide a one-stop centre for highly specialized common user facilities to support Uganda's Pathogen Economy and connect researchers as well as enhance Research and Development.
	Sub Total		61.55	
Public Sector Transformation				
122	KCCA	Solid Waste Management.	108.6	landfill at Buyala is Ushs. 45.6 Bn and decommissioning of Kitezi landfill is Ushs. 14.0 Bn, compensation of the affected persons, 48 houses erased by the waste slide (Ushs, 8.1 Bn);
122	KCCA	Physical planning of the City	9.5	to facilitate the implementation of the Kampala Physical Development Plan.
005	Ministry of Public Service	Rationalization of Government Agencies	44.424	to cover terminal benefits for affected employees
005	Ministry of Public Service	Salary Enhancement	1.96	to operationalize the National Emoluments Review Board
146	Public Service Commission	Delayed Upgrade and Roll-Out of the E-Recruitment System	3.53	to enable the PSC upgrade and roll out the E-recruitment process in all Government agencies.
	Sub Total		168.014	
Governance and Security				
001	Office of the President	Inadequate Office Accommodation for the RDCs	2.8	to enable the Office of the President construct 5 Offices each Financial Year so as to mitigate the challenge of Office accommodation of RDCs in the medium term.
001	Office of the President	Cabinet Support and Policy Development	2	to facilitate interventions of Cabinet Support and Policy Development
001	Office of the President	Facilitation for Resident District Commissioners (RDCs)	6.2	for facilitation to RDCs and that the size and nature of the District be among the factors considered for allocation.
001	Office of the President	funding for the Project Management Team of the Intelligent Transport Monitoring System	3.5	for activities of the Project Monitoring Team during implementation of the Intelligent Transport Monitoring System to reduce crime and improve security
001	Office of the President	Commercialization of the Sericulture Project	23.57	to fund the interventions under Commercialization of Sericulture
001	Office of the President	Karamoja Peace and Technology University	30	For skilling and equipping disarmed Karachuna in Karamoja Region
002	State House	Presidential Donations	30	to facilitate the fulfillment of the Presidential Donations.
002	State House	Retooling State House	6	to facilitate the retooling of State House.
004	Ministry of	Shortfalls in Food Stuff	89.8	to accommodate an additional 10,000 personnel currently in

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
004	Ministry of Defence	Maintenance of Equipment and Aircrafts	71.2	for equipment maintenance
004	Ministry of Defence	Maintenance of Equipment and Aircrafts	27.5	for the maintenance of aircraft
004	Ministry of Defence	Medical Equipment	55.1	for equipment in various health facilities, Services, Divisions, and Formations
004	Ministry of Defence	Land Compensation Bill	201.1	to compensate landowners owed by UPDF during the FY 2025/26
004	Ministry of Defence	Capitalization of Uganda Air Cargo	381.1	to enhance UACC over the medium term beginning in FY 2025/26
004	Ministry of Defence	Pensions and Gratuity	126.4	As statutory expenditure to the Ministry
004	Ministry of Defence	NEC Operations	6.1	to support Research and Development (R&D) under Luwero Industries and to cover operational shortfalls at Headquarters
004	Ministry of Defence	Election Security	138.4	to prepare for securing the Country during the 2026 General Elections
009	Ministry of Internal Affairs	Community Service	4,514	to enhance its presence in all magisterial areas at the district level.
009	Ministry of Internal Affairs	Internal Security, Coordination and Advisory Services	11 722	to effectively enhance the coordination of various security organs and institutions
009	Ministry of Internal Affairs	Regulation of Commercial Explosives	13 39	to effectively oversee the explosives industry, in light of the new mandates introduced in the recently passed legislation
009	Ministry of Internal Affairs	Trafficking in Persons System	0 2	to initiate the Online Tracking System for Trafficking in Persons as the Ministry develops a project to implement a fully automated system linked with other government agencies
009	Ministry of Internal Affairs	Ministry Restructuring	3,515	to cater for full implementation of the Ministry's staff structure
009	Ministry of Internal Affairs	Reception Centers for rescued trafficked persons	0 2	to initiate the creation of reception centers for trafficked individuals
009	Ministry of Internal Affairs	Amnesty Commission	4	To operationalise the National Transition Justice Policy
120	National Citizenship and Immigration Control (NCIC)	Naturalization Clinics	0.38	To support ongoing sensitization and digitization efforts for manual certificates
120	NCIC	Porousness of Borders	4 2	For the recruitment be undertaken over the medium term starting in FY 2025/26.

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
120	NCIC	Transport and logistics equipment	2 91	To enhance inspections, border patrols, and routine activities surveillance.
120	NCIC	Land acquisition, construction and infrastructure development: Passport Upgrade and Procurement	1 552	For fencing the land acquired in Lira City.
120	NCIC	Passport Upgrade and Procurement	11 016	To cater for the anticipated need for passports which stands at 400,000
144	Uganda Police Force	CCTV Project	30	For periodic maintenance over the medium term, commencing in FY 2025/26
144	Uganda Police Force	Crime Management	21 978	To enhance its capacity and reduce the remand prison population
144	Uganda Police Force	Crime Intelligence	6	To support crime intelligence during FY 2025/26.
144	Uganda Police Force	Traffic and Road Safety	8 6	For the procurement of transport equipment and the installation of an IOV inspection lane and certification center
144	Uganda Police Force	Traffic and Road Safety	18	To procure 10 mobile inspection stations for IOV.
144	Uganda Police Force	Transport Equipment:	19 47	To purchase transport equipment across all districts in FY 2025/26, with the remaining funds planned for the medium term
144	Uganda Police Force	Police Wage Bill	24 514	To recruit on a replacement basis, as it is budget neutral
144	Uganda Police Force	Canine Unit	2 259	To expand operations to 36 additional districts as planned.
144	Uganda Police Force	General Elections Budget	362	In preparation for the 2026 general Elections
145	Uganda Prisons	Wage Bill:	22 26	the enhanced pay of UGX 22.26 billion in the Prison force be maintained in the FY 2025/26 budget.
145	Uganda Prisons	Re-location of Prisons Headquarters	43 56	UPS utilize its land in Luzira to initiate the construction of its headquarters over the medium term
145	Uganda Prisons	Prisoners feeding	84 988	for prisoners feeding
145	Uganda Prisons	Production of Prisoners to Court	6 104	To deliver prisoners to court in a timely manner
145	Uganda Prisons	Prisons Health Infrastructure	5	The committee recommends an additional UGX 5 billion be provided during the FY 2025/26 and the balance of UGX 11 593 billion be provided over the medium term to establish 12 sickbays to implement the construction of 50 prisoners' wards strategy in existing prisons
145	Uganda Prisons	Congestion Management	3 786	An additional UGX 0.659 billion be provided under the wage bill of DGAL for FY 2025/26 budget to fill in the 17 vacant positions
135	Directorate of Government	Wage Bill	0 659	

Vote Code	Vote Name	Intervention	Gap (UGX, Bn)	Justification
	Analytical Laboratory			
135	Directorate of Government Analytical Laboratory	Construction of the National DNA databank	9.3	For the ongoing construction of the DNA Data Bank in the FY 2025/26
135	Directorate of Government Analytical Laboratory	Operationalization of DGAL regional laboratories	1	To construct a Regional Forensic Laboratory in Homa and operationalize the regional forensic labs over the medium term.
135	Directorate of Government Analytical Laboratory	Acquisition of modern scientific equipment	11,081	To provide independent scientific forensic and analytical services, aiding administration of justice, safeguard public health and safety of the environment during the FY 2025/26.
135	Directorate of Government Analytical Laboratory	Acquisition of Motor Vehicles	0 973	For the procurement of four vehicles for the Regional Forensic Laboratories during the fiscal year 2025/26.
137	National Identification and Registration Authority (NIRA)	Wage Bill	7 901	Aimed at supporting the marriage registration and the approved staffing structure.
137	NIRA	Mass enrollment and renewal of NIDs	218.85	to enable NIRA to complete the Mass enrollment exercise
137	NIRA	Identification and issuance of National ID cards	1.7	To continue with the identification services
137	NIRA	Civil Registration Services	12 316	for civil registration over the medium term
137	NIRA	National Identification Register	0 8	To integrate the NSIS with the Ministry of Health systems.
137	NIRA	Payment of Arrears	5	Repayment of the UGX 5 billion owed to Muelbauer to prevent litigation expenses.
112	Directorate of Ethics and Integrity	Retooling	1.435	To facilitate the retooling of the Directorate of Ethics and Integrity
158	Internal Security Organization (ISO)	Facilitation to Internal Intelligence Collection	42.9	to enable Internal Security Organisation enhance recruitment of agents to avert the increasing threats of terrorism, corruption, cybercrime, livestock raids and negative foreign influence in order to strengthen the foundation of security in the Kampala

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
				Metropolitan area and hotspots countrywide for wider coverage
158	Internal Security Organization (ISO)	Enhancement of Technical Infrastructure	26.67	To enable the Internal Security Organization enhance its capacity to operate the technical equipment.
158	Internal Security Organization (ISO)	Construction of the Institute for Security and Strategic Studies	22.964	To enable Internal Security Organization construct the Institute of Security and Strategic Studies
158	Internal Security Organization (ISO)	Foreign Intelligence Management	22.824	To enable the External Security Organization efficiently and effectively manage classified sources of External Intelligence Collection, maintain foreign diplomatic stations, foreign strategic areas of interest and field stations
158	Internal Security Organization (ISO)	Retooling	29.184	To enable ESO acquire the modern technical and transport equipment as well as classified assorted assets.
158	Internal Security Organization (ISO)	Construction of ESO Headquarters	31.324	To kick-start the construction of External Security Organization Headquarters.
021	Ministry of East African Affairs (MEACA)	Funding for Uganda's EAC contributions	22	UGX 22 billion be reinstated on MEACA's budget to enable Uganda meet it's EAC contributions for FY 2025/26
021	MEACA	Payment of EAC Gratuity and pension arrears	1.774	so that beneficiaries receive their pension
131	Office of the Auditor General (OAG)	Shortfall in Non-wage Recurrent Budget following a huge budget cut	32.829	To reinstate in the MTEF for FY 2025/26, thereby reverting to the audit plan of 3,002 audits
131	OAG	Fulfillment of Constitutional mandate	81.598	To fully execute its wide Constitutional mandate of independently auditing and reporting on all public accounts of Uganda
007	Ministry of Justice and Constitutional Affairs	Completion of the JLOS House	63.9	To enable the Ministry complete construction of JLOS House
007	Ministry of Justice and Constitutional Affairs	Construction of African Humanitarian Agency-offices and residential houses	180	To enable the Ministry start construction of AHA project to fulfill the commitment made by government

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
007	Ministry of Justice and Constitutional Affairs	Defending cases in international courts and international engagements	16.3	To enable the Ministry effectively represent Government in cases against it
007	Ministry of Justice and Constitutional Affairs	Establishment of Regional Offices	8.3	To enable the Ministry establish additional Regional offices across the country.
007	Ministry of Justice and Constitutional Affairs	Payment of the outstanding reviewed cattle compensation in Northern Uganda	100	To cater for the remaining claimants
007	Ministry of Justice and Constitutional Affairs	Court Awards Arrears	37.002	Government prioritizes payments of Court Awards and Court Arrears to reduce the principal amounts that attract interest
103	Inspectorate of Government	Digitalization and Digital Transformation of the Inspectorate of Government	3.4	To kick start the process of developing the digitalization and digital transformation
103	Inspectorate of Government	Completion of the IG Head Office Building Project	22.535	be provided to the development budget of the IG in the FY 2025/26 to complete the construction of the Head Office by June 2026.
103	Inspectorate of Government	Funding gaps resulting from closure of programmes supported by the development partners	9.674	To meet the funding gap created by the closure of the two projects.
103	Inspectorate of Government	Additional Wage for recruitment of critical Staff	8.98	to cover both wage and non-wage components
103	Inspectorate of Government	To procure vehicles.	4.4	Replacement of the old fleet of vehicles
102	Electoral Commission	Funding of phase III of the 2025-26 general elections road map	450.17	To meet its statutory deadlines
102	Electoral Commission	Administrative units' elections, 2026	58.134	to facilitate the effective organization and conduct of the elections for administrative units and women councils
102	Electoral Commission	Construction of EC headquarters at Lubowa	26.2	enable the Commission commence construction of its headquarters

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
102	Electoral Commission	Wage enhancement	10,468	for outstanding wage be provided in two installments across the next two financial years of 2025/26 and 2026/27
102	Electoral Commission	National Consultative Forum (NCF)	2.85	to enable the Forum conduct its political activities.
102	Electoral Commission	Conduct of By-Elections	14.3	to enable the Commission conduct by-elections as mandated.
102	Electoral Commission	Operationalization of offices in the ten (10) new cities and Terego District	7.29	to operationalize offices in ten new Cities and Terego District during FY 2023/24.
106	Uganda Human Rights Commission (UHRC)	Civic readiness and human rights observance during the 2026 general election and beyond	24,053	to undertake countrywide Civic and Values education and sensitization on protection and promotion of human rights as the country prepares itself for general election in 2026.
106	UHRC	Salary Enhancement of Staff	19.59	to enhance staff salary to a similar level of its counterparts in sister institutions
106	UHRC	Transport equipment	3.38	to acquire transport equipment to help it execute its mandate
006	Ministry of Foreign Affairs	Wage Shortfall	0.489	Funds are required to cover wages for 9 newly appointed staff and to support the promotion of 69 staff
006	Ministry of Foreign Affairs	Gratuity	1,273	Funds are required to pay gratuity for 105 contract staff and 8 staff members due for mandatory retirement
006	Ministry of Foreign Affairs	Travel Abroad	3,771	Funds required to support the Ministry's core functions of the Ministry
006	Ministry of Foreign Affairs	Non-Aligned Movement (NAM)	2	Funds are required to support post-NAM activities
006	Ministry of Foreign Affairs	Non-Aligned Movement (NAM)	6.78	Funds are required to support the midterm Ministerial meeting of the 19th Non-Aligned Movement (NAM) Summit
006	Ministry of Foreign Affairs	Annual Subscription to International Organisations	25.56	Funds are required to cover the annual membership fees for the international organizations that Uganda subscribes to
502	Uganda High Commission in London, United Kingdom	Economic and Commercial Diplomacy (ECD)	4.75	Funds are required to support the implementation of ECD activities, specifically in the areas of trade and tourism.
504	Uganda High Commission in New Delhi, India	Economic and Commercial Diplomacy (ECD)	4	Funds are required to support the implementation of ECD activities, specifically in the areas of FDI and resource mobilisation
510	Uganda Embassy in Washington, United States	Economic and Commercial Diplomacy (ECD)	4	Funds are required to support the implementation of ECD activities, specifically in the areas of tourism and resource mobilisation.

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
513	Uganda Embassy in Beijing, China	Economic and Commercial Diplomacy (ECD)	3.7	Funds are required to support the implementation of ECD activities, specifically in the areas of FDI and trade.
522	Uganda Embassy in Paris, France	Economic and Commercial Diplomacy (ECD)	3	Funds are required to support the implementation of ECD activities, specifically in the areas of FDI and tourism.
528	Uganda Embassy in Abu Dhabi, U A E	Economic and Commercial Diplomacy (ECD)	4.8	Funds are required to support the implementation of ECD activities, specifically in the areas of FDI and trade.
530	Uganda Consulate in Guangzhou, China	Economic and Commercial Diplomacy (ECD)	2.5	Funds are required to support the implementation of ECD activities, specifically in the areas of FDI and trade.
531	Uganda Embassy in Ankara, Turkey	Economic and Commercial Diplomacy (ECD)	3	Funds are required to support the implementation of ECD activities, specifically in the areas of FDI, STI and trade.
533	Uganda Embassy in Kuala Lumpur, Malaysia	Economic and Commercial Diplomacy (ECD)	4.3	Funds are required to support the implementation of ECD activities, specifically in the areas of FDI, STI and trade.
534	Mombasa	Economic and Commercial Diplomacy (ECD)	3.5	Funds are required to support the implementation of ECD activities, specifically in the areas of tourism.
535	Uganda Embassy in Algiers, Algeria	Economic and Commercial Diplomacy (ECD)	2.5	Funds are required to support the implementation of ECD activities, specifically in the areas of STI and trade.
536	Uganda Embassy in Doha, Qatar	Economic and Commercial Diplomacy (ECD)	3	Funds are required to support the implementation of ECD activities, specifically in the areas of FDI and trade.
509	Uganda High Commission in Kigali	Official Residence	5.5	Funds are required for the purchase of an official residence.
504	Uganda High Commission in New Delhi, India	Chancery	9	Funds are required for the construction of a Chancery building.
520	Uganda Embassy in Kinshasa, DRC	Property and Rental tax	0.195	Funds are required to cover property and rental taxes for Uganda House.
505	Uganda High Commission in Nairobi, Kenya	Restoration of Uganda house	0.949	Funds are required to support the restoration of Uganda House.

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
511	Uganda Embassy in Cairo, Egypt	Purchase of Land	8.784	Funds are required for the purchase of land to initiate the construction of the Chancery building, Official Residence, and Staff Apartments in the New Administrative Capital
504	Uganda High Commission in New Delhi, India	Representation Car	0.45	Funds are required for the purchase of an official representation vehicle for the Head of Mission
505	Uganda High Commission in Nairobi, Kenya	2 Station wagons	0.36	Funds are required for the purchase of two station wagons
505	Uganda High Commission in Nairobi, Kenya	Utility Vehicle	0.17	Funds are required for the purchase of a utility vehicle
509	Uganda High Commission in Kigali	Utility Vehicle	0.25	Funds are required for the purchase of a utility vehicle
503	Uganda High Commission in Ottawa, Canada	Utility Vehicle	0.2	Funds are required for the purchase of a utility vehicle
536	Uganda Embassy in Doha, Qatar	Utility Vehicle	0.23	Funds are required for the purchase of a utility vehicle
508	Uganda High Commission in Pretoria, South Africa	Vehicle for Deputy Head of Mission	0.39	Funds are required for the purchase of a vehicle for the Deputy Head of Mission
515	Uganda Embassy in Tokyo, Japan	Utility Vehicle	0.2	Funds are required for the purchase of a utility vehicle
533	Uganda Embassy in Kuala Lumpur, Malaysia	Representation Car	0.35	Funds are required for the purchase of an official representation vehicle for the Head of Mission
532	Uganda Embassy in Mogadishu, Somalia	Security Guards	0.154	Funds are required to deploy additional security guards to safeguard the Mission premises and Consular Office
532	Uganda Embassy in Mogadishu, Somalia	Security infrastructure	0.25	Funds are required to purchase security boom gates to enhance the safety and security measures at the Mission premises and Consular Office
526	Uganda Embassy in Canberra, Australia	Salary increment	0.066	Funds are required to support salary increments for locally recruited staff.

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
536	Uganda Embassy in Doha, Qatar	Salary increment	0.1	Funds are required to support salary increments for locally recruited staff
508	Uganda High Commission in Pretoria, South Africa	Salary increment	0.88	Funds are required to support salary increments for locally recruited staff.
509	Uganda High Commission in Kigali	Medical insurance	0 055	Funds are required to provide medical insurance for locally recruited staff
520	Uganda Embassy in Kinshasa, DRC	Chancery and Uganda house	0 418	Funds are required for the maintenance of the Chancery and Uganda House
508	Uganda High Commission in Pretoria, South Africa	Furniture and fittings	0.086	Funds are required for the purchase of furniture and fittings
505	Uganda High Commission in Nairobi, Kenya	Furniture and ICT equipment	0.25	Funds are required for the purchase of furniture and ICT equipment
536	Uganda Embassy in Doha, Qatar	Furniture and ICT equipment	0 135	Funds are required for the purchase of furniture and ICT equipment
515	Uganda Embassy in Tokyo, Japan	Furniture and fittings	0.05	Funds are required for the purchase of furniture and fittings
503	Uganda High Commission in Ottawa, Canada	Furniture	0 5	Funds are required to purchase furniture for the Chancery.
526	Uganda Embassy in Canberra, Australia	Recalls and postings	0 424	Funds are required to facilitate the recall and posting of home-based staff.
536	Uganda Embassy in Doha, Qatar	Recalls and postings	0 15	Funds are required to facilitate the recall and posting of home-based staff
505	Uganda High Commission in Nairobi, Kenya	Rent	0.11	Funds are required to cover rent for diplomatic staff
514	Uganda Embassy in Geneva, Switzerland	Rent	0 262	Funds required to cover rent for Chancery, Official Residence and staff residence
512	Uganda Embassy in Addis Ababa, Ethiopia	Rent	0 57	Funds required to cover for rent for Chancery, and staff residence

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
536	Uganda Embassy in Doha, Qatar	Rent	0.1	Funds are required to cover rent for the Chancery, Official Residence, and staff residences
515	Uganda Embassy in Tokyo, Japan	Rent	0.772	Funds required to cover rent for Chancery
507	Uganda High Commission in Abuja, Nigeria	Rent	0.088	Funds required to cover rent for Chancery
504	Uganda High Commission in New Delhi, India	Rent	0.838	Funds are required to cover rent for the Chancery, Official Residence, and staff residences
514	Uganda Embassy in Geneva, Switzerland	Utilities	0.668	Funds are required to cover utility expenses
536	Uganda Embassy in Doha, Qatar	Utilities	0.2	Funds are required to cover utility expenses
504	Uganda High Commission in New Delhi, India	Utilities	0.073	Funds are required to cover utility expenses
504	Uganda High Commission in New Delhi, India	Repatriation of distressed Ugandans	1	Funds are required to facilitate the repatriation of distressed Ugandans
516	Uganda Embassy in Riyadh, Saudi Arabia	Repatriation of distressed Ugandans	1	Funds are required to facilitate the repatriation of distressed Ugandans
528	Uganda Embassy in Abu Dhabi, U.A.E	Repatriation of distressed Ugandans	1	Funds are required to facilitate the repatriation of distressed Ugandans
505	Uganda High Commission in Nairobi, Kenya	Travel Abroad	0.5	Funds are required to support the Mission's core functions.
512	Uganda Embassy in Addis Ababa, Ethiopia	Travel Abroad	0.5	Funds are required to support the Mission's core functions
514	Uganda Embassy in Geneva, Switzerland	Travel Abroad	0.5	Funds are required to support the Mission's core functions.
502	Uganda High Commission in London, United	Travel Abroad	0.5	Funds are required to support the Mission's core functions

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
	Kingdom			
508	Uganda High Commission in Pretoria, South Africa	Travel Abroad	0.5	Funds are required to support the Mission's core functions
507	Uganda High Commission in Abuja, Nigeria	Travel Abroad	0.5	Funds are required to support the Mission's core functions.
526	Uganda Embassy in Canberra, Australia	Travel Abroad	0.5	Funds are required to support the Mission's core functions
520	Uganda Embassy in Kinshasa, DRC	Travel Abroad	0.5	Funds are required to support the Mission's core functions.
533	Uganda Embassy in Kuala Lumpur, Malaysia	Travel Abroad	0.5	Funds are required to support the Mission's core functions
535	Uganda Embassy in Algiers, Algeria	Travel Abroad	0.5	Funds are required to support the Mission's core functions.
506	Uganda High Commission in Dar es Salaam	Travel Abroad	0.5	Funds are required to support the Mission's core functions
510	Uganda Embassy in Washington, United States	Travel Abroad	0.5	Funds are required to support the Mission's core functions.
518	Uganda Embassy in Brussels, Belgium	Travel Abroad	0.5	Funds are required to support the Mission's core functions.
519	Uganda Embassy in Rome, Italy	Travel Abroad	0.5	Funds are required to support the Mission's core functions.
523	Uganda Embassy in Berlin, Belgium	Travel Abroad	0.5	Funds are required to support the Mission's core functions
520	Uganda Embassy in Kinshasa, DRC	Risk allowances	0.354	Funds are required to provide risk allowances for Mission staff
506	Uganda High Commission in Arusha	Uganda Consulate in Arusha	1.018	Funds are required to cover the operational expenses of the Consulate in Arusha.

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
	Dar es Salaam			
506	Uganda Commission in Dar es Salaam	Chancery building	3 4	Funds are required to complete the construction of the Chancery in Dodoma within the stipulated contract period
119	URSB	Establishment and Implementation of Directorate of Copyright and Neighboring Rights Construction of the Archival Center	3.42	to Establishing and Implementing of Directorate of Copyright and Neighboring Rights
			15 8	for the Construction of the archival center
	Sub total		3,724.5	
REGIONAL BALANCED DEVELOPMENT				
003	Office of the Prime Minister (OPM)	Northern Uganda Portfolio	35	to facilitate the operationalization of the Northern Uganda Development Plan so as to expedite the implementation of livelihood support programmes for the war affected communities in Northern Uganda.
003	Office of the Prime Minister (OPM)	Karamoja Affairs Portfolio	20	to enhance the critical interventions for economic empowerment of the vulnerable communities in Karamoja SubRegion
003	Office of the Prime Minister (OPM)	Luwero Triangle - Rwenzori Affairs Portfolio	22.7	to facilitate economic empowerment of the vulnerable communities in Luwero-Rwenzori Sub-Region.
003	Office of the Prime Minister (OPM)	Busoga Affairs Portfolio	20	to facilitate economic empowerment of the vulnerable communities in Teso Sub-Region through promoting agricultural production and productivity
				to facilitate economic empowerment of the vulnerable communities in Bunyoro Sub-Region through assessment of Government Programs and promoting agricultural production and productivity
003	Office of the Prime Minister (OPM)	Bunyoro Affairs Portfolio	20.2	as a subvention to Uganda Red Cross Society in FY 2025/26 to strengthen and sustain an efficient Community Based Disaster Preparedness and Response mechanism.
003	Office of the Prime Minister (OPM)	Strengthening existing disaster response capacities in Uganda	30.258	

Vote Code	Vote Name	Intervention	Gap (UGX, Bn)	Justification
003	Office of the Prime Minister (OPM)	Fast tracking the realization of Government commitments towards the Sustainable Development Goals (SDGs)	2.5	1.0 Bn. be reallocated from Item 263402 of Vote 001 – Office of the President, to Vote 003 – Office of the Prime Minister, Ush 1.5 Bn be provided for the SDG Secretariat to facilitate effective coordination of the SDGs at National and Local Government level so as to fast track the realization of Government commitments towards the Sustainable Development Goals
124	Equal Opportunities Commission(EOC)	Scale up the implementation of Gender and Equity Planning and Budgeting for Both Central Government and Local Governments	6	Strengthen the online Information Management System for Gender and Equity, Incorporate gender and equity issue in the system for the implementation of PDM, Scale up deepen the compliance processes such as engagements with duty bearers, i.e. MDAs, LGs and LLGs
124	Equal Opportunities Commission(EOC)	Access to Social justice	3	Support the Commission in handling cases of backlog, scaling up regional circuits and conduct expeditious investigation
124	Equal Opportunities Commission(EOC)	Special programme for integrating ethnic minorities in the national development process	3	These ethnic groups have suffered from exclusion, marginalisation and discrimination which has affected their ability to participate and benefit from existing development programmes
124	Equal Opportunities Commission(EOC)	Scaling up the implementation of Gender and Equity Planning and Budgeting in Karamoja Sub Region	1.5	An affirmative action on Karamoja Subregion
Sub total			164.158	
DEVELOPMENT PLAN IMPLEMENTATION				
		Budget enhancement for the Offices of the Prime Minister, Deputy Prime Ministers, Government Chief Whip and Minister of General Duties		
003	Office of the Prime Minister (OPM)	Development of Electronic M&E System for Tracking NDP IV Programmes and Parish Development Model	12	to facilitate coordination, monitoring and reporting frameworks and systems
003	Office of the Prime Minister (OPM)		5	to facilitate budget enhancement for Strengthening Government Wide Coordination, Monitoring and Evaluation.

Vote Code	Vote Name	Intervention	Gap (UGX, Bn)	Justification
003	Office of the Prime Minister (OPM)	Fast tracking the realization of Government commitments towards the Sustainable Development Goals (SDGs)	2.5	Ushs. 1.0 Bn. be re-allocated from Item 263402 of Vote 001 - Office of the President, to Vote 003 - Office of the Prime Minister Ush 1.5 Bn be provided for the SDG Secretariat to facilitate effective coordination of the SDGs at National and Local Government level
	Sub total		19.5	
ADMINISTRATION OF JUSTICE				
007	Judiciary	Budget shortfall	72.225	to restore the Judiciary's budget to the current operating level.
007	Judiciary	renovation of dilapidated court buildings	1 714	for the renovation of dilapidated court buildings across the country
007	Judiciary	construction of Courts	2 088	to undertake the construction of Courts and bring judicial services near to the people
007	Judiciary	Retooling of courts	4.583	to procure transport equipment and boats to improve dispensation of justice and access to justice in island areas.
007	Judiciary	Court Sessions/ timely disposal of cases	50.153	to organize more court sessions
311	Law Development Centre (LDC)	Completion of construction of LDC Multi storied building	64.75	raise internally generated revenue from the current Ugx 15Billion (fifteen billion) to over UGX 30Billion
311	Law Development Centre (LDC)	Inadequate Wage	1.38	to embark on recruitment of 11 assistant heads of subject to mitigate limited teaching staff
311	Law Development Centre (LDC)	Migrating the student information system form AIMS to ACADEMIA Student Information system	0.321	to align with LDC's business processes and workflows
		Court Award	0.65	to enable LDC to clear the debt to avoid accumulation of interest costs
133	Directorate of Public Prosecution (DPP)	Staffing	8.62	to the ODDP across two financial years of 2023/24 and 2024/25 to facilitate the ODDP to recruit and promote staff with the aim of increasing the scope of criminal prosecution services across the country
133	Directorate of Public Prosecution (DPP)	Construction of office and residential premises.	10	to the ODDP during FY 2025/26 to construct their own up-country offices and residential premises.
133	Directorate of Public	Computerization through rolling out of Prosecution	10	to automate and computerize its prosecution system with the aim of improving quality of service delivery

Vote Code	Vote Name	Intervention	Gap (UGX, Bn)	Justification
	Prosecution (DPP)	Case Management Systems (PROCAMIS)		
133	Directorate of Public Prosecution (DPP)	Security	1	to cater for security at all its field offices
133	Directorate of Public Prosecution (DPP)	Witness preparation and protection	5	to enhance witness protection and preparation which will go a long way to complement the judicial system of Uganda
133	Directorate of Public Prosecution (DPP)	Transport Equipment	7.5	to procure transport equipment
148	Judicial Service Commission (JSC)	Development Budget	3.5	provision to the JSC during the FY 2025/26 to development component
148	Judicial Service Commission (JSC)	Wage	0.73	As provision for the wage component
148	Judicial Service Commission (JSC)	Operationalization of regional offices	1.3	As provision for operationalize its regional offices
148	Judicial Service Commission (JSC)	Furniture and ICT equipment	1.45	to procure furniture and ICT equipment in order provide its staff with a conducive working environment
Sub total			246.964	
LEGISLATION OVERSIGHT AND REPRESENTATION				
104	Parliamentary Commission	Budget shortfall	145	to restore the Parliamentary Commission's budget to the current operating level
		Non-wage recurrent shortfall	100.401	for legislative, oversight and representation functions of which Ushs 27,946 billion will be allocated to cater for the on-going works of the new Chamber, Ushs 10 billion for architectural design of the office block on Parliamentary Avenue, 25.8bn for acquisition of light vehicles for political offices and 28 Seater vans for the pool transport to be largely used for the Committee oversight activities and 10.769bn for acquisition of office equipment
		Development Budget Shortfall	78.694	provided in the FY 2025/26 to the Commission to upgrade its ICT infrastructure and also roll out the e-Parliament Project
		ICT hardware infrastructure	12.12	

Vote Code	Vote Name	Intervention	Gap (UGX, BN)	Justification
SUSTAINABLE EXTRACTIVES INDUSTRY DEVELOPMENT				
	Sub total		336.215	
017	Ministry of Energy and Mineral Development	Underfunding of the Minerals Subsector	3.565	outstanding payment to the contractor under Airborne Geophysical and Aerial Survey of Karamoja
017	Ministry of Energy and Mineral Development	Capitalisation of the Uganda National Mining Company	4.60	take up the company's stake in key strategic mining operations as prescribed by the Mining and Minerals Act Cap. 159
139	Petroleum Authority of Uganda	Underfunding of the Petroleum Authority of Uganda	49.6	to enable the Petroleum Authority implement the ongoing projects and thus effectively execute its regulatory mandate in the oil and gas sector
139	Petroleum Authority of Uganda	PAU Shortfall on wage and outstanding Social Security Contributions	4.2	Restatement of wage cut in FY2024/25 and accrued statutory deductions(NSSF)
	Sub total		61.965	
	Grand Total		13,925.68	

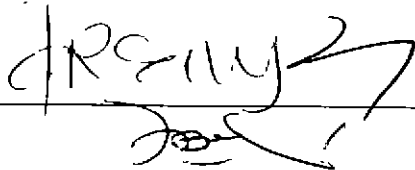

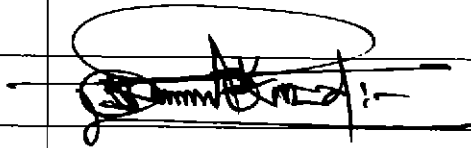
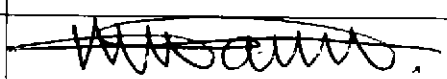
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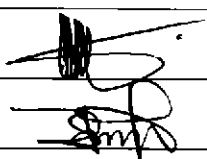
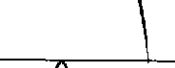
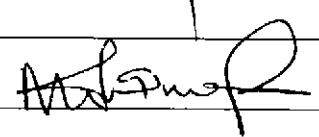

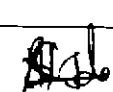
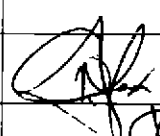
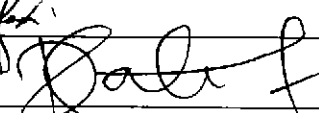

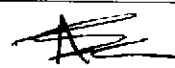
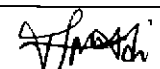
Rt. Hon Speaker, in accordance with Section 9(8) of the PFM Act 2015 and Rule 145 of the Rules of Procedure of Parliament; the Committee recommends that, the proposed National Budget framework Paper of FY2025/26 -FY2029/30 be approved by Parliament with amendments as per the Committee's recommendations detailed in Annex 1, 2 and 3.

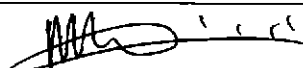
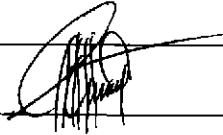
I beg to Report

**MEMBERS OF THE COMMITTEE ON BUDGET ENDORSING THE REPORT
ON THE BUDGET FRAMEWORK PAPER FOR FINANCIAL YEARS 2025/26 -
2029/30**

No.	Name	SIGNATURE
1.	Hon. Opolot Patrick Isiagi, Chairperson Budget	
2.	Hon. Achia Remigio, Deputy C/P Budget	
3.	Hon. Aleper Moses	
4.	Hon. Nyakikongoro Rosemary	
5.	Hon. Magogo Moses Hassim	
6.	Hon. Kabanda David	
7.	Hon. Okwir Samuel Odwee	
8.	Hon. Nayebele Sylvia	
9.	Hon. Tumwesigye Josephat	
10.	Hon. Ariko Herbert Edmund	
11.	Hon. Atim Agnes Apea	
12.	Hon. Katalihwa Donald Byabazaire	
13.	Hon. Bagiire Aggrey Henry	
14.	Hon. Bwiire Sanon Nadeeba	
15.	Hon. Keefa Kiwanuka	
16.	Hon. Ochai Maximus	
17.	Hon. Silwany Solomon	
18.	Hon. Orone Derrick	

19.	Hon. Ruhunda Alex	
20.	Hon. Isabirye Iddi	
21.	Hon. Osoru Morine	
22.	Hon. Katusiime Annet Mugisha	
23.	Hon. Ssemwanga Gyaviira	
24.	Hon. Lokii John Baptist	
25.	Hon. Ssentaayi Muhammad	
26.	Hon. Teira John	
27.	Hon. Nakut Faith Loru	
28.	Hon. Mwine Mpaka	
29.	Hon. Namukuta Brenda	
30.	Hon. Niringiyimana James R. Kaberuka	
31.	Hon. Ndamira Catherine	
32.	Hon. Ngompek Linos	
33.	Hon. Kateshumbwa Dickson	
34.	Hon. Kanushu Laura	
35.	Hon. Opolot Fred	
36.	Hon. Odoi Bernard Onen Mutusa	
37.	Hon. Agasha Juliet Bashiisha	
38.	Hon. Bukenya Michael Iga	
39.	Hon. Twalla Fadil	
40.	Hon. Omara Paul	
41.	Hon. Niwagaba Wilfred	
42.	Hon. Kangwagye Stephen Rwakanuma	

43.	Hon. Nyangweso Dennis	
44.	Hon. Kankunda Amos Kibwika	
45.	Hon. Arnaitwe Rwakajara	
46.	Hon. Aciro Paska Menya	
47.	Hon. Ojara Martin Mapenduzi	
48.	Hon. Musa Noah	
49.	Hon. Masaba Karim	
50.	Hon. Nambeshe John Baptist	
51.	Hon. Mpuuga Mathias	
52.	Hon. Ssemujju Ibrahim Nganda	
53.	Hon. Nsibambi Yusuf	
54.	Hon. Ekanya Geoffrey	
55.	Hon. Akol Anthony	
56.	Hon. Lulume Michael Bayiga	
57.	Hon. Akora Maxwell	
58.	Hon. Okot Santa	
59.	Hon. Matsiko Henry (Maj Gen)	

ANNEX 1:
SECTORAL COMMITTEE OBSERVATIONS AND RECOMMENDATIONS BY
PROGRAMME

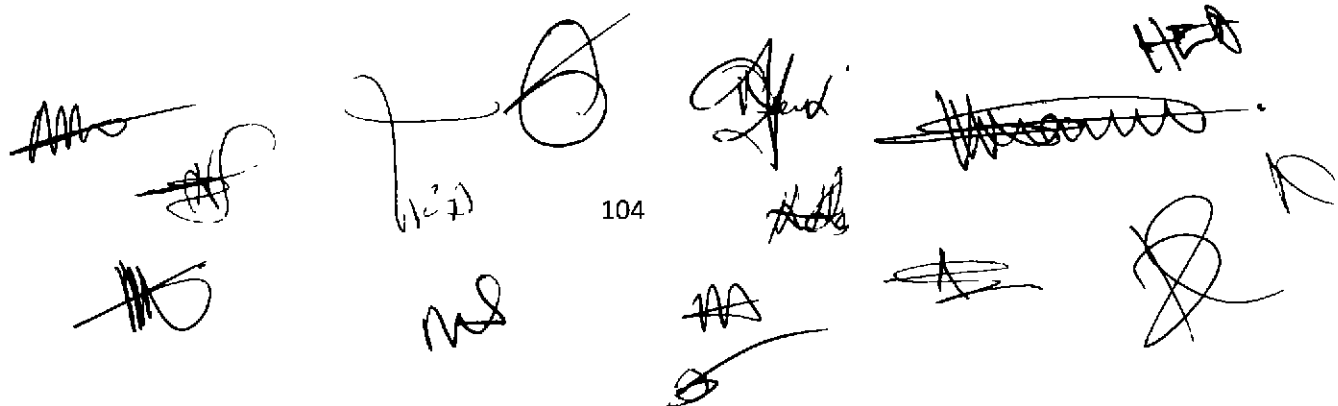
AGRO-INDUSTRIALISATION

**VOTE 010: MINISTRY OF AGRICULTURE, ANIMAL INDUSTRY &
FISHERIES**

Water for Agricultural Production

The Committee notes the prevalence of unstable weather patterns, which is detrimental to the stability of farming seasons in the country. Uganda is increasingly facing a major challenge of prolonged droughts due to climatic change and variability and it is predicted that the country will be water stressed by 2025 (UBOS, 2022). In this regard, the mitigating factor for continuous production to ensure food security is through irrigation. However, Government efforts have not been sufficient due to inadequate funding and in some cases, they have not been able to perform to the expectations. A case in point is the UGIFT program which requires 25% co-financing which has proven to be unaffordable to beneficiaries. In addition, the cost of this program is often inflated rendering the 25% co-financing unaffordable to farmers.

The Committee observed that in FY 2025/26, the Agro-Industrialization Program has a funding gap of Ugx 65 billion for construction of valley tanks/dams for livestock watering and irrigation (10,000-30,000m³) and Ugx 57.4 billion for establishing micro-irrigation systems for farmer groups.

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The Committee recommends that:

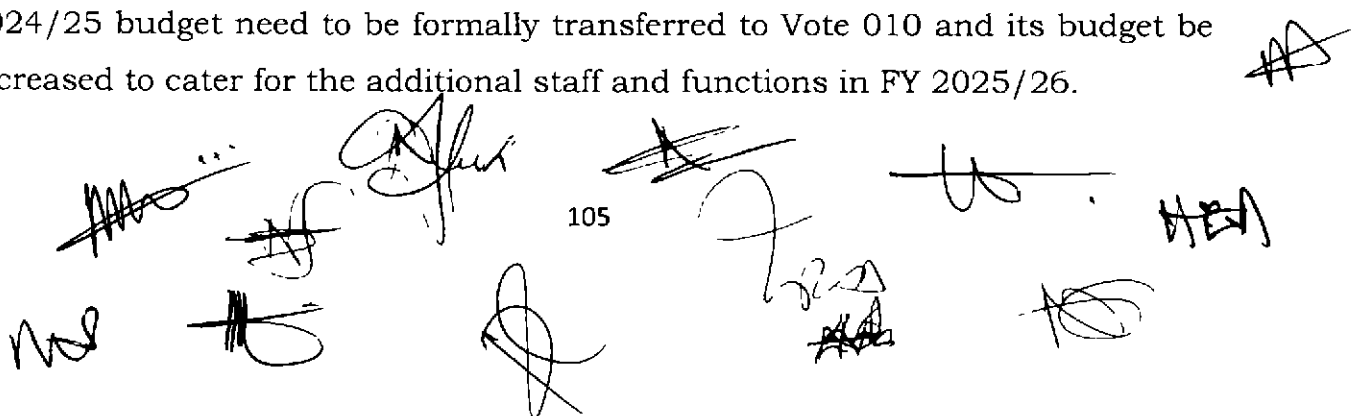
- **Government should revise the co-financing requirement of beneficiaries under UGIFT to at most 10%, to increase the uptake of the micro-scale irrigation systems among farmers.**
- **The funding gap of Ugx 122.4 billion be met towards construction of valley tanks/dams for livestock watering and irrigation (10,000-30,000m³), establishing micro-irrigation systems for farmer groups and de-silting old valley dams that are spread across the country.**

Rationalization of Program Agencies

The Committee notes that in November 2024, Parliament passed resolutions to rationalize 4 program agencies namely; NAADS, DDA, CDO and UCDA. Government had assured Parliament that all the functions of these agencies would be transferred to MAAIF while all the technical staff were to be absorbed. In FY 2024/25, these rationalized votes had a total approved budget of Ugx 119.601 billion. Ideally, these funds should have been reflected in the budget of MAAIF for FY 2025/26 to continue with the functions of these agencies, but instead, the budget for MAAIF has reduced by 28.1% even with the absorbed functions on board.

The Committee further notes that in December 2024, a supplementary request was laid before Parliament seeking for the transfer of funds for the rationalized votes to their destination agencies, but the agencies under MAAIF were excluded. This means the Ministry will be unable to carry on the activities of these agencies without funds.

The Committee observes that in order for a smooth transition and continuity of these functions, funds for the rationalized agencies for the remaining part of 2024/25 budget need to be formally transferred to Vote 010 and its budget be increased to cater for the additional staff and functions in FY 2025/26.

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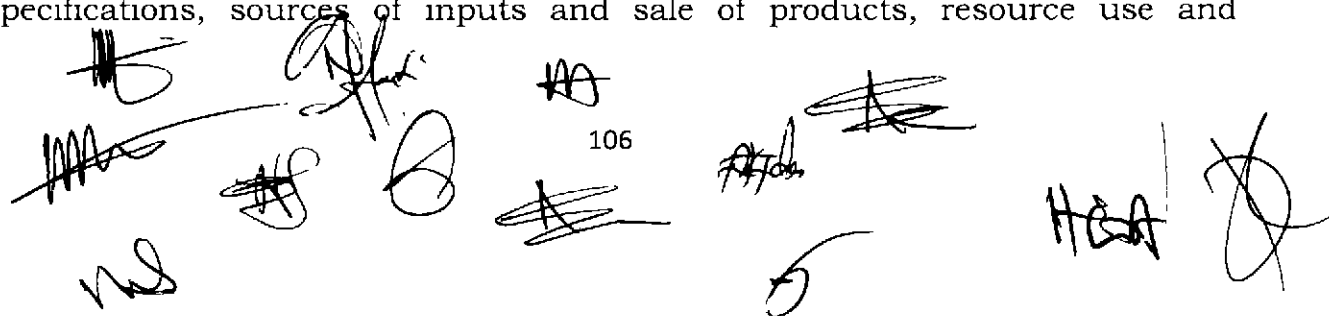
The Committee further observes that a significant amount in arrears owed by NAADS (for tea and apple seedlings) and UCDA (for coffee seedlings) remains unsettled. The rationalized agencies had arrangements to provide seedlings mainly coffee seedlings by UCDA and high-value crops' seedlings (Cashew nuts, Hass avocado and Macadamia) by NAADS under the co-financing arrangement. The fate of these services remains uncertain, yet farmers had been prepared to uptake these ventures especially in Northern Uganda.

The Committee recommends that:

- **A supplementary schedule be tabled to cater for the transfer of funds for the rationalized program votes to Vote 010.**
- **The MAAIF MTEF should be increased with corresponding funds for the additional functions as a result of rationalization.**
- **Funds should be provided for FY 2025/26 to settle the arrears incurred by the rationalized agencies, and arrangements should be made to inform the affected suppliers on the new procedures to access their payment.**
- **MAAIF should ensure continuity in the provision of coffee seedlings and high-value crops, as well as the attendant services, to promote uptake by farmers.**

Extension Services

The Committee was informed that the MAAIF PDM operational guidelines provide for extension services for crop, animal husbandry and fisheries. Government extension services are expected to support and guide farmers in making decisions on the technological options, management of the various technologies, farming system, types of products and their demand, quality specifications, sources of inputs and sale of products, resource use and



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marketing, relevant and reliable knowledge and information, and feasible off-farm income generation options.

However, according to the Report of the Auditor General for FY 2023/2024, out of the 5,874 required extension staff positions in 135 local governments, 2,561 (44%) have been filled leading to a shortfall of 3,324 (57%). The compendium of costed service delivery standards for Local Governments, August 2023 on extension worker tools and equipment requires each extension worker to be equipped with a motorcycle, helmet and protective clothes. However, 1,035 out of the 2,561 existing extension workers in 135 LGs did not have motorcycles according to the OAG report. The funding gap for these equipment (motorcycles, testing and diagnostic kits, GPS machines, vehicles for district extension staff) requires UGX 17 billion.

The Government rolled out the e-extension service system and trained 585 extension workers in FY 2022/23 to improve extension services, but the effectiveness of this intervention is hindered by poor digital infrastructure, especially in rural areas.

The Committee observed that inadequate extension services constrains the implementation of PDM activities and has led to a low level of adoption of improved agricultural technologies.

The Committee recommends that:

- **The management and supervision of agricultural extension officers be transferred to MAAIF as this is a key service to farmers that the Ministry is mandated to undertake.**
- **Ugx 17 billion is provided for provision of equipment for extension workers in the FY 2025/2026.**

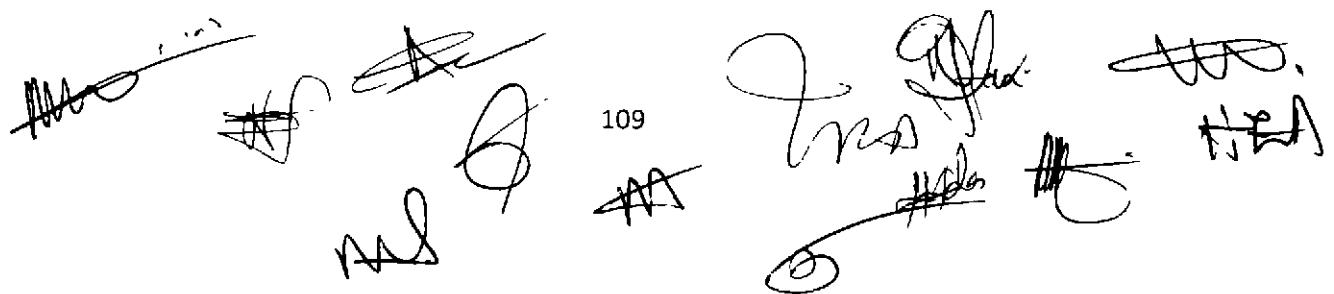
The Ministry requires UGX 3.5 billion to support dairy production and development including acquiring and installing additional processing lines from Mbale Dairy Factory, equipping Entebbe Dairy Training School and equipping the national and regional dairy analytical laboratories.

The Committee recommends that UGX 3.5 billion be provided to MAAIF to support dairy production and development in the country.

Support to Coffee Production and Development

The Committee observes that the Department of Coffee Production and Development has been established under MAAIF after the rationalization of the UCDA. The coffee industry has witnessed rapid growth in production volumes and export values. Production increased by 5% in volume from 7.8 million 60kg bags in FY2022/23 to 8.2 million bags in FY2023/24 and export volumes increased by 6% from 5.6 million bags in FY2022/23 to 6.12 million bags in FY2023/24, leading to a 35% increase in export value from USD 845.41 million to USD 1.143 billion in the same period.

The Committee notes that many regions in Uganda are taking up coffee growing in line with the original efforts of UCDA to ramp up coffee production to meet export demand. The funds provided in the budget of MAAIF are inadequate for the following interventions: establish a coffee soluble plant, create a data warehouse to store national data on coffee stakeholders to facilitate sector planning, service delivery, compliance with international regulations such as EU-DR and coffee traceability system, create awareness about local legislation and maintain geospatial M&E system and farmer registration app and acquire land to develop detailed drawings, specifications and construct 5 regional coffee analytical laboratories (Mbale, Mbarara, Gulu, Masaka and Hoima). These critical interventions require UGX 20.3 billion.



Support to Cotton Production and Development

The Committee observes that the Department of Cotton Production and Development has been established under MAAIF after the rationalization of the CDO. Cotton as an industry has suffered from lack of adequate Government support in terms of seeds, fertilizers and implements including tractors that would be required to revamp cotton production in the cotton growing areas (Lango, Teso, Acholi, Bukedi, Rwenzori and West Nile). Government needs to support production by multiplying and providing cotton planting seeds, farmer mobilization and sensitization, extension services, inputs and mechanization.

The Committee notes that the staffing budget of CDO has been absorbed into MAAIF without the attendant resources to carry on these activities. The funding gap for these interventions is UGX 7.82 billion.

The Committee recommends that UGX 7.82 billion be provided to MAAIF to support cotton production and development in the country.

Support to Dairy Production and Development

The Committee observes that the Department of Dairy Production and Development has been established under MAAIF after the rationalization of the DDA. The dairy industry has witnessed high growth with new export markets to be accessed. A case in point is Algeria with an estimated annual market potential of USD 500 million. The value of milk and milk products exported from Uganda increased by 157.3% from USD 102.6 million in FY2022/23 to USD 264 million in FY2023/24. The industry has uplifted the livelihood of dairy farmers across the country.

The Committee recommends that UGX 20.3 billion be provided to MAAIF to support coffee production and development in the country.

i. Pest and Disease Control

The Committee observed that there was no allocation provided in the budget for FY 2025/26 for the procurement of assorted vaccines like CBPP, PPR, anthrax and brucellosis. These vaccines are important in the livestock sector and has a funding gap UGX 15 billion.

The Committee recommends UGX 15 billion be provided to procure these vaccines.

ii. Special intervention/affirmative action for the fisheries sub-sector and aquaculture development

The Committee observed that the fisheries sector is the second largest export earner and there is need to have deliberate interventions in promoting its production and add value to the sector. The Committee observed that the volume of fish catches increased by 5% in FY2022/23 to 684,305 MT in FY 2023/24 attributed to increased enforcement on water bodies. Fish exports however declined by 11% from USD 164.48 million to USD 152. 82 million in the same period.

The Committee observed that MAAIF prioritised construction and rehabilitation of fish post-harvesting activities, construction of ten central fish markets, multiplication of brood stock to produce 10,000 fingerlings, revamping the National fish feeds facility at Kajjansi to produce 200,000MT of fish feeds, facilitating the Fisheries Protection Force to regulate water bodies and carry out surveillance monitoring of invasive aquatic weed hotspots.

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The Committee observed that MAAIF had a funding gap of UGX 16 billion for establishing land and water-based fish and production facilities and UGX 7 billion for restocking the under-stocked water bodies.

The Committee recommends that under the special intervention/affirmative action for the fisheries sub-sector and aquaculture development, UGX 23 billion be provided for the implementation of the above activities.

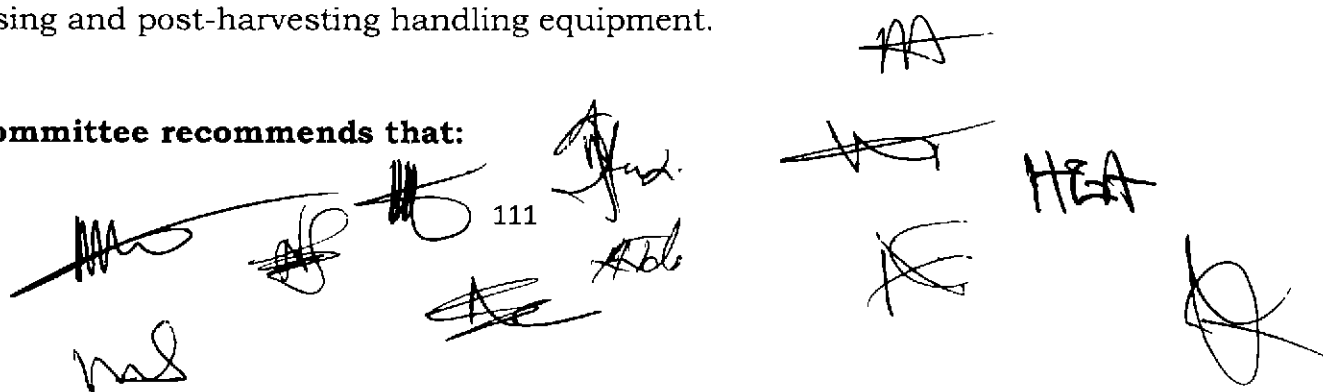
iii. Partnerships with commercial farmers and farmer's cooperatives for production of strategic commodities

The Committee observed that the country lacks a clear food security strategy and policy. The country has adopted adhoc methods of handling hunger related crises whenever they erupt. For instance, in the FY2022/23, Government approved UGX 350 billion following a famine outbreak in Karamoja.

The Committee further observed that MAAIF has identified and committed to support farmer households with: the provision of crop and livestock inputs in support of food security, provision of high-value perennial crop seedlings mainly Hass avocado, coffee, Macadamia, cashew nuts and cocoa, provision of priority livestock breeds mainly pigs, poultry, dairy heifers, fish fingerlings and assorted feeds and demonstration of small-scale solar powered water for production systems.

In addition, the Committee observed that MAAIF has planned to support large-scale commercial farmers with production enhancement equipment, irrigation, processing and post-harvesting handling equipment.

The Committee recommends that:

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- **Government sets aside UGX 400 billion to procure and distribute strategic seeds and inputs for farmers across the country to cushion them against food insecurity.**
- **Government allocates UGX 100 billion to support medium and large-scale farmers with the necessary production, irrigation, processing and post-harvesting handling equipment.**
- **Government allocates and provides UGX 50 billion to support small and medium scale farmer households access high-value perennial seedlings, to address low household incomes, youth unemployment and widen the export base.**

VOTE 019: MINISTRY OF WATER AND ENVIRONMENT

Increasing Access to Water for Agricultural Production

Farmers in drought prone areas continue to grapple with the effects of climate change due to overreliance on rain-fed agriculture. Provision of water for agriculture will guarantee food security and the livelihood of the populace – including the most vulnerable groups– and address the needs of the very poor in society.

There are planned several key water storage and irrigation infrastructure projects across the country. These include Geregere, Lemsui and Nangololapon multi-purpose dams in Agago, Amudat and Kotido districts respectively, as well as 8 irrigation schemes in Nakaseke, Isingiro, Bulambuli, Amuru, Nakapiripirit and Kanungu districts. There are also 12 water reservoirs in various regions across the country which promise reliable water for irrigation and livestock and enable farmers to break free from the challenges of unpredictable rainfall. With year-round farming, families can increase their harvests, improve household incomes, and secure their food supply.

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However, this dream remains out of reach for many drought-prone districts due to budget shortfalls. This funding will also address compensation issues and ensure equitable outcomes for affected communities.

The Committee recommends that:

- i. **An additional allocation of UGX 33 bn be allocated to the Ministry of Water and Environment for projects to increase access to use of water for agricultural production.**
- ii. **The Ministry establishes a well-structured oversight mechanism to ensure that funds are utilized effectively and that project timelines are adhered to.**

Solar Powered Irrigation and Water Supply Systems (NEXUS GREEN PROJECT)

Government is implementing a project Development of Solar Powered Irrigation and Water Supply which aims establish solar powered small-scale irrigation schemes and water supply systems across the country.

The project envisaged to deliver 687 solar-powered water systems across the country. To date, 145 sites have been completed, 157 at construction stage, while 214 are under study. The Committee was informed that the contractor's field design teams are continuously preparing feasibility reports and detailed design reports for schemes developed.

The Committee observes that the project was delayed and there was insufficient manpower to deliver multiple sites simultaneously and there was limited or no stakeholder engagement, especially the local leadership and area Members of Parliament casting doubt on the viability of the sites. The Committee further observes that there was limited funding and yet the project

was due to end in August 2026. Considering that this is the penultimate year of the project and yet the projected number of sites has not been attained, there is grave concern that the project may end without the indented objective being met.

The Committee recommends that:

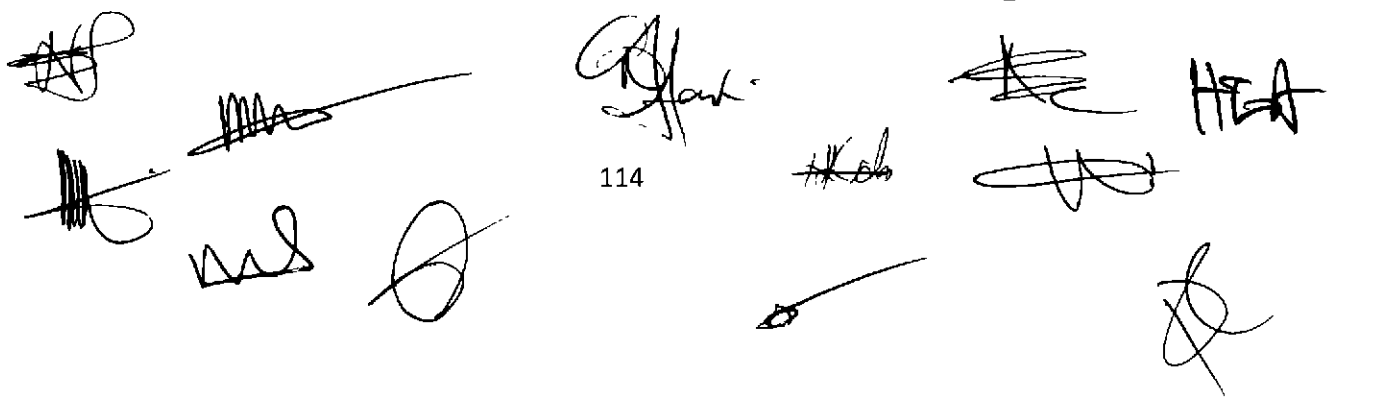
- i. **UGX 9bn in counterpart funding be allocated towards the implementation of the Solar Powered Irrigation and Water for Irrigation Project.**
- ii. **The Ministry:**
 - a) **Enhances the supervision of the contractor to ensure timely completion of sites;**
 - b) **Ensures stakeholder engagement by the contractor to attain the sustainability and ownership of the sites.**

VOTE 125: NATIONAL ANIMAL GENETIC RESOURCES CENTRE AND DATA BANK

i. High quality breed multiplication

The Committee was informed that in line with the NDP IV intervention of producing, multiplying and distributing quality seed and inputs; NAGRC&DB plans to conduct mass restocking of all Government farms and ranches for rapid high quality breed multiplication and avail them for uptake at subsidized prices for wealth creation in all regions.

The Committee was informed that PDM funds are supposed to be used by smallholder farmers to acquire agricultural inputs and therefore, the demand for livestock, poultry and animal feeds has become overwhelming.

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The Committee recommends that UGX 27 billion be availed in the budget for the next financial year for mass restocking, breed multiplication, construction and renovation of animal breeding infrastructure and skilling of community technicians for artificial insemination to improve livestock breeds across the country.

ii. Animal feed production and processing

The Committee was informed that there is a scarcity of animal feeds in the country yet NAGRC&DB has the capacity to produce high quality and affordable hay, silage and compounded animal feeds on all Government farms and ranches. This requires establishing highly mechanized planting, harvesting and post-harvest equipment for handling of animal feeds, storage facilities, processing plants for high quality and affordable compounded animal feeds. The Committee notes that these interventions require an additional UGX 22 billion.

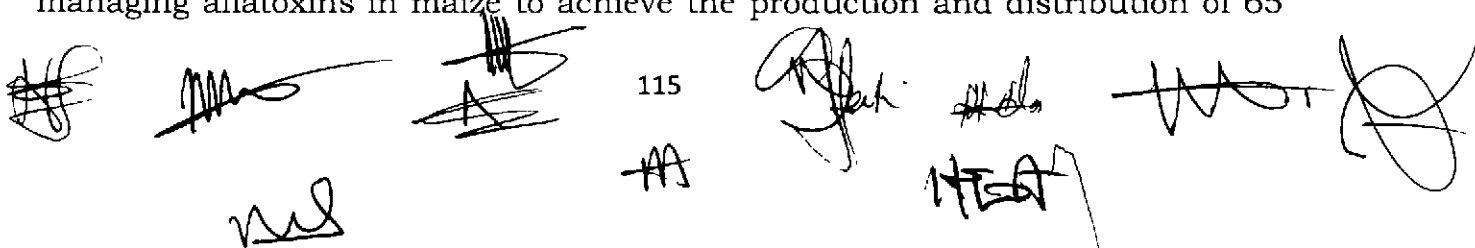
The Committee recommends that UGX 22 billion be availed for production of animal feeds across the country.

VOTE 142: NATIONAL AGRICULTURAL RESEARCH ORGANISATION

i. Aflasafe facility

The Committee was informed that the Aflatoxin mitigant research and production facility stands at **95% completion**. The remaining 5% of construction and set up work involves finishing physical infrastructure/ installations equipment, and staffing.

NARO requires UGX 0.2 billion for the roll-out of Aflasafe to effectively combat aflatoxin contamination and enhance food and feed safety. Additionally, UGX 925.23 million is needed to develop bacterial-based control agents for managing aflatoxins in maize to achieve the production and distribution of 65

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metric tons of Aflasafe, reducing economic risks and enabling targeted earnings of UGX 6.5 billion from maize sales.

The Committee recommends that:

- ***Ugx 0.2 billion be provided for the roll-out of Aflasafe technology.***
- ***Ugx 0.925 billion be provided to develop bacterial-based control agents for managing aflatoxins in maize.***

ii. Anti-tick vaccine facility and research

The Committee was informed that two million doses of an injectable anti-tick vaccine are planned for production and distribution to uptake pathways in FY 2025/2026. The vaccine has shown significant economic benefits, saving farmers UGX 188,000 per cow annually by reducing acaricide use and addressing tick-borne diseases.

The vaccine seed production and administration wings have been completed and operationalized. The industrial vaccine production wing was completed by December 31, 2024. NARO is in the process of assembling an application dossier for submission to the National Drug Authority to obtain regulatory approvals for commercialisation. A total of Ugx 60 billion is required to support the roll-out of the anti-tick vaccine and related pharmacovigilance efforts.

The Committee was further informed that NARO is conducting research on the following vaccines: Anti-tick (oral and injectables), Foot and Mouth Disease, Newcastle, African Swine Fever and Gumboro.

The Committee recommends that:

- **UGX 60 billion be provided to support commercial roll-out of the anti-tick vaccine and related pharmacovigilance efforts.**
- **UGX 8 billion be provided for conducting further research on Anti-tick, Foot and Mouth Disease and African Swine Fever vaccines.**

iii) Development of sustainable land use technology and Soil Sheets

The Committee was informed that NARO needs to develop sustainable land use technologies and update soil sheets and develop land, crop and forage suitability maps for key priority commodities, develop fertilizer blends and nano-biofertilizers and appropriate fertilizer application rates for key commodities. The Committee observed that this is important to guide the farmers in effective use of fertilisers and choice of appropriate crops for different soils across the country. The funding gap is UGX 3.66 billion.

The Committee recommends that UGX 3.66 billion be provided for development of sustainable land use technology and Soil Sheets.

Other program contributing agencies

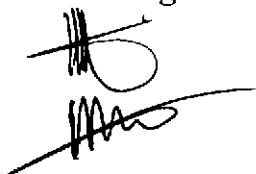
i. Kyanja Agricultural Resource Centre

The Committee was informed that Kampala Capital City Authority is in charge of the Kyanja Agricultural Resource Centre whose objective is to demonstrate urban farming technologies that support production in small spaces. The green spaces in the city are diminishing and land where production is possible is declining.

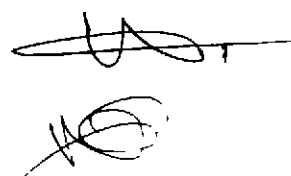
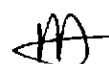
The Committee was further informed that the infrastructure is debilitated and requires a facelift to ensure it serves the intended purpose for its establishment as a training and technology demonstration and innovation centre on urban farming.

The Committee also notes that there is need to construct a perimeter wall to secure the Kyanja Agricultural Resource Centre land as it suffers a high risk of encroachment and grabbing.

The Committee also observed that there is no policy guiding urban farming, therefore inhibiting the nature and form of technical support that MAAIF can



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provide to urban authorities. This gap denies other urban authorities appropriate support from the Ministry.

There is need to establish a framework that maximizes the benefits of urban agriculture while addressing challenges such as land access, resource allocation and regulatory compliance. It also helps align urban farming efforts with broader goals of sustainability.

The Committee recommends that:

- **UGX 1bn be provided to cater for rehabilitation of the agricultural resource centre and construction of a perimeter wall to protect the Kyanja Agricultural Resource Centre land from encroachment.**
- **Government through MAAIF should come up with a policy framework to streamline urban farming for all urban authorities.**

MANUFACTURING

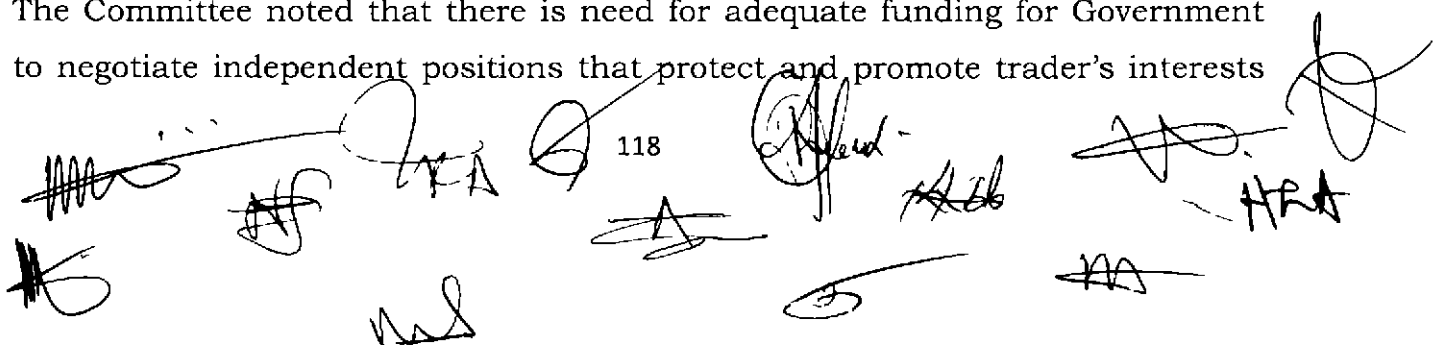
VOTE 015 MINISTRY OF TRADE, INDUSTRY AND COOPERATIVES

Implementation of Bilateral Regional and International Trade Agreements

One of the objectives of the manufacturing program is support market access and development for manufactured products. The NBFP under manufacturing focuses on harmonizing the already concluded negotiations but does not focus on the ongoing negotiations in which Government is involved. These negotiations include the African Continental Free Trade Area(AfCFTA) third-phase negotiations and world Trade Organization (WTO)negotiations. These negotiations have not been funded in the NBFP.

The Committee noted that there is need for adequate funding for Government to negotiate independent positions that protect and promote trader's interests

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positions, policy space, and sovereignty. This is critical in supporting a conducive policy environment for industrialization and trade and ensuring that we benefit from the negotiated markets.

The Committee was informed by the MTIC that Uganda has signed various Trade agreements and Protocols at the EAC, COMESA, AfCFTA, and WTO. These Agreements are binding and we need to respect and implement them. In addition, this requires participation in regular meetings, negotiations, and inward and outward trade missions. If Uganda does not participate in these meetings/agreements, she will lose preferential markets, there will be high proliferation of non-tariff barriers, and there will be pressure from private sector, in the event that they will be unable to access markets. This will diversely affect the Government's commitment to socio-economic transformation of the Country.

The Committee recommends that MoFPED reprioritizes budgetary allocations and provides UGX 3bn for implementation of Bilateral, Regional and International trade agreements and protocols, which is critical to supporting export growth.

(iii) Rural Industrialisation Development Programme

Government has made investments in the Parish Development Model as well as various projects like CAAIP, Agriculture cluster development project, to mention but a few. The committee noted that some of the projects were financed through borrowing, and the loans were concluded however, the value addition infrastructure are not being utilised yet the country is servicing the loans.

The Committee was informed by the MTIC that in order to add value to the anticipated mass production under PDM, the Ministry intends to procure value addition facilities for PDM SACCOS across the country. The Ministry under the

rural industrialization development project has been supporting organized groups under cooperatives and associations with training, machinery and equipment to add value to local products in order to improve their market share in local, regional and international markets.

The Committee was further informed that the MTIC has already assessed groups and UGX 23 billion is required to support the assessed groups and revamp the non-operational machinery that was given to communities under CAAIP and other projects.

The Committee recommends that Government reprioritizes the available resource allocations to realise some funds to enable MTIC to start supporting the already assessed groups and revamp the non-operational machines that were provided to communities under CAAIP and the other projects to increase value for money of the spent funds.

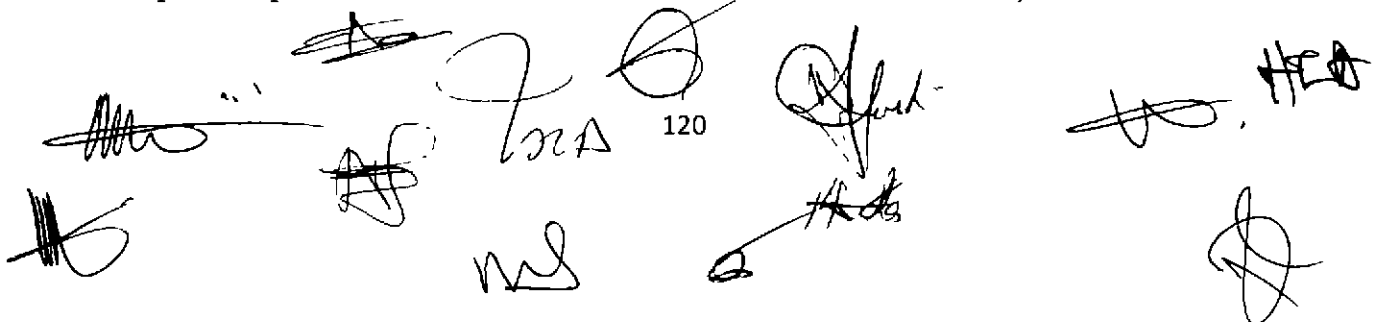
(iv) Compensation of war losses for cooperatives

The mittee was informed by MTIC that Government took a decision to compensate cooperatives for war losses. This support started in FY 2015/16 to date. The total of verified claims UGX 256.8 Bn, the ongoing verification is estimated at UGX 333.8 bn. To date, UGX 232bn remains unpaid to cooperatives.in FY 2025/26

The committee recommends that UGX 232bn be availed to the MTIC to enable compensation of the war losses for cooperatives.

(v) Facilitation of Commercial officers in Local Governments

The Committee noted that one of the challenges faced during execution of the manufacturing programme budget for FY 2023/24 was that District Commercial Officers are not well facilitated and yet they are the focal business development personnel at the district level. If not addressed, this shall remain



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a persistent challenge in budget execution of the programme budgets over the years.

The Committee was informed that the Ministry required UGX 2.0 billion to be provided to District, City and Municipal officers as non-wage for support supervision and monitoring of the various programmes which include PDM. District commercial officers are involved in collecting and providing market information to farmers, supervise and train SACCOs for effective implementation of PDM, coordinate training on quality and standards, provision of business development services to their respective districts and municipalities. However, they are underfunded as in FY 2024/25 the Ministry will procure motorcycles for them. However, there is need to increase their non-wage grant from UGX 2.2bn to 4.2 billion.

The Committee observed that the non-wage grant of UGX 2.2 billion when equally distributed among the 175 Local Governments translates to UGX 12.57 million. However, when increased to UGX 4.2 billion, it will translate to UGX 24 million per LG if equally distributed.

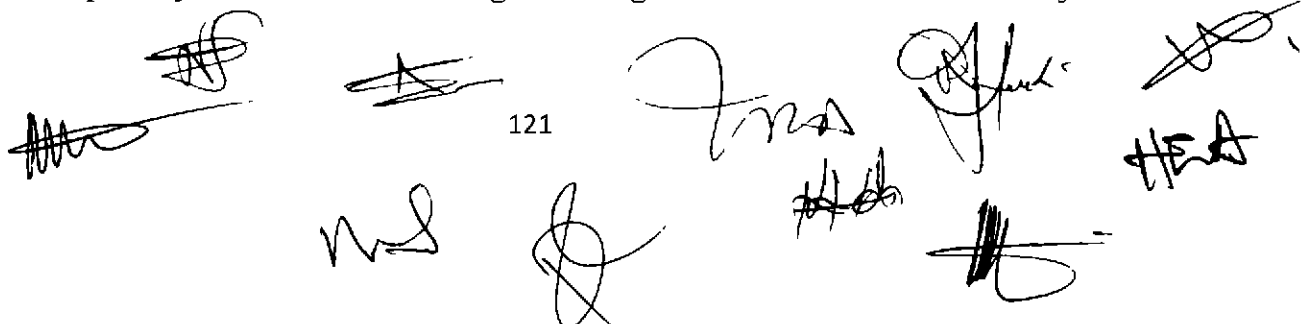
The Committee recommends that Government allocates MTIC with UGX 2 billion to facilitate commercial officers in Local Governments, so that the investments in Government programs like PDM are given technical support at the grass root level.

Uganda Free Zones and Export Promotions Authority (UFZEP)

The Need to expedite establishment of UFZEP.

Last year, Government took a decision to implement the rationalisation policy and consequently there was a merger of Uganda free zones Authority and

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Uganda exports promotion Board into the Uganda Free Zones and Export Promotion Authority.

The Committee observed that by end of December 2024, only the board had been established and by the time this report was made, recruitment of staff was yet to be undertaken.

The Committee notes that this Authority plays a key role in promotion and marketing of Uganda's exports in regional and international markets.

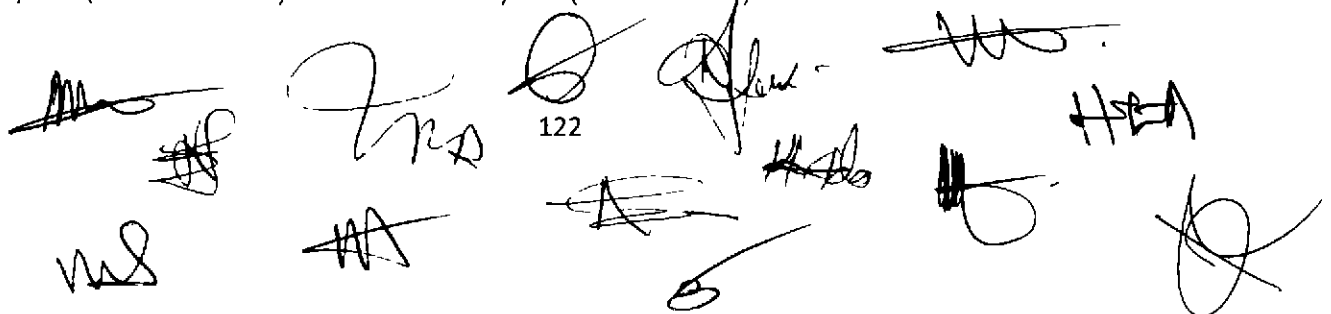
The Committee therefore recommends that recruitment of staff under UFZEPA be expedited to facilitate implementation of the planned activities for FY 2024/25 and FY 2025/26.

VOTE 138: UGANDA INVESTMENT AUTHORITY

Delayed implementation of the Development of Industrial Parks Project

There are twenty-seven operational and proposed industrial parks. Government through Uganda Investment authority developed a project: development of industrial parks whose main output is construction of 4 fully environmentally sustainable serviced industrial parks (1 per region). The committee noted with concern that in FY 2023/24 Parliament approved UGX 113.18 billion under external financing in the Manufacturing programme, however, by the end of the Financial Year, none of the funds had been released to Uganda Investment Authority.

The Committee observed that this is a high impact project under NDPIV and just still at concept stage. However, the project has an allocation under external financing in the current budget (UGX 156bn) and medium term for FY 2025/26 (UGX 161bn) and FY 2026/27 (UGX 46bn).



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In absence of an appraisal, since the project is still at concept stage, the committee is concerned that the estimates may not be realistic, as has been the case of similar projects where additional financing is sought after feasibility studies are concluded.

The Committee recommends that project appraisal of the project be expedited to ensure that external financing is used to fund a project whose estimates have been appraised and economic return is known.

Uganda Development Corporation (UDC)

Inadequate funding of UDC for Investment

UDC was established to promote and facilitate industrial and economic development in Uganda. As the government's investment arm, UDC drives industrial growth by establishing subsidiary and associate companies, forming public-private partnerships with commercial, industrial, or agricultural enterprises, and promoting, facilitating, and implementing public-private partnerships. UDC also assists in financing and managing projects that promote industrial or economic development, as well as conduct research into industrial development.

The Committee noted that the total budget for FY 2025/26 for UDC is UGX 14 billion which will only cater for wage (UGX 11.9billion) and non-wage (UGX 2.1 billion) and does not have funds to fulfil its ongoing capitalisation commitments like in Abubakar and new commitments to already appraised firms summarised in the table below.

Table 14: Unfunded Investment projects for FY 2025/2026

	INVESTMENT / PROJECT	FY 2025/26
	Projects approved by the board	
1.	Investment in road infrastructure (Additional investment in Abubakar Technical Services and General Supplies Limited)	26,000,000,000

	INVESTMENT / PROJECT	FY 2025/26
2.	Investment in a veterinary drug manufacturing plant (Sanga Vet)	24,562,500,000
3.	Set up a Cocoa processing Factory in Bundibugyo	30,000,000,000
4.	Establishment of a fruit factory in Luwero	13,089,213,876
5.	Establishment of a National Marketing Company	13,200,000,000
6.	Set up a Cassava processing factory in Pader	25,000,000,000
7.	Investment in grain trade (Afroka)	25,000,000,000
8.	Expansion of an integrated textile manufacturing factory in Kampala (Fine Spinners)	31,500,000,000
9.	Investment in an integrated poultry business (Biyinzika Enterprises Ltd)	28,902,020,775
10.	Expansion of a fish processing plant and Establishment of an animal and fish feed manufacturing plant (Masheda Foods Ltd)	13,501,757,014
11.	Investment in a Sponge iron manufacturing plant (GLISCO)	6,700,000,000
12.	Establishment of an integrated sugar plant in Amuru district	20,597,444,000
	Investment in a veterinary drug and vaccine manufacturing plant (Alfasan (U) Ltd)	5,947,648,000
14.	Investment in a Chlorine manufacturing plant	4,000,000,000
15.	Investment in meat processing	12,700,000,000
16.	Investment in a fruit factory in Nwoya	18,272,908,000
17.	Revival of Lira Spinning Mill	59,570,000,000
18.	Technical Studies (Feasibility/Value chain/Due Diligence, Appraisal and Valuation studies)	2,000,000,000
19.	Business Development Services	500,000,000
20.	Total for New Investments	361,043,491,665

The Committee was informed that the unfunded priorities listed above were selected on the basis of;

- (1) projects for which UDC has already invested (part invested) and additional investment is needed,
- (2) projects for which feasibility studies have been done and Board approval sought and,
- (3) projects that create high impact in regard, to job creation, local raw material utilization, and export promotion

The committee observes that there are some strategic projects that have consistently remained on the unfunded priority lists of UDC for many years, and yet there are also new projects being funded.

The Committee recommends that Government should capitalize UDC with at least UGX 361 bn in order to invest in the projects listed in the table above to promote industrialization and value addition. This will support import substitution and improve Uganda's balance of payment position.

Uganda Cooperative Alliance Limited (UCAL)

Revival of Uganda Cooperative Bank

The Committee was informed by UCAL that as at 31st December 2024, there were a total of 46,551 registered cooperatives categorised as in the table below-

Table 15: Registered Cooperatives

Category/Type	Number
PDM SACCOs	10,678
Emyooga	6,917
SACCOs	14,110
Agricultural Marketing	11,374
Transport	516
Health Services	34
Water and Environment	21
Dairy	522
Housing	114
Energy	28
Fishing	332
Mining	99
Area Cooperative Enterprises	149
Unions	183
Multipurpose	1,386

Category/Type	Number
Other cooperatives	88
TOTAL	46,551

Source: Uganda Cooperative Alliance Limited (UCAL)

The Committee was further informed that UCAL held regional co-operators consultative meetings at which the following resolutions were passed-

- (1) To start a National Cooperative Bank which will address the current challenges of access to affordable and appropriate finance by co-operators and the general public.
- (2) Co-operators in the region agree to contribute to the required capital for the bank to become operational.
- (3) That Uganda Cooperative Alliance Limited as an apex body which is chairing the National Steering Committee as appointed by the Minister of Trade, Industry and Cooperatives should go on to spearhead the establishment and operationalization of the Cooperative Bank and not any other group as stipulated by the Cooperative laws and regulations.
- (4) The National Cooperative Bank Steering Committee should engage the Government of Uganda on enabling policy and regulatory framework for the functionality of the Cooperative Bank.
- (5) The National Steering Committee should engage the Government of Uganda to provide seed capital to finance and support the functionality of the Cooperative Bank.
- (6) Part of the war loss compensation to cooperative unions and cooperative societies by Government should be transferred to the establishment of the Cooperative Bank.

The Committee was informed by MTIC that UGX 12 bn was required to support Members' education, Audit of Cooperatives, mobilisation of cooperatives for formation of a Cooperative Bank, and carry out intra and inter Arbitration for cooperatives.

The Committee recommends that UGX 12 billion be provided to MTIC to facilitate UCAL undertake the aforementioned activities.

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TOURISM DEVELOPMENT

VOTE 022: MINISTRY OF TOURISM, WILDLIFE AND ANTIQUITIES (MTWA)

(i) Inadequate funding of the Ministry

According to the World Bank, every US\$1 spent by a foreign tourist generates an average of **2.5%** of GDP- both directly and indirectly along the value chain. This means the tourism sector has higher returns on investment, compared to the **USD 2.3** of GDP generated per US\$1 earned from traditional exports from Uganda. Despite these, the tourism development programme constituted only 0.3% of the program allocations of the F/Y 2025/26.

The committee observes that the total Tourism Development Program budget allocation in the NBFP FY 2025/26 to FY 2029/30 over the NDPIV period is 26percent of the NDPIV requirement making it impossible for the program to realise the results with the proposed allocations.

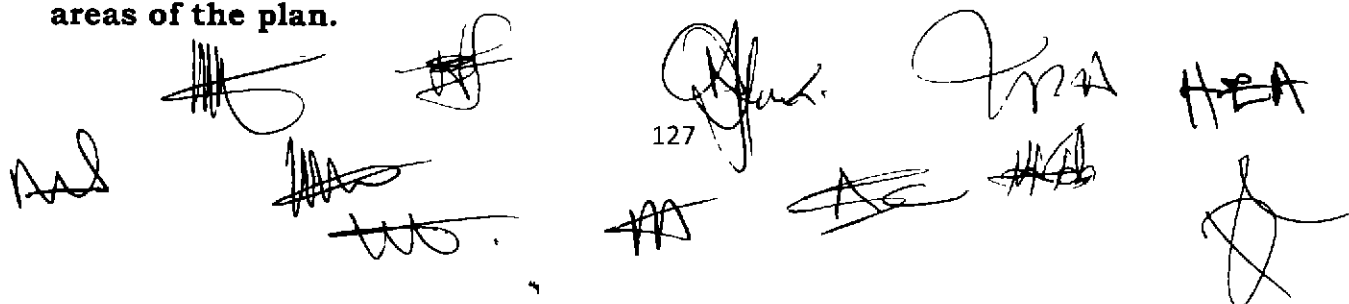
Similarly, in FY 2025/26, the budget for the programme is 38percent (UGX 175.98 bn) of the NDPIV proposed allocation of UGX 464 bn leaving a number of planned interventions unfunded.

MTWA revealed how the budget is inadequate to cover the programmes fixed expenses such as wage, gratuity, pension, social security related costs for 3,700 staff employed under the MTWA and Affiliate Agencies, protected area boundary surveillance and patrolling for all the 22 wildlife protected areas; and training and maintenance of students at the two institutions: UHTTI and UWRTI.

In the MTWA alone, the allocation has reduced by 46% (Ugx 125Bn) from UGX275.6Bn FY 2024/25 to UGX 149.6Bn FY 2025/26 creating several funding gaps in UWA.

The committee noted that during approval of NDPIV, one of Parliament's recommendation was that the NBFP should be aligned to NDPIV.

The Committee recommends that the Program's NBFP allocations be aligned with the NDPIV to facilitate its contribution to the key result areas of the plan.

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(ii) The need to prioritize ongoing projects

The Committee observed that the MTWA has a number of unfunded priorities on ongoing activities like completion of Kitagata Hot springs, maintenance of the 21 heritage sites and 4 regional museums among others. However, the Ministry is planning to commence construction on some activities like construction of Katoosa Martyrs Catholic Shrine at UGX 1Bn and it is also reflected with a funding gap of UGX 4bn together with St Mary's Iceme Catholic Shrine. The committee is concerned with the scarce resources, scattering of resources on many projects at the same time would affect completion of the already on-going projects like Kitagata hot springs which is unfunded in FY 2025/26.

The committee recommends that given the constrained resource envelope, MTWA prioritizes maintenance of completed projects and completion of ongoing projects before embarking on new projects when resources permit.

(iii) Decentralization of Tourism development to selected Local Governments

The Committee noted with concern that the budget for the tourism conditional grant to local Governments of UGX 1.9 bn in the current budget for FY 2024/25 as well as FY 2025/26. The other years of the program medium term budget allocation have no allocation for tourism grants to Local Governments.

There is need for Government to decentralise tourism development to selected Local Governments. The Committee was informed by MTWA that a number of activities that would strengthen decentralisation of tourism remain unfunded in FY 2025/26 including: conditional grants to LGs (UGX 1.9bn); Capacity building of LG tourism wildlife and conservation officers (UGX 0.5bn); Annual performance review and Monitoring (UGX 0.5bn); and Construction and equipment of regional tourism information centres (UGX 1Bn).

The Committee recommends that UGX 2.0 bn be availed to MTWA, and UGX 1.9 bn be availed to local governments as conditional grants for tourism, to support decentralisation of tourism development in the local Governments.

(iv) Complete and fully operationalize phase 1 construction on the modern pier at the source of the Nile.

The Committee was informed by MTWA that as at December 2024, construction works for Phase I of the Source of the Nile Modern Pier were at 35% complete. The Committee was further informed by MTWA that for FY 2025/26 UGX 10.150 billion would be required for works on the suspended glass bridge, sanitary facilities, restaurant facilities, reception area, observatory deck and docking decks (UGX 7.0 bn), suspended and non suspended nature walkways, resting points, guard rails, gabions (UGX 4bn), and project operations and maintenance including M&E (0.29 bn)

The Committee observes that there's a funding gap of UGX 16.3 billion required to fully operationalize the Source of the Nile Modern Pier, and would be spent on areas including: main reception building, bridge and restaurant, floating dock and mechanical and electrical works.

The Committee recommends that Government allocates UGX 26.45 bn to enable MTWA facilitate the completion of construction works at the Source of the Nile Modern Pier.

16.3 Uganda Wildlife Authority

(i) Gross underfunding of the Authority

The Committee noted with concern that the MTEF ceiling allocated to UWA is grossly inadequate to even fully cater for its staff costs alone. If left unchanged, the authority will not have funds to carry out any of the planned activities, yet tourism is one of the key programs supposed to drive the country's tenfold growth agenda as well as a key programmes under the ATMS to support growth during implementation of NDPIV.

The budget for the Authority inclusive of UWEC activities is projected to decline by 60percent to UGX 72 billion in FY 2025/26 in 1st BCC from UGX 181.26bn approved this FY 2024/25, making UWA unable to meet the staff costs. Moreover, the Authority is projecting to raise more non tax revenue in FY 2025/26 from Protected Area(PA) Entry and Recreational Activities as observed in the table below.

Table 16: Protected Areas (PA) and Recreational Activities

Category	Proj. FY 2025/26	Proj. FY 2024/25	y.o.y % change
UWA			
PA Entry and Recreational	166.952	144.630	15%

Category	Proj. FY 2025/26	Proj. FY 2024/25	y.o.y % change
Activities			
Concessions Income	7.134	4.786	49%
Other Internally Generated Income	7.761	16.977	-54%
Drawings from the Wildlife Fund	0.000	15.000	-100%
Sub Total UWA	181.847	181.393	0.3%
UWEC			
Day Visits	6.319	5.285	20%
Behind the Scenes programs	0.644	0.641	0%
Accommodation and Rental services	0.287	0.287	0%
Other incomes	0.251	0.119	111%
Donations and sponsorships	0.151	0.151	0%
Sub total UWEC	7.652	6.483	18%
Government subvention	15.643	0.000	
Grand Total	205.142	187.877	9%
Summary of UWA Planned Expenditure FY 2025/26 as per ceiling			
Expenditure Source	Allocation in ceiling	Required FY 2025/26	Budget Shortfall
Staff Costs	57.384	106.979	49.595
Recurrent Expenses	0.000	57.195	57.195
Capital/Development	0.000	26.100	26.100
UWEC	14.868	14.868	0.000
Total	72.252	205.142	132.890

Source: UWA & PBO Computations

The Committee noted that with the available budget ceiling, the staff costs which cater for staff salaries, gratuity, NSSF contributions and Medical expenses would be inadequate by UGX 49.5 billion while recurrent costs that cover general operations and office administration would not be catered for at all, and there would be no capital development under UWA, despite ongoing projects.

The Committee recommends that the budget ceiling of UWA be revised to UGX 205.142 billion to enable it carry out its planned activities in FY 2025/26.

(ii) Need to increase efficiency in the Authority

The Committee observed that over 50percent of the UWA budget is spent on staff costs, with the proposed budget at 52percent. The staff costs consist of all

expenses to staff including staff salaries, NSSF contribution, gratuity expenses and medical expenses.

The committee recommends that UWA considers developing some technological innovations to scale down the expenditure on staff costs while delivering the same services to the clients.

Uganda Hotel Training and Tourism Institute (UHTTI)

(i) Operational Budget Deficit

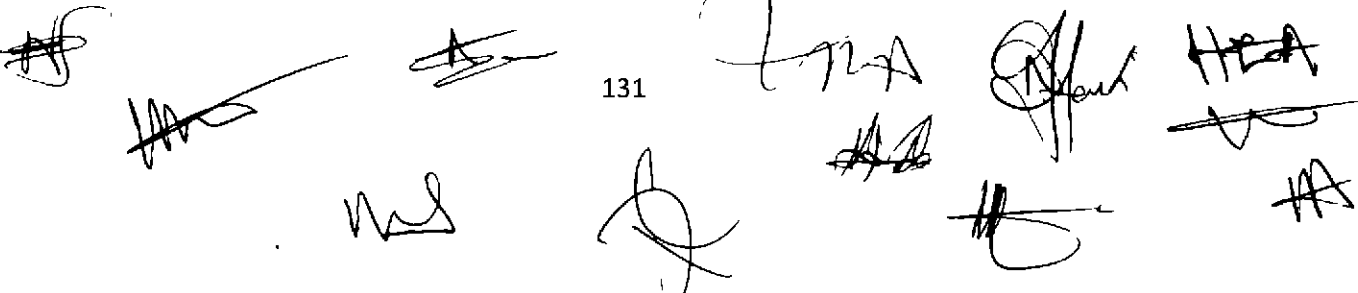
The total proposed budget for the institute in FY 2025/26 is UGX 8.971billion of which UGX 5.516 is for Wage and UGX 3.455bn is for nonwage.

The Committee noted that the proposed budget for the Institute is inadequate leaving some of the critical activities like gratuity unfunded. The Committee was informed that in FY 2022/23, the Institute had a restructuring where terms of service were changed to contract but in that year, there was no budget for gratuity leading to the creation of arrears. Consequently, there is need for those arrears to be cleared.

In addition, the Hotel was closed for renovation which reduced the revenue generated by the Institute and now it has several funding gaps as indicated in the table -below.

Table 17: Funding gaps in UHTTI

Unfunded intervention	Amount
Critical Operational Budget deficits <ul style="list-style-type: none">• 25% Contract Gratuity Arrears for 2024/25 (0.9bn)• Recruit 19 additional teaching staff to reduce the 35% staffing gaps and meet increasing students’ numbers (1.28 bn)• students training activities like meals, rent, trips, sports, Internships, Exchange programs, research, practical materials (3.0bn)• obtain Star three rating for the Institute (0.83bn)• Staff Workmanship Insurance; and Motor Vehicle Comprehensive	10.8 bn



allocations that left the institution underfunded and last year Parliament recommended that additional UGX 8Bn be provided which has not been done and the funding gap remains as broken down in the table below.

Table 18: Funding gap under UWRTI

S/N	Priority intervention	Available amount(bn)	Funding gap(bn)	Justification
1.	Wage bill	1.05	2.9	The current staffing requires UGX 2.9Bn to be implemented because the staffing structure of the institute was raised from 47 positions to 98 positions as a result to the feasibility study that was a result of the feasibility study that was conducted to make UWRTI a centre of excellence in wild life research and training.
2.	Capital development (purchase of a research vehicle)	0	0.4	The absence of a dedicated research vehicle significantly raises the research costs due to need for frequent travel, ultimately diminishing the overall efficiency of the research process.
3.	Completion of the Girls hostel	2	4.6	The number of girls currently stands at 134 out of 63 students. The current hostel was established accommodate only 40 girls and was condemned by the feasibility study.
	TOTAL	3.05	7.9	

Source: MTWA

The total proposed budget of UGX 6.945 billion only caters adequately for non-wage (UGX 3.895 billion), but is inadequate for the wage bill and development expenditure as shown in the table above.

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The Committee recommends that Government allocates the institute additional UGX 8Bn to enable it cater for its wage bill and enhance its services.

VOTE 117: UGANDA TOURISM BOARD (UTB)

(i) Funding critical activities

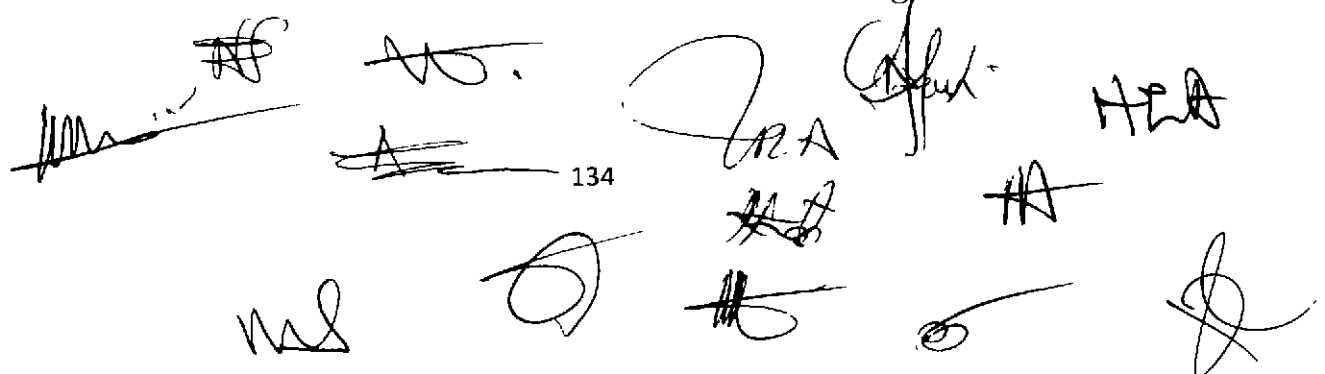
UTB has a critical mandate of promoting and marketing the Country's tourism, however, its funding remains inadequate. Following Parliament's recommendation for UTB to be allocated at least UGX 4 billion for marketing and promotion, the board was allocated UGX 4.2 bn for this activity in FY 2025/26.

The Committee was informed that in order for UTB to undertake aggressive marketing and promotion (media advertising) in key source markets inclusive of: Television campaigns on CNN, Expedia and other digital platforms.

The Committee was informed in order for UTB to hire market destination representative firms in key source markets (North America-Canada & USA, United Kingdom market, Germany speaking countries-German Austria, Switzelands, Beneluz-Belgium, Netherlands, Luxemburg, Nordic countries, African Source market-East Africa, South Africa, Nigeria and the Middle East and Asian market-India, China, UAE and Qatar,

The Committee was informed that the Pearl of Africa expo (POATE) facilitates the creation of business and travel trade linkages between Uganda's tourism businesses and their counterparts in the target markets such as North America and Canada, UK and Ireland, German speaking countries, the African region, the Middle East and Asian markets that drive leisure tourism around the globe and is characterised with high value tourists. The event also raises the profile of Uganda as a preferred destination both domestically and regionally. Over the years, the expo has presented a unique opportunity for the tourism business operators to meet new global clients, network, and discuss business. The overall aim of POATE is to increase tourist arrivals and attract investors in Uganda's tourism industry from Key source markets.

The Committee notes that the need to hold the POATE 2026 will boost the tourism sector business and broaden the market base of Uganda.



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The Committee recommends that Government provides UGX15.7Bn to UTB to hire market destination representative firms in strategic markets, undertake aggressive marketing and Promotion, and hold the POATE.

NATURAL RESOURCES, ENVIRONMENT, CLIMATE CHANGE & WATER MANAGEMENT

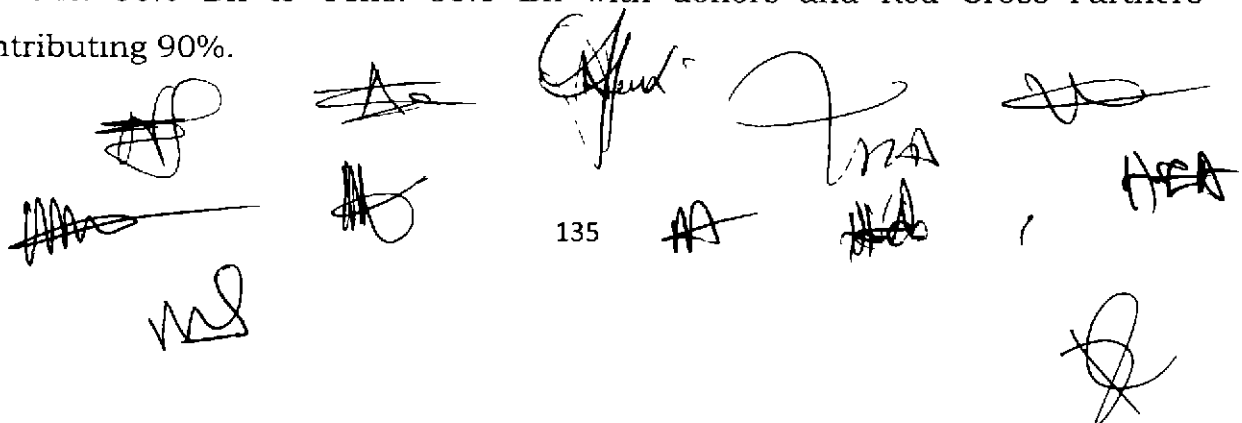
VOTE 003: OFFICE OF PRIME MINISTER

Strengthening existing disaster response capacities in Uganda

Uganda Red Cross Society signed a 5-year Memorandum of Understanding with Government of Uganda through Office of the Prime Minister on 14th day of September, 2022; with the objective of strengthening first responder mechanisms towards sustainable and timely community level disaster preparedness and response mechanism. The Memorandum of Understanding mandated Uganda Red Cross Society to deploy and deliver rapid support towards saving life, livelihoods and property following a disaster occurrence and to support existing Government's multi-hazard preparedness tools for early warning and early action protocols before a disaster happens relying on scientific forecasting at the community level. Consequently, Uganda Red Cross Society has undertaken 566 emergency operations conducted with a target response time of delivering life-saving interventions within 24 hours.

The Committee was informed that, the response time by Uganda Red Cross Society could even be brought closer to the 12-hour mark if the funding cycle was predictable to guarantee prepositioning of response stocks.

Information availed to the Committee reveals that, the annual budget for Disaster Risk Management of Uganda Red Cross Society has been in the range of Ushs. 36.0 Bn to Ushs. 50.0 Bn with donors and Red Cross Partners contributing 90%.

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The Committee established that international funding has significantly dwindled since 2023 and this calls for enhanced allocation by the Government of Uganda.

In its on-spot assessment whenever disasters occur in the Country, the Committee has always found Uganda Red Cross Society very visible on site. This was evidenced in the recent times of Bududa landslides (2000), COVID-19 Pandemic, Kiteezi Garbage Slide (2024) and the on-going Bulambuli relocation exercise. These speak to the auxiliary role played by Uganda Red Cross Society in interventions to restore welfare and livelihood of disaster affected persons.

The Committee was informed that, OPM has put in place an institutional framework with URCS to strengthen and sustain an efficient Community Based Disaster Preparedness and Response mechanism.

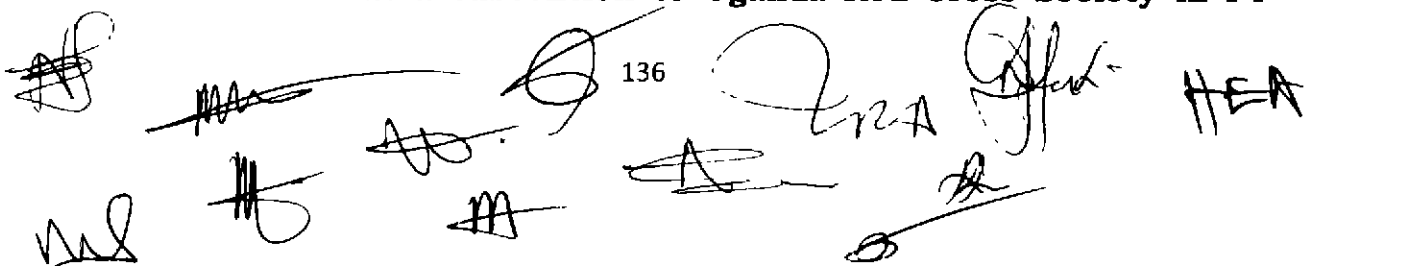
The Committee observed that, the proposed institutional collaboration, premised on four objectives of; installing and operating community level multi-hazard, tools for early warning and early action protocols before a Disaster happens relying on scientific and traditional forecasting; strengthening capacities of Community Volunteer Red Cross Action Teams to effectively prepare and respond to disaster occurrences; delivering and deploying rapid support towards saving lives, livelihoods and property following a disaster occurrence will greatly mitigate occurrence of Disasters, and where Disasters occur, the welfare and livelihoods of the victims can be expeditiously restored.

The Committee was informed that, Uganda Red Cross Society requires Ushs. 30.258 Bn to undertake the interventions in the said four objectives but there is no budget provision in the MTEF ceiling for Vote 003. 53

The Committee recommends that Government provides Ushs. 30.258 Bn. to Program 02 – Disaster Preparedness and Refugee Management, Office of the Prime Minister as a subvention to Uganda Red Cross Society in FY

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2025/26 to strengthen and sustain an efficient Community Based Disaster Preparedness and Response mechanism.

VOTE 019: MINISTRY OF WATER AND ENVIRONMENT

Forest and Wetland Conservation

Uganda's forest and wetland ecosystems are critical for maintaining biodiversity, regulating climate, and supporting livelihoods. The Committee was informed that in 2025/2026, the Ministry would like to prioritize the restoration of 14,055 hectares of degraded forests and the supply of 30 million quality seedlings to support reforestation initiatives. In addition, wetland restoration efforts aim to cover 4,600 hectares. This is especially critical given the alarming rate at which Uganda's forest cover is being eroded through illegal logging and charcoal burning.

The forest and wetland conservation will enhance water purification, flood control, mitigate the effects of climate change, and the overall health of these ecosystems.

The Committee recommends that UGX 20bn be allocated to the Ministry of Water & Environment for restoration of tree cover, protection of forests restoration of degraded sections of forest reserves.

Staff for former Staff of the Uganda National Meteorological Authority

The Committee observes that following the rationalisation of government agencies and public expenditure, the functions of the defunct Uganda National Meteorological Authority (UNMA) were mainstreamed in the Ministry of Water and Environment under the Department of Meteorological Services.

The Committee was informed that there was no budget allocation for the former staff of UNMA following the rationalisation process.

The Committee recommends that UGX 4bn be allocated to the Ministry of Water and Environment to enhance meteorological services.

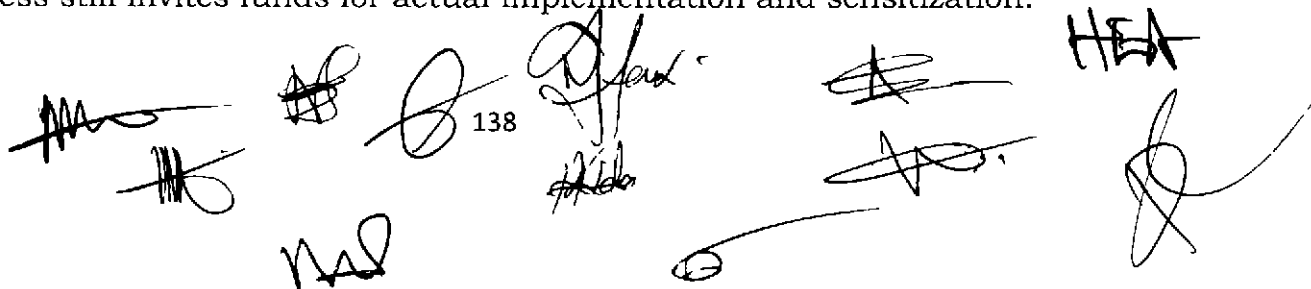
Operationalization of the National Climate Change Act

The National Climate Change Act Cap.82 provides a legislative framework for various aspects of climate change, including emission reductions, renewable energy promotion, and climate-resilient infrastructure, among others. Under the Act, the Minister may, by statutory instrument, make Regulations for the better carrying into effect the provisions of the Act.

The Committee was informed that these Regulations were drafted and submitted to the office of the Attorney General but a few issues still require clarification and that a meeting of stakeholders was called to address this. The Committee was further informed that funds were required for the actual implementation of the Regulations.

The Committee observes that the absence of Regulations to carry into the effect the provisions of the Act hampers the realization of various benefits introduced by the Act, especially emissions trading mechanisms, a process that would see many farmers benefit. The Committee was informed that various entities and individuals from several countries were interested in emissions trading and there was potential for many farmers to greatly benefit but the absence of Regulations was a hindrance. In the absence of these Regulations, several farmers were being cheated and the country was losing out.

However, absence of operational climate change regulations undermines Uganda's climate resilience. The Committee learnt that the Ministry finalized drafting the regulations and submitted the draft to the Attorney General but the process still invites funds for actual implementation and sensitization.



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The Committee recommends that UGX 3bn be allocated for the implementation of the Climate Change Regulations.

VOTE 150: NATIONAL ENVIRONMENT MANAGEMENT AUTHORITY

Enhanced Wage Bill the New NEMA approved structure

While Cabinet, under Minute No. 43 (CT 2021) to merge, mainstream and rationalize sixty-nine (69) Government Agencies, Commissions, Authorities, Boards and Public Expenditure, regarding NEMA the decision was to retain it as an autonomous entity but recommended for urgent restructuring and re-alignment to strengthen it. Consequently, the Board of NEMA resolved to restructure the authority and approved a new structure which was duly approved by the Ministry of Public Service on October 4, 2022.

There is need to enhance the wage bill to operationalize the staff structure and to effect the cabinet decision.

The Committee recommends that UGX 6.14bn be allocated to National Environment Management Authority for wage enhancement to effect the restructuring process.

Enhancing Regulatory and Enforcement Capacity

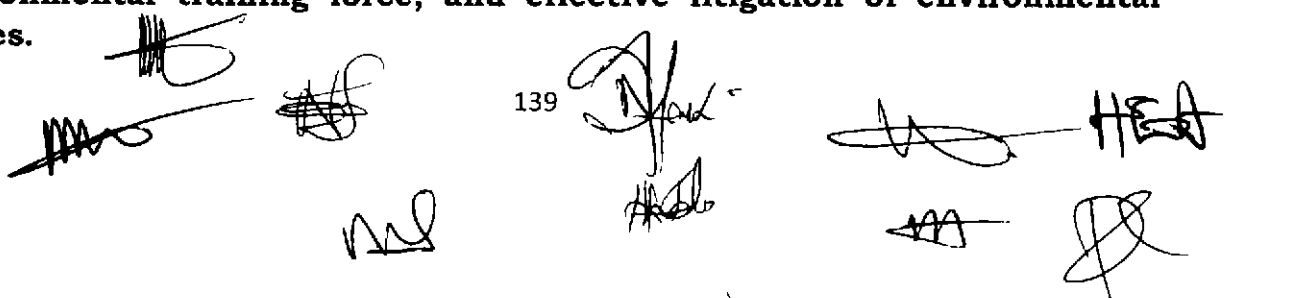
The Committee observes that NEMA is severely constrained in several aspects which affects its capacity to effectively execute its regulatory and enforcement mandate, with has a negative impact on the country's environment.

For example, its enforcement capabilities are severely constrained, with only 250 personnel tasked with overseeing environmental compliance across the country. This limited workforce hampers the Authority's ability to effectively monitor and enforce regulations.

NEMA is further constrained by inadequate monitoring equipment which impairs its capacity to enforce compliance, especially field inspection. With a total of 36 motor vehicles, it is difficult to carry out field inspection and office operations. There is also need for more effective litigation of environmental offences.

The Committee recommends that UGX 35.39bn be allocated to NEMA for the establishment, training and equipment of an environmental protection force, establishment, training and equipment of an environmental training force, and effective litigation of environmental crimes.

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Operational funds for NEMA Regional Offices

The Committee observes that while NEMA has increased efforts to conserve the environment, most of their work is concentrated in cities and urban centres, especially around Kampala. However, conservation and protection of the environment is not and should not be confined to urban centres only or Kampala.

There is need for environmental protection and conservation efforts to be replicated across the country. While NEMA has instituted offices in East, North Western, Northern, Northeast, West Nile and the Western regions, there is need for funding to go towards these offices to make them fully functional in order to enforce environmental protection and conservation.

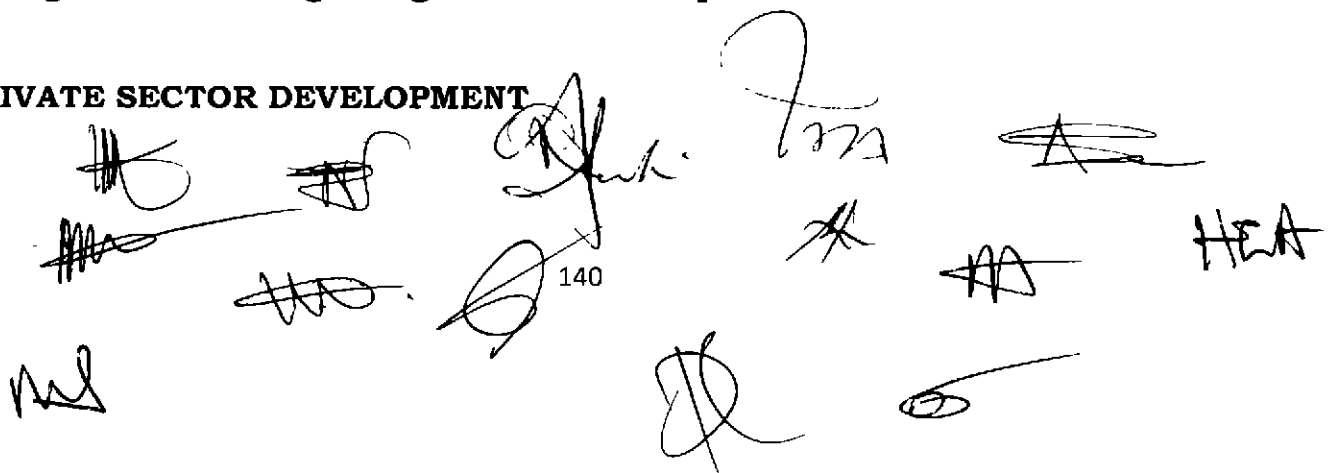
The Committee recommends that UGX 24bn be allocated to NEMA for support for regional offices.

Lack of Coordination among entities dealing with the Environment

The Committee notes that whereas there are several centres dealing with matters of the environment including the Ministry, NEMA and local governments, there inadequate coordination among these centres with the result that the environment is not adequately protected. In some instances, various agencies work independent of another and none of them can verify what the other has authorised. Several s, especially those under the control of district local governments are being decimated by fraudsters claiming to have authorisation from NEMA.

The Committee recommends that there should be inter-agency coordination between the Ministry of Water and Environment, NEMA, and local governments regarding environmental protection.

PRIVATE SECTOR DEVELOPMENT



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VOTE 008 MINISTRY OF FINANCE PLANNING AND ECONOMIC DEVELOPMENT

a) Parish Development Model (PDM)

The Committee noted that 10,587 eligible PDM SACCOs had been capitalized with UGX 1.058 trillion in FY 2023/24 for lending to subsistence households. To-date, UGX 1.021 trillion had been transferred from the SACCOs to the beneficiaries. By the end of the first quarter of FY 2024/25, no parish revolving funds had been transferred to the PDM SACCOs because the SACCOs still had large balances on their accounts.

The committee observed that disbursement of funds to the saccoes does not take into regional disparities such as population size and poverty levels. This is based off the fact that funds are continually disbursed on prorated basis, where each parish regardless of its unique composition receives the same amount of money.

Whereas the Parish Development Model (PDM) seeks to aid passage of subsistence-level households to the money economy while lessening some of the drivers of poverty, the committee is concerned that continuous disbursement of funds in the same manner will not yield similar results across the divide. This could also result into income inequalities and lack of equity in access to the money economy across subsistence households in the medium term.

In addition, the committee was concerned that there is lack of clarity on the financing framework for the PDM beyond pillar three. Even though the other NDP IV programmes seem to mimic activities that would ideally contribute to the pursuit of the other PDM pillars, the pillars present a broad scope with multiple objectives and activities without clear responsibility centers. The committee was concerned that this lack of clarity undermines accountability as it makes it difficult to assess progress and implementation of the PDM.

The Committee recommends that;

- i. Government should not only focus on Pillar 3 of financial inclusion but also focus on Pillar 1 of Production, storage, processing and marketing since Pillar one also has the potential of enormous multiplier effects.**

- ii. **Adopts collaborative planning and budgeting for all the PDM pillars, without focusing on pillar 3 in isolation and**
- iii. **Utilizes the details enriched in the Census findings to determine the unique needs and requirements of the different Parishes across the Country with a view of promoting equity and inclusivity.**

VOTE 119: UGANDA NATIONAL BUREAU OF STANDARDS (UNBS)

Underfunding of UNBS Services

The Committee noted that UNBS services at regional offices are still inadequate due to understaffing, a shortage of field vehicles for daily operations in the regions. Most of Ugandan products are not certified and certification is only done in Central region increasing the cost of upcountry MSMEs getting certified and their ability to access regional markets.

The Committee was informed that inadequate funding was affecting the number of MSMEs certified by the bureau for example in FY 2023/24 the bureau had over 8000 applications but was able to certify only 4,951 by end of the year, and by half year 2023/24 they had over 4000 applications but have maintained the target for FY 2025/26 at 6000 certifications due to underfunding.

Certification and Market Surveillance activities go hand in hand with testing and there is inadequate specialized equipment in the laboratories in the regions for testing of product samples.

In addition, decentralizing the Uganda National Bureau of standards services needs to improve certification, laboratory testing and equipment calibration, develop and disseminate services standards and staff recruitment.

Decentralization of UNBS services will reduce the cost of doing business, increase the number of firms transitioning from the informal sector to formal and increase competitiveness of Uganda's products. The construction of regional laboratories in Mbarara, Gulu and Mbale will help decentralize services of testing, certification, verification and calibration.

The Committee was informed by UNBS that the total cost of construction of these regional laboratories is UGX 95.9Bn and that the project is already approved by the Development Committee and has a budget code, implying it is

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ready for implementation and UGX 20Bn is required to kick start implementation in FY2025/26.

Further the committee noted that the budget to the bureau has declined from UGX62.98Bn in FY 2024/25 to UGX 56.83 proposed in FY2025/26 mostly affecting the budget for operations that reduces from UGX 10.47Bn to UGX 3.73Bn under the Private Sector Development and Agro-industrialization. The committee was informed that the reduced budget has worsened the funding gap in key priority areas observed in the table below.

Key priority	Draft Budget	Total required	Funding gap	Remark
1. Fixed costs	16.35	24.98	8.63	Utilities, contractual obligations, Gratuity, NSSF are inclusive
2. Reduce the turn-around time for standards development, certification, calibration, verification, testing, imports inspection and market surveillance to improve the competitiveness of Uganda's products and support the 10-fold growth strategy through enabling the ATMS				
i. Standards development	1.93	14.7	12.77	Required minimum non-wage for field activities
ii. Certification	0.94	3.91	2.97	
iii. Calibration	0.299	1.57	1.271	
iv. Verification	0.52	2.78	2.26	
v. Testing	1.23	2.76	1.53	
vi. Imports inspection	1.62	8.88	7.26	
vii. Market surveillance	2.75	4.59	1.84	
Sub-Total	9.289	39.19	29.901	
3. Staff salary enhancement to match with other scientists and retention of skilled personnel				
i. Staff salary enhancement	25.86	44.27	18.41	Officer entry point to be at UGX 6M
ii. Staff recruitment	0	4.2	4.2	Annual

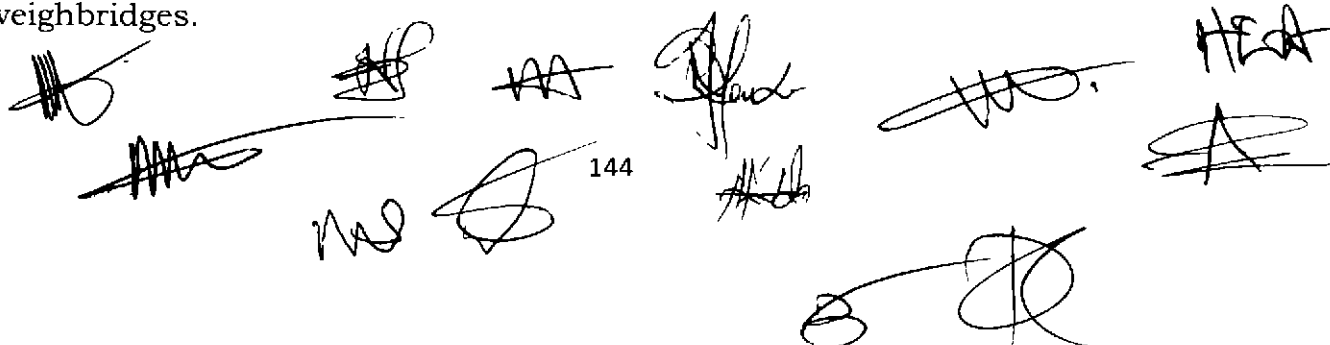
				recruitment of 100 staff
Sub-Total	25.86	48.47	22.61	
4. Retooling of UNBS with field vehicles, laboratory equipment, ICT equipment and furniture & fittings to improve working environment				
i. Field vehicles	1.0	2.5	1.5	Required minimum retooling to operate effectively
ii. Specialized lab equipment	1.75	5.0	3.25	
iii. Furniture	0.3	1.0	0.7	
iv. ICT Equipment	2.496	11.82	9.324	
Sub-Total	5.546	20.32	14.774	
5. Decentralization of UNBS services to reduce cost of doing business and increase competitiveness of Uganda's products.				
i. Construction of regional laboratories in Mbarara, Gulu and Mbale.				Total construction requires UGX 97Bn and the project is already approved by the DC and has as budget code
	0	20.0	20.0	
Grand Total	57.0	152.96	95.915	

Source: Ministry of Trade, Industry and Cooperatives

The Committee observes that the underfunding of UNBS will curtail manufacturing and value addition enterprises especially SMEs in accessing markets thereby failing to meet the NDPIV targets.

The Committee further observes that exporters whose access to export markets rely on UNBS' quality mark and laboratory reports will lose their markets and potential markets because of UNBS' inability to test and certify their products.

The Committee further observes that failure to facilitate UNBS will cause consumers to be cheated in the market by underweight scales while farmers who supply produce such as sugarcane and related products will be cheated by weighbridges.



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Many manufacturing products will not meet the standards and will cause harm to consumers due to inaccurate and false measurements because of inability by UNBS to calibrate their measurements and testing equipment to ensure accuracy. Importers will take long time for clearance of their imports and will pay demurrage because UNBS will not be able to inspect and sample their products in time.

The Committee observes that consumers will get sick and injured due to increase of substandard products on the market because UNBS will not be able to carry out market surveillance, inspection to eliminate fake and substandard products on the market.

The Committee recommends that Government provides ugx 95.9bn to UNBS to address the critical funding gaps mentioned above in order to increase competitiveness of Uganda's products and reduce the cost of doing business.

Vote 163- Uganda Retirement Benefits Regulatory Authority (URBRA)

Wage Related Costs

During the FY 2024/25 budget process, URBRA was provided with additional wage aimed at recruitment of additional staff. However, no corresponding wage related costs were provided resulting into a halt on the planned recruitment.

The Committee recommends that URBRA be provided with UGX 0.5Bn to meet the wage related costs

SUSTAINABLE ENERGY DEVELOPMENT

VOTE 017: MINISTRY OF ENERGY AND MINERAL DEVELOPMENT

Umeme Limited Concessions - Transition

The Committee observes that five electricity distribution concessions have been returned to UEDCL. The five licenses are:

- i. Umeme Limited,
- ii. Pader-Abim Community Multipurpose Electricity Cooperative Society
- iii. Kyegegwa Rural Electricity Cooperative Society
- iv. Kilembe Investments Limited
- v. Ferdsult Engineering Services Ltd

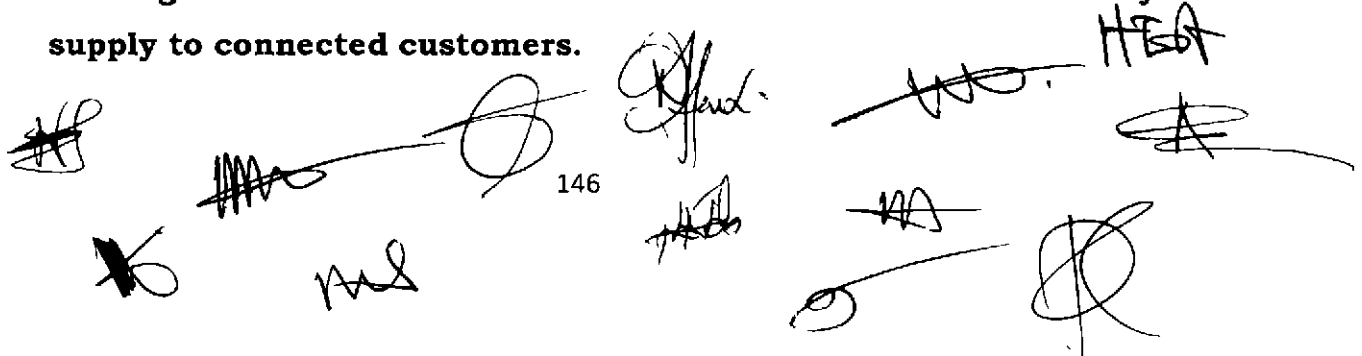
The Committee notes that as UEDCL strengthens its capacity as a National operator by taking over Umeme's license, the leaders from West Nile have made a stand against the renewal of the Electricity Distribution Concession/License for the West Nile Rural Electrification Company due to what is, in their opinion, the company's inefficiency. Umeme's handover of the distribution license was completed on 31 December 2024, with UEDCL taking charge effective 1 April 2025.

The Committee further observes that the complete and verified investments of Umeme as at 31st December 2023 amounts to US\$ 698.7 Million. A further US\$ 53.8 Million of additional investments was submitted by the company and currently under verification in line with the Electricity Authority Guidelines. Another estimated US\$ 35 Million for investments during 2024 and 2025 is yet to be verified.

The Committee also observes that the total investments recovered by Umeme as at 31st December 2024 amounts to **US\$ 608.603 Million**. This results into total un-recovered verified amount of US\$ 90.064 Million as at 31st December 2024 according to the regulator. The Auditor General is currently concluding the audit of the buyout amount.

The Committee recommends that:

- i. **UEDCL, the successor of Umeme Limited, be capacitated with long term financing in form of non-commercial loans to rehabilitate, expand and modernize the electricity distribution network just like Government does for UETCL, Uganda Civil Aviation Authority, and National Water and Sewerage Corporation. The effect of this would be a significant decline in the end user tariff as well as reliability of supply to connected customers.**



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- ii. **The Minister responsible for Energy should ensure that all qualified Ugandan Staff currently employed by Umeme are absorbed by UEDCL in a seamless process that considers fairness.**
- iii. **The Minister responsible for privatization should submit a Statement to Parliament about the Status of the liquidation of the Uganda Electricity Board (UEB), the forerunner of UEDCL, including all assets and liabilities such as benefits of former employees of the Corporation within three months of the presentation of the Report by the Budget Committee.**

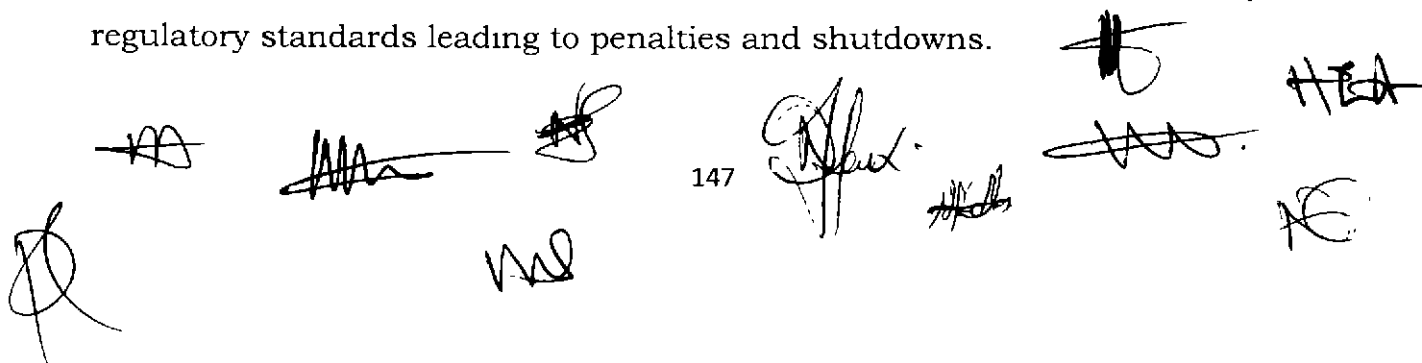
Expert Supervision and CDAP for Karuma Hydropower Plant

The committee was informed that whereas the power plant is undergoing the Defects Liability Period where the contractor is still completing works and correcting some defects, it was critical for the owner's engineer to effectively monitor the performance and identify any defects to be corrected by the contractor.

Further, the implementation of the Community Development Action Plan (CDAP) is key to mitigating increased pressure on local social infrastructure, social services, livelihoods and natural resources in the communities surrounding the power plant. The CDAP activities include construction and upgrading of schools, health centers and electrification, installation of power supply systems, provision of water, among others, for areas around the power plant.

Failure to provide adequate funding for supervision poses a risk for substandard work by the contractor, and the failure to supervise means defects may not be corrected which compromises the plant's adherence to safety and regulatory standards leading to penalties and shutdowns.

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The Committee recommends that the Government provides UGX 51bn for Community Development Action Plan activities and the supervision of Karuma Hydro Power Plant.

Supervision of Defects and CDAP activities at Isimba Hydropower Plant

The Committee observes that whereas Isimba Hydropower Plant is currently generating electricity, it continues to face significant challenges attributed to major defects in the spillway gates which presents critical dam safety risks and could compromise overall integrity of the dam. It is therefore critical that there is proper supervision and quality assurance during the spillway repair works to safeguard the plant's structural and operational reliability.

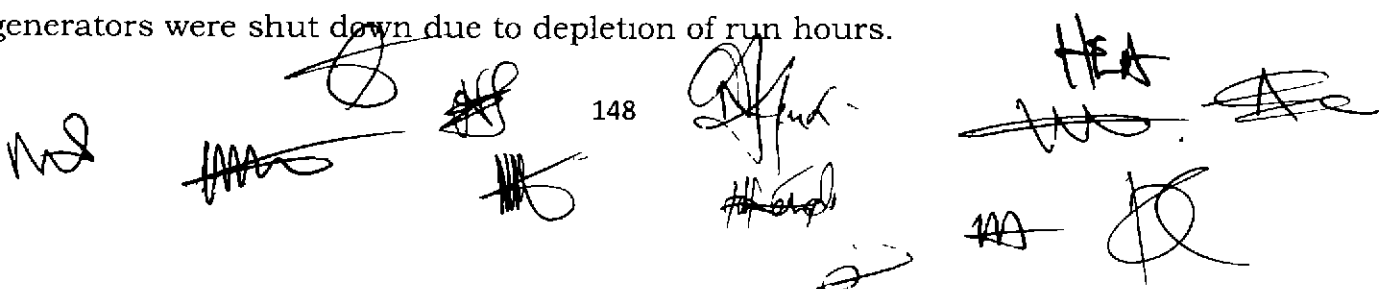
CDAP activities are also crucial mitigating increased pressure on local social infrastructure, social services, livelihoods and natural resources in the communities surrounding the power plant. The Committee further observes that there is need for capital investments to provide key infrastructure for the dam such as staff quarters and facilities which were not included in the initial design of the plant but which is crucial for the proper functioning of the plant.

The Committee recommends that Governments allocate UGX 38.367bn for the supervision, Community Development Action Plan activities, and capital investment for staff houses at Isimba Hydropower Plant.

Maintenance of Namanve Thermal Power Plant

The Committee observes that UEGCL took over the operations and maintenance of the 50 MW Namanve Thermal Power Plant from the contractor in February 2022 and established that there were several obsolete systems and several maintenance overhauls were due. Further, the Committee was informed that since 2022, UEGCL has not received capacity charges amounting to UGX 12.970bn from Government via UETCL. The Committee was informed that two generators were shut down due to depletion of run hours.

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The Committee observes that with 2 of the 5 generators already shut down, the plant cannot dispatch to its installed capacity and there is a risk of the plant shutting down which is a dent in the energy security of the Country especially in times of emergency when the Country would need its full potential.

The Committee recommends that Government allocate UGX 60.8bn for the maintenance of the Namanve Thermal Power Plant.

Rehabilitation Works for Maziba Power Plant

Maziba Power Plant is a 1 MW hydropower plant in Kabale District that UEGCL inherited from the Uganda Electricity Board. The power plant is key in stabilizing the supply of electricity in the Kigezi region, and requires UGX 20bn for major rehabilitation works to enable its continued operation and electricity production.

The Committee recommends that Government allocate UGX 20bn for rehabilitation works at Maziba Power Plant.

Counterpart funding for the Electricity Access Scale-up Project (EASP)

The Government of Uganda is implementing the Electricity Access Scale-up Project (EASP) with funding from the World Bank and the Government of Uganda. The

to support GoU's efforts to increase access to electricity (on grid and off grid) for households, refugee and host communities, industrial parks, commercial enterprises, and public institutions.

The Uganda Energy Credit Capitalisation Company is implementing the Financial Intermediation component of the project whose to provide financial and technical assistance for off-grid and Clean Cooking energy access. This entails:

- i. Provision of grants towards removing market entry barriers for Energy Service Companies (ESCOs) and addressing affordability constraints (through price subsidies/discounts offered by Government) pertaining to the acquisition of Solar systems, Improved Clean Cooking solutions and Productive Uses Equipment (both off-grid and on-grid) by Ugandans and the refugee community.
- ii. Grant funding to Public Institutions for standalone Solar electrification and provision of Institutional Clean Cooking Solutions (ICCS). This programme is implemented by the Ministries of Water and Environment; Health, Educations and Sports; Energy and Mineral Development.
- iii. Provision of Lines of Credit to Participating Financial Institutions (PFIs) to on-lend Working Capital facilities to Energy Service Companies (ESCOs) to supply/install clean energy technologies including the provision of financing for internal wiring of premises and three phase connections.

Eligible financial institutions include: Solar Companies supplying systems for lighting and productive uses; Suppliers of Clean Cooking Solutions; and Suppliers of efficient appliances to promote consumption of on-grid electricity, while and energy service companies include commercial banks, microfinance institutions, leasing companies, Tier IV financial institutions cooperatives (SACCOs) and investment funds.

However, while the need for clean energy technology solutions is evident across the country given the alarming rate at which forests are being decimated to obtain charcoal, there is inadequate budget allocation towards the project for **counterpart funding**. UGX 400m was appropriated in the current financial year against a funding requirement of UGX 3bn. Particularly, there is need for countrywide public awareness about the project, especially because some of the technologies approved under this project require demonstration for the population to appreciate their value, means of operation and safety measures.

Additionally, there have been challenges faced in clearing locally manufactured biomass stoves due to the emissions that they produce. The three main testing labs in Uganda do not have the capacity to accurately test the level emissions and therefore need support to acquire testing equipment. Technical Assistance from the World Bank is not sufficient to cover this.

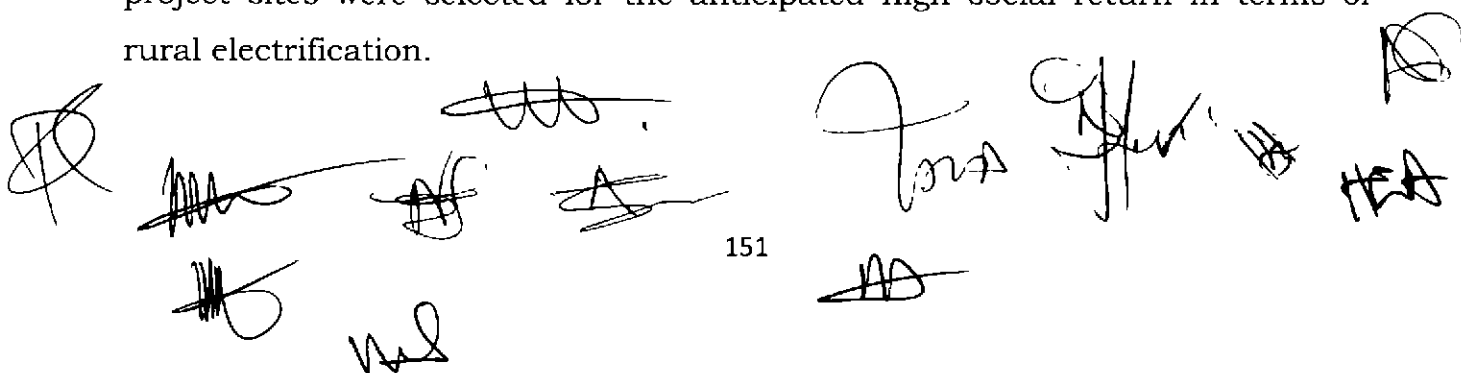
The Committee recommends that Government allocate UGX 3.3757bn to the Uganda Energy Credit Capitalization Company for the effective implementation of the Electricity Access Scale-up Project.

Counterpart Funding for the Orio Mini Hydro Power Project

The ORIO Mini Hydropower Project entails the construction of nine (9) Mini Hydropower plants with a combined capacity of 6.7 MW, and the construction of a local distribution network of 288 KM in the project area. It also entails connecting up to 71,081 households and 2,300 Small, Medium size Enterprises (SMEs) in the project area (Kasese, Bushenyi, Mitooma, Hoima, Kabarole, Bunyangabu and Bundibugyo Districts) as a single project.

The project is funded by the ORIO Infrastructure fund (Now “Invest International”) of the Netherlands Government (EUR 11.031 million) (UGX 46.33 billion) with co-financing from the Government of Uganda. The Agreement was executed between the Government of Netherlands and the Government of Uganda in June 2017 and expires on 30th June 2027.

The Committee observes that small plants will provide a captive, stable and reliable source of power for rural electrification in the project area, which mitigates the challenges of wheeling power over long distances and that the project sites were selected for the anticipated high social return in terms of rural electrification.

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Given the funding shortfalls, it was resolved that the project be implemented in two phases with phase 1 sites (Hoimo - Hoima, Nchwera - Mitooma, Igassa - Bunyangabu and Nsongya - Bunyangabu) to be constructed over a period of 24 months starting February 2025. The project requires UGX 15.7bn in FY 2025/26

The Committee recommends that UGX 15.7bn be allocated as counterpart funding in order to unlock the EUR 11.031 required for the completion of Phase 1 of the Orio Mini Hydro Power Project.

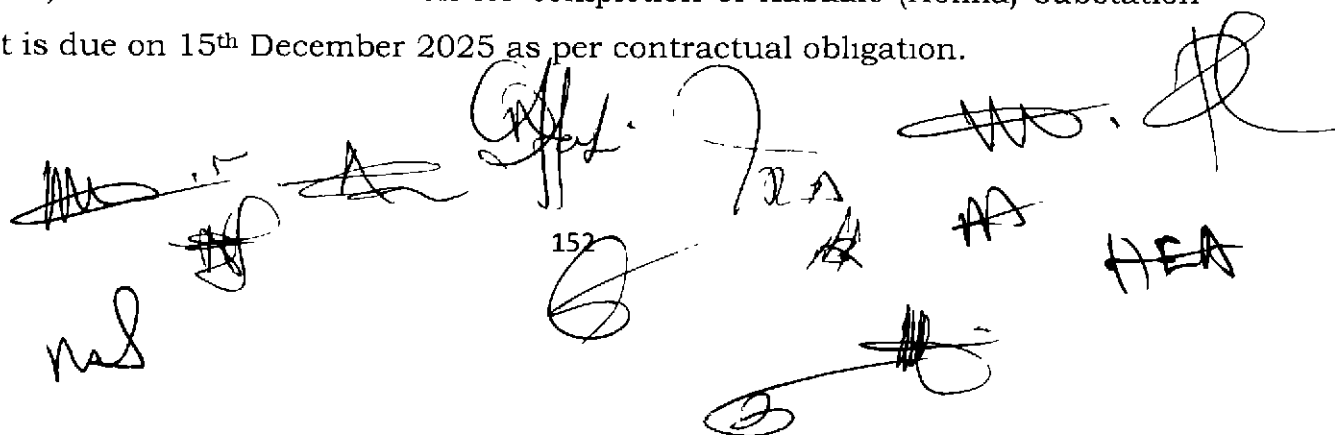
8.2.10 Energy Sector Funding Gap

The Energy Sector is experiencing a funding gap of UGX 727.18 billion, of which UGX 424.9 billion is outstanding payments to Contractors and Consultants for ongoing Rural Electrification projects as well as Compensation for PAPs to enable completion of works under TBEA, Uganda Rural Electrification Access Programme (UREAP) and ERT III.

The game changer for Rural Electrification should have been the Electricity Scale Up Project but unfortunately, a funding gap of UGX 21 billion, largely for compensation to acquire wayleaves, has locked over UGX 800 billion in donor money for the project.

Other outstanding funding requirements include UGX 45 billion for Karuma Dam for, among others, payment to the Owner's Engineer and construction of PAP houses at Lapono.

Electricity Transmission infrastructure has a total funding gap of UGX 110 billion, of which UGX 75 billion for completion of Kabaale (Hoima) substation that is due on 15th December 2025 as per contractual obligation.



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Regarding donor-funded projects, the budget for counterpart funding, there is a GoU funding gap of UGX 21bn which is required for projects whose total value is UGX 800bn.

The Committee recommends that Government allocates an additional UGX 459.94 billion of the required UGX 727.18 billion for the Energy Sector (electricity industry) to undertake the critical minimum activities including:

- i. fast tracking rural electrification projects and meeting ongoing contractual obligations – UGX 334.35bn**
- ii. Compensation for PAPs to enable completion of works under ERT III, UREAP, TBEA – UGX 45.59bn**
- iii. Electricity Transmission Projects infrastructure including Kaabale sub-station in Hoima to service the EACOP and oil refinery – 80 billion**

INTEGRATED TRANSPORT INFRASTRUCTURE & SERVICES

VOTE: 016 MINISTRY OF WORKS AND TRANSPORT

Mainstreaming of UNRA and URF into Ministry of works & Transport

The Committee notes that Votes 113 (UNRA) and 118 (URF) have separate Vote Budget Framework Papers in the ITIS programme and yet they were dissolved and rationalised respectively.

The Committee was informed that the first Budget Call circular required all votes to submit their BFPs by 7th November, 2024 and H.E the President assented to the Rationalization bills aforementioned in December 2024. The Committee was further informed that on December 30th, 2024, the Ministry received the handover reports from UNRA and URF respectively although the verification of their assets and liabilities is still ongoing.

Further the verification of terminal benefits for former staff of URF and UNRA is still ongoing and the files are yet to be sent to the Ministry of Public Service for

clearance and later to the MoFPED for approval. The Committee was also informed that the Ministry of Works and Transport is still waiting for the AG's guidance on payment of severance package for former UNRA staff. The Committee was informed that at the time of compiling the BFP for FY 2025/26 in November 2024, terminal benefits of the affected staff of UNRA and URF were not included because the rationalization of the two entities had not yet been concluded. Currently the terminal benefits stand at UGX 169bn.

The Committee recommends that the Ministry of Works and Transport fast tracks the processes involved towards payment of the affected UNRA and URF staff.

The Committee further recommends that the MoFPED includes UGX 169bn in the MPS budget for the Ministry for the FY 2025/26 to cater for the terminal benefits of the affected UNRA and URF staff.

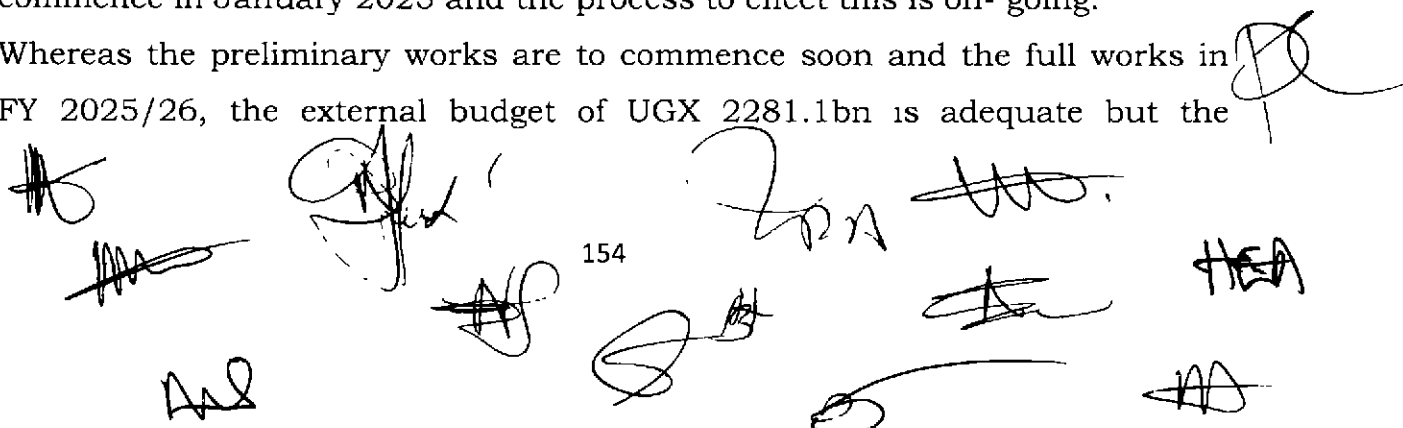
2. Standard Gauge Railway (SGR)

The Committee was informed that the SGR has been allocated UGX 79.03 bn under GoU counterpart funding and UGX 2,281.11bn under external financing for the FY 2025/26.

The Committee was further informed that although the EPC/T contract was signed in October 2024 and construction was expected to commence this FY 2024/25, sourcing of more external financing will still take some time.

In view of the above, the GoU and the contractor agreed to start part of the preliminary works on the project under Limited Notice to proceed arrangement for which the budget is Eur 75m. The works are expected to commence in January 2025 and the process to effect this is on- going.

Whereas the preliminary works are to commence soon and the full works in FY 2025/26, the external budget of UGX 2281.1bn is adequate but the



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domestic budget of UGX 79.03Bn is significantly inadequate. The project requires additional funds for;

- a) Sensitization and stakeholder engagements in the 12. Districts.
- b) Preparation of draft Final report of the Environment, Social economic Impact Assessment (ESIA) for Western route.
- c) Preparation of an Inception report of the Feasibility study for the Western route.
- d) Preparation of an Economic and Financial report of the Feasibility study for the Northern route
- e) Undertaking of an Independent Environment and Social Due Diligence and Monitoring
- f) Design review & construction supervision services for the eastern route
- g) Acquire 08 acres of land in Tororo and Buikwe districts and;
- h) Undertake expropriation in the paid up districts

The Committee was informed that in the FY 2025/26, the Ministry requires UGX 765.029bn to fully offset the SGR project leaving a funding gap of UGX 686.001bn.

The Committee notes that the SGR project is long overdue given that the new railway system will alleviate congestion on Uganda's roads, a long-standing challenge and will reduce on passenger travel time through offering efficient and reliable transportation with projected speeds of 100 km/h for cargo trains and 120 km/h for passenger trains.

In FY 2024/25, the approved budget for the SGR was UGX 170.04Bn (GoU) and UGX 1,075.45bn (Ext) although by December 2024, only UGX 2.027bn had been expended.

The Committee therefore recommends that the MoFPED allocates additional UGX 686 billion towards the SGR in order to ensure that it fully commences in FY 2025/26 as prior planned. Further, the Ministry should prioritize sourcing for additional external financing for the project.

3. Development of new port at Bukasa

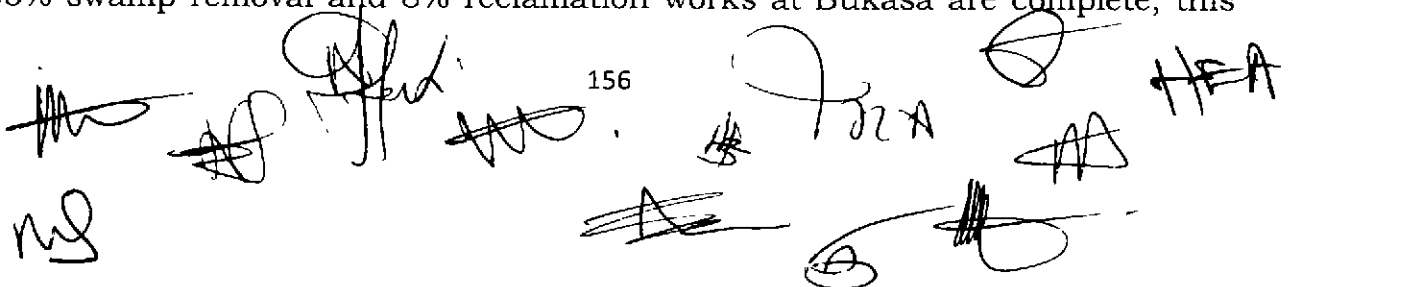
In order to reduce over-dependence on the national road network and to accommodate rapidly growing future volumes of transit cargo to and from Uganda and its land-locked neighbours, Government of Uganda through Ministry of Works and Transport plans to construct a modern high-capacity Port at Bukasa on the shores of Lake Victoria, as a flagship Infrastructure Project hence the urgent need to develop an alternative route from a Tanzanian seaport, using the currently under-utilized Central Corridor as a matter of both economic and strategic importance.

The inland Port at Bukasa will handle International Cargo transported through Trio-modals (Water-Rail-Road) using the Central and Northern Corridors i.e Bukasa-Mwanza-Musoma-Tanga-Dar-es-Salaam-Kisumu via Lake Victoria and Mombasa by Rail. It will act as a logistics Centre for Assembling, De-commissioning, Storage and Re-distribution of Imports and Exports.

The Port will be constructed in three Phases, which include; the Preparation stage which is expected to be completed by June 2025; The Construction stage of Inland Port at Bukasa that will handle a capacity of 2.3 million tons per year including the construction of shipyard and floating dock. This Phase is expected to be completed by June 2028 and the final or third stage that will include future extension of the Port to handle a capacity of 5.2 million tons per year and to maximum peak of 7.5 million tons per year. This Phase is expected to be completed by 2030.

The Committee was informed that the Ministry in FY 2024/25 intends to achieve 12.5% swamp reclamation works at an approved budget of UGX 5.925bn (GoU) and UGX 66.318bn (Ext). However, as at the end of December, 2024, no funds had been expended. Though the Physical progress stands at 25% swamp removal and 8% reclamation works at Bukasa are complete, this

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was done using donor funds. In the FY 2025/26, the project has been allocated UGX 3.0bn against a funding requirement of UGX 7bn.

The Committee recommends that the Ministry be allocated additional UGX 4.0bn to enable it complete the first phase of the project.

Streamlining management of motor vehicle registration

The Government of Uganda in 2021 signed an agreement, partnering with Russian Joint Stock Company "Global Security", to deliver the ITMS. The project is intended to ease recognition of vehicles used by criminals to carry out crimes in the country and to enable quick and timely response by the Security Agencies.

It is also aimed at facilitating traffic management and enhance revenue collection through the issuance of traffic tickets to traffic offenders. The management and administration of motor vehicles has over the years faced challenges such as lack of credible and reliable database, poor quality control measures, distorted reporting structures, low revenue collection and discrepancies in registration books.

The Implementation of the ITMS project has several components including issuance of digital registration plates. A full installation kit comprises; Two aluminum Registration plates for the front and the back, a Tracker, a Sim-chip, two Bluetooth beacons for front and back and Snap locks for both front and back.

The ITMS will track all vehicles in real-time on the ITMS Platform at the Police Command Centers of Naguru and Nateete to allow the Government of Uganda to trace vehicle-related crimes & omissions and resolve traffic offences as and when required.

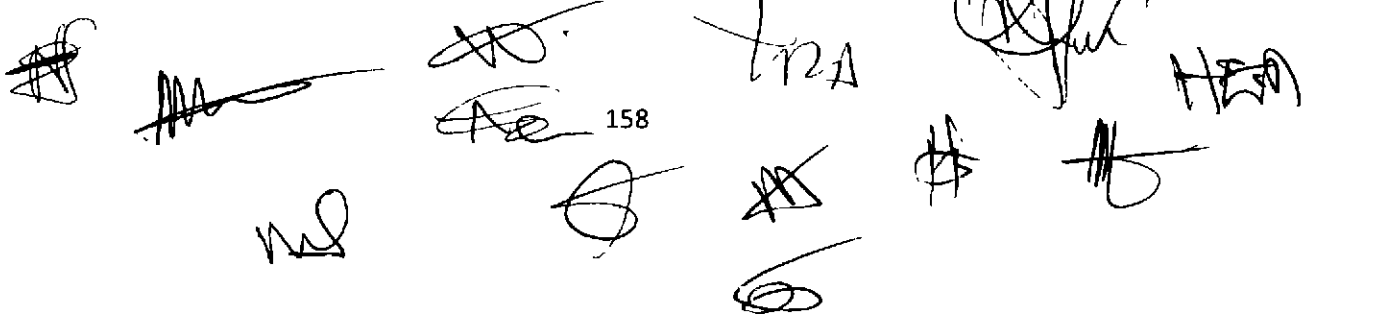
The Committee was informed that motor vehicle registration system on ITMS which includes the booking system, the verification system and the stock

control system is substantially completed while the improvements on the ASYCUDA and E-Tax to facilitate the pre- registration processes of vehicles at the ports of Mombasa and Dar es salaam and in bonds are also substantially completed plus the provision to facilitate assessment for payment of fees for the new registration plates by Government entities which is currently available for use by MDAs. Construction of fitment centers at Mutukula and Malaba border points is also ongoing.

The Committee was informed that in FY 2024/25, the ITMS project had an approved budget of UGX 13.060bn but by end of Quarter 1, only UGX 0.597Bn had been disbursed.

Further the Government and the service provider are concluding putting in place all the requirements for massive roll-out although the process will continue in phases. In the FY 2025/26, the Ministry has been allocated UGX 10.060bn against a funding requirement of UGX 30.00bn leaving a funding gap of UGX 19.94bn. The Ministry intends to carry out the following activities in the FY 2025/26;

1. Complete 80% Building Works of the One Stop Centre Building
2. Supervise Building Works for the One Stop Centre building
3. Supervise Motor Vehicle Registration Modular Components by Global Security on the ITMS platform
4. Update, maintain and digitize 180,000 manual documents and Motor Vehicle Registration databases
5. Perform within set timelines 400,000 Post Motor Vehicle Registration processes
6. Replace 100,000 Vehicle Registration Plates with Smart Digital number plates
7. Develop Technical Support at 95% of Phase Two E-Payment Portal for the E-payment Portal provider



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The Committee recommends that Government prioritizes and fully commits funding to its core projects if it is to realise set targets and outputs by providing UGX 19.94 billion.

4. Rehabilitation of Tororo – Gulu metre gauge railway line

The Committee was informed that following termination of the contract for the rehabilitation of Tororo-Gulu railway line by the contractor, M/s SOGEA SATOM/ETF on 12th June 2022, the GOU represented by Uganda Railways Corporation (URC) signed a new contract on 13th April 2023 with M/s China Road and Bridge Corporation (CRBC) to complete the rehabilitation works at a contract sum of UGX 199,997,631,624/= excluding VAT.

The contract commenced on 20th July 2023 for a duration of 24 months. The average physical progress of the rehabilitation works as at end December, 2024 was at 21% out of the planned 55% although completion is expected by 20th July 2025. The reason for the variation is due to the contractor suspending works due to non- payment.

The Committee was further informed that the approved budget for the Tororo-Gulu Railway Line Project for FY 2024/25 is UGX 67bn. The funds released as at end of Quarter 1 were UGX 30b. With regards to FY 2025/26, the project has been allocated UGX 46bn in the BFP resulting into a funding gap of UGX 44bn. URC requires a total of UGX 90bn in FY 2025/26 to compensate 2,752 PAPs, complete rehabilitation of the Tororo- Gulu MGR line and supervise civil works.

The Committee observes that the Tororo – Gulu MGR project is behind schedule and has been stunted for a long while. Further the Committee notes that delayed implementation of the MGR project has resulted into additional expenditure to Government making it costlier through theft of railway sleepers

and more encroachment along the railway lines that may result in unwarranted compensations.

The Committee recommends that URC be allocated additional UGX 44bn in FY 2025/26 to enable civil works completion on the rehabilitation of the Tororo- Gulu MGR.

5. Passenger train services

The Committee observes that Uganda Railways Corporation currently offers passenger services on only one route (Namanve –Kampala) and operates only twice a day.

The Committee notes that this alternative mode of transport has the potential to offer traffic decongestion along the Kampala – Jinja road if it operated more trips to optimise and utilise the railway line.

The Committee reiterates its earlier recommendation that Uganda Railways Corporation;

- a. Increases the number of trips on the Namanve-Kampala route given the potential it has to reduce on the motor traffic along the same route;**
- b. Considers increasing the number of passenger wagons to increase and accommodate more numbers on each route; and**
- c. Considers market segmentation for their clients and acquire executive wagons to attract more passengers to utilise the railway mode of transport.**

6. Inadequate funding for the NBRB

The National Building Review Board was established by the Building Control Act, 2013 to inter alia monitor building developments in the country and ensure compliance with the Act. As part of the Board's strategy for ensuring safe building operations in the country, NBRB developed the Building Industry

Management System (BIMS) which is aimed at strengthening compliance with and enforcement of the Building Control Regulations. The system will ease doing business in the building industry by ensuring timely issuance of building permits among other benefits.

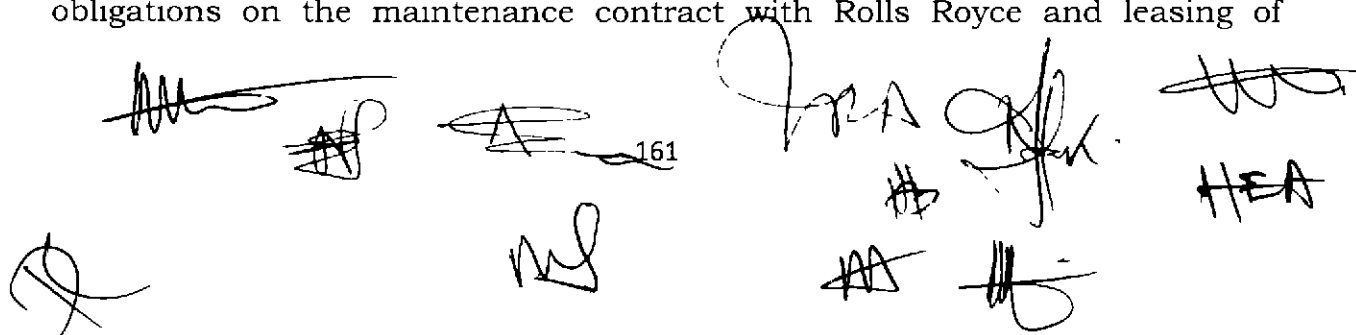
The Committee observes that the Board is inadequately funded given their wide mandate which covers the entire Country. The Committee was informed that the Board is also inadequately staffed and unable to effectively carry out investigations into complaints from the public in a timely manner.

The Committee observed in the FY 2025/26, the Board has an allocation of UGX 5.70bn which is inadequate if the Board is to perform as mandated. The Committee was informed that the Board requires UGX 28.228bn for operational activities.

The Committee takes cognizance of the role played by the NBRB in shaping the future of building developments in the Country and the challenges still faced in the building industry that include inadequate supervision which has inadvertently led to use of sub- standard materials and poor workman ship resulting into accidents and loss of lives and property as has been evidenced around the Country and therefore recommends that the NBRB be allocated UGX 22.528bn in the FY 2025/26 in order to enable it carry out the various activities

7. Inadequate funding to Uganda Airlines

The Committee noted that in the FY 23/24, Parliament approved UGX 90 billion to Uganda Airlines for the annual maintenance of the aircrafts, procurement of a spare engine, insurance costs, settling outstanding obligations on the maintenance contract with Rolls Royce and leasing of



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aircraft during the period of the current aircraft fleet is undergoing maintenance.

The supplementary budget of UGX 90 billion received by Uganda Airlines in FY 2023/24 was allocated to specific areas and the physical performance as outlined in the table below;

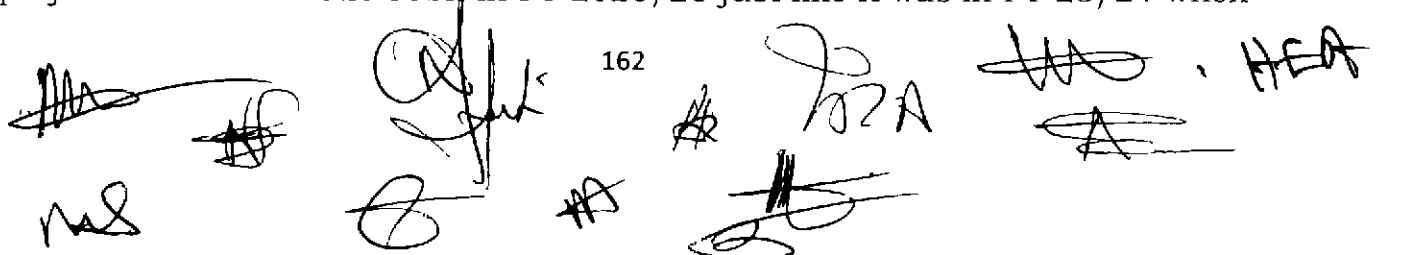
S/No.	Activity	USD	UGX
1	Annual Maintenance of Aircraft	6,620,000	25,156,000,000
2	Procurement of a Spare Engine	7,400,350	28,121,330,000
3	Insurance Costs	4,000,000	15,200,000,000
4	Settlement of Outstanding Obligations with Rolls Royce	2,823,682	10,730,670,000
5	Leasing of Aircraft	2,840,000	10,792,000,000
	Total	23,684,032	90,000,000,000

Source: National Airlines Company Ltd

The Committee notes that Uganda National Airlines Company Limited (UNACL) incurred a net loss of UGX.237.854Mn in 2024, a 25.6% improvement from the UGX.324.940Mn loss in 2023 according to Annual Report of the Auditor General. This notwithstanding, additional resources should for now be provided as the Airline develops a new ten-year strategy hinged on financial sustainability, operational efficiency, learning and development, and stakeholder engagement.

The Committee further notes that the Budget provision for Uganda Airlines is projected to remain Shs 86bn in FY 2025/26 just like it was in FY 23/24 when

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it received supplementary funding of Shs 90bn hence raising concern that the inadequate funding to the National carrier is bound to keep it in abeyance and yet it is supposed to be financially self-sustaining in the near future. Further the National carrier is also bound to consistently rely on supplementary expenditures.

The Committee notes that the needs of Airline are evolving because of the stage of its development and as a result unplanned activities besides the recurrent ones are likely to arise hence the need for adequate funding.

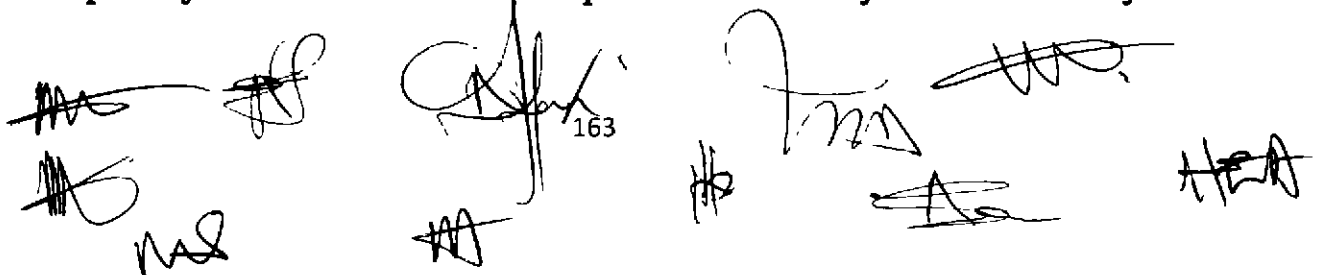
The Committee was informed that the above notwithstanding, the Airline has enhanced its planning and budgeting processes to recurrent so that the foreseeable costs are captured as much as possible.

In the next financial year, the Airline plans to optimize its existing routes and thus improve its revenue streams.

The Committee was also informed that in the FY 2025/26, Uganda Airlines intends to;

1. Carry out Research and Development
2. Obtain and maintain IOSA, IASA and ISAGO Certification,
3. Carry out Safety and Security oversight trainings for air operators, Aviation Training Organizations (AMOs) & Aviation Maintenance Organizations (ATOs)
4. Lease (2) aircrafts for Uganda Airlines
5. Acquire aircraft (mid-Range-Lease to Purchase) and Cargo Freighter)
6. Construct Cargo handling ware house and cold stores
7. Construct a business class lounge and;
8. Construct a Hanger

The Committee therefore recommends that Uganda Airlines is adequately funded to enable it operate effectively and efficiently and



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hence be allocated an additional UGX 34bn in the budget for the FY 2025/26.

9. No provision for arrears/unpaid certificates

The Committee notes that the proposed budget for FY 25/26 has no provision for arrears or unpaid certificates yet the problem of arrears is perennial and needs to be addressed urgently. The Committee was informed that the national roads sub-programme opened the FY 2023/24 with a debt of UGX 970.724 bn on the Development budget and a debt of UGX. 37.78bn on the Maintenance budget. Although MoFPED allocated a total of UGX 31bn for arrears in FY 23/24, the balance of the debt was left to add to the expenditure requirements for this FY 2024/25. This has resulted in the debt growing bigger, and is likely to spill over into the next FY.

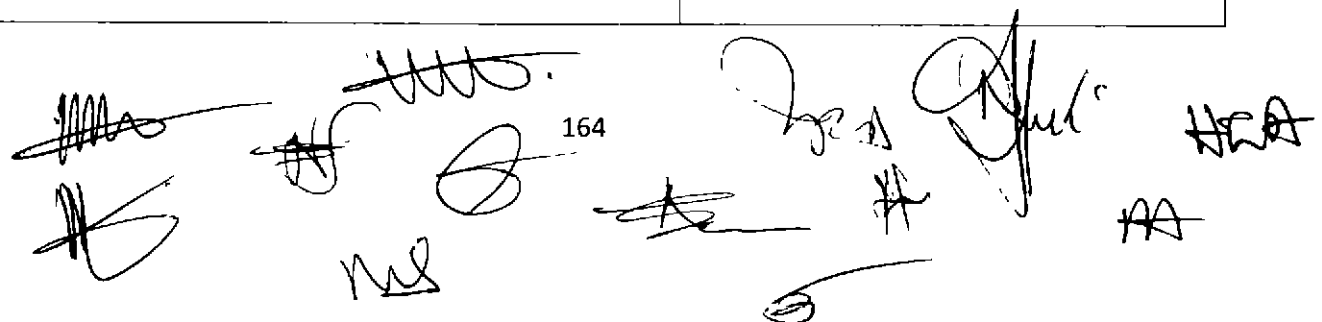
Although the total budget for FY 2025/26 appears to have increased on account of the External Financing which was allocated an excess of UGX 868.5 bn, the GoU, which carries the entire debt, has been reduced further in the BFP as shown in Table below.

The Committee notes that long outstanding payables is an indication of poor budgeting and causes a risk of unnecessary litigation and payment of penalties (Interest) for delayed payments.

National Roads detailed debt burden as at end of Q2 (December 2024)

National Roads Debt As at December 2024	Amount in Shs
GOU Development works debt	765,422,712,948
GOU Development land debt	571,177,609,249
GOU Recurrent non-wage debt	213,451,077,631
Sub total	1,550,051,399,829

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URF debt	185,334,208,479
Total	1,735,385,608,307

The Committee recommends that Government should provide additional resources to offset the debt as this will allow the budget for FY 2025/26 be prepared with clear tangible outputs instead of paying for arrears only.

10. Projects affected by budget cuts

The Committee notes that the National Roads development program has a total budget requirement of UGX 3.857 Trillion, for FY 2025/26, including the payment of the projected debt by 31st June 2025. Although the total Development budget for national roads is projected to increase from Shs 1,728.9 billion in FY 24/25 to Shs 2,443.5 billion in FY 25/26 according to the BFP, this will leave a shortfall of Shs 1.414 trillion next financial year. The Committee also notes that 34 out of 46 projects under national roads will have budget reductions/cuts in FY 25/26.

The Committee was informed that it is not possible to allocate the budget as envisaged due to the shortfall.

Land Acquisition being the Achilles heel for the programme, was allocated a bigger portion of the budget so that, should more funds be made available for the programme in the future, at least the contractors are able to progress with available Right of Way.

The Committee recommends that Government avails UGX 1,414 Billions as additional resources for the implementation of ongoing projects.

VOTE 122 – KAMPALA CAPITAL CITY AUTHORITY (KCCA)

Physical planning of the City

The Committee was informed of the plan to implement the Kampala Physical Development Plan which is key to the Sustainable urbanization of the City.

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KCCA is undertaking steps to develop detailed Neighborhood Plans to improve the organization of the city with clear guidelines on new developments which will help ease the congestion and reduce the strain on the current city infrastructure. The Committee noted that these detailed neighborhood plans are expected to fasten the process for getting plans approved for construction in the city.

The Committee established that, the required funds to implement the Kampala physical Development Plan amounting to Ushs. 10.0 Bn but only Ushs, 0.50 Bn is provided leaving a funding gap of Ushs. 9.50 Bn.

The Committee considers the Kampala Development Plan a critical intervention and recommends that, Ushs. 9.50 Bn be provided to Vote 122 in the FY 2025/26 to facilitate the implementation of the Kampala Physical Development Plan.

Maintenance of Drainage Infrastructure in the City

Kampala's drainage system is comprised of 86.3Km of primary drainage channels of which only 21.4 Km (24.8%) are constructed; 203.2Km of secondary drainage channels of which 81.3Km (40%) are constructed and several tertiary and community drains and roadside drains serving the city's storm water management system.

The Committee identified the main bottlenecks that affect the conveyance capacity include; undersized crossing, constrictions and capacity reduction of final discharge points resulting into several critical black spots like Kyambogo and Ntinda (Kinawataka Primary), Kulambiro and Kyanja (Kasana channel), Banda – Kawoya Channel; Shoprite(Nakawa) that flood every time it rains.

Under the Kampala Drainage Master Plan (2016), Kampala District is drained by 8 (eight) primary channels, namely, Nakivubo, Lubigi, Nalukolongo,

Kansanga, Manyanja/ Kaliddubi, Kinawataka, Nalubaga and Walufumbe and other smaller drainage systems namely Gaba, Nakelere and Mayanja North.

The Committee observed that most of the drainage infrastructure are inadequate for the current runoff as a result of rapid urbanization and increase in the built-up area, encroachment and poor urban planning, poor solid waste management and limited maintenance.

The Committee was informed that the Kampala Drainage Master Plan, 2016 (US\$ 220 million) has been completed and if implemented will provide a sustainable solution to challenges associated with drainage infrastructure in the City. Consequently, over a ten-year period, KCCA needs US \$ 22 million (Ushs. 83.6 Bn) for construction of both primary and secondary drainage channels.

The Committee established that KCCA receives an annual allocation of Ushs. 10.0 Bn against the required Ushs. 35.0 Bn for manual and mechanized drainage channel maintenance in the City.

The Committee recommends that Government expedites implementation of the Kampala Drainage Master Plan, 2016 to facilitate flood mitigation and public safety, health and sanitation benefits, economic and infrastructure protection and environmental sustainability.

SUSTAINABLE URBANISATION AND HOUSING

VOTE 012: MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT (MLHUD)

1. Ministry Zonal Offices (MZOS)

The Ministry decentralised its services through the establishment of the 22 MZOs. A number of milestones have been registered for instance increase in revenue generation, decline in land conflicts, mitigation of illegal land evictions,

mitigation of corruption tendencies and general increase in land tenure security.

However, the offices are currently experiencing funding challenges to meet basic operational requirements compounded by inadequate wage to recruit staff.

In the FY 2025/26, the Ministry has been allocated UGX 0.125bn to cater for LIS maintenance and enhancement against a requirement of UGX 7.139bn leaving a funding gap of UGX 7.014bn while the 22 Ministry Zonal Offices have been allocated UGX 1.163bn for operations against a requirement of UGX 18.406bn leaving a funding gap of UGX 17.243bn.

In regard to the wage component the Ministry was allocated UGX. 16.398bn instead of UGX. 18.748bn leaving a funding gap of UGX. 2.350bn. The Committee was concerned that this funding gap will further exacerbate the problem of staff working in more than one duty station thus not being available at a particular MZO on every working day; thus delaying service delivery to the public.

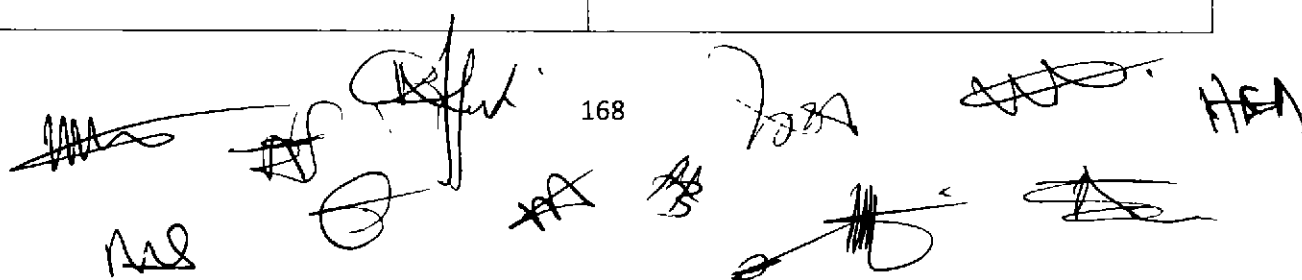
The Committee was informed that since the rollout of the 22 MZOs and roll out of the LIS in the FY 2017/18, the Ministry's revenue generation tremendously increased and in FY 2023/24, UGX 716.667bn and was largely attributed to automation of the land services.

The Committee was further informed that implementation of the LAVMIS and integration of the LIS shall streamline valuation and revenue is expected to more than double in the medium term.

Below is a snap shot of revenue generated from land transactions for the period 2013/14 to 2022/23.

Financial Year	Revenue Generated
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2013/14	102,904,043,887
2014/15	85,596,322,116
2015/16	242,423,305,272
2016/17	128,361,534,050
2017/18	45,458,474,744
2018/19	147,996,307,173
2019/20	27,602,182,186
2020/21	54,763,988,363
2021/22	64,060,750,066
2022/23	56,852,597,355
2023/24	74,550,921,670
2024/25*	19,470,126.796

The Committee takes cognizance of the fact that MZOs and LIS contribute largely to the National Treasury and if adequately funded, they are likely to generate more revenue. The Committee therefore recommends that additional UGX 17.286bn be allocated towards operationalization of MZOs and UGX 7.014bn towards the LIS to cater for maintenance and enhancement of the LIS.

Further the Committee recommends that additional UGX 2.350bn be allocated to the Ministry to cater for shortfalls in the wage budget.

2. Support to the office of the Chief Government Valuer (CGV)

The Committee was informed that the Ministry has continued to demonstrate its potential to contribute to the National Treasury; on average UGX 669bn

through the various sources under the Ministry such as the office of the CGV which generates on average UGX 500bn through valuations like Probate, Property Tax, Capital Gains, Rental Valuation Assessments.

The revenue generated from land transactions is only from 30% of land registered and 15% of the planned area in the Country.

The Committee was further informed that there is a lot of potential for the Ministry to generate additional revenue estimated at UGX 600bn annually with double percentage of registered land in the Country if the Ministry can be adequately financed to improve performance and efficiency of the office of the CGV and MZOs.

Analysis of Ministry revenue generation FY 2020/21 – FY 2023/24

S/N	Source	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
1.	Property Tax Valuation	245.5	253.44	283.15	287.601
2.	Capital Gains Valuation	175.15	183.82	203.57	208.860
3.	Probate Valuation Assessments	65.37	77.06	60.71	54.335
4.	Rental Valuation Assessments	63.25	66.38	69.70	73.626
5.	Stamp duty Assessments	50.98	58.86	52.62	69.358
6.	Other Valuations (Asset disposal, custodian board, boarding off)	10.04	14.73	15.15	17.888
7.	NTR (Land fees)	3.78	5.2	4.23	4.999
	Total	614.07	659.49	689.12	716.667

Source: NLIS and MoLHUD, 2024

The Committee urges Government to adequately fund the office of the CGV in order to enable it operate efficiently and effectively as this will subsequently lead to more revenue collection.

The Committee further recommends that UGX 8.06bn be allocated towards the operationalization and rollout of LAVMIS and development of the property index.

3. Reaffirmation of the international boarder

Lack of reaffirmation of Uganda's international border with its neighbours is a security threat as it fuels tensions and threatens harmonious relationship among the boarder communities. Lack of reaffirmation of the boarder has also made it difficult for regional infrastructure development on account of disagreements on boarder demarcations.

The Committee was informed that Uganda has made considerable progress towards reaffirmation of its international borders with Rwanda, Kenya and Congo all in consensus of the affirmations with only a hiccup over Myingo island that is currently under deliberation.

The Committee was informed that the Ministry requires UGX 5.210Bn for re-affirmation of international border and district boundary but has been allocated UGX 0.457bn in the budget for the FY 2025/26 leaving a funding gap of UGX 4.753bn.

Committee therefore recommends that UGX 4.753 is provided towards re-affirmation of both international and local borders as this will go a long way in minimizing and curbing border conflicts.

4. Construction of low cost housing for ugandans

The Committee was informed that National Housing was started in 1964 and until 2005 it was 100% corporation owned by Government of Uganda (GOU). In the year 2005, NHCC was divested into a private limited liability company with

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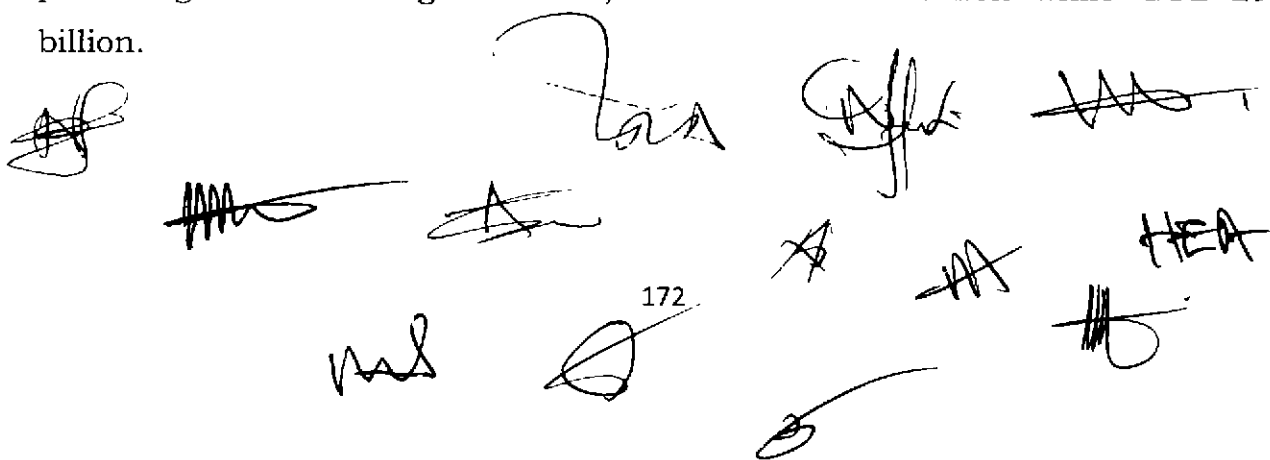
49% shares of the Company to the Government of Libya under the privatization drive. As part of the divestiture process, NHCC shares equivalent to USD 20.3 million were utilized to offset part GOU debt with Government of Libya worth USD 95 million. The transaction was a debt swap without physical funds appropriated to NHCC. The rest of the debt was divested in the shares of Uganda Telecom Limited (UTL), LAB textiles as well as LAICO Hotel in Entebbe (Lake Victoria Hotel)

The USD 20.3 million translated to UGX 35.7 billion worth of Share capital in NHCC. At the point of privatization, the total share capital of the company was UGX 73.04 billion. However, there was no physical money that came to NHCC other than a paper debt swap.

The company nevertheless continued operating with its assets and internally generated funds. Despite the funding challenges, the Board and Management grew the company to UGX 609.2 billion as at June 2021.

On account of the company positioning and its potential contribution to the national economy, it was identified as the lead developer of housing and should be turned into a national construction company for the Government. Hence the resolution to acquire Government of Libya shares.

Therefore, in 2019 with the guidance of the bBoard, a business valuation was undertaken to inform a divorce between the Government of Uganda and the Government of Libya. This valuation was undertaken by Price Waterhouse Coopers (PwC Uganda) where the UGX 609 billion of the net assets were ascertained. Apportioning the total assets of the company in accordance to the percentage shareholding structure, GOU UGX 310 billion while GOL 298 billion.



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On the above basis, in conjunction of the company housing development strategy, immediate capital requirements worth UGX 250 billion were identified for immediate funding on annual basis.

The capital call of UGX 231 billion was made wherein a proportionate equity capital injection from the shareholders was expected with the GOU requirement of UGX 118 billion and the Government of Libya UGX 113 billion.

GOU remitted UGX 30 billion which was paid in FY 21/22 leaving a balance of UGX 88 billion. Whereas the balance was budgeted in the FY 2022/23, it was affected by the budget cuts on capital development items hence, no allocation in the annual budget FY 2022/23 and subsequent financial years inclusive of FY 2024/25.

The Committee observes that in order for NHCC to implement H. E the President's directive, there is need for Government to capitalize and fully acquire NHCCL.

The Committee was informed that the Ministry of Defence and Veteran Affairs has so far paid off its debt to NHCC to a tune of UGX 5bn and UGX 16bn is expected in this third quarter with the balance of UGX 29.7bn to be paid in the next FY 2025/26.

The Committee noted that the Capitalization balance to NHCC of UGX 88bn is long overdue hence deferring H. E the President's directives of providing affordable housing for public servants, the armed forces and the general public.

The Committee therefore recommends that;

- i. Capitalization balance of UGX 88bn be paid to NHHCL in the budget of the FY 2025/26.**

- ii. **Ministry of Defence and Veteran Affairs prioritizes payment of the balance of UGX 29.7bn to NHCCL in the budget FY 2025/26 in its domestic arrears for payment of the debt.**
- iii. **The Committee further recommends that Government commits to full acquisition of NHCCL.**

5. Court cases under ULC

The Committee was informed that although ULC has budgeted for UGX 5.6bn to cater for compensation of court cases in the FY 2025/26, only UGX 0.2bn has been allocated. The Committee noted that this budget has reduced from UGX 0.3bn allocation in in FY 2024/25.

The Committee noted Government's reluctance in prioritizing settlement of court cases and this has led accrued interest on claims and other contingent liabilities that could have been avoided.

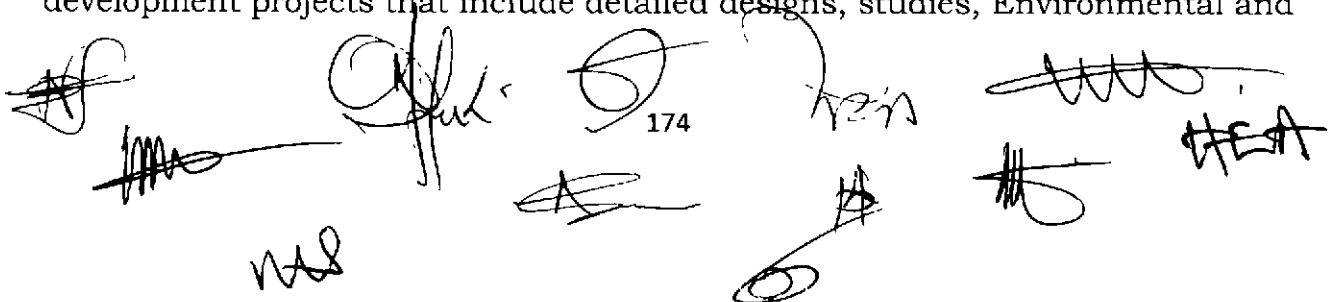
The Committee recommends that

- i) **Government prioritizes settlement and payment of court cases as they become more exorbitant in the long run; a situation that is avoidable and could save Government much needed funds through avoidance of accrued interest and other contingent liabilities.**
- ii) **additional UGX 5.4bn be allocated to ULC to clear court cases.**

VOTE 023 – MINISTRY OF KAMPALA CAPITAL CITY & METROPOLITAN AFFAIRS

Inadequate Budget Provision for Physical Planning and Urbanization

The Ministry of Kampala Capital City and Metropolitan Affairs plans to develop and prepare the Greater Kampala Metropolitan Area wide bankable future development projects that include detailed designs, studies, Environmental and



Social Impact Assessments and Resettlement Action Plans in line with waste management, street lighting, drainage and climate change.

To undertake these critical interventions, the Ministry of Kampala Capital City and Metropolitan Affairs requires Ushs. 4.2 Bn but there is no proposed allocation within the MTEF ceiling.

The Committee recommends that Government enhances the budget allocation in the medium term and have Ushs. 4.2 Bn provided to the Ministry of Kampala Capital City and Metropolitan Affairs, to facilitate implementation of activities under physical planning and urbanization.

Retooling of the Ministry for Kampala Capital City and Metropolitan Affairs.

The Committee was informed that the Ministry lacks adequate office accommodation for both the political and technical teams which hinders the execution of its mandate.

The Committee was informed that during FY 2025/26, the Ministry for KCCMA has planned to take up sufficient office space to accommodate its entire staff and political leaders and this requires Ushs. 1.20 Bn.

The Committee therefore recommends that Ushs. 1.20 Bn be provided to the Ministry of KCCMA for accommodation and the procurement of assorted office equipment and furniture during FY 2025/26.

DIGITAL TRANSFORMATION

VOTE 020: MINISTRY OF ICT& NATIONAL GUIDANCE

a) Strengthening communication of Government programmes and national guidance outreach.

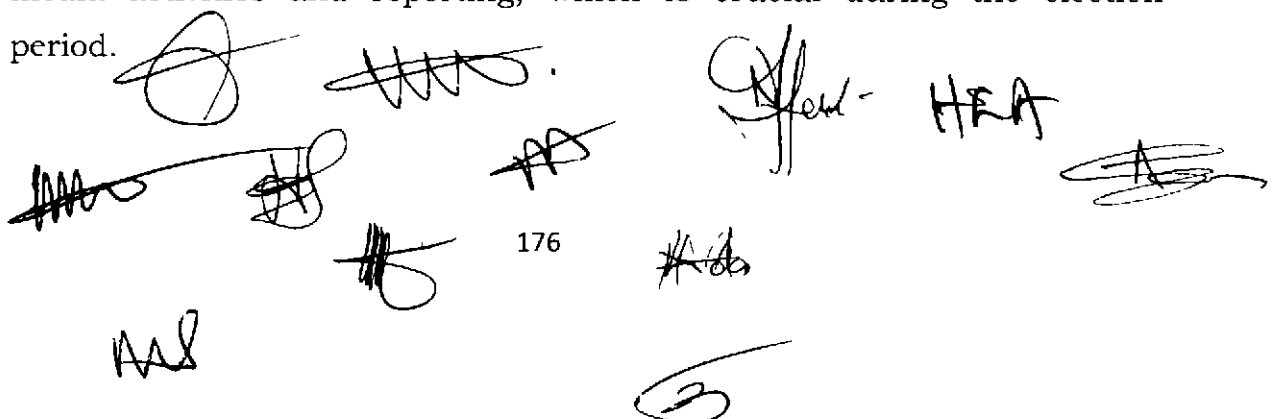
The Ministry of ICT& National Guidance provides professional media and communication services to all government departments; fosters a communication environment between government and the media; and integrates the international marketing of Uganda into the broader communication strategy of government. Unfortunately, there is no non-wage recurrent budget for Uganda Media Center, Uganda Broadcasting Corporation, media Council of Uganda, and the Department of Information Dissemination and National Guidance for the FY 2025/26, as these funds were cut in FY 2023/24, and have not been reinstated to date.

The Ministry indicated a funding requirement of UGX. 23.7bn, of which only UGX. 1.17bn has been availed, resulting in a funding gap of UGX. 22.53bn.

The funds are required as follows; Uganda Media Centre (UGX. 1.36bn); UBC (UGX. 12bn); department of communication and national Guidance (UGX. 1.5bn); and centralized buy-in (UGX. 6.3bn).

The Committee observes that;

- i. The provision of these funds will be timely in awareness creation and sensitization of the citizenry as the country prepares for the upcoming general elections scheduled for February, 2026.
- ii. Community mobilization through mindset change, and civic education by government through the responsible offices at the Ministry of ICT and National Guidance will be stepped up with this funding, and this is very critical for voter awareness creation.
- iii. Regulation of the media by the media council of Uganda will be key in dealing with misinformation and disinformation, as well as monitoring media activities and reporting, which is crucial during the election period.

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The Committee recommends that Government allocates UGX. 22.53bn to facilitate awareness creation, and popularization of Government Programmes for the FY 2025/26.

b) Continuous automation and roll out of Government services

In line with digitization of Government services, the Ministry of Information Communications Technology and National Guidance indicated the need to continuously automate and rollout all Government services, including the Parish Development Model and smart city solutions.

This is envisioned to improve efficiency in business process outsourcing and public service delivery, with the evolving technologies that require efficiency, security, continuity and adaptability to ICT services.

For the FY 2025/26, the Ministry budgeted UGX. 16.10bn to undertake this intervention, and the available funding is UGX. 6.51bn, resulting into a funding gap of UGX. 9.59bn.

The Committee recommends that Government allocates UGX. 9.59bn for the continuous automation of Government services for the FY 2025/26.

c) Development and marketing of local innovations.

The Ministry commenced initiatives aimed at developing and promoting local innovations in line with the NDP intervention to support local innovation, and commercialization of home grown products.

This is aimed at enhancing the competencies and skills set of innovators to publish ground breaking innovations and contribute solutions to existing challenges using ICTs.

Specifically, the Ministry intends to provide support for the pre-incubation and commercialization of innovative solutions aimed at addressing societal challenges, particularly those related to income generation and youth unemployment.

The Ministry indicated a funding requirement of UGX. 4bn, of which Government has provided for UGX. 1.53bn, resulting in a funding gap of UGX. 2.47bn.

The committee recommends that Government allocates UGX. 2.47bn for the development and marketing of local innovations for the FY 2025/26.

d) Establish and operationalize the National ICT infrastructure spatial data store

The Ministry of ICT& National Guidance intends to integrate geospatial technologies in infrastructure planning, which will enable streamlining and alignment of these systems such that they complement each other by sharing the functionalities; and to make them customizable to address specialized needs of individual entities.

The Committee observes that this will address the persistent duplication of systems in Government, which has resulted in high costs in acquisition and maintenance of the systems as well as data bases/ stores.

The Ministry has indicated a requirement of UGX. 1.50bn for this intervention, of which only UGX. 0.50bn has been provided, resulting into a funding gap of UGX. 1.0bn.

The Committee recommends that Government provides UGX. 1.0bn for the establishment and operationalization of the National ICT infrastructure spatial data store.

**VOTE 126: NATIONAL INFORMATION TECHNOLOGY AUTHORITY-
UGANDA**

a) Operation and maintenance of the National Data Center

The establishment of the National Data Centre and the Disaster Recovery (DR) was to consolidate all Government hosting requirements to eliminate the duplications and wastage of resources, and presently NITA-U hosts 306 critical Government applications for 100 MDAs.

The committee observed that the increasing automation of Government services by the MDAs post COVID-19 period, triggered an increase in demand for hosting services in the center with a resultant effect of an increased demand for the utilization of Data Centres for storage of all collected data.

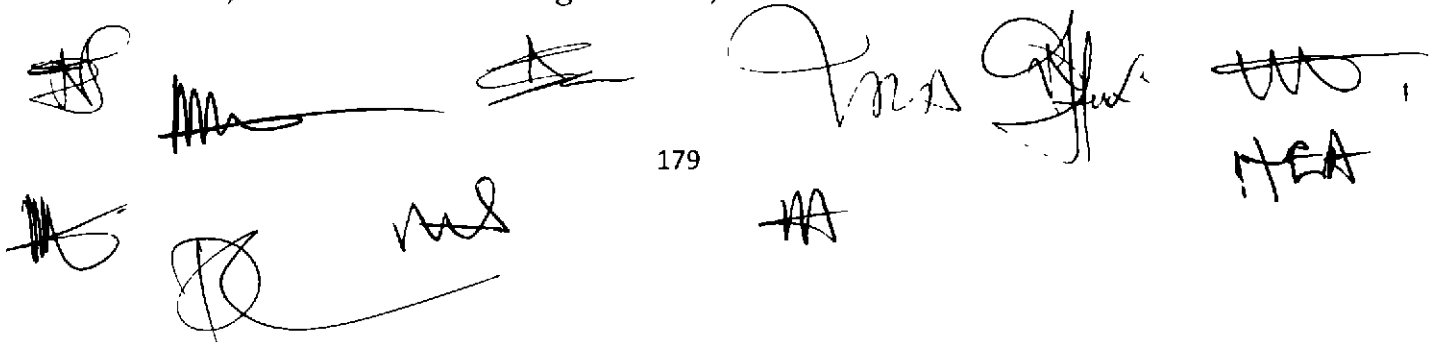
The data centres play a crucial role in informing the planning, record keeping and maintenance of history for all sectors of the economy.

Thus to enable the enhancement of the National Data Centre and the Disaster Recovery Site to host more Government applications and systems, NITA-U had a funding requirement of UGX. 23.050bn which will cover the Data Centre Upgrade, Data Centre licenses and vendor support, maintenance and support. Of this funding need, only UGX. 3.050bn has been provided, resulting into a funding gap of UGX. 20bn.

The committee recommends that Ministry of Finance, Planning and Economic Development provides UGX. 20bn to NITA-U for the operation and maintenance of the National Data Centre.

b) Provision of ICT connection to 781 new sites on the NBI

Government has over the years consolidated the provision of internet under NITA-U on the NBI. The number of sites connected and run as Internet Bandwidth, data centers hosting services, and software licenses has increased



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by 781 sites which accounts for among others, MDAs/LGs, hospitals, schools and tertiary institution. This makes a total of 1560 sites to manage.

Before the addition of the 781 sites, government was running 779 sites, of these, government provides funds for operation and maintenance of only 360 sites. This has led to accumulation of arrears to service providers for the 419 sites not provided with funds before we can consider the 781 new sites. The budget of NITA U needs to be enhanced to cope with the requirement to operate and maintain the total number of 1560 sites enrolled on its system.

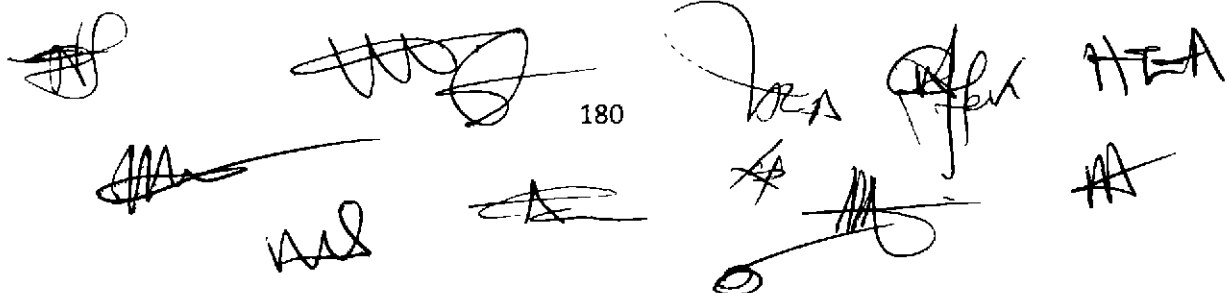
NITA-U indicated a funding requirement of UGX. 48.468bn, yet an allocation of only UGX. 7.022bn has been provided, resulting in a funding gap of UGX. 41.445bn to cater for service provision of these sites connected to the Backbone Infrastructure (NBI), and to also avoid the accumulation of arrears.

The Committee recommends that Ministry of Finance, Planning and Economic Development allocates UGX. 41.445bn to NITA-U for the provision of ICT services to 1200 sites connected, which will enable Government MDAs/DLGs to fully utilize the ICT infrastructure.

c) Operationalization of the Data Protection Office

Due to the COVID-19 pandemic, services that were provided through traditional means have since gone online, and this also comes with the need to strengthen data protection and privacy for services provided through public and private domains to prevent potential loss or misuse of data during online transactions.

Under the NITA-U Act, NITA U is required to establish a Personal Data and Privacy Office (PDPO) to implement the Act. The operations of the office commenced, however, there is need for funds to cater for the operations of the



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office and cover the registration system, mass awareness campaign, development of toolkits and office tools.

Of the UGX. 4.455bn required to fully operationalize the data protection office which will mitigate potential loss of personal data as a result of taking these services online, Government has provided UGX. 100 million, which has left a funding gap of UGX. 4.355bn.

The Committee recommends that Ministry of Finance, Planning and Economic Development allocates UGX. 4.355bn to NITA for the operationalization of the Data Protection Office.

d)Inadequate staff salaries

NITA-U indicated a funding requirement of UGX.11.211bn for the salaries of the staff. The budget provision however indicates that only UGX. 8.849bn has been provided for. This will negatively impact on the remuneration of the staff, as it will result into the authority's inability to adequately pay its staff.

NITA-U thus requires an additional UGX. 2.361bn to cover the wage component, which is statutory in nature. Availability of this funding would enable the Authority to retain competent staff.

The committee observed that following the conclusion of Rationalization process, NITA-U is supposed to windup its operations in three years. Aware of the two loans the Authority is expected to implement, there is need to bolster its manpower to enable timely delivery of the loan objectives of increased internet penetration and usage country wide

The Committee recommends that Government allocates UGX. 2.361bn to NITA-U for the purpose of adequately paying salaries for the contract staff.

a) Counterpart funding to facilitate UDAP and Phase V project activities

Government of Uganda through NITA-U is implementing two major information and communication technology (ICT) projects to achieve the Digital agenda of the Country, by expanding the NBI to the underserved and unserved regions of the country, to deliver secure e-Government services to all Government administrative units, and other Government service centres including schools, universities, hospitals, and health centres. These projects are the Uganda Digital Acceleration Project- Government Network (UDAP-GovNet) project, and Phase V of the NBI project (amounting to USD. 350 million).

The loans funding these projects were acquired from the World Bank and the Exim Bank with a condition for counterpart funding of UGX. 4.450bn by Government of Uganda. Unfortunately, these resources have not been provided despite being budgeted and continually requested for in the last two financial years, which has resulted in delayed project implementation and a resultant accumulation of interest on the loans.

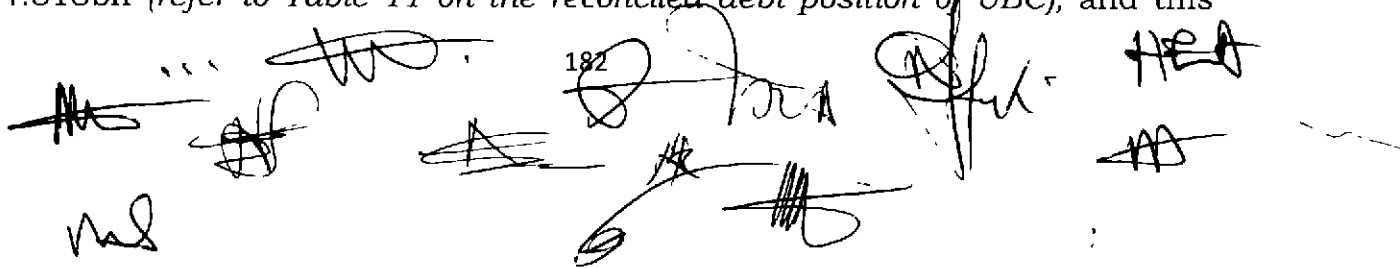
The Committee recommends that Government provides a counterpart funding of UGX. 4.450bn under the UDAP and implementation of Phase V of the NBI.

Uganda Broadcasting Corporation

b) Payment of outstanding arrears to contract staff, and service providers to the corporation

The Uganda Broadcasting Corporation has over the years accumulated debt from various service providers, statutory payments, and this has attracted interest over time. The outstanding obligations are to the tune of UGX. 104.818bn (refer to Table 11 on the reconciled debt position of UBC), and this

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matter has been before the Committee from the FY 2020, however, it has not been funded by the Ministry of Finance Planning and Economic Development, despite the Committee's continued recommendation for these funds to be off set.

It should also be noted that Government through the MoFPED agreed to settle UBCs debt in the FY 2023/24, however this has to date not been realized. This was against a presidential directive to do so. Relatedly, URA and NSSF also agreed to waive off the taxes owed to the corporation. This is however hinged on MoFPED required action on the clearing of the principal debt. The Committee observes that clearing this debt will reduce the financial pressures at the entity.

The Committee recommends that Government and the entities thereunder honor their commitment to settle and waive off UBCs debt respectively to a tune of UGX. 104.818bn.

c) Annual satellite fees for content contribution to DTT/DTH sites across the country

Uganda Broadcasting Corporation is required to pay an annual satellite hosting fee to Intelsat for the transmission of its signal across the Country.

This transmission enables delivery of digital free-to-air television signals to all viewers with a Digital television, thus promoting information dissemination to all citizens, and in turn participation in government development programmes.

From the FY 2022/23, UBC has presented a funding gap of UGX. 1.540bn to pay the annual satellite fees. This is the same, for the FY 2025/26, as these fees have not been provided for, exposing the entity to a likelihood of being switched off, as was the case in the FY 2024/25, affecting viewership.

The Committee recommends that;

- i. **Government allocates UGX. 1.540bn to cover the annual satellite fees for FY 2025/26.**
- ii. **In the future, UBC should also consider alternative cheaper means of transmitting across the country, including using the National Backbone Infrastructure.**

d) Replacement of outdated studio equipment for radio and television

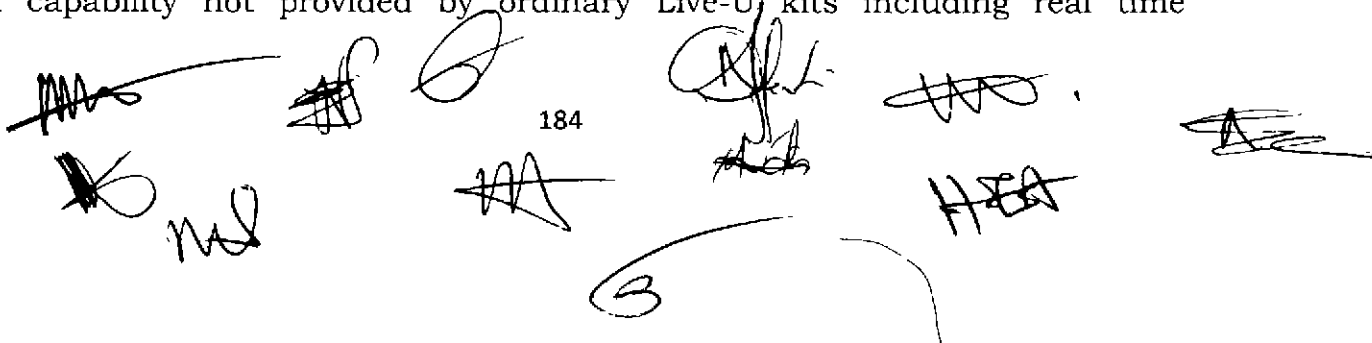
The Studio Broadcasting and Transmission equipment, furniture and fittings, including attendant software are outdated and majority have reached end of life, which affects programming, development, and consequently affecting uptime, viewership and listenership. Replacement of the above would ensure seamless broadcasting and transmission on the UBC network of Televisions and radios by improving broadcasting of news, local content, and provision of live coverage of national and international events and ceremonies. The Corporation requires UGX. 14.480bn to replace the obsolete television and radio studio infrastructure.

The Committee recommends that the Ministry of Finance, Planning and Economic Development provides UGX. 14.480bn to UBC to replace its obsolete and outdated infrastructure



e) Procurement of an outside Broadcasting Van (OB Van) for TV and simpler OB kits for each radio brand

The outside Broadcasting (OB) Van is very important piece of equipment that allows for real time transmission of Digital television signals. The van is essential in the coverage of critical events and ceremonies across the country, with capability not provided by ordinary Live-U kits including real time



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transmission of Digital Television and Radio signals. The Corporation requires UGX. 6.0bn to procure an OB Van.

The Committee recommends that the Ministry of Finance Planning and Economic Development allocates UGX. 6.0bn for the procurement of the OB van and kits for each radio brand.

f) Expanding the Digital Terrestrial Television (DTT)/ Direct to Home (DHT) Free to Air Broadcasting network

Uganda Broadcasting Corporation submitted a funding request of UGX. 1.009bn for the establishment of additional DTT sites for free to air digital TV signals.

Management of UBC indicated that this funding would enable the implementation of phase one of connection of DTT sites across the country (beginning with Eastern and Northern Uganda), enabling the delivery of Free-To-Air television signals to all viewers with a Digital Television, promoting information dissemination across the Country.

The Committee recommends that Government allocates UGX. 1.009bn for expanding DTT/DHT free to air broadcasting.

Uganda Communications Commission

g) Levy on Gross Annual Revenues of Licensed Operators

Under Section 68 of the Uganda Communications Act, 2013, the Commission may charge a levy on the gross annual revenues of licensed operators, which forms part of its funding majorly for the purpose of extending the Communications to rural and hard to reach areas, as well as to areas across the country that are not commercially viable to the private sector players in the communication sector.

This revenue is shared between ICT development and rural communication. The Committee observes that UCC collects 2% of the gross annual revenue, 50% of which is always remitted to the consolidated fund.

The Committee notes with concern that the resources remitted to the consolidated fund from the ICT operators are not directly ploughed back to facilitate ICT development but rather form part of the total national resource envelop yet the ICT sector which is grossly underfunded has areas under the programme that require urgent funding.

Section 69 of the Uganda Communication Act Cap 103 provides for the 2% levy on operators of which 1% is for the development of ICT and rural communication. The Ministry of Finance has not reimbursed this money to UCC for the earmarked programme despite the law being very clear. The Ministry of ICT should apply for the reimbursement.

The Committee recommends that the Ministry of Finance reimburse the 1% levy of the gross revenues under section 69 for utilization in the areas of ICT Development and rural communication as provided.

h) Cost of Internet

The cost of internet to the public sector (MDAs as well as health centres, schools, LG headquarters) has reduced over the years (more recently from USD 70 to USD 35 per megabyte), as a result of the extension of the National Backbone Infrastructure across the country. This cost is however still viewed as expensive, with some institutions resorting to consumption of internet supplied by private sector players.

The Committee also observes that current license held by NITA-U does not permit for supply of internet to private consumers (citizenry), and thus affecting the consumption of its internet by private consumers, who then rely on connectivity from private internet suppliers. This has affected the

anticipated further reduction in the cost of internet, as more consumption would bring down the cost per megabyte.

The Committee observes that;

Expansion of internet connectivity to private consumers by extending and expanding of fibre optic networks would be crucial towards making it more accessible and affordable for all Ugandans through affordable pricing, offering competitive pricing.

Infrastructure sharing by neutral regimes at commercial rates approved by UCC will greatly reduce duplication of infrastructure rollout across the Country, and will significantly reduce the cost of internet among telecom players.

The Committee recommends that;

- i) The Ministry of ICT& National Guidance should ensure that internet connectivity on the NBI is expanded to the private consumers at a rate just like the Government MDAs.**
- ii) The Ministry of ICT& National Guidance through the UCC should put in place Guidelines to operationalize the National Broadband Policy to ensure infrastructure sharing especially among the Internet Service Providers in both the private and public sector. This would lower the cost incurred in delivering the service, and would trickle down to the final consumer.**
- iii) There should be a deliberate inter-programme coordination between digital transformation and the energy development programme to ensure that electricity is extended to most of the areas of the country as a measure to address the lack of access to electricity in some areas of the Country that has spiked the cost of internet in the past.**

**Uganda Institute of Information and Communication
Technology**

i) Insufficient Staffing Levels and Wage Bill

The current staff establishment of 197 only 40 positions are filled which gives a filled staff position of 20%, this is well below the NCHE recommended staffing provision of 50%. This has been occasioned by the meager wage bill provision that cannot support recruitment of additional staff.

Furthermore, the regulatory standards set by NCHE dictate that UICT prescribes a staffing composition of 70% full-time and 30% part-time positions, a balance currently unmet as UICT operates with only 30% full-time staff and 70% part-time staff, contrary to the NCHE requirement.

Addressing this challenge is crucial to sustaining UICT's role in shaping skilled professionals and contributing to the broader goals of national development and economic transformation. The institution requires UGX. 5.390bn to comprehensively recruit, in line with the staff structure in place.

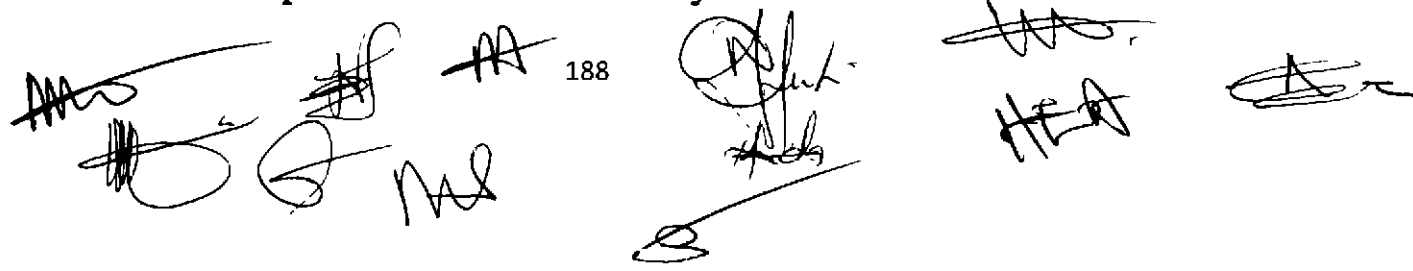
The Committee recommends that MoFPED provides UGX. 5.390bn for UICT for enhancing its wage bill, and in effect the staffing levels as required by National Council for Higher Education.



j) Insufficient Specialized ICT Laboratory Infrastructure

UICT currently operates a spectrum of ICT laboratories which are instrumental in fostering practical skills. These laboratories face multifaceted challenges hindering their efficacy and alignment with emerging industry demands, including capacity limitations, virtual accessibility constraints, and technological obsolescence.

The Committee recommends that Government urgently provides UGX. 1.0bn to UICT for specialized ICT Laboratory Infrastructure.



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k) Insufficient Smart Lecture Room Infrastructure

UICT is striving to equip its 8 lecture rooms with equipment such as projectors, screens, internet connectivity, virtual classroom software, and whiteboards. However, these efforts are hampered by notable challenges of limited space and poorly designed rooms.

This will require UGX. 1bn, to facilitate the implementation of interactive learning stations, advanced audio-visual systems, virtual learning platforms, significantly enhancing the quality of education delivery.

The Committee recommends that Government provides UGX. 1.0bn for UICT for smart lecture room Infrastructure.

l) Funding for research and innovation

UICT currently hosts the national ICT innovation hub, which houses over 58 researchers. The research is at the stage of marketing, and has attracted interest from Asian countries. The institute is however grappling with inadequate funds for research and innovation, yet this is the future as has been indicated in the fourth industrial revolution (4IR). The Committee was informed that the institute requires UGX. 2.250bn for research and innovation.

The Committee recommends that Government allocates UGX. 2.250bn to UICT specifically to fund research and innovation.

Uganda Posta Limited (UPL)

m) Under Capitalization of Posta Uganda

Posta Uganda which has a universal service obligation where it is charged with a mandate to deliver postal services throughout the country, seeks for a one-time funding facility from Government worth UGX. 19.1bn in order to close the

funding gap created at its incorporation in 1997/98 and also to undertake critical payments and investments that threaten the company's ability to continue in business.

At its inception in 1998, the Government as owner of the new entity was expected to subscribe for share capital worth UGX. 25bn, but paid only UGX. 19.487bn, leaving the company with a funding gap of UGX. 5.512bn, (an equivalent of USD 4.505 million) at the then prevailing rate of USD 1 to UGX 1,223. (about 19 billion presently). If the capitation had been honored in 1997, UPL with its Memorandum of Articles that are fairly flexible in terms of eligible investment areas would have had a head start in the liberalized sector. Some of the capital-intensive investment projects that have been in the drawing board due to lack of capital would have been implemented, thus providing the needed business agility and financial health for the institution.

Posta Uganda therefore requires UGX. 19.1bn, which will be spent as follows;

➤ **Statutory Obligations**

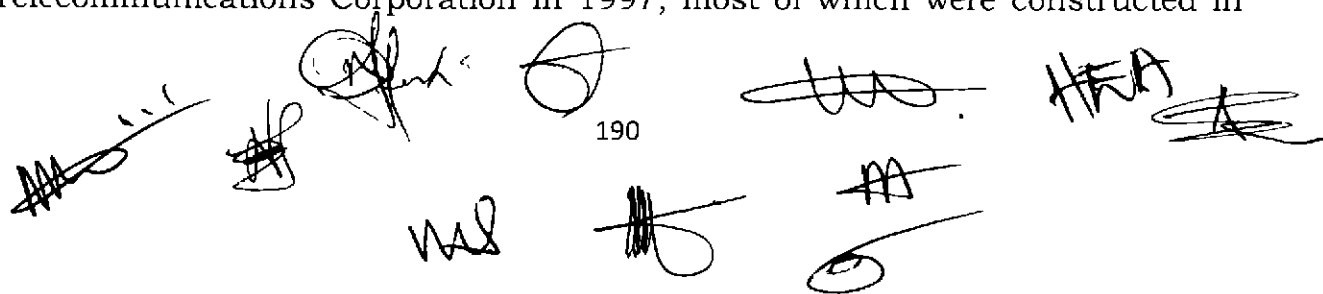
Posta is required by law to pay its obligations as they fall due. However, the two-time closure due to Covid-19 and the declining business made it difficult for the company to honor its obligations on time, accumulating the following obligations:

NSSF	UGX772,9002,010
PAYE	UGX2,798,973,310
Total	UGX3,571,875,320

➤ **Building refurbishment**

Posta Uganda acquired a number of properties from the then Uganda Posts and Telecommunications Corporation in 1997, most of which were constructed in

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the pre-colonial era. However, there is urgent need to carry out renovations, and in some cases, total overhaul and demolition as follows:

	Location	Renovation Cost Estimate (UGX)	Current Annual Revenue (UGX)	Estimated Annual Revenues after renovations (UGX)
1	Kampala Road	3,500,000,000	1,557,612,721	2,100,000,000
2	Gulu City	1,200,000,000	612,124,850	1,000,000,000
3	Arua City	960,000,000	78,000,000	1,400,000,000
4	Masaka City	1,850,000,000	13,746,283	25,000,000
5	Fort Portal City	1,250,000,000	14,706,118	21,000,000
6	5 selected offices	1,000,000,000	50,000,000	100,000,000
	Total	9,760,000,000	2,326,189,972	4,646,000,000

➤ Business support

The following investments are needed to boost the company's business lines in the courier segment (Expedited Mail Services) in order to counter the growing competition:

	Description	Required Investment (UGX)
1	Track & Trace	540,000,000
2	50 motorcycles	300,000,000
3	6 Delivery Van	1,500,000,000
4	On board 2 additional airlines(Emirates, Kenya	2,736,000,000

	Airways) <i>av. US\$30K p.m.</i>	
5	Annual Running Costs	600,000,000
	Total	5,676,000,000

The need to further capitalize Posta Uganda is informed by the requirement to offer services throughout the country has been hampered by;

- i. Prices charged to Post Office clients are intentionally controlled by the regulator to make them affordable by everyone. This makes it unprofitable to maintain the service because the cost of doing business often times over-runs the revenue.
- ii. The service is not funded by government, yet the company itself has perennially been under capitalized. As a result, Posta cannot make strategic investments and position itself to fully fund its business operations.

The Committee recommends that Government provides the share capital of US\$4.505 million as per the statutory requirement which translates into UGX. 19.1bn to Uganda Posta Limited to enable it undertake the above investment projects that will provide the much needed business agility and financial health for the institution.

n) Delay in implementation of the National Addressing and Postal system

Posta Uganda was mandated to implement the national addressing and postal code project across the Country. This has however not been realized due to lack of funding. It should be observed that this has been an unfunded priority from FY 2022/23 to date, and Posta Uganda requires UGX. 7 6bn to undertake this project.

The delay in implementing the national addressing and postal code system has denied the Country, an essential part of the socio-economic infrastructure by

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improving the efficiency and quality of public services, business, and trade, and consequently national development. The deployment of the said system will facilitate; faster and accurate delivery of mail and packages, improve communication for e-government and e-commerce, data analytics, emergency services, better location description and pinpoint, and enhance security protocols.

The Committee recommends that Government allocates UGX. 7.6bn to Posta Uganda to implement the national addressing and postal code system.

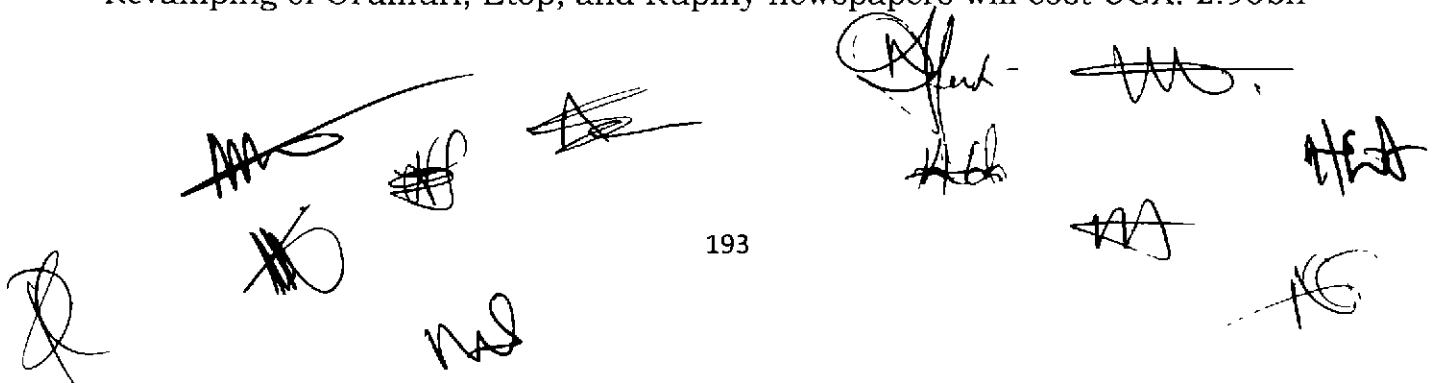
Vision Group

o) Vision Group Support to revamp Vernacular Papers (Orumuri, Etop and Rupiny)

The production of the vernacular papers of Vision group including Orumuri, Etop, and Rupiny was halted because they were not commercially viable. There is however need to revamp these newspapers to facilitate communication to the local populace on massive public campaigns and dissemination of information on Government programmes. This is in line with the directive by H.E the President on 30th September, 2021 that Vision Group be supported to revamp its vernacular newspapers.

The Committee observes that in the FY 2023/24, Parliament appropriated funds amounting to UGX. 2.90bn for this very purpose, unfortunately Government didn't release the said funds for the revamp.

Revamping of Orumuri, Etop, and Rupiny newspapers will cost UGX. 2.90bn

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The Committee recommends that UGX. 2.9bn be allocated to the Vision group towards the reviving of vernacular Newspapers thereunder namely: Orumuri, Etop and Rupiny.

Uganda Media Centre

p) No funding allocation

The Uganda Media Centre, which is mandated to effectively facilitate communication of government policies, programmes and projects to the public through the media, hasn't had an allocation in the last two FYs including no provision in the next FY 2025/26

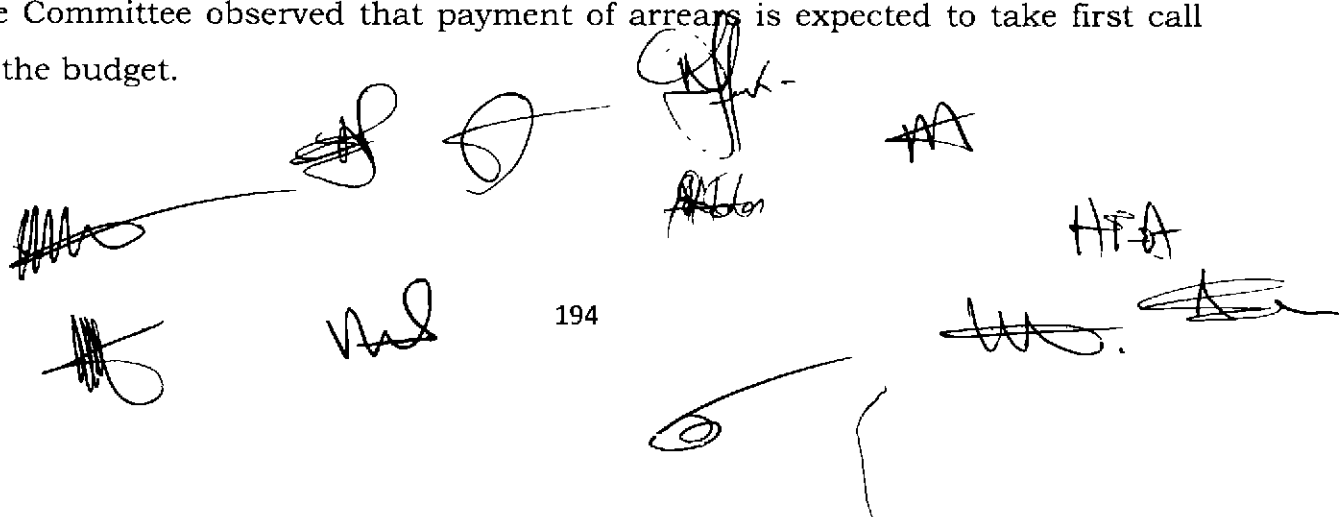
The institution indicated a funding requirement of UGX. 1.2bn in the FY 2024/25, however, no provision has been made to that end. The center only received a supplementary budget from MoFPED, from Non Tax Revenue of UGX. 840 million, against a funding requirement of UGX. 1.280bn in Quarter 2, which has resulted in a shortfall of UGX. 440 million.

The Committee recommends that Government allocates UGX. 1.2bn to Uganda Media Centre for FY 2025/26.

q) Non payment of arrears by Uganda Media Centre

Uganda Media Centre reported arrears amounting to UGX. 128.674 million. This has affected the seamless execution of the mandate of the institution as these arrears affect the recurrent budget. Specifically, the arrears accrued from; Rent- 49.560 million, website revamp- 17.520 million, assorted stationery- 15.068 million, computer accessories- 33.860 million, among other expenses.

The Committee observed that payment of arrears is expected to take first call on the budget.



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The Committee recommends that Government provides funding amounting to UGX. 128.674 million to offset the arrears accrued by Uganda Media Centre to avoid litigation and further costs

HUMAN CAPITAL DEVELOPMENT

VOTE 013. MINISTRY OF EDUCATION AND SPORTS.

a) Implementation of free and compulsory Universal Primary Education (UPE).

The Committee observed that Cabinet directed MOFPED to provide additional funds for the implementation of Free and compulsory Universal Primary Education (UPE). The key cost drivers include Capitation grants including Special Needs Education (SNE), Procurement of textbooks and other instructional materials. Education remains a priority area to be invested in as it serves as a catalyst for the country's development. The Committee was informed that the ministry requires Ushs 309.16bn to implement free and compulsory primary education; however, this has not been provided for in the budget for FY2025/26.

The Committee recommends that MoFPED provide additional UGX 309.16 bn towards the implementation of free and compulsory primary education.

b) Grant aiding of 175 Secondary and 302 primary schools.

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The Committee was informed that the Ministry received requests across the country to take over community and NGO schools as Government aided primary and secondary Schools for parishes and sub counties without respectively. The estimated cost to take over would be Ush 0.666bn per secondary school and Ushs 0.070bn per primary school. The Ministry is in

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need of Ushs 116.55bn to take over 175 secondary schools and Ushs 7.14bn for grant aiding 302 primary schools.

The Committee recommends that MoFPED provide additional Ushs 123.69bn to MoES for grant aiding both 302 primary schools and 175 secondary schools as per Annex 3.

c) Grants, Living out allowances and training fees

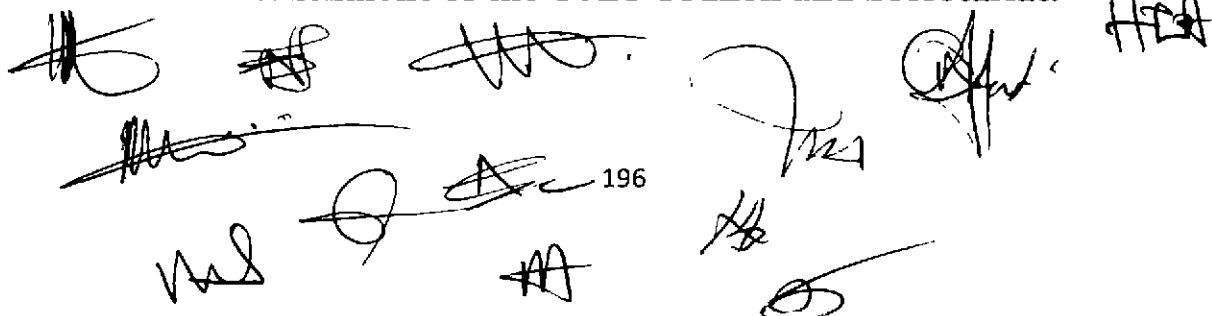
The Committee was informed of increments in unit cost for training grants, living out allowances and industrial training fees for 6,900 trainees in 15 colleges at Ushs 2.7m per learner per year and 400 students in 4 centralized VTIs (Lugogo, Ntinda, Northern Uganda Youth Development Centre and Jinja) at Ushs1.335m per learner per year. The Ministry requires an additional Ushs 5.11bn to adequately cater for these increments to continuously promote vocational skilling in these institutions without any form of encumbrances.

The Committee recommends that an additional Ushs 5.11bn be provided by the MOFPED to cater for these increments and supplement its efforts toward vocational skilling as is envisaged in NDP IV.

d) Establishment of TVET Council and Secretariat

The MoES informed the Committee that following the passing of the TVET bill 2024 and its enactment into law, it provides for the establishment of a TVET Council and Secretariat whose funds were clearly provided for in the Certificate of Financial implications as estimates to be considered in the budget for FY2025/26. However, the necessary funds to the tune of Ushs 5bn for the establishment of the Council and Secretariat have not been availed.

The Committee recommends that the MoFPED provide an additional Ushs 5bn for the establishment of the TVET Council and Secretariat.



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e) Construction, Rehabilitation and expansion of facilities in all 20 health Training institutions.

The Committee was informed that MOES needs Ushs 111.18bn to undertake construction, rehabilitation and expansion of facilities in all 20 health-training institutions across the country under the development of health Education and Training institutions project. This will strengthen the capacity of these institutions to provide quality health education and training to prepare a workforce of the health sector.

The Committee recommends that the MOFPED provide an additional Ushs 111.18bn to the MoES to undertake construction, rehabilitation and expansion of facilities in all 20 health-training institutions across the country under the development of health Education and Training institutions project.

f) Rehabilitation of Primary and secondary schools.

The Committee observed that most Government primary and secondary school structures are dilapidated which makes the learning environment undesirable and leaves the lives of the pupils at stake in some instances. The Ministry requires Ushs 100bn to undertake rehabilitation of primary and secondary schools under the School Facilities Grant and Maintenance Budget under Vote 612.

The Committee recommends that MOFPED provide additional Ushs 100bn through the schools facilities grant and maintenance budget under Vote 612 for rehabilitation works of primary and secondary schools across the country.

Examination Boards.

a) Uganda Allied Health Examination Board.

The Board informed the Committee that the proposal to maintain the subvention funding at Ushs 8.2bn does not enable the Board to implement innovations in examinations management models. The Board requires additional Ushs 0.56bn for continuous training of examiners to match with the current examination trend in OSCE/OSPE, Ush 0.897bn to recruit four (4) more core staff in the examinations department from the current 8 to 12 to match the increased number of candidates from the current 23,000 to 24,000 in 2025/26. Additional Ushs 0.10bn for installation of a vehicle fleet management system to enable proper management of fleet by keeping track of vehicles details, services details, fuel logs and other details,

The board therefore requires an additional Ushs 4.4bn to cater for the planned activities for effective, efficient and smooth operations in FY 2025/26.

The Committee recommends that the MOFPED allocate an additional Ushs 4.4bn for efficient management of Examinations by the Board in FY 2025/26.

b) Uganda Nurses and Midwives Examinations Board (UNMEB)

i) Supervision and Monitoring of Nursing and Midwifery Field Clinical Placement

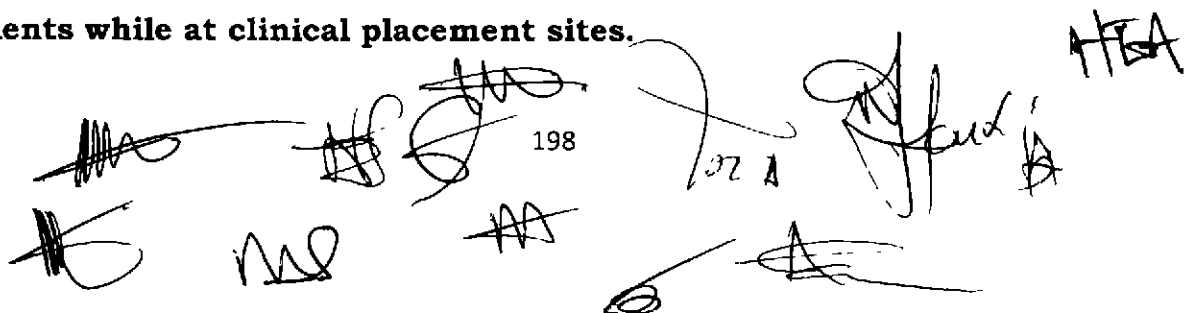
The Committee was informed that the Board lacks funds to track and supervise students while at their clinical placement sites and as such they are currently relaying on tutors and other health facility officers to conduct this activity yet this is a mandate of the board. The Board therefore needs additional funding of Ushs 13.5bn to fully monitor as part of the examinations of students while at clinical placement sites.

The Committee recommends that MoFPED provides additional funding of Ushs 13.5bn to UNMEB to fully monitor as part of the examinations of students while at clinical placement sites.

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ii) Phased Construction of office Block, Simulation skills Laboratories and Conference facilities at the New Site

The Committee observed that the board needs UShs 26.7bn funding to continue with construction of the office block, Simulation skills laboratories, IT centre, Storage Space, Confinement Hostels and Conference facilities at the Kyambogo Site.

The Committee recommends that MoFPED provide Ushs 26.7bn to UNMEB to continue with the construction in order to provide additional office space, Simulation skills Laboratories, IT center, Storage Space, Confinement Hostels and Conference facilities at the Kyambogo Site.

iii) Procurement of printing equipment including the computer to plate Machine (CTP) and Cutting Machine.

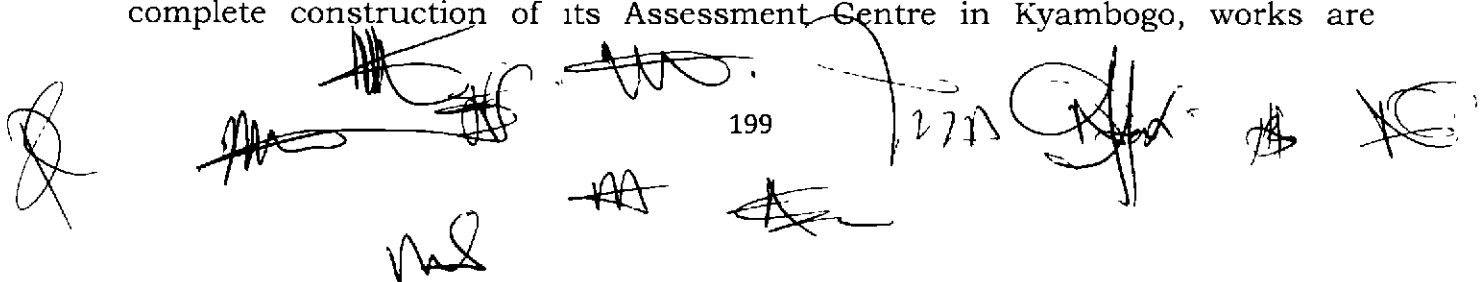
The Committee was informed of the need to make the printing press functional and do all the printing work in-house which will ensure integrity of the examination script production. For the newly installed offset printing equipment to be fully complete it requires a cutting machine and a computer to plate machine at a cost of UShs 0.82bn as these are currently being rented from private contractors raising concerns of security (in regard to integrity of the examination script production).

The Committee recommends that the MoFPED provide Ushs 0.82bn for procurement of printing equipment including the computer to plate machine and cutting machine.

VOTE 165 UGANDA BUSINESS AND TECHNICAL EXAMINATIONS BOARD (UBTEB)

i) Construction of UBTEB Assessment Centre.

The Committee was informed that UBTEB requires UShs 9bn to fast track and complete construction of its Assessment Centre in Kyambogo, works are



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progressing well and its envisaged that by the next financial year 2025/26 the Board will occupy the building, however only UShs 2.79bn has been provided as development budget for FY2025/26 leaving a shortfall of UShs 6.2bn.

The Committee recommends that MoFPED allocate an additional UShs 6.2bn to fast track the construction and completion of the Assessment Centre.

ii) Modularised and Rollout of 12 TVET assessment programs and Enhancement of assessment and examination managers' emoluments.

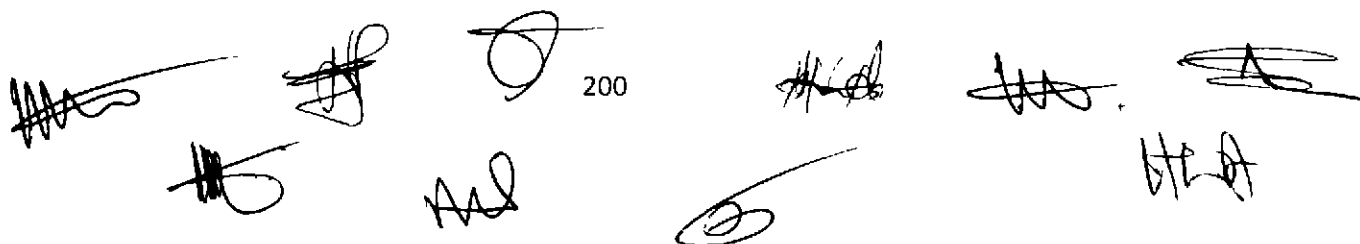
The Committee was informed that UBTEB commenced modularized assessment and continuous practical assessment which involves monitoring of candidates under industrial training and real-life projects every examination series. Modules are developed to have practical assessment requiring some additional costs to implement continuous assessment. The Board needs Ushs 3.025bn for roll out of flexible demand driven TVET system in line with TVET policy 2019.

The Committee was also informed of the need of a total of UShs 3.184bn to enhance assessment and examination managers emoluments to equate the rates paid to their demanding work; broken down as Ush 0.64bn to improve fees for item writers, reconnoiters UShs 0.384bn, markers UShs 0.72bn, moderation UShs 0.32bn, Practical examiners UShs 0.58bn and UShs 0.54bn for supervisors/managers.

The Committee recommends MoFPED provide an additional UShs 6.209bn to Rollout the 12 modularized assessment programs and improve the emoluments of assessors and examiners.

iii) TVET curriculum development for Vocational and technical programs.

The Committee was informed that to develop TVET curriculum for 25 vocational and 20 technical programs the board will require UShs 25bn to;

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conduct a training needs assessment, organize consultations with the sector skills experts' Committees, coordinate a verification of the job analysis report by experts, engage accredited curriculum developers to package competence based curriculum from occupational standards, engage task analysis experts in collaboration with curriculum experts, submit the draft curriculum to the TVET council and participate in the joint consultations and validation of the curricular by the stakeholders.

The Committee recommends that the MoFPED provide Ushs 25bn to the board to develop TVET Curriculum for 25 vocational and 20 technical programs.

VOTE 128 UGANDA NATIONAL EXAMINATION BOARD.

i) Accommodation for hosting markers of Examinations

The Committee observed that there is need to cater for the five (5) meals, utilities and basic health services provided to examiners and checkers during marking of examinations scripts. It also covers actual accommodation during making. The actual per unit costs is to be revised from 28,000/= to 35,000/=. The Board requires Ushs 6.57bn to cater for this increase.

The Committee recommends MoFPED provide Ushs 6.57bn to cater for the increase in cost for accommodating examiners and checkers during marking of examinations scripts.

ii) Marking fees for examinations

The Committee was informed of the low rates paid to examiners compared to their demanding work. Currently, the Board is facing a challenge of attracting right numbers of examiners as many consider the current marking rate as inadequate. Makers are paid per script and the board increased script marking fees by 25% to attract examiners amidst the rising costs of goods and services and owing to the fact that marking under the new curriculum would be a lot

more challenging than with scoring (marking) under the old curriculum. The Board therefore requires Ushs 4.85bn to enhance fees paid to examiners to attract the right number of examiners. ***(UShs 10.15bn has been availed in the budget against a request of UShs 15bn)***

The Committee recommends that the MoFPED provide Ushs 4.85bn to enhance marking fees for examinations to attract the right number of examiners.

iii) Enhancing Field conduct of examinations and providing extra security of examinations.

The Committee observed that the Travel Inland budget needs to be enhanced since it caters for the field transport of examinations, chief invigilators, invigilators, scouts and area supervisors. It also caters for transport of markers to and from marking centers. The rates for invigilators were increased from 45,000/= to 50,000/= to cater for increased daily transport costs and supervision allowance and also cater for the security of running examinations both overt and covert operations. The board requires additional UShs 8.45bn to cater for travel in land and UShs 2.66bn to provide extra security of examinations.

The Committee recommends that MoFPED provide additional UShs 8.45bn to cater for travel in land and UShs 2.66bn to provide extra security of examinations.

iv) Assessing the new lower Secondary school Curriculum/Continuous Assessment (CA)

The Committee observed that the current education and curriculum reforms situate Continuous Assessment (CA) as the methodology to enable schools assess candidates in areas that cannot be assessed through summative assessment. While the Board has developed technical tools and procedures for

CA, there is no budget for retooling examiners and training Teachers in the tools. UNEB is expected to collect CA scores from S.1 to S.4. The board requires Ushs 6.5bn for assessing the New Lower Secondary School Curriculum/ Continuous Assessment (CA)

The Committee recommends that MOFPED provide additional US\$ 6.5bn for assessing the New Lower Secondary School Curriculum / Continuous Assessment.

v) Assessing the Abridged UACE school Curriculum

The Committee was informed of the need for US\$ 5.86bn to cover preparatory assessment activities for UACE abridged curriculum, train UACE teachers and retool examiners in FY2025/26 in preparation for the New cohort of S.5 that will sit their exams in December 2026.

The Committee recommends that MoFPED provide additional US\$ 5.86bn for assessing the Abridged UACE Curriculum.

vi) Construction of the E-assessment and Digital Centre and Enhancement of ICT Infrastructure

The Committee was informed that the Board needs US\$ 15bn to ensure civil works are carried out on the E-Assessment and Digital Centre and an additional US\$ 8.58bn for funding ICT systems re-engineering, integration and security enhancement, Revamping and upgrade of the core hardware, security and business continuity & disaster Recovery activities. This will also ensure offsite back up of examinations data.

The Committee recommends that MOFPED provide additional US\$ 15bn for construction of the E- assessment digital center and additional US\$ 8.58bn for ICT systems re-engineering, integration and security enhancement, Revamping and upgrade of the core hardware, security and business continuity & disaster Recovery activities.

OTHER ENTITIES

a) VOTE 166 NATIONAL COUNCIL OF SPORTS.

- i) Funding National team`s preparation for major critical international championships (Olympic and Paralympic Games, Common Wealth Games, All Africa Games, E.A.C Games, Islamic Solidarity Games), to participate in international tournaments and Preparation for AFCON 2027**

The Committee observed that these major games provide national elite athletes with a platform to showcase their talent on top of promoting Uganda`s image to the rest of the world, promoting Uganda`s international rankings, national cohesion, promoting the Olympic charter and UN resolution on human rights and development. NCS requires an additional Ushs 5.3bn for preparation and participation in these critical international championships and tournaments and additional Ushs 379bn for preparation of AFCON games due in 2027.

The Committee recommends that MOFPED provide additional Ush 379bn for LOC Operations/Preparation for AFCON, Ushs 5.3bn as funding for national team`s preparation for major critical international championships and tournaments.

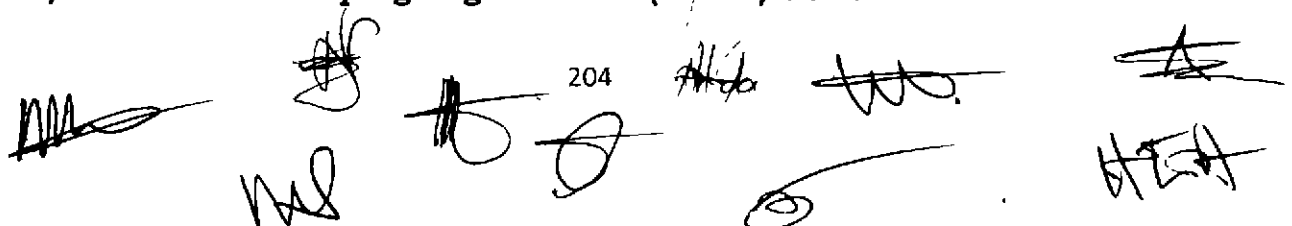
ii) Refurbishment of Various National Stadia.

The Committee was informed that various national stadia across the country were in dilapidated state and required urgent renovation works. These include Barifa in Arua, Bugembe/Kakindu in Jinja, Mbale Municipal Stadium in Mbale, Masaka Recreational Grounds in Masaka, Kabale Stadium in Kabale, Soroti Stadium in Soroti and King George Stadium in Tororo. NCS requires Ushs 26bn to undertake refurbishment of these various national stadia.

The Committee recommends that MOFPED provide additional Ushs 26bn for the refurbishment of various national stadia.

iii) National Anti-Doping Organization (NADO) UGX.

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The Committee observed the enactment of the National Sports Act 2023, provided for the establishment of the National Anti-Doping Organisation in Uganda, in accordance with requirements of the World Anti-Doping Code. And this was provided for in the certificate of financial implications presented by MOFPED. The National Anti-Doping Organization shall promote anti-doping in sports in Uganda in collaboration with the Ministry, develop a National Strategy to address doping in sports. The NCS requires additional UShs 3bn for Subvention to National Anti-Doping Organization.

The Committee recommends that MoFPED provide additional Ushs 3.0bn to NCS as Subvention to National Anti-Doping Organization

iv) Rewards and Recognition scheme for athletes, Design, and redevelopment of Uganda Golf course.

The Committee was informed that the Council requires additional Ushs 10bn to fund the reward and recognition scheme for talented and excelling Athletes (Ushs 5bn), and redesign and re-development of Uganda Golf Union Course Kitante (Ushs5bn).

The Committee recommends that the MoFPED avail NCS with additional Ushs 10bn to fund the reward and recognition scheme for talented athletes and re-design the Uganda Golf Course in Kitante to International Standards.

VOTE 132 EDUCATION SERVICE COMMISSION.

The Committee observed that the Commission continues to grapple with issues of adequate office space. The Committee was further informed that the Commission was allocated land in Kyambogo by the Ministry of Education and Sports however; it lacks funds to start construction. The Commission therefore seeks UShs 7.0bn to facilitate the initial phase of construction.

The Committee was informed that the commission lacks funds to undertake evidence-based research in education service and their impact in the education sector in-order to inform policy decisions under the advisory function of the Commission and this activity requires UShs 0.832bn. The commission also requires Ush 1.6bn to facilitate the recruitment of teaching and non-teaching personnel for schools constructed under UGIFT Programme.

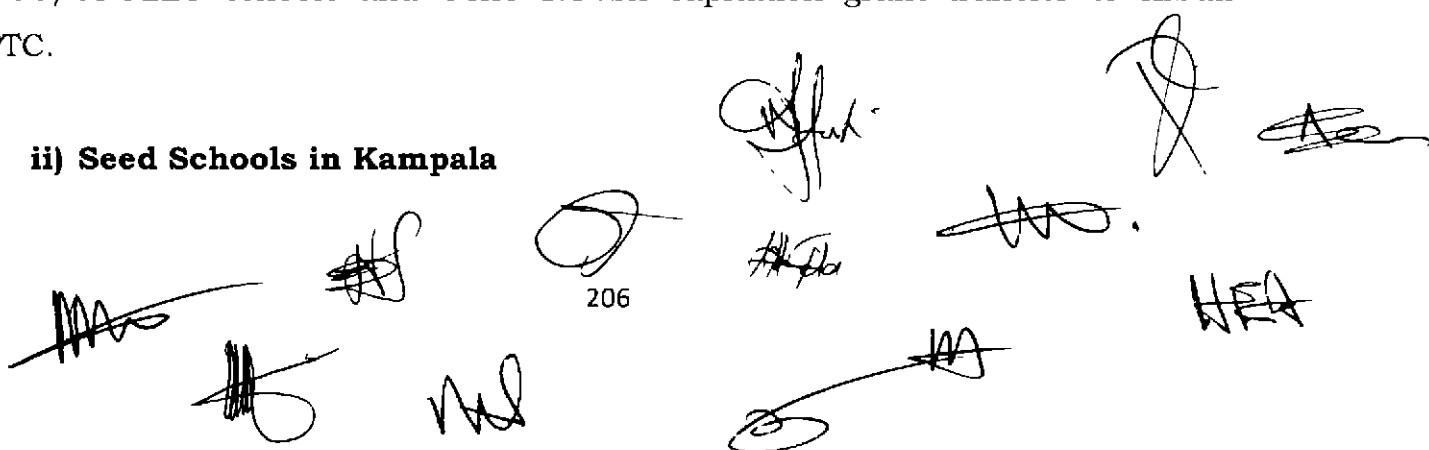
The Committee recommends that MoFPED provide additional UShs 9.432bn to facilitate the initial phase of construction of the ESC Office Block to solve the problem of Office and storage space, to undertake evidence-based research in education service and to facilitate the recruitment of teaching and non-teaching personnel for schools constructed under UGIFT programme.

VOTE 122 KAMPALA CITY COUNCIL AUTHORITY-KCCA

i) Capitation Grants

The Committee observed that when government made the adjustment in the unit cost for capitation grants to UPE, USE and UPOLET institutions in the country, education institutions in KCCA were not considered. The PSST acknowledged this anomaly and made a commitment to have this rectified. However, this commitment was never effected to date and as a result, education institutions in KCCA have never benefitted from the revised unit cost of capitation grants, resulting in inequity and to the disadvantage of learners in KCCA. As such, KCCA requires additional Ush1.65bn as capitation grant transfer to 79 UPE schools, Ushs 6.67bn as capitation grant transfers to 10 USE/UPOLET schools and Ushs 1.34bn capitation grant transfer to Kibuli PTC.

ii) Seed Schools in Kampala



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The Committee observed that there is a lot of congestion in public secondary schools in Kampala and hence the need to have at least 2 seed secondary schools per division in Kampala. A seed school has been constructed in Kansanga that is Makindye Division; one seed school is planned for Kawempe Division under the USEEP project. The Committee was informed by KCCA that land has been availed in Nakawa Division to construct a seed school however, the Authority lacks funds to the tune of UShs 3bn to construct the seed school.

iii) Removal of asbestos sheets in Kampala Schools

The Committee was also informed by KCCA of the need for Ushs 2.5bn to cater for the refurbishment and removal of asbestos sheets in 8 schools to reduce the risks of asbestos related cancers to learners.

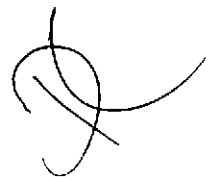
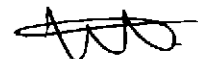
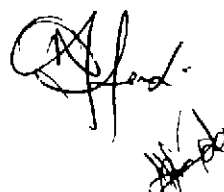
iv) Phillip Omondi Stadium

The Committee also was informed that the ongoing construction of the KCCA FC Phillip Omondi Stadium, which government committed to under taking in a phased manner, and whose works are ongoing (estimated at 65%), has stalled without funding for three consecutive financial years. KCCA requires UShs 39.0bn to complete the construction of the stadium.

The Committee recommends that KCCA be allocated additional capitation grants to the tune of UShs 1.65bn transfers for 79 UPE schools, Ushs 6.67bn for 10 USE/UPOLET schools and Ushs 1.34bn to Kibuli PTC.

The Committee also recommends an additional Ushs 3bn be allocated to KCCA to start construction of a seed secondary school in Nakawa division.

Additional Ushs 2.5bn to cater for the refurbishment and removal of asbestos sheets in 8 schools so as to reduce the risks of asbestos related cancers to learners



The Committee further recommends that the MoFPED continue to uphold its commitment towards constructing Philip Omondi Stadium and therefore provide Ushs 39bn in a phased manner to complete its construction.

VOTE 164 NATIONAL COUNCIL FOR HIGHER EDUCATION-NCHE

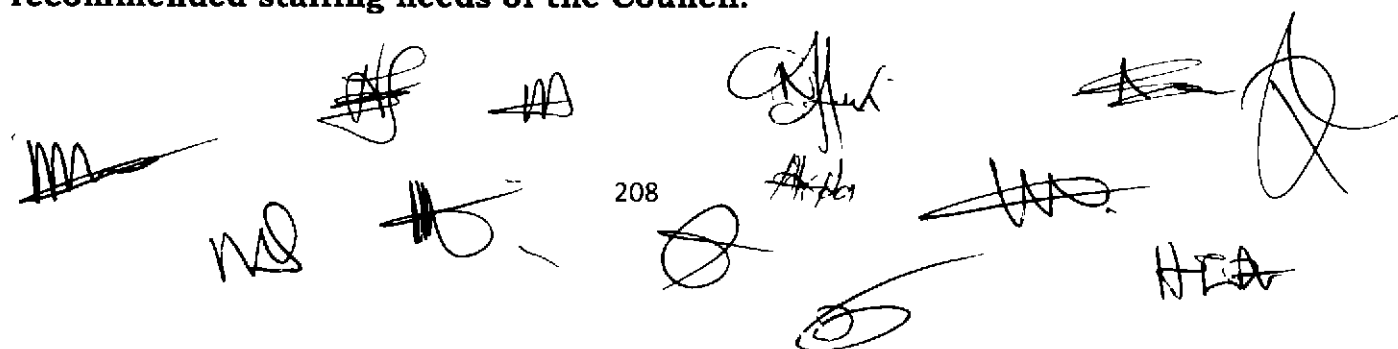
Inadequate funding for the Council to execute its mandate

The Committee was informed that NCHE has not received funds in FY2025/26 in regards to construction of its main office block despite previously receiving UShs 5bn to kick-start the process. The Council therefore requires additional UShs 18bn for completion of its main office block.

The Committee was informed that currently, NCHE has 56 staff members out of the approved staff establishment of 125 as per the NCHE Strategic Plan 2020/21 - 2024/25. In the FY 2024/25 ushs 5.50bn was allocated for staff recruitment but only Ushs 2.553bn was released as additional wage to recruit additional 19 staff members. This ongoing recruitment will bring the staffing capacity to 75 (60%) which is still below the recommended 65% staffing level hence the need for the additional Ush 2bn as wage to fully cater for the Councils' recommended staffing needs.

The Committee recommends that the MoFPED allocate an additional Ushs 18bn to facilitate the construction and completion of NCHE'S main office building.

The Committee also recommends that MoFPED allocate an additional Ushs 2bn for wage in fulfillment of its commitment to cater for the recommended staffing needs of the Council.

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VOTE 111 NATIONAL CURRICULUM DEVELOPMENT CENTRE-NCDC

A'level Curriculum

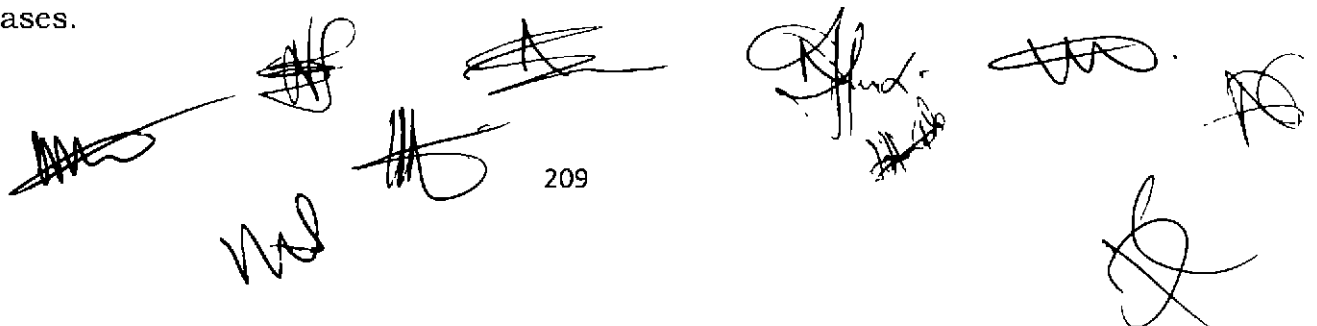
The Committee was informed that in FY2023/24, the review of the A'level curriculum which is premised on the aims of equipping students with practical skills for the job market, alignment with international curriculum trends, inclusion of vital contemporary issues like digital literacy and climate change, optimizing the learning experience and achieving Uganda's educational goals, was meant to ensure a smooth transition of learners to S.5. However, NCDC informed the Committee that it has a funding gap of Ushs 12bn to review,develop,print,sensitise,retool teachers and implement the A 'level curriculum.Ushs 7.1bn was requested for as supplementary in FY2024/25 to fast track the process of an abridged A'level curriculum for the learners however this has not yet been availed.

Pre-Primary and Primary Curriculum

The Committee was also informed that the Centre has a funding gap of Ush 2.5bn meant to review the Primary Curriculum and Ushs 1bn to review the Pre-primary curriculum and orientation of the teachers on the reviewed curricula, which are aimed at improving the quality of education and making it more accessible to all children.

Domestic Arrears

The Committee also observed that over the years the centre has accumulated arrears amounting to Ushs 2.9bn. Most of these arrears relate to staff entitlements and statutory obligations that arose from shortages in budget releases.

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The Committee recommends that the MoFPED allocate an additional Ush 12bn towards the implementation of the abridged A`level curriculum, Ushs 2.5bn for Primary Curriculum review and Ushs 1bn to Pre-primary Curriculum and orientation of Teachers.

The Committee also recommends the MoFPED allocate an additional Ushs 2.9bn to the centre to cater for the accumulated arrears.

PUBLIC UNIVERSITIES.

General issues.

a) Under staffing.

The Committee observes that most Public Universities are grossly understaffed, with staffing levels as low as 10% in some Universities. A case in point is Busitema University with academic staffing level of 10%, Muni University at 11%, Gulu at 21% and Kabale and Mbarara Universities at 25%.

Kyambogo University's staffing level is at 35% and requires additional US\$ 54.0bn to address wage shortfalls. Makerere University is currently operating at a staffing level of only 40% to mention but a few. The issue of understaffing is a cross cutting concern among the public universities which government must address and has occasioned in an increase in part time tutors and lecturers. **The Table highlights the level of academic staffing in the 12 Public Universities.**

Vote	University	Staffing Level
301	Makerere University-MUK	40%
302	Mbarara University-MUST requires US\$ 18.5bn to improve levels to 51.8%	25.5%
303	Makerere University Business School-MUBS	34%
304	Kyambogo University	35%
305	Busitema University -its uniqueness of being a	10%

	multi-campus calls for more support in regards to staff.Has only 9 professors.	
306	Muni University -has a wage gap of UShs 6.2bn	11.3%
307	Kabale University -has about 13 professors and requires UShs 10bn to recruit more staff.	25%
308	Soroti University	43%
309	Gulu University -University has 9 professors and requires additional UShs 2.9bn for salary harmonization. In addition, UShs 1.116bn for recruitment.	21.5%
310	Lira University -University is science based but has only 1 professors, it requires additional Ushs 6.5bn for recruitment and promotion.	31.1%
312	Uganda Management Institute-UMI - currently has 8 professors and requires UShs 2.17bn for recruitment and promotions.	57%
313	Mountains of the Moon University - has 4 professors and requires additional UShs 4.33bn to fill other core academic staff levels like professor and Associate professor.	72%

The Committee recommends that Government commits to addressing the persistent issue of understaffing in public universities to at least operate at an average of 50% staffing level.

b) Inadequate funding for government sponsored university students

The Committee observed that the funds sent to the public Universities for government sponsored students are inadequate since funds are always sent for first year students in total disregard of the continuing government students leaving the University to source for funds from other budget items to pay them and avert any possible strikes. Case in point is Soroti University where government sponsored students have increased from 100 to 640 hence a

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shortfall of UShs 0.2bn. The Committee further observed that Kabale University is also dealing with similar constraints as government sponsored students increased from 100 in 2016/17 to 325 in 2024/25 without a corresponding increase in funding.

The Committee recommends that MoFPED allocate enough funds commensurate to the number of government-sponsored students to avoid incidences where the University has to use its operational funds to give students allowances and apply for supplementary budget each financial year.

c) Budgetary Reductions

The Committee noted with concern the proposed cuts in budgetary allocations to most Universities from FY 2024/25 to FY 2025/26. Makerere University Business School reported budget cuts to the tune of Ushs 8.04bn mainly affecting their non-wage that suffered a 17% reduction and capital development a 27% reduction, Makerere University reported a Ushs 4.358bn budgetary reduction which will affect payment of student food and living allowance, teaching and learning and completion of ongoing capital development projects, Lira University reported a budgetary reduction of Ushs495m which included a Ushs 0.178bn non-wage and a Ushs 0.250bn development budget yet the institution reported to the Committee its contractual payment obligations that are to be met to mention but a few. The issue of budgetary reduction is a cross cutting concern among the public universities which government must address owing to the fact that nearly all these universities report increasing enrollment levels and therefore need adequate financial support to meet the ever increasing demand.

The Committee recommends that MoFPED commit to addressing the issue of budgetary reductions in public universities cognizant of the fact

that nearly all these universities are faced with increasing enrollment levels year after year.

d) Infrastructure development in Public Universities

The Committee observes that most public universities continue to grapple with issues of inadequate and dilapidated infrastructure hence the need for government to intervene and support the Universities with seed capital of about US\$ 15bn each in FY 2025/26 and MTEF period to enable the universities address this issue in order to support the growing numbers of students in proper facilities that befit the universities and learning.

The Committee recommends that MoFPED avails US\$ 15bn to Public Universities as seed capital to facilitate them develop and rehabilitate their infrastructure in FY2025/26 and MTEF period.

e) Inadequate Research funds to Public Universities

The Committee observes that Public Universities have not been ably funded to carry out research from Government from the grants fund management Committee and that all the other public Universities have to write proposals for approval by Makerere University if they are to access these funds and yet effective research & innovation is critical for driving the development agenda of the University & the country at large. For instance, Lira university requires additional US\$ 1.5bn for research, UMI requires additional US\$ 2.0bn to entrench research and innovation led mode of delivery in all UMI programs in a bid to become a research led MDI, MUBS requires additional US\$ 3bn Research for publications and Consultancy, Kyambogo University requires additional US\$ 5bn to undertake scientific research so as to contribute toward development of industry in the country at large to mention but a few.

The Committee recommends that MoFPED avails a Research Grant of US\$ 2.0bn to each of the Public University to support their research and innovation function given that research is a priority in this budget.

f) Presidential Pledges

The Committee observed that a number of public universities reported unfulfilled Presidential pledges that date back as far as 2014. The pledges range from Ushs47bn made to Kabale University in 2016 for infrastructure development, a 324-bed specialized teaching hospital pledge worth Euro 155,210,000 made to Gulu university, three (3) unfulfilled pledges made to Busitema university including 60 staff housing units pledge made in 2014 worth Ush12bn, commercialization of a farm at Arapai campus in 2014 worth Ushs 4.2bn and Financing the construction of Faculty of Management Sciences at Pallisa Campus pledge made in 2020 worth Ush15bn. The issue of Presidential Pledge is a cross cutting issue among the public universities that needs urgent action from government.

The Committee recommends that government through the MoFPED commits to fulfilling all the Presidential Pledges that were made, with the earlier unfulfilled pledges taking the first call.

VOTE 301 MAKERERE UNIVERSITY KAMPALA (MUK)

The Committee observes that the University, still faces significant challenges in regards to the renovation and construction works totaling to Ushs 35.4bn. These include; renovation works in Mitchell Hall which requires additional Ushs 3.5bn, replacement of asbestos roofs on the residential houses Ushs 0.45bn, Proposed extension of the CoVAB building and renovation to the Labs Ushs 10bn, Proposed extension of the COBAMS building Ushs 17.5bn for startup activities for FY2025/26, renovation works at the guild office blocks Ushs 0.335bn, completion of the indoor stadium Ushs 0.4bn, proposed re-roofing works at the NIC building Ushs 0.7bn, renovation works to the Eaves and Gutters of the senate building Ushs 0.089bn, renovation of buildings and parking at the Directorate of Estates and works Ushs 0.4bn, renovation works at the Junju Flats Ushs 0.229bn, renovation works at the Quarry Flat Ushs 0.106bn, renovation works at the Welcome Trust Flat Ush 0.043bn, renovation

works at the new avenue flat Ushs 0.05bn, Emergency works to the blown off roof at CoVAB Ushs 0.25bn, Renovation of the Botany building Ushs 0.7bn, Proposed internal roof works to the Eaves and gutters in the main Library Ushs 0.1bn, Proposed retaining walls works at the school of food science and technology Ushs 0.3bn.

The Committee recommends that that MoFPED allocates Ushs35.4bn in a phased manner to enable the university undertake all its renovation and construction works to full completion.

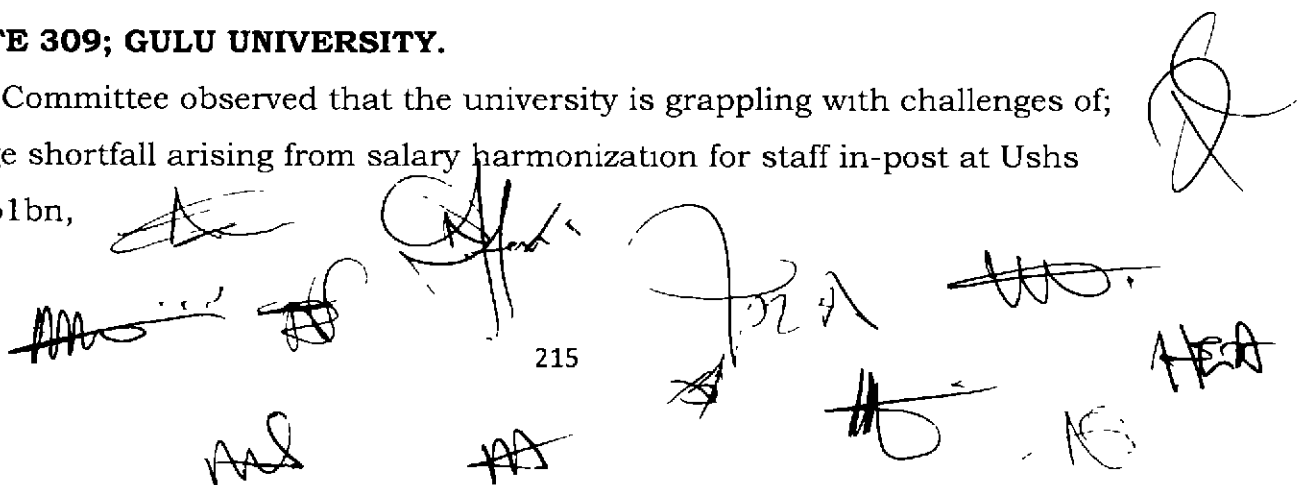
VOTE 304; KYAMBOGO UNIVERSITY.

The Committee observed that the university has a number of challenges which includes removal of asbestos sheets from buildings Ush21.2bn, renovation of 8 accommodation facilities and converting them into offices which require Ushs 2bn, urgent need to work on an 8.9km road in a phased manner Ushs 9bn, audited domestic arrears but have not yet been off set Ushs 9bn, replacement of 52 old vehicles to facilitate monitoring of programs and projects in a phased manner at a cost of Ushs1.2bn

The Committee recommends that MoFPED allocate a total of additional UShs 21.2bn for removal of asbestos sheets from the building, Ushs2bn for works on an 8.9km road in a phased manner, offsetting audited domestic arrears at Ushs9bn and replacement of 52 old vehicles to facilitate monitoring of programs and projects in a phased manner at a cost of Ushs1.2bn.

VOTE 309; GULU UNIVERSITY.

The Committee observed that the university is grappling with challenges of; Wage shortfall arising from salary harmonization for staff in-post at Ushs 7.161bn,

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- 10% NSSF arising from salary harmonization for staff in-post which stands at Ushs 0.716bn,
- Operationalisation of Kotido PTC as a learning center for Gulu University UShs 3.105bn
- Continue with the construction of Central Teaching Facility UShs 14.53bn
- Construction of a senate building to ensure proper storage of student records and provision of lecture and office space UShs 20.361,
- Construction of the multipurpose building for establishment of Gulu University constituent college, Moroto in fulfilment of the presidential pledge to the people of Karamoja at Ushs 25.23bn,
- Preparation of Architectural and Engineering Designs and production of bills of Quantities (BOQ) for the proposed Jacob Oulanya L'Okori Memorial Law Studies Block at Ushs 2bn,
- Payment of outstanding ground rent to NFA for utilization of 70 acres of Gulu forest reserve land as per the agreement between the university and NFA to facilitate the degazettement of the Gulu central forest reserve and gazettement of Gulu university land in Nwoya at Ushs 2bn,
- construction of learning facilities on the 60 acre piece of land owned by Gulu university, Kitgum Ush 2.985bn,
- Procurement of laboratory equipment for faculties of science, medicine and agriculture. Ushs3bn.

The Committee recommends that the MoFPED allocate an additional UShs 7.161bn for salary harmonisation, Ushs 2.0bn for Degazettement of the Gulu Central Forest Reserve and gazettement of Gulu University Land in Nwoya, Ushs 28.335bn for various Construction works, UShs 2.0bn for Preparation of Architectural and Engineering Designs and production of bills of Quantities (BOQ) for the proposed Jacob Oulanya L'Okori Memorial

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Law Studies Block and Procurement of laboratory equipment for faculties science, medicine and agriculture. Ushs 3bn

VOTE 306; MUNI UNIVERSITY

The Committee observed that the university is struggling with challenges that include; Salaries & Wages for the recruitment of critical teaching staff to match the increasing number of academic programs and students and therefore requires additional Ushs 6.12bn, Ushs 4.589bn required for the Administration Block Annex completion for an all-inclusive office space and conference facilities, Completion of the Multi-Purpose Health Science Laboratory at Ushs 2.259bn, the construction of a Modern ICT Hub that would enable effective and efficient delivery of online teaching at Ushs 2.75bn, Construction of the Welding Workshop at Ushs 0.988bn, Ushs 1.65bn for the completion of the Renovation and expansion of Madi Okollo farm, Ushs 0.363bn for Laboratory Equipment such as the lack of some essential equipment and supplies for training and efficient functioning,

The Committee recommends that the MoFPED allocate;

- **An additional of UShs 4.589bn for Completion of main administration block annex,**
- **Ushs 6.1bn for wage for recruitment of critical teaching staff,**
- **Ushs 1.65bn for completion of the renovation and expansion of madi-okollo farm,**
- **Ushs 2.55bn for completion of the renovation of Erepi PTC**
- **UShs 2.259bn for completion of the Multipurpose Health Science laboratory for all-inclusive office space, central lecture space and conference facilities,**
- **Completion of the construction of welding workshop to roll out engineering programs and generate revenue from skilling youth Ush 0.988bn,**

- Ushs 2.75bn to construct a modern ICT Hub for effective and efficient delivery of online teaching, Ushs0.363bn for Laboratory Equipment and supplies for training and efficient functioning.

VOTE 302: MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

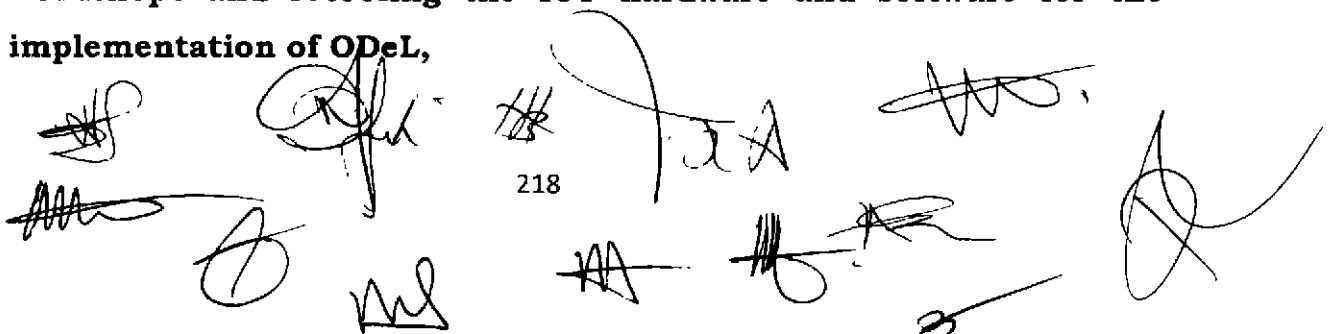
The Committee observed that the University is facing a number of challenges that include; Promotion of pending 52 Academic staff to motivate and retain them requiring an additional Ushs 1.389bn,

- construction of the 14,74m² multi-purpose faculty of medicine block to house all lecture rooms, laboratories and offices estimated at Ushs 50.079bn (to be constructed in 3 phases),
- Construction of Central Administration block at Kihumuro campus requiring additional Ushs 8bn,
- Ush3.385bn for retooling laboratories and workshops with specialized machinery and equipment for teaching, research and innovation, Ushs 0.687bn as retooling for ICT hardware and software for implementation of ODeL
- Ushs 0.484bn as additional provision for an increase in students living out allowance from ushs7,000 to ushs10,000 per day.
- Ushs1.2bn to improve the university fleet with 3 new vehicles with 1 for vice chancellor, 1 for deputy vice chancellor and 1 for university secretary to facilitate their transport while on official duty.

The Committee recommends that the MoFPED allocate Ushs1.389bn for promotion of over 52 academic staff,

- **Additional 58.079bn for construction works in a phased manner,**
- **an additional total of Ush 4.072bn for retooling laboratories and workshops and retooling the ICT hardware and software for the implementation of ODeL,**

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- **Ushs 0.484bn as additional provision for an increase in students living out allowance, Ushs1.2bn to improve the university fleet with 3 new vehicles.**

VOTE 308; SOROTI UNIVERSITY

The Committee also observed that the University is facing a number of challenges that include Completion of anatomy block for which the contractor is already on site and requires an additional Ushs5.8bn, additional funding of Ushs 1.8bn for both wage and non-wage to enable the University start the newly approved programs. Additional funding of Ushs0.6bn for the University's first graduation ceremony in November 2025 and an additional Ushs1.2bn for administration and Management support for operations of the statutory structures of the University including; the Council, Committees, Senate and Staff Tribunal.

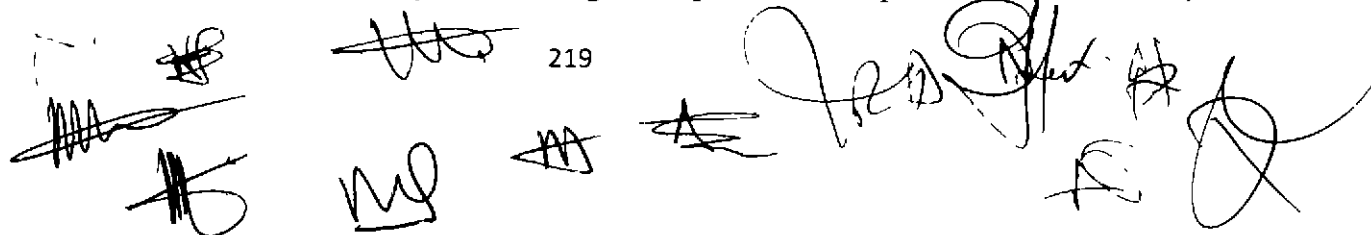
The Committee recommends that the MoFPED allocate a total additional US\$ 5.8bn for Completion of anatomy block for which the contractor is already on site,

- **Additional US\$ 1.8bn for both wage and non-wage to enable the University start the newly approved programs,**
- **An additional US\$ 0.6bn to hold its first graduation ceremony,**
- **Additional US\$ 1.2bn for administration and Management support for operations of the statutory structures of the University including; the Council, Committees, Senate and Staff Tribunal.**

VOTE 310 LIRA UNIVERSITY

The Committee observed that the university is facing the following challenges; Completion of the main Administration block which requires additional Ushs 13.5bn for its completion, Ushs 20bn for the construction of an all-inclusive modern Library complex within campus, An additional Ushs 24.4bn for expansion of the University Teaching Hospital for specialized services,

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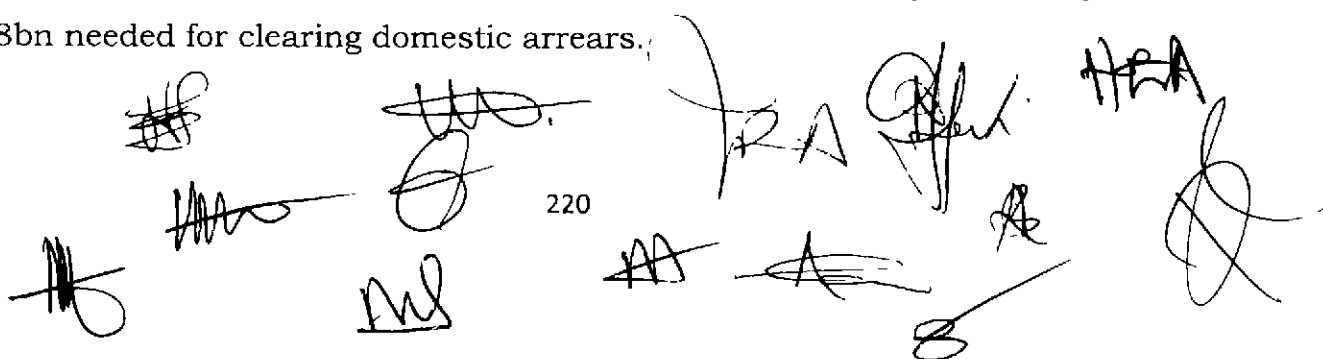
Construct new Faculty blocks (Agriculture, Computing & Management Sciences), Ushs 12bn to construct Hospital staff quarters adjacent to the Teaching Hospital and Ushs 5bn perimeter fencing (phased) of the University premises for safety and security.

The Committee recommends that MoFPED provide additional Ushs13.5bn for completion of the main Administration block,

- **Ushs20bn for Construction of an all-inclusive modern Library complex, Ushs24.4bn for expansion of the University Teaching Hospital for specialized services,**
- **Ushs30bn to Construct new Faculty blocks (Agriculture, Computing & Management Sciences),**
- **Ushs12bn to Construct Hospital staff quarters adjacent to the Teaching Hospital and**
- **Ushs5bn for the perimeter fencing (phased) of the University premises for safety and security.**

VOTE 307; KABALE UNIVERSITY

The Committee observed that the university was taken over by Government without due consideration to seed capital financing for the university infrastructure development. A funding gap of Ushs18.772bn is therefore required as seed capital to aid in the construction of KABSOM clinical block to house neurology, urology and emergency medicine, Designs and drawings for other infrastructure projects as a basis for implementation of the master plan, The structural designs for engineering, Technology, applied design, Paving of approximately 3km of the university roads and the construction of the university gate, expansion of tourism teaching and training laboratory. UShs 1.78bn needed for clearing domestic arrears.;



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The Committee recommends that an additional Ushs 15bn be provided to Kabale University as seed capital financing for infrastructure development and UShs 1.78bn for the University to clear its previously inherited arrears from the private University.

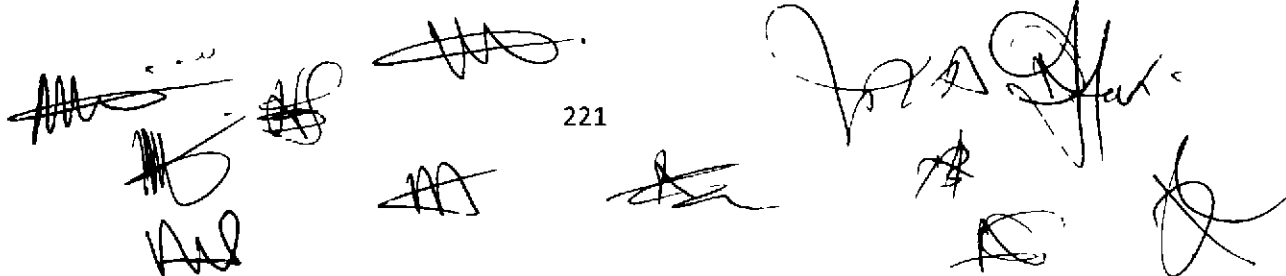
VOTE 305: BUSITEMA UNIVERSITY

The Committee observed that the University is struggling with challenges, which include:

- Replacement of asbestos roofs (cancer risk) on buildings requiring additional funding of Ushs 6bn,
- Construction of classrooms at Nagongera and Pallisa campuses to match students population and provide university-worthy learning environment with Ushs 6bn as funding gap,
- Ushs 15bn is required for renovation of students at halls of residence to provide university caliber students' accommodation Arapai, Nagongera, Palisa and Busitema,
- Additional funding of Ushs 5.5bn is required for LAB equipment's,
- Ushs 5bn for Operationalization of Kabwangasi pharmaceutical Training Institute,
- Ushs 0.600bn required for Operationalization of the 6 centers of excellence,
- Ushs 0.185bn for 2 computer laboratories with 40 Computers @ 2.2M,
- Ushs 0.050bn for Construction of girls' bathroom for Nagongera,
- Ushs 0.050bn for Operationalizing of energy & materials engineering centre of excellence,

The Committee recommends that the MoFPED provide an additional Ushs 38.4bn to cater for all the University's budget output activities in teaching and training, leadership and management and academic affairs.

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VOTE 312: UGANDA MANAGEMENT INSTITUTE

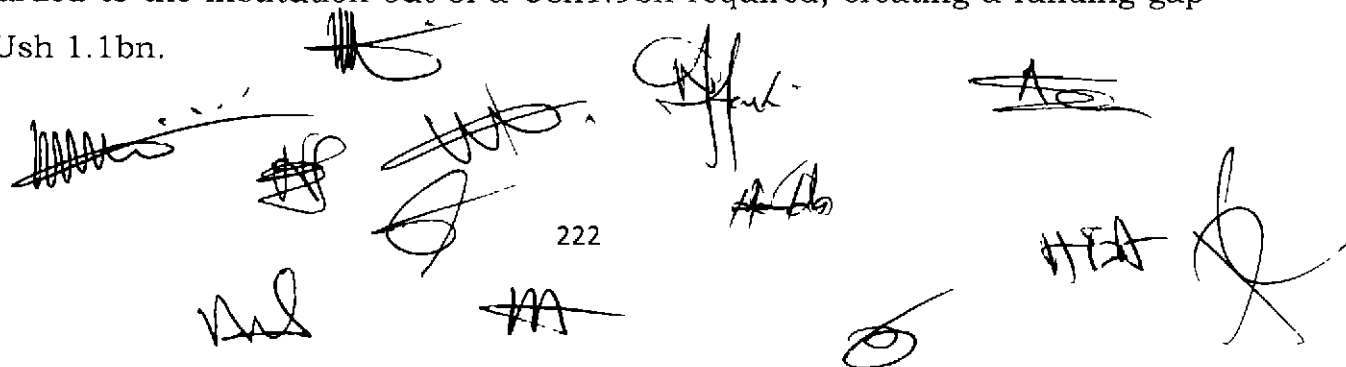
The Committee observed that the University activities are constrained by the following challenges; A funding gap of Ush 1.07bn for the recruitment and promotion of Staff to comply with NCHE requirements, no financial provision for research and innovation (UMI has never been provided with research funds from government) and therefore needs an additional Ushs 1.5bn to entrench research and innovation led mode of delivery in all UMI programs in a bid to become a research led MDI, urgent need to construction a new classroom/office block at Mbale branch at Ushs4bn, a new classroom/office block at Mbarara branch at Ush1.2bn as well as construction of new Multipurpose Building at Kampala Branch at Ushs10bn.

The Committee recommends that the MoFPED allocates an additional Ushs10bn for the construction of new Multipurpose Building at Kampala Branch, ushs4 bn be provided for Construction of new classroom/office block at Mbale branch, ushs 1.07bn to address salary shortfalls and Ushs1.2bn for construction of new classroom/office block at Mbarara branch. and Ushs 2.0bn for research.

VOTE 303: MAKERERE UNIVERSITY BUSINESS SCHOOL.

The Committee observed that the business University has a number of challenges in regards to the institutions infrastructure development Project. The institution reported that the MUBS Infrastructure Development project had its budget of Ushs77bn approved, but no allocation has been made to the project.

The business school also informed the Committee that they are constrained by shortages in computer equipment and library furniture yet only Ush800m was awarded to the institution out of a Ush1.9bn required, creating a funding gap of Ush 1.1bn.



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The Committee was also informed that the business also collects Ush 50bn in NTR yet they have a budget ceiling of Ushs49bn.

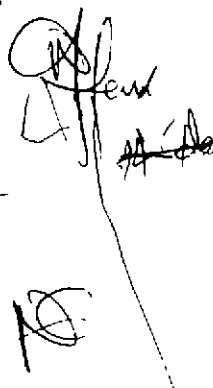
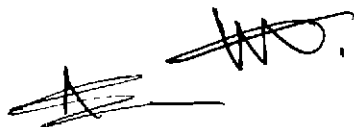
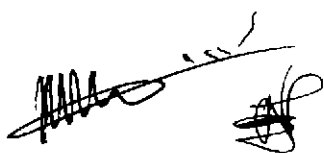
The Committee recommends that the MoFPED allocates seed capital of UShs 15bn to MUBS Infrastructure development project and the MTEF period in order to realise the required amount of Ush77bn.

The Committee also recommends that the MOFPED raise the NTR collection ceiling as the Business school has proven to outperform its targets about revenue collection.

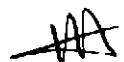
VOTE 313: MOUNTAINS OF THE MOON UNIVERSITY

The Committee observed that the University is constrained with a number of challenges in regard to; A funding gap of Ushs 6.5bn for construction of the Faculty of Agriculture and Environment Science Lecture complex, Ushs 4bn for the full Implementation of the MMU Research Agenda to enable the University conduct transformative and scientific research for Community and National Development; as well as establishment and provision of materials and equipment for the Incubation centre, Ushs 5.19bn for Staffing and staff Development aimed at increasing staffing levels and the stock of PhDs at the University to meet the NCHE Minimum requirements,

The Committee recommends that the MoFPED allocates an additional Ushs 5.19bn to increase staffing levels especially the number Professors from the current at the University, additional Ushs 6.5bn for Contractual Obligations for the construction of the Faculty of Agriculture and Environment Science Lecture Complex, and Ush 2bn to enable the University conduct transformative and scientific research for Community and National Development; as well as establishment and provision of materials and equipment for the Incubation centre.



HEA



Vote 014 MINISTRY OF HEALTH

Absence of the Organ Transplant Council

In June 2023, the Uganda Human Organ Donation and Transplant Act was assented to by the H.E President. The Council will be responsible for overseeing the entire process of human organ donation and transplant. This includes accreditation of facilities, sanctioning applications of donation and transplant, guidelines and quality control, supervision and monitoring of the organ donation and transplant industry. However, the Organ Transplant Council is not yet in place due to lack of funding. The Committee was informed that in order to put the Organ Transport Council in place UGX 5bn is required.

The Committee strongly recommends that UGX 5bn be provided to enable the Council to be constituted since Mulago National Referral Hospital is currently conducting the much needed organ transplant.

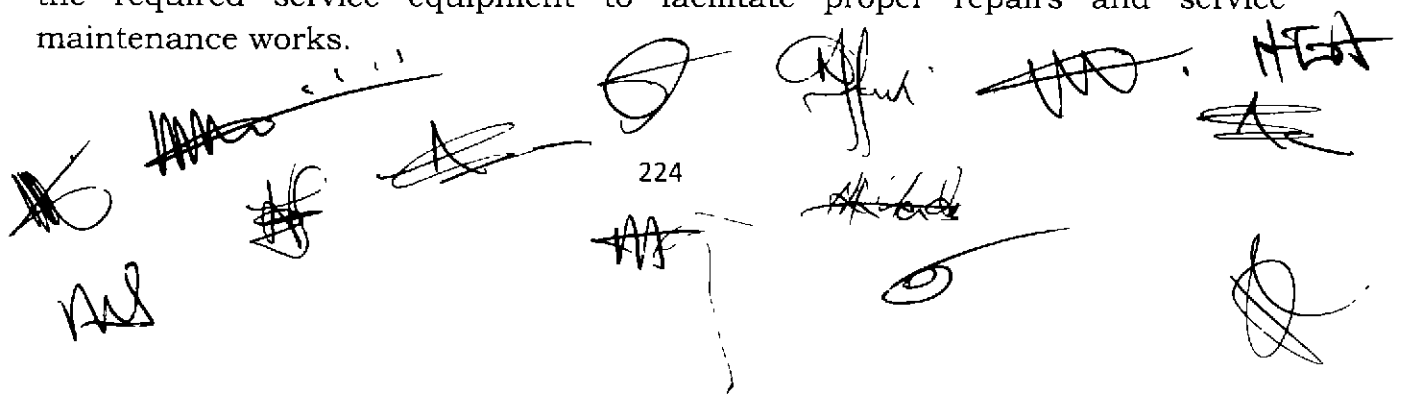
Inadequate Budget Provision for Wage Requirements

The Committee noted that Regional Referral Hospitals continue to suffer from wage shortage. The Committee observed that various Entities have wage short falls as follows; Entebbe (shs. 4.5bn), Gulu (shs. 1.7bn), Yumbe (shs. 4.9bn), Lira (shs. 1.2bn), Soroti (shs. 0.5bn), Kabale (shs. 2.8bn), Kayunga (shs. 3bn), Mbale (shs. 3.4bn), Jinja (shs. 2.8bn), Hoima (shs. 3.2bn) and Fort Portal (shs. 3bn) to facilitate these hospitals operate at an average of 60% of their staff requirements.

The Committee recommends that the required funds for wages as indicated above be provided to enable hospitals operate at the recommended staffing level of at least 60%.

Inadequate funding for Regional Equipment Maintenance Workshops

The Committee noted that a number of critical diagnostic equipment procured by Government continues to remain non-functional arising out of minor faults that would otherwise be repaired and serviced through the regional equipment maintenance workshops. This is driven largely by inadequate funding and retooling. The available budgetary provisions cannot support procurement of the required service equipment to facilitate proper repairs and service maintenance works.



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Over years, the Committee has been recommending that UGX 12.3bn required to fully functionalize regional equipment maintenance workshops should be provided in a phased manner to support this critical intervention but MoFPED has not provided funds.

The Committee recommends that;

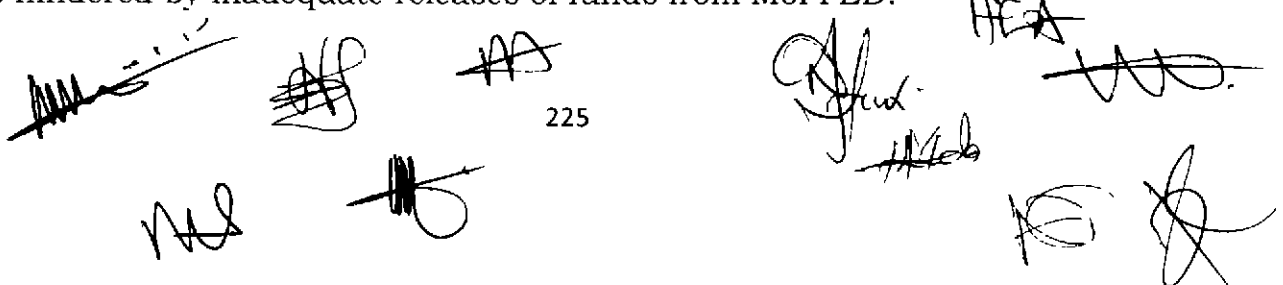
- (1) UGX 12.3bn required to fully functionalize regional equipment maintenance workshops should be provided in a phased manner.**
- (2) UGX 7bn should be provided for the maintenance of the new imaging equipment (CT scans, MRIs and Ultrasound) and UGX 12.97bn be provided for the maintenance of all the Oxygen plants across the country annually, and UGX 11.85bn required for procurement of transformers that will stabilize the power supply for the new acquired medical equipment should be provided.**

Inadequate funding to Support Renovation & Equipping of Hospitals:

The Committee was informed that a budget allocation of UGX 39.0bn was provided in FY 2024-25 under the Transitional Development Grant for Infrastructure Improvement/Renovation for some HC IVs and General Hospitals. The renovation is done in a phased manner. The Committee observed that the allocation towards phased renovation for dilapidated General Hospitals and upgrading of Health facilities has been inadequate to make any impact. The current allocations are also not released and this is affecting implementation timelines.

In the last four years, four (4) General Hospitals; Kawolo, Busolwe, Yumbe and Gombe were fully rehabilitated. Kambuga General Hospital was still undergoing rehabilitation and the work was reported to be at 30% of the overall planned scope (16-unit staff house block and theatre had so far been constructed).

The Committee established that in FY 2024/25, the Ministry of Health budgeted to rehabilitate in a phased manner eleven (11) General Hospitals; Kambuga, Masindi, Apac, Koboko, Kotido, Kamwenge, Kitgum, Katakwi, Amuria, Kasana-Luwero, Kapchorwa, however, the planned implementation was hindered by inadequate releases of funds from MoFPED.



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The Committee observed that UGX. **56bn** is needed to complete rehabilitation, expansion and equipping three old dilapidated General Hospitals (Masindi, Kambuga and Itojo) that were started by UPDF Engineering Brigade.

The Committee recommends that;

(1) MoFPED provides additional funds amounting to UGX 56bn required to complete the rehabilitation, expansion and equipping the three old dilapidated General hospitals in Masindi, Kambuga and Itojo.

(2) Funds required to complete rehabilitation of the other General Hospitals in Apac, Koboko, Kotido, Kamwenge, Kitgum, Katakwi, Amuria, Kasana-Luwero, Kapchorwa should be provided.

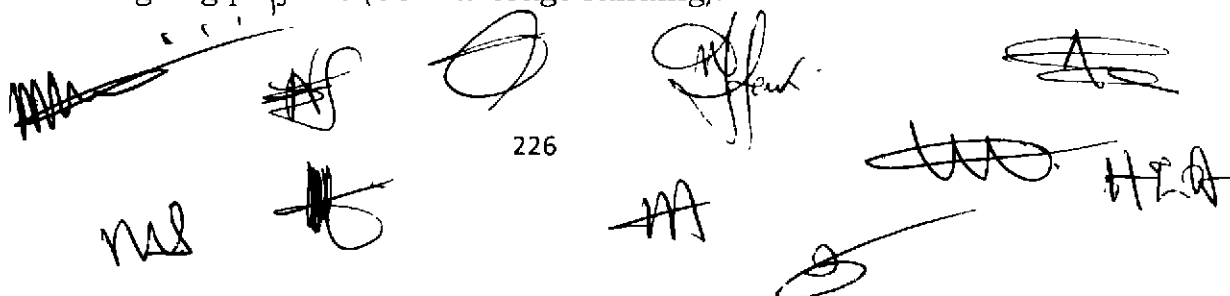
Upgrade of Health Centres:

The Committee notes that overall, in the last five years (2020-2024), under the UgIFT program, 342 HC IIs have been upgraded to HC IIIs and 31 new HC IIIs have been constructed. In addition, 41 HC IIs were upgraded to HC IIIs and 40 HC IIIs were rehabilitated and expanded under URMCHIP. Relatedly under UGiFT project 57 more facilities are being upgraded with plans be completed in FY 2024/25.

The total number of HC IIIs established and improved under the two programs is **454** HC IIIs, of which **398** are complete, equipped and are operational with staff, PHC grant and essential medicines.

The Committee further notes that from FY 2020/21 to FY 2023/24 under GoU Transitional Development Grants, various projects have been undertaken and these include upgrading of 07 HC IIs to HC IIIs, upgrading of 20 HC IIIs to HC IVs.

The Committee was informed that three (03) HC IVs are being upgraded to General Hospitals in a phased manner and these are Rukoki in Kasese, Mitoma in Mitoma, Muko in Rubanda. The Physical construction progress is at **40%**. Whereas 16 HC IVs are under infrastructure. The Committee learnt that all the projects are not fully complete due to partial funding which is not enough to complete the structures that were started. MoH received partial funding for most of the ongoing projects (**60%** average funding).

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The Ministry of Health informed the Committee that there are challenges of releases from MOFPED, which has made UPDF Engineering Brigade not active on most of the sites. The first buildings/structures under construction (mostly HC IV theatres and maternity blocks) remain unfinished and require additional funds for their completion. This is estimated cost UGX.60.0 bn.

The Committee recommends that;

- i) MoFPED provides UGX 60bn required to complete the upgrades of health centers that had already been started on (Annex 2 for details).**
- ii) MoFPED provides UGX 27bn for medicines and UGX.7.6bn for equipment that will be required to make the facilities functional.**

Ambulance System

The Ministry of Health received a donation of one hundred and sixteen (116) Type B ambulances which were allocated to 100 Constituencies and 10 to Regional Referral Hospitals, and 06 to Command Centers. The Committee notes that there is urgent need to procure another 158 type B ambulances for the remaining Constituencies. Whereas no additional funds were provided in FY 2024/25 to enable procurement of the additional ambulances, there is no provision in FY 2025/26 at a cost of UGX 54bn. The Committee observed that UGX 12.8bn is required for the operationalization of the National Ambulance System in FY2025/26 and UGX 17.6bn for maintenance and service of the current fleet of ambulances (UGX 12bn for fuel and UGX 5.6bn).

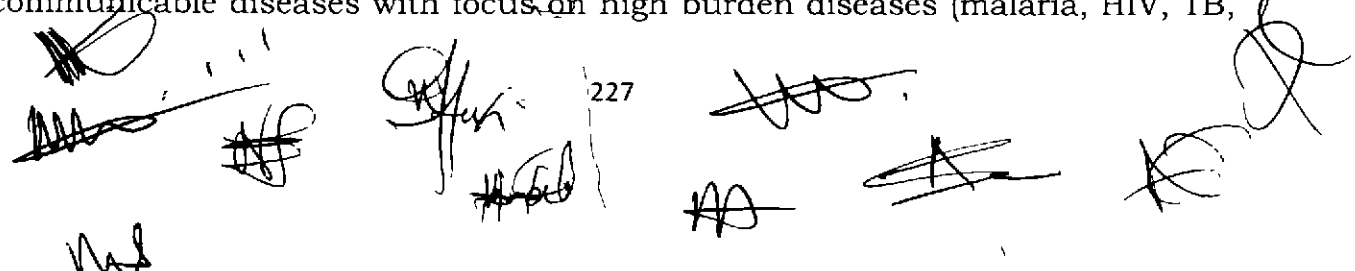
The Committee recommends that;

- i) UGX 54.bn that is required to procure 158 Ambulances for the remaining Constituencies should be provided.**
- ii) Ministry of Health should be provided with UGX 12.8bn for the operationalization of the National Ambulance System in FY2024/25.**
- iii) Ministry of Health be provided with additional UGX 17.6bn for the current fleet (UGX 12bn for fuel and UGX 5.6bn for maintenance and service).**

Underfunding of Primary Health Care Services

Whereas the Health Sub-Programme aims at reducing the burden of communicable diseases with focus on high burden diseases (malaria, HIV, TB,

HEB

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tropical diseases by emphasizing primary health care approach, the Committee observed the allocation to PHC Local Government health services is still minimal.

The Committee recommends that Government should provide an additional UGX 2bn to support the provision of primary health care services across all lower level health facilities and general hospitals.

Lack of Critical Human Resources for Health

One of the NDP IV Program intervention is to improve the functionality of the health system to deliver quality and affordable preventative, promotive, curative and palliative healthcare services. However the Committee notes that the sector continues to suffer from inadequate human resource for health at all levels compounded by failure to attract specialists due to inadequate wage. The Committee further observed that whereas the mandate of regional referral hospitals is to provide specialized services, majority of the RRHs lacked key human resources for health especially specialist cadres (senior consultants, consultants and medical officers (special grade), anaesthetists, among others).

The Committee recommends that Government should ensure that adequate financing is provided to fill the vacant positions in all health facilities through a phased but systematic approach beginning with those with less than 50% staffing levels and have the uplifted to at least to a minimum of 65% based on the current (old) staffing norms and progressively move to operationalize the new norms.

Domestic arrears

The Committee was informed that the Ministry of Health has domestic arrears that have been outstanding for over ten years amounting to UGX 70bn.

The Committee recommends that Government should prioritize payment of all verified domestic arrears in a phased manner, starting with UGX32.4bn in FY 2025/26. Therefore funds should be provided to enable payment of outstanding domestic arrears.

Underfunding for public health emergencies preparations:

The Committee notes that there are now frequent disease outbreaks and public health emergencies like malaria, Maburg and M-Pox. These outbreaks call for preparedness. The Committee was informed that UGX 3bn **is required** to

establish and functionalize the point of entry health units at Entebbe, Malaba, Busia, Vurra and Cyanika and UGX 4bn to support operationalization of the National and Regional Public Health Emergency Operation Centers to respond to outbreaks.

The Committee recommends that;

- (1) UGX. 3bn needed to establish and functionalize the Point of Entry Health Units at Entebbe, Malaba, Busia, Vurra and Cyanika**
- (2) UGX 4bn needed to support operationalization of the National and Regional Public Health Emergency Operation Centers to respond to outbreaks be provided.**

Inadequate Counterpart Funding for vaccines:

The Committee was informed that UGX 27.4bn is required as counterpart funding for vaccines under Gavi support.

The Committee that government provides UGX 27.4bn required as counterpart funding for vaccines under Gavi support.

Vote 114 UGANDA CANCER INSTITUTE (UCI)

Uganda Cancer Institute receives 7,000 new patients annually. The Committee was informed that UCI was allocated UGX 15Bn for medical supplies, out of the required UGX 40bn leaving a funding gap of UGX 25bn.

To address the congestion at the Center, a Satellite Center in Mbarara and the newly opened center in Northern Uganda are some of the projects aimed at addressing the challenge. However, funds were not provided for the operationalisation of the centers.

The Uganda Cancer Institute is earmarked to become a regional centre of excellence in terms of cancer management. This includes prevention, screening, diagnosis, chemotherapy, radiotherapy and surgery and carrying out research and training of health workers in the field of oncology. This requires an initial investment in infrastructure and equipment which is costly but also meets international standards.

To increase detection of early cancer which will reduce referrals abroad UCI embarked on a project to establish the Positron Emission Tomography (PET) Centre at a cost of UGX 338bn. The project currently has an outstanding financial obligation of UGX 62bn for completion of the PET Centre.

The Committee recommends that:

- (i) An additional UGX 25bn be provided for medicines and sundries to cater for the increasing number of cancer patients.**
- (ii) UGX 10.6bn be provided for functionalizing the regional centres in Gulu and Mbarara.**
- (iii) UGX 62bn be provided for completion of the PET Center.**
- (iv) The unfunded wage for UCI amounting to UGX. 3.3bn be provided to enable recruitment of the required cadres of staff to functionalise all centres especially the newly opened cancer center in Gulu.**

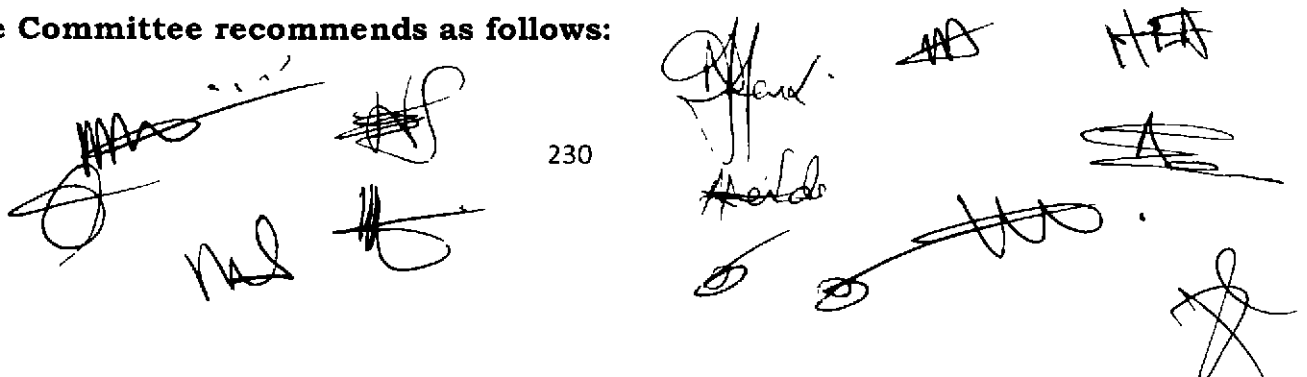
Vote 115 UGANDA HEART INSTITUTE (UHI)

The Committee learnt that UHI performed 73 open heart surgeries and 100 closed heart surgeries, and it plans to conduct 150 open heart surgeries and 200 closed heart surgeries and 650 catheterization procedures in the FY 2025/26.

The Committee commends UHI for installing a new state-of-the-art catheterization laboratory machine that will enhance specialised cardiovascular care. The laboratory machine started operations in December 2024 and it is expected to handle about 10,000 procedures through its life span. The facility finalised contract signing for civil works at its new site in Naguru on 9th December 2024 and construction is expected to commence in the third quarter. However, the facility requires a dedicated power sub-station at a cost of UGX 2.8bn to be established which does not fall under the scope of the contractor.

UHI reported that it needs funds to enable it facilitate super specialised training to clinical staff to enable it meet its HR goals for the new facility.

The Committee recommends as follows:

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(1) UGX 0.9bn be provided to Uganda Heart Institute to facilitate specialised trainings for clinical staff. These staff will work in the new hospital and the trainings take between 3-5 years so these need to be conducted in time before the construction is completed.

(2) UGX 2.806 bn be provided to Uganda Heart Institute for connection of power to the new home in Naguru.

VOTE 116 NATIONAL MEDICAL STORES (NMS)

The Committee was informed that Ministry of Finance, Planning and Economic Development and Ministry of Health has not yet paid NMS a total of UGX. 90.1bn on the account of service fees for handling donated supplies, Covid-19 vaccines and related supplies. This has constrained the operations of the NMS and ability to repay funds advanced.

NMS reported that the overall EMHSSs' forecast for FY 2025/26 is 867.73Bn against a funding commitment of Ugx. 677.72Bn, leaving a funding gap of Ugx. 190Bn. This is largely driven by funding gaps in laboratory supplies worth Ugx. 102.4Bn, reproductive health supplies at 25.4Bn and specialised units and Non-Communicable Diseases at 32.9Bn which donors largely fund. Below is a table showing the funding details for NMS.

The Committee also observed that UGX 100Bn has been cut off the NMS budget for FY2025/26.

Table 11: Funding for National Medical Stores (UGX, billion).

S/N	Facility Level	NEED	Allocated	FUNDING GAP	
1	Health Centre IIs	24.04	23.16	0.87	Funding gap at this level of care
2	Health Centre IIIs	63.65	58.23	5.42	Upgrading HCIIIs to HCIIIIs
3	Health Centre IVs	39.93	39.93	-	

S/N	Facility Level	NEED	Allocated	FUNDING GAP	
4	General Hospitals	32.53	32.53	-	
5	Regional Referral Hospitals	34.18	34.18	-	
6	National Referral Hospitals	32.56	27.86	4.7	Ugx 1.7bn for Kiruddu, 2.73 for Mulago and ugx 1.8bn for Butabika
TOTAL		226.89	215.89	10.99	

Source: NMS

The Committee recommends that;

- (1) UGX 100Bn that was cut from the National Medical Stores budget must be reinstated to avoid disruptions in medicine supplies in health facilities.**
- (2) UGX. 90.1bn be provided for service fees for handling donated supplies, Covid-19 vaccines and related supplies to repay advanced funds.**
- (3) UGX 32.93bn be provided to National Medical Stores to enable it procure and supply the requirements for increased need for blood collection services at the 3 newly established regional centres in Bunyoro, Arua and Soroti and highly specialised services at Uganda Heart Institute UGX 0.41bn.**
- (4) UGX 5.42bn be provide for the upgraded health facilities.**
- (5) An additional UGX 4.7bn be provided to National Medical Stores for procurement of specialized medicines for National Referral Hospitals (UGX 1.7bn for Kiruddu, UGX 2.73 for Mulago and UGX 1.8bn for Butabika).**

(6) UGX 12bn should be provided to the Ministry of Health for laboratory equipment and reagents to avert the chronic shortage of laboratory reagents, supplies and equipment for all Hospitals and HCs.

VOTE 127 UGANDA VIRUS RESEARCH INSTITUTE (UVRI)

Funds to pay bonafide occupants at Kamwanyi land

The Committee observed that whereas Uganda Virus Research Institute has 5 acres of land at Kamwanyi in Entebbe, which is being occupied on by bonafide occupants who have made it impossible for any development to take place. UVRI reported that it requires UGX 5.4bn to pay off the bonafide occupants to enable it expand its development initiatives.

The Committee recommends that UGX 5.4bn be provided to UVRI to pay off the bonafide occupants and secure the land for the much-needed development and to guard against land appreciation and the risk of further encroachment and litigation.

VOTE 134- HEALTH SERVICE COMMISSION

Procurement of vehicles for the Board Members:

The Committee was informed that Health Service Commission has a new board and the current fleet of vehicles has aged and therefore the need to provide UGX 3 bn for the procurement of vehicles for board members.

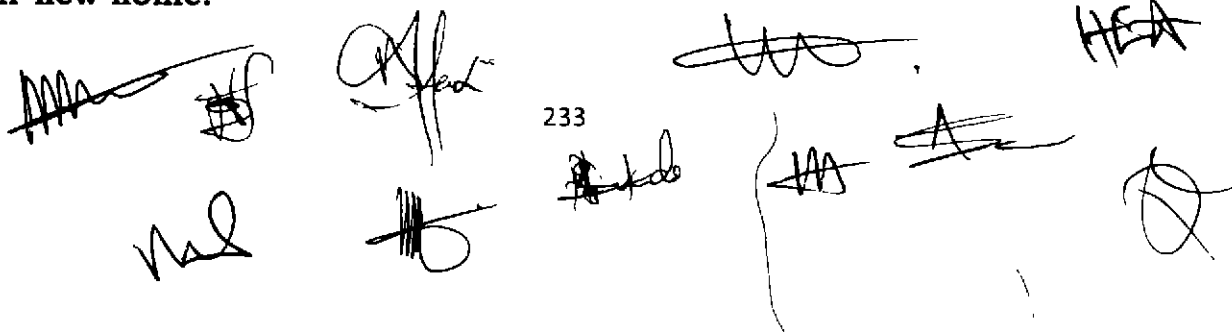
The Committee recommends that UGX 3bn be provided for the procurement of vehicles to Board Members of the health service commission.

Inadequate Office Space

The Health Service Commission having got additional new staff and they need to expand their office space. The Committee was informed that additional UGX 0.1Bn was needed by HSC for additional office space.

The Committee recommends that UGX 0.1bn be provided to HSC for acquisition of additional Office Space as they wait for construction of their new home.

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Support Supervision

The Commission has jurisdiction over Health Workers in central Government institutions and local governments. Other Ministries and Institutions which have Health Workers on their staffing structure, from time to time request the Commission to recruit for them. These include the Ministry of Tourism, Wildlife and Antiquities, the Ministry of Works and Transport, the Ministry of Gender, Labour and Social Development and Uganda Prisons Service. For the Commission to effectively supervise the institutions, they require adequate funding.

The Committee recommends that;

- (1) Additional funds amounting to UGX 0.4bn be provided to the Health Service Commission for facilitate the supervision.**
- (2) Additional funds amounting to UGX 0.2bn be provided to the *Health Service Commission* for to enable them offer effective technical Support to District Service Commissions.**

VOTE 151 UGANDA BLOOD TRANSFUSION SERVICES (UBTS)

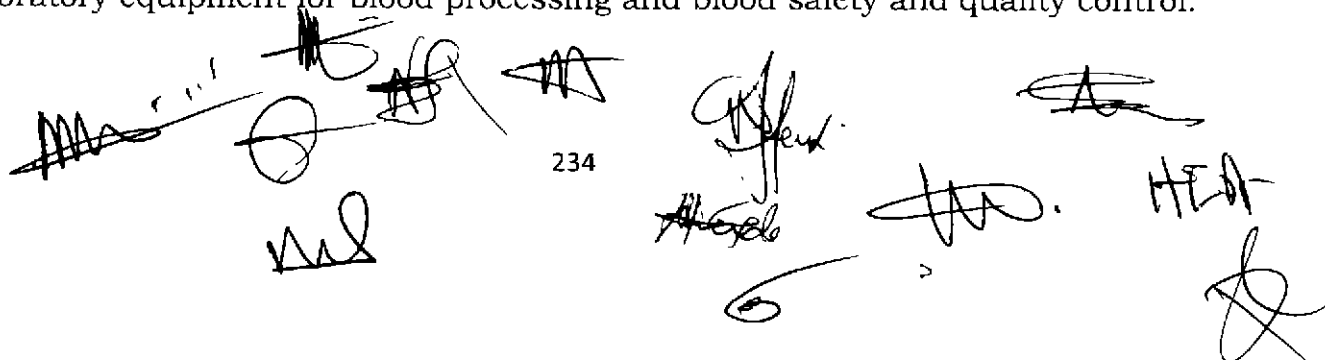
Blood Collection & Mobilization Facilities:

The Committee noted that Uganda Blood Transfusion Services have spread to include 10 regional blood banks with seven collection and distribution centers and 25 mobile blood collection teams. In order for the UBTS to deliver on their mandate efficiently they need to procure 10 more collection vehicles and 10 blood mobilisation vehicles costed at UGX 3.15 and UGX 2.14 respectively.

The Committee recommends that UGX 3.6bn be provided for supporting the blood mobilization activities; testing and storage given that three (3) additional Regional Blood Banks have been completed and will become fully functional in FY 2025/26.

Procurement of specialised laboratory blood collection and IT equipment:

The Committee observed that Uganda Blood Transfusion requires specialised laboratory equipment for blood processing and blood safety and quality control.



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HEAT

The Committee recommends that UGX 4bn be provided to UHTS for purchase of six (6) centrifuges and UGX 6bn for assorted blood collection and IT equipment to equip the regional blood banks.

Understaffing

The Committee observed that UBTS continues to suffer from understaffing and usually relies on volunteers. UBTS informed the Committee that it plans to recruit 120 critical staff for blood collection and donor mobilisation and this is budgeted at UGX 1.6bn.

The Committee recommends that UGX 1.6bn be provided to UBTS for recruitment of additional staff. This will reduce reliance on unreliable volunteers.

NATIONAL REFERRAL HOSPITALS

VOTE 418: KAWEMPE NATIONAL REFERRAL HOSPITAL

Inadequate staffing levels

The Committee was informed that the Kawempe National Referral Hospital is greatly understaffed at 46% staffing level as opposed to the WHO required standard of at least 65%. It has 430 staff both Medical and support staff vis-a-vis the approved structure of 934 staff. The hospital requires a budget of Ugx.21.1bn for recruitment but only UGX 15.0bn has been provided, leaving a funding gap of Ugx. 6.2bn.

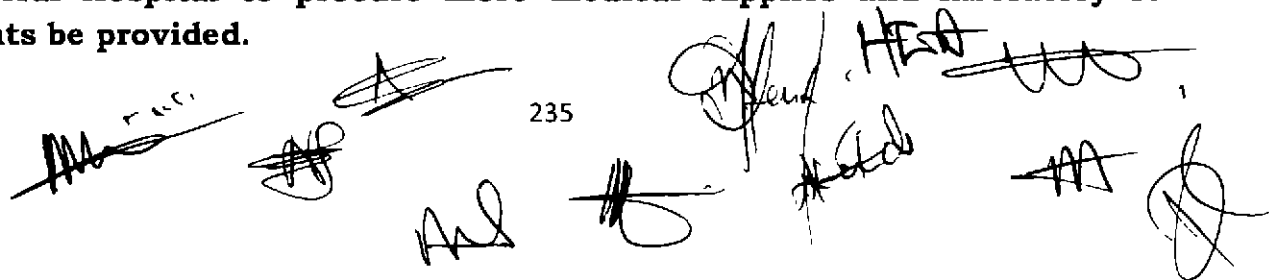
The Committee recommends that UGX 6.2bn be provided to Kawempe National Referral Hospital to enable it recruit more staff in order to increase the staffing level to at least 65%.

Inadequate funds for medicines and health supplies:

The Committee was informed that Kawempe National Referral Hospital receives too many patients that overwhelm the hospital's planned medical supplies. The budget required for medical supplies and laboratory re-agents especially for chemistry was Ugx.7.5Bn but only UGX.6.5Bn has been provided leaving a funding gap of Ugx.1Bn

The Committee recommends that UGX.1Bn required by Kawempe National Referral Hospital to procure more medical supplies and laboratory re-agents be provided.

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Preventive Maintenance costs

The Committee observed that the Kawempe National Referral Hospital has many high-value medical equipment that require routine preventive maintenance and servicing. Due to the limited budget, the hospital is unable to undertake the required maintenance resulting in a high frequency of equipment & machinery breakdown due to overuse given the high patient volumes. The funding requirement for equipment maintenance is UGX 1.7bn but only UGX 1.04Bn has been provided in the budget, creating a funding gap of UGX. 0.673Bn.

The Committee recommends that additional funds amounting to UGX 0.673Bn be provided to Kawempe Regional Referral Hospital for maintenance of equipment.

Land for expansion

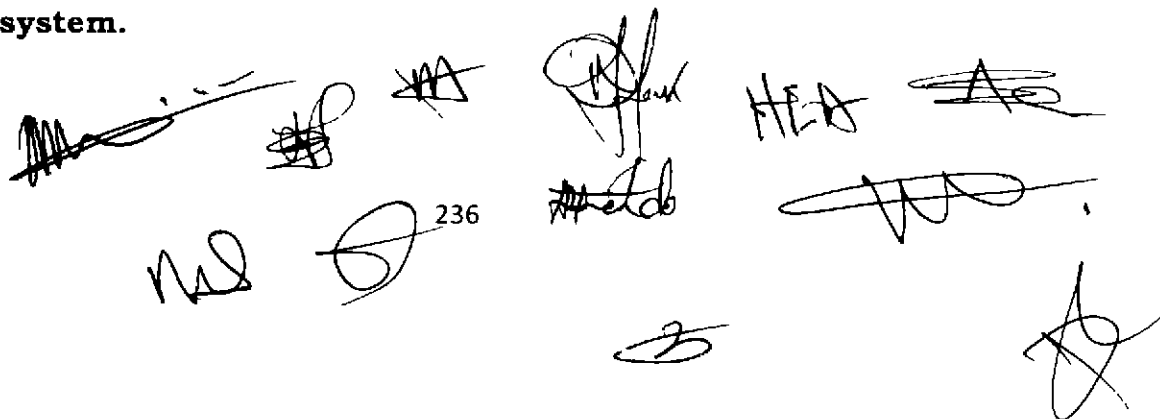
The Committee noted that the Kawempe National Referral Hospital which is a 200-bed facility, sits on only one acre of land. This is too small for a national referral hospital and the high patient volumes have forced management to improvise and add more beds in the wards, resulting into congestion. The Committee notes that this matter has been raised over the years by Parliament but funds have not been provided to enable buying more land.

The Committee reiterates its previous recommendation that UGX 10bn be provided to Kawempe National Referral Hospital for acquisition of land for expansion.

Overhaul and remodelling of hospital plumbing system

Kawempe National Referral Hospital's drainage system requires an overhaul due to small pipes that were fitted during construction and because of the nature of the patients the hospital handles, there are frequent breakdowns and blockages of the plumbing system. To address the problem, the hospital facility requires a total overhaul of the plumbing system, this is budgeted at UGX 1bn.

The Committee recommends that UGX 1.0bn be provided to Kawempe National Referral Hospital to enable renovation and remodelling of the plumbing system.



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Utility Bills

The Committee was informed that the Kawempe National Referral Hospital is experiencing high utility bills due to the high patient volumes. This is worsened by accumulation of utility arrears due to the inadequate non-wage recurrent budget. The Committee was informed that the hospital had accumulated over UGX 1bn in utility arrears.

Parliament's previous recommendation that Hospitals be charged industrial electricity tariffs since they have equipment that is highly dependent on stable power and hospitals work 24 hours has not been implemented.

The Committee recommends that MoFPED provides UGX 1bn in FY2025-2026 to help the hospital clear utility arrears and another UGX 1 bn to procure, install and roll out water harvesting and solar systems to cut back on the cost of utilities.

Extension of medical oxygen to all wards

The Committee was informed that the hospital-piped oxygen is only extended to special care units, the rest of the wards use filled cylinders, which require continuous refilling, transportation and recollection when they are empty twice a day. The situation is worsened by breakdowns in the medical oxygen filling plant, in which case the hospital has to obtain the oxygen from outside the hospital. To address this problem the hospital plans to extend piped oxygen to all the wards and this is budgeted to cost UGX 0.7bn.

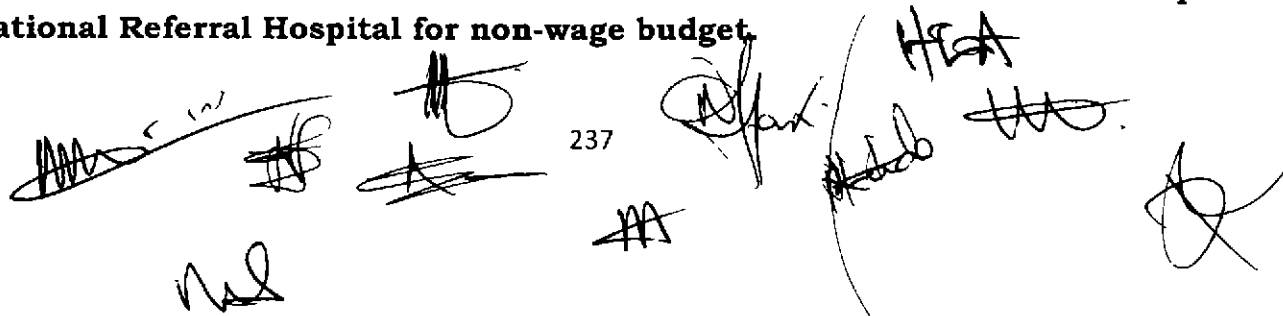
The Committee recommends that UGX 0.7bn be provided to Kawempe National Referral Hospital to enable extension of medical gases to all wards and 1.56bn required to fully functionalise Critical Care Units.

Reduction in a recurrent non-wage budget

The Committee was informed that a recurrent non-wage budget for Kawempe hospital is projected to reduce by UGX 2bn in FY 2025/26. If this happens the hospital will suffer reduction in the maintenance of equipment leading to; increase in morbidity and mortality, reduction in utility budget leading to accumulation of domestic arrears, and demotivation of staff and health care givers.

The Committee recommends that UGX. 2bn be reinstated to Kawempe National Referral Hospital for non-wage budget.

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Vote 417: KIRUDDU NATIONAL REFERRAL HOSPITAL

Inadequate wage for recruited health workers

Kiruddu National Referral Hospital like other hospitals is grappling with inadequate wage for recruitment of the required health workers. The hospital's staffing level is currently at 32%, which is very inadequate considering the number of patients it receives and the nature of specialist services that it is required to offer.

The Committee recommends that UGX 9.091bn be provided in a phased manner to Kiruddu National Referral Hospital to enable it carry out the planned recruitment of critical health workers.

Inadequate funding to the burns and surgery Unit

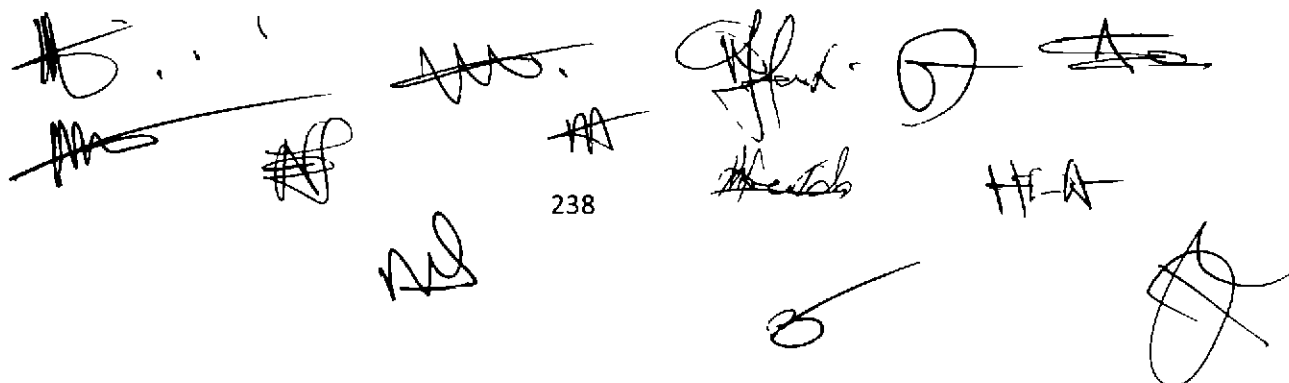
Kiruddu Hospital is the national referral centre for plastic surgery and management of burns. The Committee was informed that the burns section is currently only funded with UGX1bn but there is need for another UGX 1bn to increase budget for the supplies.

The Committee recommends that additional funds amounting to UGX 1bn be provided to Kiruddu National Referral Hospital to mitigate the budget shortfall because patients under these two specialties require a lot of specialised attention and treatment.

Purchase of land

The Committee observed that Kiruddu hospital is a 9 storied facility which was built on a one-acre piece of land originally accommodating a Health Centre IV. Currently, there is no space for infrastructure expansion, therefore the Hospital identified a neighbouring land measuring up to 5 acres at a cost of UGX 5bn. The Committee recommended in the last three FYs that these funds be provided to buy more land but funds were not provided.

The Committee reiterates its previous recommendation that UGX 5bn be provided to Kiruddu National Referral Hospital for purchase of land to enable expansion of services namely; wards for burns and plastic surgery, ophthalmology, general surgery, dialysis ward expansion.



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Inadequate funds for decentralisation of dialysis services

The Committee was informed that Kiruddu National Referral Hospital operationalised three dialysis satellite centres in Mbarara, Mbale and Lira RRHs using the already constrained budget. Kiruddu therefore requires extra funds amounting to UGX 4.5bn to be used for procurement of dialysis machines, consumables, staff training, supervision, retooling and remodelling of some spaces.

The Committee recommends that additional funds amounting to UGX 4.5bn be provided to Kiruddu National Referral to be used for procurement of dialysis machines and consumables, staff training, support supervision, retooling and remodelling of some spaces.

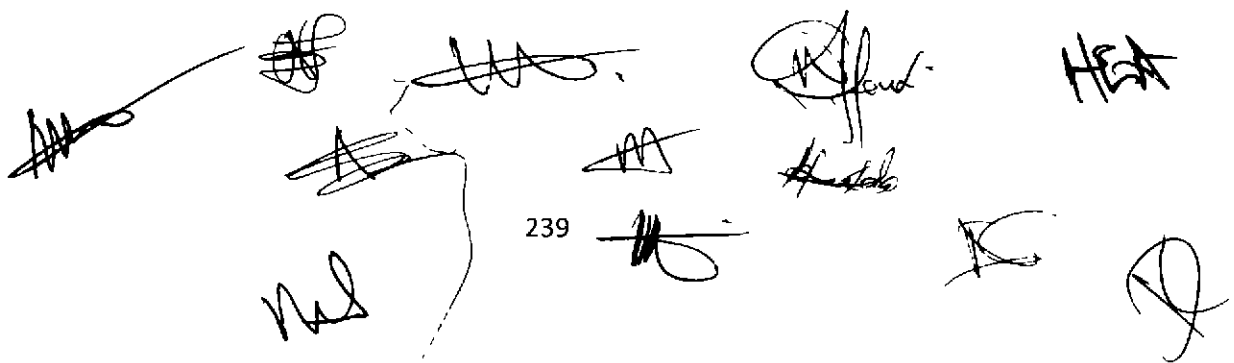
VOTE 420: MULAGO SPECIALISED WOMEN AND NEONATAL HOSPITAL (MSWNH)

The Committee applauds Mulago Specialised Women and Neonatal Hospital MSWNH for some achievements it has made that include commencement of IVF services in FY 2024/25. The Committee was informed that 858 neonates were handled in ICU, of these, 282 (32.9%) were preterm, 75 below 1kg at 59.1% survival rate and 88 were 1-1.4Kg with 79.4% survival. Survival rate for those 1.5 – 2.4kg at 87% and 74.3% for those above 2.5kg. The smallest surviving baby born at 500g is a healthy two and half year old.

Recruitment and promotion:

The Committee was informed that the Mulago Specialised Women and Neonatal Hospital has inadequate staffing with 40.3% filled positions as per the approved structure and in FY 2025/6. The hospital requires an increment of UGX. 2.87bn in the wage budget to recruit super-specialist and other key staff in order to raise the filled staff structure to 50% and staff retention through promotion.

The Committee recommends that UGX. 2.86Bn required by Mulago Specialised Women and Neonatal Hospital to recruit super-specialists and other key staff in order to increase their staffing levels from 40.3% to 50% and staff retention through promotion be provided.



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Gratuity

The Committee was informed that in FY 2024/25, seven (7) staff were expected to retire, requiring UGX. 1.5Bn however, the vote was allocated only UGX 0.7bn, leaving a deficit of UGX. 0.8bn.

Further still, in FY 2025/26, more gratuity is required for eighteen (18) staff that will retire. The total required budget for these staff is UGX. 3.16bn while the available is UGX. 0.7bn the hospital therefore requires additional UGX. 2.45bn.

The Committee recommends that;

- (1) UGX. 2.45bn required for gratuity of eighteen (18) staff that will retire in FY 2025/26 be provided to Mulago Specialised Women and Neonatal Hospital.**
- (2) UGX. 0.8bn that is required to pay gratuity for all the seven staff expected to retire in FY 2024/25 be provided.**

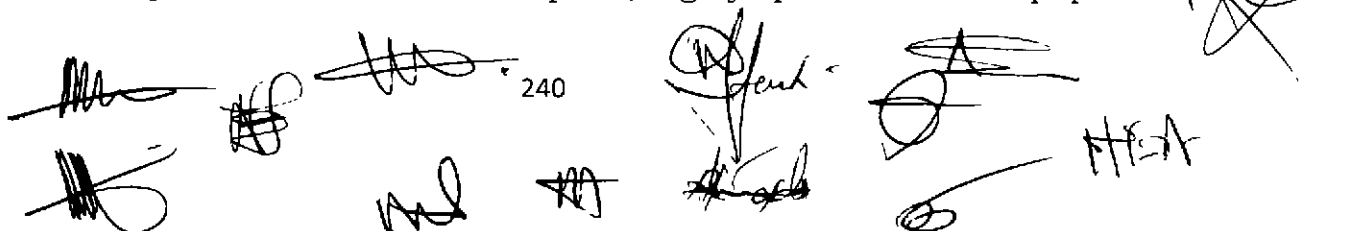
Inadequate funds for specialists' training

Mulago Specialised Women and Neonatal Hospital has specialised equipment to enable the provision of highly specialised services, however, the level of specialisation does not match the specialised services. There are only 6 super specialists (2gyn oncology, 2 neonatologists, 1 on contract, 1 embryologist and 1 reproductive endocrinologist on contract). The Committee notes that training of these cadres is expensive and currently not available in the country. The available budget of UGX 0.38bn, however, in FY 2025/26 with an average of UGX. 0.24bn training fees per specialist, a total of UGX. 1.44Bn is required to train six (6) specialists.

The Committee recommends that an additional UGX 1.44Bn be provided to enable training of 6 super specialists.

Servicing and maintenance of equipment

The Committee was informed that Mulago Specialised Women and Neonatal Hospital introduced new services including; a State of Art 128 slice CT scan, whose warranty for maintenance has expired; highly specialised IVF equipment



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that require international experts maintenance; a dialysis machine for patients with acute kidney injury; and neonate equipment.

Whereas the hospital requires a budget of UGX. 1.99bn, the current budget for maintenance of both medical and non- medical equipment is UGX. 0.52bn leaving a funding gap of UGX. 1.11bn hence not meeting the increased need in maintenance.

The Committee recommends that funding gap of UGX. 1.11bn be provided to Mulago Specialised Women and Neonatal Hospital for maintenance of both medical and non- medical equipment.

Utility costs:

The Committee notes that there is an increase in the number of patients and high tech equipment leading to higher electricity and water usage. The Committee was informed that the hospital had an electricity allocation of UGX. 0.54bn yet the required budget is UGX 1.15bn, causing a funding gap of UGX 0.61bn and water had a funding gap of UGX 1.21bn because only UGX 0.36bn has been provided.

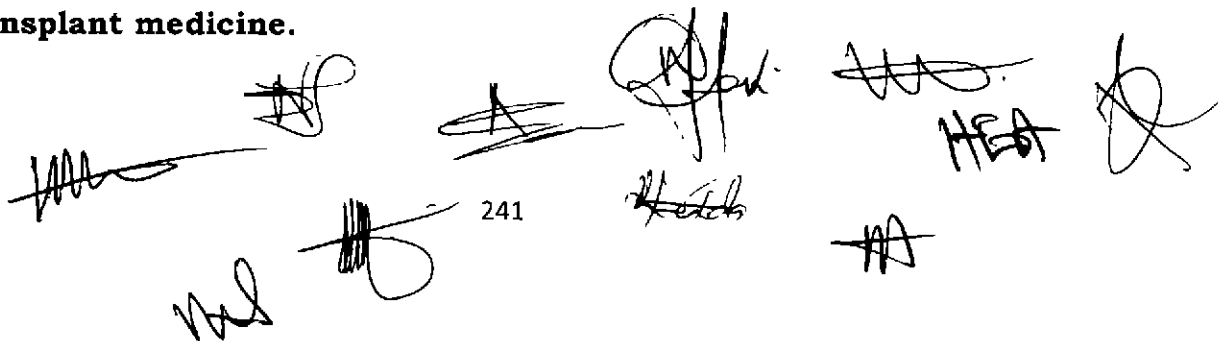
The Committee recommends that UGX 0.61bn for electricity and UGX 0.36bn for water be provided to Mulago Specialised Women and Neonatal Hospital.

VOTE 401: MULAGO NATIONAL REFERRAL HOSPITAL

Staffing

The Committee was informed that the Mulago National Referral Hospital requires UGX 94.74bn for wage but only UGX 50.4bn has been provided causing a funding gap of UGX44.6bn. Mulago requested for an additional budget allocation of UGX 28.03bn for wage in FY 2025/26.

The Committee recommends that UGX 28.1bn be provided to Mulago National Referral Hospital for wage of which UGX 5bn will be for priority recruitment to upscale specialized services; 70 nurses, 20 specialists (Medical officer Special Grade) in neurosurgery, critical care, emergency and transplant medicine.



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Specialized medicines, reagents and sundries

The Committee was informed that medicines for specialised services require a total of UGX 101bn. The current budget allocation is UGX 18bn thereby creating a deficit of UGX 82bn.

The Committee further learnt that the Mulago National Referral Hospital is currently conducting organ transplant services and therefore require funds to facilitate the process involved in the transplant. This activity was budgeted at UGX 10.1bn but only UGX 1.5bn has been provided.

The Committee recommends as follows;

- (1) UGX 82bn be provided in a phased manner starting with UGX 20bn to Mulago National Referral Hospital to cater for; critical care supplies, theatre supplies, dialysis consumables, diagnostic consumables, other specialised medicines and sundries.**
- (2) UGX 8.6bn required by Mulago National Referral Hospital to fully operate and conduct pre-transplant e.g. screening, transplant e.g. kidney transplant and post-transplant services such as reviews and medication be provided.**

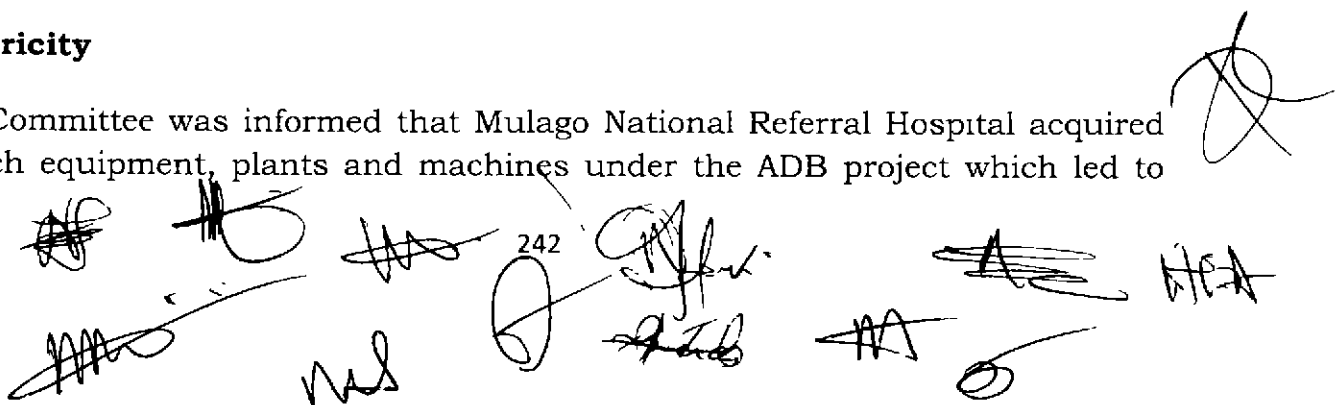
Servicing and maintenance of equipment

Mulago National Referral Hospital acquired a state of the art medical equipment which requires regular maintenance. This equipment includes imaging equipment, critical care, laboratory, theatre, dialysis, nuclear medicine, electrical/power plant, medical gases plant. The Committee was informed that maintenance of the equipment requires UGX 13.74bn but the current budget is UGX 3.8bn thereby leaving a funding gap of UGX 8.8bn. The Committee notes that despite the inadequate provision for this item the budget was reduced by 1.59 bn FY 2024/25.

The Committee recommends that UGX 8.8bn required by Mulago National Referral Hospital for Servicing and maintenance of equipment be provided.

Electricity

The Committee was informed that Mulago National Referral Hospital acquired hi-tech equipment, plants and machines under the ADB project which led to

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increased consumption of electricity. The budget requirement for electricity to cater for increased consumption of the plants, machines and equipment is UGX 3.91bn but the current allocation is UGX2.1bn causing a deficit of UGX 2.3bn.

The Committee recommends that an additional UGX 2.3 bn to be provided to Mulago National Referral Hospital to cater for the increased electricity consumption due to installation of heavy equipment.

Private Patient Services

The Committee was informed at Mulago National Referral Hospital, private patient services are housed in Blocks B, D, E, F. Only 19 of the 59 inpatient private rooms are habitable. The VIP Outpatient department has not been functionalized as well due to budget constraints to complete the civil works and furnishing. A total of UGX 5.78bn is required to cater for the missing equipment, instruments and medical furniture.

The Committee recommends that UGX 5.78bn required by Mulago National Referral Hospital to fully functionalise the private wing services should be provided.

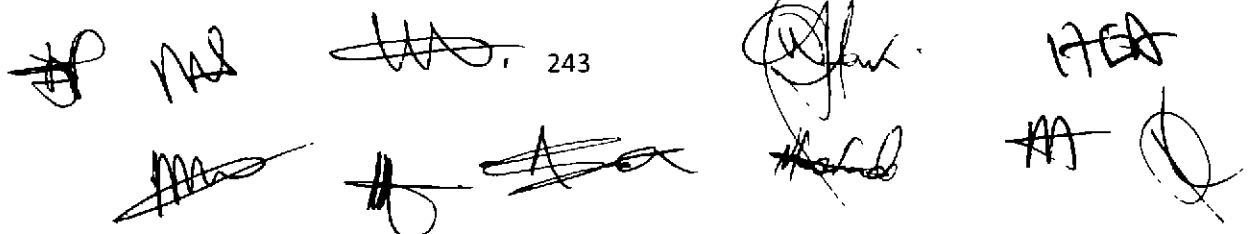
Renovation of Lower Mulago

The Committee notes with great concern that renovation works of Mulago National Referral Hospital which began in 2014 under a loan procured from ADB have never been completed. This has affected services in the hospital like imaging, ICT, private wing, water and sewerage, Heating Ventilation and Air Condition (HVAC), lighting and the lift. UGX 15.5 is required to complete the works.

The Committee recommends that UGX 15.5 bn be provided to Mulago Hospital to complete civil, electrical, plumbing and IT works to ensure the full functionality of the hospital. The completion will help the hospital to generate a lot of NTR.

Completion of the 150 staff housing units

Mulago National Referral Hospital started construction of a 150-unit housing project, the Committee was informed that the project is at 57%. The slow progress is due to underfunding, the project requires UGX. 14.041bn but in FY 2024/25 only UGX 0.501bn was released out of the UGX 2.76bn appropriated.

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The Committee therefore recommends that an additional UGX 14.04bn be provided to Mulago National Referral Hospital have 150 units completed to cater for the urgent need to house critical care workers.

Vote 402 Butabika National Referral Mental Hospital

Inadequate budget for uniforms and beddings:

The Committee learnt that more patients are seeking mental health services at Butabika National Referral Mental Hospital, in quarter 1 and 2, 4,323 patients were admitted. This calls for more uniforms and beddings. In both quarter 1 and 2 the bed occupancy was over 150%. The current budget provision is UGX 658,879,000, the proposed budget requirement is UGX 3.245bn, creating a funding gap of UGX 2.586bn. The current budget caters for only 1,100 patients yet the hospital admits over 6,762 patients a year.

The Committee recommends that UGX 2.59bn be provided to Butabika National Referral Mental Hospital for procurement of more uniforms and beddings for the increasing number of patients.

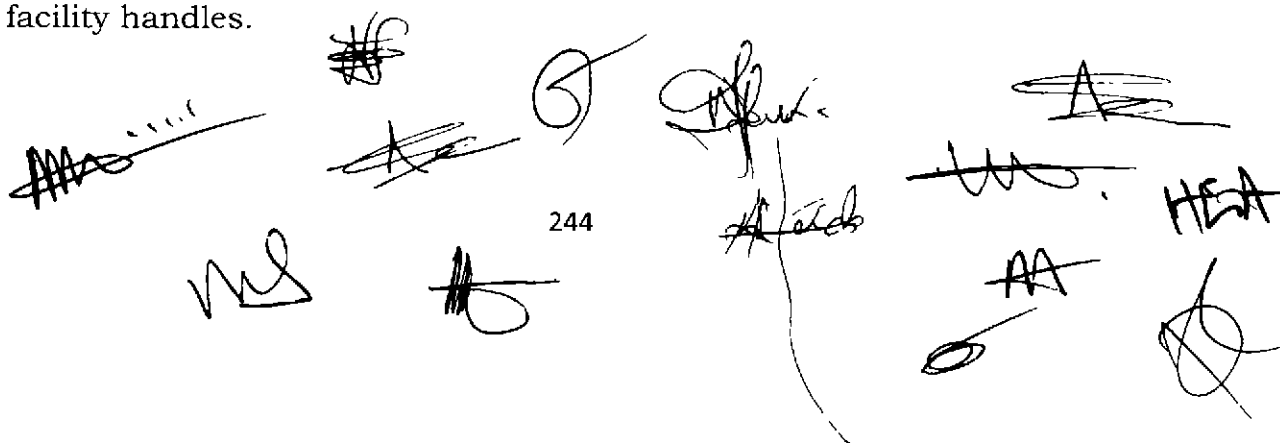
Insufficient budget for food

The Committee was informed that Butabika Hospital feeds over 313,390 patients annually. The current unit cost of feeding a patient is UGX. 6,187 per day which is far below the market price. The current budget provision is UGX2.1bn and the proposed budget requirement is UGX 4.7bn.

Given the increase in food prices, the Committee recommends that an additional UGX 2.5bn be provided to Butabika National Referral Mental Hospital to mitigate the shortfall in the feeding budget. It is important to note that food is part of the treatment and the hospital takes full charge of patients feeding.

Completion of perimeter wall fence

Butabika National Referral Mental Hospital has been constructing a perimeter wall fence in phases. A total of UGX 5 bn is needed to complete 2.5kms of the wall fence. The perimeter wall is necessary owing to the nature of patients that the facility handles.



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In FY 2024/25, the Committee recommended that UGX 5 bn be provided for in a phased manner starting with UGX 2.5 bn for construction of the wall fence, however this was not provided.

The Committee reiterates its recommendation that UGX 5 bn is provided to Butabika National Referral Mental Hospital in a phased manner starting with UGX 2.5 bn for construction of the wall fence.

Recruitment of critical staff

The Committee was informed that Butabika National Referral Mental Hospital requires UGX 24.2bn to fill all vacant positions but its available wage for FY 2025/26 is UGX 9.5bn this creates a funding gap of UGX 14.7bn.

The Committee therefore recommends that at least UGX 2.5bn be provided to Butabika National Referral Mental Hospital in FY 2025/26 to enable it recruit the critical staff required to attend to the increasing number of patients.

Rehabilitation of dilapidated buildings

Butabika National Referral Mental Hospital was established in 1955 therefore currently most of the structures are very old and dilapidated posing a danger to both the hospital staff and the patients. The Committee was informed that UGX 1.5bn is required for to renovate the hospital buildings.

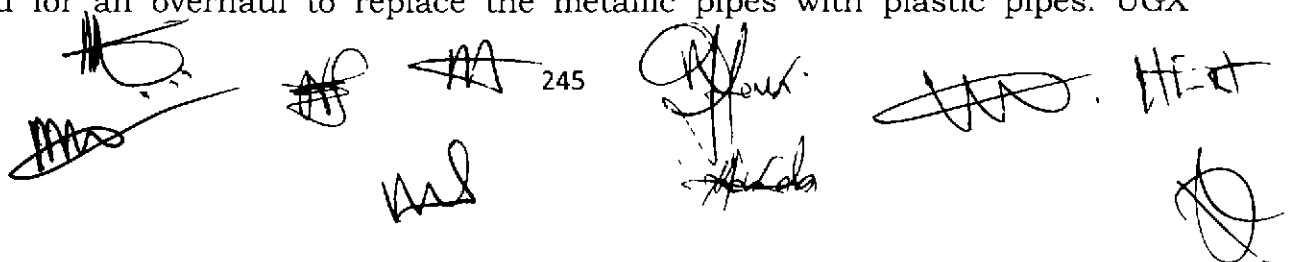
The Committee recommends that UGX 1.5bn be provided to Butabika National Referral Mental Hospital in FY 2025/26 for renovation.

VOTE 416 NAGURU NATIONAL REFERRAL HOSPITAL

The Committee was informed that Naguru National Referral Hospital is currently handles both medical, surgical cases, obstetric and gynaecological services in the outpatient and in-patient departments but the long-term plan is to transition to a National Emergency and Trauma Centre.

Completion of the overhaul of the water piping system

The Committee was informed that Naguru water piping system was installed using metallic pipes which have since rusted, resulting into water leakage which has contributed to high bills. In order to mitigate the leakage, there is need for an overhaul to replace the metallic pipes with plastic pipes. UGX

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0.36bn has been released so far and catered for commencement of the overhaul. However, a total of UGX 1.7bn is needed for its completion.

The Committee recommends that UGX 1.7bn be provided to facilitate the completion of the overhaul plumbing system.

Purchase of land for hospital expansion

Naguru Hospital is earmarked for expansion and transformation into a National Emergency and Trauma Centre, this requires adequate land which the current hospital does not have. The Committee was informed that land adjacent to the hospital equivalent to 4.5 acres has been identified at a cost of UGX 23bn.

The Committees recommends that priority should be given to acquisition of this land and therefore UGX 23bn should be provided for the purchase of the land required for expansion.

Equipment for the Trauma Center

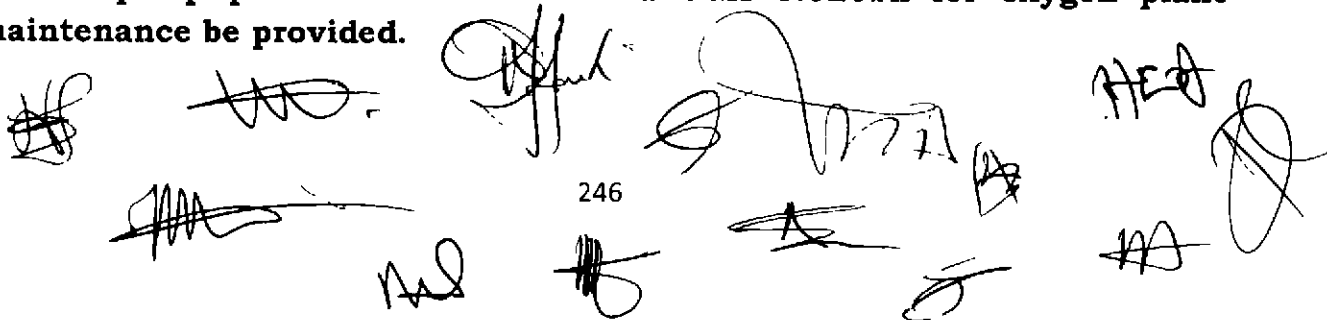
The Committee was informed that Naguru National Referral Hospital is being elevated to a national trauma and emergency center, it will therefore require several equipment including CT scan with preferably a 64 slices CT scan, digital X rays, and theatre operating lights among others.

The Committee recommends that UGX 3bn be provided to procure equipment for the trauma unit (ortho). This will help them buy a new CT scan, digital X-rays, and theatre operating lights among others.

Equipment Maintenance

The Committee was informed that the hospital has equipment which are overused due to the in-flow of patients therefore necessitating constant maintenance. The Committee was informed that UGX 0.15bn, UGX 0.24bn, UGX 0.3bn and UGX 0.25bn is required for the lab, ICU equipment, workshop equipment and oxygen plant maintenance respectively.

The Committee recommends that UGX 0.15bn for lab equipment maintenance, UGX 0.24bn for the ICU equipment, UGX 0.3bn for the workshop equipment maintenance and UGX 0.025bn for oxygen plant maintenance be provided.



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Completion of staff houses:

The Committee was informed that there is an ongoing construction of staff houses of 2 blocks of 12 units. Work on the second block is at foundation level and UGX 1.7 bn is required for it to be completed.

The committee recommends that UGX 1.7bn required by Naguru Hospital to for completion of the staff houses be provided.

Staff structure

Naguru National Referral Hospital requires UGX 7bn to operate the trauma center at 60% staffing level.

Recommendation:

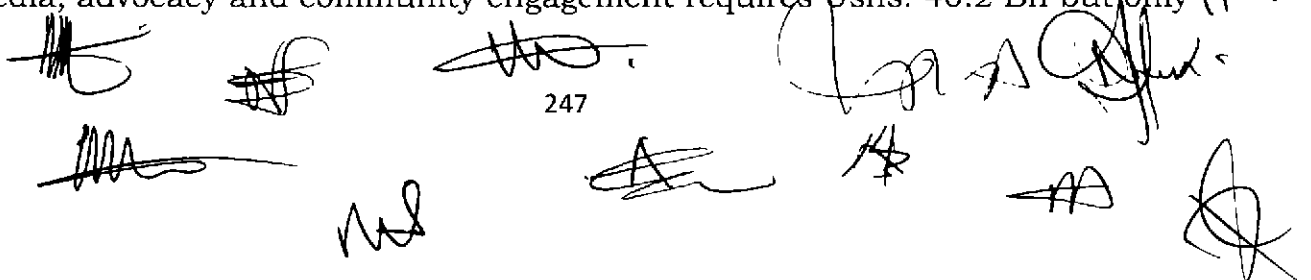
The Committee recommends that UGX 7bn be provided in a phased manner beginning with UGX 2bn to enable Naguru National Referral Hospital operate the trauma center at 60% staffing level.

VOTE 107: UGANDA AIDS COMMISSION

Interventions to reduce HIV New Infections in Uganda According to Uganda Epi-data 2024 (UNAIDS and Ministry of Health), new HIV infections had reduced from 94,000 in 2010 to 38,000 in 2020 but the trend reversed to 54,000 in 2021, 52,000 in 2022, 51,516 in 2023 and 38,000 in 2024. Information provided to the Committee revealed that, Annual HIV related deaths have experienced a reduction, but at a much lower than desired rate. In 2021, annual HIV related deaths were 18,000, 17,000 in 2022 and 20,000 in 2023. The reversal in the trends of the said indicators speak to the fact that the HIV epidemic remains severe and is still a real threat that calls for urgent intervention.

The Committee observes that, issues of HIV/AIDS scourge are a behavioral phenomenon and therefore interventions to enhance the dissemination of HIV prevention messages are critical. The Committee established that, dissemination of HIV prevention messages to reach the vulnerable members at community level in a cost effective and sustainable manner through mass media, advocacy and community engagement requires Ushs. 40.2 Bn but only

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Ushs. 2.0 Bn is provided within the MTEF ceiling resulting into a funding gap of Ushs. 38.20 Bn. The Committee is alive to the fact that HIV and AIDs scourge is still a threat and therefore the need for sustained continuous HIV Prevention messaging on radio/TV Stations, social media and in key HIV and AIDS events is critical to disseminate HIV Prevention messages to mitigate this threat with its associated effects on productivity. The Committee recommends that Ushs. 38.2 Bn be provided to Vote 107 to facilitate packaging and dissemination of HIV prevention messages to the general population so as to create AIDS awareness to reduce HIV New infections.

REGIONAL REFERRAL HOSPITALS (RRHs)

GENERAL OBSERVATIONS AND RECOMMENDATIONS

Understaffing

The Committee observed that Regional Referral Hospitals have continued to be understaffed despite the approval of the new staffing structure. The Committee further noted the inadequate number of specialist doctors affects the operations of referral services, for example Fort Portal RRH has only 4% of the positions for specialist doctors filled.

Table 12: New-structure Staffing levels in the different hospitals and financial requirements

Facility	% Filled	Required UGX Bn	Justification
Kayunga RRH	13	3.0	To increase staffing level to 60% national average
Yumbe RRH		4.9	To increase staffing level to 60% national average
Hoima RRH	27	3.2	To increase staffing level to 60% national average
Fort portal	27	3.0	To increase staffing level to 60% national average
Mubende	27	N.P	To increase staffing level to 60% national average

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Facility	% Filled	Required UGX Bn	Justification
Entebbe	19.6	4.5	To increase staffing level to 60% national average
Jinja	31	2.8	To increase staffing level to 60% national average
Moroto	23	2.0	
Soroti	22.5	0.5	To Increase Staffing Level To 60% National Average
Mbale	32	3.4	To increase staffing level to 60% national average
Kabale	24	2.8	To increase staffing level to 60% national average
Lira	24	1.2	To increase staffing level to 60% national average
Masaka	26	N.P	To increase staffing level to 60% national average
Arua	23	1.2	To increase staffing level to 60% national average
Gulu	27	1.7	To increase staffing level to 60% national average
Mbarara	29	N.P	To increase staffing level to 60% national average
Total		28.8	To increase staffing level to 60% national average

Source: RRHs submissions for the NBFP, 2025

The Committee observed that none of the hospitals has 50% staff as per the new structure. This means that there is a challenge of understaffing in all the hospitals.

The Committee recommends that UGX 16bn be provided to enable each of the 16 Regional Referral Hospital receive an additional UGX 1bn for wage to facilitate recruitment in the next FY 2025/26.

Utility Arrears:

The Committee is concerned about the continued accumulation of utility arrears despite the existence of the commitment control system and limitations under the Section 21(2) of the Public Finance Management Act, 2015 which bars an accounting officer to commit government without availability of funds. The Committee established that Regional Referral Hospitals have domestic arrears for water and electricity.

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No.	Facility	Water (Bn)	Electricity (Bn)	Total
1	Hoima RRH	0.14	-	0.14
2	Gulu	0.96	-	0.96
3	Soroti	0.55	-	0.55
4	Masaka			0.368 (water and electricity)
5	Mbarara			0.735(water and electricity)
6	Mbale	0.149	0.286	0.409
7	Entebbe	0.6	-	0.6
8	Kayunga			0.146 (water and electricity)
				3.91

The table 13: Table 13 shows the status of utility arrears in some RRHs

Source: RRHs submissions for the NBFP, 2025

The Committee recommends that UGX 3.91bn required by the regional referrals hospitals be provided to clear the utility arrears.

Dilapidated Infrastructure in Reginal Referral Hospitals

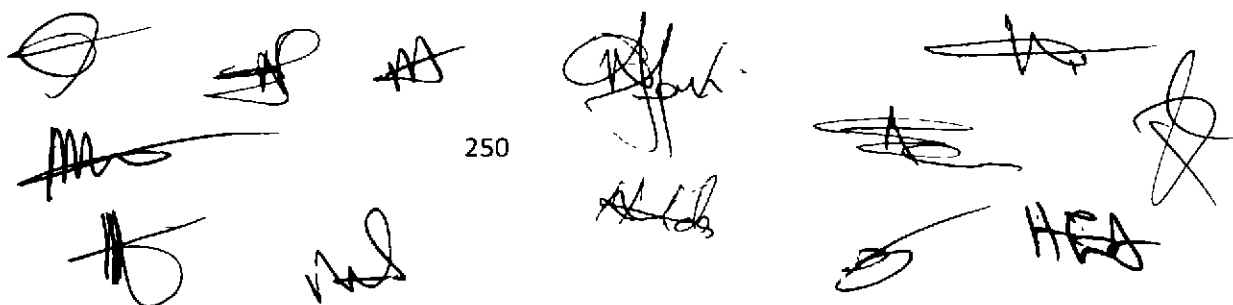
The Committee observes that most of the infrastructure in the Regional Referral Hospitals is dilapidated. Most of the buildings are old and are not fit for purpose especially at Moroto RRH, Soroti RRH.

The Committee further established that MoFPED has not reinstated the 20.3bn that was withdrawn from the RRHs for construction and rehabilitation.

The Committee recommends that;

- 1) UGX 20.3bn which was withdrawn from the Regional Referral Hospitals for construction and rehabilitation should be reinstated.**

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- 2) Moroto RRH is a unique entity that needs affirmative action for infrastructure development therefore UGX 1.5bn be provided to Moroto RRH to facilitate the construction of a modern mortuary with refrigeration and teaching facilities.**

Incomplete Construction of Oxygen Plants

The Ministry of Health implemented the programme of Government that every hospital should manufacture its own oxygen. Following a directive by H.E the President of the Republic Uganda, UPDF Engineering Brigade is carrying out the construction and installation of the oxygen plants in regional referral hospitals. The Committee was informed that all monies for the construction of oxygen plants was forwarded to accounts of the UPDF engineering brigade as per the president's directive.

The Committee was further informed that construction of the oxygen plant houses was completed but installation of the oxygen plants is at 50%. So far, only 9 out of 20 plants have been installed and operationalised because of funding limitation to procure high capacity transformers and voltage power stabilizers. UGX 8.577Bn is needed for transformers and stabilizers to operationalise these new 20 oxygen plants and there was no budget allocation

The Committee is concerned that construction and equipping of the oxygen plants has delayed. This has worsened the shortage in supply of medical oxygen with its attendant challenges.

The Committee observed that there was no budget allocation for procurement of transformers and voltage stabilizers to operationalize the new oxygen plants. The new high capacity oxygen plants procured under the COVID-19 program, have not been operationalized due to lack of the high capacity transformers and stabilizers.

The Committee recommends that;

- 1) UPDF Engineering Brigade should finalize with the construction and equipping of all oxygen manufacturing plants at all Regional Referral Hospitals.**
- 2) UGX 8.577Bn be provided for transformers and stabilizers to operationalise the new 20 oxygen plants.**

Unstable Power supply

The Committee was informed that most RRHs have unstable and unreliable power supply. The Committee was further informed that most equipment for imaging, laboratory and theatre in RRHs are having regular breakdown due to unstable power supply.

Arising from the Committee recommendation of providing a dedicated power line to each and every hospital in FY 2024/25, the Committee was informed that so far Mbarara, Kiruddu and Lira hospitals have been connected to a dedicated power line the rest however have not been connected due to funding limitation.

The Committee recommends that UGX 11.85bn be provided for transformers to stabilize power for Regional Referral Hospitals.






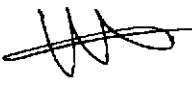




Delayed completion of projects due to underfunding

The Committee learnt that there are projects in Regional Referral Hospitals that have taken between 5 to 8 years to build due to non-release of funds by Ministry of Finance, Planning and Economic Development. The committee observed that government has so far invested UGX 168bn in these projects. But no funds have been provided to complete the stalled projects. The Committee was informed that preliminary infrastructure assessment of RRHs was completed and a concept note for completion of unfinished buildings and establishment of maternal child care service blocks were submitted to MoFPED for funding

This phased construction turns out to be costly due to variations in cost, and inflation. Expiry of contract dates and contractors abandoning sites presents legal challenges.

The Committee examined the various projects and established that **UGX 17.13bn** is required to complete the following projects (Table 17) as a matter of priority.

Table 14: Table 14 shows some of the incomplete projects in Regional Referral Hospitals



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Facility	Project	Percentage of works done (%)	Required amount UGX,bn
Fort Portal	Perimeter wall fence		0.6
	staff houses		4
Moroto	Maternity & staff construction		0.15
Yumbe	construction of oxygen plant		0.55
	construction of incinerator		0.44
Mbarara	construction of staff houses		2.8
Soroti	construction of Admin building	70	1.57 for phase 2
	construction of staff houses	75	1.2
Gulu	completion of staff houses		3
	complete surgical complex		16
Arua	completion of 21 units of staff houses	85	9.7

Source: RRHs and NRHs submissions for the NBFP, 2025

The Committee observed that many projects in regional referral hospitals are incomplete yet government has heavily invested in the projects. The committee

was informed that government has so far invested UGX 168bn. But no funds have been provided to complete the stalled projects.

The Committee observed that in Hoima Regional Referral Hospital a maternity and child Complex were demolished with the promise of constructing a new complex, UGX 33.6bn was approved but only UGX 1.15bn was released in the FY2022/23 leaving a funding gap of UGX32.45bn.

The Committee therefore recommends that UGX. 20.3bn should be provided as development budget for completion of projects in RRHs.

Electronic Medical Records

One of the key interventions for the health sector in FY 2025/26 and Medium Term includes supporting improvement in health information management, use of research and technology by rolling out Electronic Medical Records to all facilities from HCIV and above. The Committee was informed that NITA- U has not rolled out completely network in their regions hence making the program to delay.

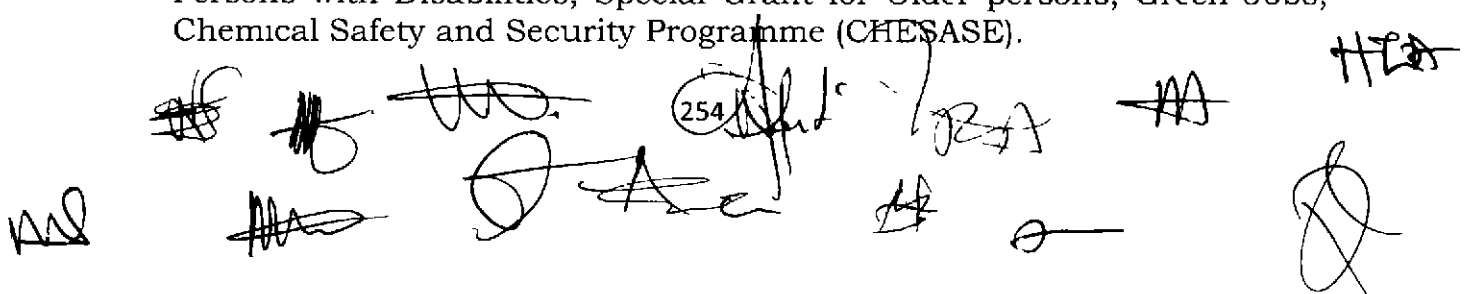
The Committee recommends that UGX 6bn required for rollout of the Electronic Medical Records system (EMR) should be provided in order to address the program intervention of improving the functionality of the health system to deliver quality and affordable preventative, promotive, curative and palliative healthcare services through improving in technology.

VOTE 018: MINISTRY OF GENDER, LABOUR AND SOCIAL DEVELOPMENT

a) Restoration of funds reallocated from the Ministry when finalizing the Budget for FY 2023/24

The Committee observed that in the FY 2023/24 a total of UGX. 32.9 Bn. was reallocated from the Ministry by the Committee on Budget as being consumptive and thus affecting the following services;

- Subvention to Special Interest Groups, Councils and other institutions (Women, Youth, PWDs, Older persons Children Authority, Inter religious Council, Public Library of Uganda, Uganda National Cultural Centre) among others – UGX. 17.5 Bn.
- Flagship Programmes of the Ministry (UWEP/YLP, Special Grant for Persons with Disabilities, Special Grant for Older persons, Green Jobs, Chemical Safety and Security Programme (CHESASE).



- Food and Non-food items to remand homes and rehabilitation centres for PWDs.
- General operations of the Ministry such as, offsetting operational overheads (Coordination, utilities among others).

In this regard a supplementary of UGX. 30.00 Bn. of the expected UGX. 32.90 Bn. was then provided but this was not mainstreamed on the MTEF for preparation of the BFP. Therefore, the shortfalls arising out of the reallocation have not been offset in the proposed budget for FY 2025/2026.

The Committee recommends that UGX. 32.90 Bn. be reinstated and mainstreamed into the MTEF to enable the Ministry undertake the implementation of critical services as was planned.

b) Securing counterpart funding for the GROW Project

The Committee noted with concern that Government has not fulfilled its obligation to provide funds worth UGX. 0.800 Bn. as counterpart funding for the GROW project to ensure that essential expenditures are covered to facilitate smooth project implementation.

The Committee therefore reiterates its earlier recommendation that MoFPED avails funds worth UGX. 0.800bn as counterpart funding to support interventions under the Growing Livelihood Opportunities for Women Enterprises (GROW) Project.

c) Grant to Children with Severe Disabilities

The Committee observed that there was need to mitigate the serious problem of children with severe and multiple disabilities who cannot be helped through a one off disability grant transfer hence, requires a monthly cash transfer to cushion their families from misery related to exorbitant maintenance costs. The amount required is UGX 8.20 Bn. The MTEF has not provided any amount and hence a funding gap of UGX. 8.20 Bn. is required.

The Committee recommends that UGX. 8.20 Bn. be provided as Special Grant for Children with severe disabilities

d) Externalisation of Labour

Uganda has witnessed a rapid increase in labour migration, particularly to the Middle East, driven by high unemployment levels in domestic labour markets and the promise of relatively higher wages abroad. However, inadequate

financing for the protection of these migrant workers has left them vulnerable to exploitation, abuse, and unsafe working conditions.

The Committee observed that approximately 165,000 Ugandans currently work in Middle East alone, and these greatly contribute to the Uganda's development through remittances. Personal transfers from Ugandans in the diaspora grew to an approximate UGX 5.5 trillion (about 3% of National GDP) in 2024. Despite this immense contribution to the economy, Ugandan migrant workers have largely remained unsupported especially in terms of social protection, repatriation and reintegration.

The lack of dedicated labour attaches at Embassies in the Middle East, lack of funding for workplace inspections and the absence of a database/information management system for migrant workers continue to hamper the enjoyment of rights for this category of Ugandans.

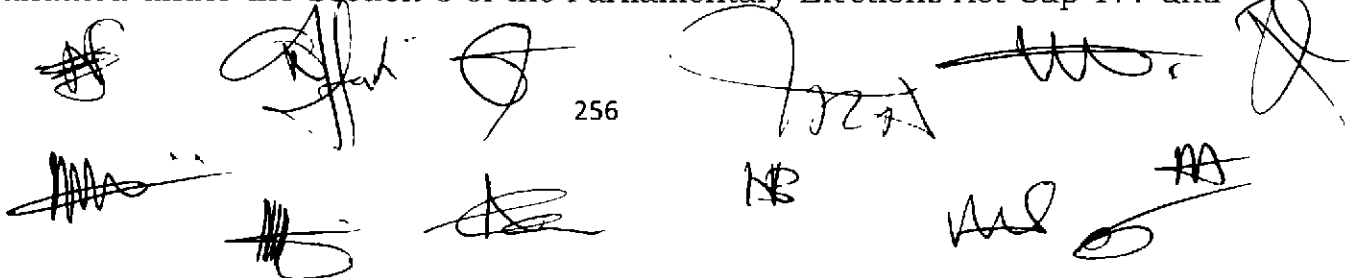
The Committee observed that Government generates Non Tax Revenue (NTR) from Externalization of Labour Programme through clearance of migrant workers, approval of job order requests internally and externally. The Committee further observed that in the FY 2023/24 NTR amounting to UGX. 6.2 Bn. was generated, and by the end of Second Quarter FY 2024/25 NTR amounted to UGX. 2.35 Bn.

Despite the above NTR collections, the Ministry has been unable to be allocated funds from the consolidated fund and migrant workers especially in the Middle East continue to suffer untold Human Rights abuses without support.

The Committee therefore recommends that MoFPED avail funds worth UGX. 2.00bn to support regularization of Labour Externalization to improve safe Labour migration.

c) Election of Workers at Parliament and Local Government Level

The Committee was informed that in preparation for the year 2026 General Elections, the Electoral Commission released a Roadmap therein, the update of the National Voter's Register has been rescheduled to commence in January, 2025 and be concluded in February, 2025. Accordingly, the Ministry is mandated under the Section 8 of the Parliamentary Elections Act Cap 177 and

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Regulation 3 (1) (a) of the Labour Unions (Election of Workers Representatives to District Councils) Regulations to:

- Submit to the Electoral Commission a list of the registered labour unions and their members in each district;
- Convene all willing non-unionized workers at every sub-county in Uganda for Electoral Commission to hold elections at the sub-county, district and region.

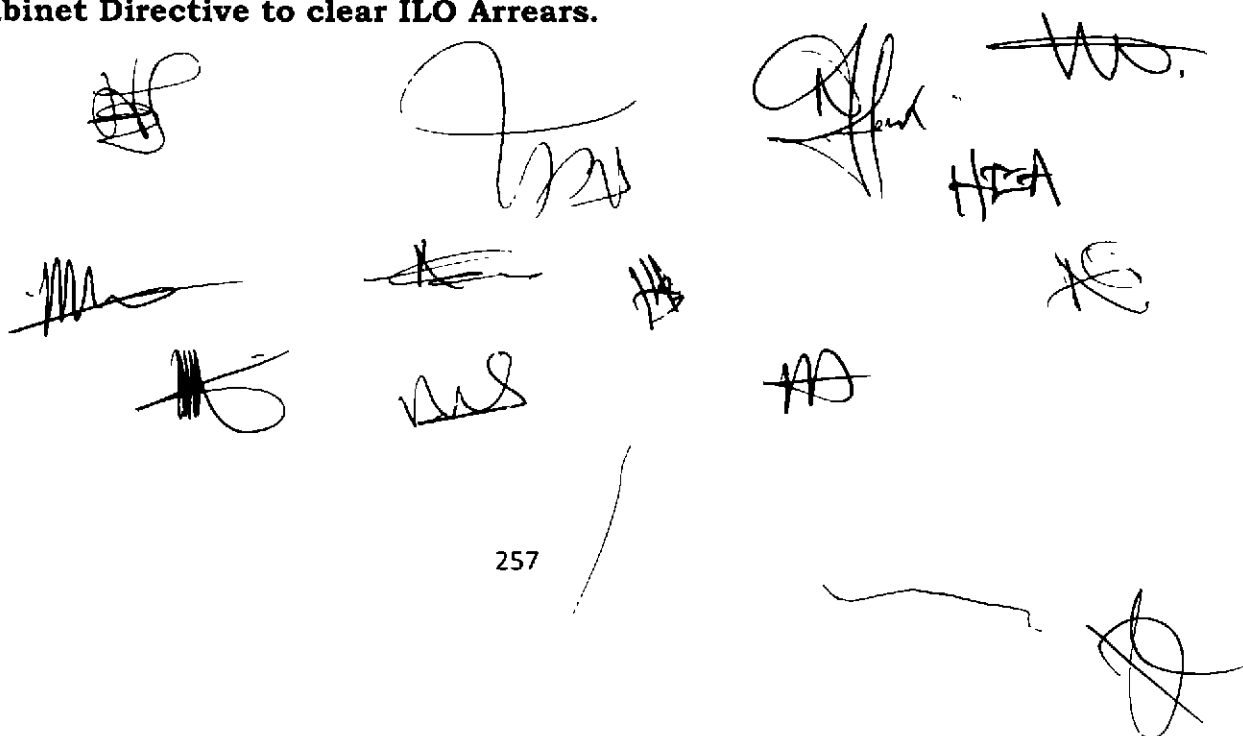
Funds worth UGX 5.7bn is required for this undertaking.

The Committee recommends that funding to the tune of UGX5.7bn be provided to the MoGLSD to enable them comply with the Electoral Commission Road Map.

d) Payment of subscription to ILO and facilitation of delegates to attend the International Labour Conference

The Committee was informed that Uganda has been failing to pay subscription and facilitate the expenses of the delegates to attend ILO conferences. This issue was reported to the Credentials Committee of ILO by Workers. Uganda was then requested to appear and explain this anomaly and tasked to make arrangements to oblige. Although Cabinet approved the release of UGX 2.04Bn to cater for this matter, no provision has been made in the proposed allocation (MTEF). Uganda/s failure to fulfil its constitutional obligations may lead to expulsion from ILO and it will undermine our sovereignty.

The Committee recommends that MoFPED provides UGX 2.04bn to the Ministry to enable it fulfil its ILO Constitutional obligations and adhere to the Cabinet Directive to clear ILO Arrears.



e) Emoluments to Cultural Leaders/Traditional Leaders

The Committee observed that Cabinet under Minute 46 CT (2022) directed that UGX 0.060. Bn. be paid monthly to each of the 17 Gazetted Traditional/Cultural Leaders, this was effective in the FY 2024/25. The FY 2025/26 MTEF has provided only UGX 0.005bn as emolument for each traditional leader thus amounting to UGX 1.020bn against a required UGX12.240bn, thus leaving a funding gap of UGX 11.40bn.

The Committee recommends that MoFPED provides UGX 11.40bn to cater for the emoluments of the Traditional/Cultural Leaders.

f) Implementation of the Decent Work Country Programme III to address major challenges facing workers and employers

The Committee observed that, it was a requirement of ILO for Government in collaboration with, workers and employers' organisations to develop, implement and report on decent work country programme and **UGX 6.6 Bn** is required to implement this activity.

The Committee recommends that MoFPED provides UGX 6.6 Bn to cater for the implementation of the Decent Work Country Programme III.

g) Implementation of the National Apprenticeship and Graduate Volunteer Scheme

The Committee noted with concern that shortage of relevant skills is a major factor contributing to low labour productivity in the country. More recent data from the 2024 ILO Modelled Statistics showed a slight increase in Uganda's labour productivity, rising from US\$2,459 in 2015 to US\$2,672 in 2024 (1% average annual growth). In contrast, neighboring Kenya's labor productivity grew from US\$3,546 to US\$4,220 (2% average annual growth) over the same

period. Other countries such as Vietnam saw a more substantial increase from US\$4,473 to US\$7,152 (7% average annual growth); China's surged from US\$14,712 to US\$23,867 (7% average annual growth) and India from US\$4,588 to US\$5,908 (3.2% average annual growth).

The Committee was also informed that Cabinet, under Minute No. 358 (CT 2018) approved the Uganda National Apprenticeship Framework, 2018 and directed the Ministry to urgently design and implement the National Apprenticeship Scheme in key sectors of the economy. This undertaking would amount to **UGX 5bn** and has not been included in the MTEF FY 2025/26.

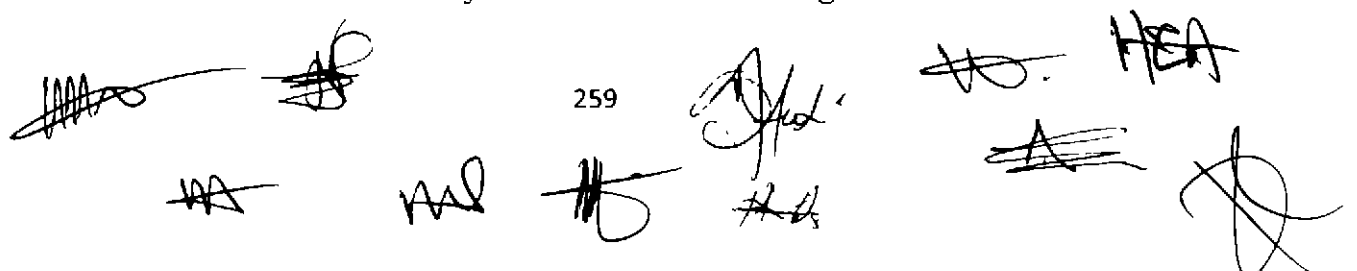
The Committee therefore reiterates its earlier recommendation that MoFPED avails funds worth UGX 5.00 Bn. to cater for the Implementation of National Apprenticeship and Graduate Volunteer Scheme.

h) Child Labour

The Sustainable Development Goals (SDGs), adopted by world leaders in 2015, include a renewed global commitment to ending child labour. Specifically, target 8.7 of the Sustainable Development Goals calls on the global community to take immediate and effective measures to eradicate forced labor, end modern slavery and human trafficking and secure the prohibition and elimination of the works forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms.

According to the latest Global Estimates on Child Labour (ILO-UNICEF 2021) there are 160 million children in child labour worldwide, 79 million of whom are in hazardous work, one of the worst forms of child labour. In recent years, Uganda has also known a surge of child labour from 14% in 2016/17 up to 39.5% or 6.2 million in 2021 (UBOS 2021), excluding household chores, and this despite various policy interventions and the adoption of national actions plan to eliminate child labour by the Government of Uganda.

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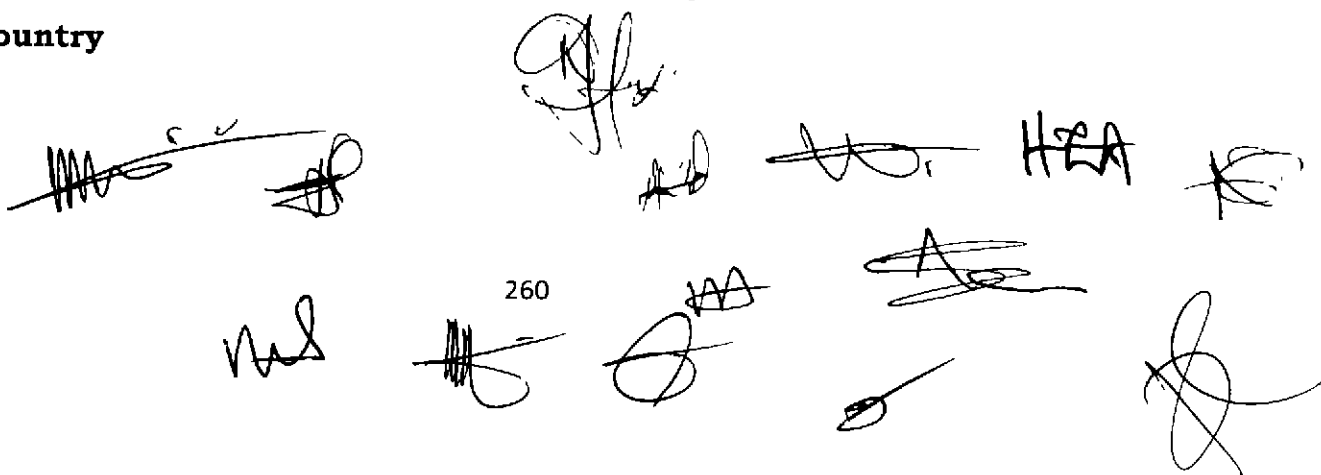


The problem of child labour, in Uganda is particularly concerning in the Agricultural Sector where many young children are engaged in child labour. In recent years the issue of child labour in supply chains has come to the forefront of the public debate. Acknowledging that voluntary guidelines and frameworks had little or no impact, several states have adopted mandatory due diligence legislation. Many multinationals and companies have begun introducing corporate sustainability owing diligence into their business models to address child labour in supply chains.

However, the 2021 National Household Survey, indicated that 40% of children aged 5-17 years were involved in child labour excluding household chores. More than half (56 percent) of the children aged 5-11 years were involved in some form of economic activity, and this is higher among the rural residents (60 percent), those from not well-off households (60 percent) and those currently attending school (60%).

Some of the key drivers to child labour include; poverty, ignorance, large family size, acceptance of child labour as 'normal' by many communities and family breakdown, high population growth rate, child-headed households, absence of strong social safety nets and reluctance by local authorities, to enforce laws and policies against child labour, cultural perceptions among others, despite the Universal Primary Education (UPE). Some people do not appreciate the value of education, hence sending their children to carry out commercial work. Failure to address this issue may have negative implications on accessibility of Uganda goods/ products to the European Union and American markets.

The Committee recommends that MoFPED provides UGX. 6.8 Bn. for implementation of programs aimed at reducing the rate of child labour in the Country

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VOTE 124: EQUAL OPPORTUNITIES COMMISSION

Scale up the implementation of Gender and Equity Planning and Budgeting for both Local and Central Governments

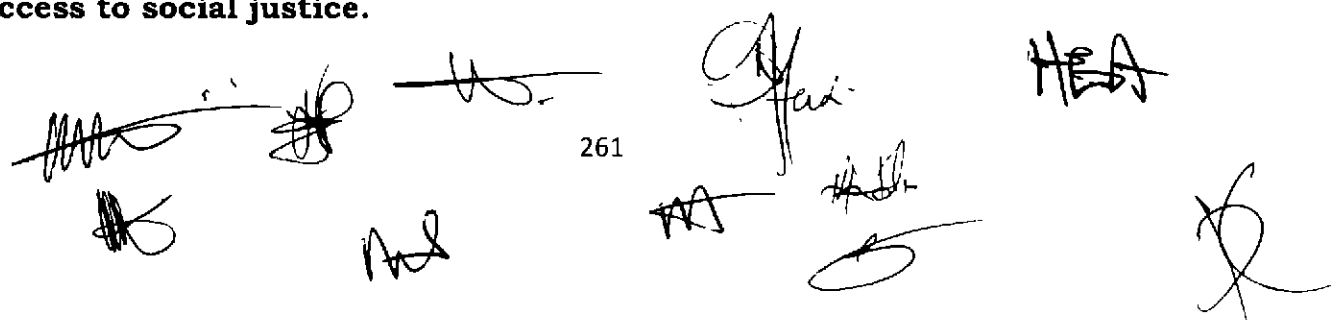
The Committee observed that there is need to strengthen the Gender and Equity Management Information System (GEMIS); incorporate gender and equity issues in the system of implementation of the Parish Development Model and deepen the compliance processes such as engagements with MDAs, LGs and LLGs. Funds worth **UGX. 6.00 Bn.** is required for this undertaking.

The Committee reiterates its earlier recommendation that MoFPED avails UGX. 6.00 Bn to cater for the comprehensive implementation of Gender and Equity Planning and budgeting for both Local and Central Governments.

Undertaking tribunal hearings to increase access to social justice.

The Committee observed that there is need for increasing reach out to the countryside by increasing the number of tribunals and hearing to dispense social justice to the entire country and improve efficiency in the investigation machinery, holding of hearing to expedite delivery of Justice to the marginalized people, this is due to the fact that it receives numerous cases of injustices that requires undeniable attention.

The Committee recommends that MoFPED provides funds worth UGX 3.00 Bn. to cater for tribunal hearings as this would lead to increase in access to social justice.

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Integrating Ethnic Minorities in the National Development Process

The Committee noted with concern the need to integrate the interests of 25 ethnic minorities in the development process, this is due to the fact that they have suffered from exclusion, marginalization and discrimination which has affected their ability to participate and benefit from existing development programmes.

The Committee recommends that MoFPED provides funds to the tune of UGX 3.00 Bn. to cater for the Special Programme for integrating ethnic minorities in the National Development Processes.

Scaling up the implementation of Gender and Equity Planning and budgeting in Karamoja Sub Region

The Committee observed that Equal Opportunities Commission (EOC) has to Scale up the implementation of Gender & Equity Planning and Budgeting in Karamoja Sub Region as an Affirmative action plan and since it's a hard to reach region. The committee noted that EOC requires UGX. 1.500 Bn. to undertake this activity.

The Committee recommends that MoFPED provides UGX. 1.500 Bn. to Scale up the implementation of Gender and Equity Planning and Budgeting in Karamoja Sub Region

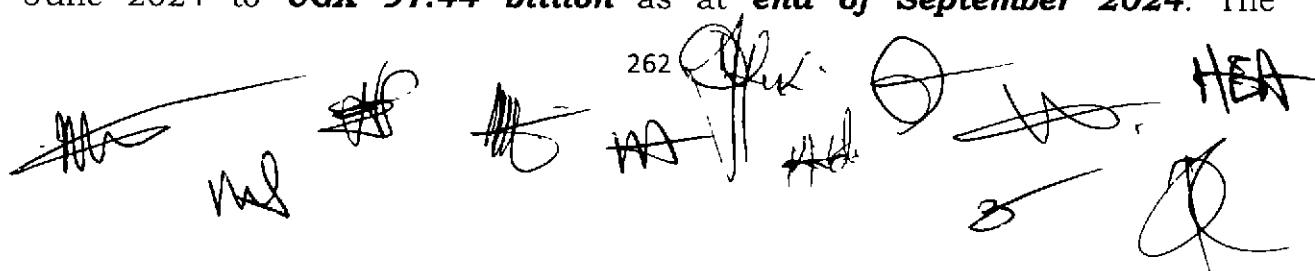
VOTE 019: MINISTRY OF WATER AND ENVIRONMENT

National Water & Sewerage Corporation

Outstanding arrears to NWSC from various MDAs

The Committee observes that various Ministries, Departments and Agencies have unpaid bills. The arrears have increased from UGX 93.13 billion as at June 2024 to **UGX 97.44 billion** as at **end of September 2024**. The

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Committee was informed that the growth in arrears and debt age for the various MDAs is mainly attributed to chronic under budgeting coupled with under releases of the budgeted resources by the respective MDAs.

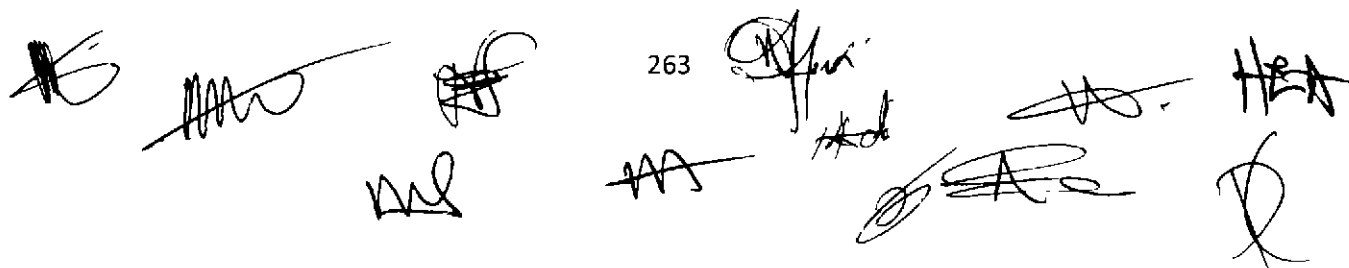
As a result, NWSC has not been able to meet its 'water for all' and water service coverage acceleration project targets and thus move closer to 100% service coverage in line with the Government Manifesto. The arrears have also hampered the ability of the corporation to meet its financial obligations to its creditors who are mainly providers and suppliers. As such, the total outstanding credit for NWSC has increased to UGX 161.9 billion as at 30th/September/2024 with the Sundry Creditors accounting for UGX 83.2 billion. Moreover, a number of the sundry creditors are Uganda Manufacturers who supply pipes, pipefittings, electromechanical equipment, spares, etc., whose operations have been greatly affected due to delayed payments leading to scaling down in their business volumes, reduction in taxable income and possible laying off of employees, among others.

The Committee observes that the continued arrears from the MDAs ultimately affect the ability of NWSC to meet its statutory mandate. Moreover, given the fact that water is a human right which should not be denied, cutting of water supply is not a viable option as this would cripple the functioning of government institutions.

The Committee observes that while MDAs can default on payment towards NWSC, the corporation on the other hand pays VAT and has already paid VAT amounting to **UGX 14,863,956,209** on the arrears owed by the MDAs and remits approximately UGX 6bn in VAT monthly.

The Committee notes that H. E. the President, in a letter dated 17th September 2022, directed the Minister of Finance to look for money to pay the

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accumulated arrears of various Ministries, Departments, and Agencies to NWSC but this has not been done.

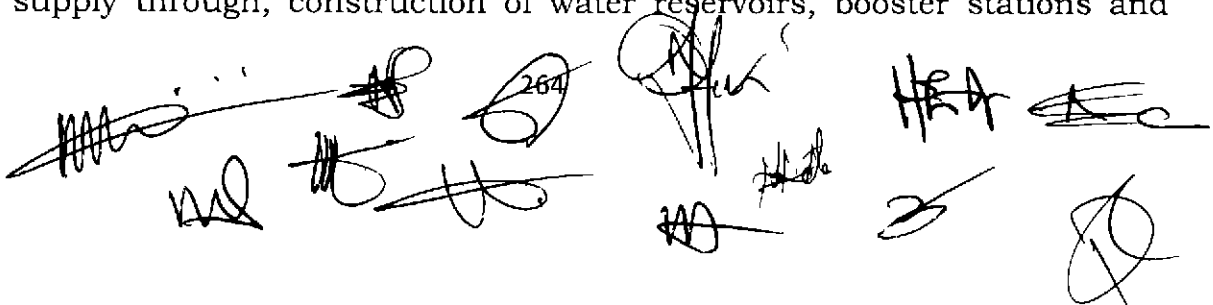
The Committee recommends that:

- i. **The Minister of Finance Grants NWSC the authority to report the VAT collections to URA but retain the funds to cover for delayed Government payments as well as some investments to extend services to the unserved population;**
- ii. **To avoid a recurrence of the arrears, Government should adequately budget for and provide for money for utilities including water for all Ministries, Departments, and Agencies.**

Inadequate funding for SCAP100 (Service Coverage Acceleration Programme) under National Water and Sewerage Corporation

NWSC is implementing the SCAP100 (Service Coverage Acceleration Programme) whose primary objective is to ensure universal and equitable access to safe and clean water by the population in all villages under the jurisdiction of NWSC. The project is currently implemented in all the 276 operational Areas under the NWSC Jurisdiction. The project entails:

- i. **Laying of water mains extensions** to reach out to the unserved and less served areas through laying of water mains to expand the water network.
- ii. **Installation of New Water Connections and Public Stand Pipes (PSPs)** to reach all villages under NWSC jurisdiction, with at least one PSP per village (cell) in all Cities, Towns, Trading Centers, Wards/Parishes under our jurisdiction. This is in line with Government Strategy of ensuring universal access to safe water supply.
- iii. **Water Supply Stabilization** with interventions aimed at reinforcing the existing water infrastructure to support increased water production and supply through; construction of water reservoirs, booster stations and



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mini projects to boost water production and supply, construction of distribution mains, development of additional water sources, intensification of the existing secondary and tertiary water networks, among others. All these measures are aimed at meeting the rapid growth in demand arising from the increase in geographical coverage and expansion of the network.

The Committee observes that despite the laudable aspirations of the project, low budget ceilings and under releases of the approved budget have affected its implementation leading to accumulation of project arrears, which currently amount to UGX.31.6 bn as at June 2024 as indicated below:

Further, the growth in geographical coverage from 218 in 2017 to 276 in 2024 together with the creation of new cities requires more and accelerated investment in infrastructure upgrades to stabilize water production and supply. This has translated into more financial commitments to meet the urgent infrastructural requirements, which were not taken care of during project design.

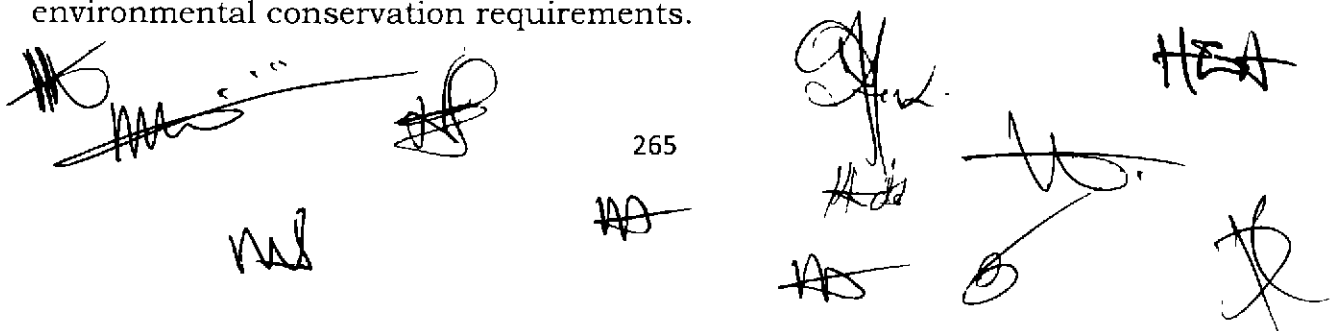
The total GoU financial requirement for SCAP100, FY 2025/26 amount to UGX 91.5 bn, and only UGX 11.2 bn is provided in the budget ceiling, creating a funding gap of UGX 80.3 bn.

The Committee recommends that UGX 30 bn be allocated to National Water and Sewerage Corporation for the implementation of the SCAP 100 (Service Coverage Acceleration Programme).

VOTE 122 – KAMPALA CAPITAL CITY AUTHORITY (KCCA)

Solid Waste Management.

It is the mandate of KCCA to ensure that solid waste in Kampala is collected and safely conveyed to treatment installations to satisfy both public health and environmental conservation requirements.

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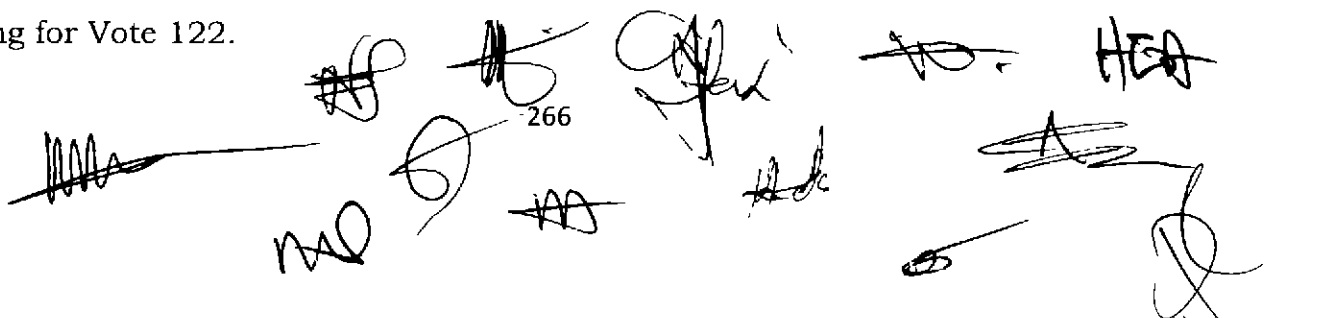
265

The Committee established that, poor waste management in the City is aggravated by lack of appropriate disposal facilities and technologies. The effects of the calamity that befell Kiteezi Landfill in August 2024, are still fresh in the minds of Ugandans. Members may note that, Kiteezi Landfill had been condemned but was never decommissioned due to lack of funding.

The Committee notes that, despite the calamity that befell Kiteezi Landfill in August 2024, solid waste management continues to receive the same allocation as the previous Financial Years. The Committee was informed that, indicative allocations for FY2025/26 budget covers only wages for casual workers, desilting of drainages across the city and fuel for garbage trucks.

The Committee established that, Ushs. 10.0 Bn is required for garbage collection fuel but only Ushs. 3.60 Bn is indicative provision in the MTEF ceiling resulting into a funding gap of Ushs. 6.40 Bn. This facilitates one running trip per day for the 37 trucks against the required two running trips per day.

The Committee was informed that KCCA requires Ushs. 45.6 Bn to operationalize Buyala Landfill in Mpigi District in form of landfill cells (Ushs. 20.00 Bn), wall fence (Ushs. 2.0 Bn), Access Roads (Ushs. 16.00 Bn), landfill gas capture (Ushs. 3.80 Bn) and New leachate treatment facility (Ushs. 3.80 Bn) but are not provided for in the indicative allocations for the FY 2025/26. KCCA plans to procure 400 acres of land at Ushs. 70 million per acre (Ushs. 30.0 Bn) compensate affected persons and 48 houses erased by the waste slide (Ushs. 8.10 Bn), close and rehabilitate Kiteezi Landfill (Ushs. 14.0 Bn), procure new garbage trucks to improve cleanliness of the City (Ushs. 4.50 Bn) and installation of communal skips to curb littering as per Presidential Directive (Ushs. 115.8 Bn) but there are no indicative budgetary allocations in the MTEF ceiling for Vote 122.



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The Committee therefore recommends that Ushs 108.6 Bn of which landfill development at Buyala is Ushs. 45.6 Bn and decommissioning of Kitezi landfill is Ushs. 14.0 Bn and compensation of the affected persons and 48 houses erased by the waste slide (Ushs, 8.1 Bn); be provided to Vote 122 in FY 2025/26 and other interventions in the medium term to enable KCCA to deliver on its mandate.

The Committee further recommends that; the management of Kampala Capital City Authority explore the possibility of investing in sustainable waste management through recycling.

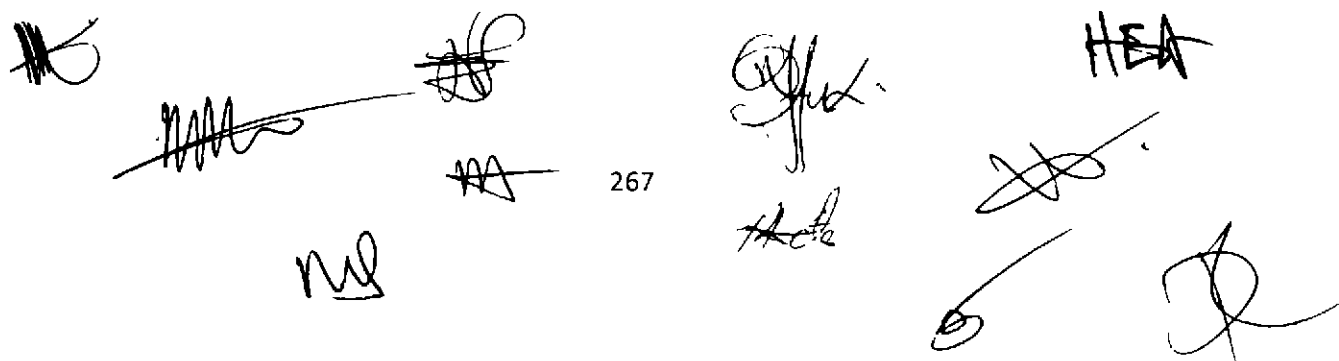
INNOVATION, TECHNOLOGY DEVELOPMENT & TRANSFER

VOTE 110: UGANDA INDUSTRIAL RESEARCH INSTITUTE

Industrial and Technological Incubation.

The Committee was informed that whereas UIRI has made progress in the incubation of businesses through the expansion of the incubation portfolio there is high demand for incubation services and thus need for upscaling the Nakawa Incubation Center to accommodate the various business needs. The Committee established that while UIRI needs Ushs. 4.1Bn for this upgrade, Ushs. 2.2 Bn is provided for in the indicative allocation and thus need for provision of Ushs. 1.9Bn to cater for the funding gap

The committee recommends that Ushs 1.90 Bn be provided to UIRI to upscale the Nakawa incubation center FY 2025/26.

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Technology, Innovation and Value addition

The Committee was informed of the need to Commercialize and transfer new products such as FM radios, robots and other technological products made Namanve which requires Ushs. 1.82 Bn, however only Ushs. 0.90 Bn is the indicative allocation thus a gap of Ushs. 0.92Bn in funding.

Furthermore, UIRI intends to provide industrial trainings to university students, communities in areas of engineering and value addition and this necessitates Ushs. 1.727Bn but the proposed allocation is only Ushs. 0.987Bn resulting into a funding gap of Ushs. 0.74 Bn

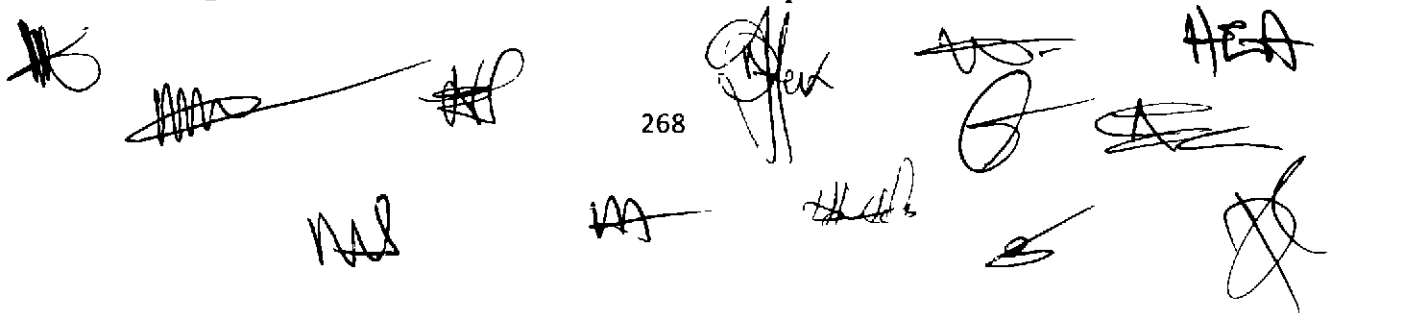
UIRI also plans to carry out Model Value addition with Refurbishment of selected pilot production plant and analytical laboratory physical infrastructure, replacement of obsolete production machinery for bakery, fruits and vegetables, diary and ceramics units. UIRI requires Ushs. 3.13 Bn to carry out these activities but the indicative allocation is Ushs. 1.80 Bn resulting into a funding gap of Ushs. 1.33 Bn.

The Committee recommends that UIRI be provided with an additional Ushs. 2.99 Bn to facilitate the Commercialization (Ushs. 0.92Bn) ; value addition of products (Ushs. 1.33 Bn) and industrial trainings (Ushs 0.74Bn).

Research and Development

The Committee was informed that UIRI carries out critical research and analysis of products for quality assurance by microbiology and chemistry laboratories as well as conduct demand-driven research in food processing, engineering and value addition on a number of products.

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The Committee was further informed that UIRI requires Ushs. 6.42 Bn for Research and Development however the indicative allocation provides for Ushs. 1.45 Bn resulting in a funding gap of Ushs. 4.97 Bn.

The Committee recommends that UIRI be provided with an additional Ushs. 4.97Bn to enable them carry out research and development activities which are key to their mandate.

VOTE 167: SCIENCE, TECHNOLOGY AND INNOVATION

Commercialization of the Sericulture Project

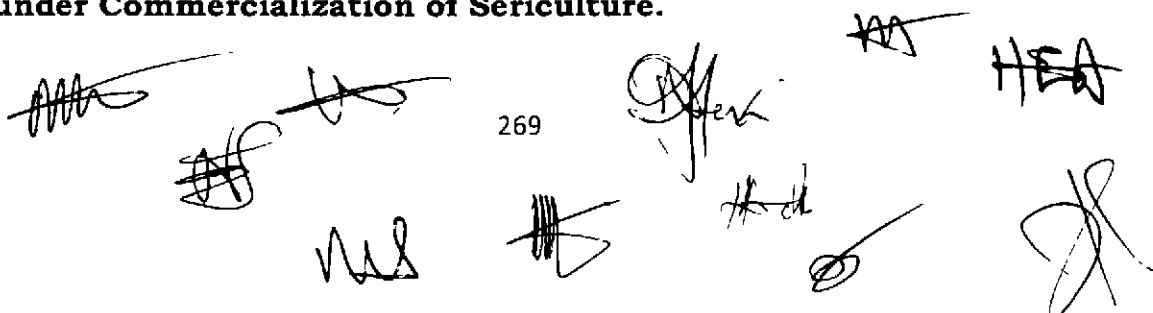
This Commercialization of Sericulture project started as an innovation by Tropical Institute of Development (TRIDI) and has made significant successes currently employing up to 900 Ugandans. There is need for additional budget to be able to manage the initiated works for commercialization of the project. This shall ensure that there is consolidation of stage one of the cycle (i.e. mulberry leaf production) and also progress to silkworm production, and silk processing in order to earn the ultimate value from the project and also avoid wastage of government resources and to ensure sustainability of the project. To achieve this the project requires additional budget of Ushs. 18.408 Bn. This is to manage mulberry establishment on 3000 acres of land.

In addition, there is need to provide funds for Clearance of payments for procured Machines. Deposit of funds have been made on silk post cocoon central processing facilities. There is a requirement for additional funds to clear the payment for the machines to be delivered and installed in four regions. This requires additional Ushs. 5.162 Bn.

The Committee recommends that

- i) Ushs. 23.57 Bn be provided to Vote 001 to fund the interventions under Commercialization of Sericulture.**

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ii) that interventions under Commercialization of Sericulture be domiciled in Vote 001.

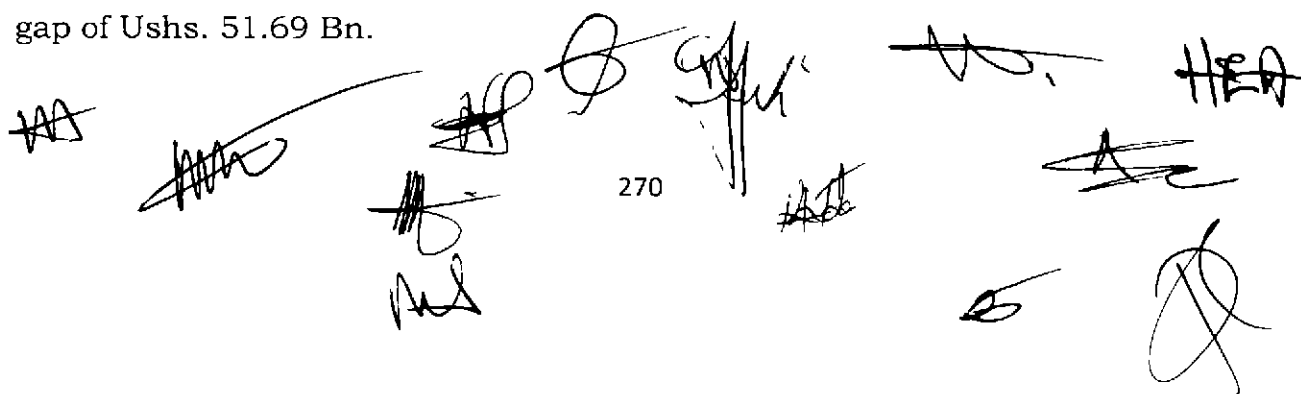
Establishment of Uganda's Bio Sciences Park

The Bio Science Park is envisaged to be Uganda's unique One stop Center for Research and Development (R&D), and Industrial Manufacturing for all aspects of Biomedical Products targeting human, animal, and plant health, including vaccines, Biopharma, diagnostics, bioinformatics, and nutraceuticals to be set up on 50 acres of land in Nakasongola.

The Committee noted that establishment of Uganda's Bio Sciences Park will provide a one-stop center with highly specialized common user facilities to support Uganda's Pathogen Economy, a national hub for connecting talent, researchers, and entrepreneurs to work on R&D and product development for novel Biomedical products, a home for innovative companies to establish facilities for R&D and manufacturing, within a localized support ecosystem and foster human capital development for Uganda's Bio Sciences sector through just-in-time access to knowledge in a consolidated innovation ecosystem.

The Bio Sciences Park is projected to be implemented in four phases in a period of four Financial Years. Phase 1 that involved establishment of Bio Sciences Park Strategy, Master Plan and NMR Facility Design is an on-going activity since the FY 2023/24.

The Committee observes that, in FY 2025/26, STI plans to undertake Phase 2 activities that include establishing access roads, water, electricity, last mile fiber and civil structures for R & D Labs, NMR, National Bio Bank, BSL4, Animal House and Manufacturing Lines at Ushs. 59.50 Bn but only Ushs. 7.80 Bn is the indicative allocation within the MTEF ceiling resulting into a funding gap of Ushs. 51.69 Bn.



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The Committee recommends that Ushs. 51.69 Bn be provided for the Biosciences Park to provide a one-stop centre for highly specialized common user facilities to support Uganda's Pathogen Economy and connect researchers as well as enhance Research and Development.

PUBLIC SECTOR TRANSFORMATION

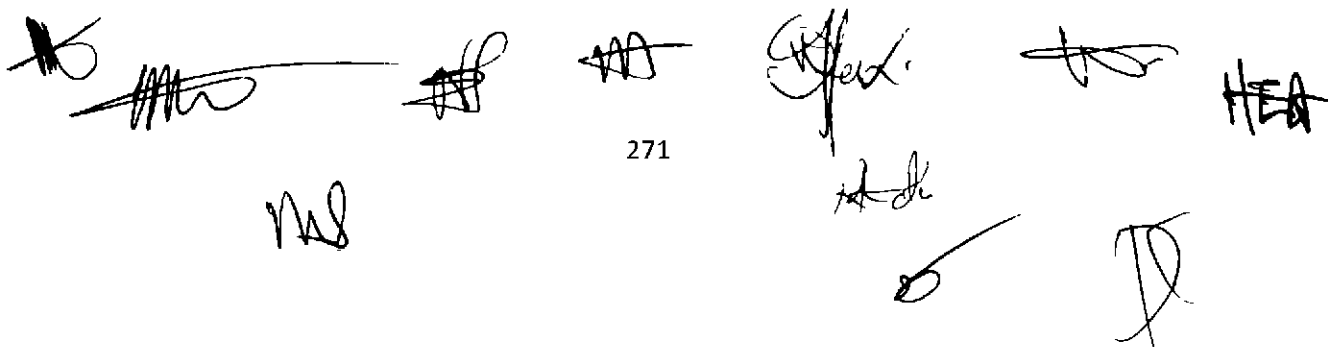
VOTE 005 MINISTRY OF PUBLIC SERVICE

1. Rationalization of Government Agencies

The Government has been rationalizing its agencies as a strategic effort to enhance efficiency, reduce duplication, and ensure the optimal use of public resources. By streamlining functions, merging entities, and eliminating redundancies, the government aims to improve service delivery and reduce administrative costs.

The Committee observes that at the time of the merger, Ministry of Finance submitted Certificates of Financial Implication. Despite efforts to address the financial obligations under RAPEX, a significant funding gap remains. Of the UGX. 74.03 billion initially required to cover terminal benefits for affected employees; **UGX 29.609 billion** has already been allocated and released and **UGX 44.424 billion** is still pending allocation and release, leaving a substantial shortfall.

Additionally, the Committee was informed that the Solicitor General approved a revised estimate of UGX. 196.744 billion for terminal benefits for staff of UNRA, significantly exceeding the original requirement. This revised figure, combined with the pending allocations, highlights a critical funding gap that must be urgently addressed. Failure to bridge this gap risks delaying compensation and undermining the initiative's objectives.

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The Committee recommends that in order to address the funding gap under RAPEX and ensure timely settlement of terminal benefits, the MoFPED should;

- (i) Expedite the allocation and release of the pending UGX 44.424 billion to meet the immediate obligations and reduce the backlog of unsettled claims.**
- (ii) Develop a clear financial strategy to address the newly revised terminal benefits figure of UGX 196.744 billion.**

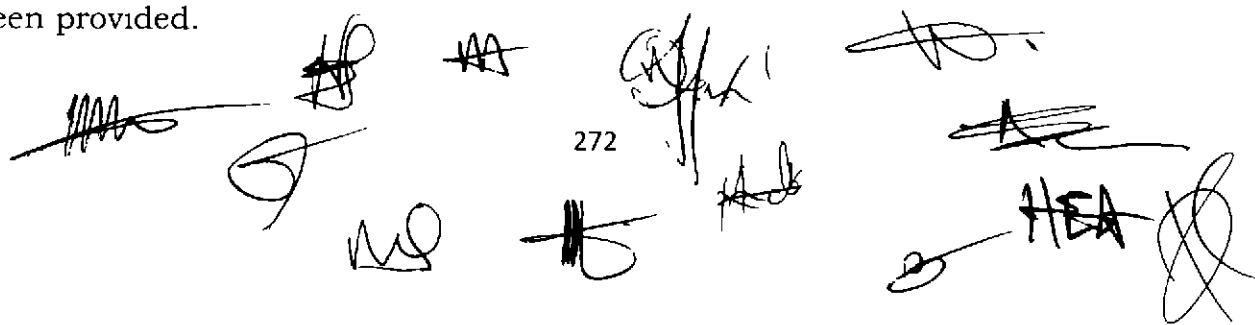
2. Implementation of recommendations of Rationalization of Government Agencies and Public Expenditure

Advancing the implementation of the recommendations for the rationalization of government agencies and public expenditure is a critical step in Uganda's public sector reform agenda. However, the success of these reforms hinges on addressing several challenges, including financial constraints, and maintaining service delivery standards during transitions. This includes implementation of structures and realigning roles which is essential to accommodate the changes resulting from rationalization. This ensures that staff and resources are optimally utilized, contributing to a more streamlined and efficient public service.

This also involves proper management of records for continuity, proper transfer of assets and liabilities and safeguards public resources and ensures a smooth transition for agencies undergoing rationalization.

Additionally, the process demands strong coordination across ministries, agencies, and departments to ensure seamless transitions without disrupting service delivery. Ministry of Public Service requires UGX 3.5bn which has not been provided.

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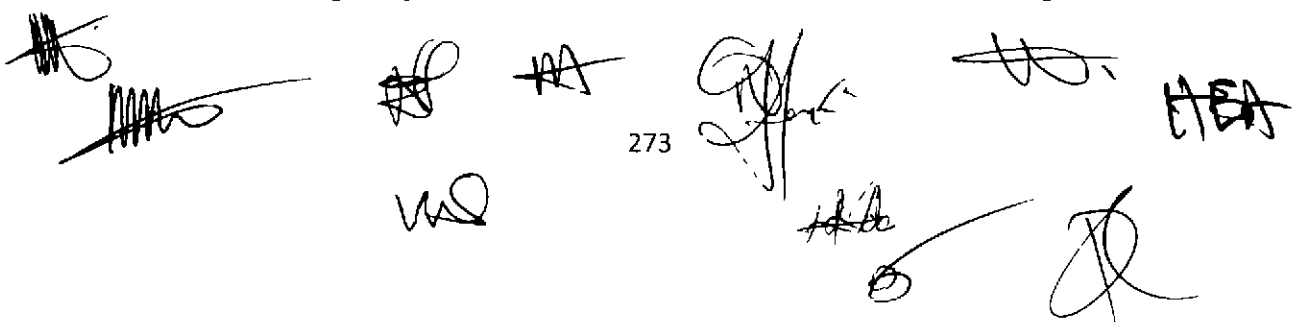
The Committee recommends that MoFPED should allocate dedicated resources in the budget for FY 2025/26 for the rationalization process. This includes funding for restructuring of agencies, the transfer of functions, and the necessary legal and administrative processes.

3. Salary Enhancement

The phased implementation of salary enhancement is part of the Government of Uganda's ongoing commitment to improving the welfare of public servants and addressing salary disparities across sectors. In previous financial years, the government adopted a phased approach to salary enhancements due to budgetary constraints and the need to balance competing priorities. Key focus areas included improving remuneration for teachers, health workers, scientists, and other critical service providers to ensure equity and incentivize productivity. In FY 2025/26, the Government, through the Ministry of Public Service, plans to continue the phased salary enhancement, requiring UGX 1,064 billion to address key sectors and close existing gaps.

The Committee observes that while the planned phased implementation for FY 2025/26 demonstrates the government's intent to achieve fair and competitive remuneration for public servants, the initiative remains unfunded. This underfunding highlights a misalignment between policy objectives and resource allocation, indicating that salary enhancement is not being prioritized.

The Committee further notes that the failure to fully fund salary enhancements undermines the government's commitment to equity, retention of skilled personnel, and improved service delivery. Critical sectors such as education and health, which are vital to Uganda's development, have been disproportionately affected by delays and unfulfilled salary adjustment promises. If not urgently addressed, this situation could erode public trust in

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government commitments, hinder service delivery, and exacerbate wage disparities within the public sector.

Streamlining of salaries was to be done through the National Emoluments Review Board (NERB). For this cause, Ministry of Public Service requires UGX 1.96bn which has not been provided for in the Budget for FY 2025/26.

The Committee recommends that;

- (i) MoFPED together with Ministry of Public Service should treat salary enhancement as a core priority within the budget framework, given its impact on human capital and service delivery.**
- (ii) Ministry of Public Service should ensure that phased implementation is realistic, equitable, and adequately funded, avoiding over commitment and under delivery.**
- (iii) Ministry of Public Service expedites the process of establishing and operationalizing the National Emoluments Review Board before the end of the FY 2025/26.**
- (iv) UGX 1.96bn be provided for, in the budget for the FY 2025/26 to operationalize the National Emoluments Review Board.**

4. Shortfalls in Pension and Gratuity

The Ministry has a shortfall in the pension and gratuity budget for the FY 2024/25. Only UGX. 179,564,255 was allocated out of the required UGX. 500,619,415. The shortfall of UGX. 321,055,127 has created a substantial challenge in clearing gratuity bills for retiring staff. This underfunding is likely to cause delays in fulfilling the government's obligations to its employees, undermining trust in the pension and retirement systems.

The Committee notes that the failure to allocate adequate funds for gratuity payments not only affects the morale of retiring employees but could also lead to legal disputes. Given the importance of meeting pension and gratuity obligations, it is essential that the government ensures sufficient budgetary provisions to avoid further delays or disruptions in payments.

The Committee recommends that;

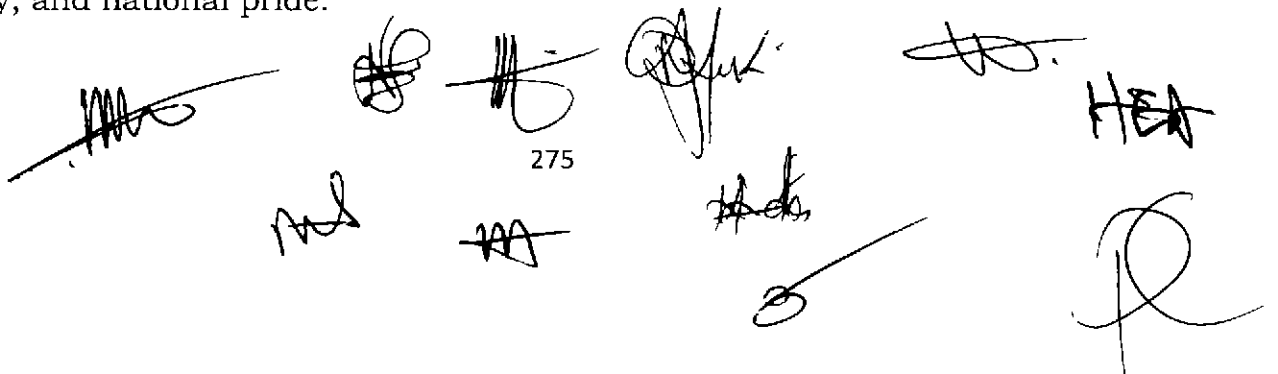
(i) The MoPS should be availed funds to fully cover the gratuity requirement for FY 2024/25.

(ii) MoPs undertakes a comprehensive review of projected pension and gratuity costs to better align future budget allocations with actual needs.

5. Recognition of Former Heroes

The recognition of independence heroes is a significant aspect of national history, as it honors individuals who played pivotal roles in securing a country's freedom and sovereignty. For Uganda, this recognition is deeply rooted in the nation's struggle for independence from British colonial rule, which was achieved on October 9, 1962. The heroes who contributed to this struggle ranged from political leaders and freedom fighters to intellectuals, activists, and ordinary citizens who made sacrifices for the country's liberation.

Over time, the Government and various institutions have sought to recognize these contributions through national awards, monuments, and commemorations, such as; the National Heroes Day, which is celebrated annually on June 9. The recognition serves not only to honor those who fought for independence but also to inspire future generations to value patriotism, unity, and national pride.



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Ministry of Public Service desires to take this step further following its assignment by Cabinet. The Ministry will depend on its archives in identifying the beneficiaries. For this cause, UGX. 5.00bn is required which is not provided for in the budget.

The Committee observes that;

- (a) Whereas Cabinet directed the MoPS to perform this assignment, the National Honours and Awards Act Cap. 173 provides for a Committee that is mandated to execute such responsibilities.
- (b) The MoPS has not adequately provided details on the identity and nature of awards required for this particular purpose.

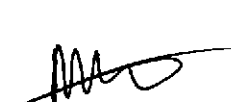
The Committee recommends that;

- i) **The MoPS should work closely with the Committee as established by the National Honours and Awards Act Cap. 173 in executing this assignment.**
- ii) **The MoPS should provide a detailed documentation of the beneficiaries and the nature of awards to Parliament, to guide the budgeting process.**

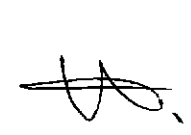
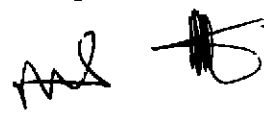
VOTE 146: PUBLIC SERVICE COMMISSION

1. Inadequate Funding

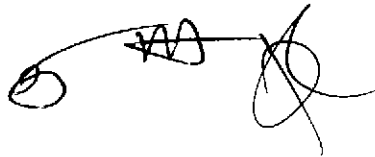
The Public Service Commission (PSC) faces significant operational challenges due to inadequate funding, which impacts its ability to fulfill its constitutional mandate effectively. The limited budget constrains critical activities such as performance audits, induction, mentoring, and grievance resolution for District and City Service Commissions (D/CSCs). Despite the increasing number of districts (135) and cities (10), only a fraction of the required audits (25 out of 145 D/CSCs) can be conducted in FY 2025/26, leading to potential performance gaps in many commissions.



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HEA



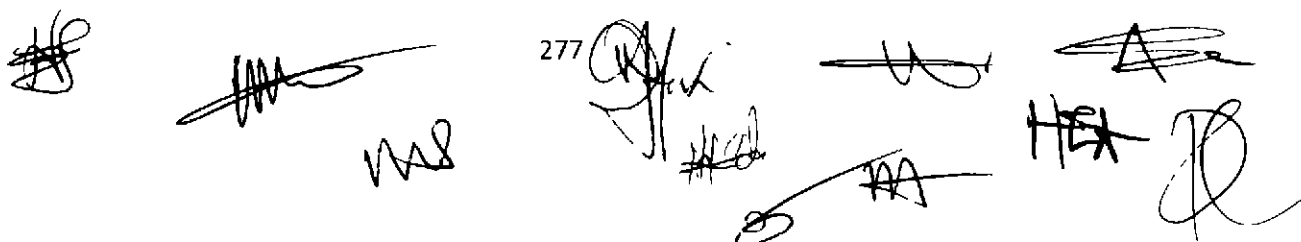
The Committee observed that the PSC has been operating without a development budget, since FY 2023/24. This has impeded the Commission's capacity to procure essential resources such as vehicles, assistive devices for persons with disabilities, and office equipment. The aging fleet of vehicles and high maintenance costs further hinder fieldwork, affecting service delivery, monitoring, and upcountry operations like administering aptitude tests. Without increased funding, the Commission's ability to address systemic issues and achieve its objectives remains severely limited.

The Committee recommends that;

- (i) MoFPED should revise the budget allocation to PSC upwards to reflect the growing number of districts, cities, and the expanding scope of its mandate. Specifically, the budget for performance audits, monitoring visits, and grievance resolution should be aligned with actual needs, ensuring that all D/CSCs are assessed and supported as required.**
- (ii) The PSC should be allocated sufficient funds for the procurement of vehicles, assistive devices for Persons with Disabilities, and essential office equipment (e.g., computers, furniture). This will improve the Commission's capacity to carry out fieldwork and administrative duties effectively.**

2. Delayed Upgrade and Roll-Out of the E-Recruitment System

In 2017, the Public Service Commission developed the E-recruitment system to handle recruitment processes for Ministries, Departments and Agencies (MDAs) and reduce on human contact. This innovation has been a game changer for the Service. Recruitment is now being done online, and this has greatly reduced human interface, thus reducing corruption. In the same spirit, the Commission wishes to roll-out this system, after the system upgrade, to the District and City Service Commissions, in order to curb corruption and

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enhance efficiency in the recruitment of Local Government staff. This is long overdue.

The Committee observed that corruption and nepotism have been rampant in the recruitment process. In order to curtail corruption and improve transparency at the DSCs and CSCs, there is an urgent need to roll out the E - Recruitment System. However, the Ministry should be awake to the fact that some areas in Uganda still face poor network coverage.

The Committee recommends that;

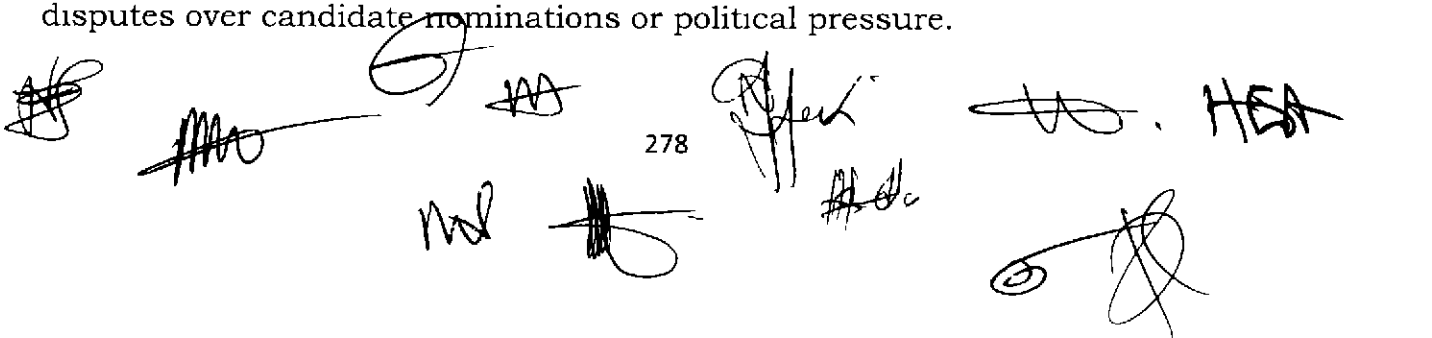
(i) MoPS should work with NITA-U to address the said challenges on network coverage in the affected areas.

(ii) UGX 3.53bn is provided in the Budget to enable the PSC upgrade and roll out the E-recruitment process in all Government agencies.

3. Delays in approval of members of the District Service Commissions/City Service Commissions.

The Public Service Commission (PSC) plays a critical role in overseeing recruitment and appointment processes within Uganda's public service, including the approval of members to the District Service Commissions (DSCs) and City Service Commissions (CSCs) (Section 59(2) of the LGA.) These commissions are essential for ensuring timely recruitment, promotion, and discipline of personnel at the district and city levels, directly impacting the efficiency of service delivery.

The Committee noted delays by the Public Service Commission to respond to submissions of District/ City Service Commissions' nominees for approval. On the other hand, there were also cases of delays by some Accounting Officers to submit names of approved members of the C/DSC to PSC partly due to disputes over candidate nominations or political pressure.

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The Committee recommends that there should be a clear timeframe (two weeks) within which the PSC responds to submissions for approval of members of DSC/CSCs. This would address the question of delays in the approval processes that, in most cases, end up curtailing the functionality of the D/CSCs.

4. Facilitation for members of the Commissions

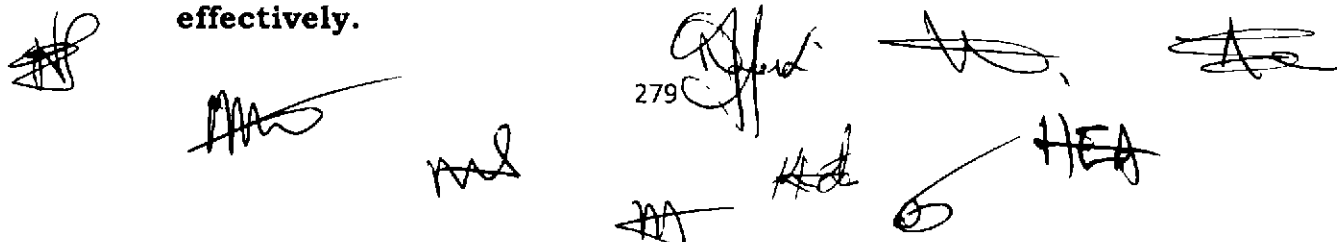
Despite the critical role played by district and city service commissions, their members typically do not receive a regular monthly salary. Instead, they are compensated through allowances, such as sitting and transport allowances, provided only for the days they attend meetings or conduct official business. These allowances, which are sometimes delayed, depend on the district's budget and financial capacity, as they are often drawn from locally generated revenue.

On the other hand, the chairpersons of these commissions receive a monthly salary or an honorarium, reflecting their leadership responsibilities. This disparity in payment has become a point of contention, as the absence of regular salaries for members significantly impacts their motivation and commitment to fulfilling their duties.

Additionally, district and city service commissions face various challenges, including resistance from new political or council regimes. In some cases, district councils deliberately refuse to approve commission members due to political disagreements, further hindering service delivery and the effective functioning of these commissions.

The Committee recommends that:

- (i) MoFPED should allocate more funds to the Public service commission so that they are able to execute their mandate effectively.**

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- (ii)PSC should engage the MoFPED and Ministry of Public Service to consider policy changes that allow equitable remuneration for all D/CSCs members across the country.**
- (iii) MoFPED consider charging the emoluments/facilitation of D/CSCs on the Consolidated Fund, instead of leaving the Commissions at the mercy of local governments which struggle to generate revenue**

VOTE: 147 LOCAL GOVERNMENT FINANCE COMMISSION

(a) Local Revenue Mobilization Challenges

LGFC reported during the first half of the FY 2025/26 challenges such as low compliance, tax evasion, and inefficiencies in revenue collection systems. The LGFC aims to enhance local revenue collection through digitization and awareness campaigns, but there are gaps in enforcement and a lack of dedicated units for local revenue within local governments.

The Committee recommends that;

- (i) LGFC should enhance enforcement mechanisms to improve compliance with tax laws by introducing penalties for defaulters.**
- (ii)Expand the Integrated Revenue Administration System (IRAS) to more local governments and provide regular training to local government staff on its use.**

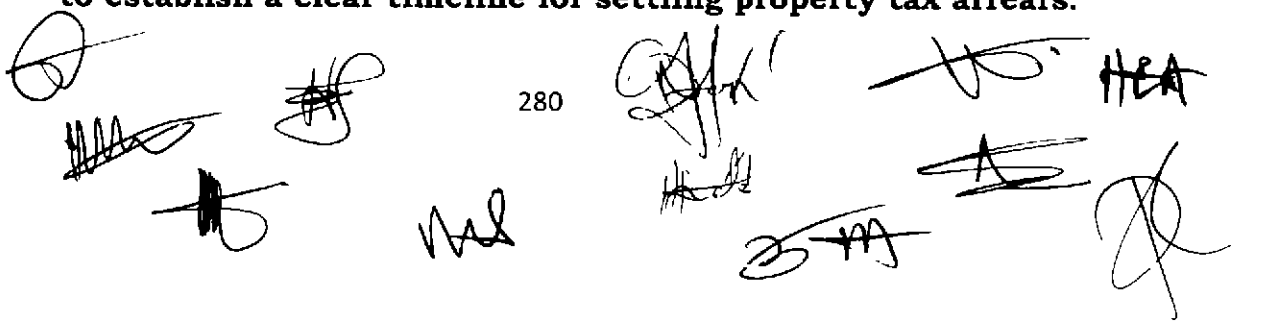
(b) Property Tax and Royalties Collection

The Commission reported that UGX 350 billion in property tax arrears is owed to local governments by Central Government MDAs. Additionally, there are issues with timely and accurate release of royalties to local governments.

Committee recommends:

- (i) The LGFC should engage the Ministry of Finance and relevant MDAs to establish a clear timeline for settling property tax arrears.**

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(ii) LGFC should Create a centralized monitoring system to track the disbursement of royalties to ensure timely and correct releases.

(c) Legal Framework for Local Government Financing

The Commission faces a weak legal framework that limits local government autonomy and sustainable financing.

The Committee recommends that the LGFC should advocate for legal reforms to strengthen fiscal decentralization by giving local governments more autonomy over their finances.

(d) Insufficient wage and retooling budget:

The LGFC lacks the required wage to recruit staff to fill 25 vacant approved positions, yet it has a demanding mandate covering the entire country. The lack of a retooling budget for the LGFC implies poor working conditions and limitations in ability to perform its roles, including fieldwork.

The Committee recommends that;

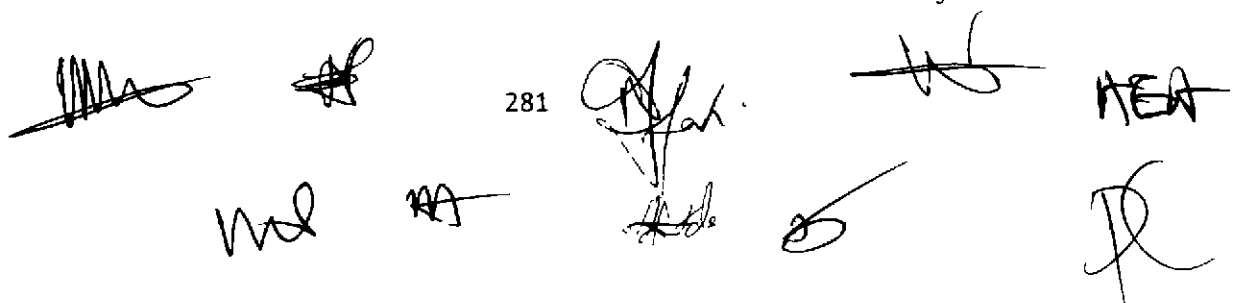
- i) The MoFPED should allocate funds to enable the LGFC to recruit staff to the positions based on the structure that was approved by Cabinet.**
- ii) The MoFPED should include funds for retooling to enable LGFC to effectively support LG enhance their local revenues.**

GOVERNANCE AND SECURITY

VOTE 001: OFFICE OF THE PRESEIDENT

Inadequate Office Accommodation for the RDCs

The Committee was informed that, Office of the President has deployed RDCs in 146 administrative units. The Committee established that, 107 are accommodated in rented premises, 24 are housed by District Local Governments while 16 are accommodated in offices constructed by Office of the

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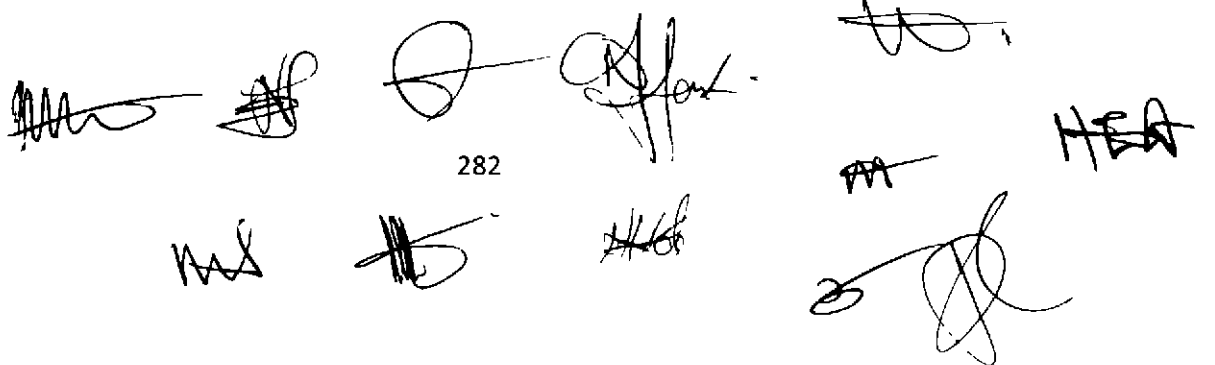
President. Office of the President has constructed RDC Offices in the Districts of Lamwo, Abim, Amuru, Kiryandongo, Kamuli, Buhweju, Bundibugyo, Lwengo, Rubirizi, Butaleja, Adjumani, Butambala, Otuke, Luuka and Nakapiripirit at the unit cost of Ushs. 0.70 Bn with one Office construction in each Financial Year since the FY2012/13. Therefore 130 districts do not have offices constructed by Government for accommodation of RDC's.

The Committee also established that, the rental fees being charged for Office accommodation stand at Ushs. 3.35 Bn and have been increasing over the years, therefore becoming unsustainable.

It is the Committee finding that, Office of the President requires Ushs. 3.50 Bn to construct five (5) RDC Offices but only Ushs. 0.70 Bn is the indicative allocation for the construction of one (1) RDC Office in FY2025/26; resulting into a funding gap of Ushs. 2.80 Bn.

The Committee observes that, with only Ushs. 0.70 Bn allocation to construct one RDCs Office in each Financial Year, it will take Government of Uganda more than 100 Financial Years to address the challenge of Office accommodation for the RDCS.

The Committee further observes that the current rental payments for RDC Office accommodation are not sustainable and thus there is need for government to construct at least 5 offices per year in order to provide a lasting solution. The Committee recommends that additional Ushs. 2.80 Bn be availed annually to Vote 001 to enable the Office of the President construct 5 Offices each Financial Year so as to mitigate the challenge of Office accommodation of RDCs in the medium term.

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Cabinet Support and Policy Development

Office of the President's support to Cabinet is in form of reviewing submissions to Cabinet for adequacy and harmony with national frameworks and commitments, policy analysis, policy briefs and policy research to ensure alignment to NDP IV and international frameworks. The Secretariat also makes extracts of Cabinet decisions, which are issued to Cabinet Ministers and Permanent Secretaries and builds the capacity of Permanent Secretaries and Ministers.

Office of the President plans to support Cabinet in the consideration of 32 Bills, issue extracts of Cabinet decisions to Ministers and Permanent Secretaries, issue 52 Agenda for Cabinet Meetings to Ministers, build capacity of Permanent Secretaries, Cabinet Ministers and continuous analysis of draft policies. Information provided to the Committee reveals that, over 3,000 Cabinet decisions are passed every Financial Year on average; but facilitation to Office of the President allows them to monitor only 50 Cabinet decisions.

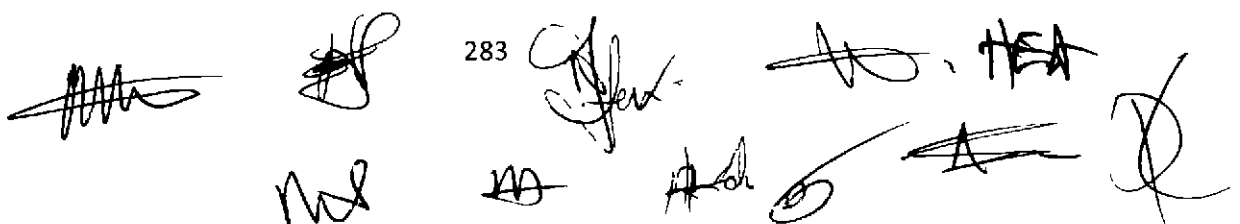
The Committee observes that interventions of Cabinet Support and Policy Development are critical for effective translation of policies into action and hence service delivery. The Office of the President requires Ushs. 4.603 Bn to offer Cabinet Support and Policy Development but only Ushs. 2.603 Bn is the indicative allocation, resulting into a funding gap of Ushs. 2.00 Bn.

The Committee recommends that Ushs. 2.00 Bn be provided to Vote 001 to facilitate interventions of Cabinet Support and Policy Development.

Facilitation for Resident District Commissioners (RDCs)

The Office of the President is mandated to among others, mobilize the population towards achieving socio-economic development, transformation and prosperity for all. The Office plays an active role through the RDCs to sensitize and mobilize the masses towards socioeconomic transformation. This

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necessitated the Office of the President to provide an enabling environment and adequate facilitation to enable them deliver on their mandate.

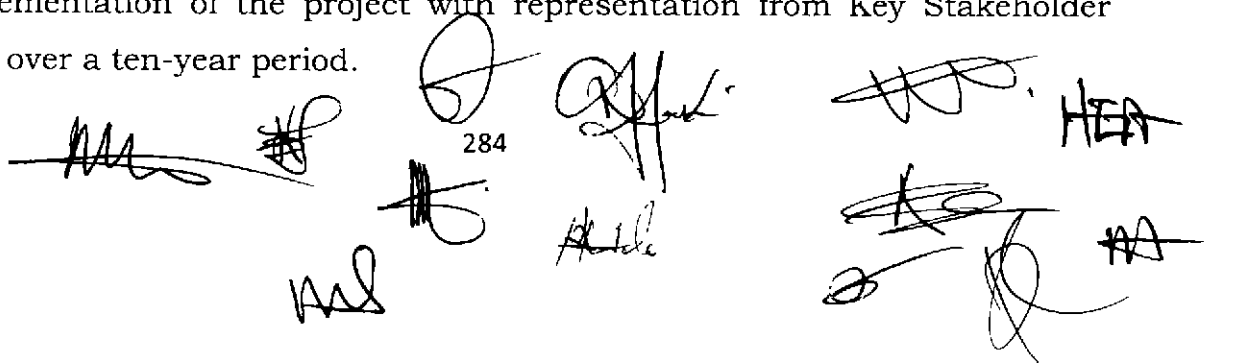
The Committee noted that, inadequate facilitation for RDCs constrains their effort to strengthen effective monitoring of Government programs and thus leads to poor implementation, hence poor service delivery. The Committee further noted that the flat rate facilitation to the RDCs (RDC = Ushs. 3.40 million, Deputy RDC Ushs. 2.5 million and Assistant RDC = Ushs. 1.5 million) without putting into consideration the size and the nature of the Districts terrain among other factors does not ensure equality in allocation and is deterrent effective execution of their mandate.

The Committee was informed that the Office of the President requires Ushs. 21.00 Bn to provide facilitation to the RDCs but only Ushs. 14.8 Bn is provided in the FY 2025/26 indicative budget resulting into a funding gap of Ushs. 6.20 Bn.

The Committee therefore recommends that Ushs. 6.20 Bn be provided for facilitation to RDCs and that the size and nature of the District be among the factors considered for allocation.

Lack of funding for the Project Management Team of the Intelligent Transport Monitoring System

The Committee was informed that in July 2021, Government of Uganda signed an agreement with Joint Stock Global Security to implement the Intelligent Transport Monitoring System that is aimed at tracking vehicles and motorcycles with an aim of reducing crime and improving security. This was followed by the inauguration of the Project monitoring Team (PMT) to monitor the implementation of the project with representation from Key Stakeholder Agencies over a ten-year period.



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The Committee was further informed that Government successfully launched the initiative on November 1, 2023, by installing monitoring devices on the vehicles of MDAs and have now began on Private Vehicles.

The system is, expected to improve security agencies' ability to trace, track, and provide real-time feedback on security concerns and crimes. The ITMS will also enable CCTV camera network monitoring, making enforcement easier. This requires a tight and robust implementation framework, structures and systems to get the desired results. The Project Monitoring Team is composed of 25 experts drawn from various sector agencies which is supported by a secretariat of 10 Members, housed in the Ministry of Security; Office of the President. These require facilitation in form of Office Space, travel related expense and utilities.

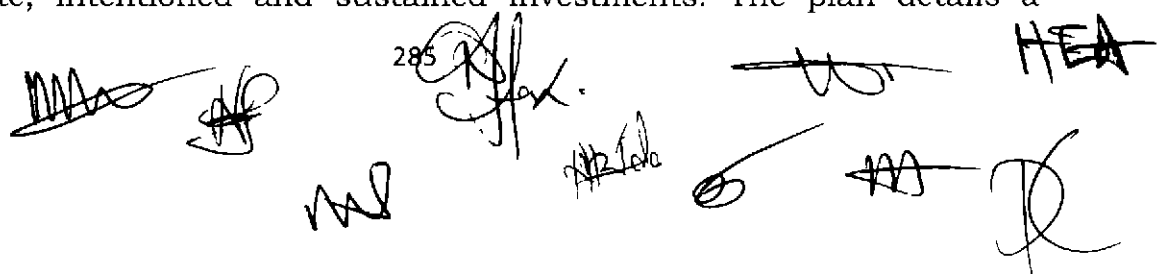
The Committee established that Office of the President requires Ushs. 3.50 Bn to cater for the framework, structures and systems but there is no proposed allocations in the MTEF ceiling for FY 2025/26.

The Committee recommends that Ushs. 3.50 Bn be provided to Vote 001- Office of the President in the FY 2025/26 in the medium term for implementation of the Intelligent Transport Monitoring System to reduce crime and improve security

Karamoja Ten-Year Regional Development Plan

Cabinet under Extract no.227 (CT 2022) directed the National Planning Authority (NPA) to spearhead a 10-year Comprehensive Development Plan for the Region. The Committee noted that the Karamoja's plight of lagging behind the rest of Uganda in most socio-economic indicators call for a strategic focus and deliberate, intentioned and sustained investments. The plan details a

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number of key strategic projects for investment in order to redress these anomalies, one of which is the Karamoja Peace and Technology University (KAPATU) to be based in Kotido District. The Committee was informed that KAPATU urgently needs UGX 30 bn to kickstart special activities related to the skilling and vocational training of disarmed Karachuna and other out of school youths from the Region.

The Committee recommends that UGX 30 bn be provided to VOTE 001 Office of the President for Karamoja Peace and Technology University (KAPATU) for skilling and equipping disarmed Karachuna in Karamoja Region.

VOTE 002: STATE HOUSE

Presidential Donations

State House requires Ushs. 83.033 Bn to facilitate payment of pending donations but only Ushs. 53.033Bn is provided for in the MTEF ceiling, resulting into a funding gap of Ushs. 30.0 Bn. The Committee observes that, Unfulfilled pledges that span beyond a particular term of Office may negatively impact on the image of the Fountain of Honour.

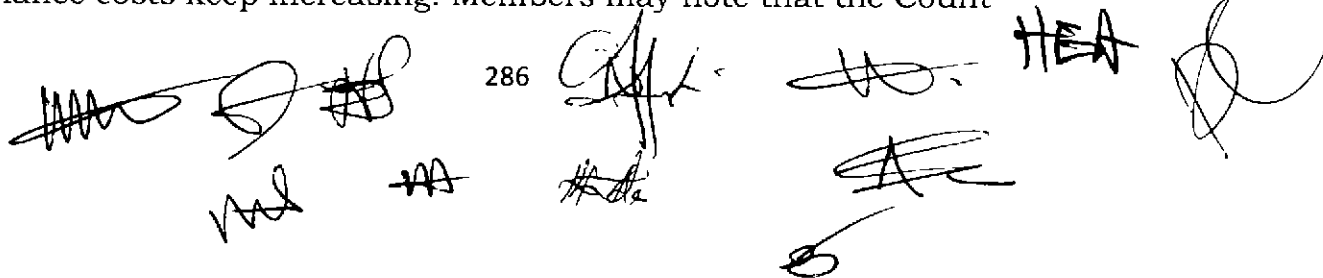
The Committee recommends that Ushs. 30.0 Bn be provided to State House to facilitate the fulfilment of the Presidential Donations.

Retooling State House

The Committee was informed that Vote 002 plans to refurbish Entebbe State House to the required standard, repair and maintain Nakasero State Lodge and the 23 upcountry State Lodges, procure 5 support vehicles, carry out the annual maintenance of the Presidential Jet and Helicopter and procure specialized security and ICT equipment.

The Committee established that, State House has an aging fleet whose maintenance costs keep increasing. Members may note that the Count

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is getting into a very busy election season and monitoring of PDM Program Country-Wide and this requires road worth transport equipment. State House requires Ushs. 10.00 Bn but only Ushs. 4.00 Bn is provided in the MTEF ceiling of Vote 002 resulting into a funding gap of Ushs. 6.00 Bn.

The Committee therefore recommends that Ushs. 6.00 Bn be provided to Vote 002: State House for retooling.

VOTE 112 – ETHICS AND INTEGRITY

Retooling of the Directorate of Ethics and Integrity

The Committee was informed that Vote 112 plans to procure ICT, Transport equipment and furniture for effective delivery of its mandate. The Committee established that, these interventions require Ushs. 1.50 Bn but only Ushs. 0.065 Bn is provided leaving a funding gap of Ushs. 1.435 Bn.

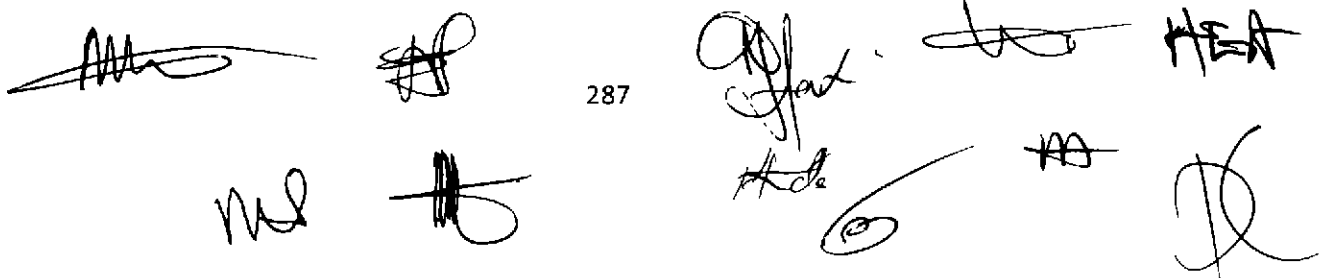
The Committee therefore recommends that Ushs. 1.435 Bn be provided to Vote 112 to facilitate the retooling of the Directorate of Ethics and Integrity

VOTE 158 – INTERNAL SECURITY ORGANIZATION (ISO)

Facilitation to Internal Intelligence Collection

Resources allocated to information collection are critical in facilitating structures both at the center and the field to gather information on the prevailing and emerging threats that can cause instability and undermine the State.

Information provided to the Committee, indicates that the threat levels in the country have increased. These threats are in form of organized crime, cyber-crime, and incidents of livestock raids in the Karamoja sub-region and

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neighboring districts, cross border incursions, terrorism, negative foreign influence and corruption in MDAs and threats to the Oil and Gas Industry.

To contain the increasing threats, ISO has initiated a number of strategies that include expansion of operational networks and centers countrywide through strengthening security in Kampala and Metropolitan areas, Urban centers Countrywide, increased coverage at regional, districts, borders, Cities, Counties, Municipalities, Refugee Settlement Camps, Sub-Counties/Town Councils and Parishes.

The Committee observes that the implementation of the identified interventions aimed at mitigating the said threats, requires Ushs. 140.192 Bn but only Ushs. 97.285 Bn is provided in the MTEF ceiling of Vote 158 resulting into a funding gap of Ushs. 42.9 Bn.

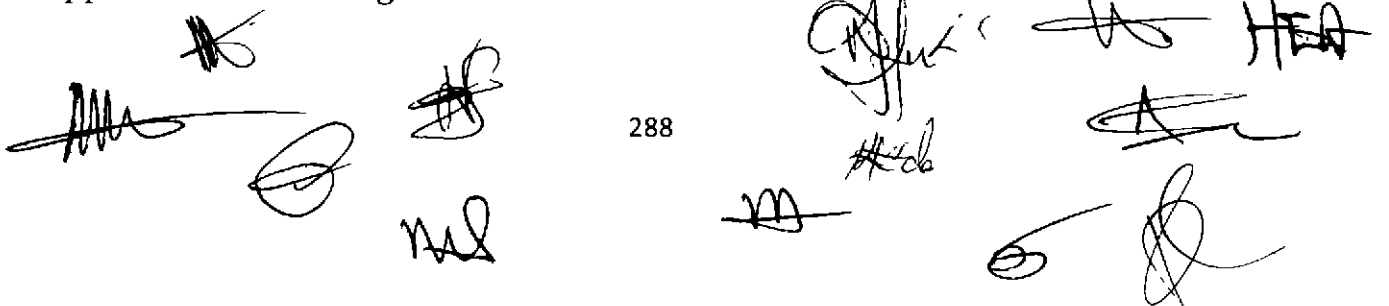
The Committee recommends that Government considers provision of additional Ushs. 42.9 Bn to enable Internal Security Organisation enhance recruitment of agents to avert the increasing threats of terrorism, corruption, cybercrime, livestock raids and negative foreign influence in order to strengthen the foundation of security in the Kampala Metropolitan area and hotspots countrywide for wider coverage.

Enhancement of Technical Infrastructure

The collection of evidence-based intelligence continues to be undermined due to lack of vital technical infrastructure. The Committee was informed that, the technical capacity of ISO remains underdeveloped yet the current cyber threats or crime are rising.

The Committee was informed that, ISO also requires surveillance equipment to support Human Intelligence.

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The Committee observes with concern that the Ushs. 30.10 Bn is required to enhance the operational capacity of the new technical equipment (Unmanned Aerial Vehicle Signal Intelligence – UAV SIGINT), ensure effective maintenance, conduct specialized training and strengthen Cyber security for enhanced technical intelligence operations; but only Ushs. 3.48 Bn the proposed allocation for FY 2025/26 resulting into a funding gap of Ushs. 26.67Bn.

The Committee is cognizant of the fact that issues relating to security are dynamic in nature and ISO should be in possession of the technical equipment and expertise to collect intelligence that is fit for the purpose at all times.

The Committee recommends that Government provides the Ushs. 26.67 Bn to enable the Internal Security Organization enhance its capacity to operate the technical equipment.

Construction of the Institute for Security and Strategic Studies

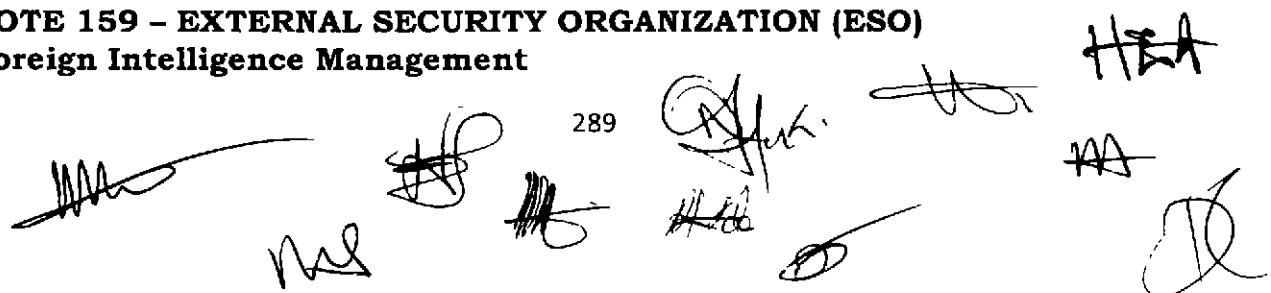
Internal Security Organization plans to establish a modern training facility as per the international standards. The Committee observes that the facility will act as a center of excellence for building Human Resource Capital and furthering of the regional integration ideals in addition to addressing the high cost of training abroad.

The Committee established that ISO requires Ushs. 23.014 Bn to construct the Institute of Security and Strategic Studies but only Ushs. 0.05 Bn is the proposed budget allocation for the FY 2025/26 resulting into a funding gap of Ushs. 22.964 Bn.

The Committee recommends that Government provides the Ushs. 22.964 Bn to Vote 158 to enable Internal Security Organization construct the Institute of Security and Strategic Studies.

VOTE 159 – EXTERNAL SECURITY ORGANIZATION (ESO) Foreign Intelligence Management

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The Committee was informed that ESO has enhanced its foreign deployments to 36 stations out of which 29 are in Uganda's missions against the 35 Uganda's foreign missions while the 7 are in strategic areas of interest.

To effectively monitor and counter emerging external security threats, ESO plans to maintain foreign diplomatic missions, foreign strategic areas of interest and field stations including deployment and maintenance of Officers. This intervention requires Ushs. 68.178 Bn but only Ushs.45.354 Bn is indicative budget allocation resulting into a funding gap of Ushs. 22.824 Bn.

The Committee observes that the current security situation in the Ring States and the Rest of the World including Democratic Republic of Congo, Ethiopia, Somalia, Angola, the Middle East and Far East among others necessitates enhanced monitoring by the deployed staff, auxiliary Staff and technical solutions as well.

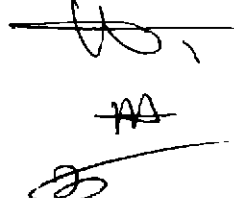
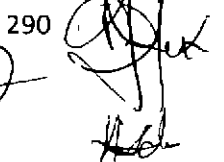
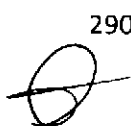
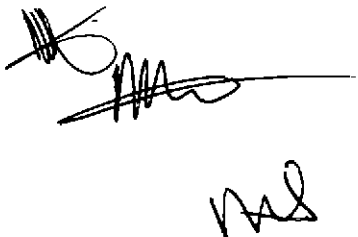
The Committee recommends that Ushs. 22.824 Bn be provided to enable the External Security Organization efficiently and effectively manage classified sources of External Intelligence Collection, maintain foreign diplomatic stations, foreign strategic areas of interest and field stations.

Retooling of External Security Organization

The Committee was informed that ESO plans to enhance its technical capability through acquisition of modern technical and transport equipment as well as classified assorted assets.

The Committee established that, retooling ESO requires Ushs. 29.886 Bn but only Ushs. 0.702 Bn is provided within the MTEF ceiling of Vote 159 resulting into a funding gap of Ushs. 29.184 Bn.

The Committee observes that, the identified funding gap of retooling of ESO constrains the Organization ability to address the ever-changing security environment where the new intelligence threats call for immediate responses. This necessitates enhanced technical capability in form of acquisition of



modern technical and transport equipment as well as classified assorted assets for foreign missions and strategic deployments.

The Committee recommends that Ushs. 29.184 Bn be provided to enable ESO acquire the modern technical and transport equipment as well as classified assorted assets.

Construction of ESO Headquarters

The Committee was informed of the need to construct ESO Headquarters. The Committee established that, high-rise buildings have been constructed overlooking the current Headquarters; making it difficult for ESO to maintain privacy and security for both staff and the facility. In addition, the high rent expenses that currently amount to Ushs. 1.20 Bn annually increases the cost of transaction and has made deployment of staff to different locations difficult.

Information availed to the Committee reveal that the cost of constructing ESO Headquarters amounts to Ushs. 77.125 Bn, and the intervention is to be implemented within the medium term from FY 2025/26 to FY 2027/28.

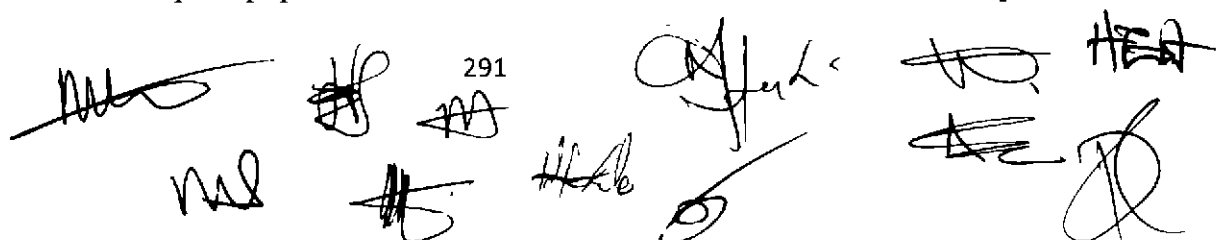
The Committee established that ESO requires Ushs 31.324 Bn to kick start the construction of ESO Headquarters but there is no indicative allocation in the MTEF ceiling and hence the funding gap of Ushs. 31.324 Bn for the FY 2025/26.

The Committee recommends that Ushs. 31.324 Bn be provided to Vote 159 to kick-start the construction of External Security Organization Headquarters.

VOTE 004: Ministry of Defence and Veteran Affairs

Budget Performance for FY 2024/25:

The committee noted a 40% release performance under the Ministry impacting ATMIS, which was at 30% against the annual budget. Additionally, the absorption rate for pump purchases for in-house fuel facilities was only 90%.

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Ongoing documentation for personnel retiring in November 2024 resulted in underutilized Non-wage releases.

The committee recommends that the Ministry enhances its planning for pension management and its procurement processes to optimize resource use within the ministry.

Wage shortfalls:

For FY 2025/26, a provision is needed for salaries of 10,000 recruits in training. Additionally, the Ministry aims to increase professional allowances, implement promotions, and raise salaries for lower cadres, resulting in a funding gap of UGX 358.7 billion.

The committee recommends that the Ministry of Defence and Veterans Affairs prioritizes allocation for statutory expenditures within its resource envelope.

Pensions and Gratuity:

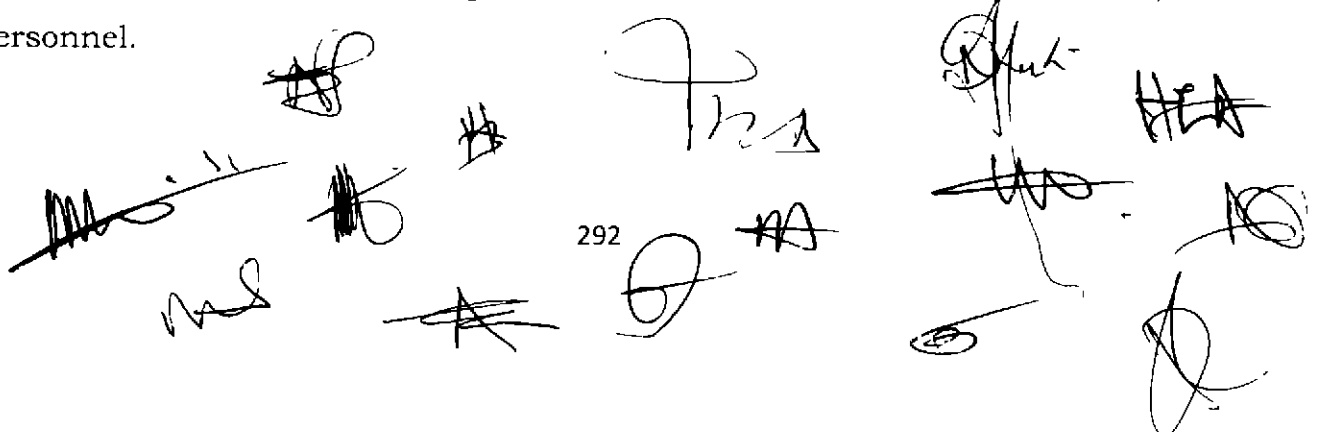
Improving veterans' pensions while accounting for those retiring in FY 2025/26 presents a funding gap of UGX 126.4 billion.

The committee recommends that all statutory expenditures be the first call of resources available to the Ministry.

Shortfalls in Food Stuff:

An UGX 89.8 billion shortfall exists to accommodate an additional 10,000 personnel currently in training and the new recruitment of another 10,000 personnel.

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The committee recommends a provision of UGX 89.8 billion be provided during the FY 2025/26.

Maintenance of Equipment and Aircrafts:

There is a growing amount of equipment that cannot be supported under current funding levels. The funding shortfall for equipment maintenance amounts to UGX 71.2 billion, while aircraft maintenance faces a gap of UGX 27.5 billion.

The government prioritized the maintenance of existing assets; therefore, the committee recommends providing UGX 71.2 billion for equipment maintenance and UGX 27.5 billion for the maintenance of aircraft.

Medical Equipment:

Equipment for the UPDF National Referral Hospital opening in January 2025 is a contractual obligation. Additionally, there's a need for equipment in various health facilities, Services, Divisions, and Formations, with a funding gap of UGX 55.1 billion for FY 2025/26.

The committee recommends utilizing the retooling project to enhance medical facilities for the UPDF. It recommends allocation of UGX 55.1 billion over the medium term, starting from FY 2025/26.

Land Compensation Bill:

The Ministry's debt for land compensation totals UGX 218.8 billion, yet only UGX 17.7 billion is earmarked for FY 2025/26 to partially meet these obligations. Consequently, a shortfall of UGX 201.1 billion remains. The ongoing failure to settle land compensations may lead to litigation, resulting in increased expenses.

The committee recommends that an additional UGX 201.1 billion be provided to compensate landowners owed by UPDF during the FY 2025/26.

Capitalization of Uganda Air Cargo:

In accordance with the Cabinet directive and previous recommendations from Parliament, UGX 381.1 billion is required for the capitalization of UACC for this purpose.

The committee recommends the rationalisation of resources within the ministry's budget to enhance UACC over the medium term beginning in FY 2025/26.

NEC Operations:

NEC requires an additional UGX 6.1 billion as subvention to support Research and Development (R&D) under Luwero Industries and to cover operational shortfalls at Headquarters.

The committee recommends enhancing the management of NEC subsidiaries to achieve higher profits that should be reinvested in NEC operations and its subsidiaries.

Election Security:

To secure the 2026 general elections, the logistical and operational requirements of UPDF necessitate UGX 138.4 billion in the FY 2025/26.

A provision of UGX 138.4 billion be provided to the Ministry in FY 2025/26 to enable UPDF to prepare for securing the Country during the 2026 General Elections.

Utility Arrears:

The Ministry had utility arrears of UGX 6.2 billion for water consumed and UGX 125.5 billion for electricity consumed.

The Coommittee recommends that Ministry should focus on allocating resources for the payment of arrears over the medium term, beginning with the fiscal year 2025/26.

VOTE 006: MINISTRY OF FOREIGN AFFAIRS

a) Reduction in the Proposed Budget for the Ministry for FY 2025/26

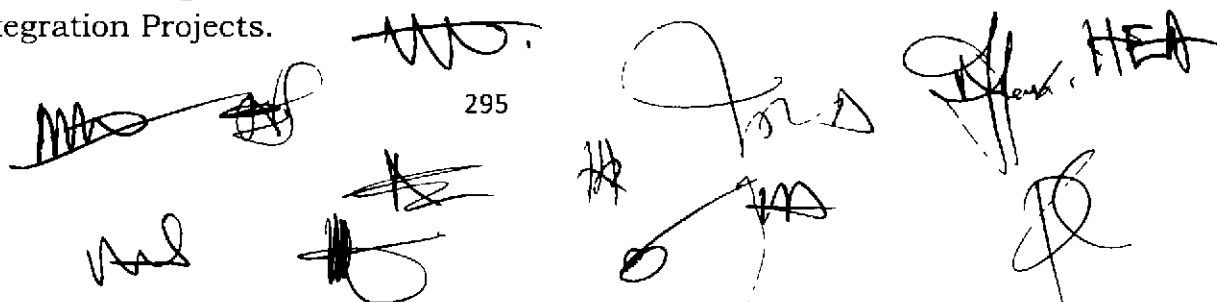
The Committee notes with concern that the proposed budget for the Ministry for FY 2025/26 stands at UGX 18.732 billion, excluding arrears. This represents a 20% decrease (UGX 4.686 billion) compared to the current FY budget of UGX 23.418 billion. The reductions affected the non-wage and development components of the budget under the Governance and Security, and the Development Plan Implementation Programs and were as follows:

- The non-wage budget was reduced from UGX. 13.229Bn to UGX. 12.373Bn which is a reduction of UGX.0.856Bn.
- The domestic development budget was reduced from UGX. 2.753Bn to UGX. 0.053Bn. The Ministry of Foreign Affairs informed the Committee that the UGX.2.700Bn was meant for retooling and maintenance of the Ministry's office building as indicated in the table below;

ITEM	FIGURE (UGX Bn)
Light ICT	0.020
Furniture and fittings	0.203
Other machinery and equipment acquisition	2.500
Nonresidential building improvement	0.030

- The external financing component of UGX.1.130Bn which was removed from the budget was meant for coordination of the Northern Corridor Integration Projects.

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The Committee observes that the Ministry is already operating below its budgetary requirements in the current financial year. Any further reduction in its budget will severely affect the Ministry's ability to effectively execute its mandate. The budget cuts imply that key activities such as the coordination of the Northern Corridor Integration Projects, retooling of the Ministry with essential ICT equipment, Furniture and fittings and maintaining the headquarter office building will not be undertaken.

The Committee strongly recommends that the Ministry of Finance, Planning, and Economic Development (MoFPED) reinstates the UGX 4.686 billion that was removed from the Ministry's budget for FY 2025/26 to enable the Ministry to execute its mandate effectively and efficiently since this not a new allocation but rather it is already within the Vote MTEF.

b) Funding for Post-NAM Activities

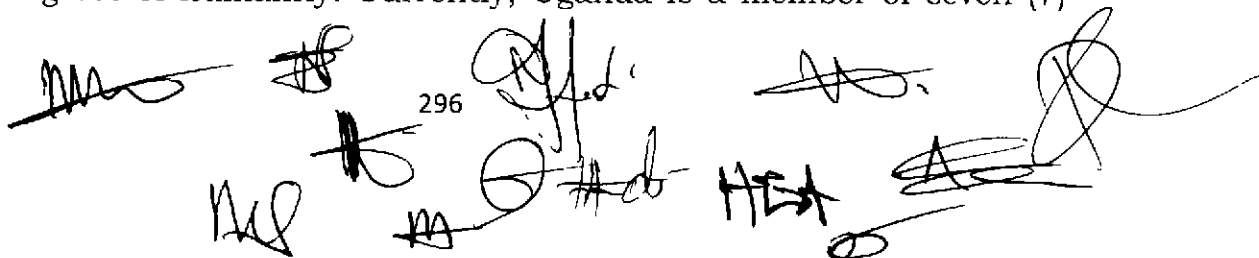
In January 2024, Uganda successfully hosted the 19th Non-Aligned Movement (NAM) Summit, assuming its chairmanship until 2027, and immediately thereafter hosted the G77+China Summit. These landmark events elevated Uganda's international profile highlighting its leadership potential at the global level. As a Chair of NAM, Uganda is mandated to coordinate post-summit activities to ensure the successful implementation of the summit resolutions. Additionally, Uganda is mandated to host the Midterm Ministerial meeting of the 19th NAM Summit in July 2025. The funding requirement for Post NAM activities is UGX. 2.00Bn while the Ministerial meeting requires UGX. 6.78Bn. However, these funds have not been provided for in the budget of the Ministry of Foreign Affairs for FY 2025/26.

The Ministry of Foreign Affairs should be allocated an additional UGX. 2.00Bn for Post NAM activities and UGX. 6.78Bn for the Mid term Ministerial meeting of the 19th NAM Summit in FY 2025/26 to enable Uganda fulfil its obligations as the NAM Chair.

c) Contributions to International Organisations

Objective No. XXVIII of the National Objectives and Directive Principles of State Policy under the Constitution provides that Uganda shall actively participate in international and regional organisations that stand for peace and for the well being and progress of humanity. Currently, Uganda is a member of seven (7)

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international organizations to which it is required to make annual financial contributions.

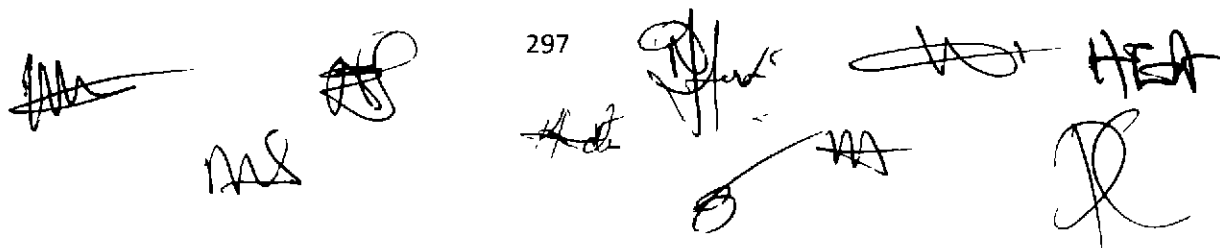
However, the Committee is gravely concerned about Uganda's persistent failure to fulfill its financial obligations to these organizations. As of June 2024, Uganda's arrears amounted to **UGX 68.95Bn**. For the financial year (FY) 2025/26, no funds have been allocated for clearing these arrears. The breakdown of the outstanding arrears is provided below-

S N	INTERNATIONAL ORGANISATION	ASSESSED CONTRIBUTIONS for FY 2023/24 (UGX)	OUTSTANDING ARREARS AS AT JUNE 2024 (UGX)
1	Commonwealth Foundation and Secretariat	516,585,316.32	120,241,967
2	UN Secretariat, Peace Keeping and Tribunals	1,184,734,640.00	2,612,515,868.00
3	Organisation of Islamic Cooperation	1,147,010,560.00	3,384,834,720.00
4	International Conference on Great Lakes Region	1,632,730,217.60	3,627,401,795.20
5	African Union	10,392,314,421.60	10,266,179,431.20
6	Inter-Governmental Authority on Development	10,597,409,600.00	34,156,674,720.00
7	World Food Programme	-	14,782,349,760.00
	Total	25,470,784,756	68,950,198,261

Additionally, no funds have been allocated for annual assessment contributions totalling **UGX 25.56 billion** in FY 2025/26 implying that Uganda's arrears will continue to accumulate.

The Committee observes that the persistent failure by Uganda to meet its financial commitments undermines the country's international reputation and credibility and has the potential of diminishing its influence within these organizations. The Ministry of Foreign Affairs informed the Committee that

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some organisations had already imposed cautionary sanctions and if the arrears remain unsettled, Uganda was likely to face additional sanctions, including exclusion from meetings, which would hinder the country's ability to advocate for its national interests on the global stage.

Additionally, Ugandan candidates for international jobs are often disadvantaged or totally rejected on grounds of nonpayment of subscriptions even when they have deserving credentials and potential to take on these jobs.

It is worthy to note that during consideration of the Budget for FY 2024/25, Parliament recommended that the responsibility for payment of subscription arrears to international organizations be transferred from the Ministry of Foreign Affairs to the Ministry of Finance, Planning, and Economic Development (MoFPED). The Ministry of Foreign Affairs informed the Committee that Cabinet also issued a directive to MoFPED to take on this responsibility, but this has not been done.

The Committee reiterates Parliament's recommendation that the Ministry of Finance, Planning, and Economic Development (MoFPED) assumes responsibility for clearing Uganda's subscription arrears to international organizations, amounting to UGX 68.95Bn in its budget for the FY 2025/26.

The Committee further recommends that UGX 25.56 billion be allocated to the Ministry of Foreign Affairs in the FY 2025/26 budget for Uganda's annual assessment contribution obligations to international organizations.

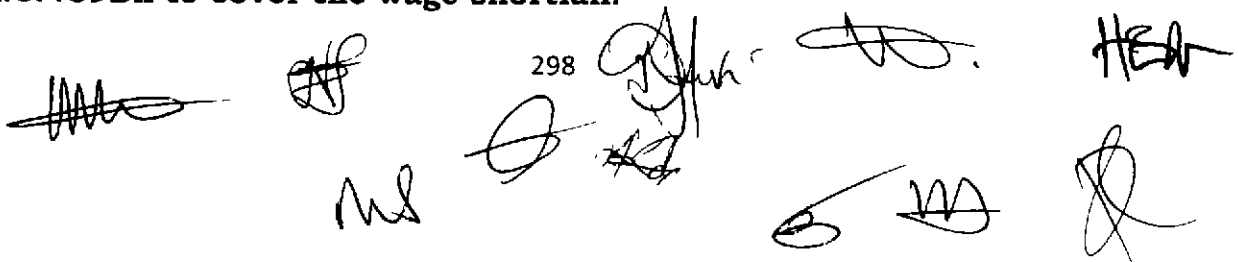
d) Wage Shortfall

In FY 2025/26, the Ministry has been allocated UGX 6.036 billion for wages against a requirement of UGX 6.525 billion, resulting in a funding gap of UGX 0.489 billion. This shortfall is intended to cover wages for 9 newly appointed staff, 9 vacant positions that are to be filled, and the promotion of 69 staff.

It is important to note that several staff at the Ministry have remained at the same grade for over five years without being promoted. This prolonged stagnation leads to demotivation among the staff and has even drawn the attention of H.E. the President.

The Committee recommends that the Ministry be allocated an additional UGX.0.489Bn to cover the wage shortfall.

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d) Shortfall in Funding for Gratuity

In FY 2025/26, the Ministry has been allocated UGX 0.034 billion for gratuity, against a funding requirement of UGX 1.307 billion, resulting in a significant funding gap of UGX 1.273 billion. This gratuity allocation is intended to cater for 105 contract staff and 8 staff members who are due for mandatory retirement during the Financial Year.

The Committee observes that gratuity is a statutory obligation that must be prioritized in the budget to ensure compliance.

The Ministry of Foreign Affairs should be allocated an additional UGX 1.273 billion required to fully meet its gratuity obligations in FY 2025/26.

e) Travel Abroad

In FY 2025/26, the Ministry has been allocated a budget of UGX 0.828 billion for travel abroad. This allocation is inadequate given the Ministry's extensive mandate, which includes representing Uganda's interests in regional and international meetings and providing supervisory oversight for Uganda's 38 missions abroad. The Ministry's total requirement for travel abroad in FY 2025/26 is UGX 4.599 billion, leaving a funding gap of UGX 3.771 billion.

The Committee is cognizant of the Government's policy to restrict travel abroad to essential travels as part of broader efforts to promote fiscal discipline and resource efficiency. However, travel undertaken by the Ministry of Foreign Affairs is an essential component of the Ministry's mandate and should therefore be prioritised.

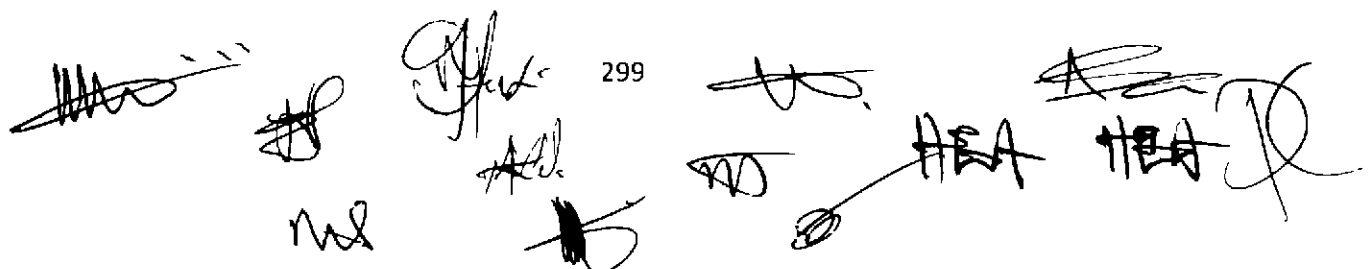
The Committee recommends that the Ministry of Foreign Affairs be allocated UGX. 3.771Bn for travel abroad in FY 2025/26 to enable it to execute its mandate effectively. This travel abroad item is essential for the Ministry's operations and should not be classified as consumptive expenditure.

VOTE 007: MINISTRY OF JUSTICE AND CONSTITUTIONAL AFFAIRS

i. Completion of the JLOS House

The JLOS House is an infrastructure development project aimed at strengthening good governance principles by making it easier for justice sectoral institutions to coordinate and offer better services. Its completion shall improve the working environment and strengthen professionalism in JLOS

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institutions. The project shall save the government about 30bn per year in renting office space for key justice institutions. The institutions that will have their offices housed after completion of phase I include Uganda Prisons, Ministry of Justice and Constitutional Affairs, Uganda Human Rights Commission, Tax Appeals Tribunal, Uganda Law Reform Commission, Ministry of Internal Affairs, Judicial Service Commission and Office of the Director of Public Prosecutions.

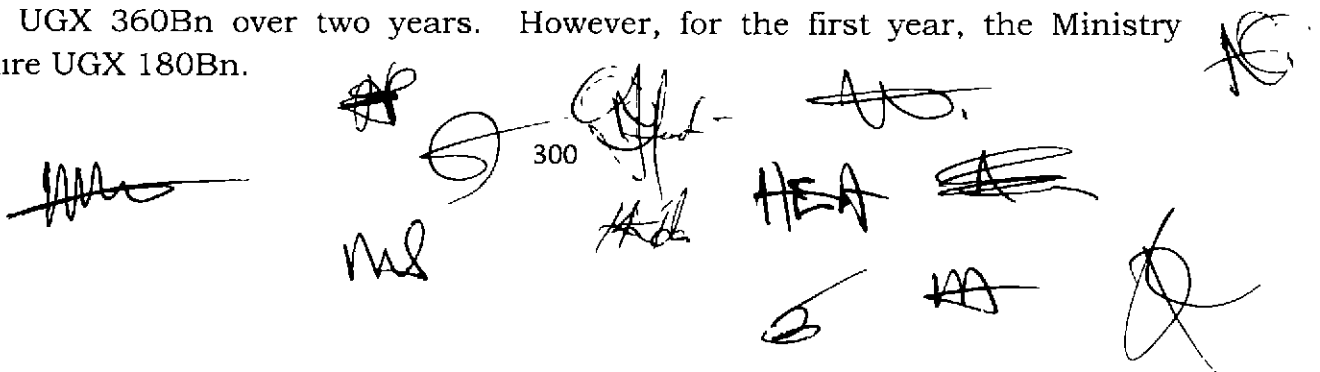
The construction of JLOS House is at the estimated total cost of Ugx 256 bn and being undertaken in 3 phases. The Committee during its recent oversight visit learnt that phase one was being concluded while phase 2 and the parking deck are still behind schedule and which require UGX 55Bn and 17Bn, respectfully. These are contractually supposed to be completed by end of FY 2025/26. Out of the required amount of 77bn, only Ugx 8.136bn has been provided.

The Committee recommends that additional Ush. 63.9bn be provided in the FY 2025/26 to enable the Ministry complete construction of JLOS House

ii. Construction of African Humanitarian Agency-offices and residential houses

On July 19th 2024, Uganda won the bid to host the secretariat for the African Humanitarian Agency (AHA). AHA is a specialized Technical Agency of the African Union charged with the responsibility to coordinate and provide humanitarian responses in coordination with affected Member States. The Committee learnt that the decision was made during the 45th Session of the African Union Executive Council of Ministers of Foreign Affairs in Accra, Ghana and was on condition that the hosting country constructs offices and residence in two years' time. In addition, the Hon. Minister of Finance, Planning and Economic Development signed the commitment on behalf of Government of Uganda.

The Agency presents the opportunity of employment for some citizens, demand for local services like accommodation to visitors of AHA, advertising the country as an investment destination and above all promoting the good image of the country abroad. The construction of offices and residential house requires a total UGX 360Bn over two years. However, for the first year, the Ministry require UGX 180Bn.



The Committee recommends that Ush. 180bn be provided in the FY 2025/26 to enable the Ministry start construction of AHA project to fulfill the commitment made by government

iii. Defending cases in International courts and International engagements

Ministry of Justice and Constitutional Affairs saved Government UGX 83.016Bn by defending a case against the Reynolds Construction Company (RCC) in the International Court. The Ministry is at the tail end of the Rift Valley Railway (RVR) case which has a claim against Government of USD 1.18Bn (UGX 4.33 Trillion) plus interest. In case of failure to effectively represent Government, Government will have to pay over UGX 436Bn in damages, in addition to the claim of over UGX 4.766 Trillion in total. The Ministry requires UGX 6.5Bn to continue defending this case.

Government also has the Straburg case where the objective is to save Government from paying Euros 36.378m (UGX 143Bn). However, this requires atleast UGX 11Bn to defend.

The Ministry equally requires UGX 3Bn to defend over 50 cases in the East African Court of Justice.

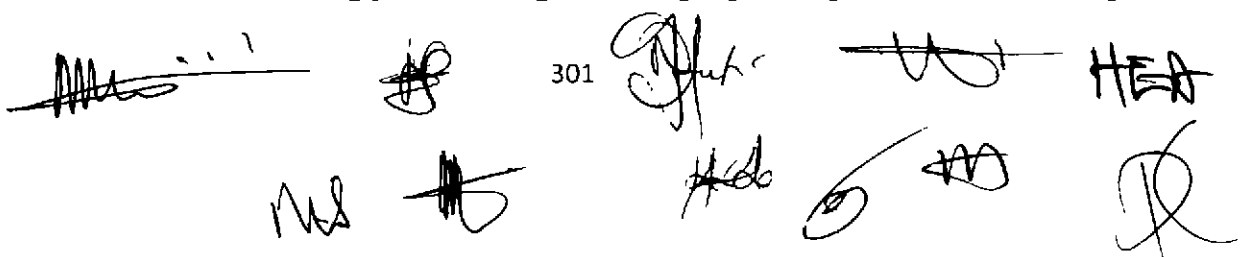
The Ministry by virtue of its mandate attends all negotiations at Regional (EAC), African Union, UN and other international fora. This requires a minimum of UGX 2.8Bn.

Out of the required total amount of Ugx 23.3bn, only Ugx 7bn was provided by leaving a funding gap of Ugx 16.3bn

The Committee recommends additional of Ush. 16 bn be provided in the FY 2025/26 to enable the Ministry effectively represent government in cases against it

iv. Establishment of Regional Offices

The Ministry of Justice and Constitutional Affairs (MoJCA) saved Government Ugx 2.7 Trillion in FY 2023/24. Whereas the expansion of the Judiciary to 25 operational High Court Circuits is commendable, it has created a serious challenge in Regional Office operations since they have not matched that expansion. It is increasingly becoming challenging to cope with all the required

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court appearances given the long distances (up to 300km) from Regional offices to respective courts; moreover with only one vehicle and yet some Regions have more than 4 High Court Circuits. In 2026, the ministry expects an increase in cases requiring defending Government in courts relating to electoral petitions.

Currently, the Ministry does not have Regional Offices in the following 17 High Court Circuits of Hoima, Kasese, Masindi, Bushenyi, Kabale, Rukungiri, Luwero, Masaka, Mpigi, Mukono, Mubende, Kiboga, Kitgum, Lira, Jinja, Iganga and Tororo. The establishment of 5 Regional offices in the Regions of Buganda, Kigezi, Busoga, Bunyoro and Lango would make the established High Court Circuits more functional given that cases will not be adjourned on account of absence of the State Attorneys. This requires a total of UGX 8.53Bn for establishment of additional Regional offices.

The Committee recommends that Ush. 8.3 bn be provided in the FY 2025/26 to enable the Ministry establish additional Regional offices across the country.

v. Payment of the outstanding reviewed cattle compensation in Northern Uganda

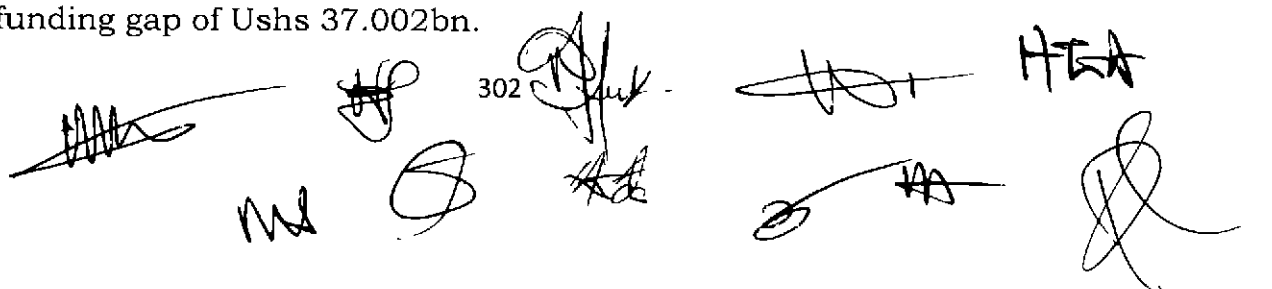
Government agreed to compensate war claimants in Teso, Acholi and Lango sub-regions for the loss of livestock and other properties during the Lord's Resistance Army (LRA) insurgency in northern Uganda. Ministry of Justice received funds totaling to over 100bn and has been paying the verified beneficiaries. Whereas the estimated total cost is UGX 2.0 Trillion which could be settled in a phased manner. Currently, verified claims are over UGX 473.535Bn. This would require at least UGX 100Bn in FY 2025/26.

The Committee recommends that additional of Ush. 100bn be provided to cater for the remaining claimants

vi. Court Awards Arrears

The Ministry is faced with an outstanding bill of Ushs 37.002bn resulting from Court Awards and other compensations. Non- payment often results in the accumulation of interest thus increasing the overall debt. Additionally, delays in paying individuals or businesses owned by government, significantly hinders their ability to reinvest or operate effectively. The Committee has learnt that the Government has not made any allocation to settle court awards in FY 2025/26 leaving funding gap of Ushs 37.002bn.

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The Committee recommends that Government prioritizes payments of Court Awards and Court Arrears to reduce the principal amounts that attract interest by providing Ushs. 37.002 billion

VOTE 009: MINISTRY OF INTERNAL AFFAIRS

Budget Performance for the First Half of FY 2024/25:

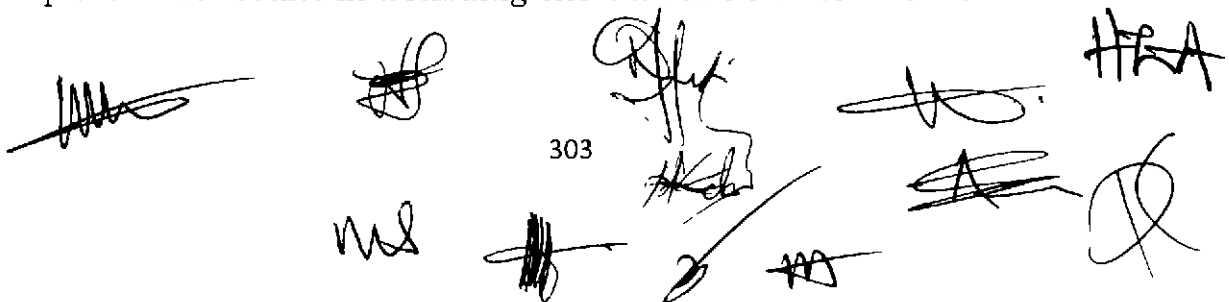
The Committee noted reduced absorption of the wage bill due to some staff having unpaid salaries not entered into the Human Capital Management System. Additionally, the inability to pay retrenchment costs for affected NGO Bureau staff awaiting guidance from the Ministry of Public Service has hindered the use of the non-wage budget. Despite implementing the Electronic Government Procurement System, execution of the development budget hasn't improved, causing ongoing procurement delays.

The committee, therefore, recommends that:

- i. The ministry expedites the capture of all staff on the Human Capital Management System.**
- ii. Ministry of Public Service provides a comprehensive policy direction on the payment of affected staff under the rationalisation policy**
- iii. The Electronic Government Procurement System should be reviewed to increase its efficiency and effectiveness in improving service delivery and minimize leakages.**

Community Service:

The Committee noted that the Ministry services are minimally represented at the district and regional levels under the directorate of community service, mainly due to their absence in all magisterial areas. The allocated budget of UGX 1.79 billion for FY 2025/26, distributed across two programs, is inadequate. This results in a funding shortfall of UGX 4.514 billion.

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The committee recommends an additional provision of UGX 4.514 billion to the Ministry to enhance its presence in all magisterial areas at the district level.

Internal Security, Coordination and Advisory Services:

One of the goals of the Ministry of Internal Affairs is to improve safety and internal security as outlined in the NDPIV. However, the budget for internal security, Coordination, and Advisory Services in FY 2025/26 is expected to face a shortfall of UGX 11.722 billion.

The committee recommends the provision of UGX 11.722 billion to the Ministry of Internal Affairs to effectively enhance the coordination of various security organs and institutions

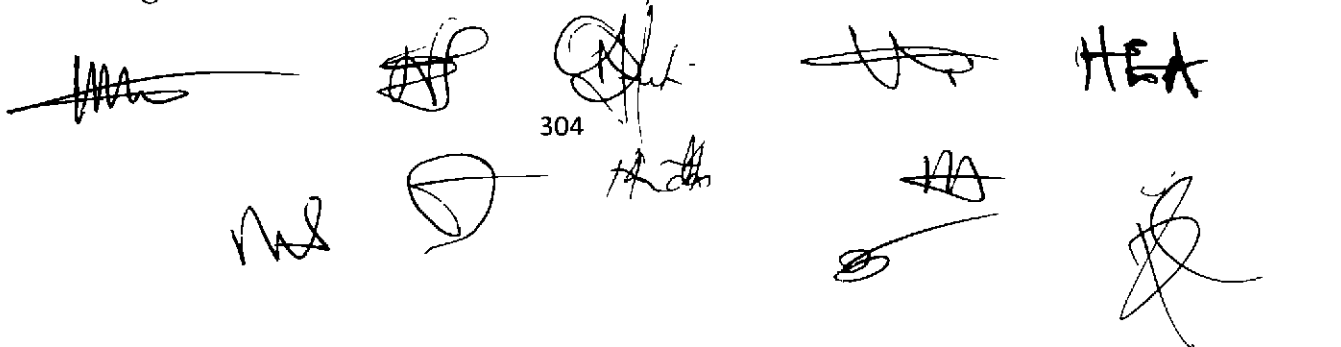
Regulation of Commercial Explosives:

Parliament approved the framework for regulating commercial explosives, but the Ministry is short of UGX 13.39 billion for managing explosive magazines and quarries. This includes issuing licenses for storage, permitting blasts, conducting security assessments, and performing inspecting others.

The Committee recommends allocating an additional UGX 13.39 billion to the Ministry of Internal Affairs to effectively oversee the explosives industry, in light of the new mandates introduced in the recently passed legislation.

Trafficking in Persons System:

Upgrading the TIP database to an online system and facilitating the repatriation of trafficking victims is essential. This initiative will necessitate an initial funding of UGX 0.2 billion for FY 2025/26.

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The Committee recommends that an initial UGX 0.2 billion be provided to the Ministry to initiate the Online Tracking System for Trafficking in Persons as the Ministry develops a project to implement a fully automated system linked with other government agencies.

Ministry Restructuring:

The Committee observed that the Wage bill of the Ministry of Internal Affairs is projected to remain the same in FY 2025/26 at UGX 2.52 billion despite the inadequate human resources required to fill the approved structure and mainstreaming of the NGO Bureau activities in the ministry. This will require an additional Ushs 3.515 billion.

The Committee recommends an additional provision of UGX 3.515 billion under the Wage bill to cater for full implementation of the Ministry's staff structure.

Reception Centers for rescued trafficked persons:

The ministry currently does not have Reception Centers for victims rescued from human trafficking. Establishing regional reception centers is essential and will necessitate an additional budget of UGX 0.2 billion for the fiscal year 2025/26.

The Committee recommends allocating UGX 0.2 billion in the FY 2025/26 budget to initiate the creation of reception centers for trafficked individuals.

Amnesty Commission:

The Committee observed that continuing the implementation of the National Transition Justice Policy—through demobilizing and reintegrating reporters and victims—will necessitate an extra UGX 4 billion in FY 2025/26.



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The committee recommends that the Ministry be allocated an additional UGX 4 billion for the Amnesty Commission to operationalise the National Transition Justice Policy.

VOTE 102: ELECTORAL COMMISSION (EC)

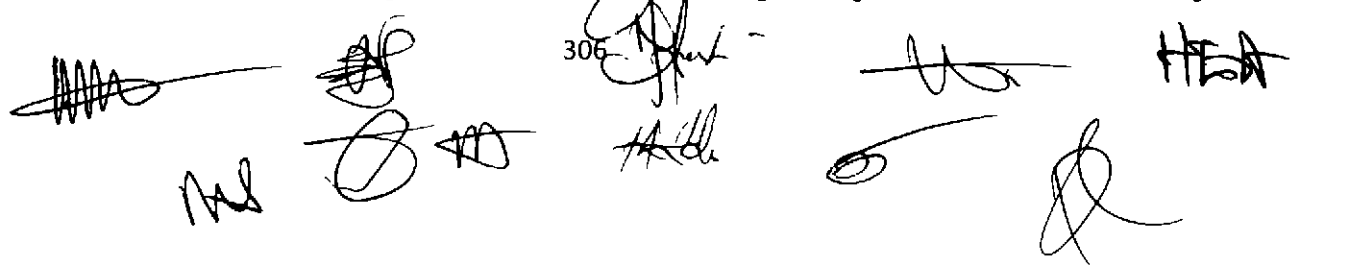
i. Funding of phase III of the 2025-26 general elections road map

The Committee noted that in the FY 2024/25, the Commission was allocated Ugx 388.522bn to implement phase I and II of the road map. However, phase III which requires Ugx 450.187bn is completely unfunded in the FY 2025/26 to implement the Electoral Commission activities under phase III of the road map. Failure to secure sufficient funding in time for general elections activities can have significant and far-reaching consequences including compromised election integrity, limited voter participation, security concerns, operational challenges, eroded public trust, legal and constitutional challenges, international reputation and support. Therefore, funding is critical to ensure the effective preparation and timely execution of electoral processes including voter registration, civil education, procurement of materials and other essential logistics for a free, fair and credible elections.

The Committee recommends that the Ministry of Finance, Planning and Economic Development should allocate an additional UGX 450.187bn to in the FY 2025/26 to enable Electoral Commission meet its statutory deadlines.

ii. Administrative units' elections, 2026

The Committee learnt that the Electoral Commission plans to conduct administrative units (I & II) elections simultaneously with Women Council's/ Committees election in the FY 2025/26 immediately after the polling day for the forthcoming general elections but before 12th May 2026. This will enable the term of office for all the elected leaders be synchronized. In accordance with the law, the successful conduct of election s for administrative and women councils is critical to promoting good governance, inclusivity and the active participation of women in leadership roles. These elections are foundational for strengthening democratic processes and ensuring compliance with statutory



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mandates. The absence of elected leaders can lead to administrative paralysis or reliance on unelected individuals thus reducing accountability.

If these elections are conducted separately, the cost of conducting the administrative units elections is UGX 52.166BN while women council's/ committees elections will require UGX 45.086bn giving a total of UGX 97.252BN.

The Committee has noted that no allocation has been provided in FY 2025/26 for conducting administrative units (I & II) and Women Council's/ Committees election

The Committee recommends that Ministry of Finance, Planning and Economic Development should priorities and allocate Ugx 58.134bn in the FY 2025/26 to the Commission to facilitate the effective organization and conduct of the elections for administrative units and women councils

iii. Construction of EC headquarters at Lubowa

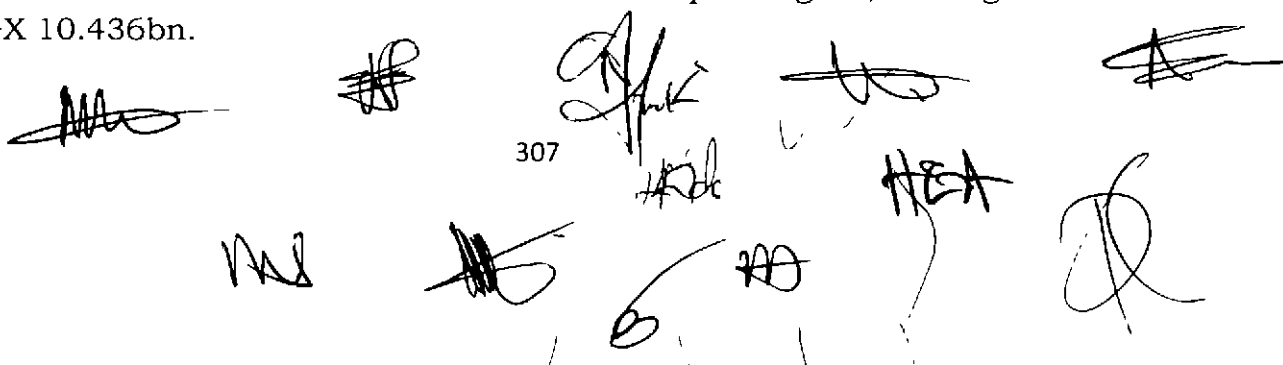
The construction of the EC headquarters at Lubowa is a Presidential directive and an on- going project that requires funding. In FY 2024/25, Ugx 26.2bn was allocated towards the project but no funds have been released for the ground breaking and initial phase of the project. In her FY 2025/26, he estimated cost of the phased project is Ugx 62.060bn which has not been provided in the MTEF. The Commission requests for Ugx 26.2bn which was appropriated by Parliament in the FY 2024/25 in order to commence construction.

The Committee recommends that Ministry of Finance, Planning and Economic Development release Ugx 26.2bn enable the Commission commence construction of its headquarters.

iv. Wage enhancement

The Committee notes that the third and final installment of the staff wage enhancement which was due in FY2019/20 amounting to Ushs 10.436 billion had not been honored to date, which has generated a lot of anxiety among staff for long time. In FY 2024/25. Government allocated UGX 0.724bn as part of the 11.16bn which the Commission has been requesting for, leaving a balance of UGX 10.436bn.

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The Committee recommends that Ushs 10.468 billion for outstanding wage be provided in two installments across the next two Financial Years of 2025/26 and 2026/27.

v. Remuneration of Staff

The Commission is in need of Ushs 1.66 billion for remuneration of staff in the 10 new cities and Terego District totaling to eleven (11) new electoral districts that took effect 1st July 2020.

The Commission also plans to establish electoral districts in city divisions to improve delivery of electoral services at accost Ugx 9.372bn. The total funding gap in respect to staff salaries is therefore Ugx 21.468bn

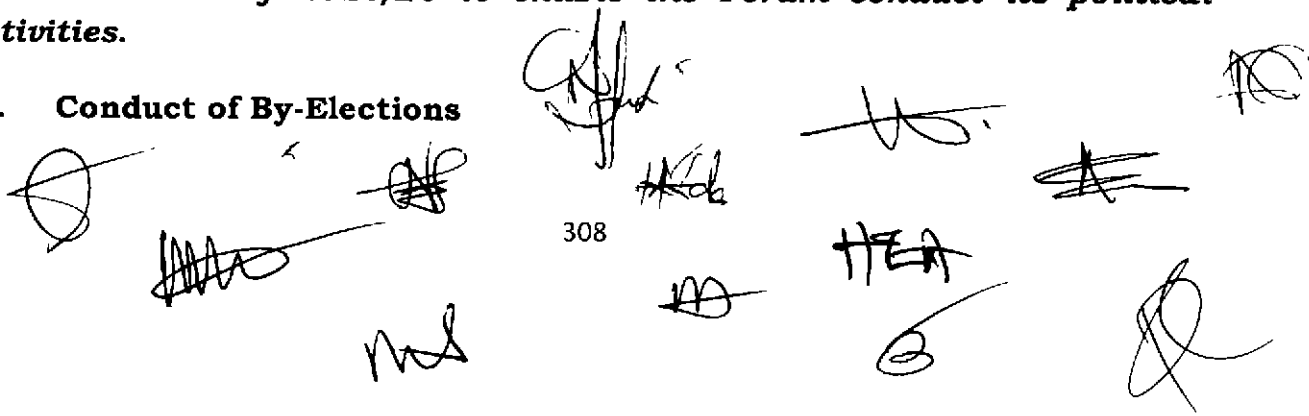
The Committee recommends that Ushs 10.468 billion for wage be provided in Financial Year of 2025/26 to realize the functionality of the newly established electoral administration areas.

vi. National Consultative Forum (NCF)

The total funding requirements to facilitate NCF activities for the year is UGX 3.300Bn but only UGX 0.450Bn was provided in the MTEF leaving a funding gap of UGX 2.850Bn. The NCF has been receiving UGX 450 Million every year since FY 2016/17, which is not adequate for its activities. The Forum has planned to undertake enforcement of the Code of Conduct for Political Parties and Organizations as one of the key activities for the year, which needs funding. Under Section 16 of the 4 th Schedule to the Political Parties and Organizations Act (Code of Conduct for Political Parties), the National Consultation Forum is responsible for implementing and enforcing the code of Code of Conduct. Further, NCF may on its own motion inquire into or investigate breach of this code by any political party. In case of any proven breach, NCF has powers to sanction any political party. This critical for given that FY2025/2026 is election year, where tolerance and coexistence is required to mitigate election related violence.

The Committee recommends that Ushs 2.850 billion be provided in Financial Year of 2025/26 to enable the Forum conduct its political activities.

vii. Conduct of By-Elections

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The Commission organizes and conducts by-elections as and when they occur. For the FY 2025/2026, the Commission prepared a Budget for 677 local government vacancies in 133 districts totaling to UGX 15.3Bn but only UGX 1Bn is affordable within the MTEF leaving a funding gap of UGX 14.3Bn. If the by-elections are not conducted, it might attract litigation. The Commission has already been served with intention to sue if the by election for Lira City Division East Mayor is not conducted. Furthermore, some Local Government Councils remain under represented because of not conducting these by- elections.

The Committee recommends that Ministry of Finance, Planning and Economic Development provide funds to enable the Commission conduct by- elections as mandated.

viii. Operationalization of offices in the ten (10) new cities and Terego District

The Committee notes that the Commission has not been able to operationalize the ten new cities of Jinja, Mbarara, Gulu, Arua, Masaka, Fort Portal, Mbale, Soroti, Hoima and Lira, and one district of Terego that took effect 1st July 2020. The cities are at the level of a district for purposes of elections but have continued to operate as desks in the mother districts. This creates operational challenges in these jurisdictions. The commission requires to establish and operationalize electoral offices in those new creations. The cost of establishing an office is Ugx 0.659bn translating into Ugx 7.29bn for the 11 electoral districts.

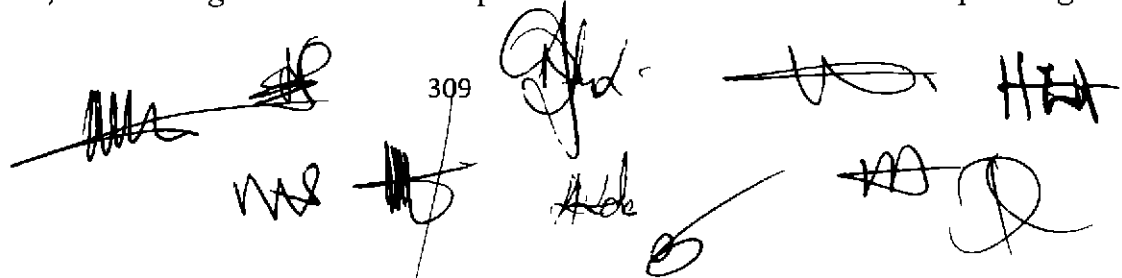
The Committee recommends the provision of Ushs 7.29 billion to operationalize offices in ten new Cities and Terego District during FY 2023/24.

VOTE 103: INSPECTORATE OF GOVERNMENT

i. Digitization and Digital Transformation of the Inspectorate of Government.

The IG has prioritized digitalization and digital transformation of the institution as a key necessity in combating corruption, addressing maladministration in public offices, enforcing the Leadership Code of Conduct and improving

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efficiency in its business processes. It is estimated that the entire process will cost approximately Ugx 37bn over a span of three years to cover;

- i. Review and evaluation of existing level of digital operations.
- ii. Design a comprehensive digital, digitization and digital transformation system that will see the IG digitized by over 90% in three years' time.
- iii. Procure service provider to install the above design, train staff and provide after-sales services.

During FY 2024/25, the journey of digitizing the IG commenced with conducting a comprehensive study of processes and systems and the development of detailed roadmap.

In order to conclude phase one, the IG is therefore seeking for additional funding of UGX 3.4 Billion in the ensuing FY 2025/26. The remaining funds would then be required in FY2026/27 (Ugx 15.440bn) and FY2027/28 (Ugx 19.3bn).

The Committee recommends that Ushs 3.4billion be provided in the FY 2025/26 to kick start the process of developing the digitalization and digital transformation and the balance be provided across the next two Financial Years of 2026/27 and 2027/28.

ii. Completion of the IG Head Office Building Project.

The Committee notes that Inspectorate requires funding to complete the construction of the Head Office building by June 2026. Two extensions of this project has already been granted and it is unlikely that a third extension will be granted. The total projected cost for the construction of the IG Head Office building is UGX 107.9 Billion. By the end of this financial year (2024/25), the total expenditure is expected to reach UGX 64.808 billion if MoFPED releases all the funds as allocated in the current financial year budget.

In order to conclude the project within the allocated period of June 2026, the IG will require UGX 43.092 billion in the ensuing financial year however only UGX 20.557 has been allocated. The IG therefore requires an additional allocation of UGX 22.535 billion in order to be able to complete the Head Office building on time.

The Committee recommends that an additional Ushs 22.535 billion be provided to the development budget of the IG in the FY 2025/26 to complete the construction of the Head Office by June 2026.

iii. Funding gaps resulting from closure of programmes supported by the development partners:

The Committee learnt that in FY 2024/2025, World Bank and the Danish Government stopped extending support to the Inspectorate of Government to implement Transparency, Accountability, Anti-Corruption and Anti-Corruption (TAAC), Regional Office operations, investigations, prosecutions, education and public awareness and enforcement of the Leadership Code of Conduct. The end of support have consequently affected programmes which officially closed –up operations hence grossly affecting the IG's ability to implement various initiatives including investigations and mainstreaming of Transparency Accountability and Anti-Corruption as envisioned by the National Development Plan. The institution, therefore, needs additional 9.674 Billion to meet the funding gap created by the closure of the two projects.

The Committee recommends that Ushs 9.674 billion be provided in the FY 2025/26 to the IG to meet the funding gap created by the closure of the two projects.

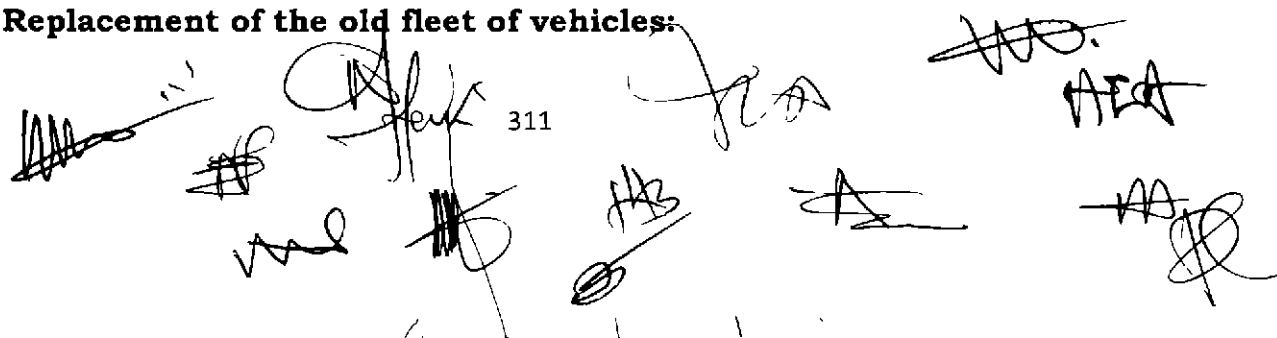
iv. Additional Wage for recruitment of critical Staff

In the Financial Year 2020/2021, the Leadership Code Act of 2002 was amended by Parliament and subsequently assented to by HE The President of Uganda. The amendment, among other things expanded the scope for requirement to declare wealth to the IG from Leaders in Public Service to all Public Officials and persons who draw their salaries/wages from the consolidated fund. This requirement therefore increased the number of declarations received, processed and verified by IG from 25,000 Leaders to approximately 380,000 Public Servants. In the current FY 2024/25 and next FY 2025/26, the IG MTEF was not adjusted to provide additional funding for the increased workload in conducting verifications of the declarations received and investigation of breaches. In order to effectively implement the above amendment, and verify declarations of the leaders received, IG needs to recruit at least 58 critical staff which translates into an additional Ugx 8.980bn to cover both wage and non-wage components.

The Committee recommends that Ushs 8.980bn be provided in the FY 2025/26 to the IG to cover both wage and non-wage components.

v. Replacement of the old fleet of vehicles:

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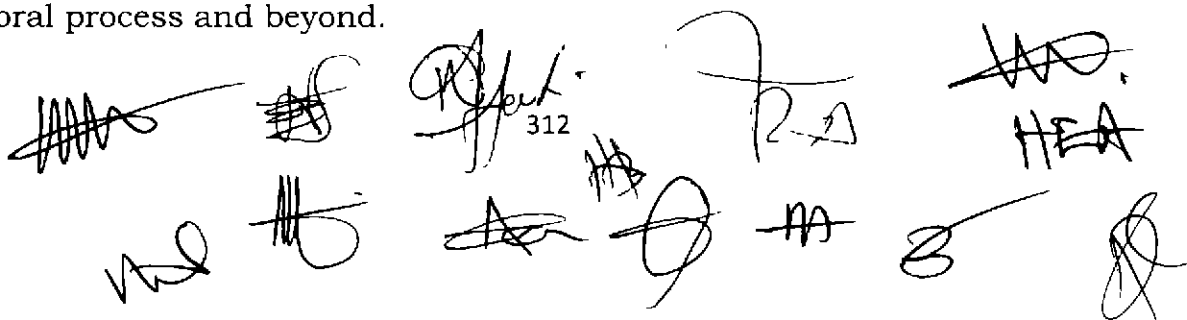
The Committee learnt that the Inspectorate of Government work involves intensive travels to investigate, collect information. This requires vehicles in good and stable mechanical conditions. However, approximately 79% of the IG fleet is overdue for disposal with 34 vehicles above the 240,000km threshold while 92 vehicles have surpassed the 5 years edge as recommended by the Ministry of Works and Transport. The IG is incurring high costs of approximately 1.5 Billion annually to maintain this old fleet. In addition, the IG fleet was depleted by the bombs blasts that rocked Kampala on Tuesday 16th November 2021. The bomb that went off in front of the entrance of the jubilee insurance center which accommodates the IG Head office badly destroyed six (06) of the Institution's field vehicles. The vehicles were inspected by the Inspectorate of Vehicles in Naguru and thereafter by the Ministry of Works and Transport which issued a report on 3rd March 2022. The report advised that the IG procures new vehicles to replace the damaged ones. The IG would therefore require an additional UGX 4,400bn to procure 20 double Cabin pick-ups, 16 of which will be distributed to the 16 IG Regional Offices while 4 will remain at Head Office to aid supervision and investigations in MDAs.

The Committee recommends that an additional Ushs 4.40 billion be provided in the FY 2025/26 to the Inspectorate to procure vehicles.

VOTE 106: UGANDA HUMAN RIGHTS COMMISSION (UHRC)

i. Civic readiness and human rights observance during the 2026 general election and beyond

In the fourth coming general election in January/ February 2026, Ugandans will elect the President, Members of Parliament and Chairpersons/Mayors of cities, districts and subsequently local council leaders. Civic readiness is a key input in order to credible process characterized by inclusiveness, transparency, accountability and competitiveness by producing acceptable and satisfactory electoral outcomes. Uganda Human Rights Commission is mandated under Article 52 (e) provide the population with the required civic knowledge and skills as well as positively refocusing the mindsets of the citizens on matters of the constitution, human rights and their roles and responsibilities during the electoral process and beyond.

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However, the need to conduct continuous civic education remains hollow due to inadequate funding over the years. This is further exacerbated by lack of a national civic education policy that would ensure a harmonized, centrally coordinated, well-funded and regulated national civic education programme.

Relatedly, the statistics show that there is always an increase in complaints registered by UHRC during the electoral process. These complaints need expeditious investigation and hearing by the tribunal in all twelve (12) regional offices. This is an additional to existing backlog both at investigations and tribunal levels.

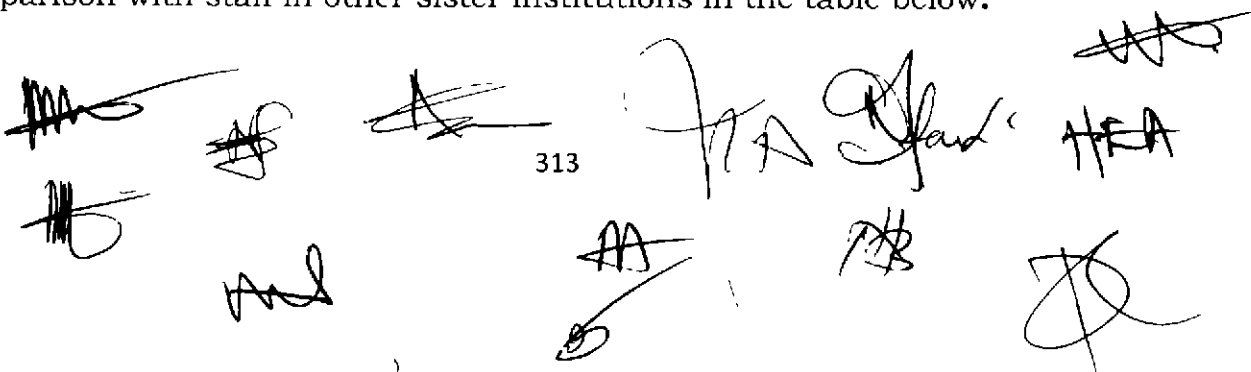
Also the monitoring and inspection function of the commission needs to be amplified for purposes of documenting the human rights situation before, during and after the elections throughout the country for appropriate action. This also includes UHRC participation in observing elections at various levels.

The Committee recommends an additional Ushs 24.053 billion to the non-wage recurrent during the FY 2025/26 to undertake countrywide Civic and Values education and sensitization on protection and promotion of human rights as the country prepares itself for general election in 2026.

ii. Salary Enhancement of Staff:

The Committee observed a salary discrepancy between staff of Human Rights Commission and other sister institutions. Salary discrepancy could lead to staff exodus to the other better remunerated institutions leaving huge gaps in the Commission. Salary enhancement will go a long way to level the incentive gap thus bring them just like their counterparts, besides stemming attrition to the sister institutions for better remuneration.

The Committee recognizes a huge salary disparity between staff of Human Rights Commission and other sister institutions that perform similar responsibilities. For instance, a Director receives gross pay of 3.9m per month and Manager receives a gross pay of 3.6m per month, among others in comparison with staff in other sister institutions in the table below.

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UHRC		ULRC		EC	
Director	3,997,716	Under Sec	10,084,500	Director	14,596,960
Manager	3,619,493	Ass. Comm	9,235,050	Manager	12,713,575
Principal Officer	3,619,493	Principal Officer	8,280,000	Principal Officer	9,180,160
Sen. Officer	3,316,174	Sen. Officer	7,038,000	Sen. Officer	8,650,000
officer	2,690,908	Officer	6,105,000	officer	5,010,000

There is a need to enhance staff salaries to prevent high staff turnover. This requires an additional wage of Ushs 11.75 billion and corresponding staff costs (NSSF Ushs. 1.96billion and gratuity Ushs. 5.88billion) to cater for staff salary enhancement during the FY 2025/26.

The Committee recommends that government provides Ushs 19.59 billion during FY 2025/26 to the Commission to enhance staff salary to a similar level of its counterparts in sister institutions.

iii. Transport equipment

The Tribunal is one of the core activities of the Commission since it conducts its business in all regions of the country. This is in addition to activities undertaken by regional offices in conducting awareness, civic education, inspection of detention facilities and monitoring all government activities to assess compliance of human rights. To effectively deliver on the above activities, the commission requires 4 vehicles for the Commissioners, 5 double cabins for Directors and 6 double cabin pick-ups for regional offices to facilitate efficient execution of the Commission's mandate of protecting and promoting of human rights in Uganda.

The Committee recommends that Ushs 3.38 billion be provided during FY 2025/26 to the Commission to acquire transport equipment to help it execute its mandate.

VOTE 119: UGANDA REGISTRATION SERVICES BUREAU (URSB)

i. Establishment and Implementation of Directorate of Copyright and Neighboring Rights

Uganda Registration Services Bureau (URSB) plans to establish and implement a Directorate of Copyright and Neighboring Rights which aims at protecting intellectual property (IP), fostering creativity and ensuring compliance with national and international copyrights laws. The directorate would serve as a cornerstone for thriving creativity economy, promoting fairness, innovation and sustainable development. URSB requires Ugx 3.42bn to establish and implement the directorate.

The Committee recommends that Uganda Registration Services Bureau be provided with additional funding of Ushs 3.42bn billion to Establishing and Implementing of Directorate of Copyright and Neighboring Rights.

ii. Construction of the Archival Center

Uganda Registration Services Bureau (URSB) plans to construct an Archival Center which is essential for preserving historical records. Promoting research and ensuring the accessibility of critical documents for future generations. The project requires Ugx 15.8bn.

The Committee recommends that Ushs 15.8 billion be provided to the URSB to Construction of the archival center

VOTE 120: DIRECTORATE OF CITIZENSHIP AND IMMIGRATION CONTROL (DCIC)

Budget Performance for the First Half of FY 2024/25:

The Committee noted low fund absorption in the first half of FY 2024/25, with expenditures under DCIC at UGX 80.277 billion versus releases of UGX 135.667 billion, resulting in an absorption rate of 59.2%. Total releases were 94.2% of the annual budget of UGX 143.991 billion, aided by a supplementary budget of UGX 28.940 to enhance NTR collections. The non-wage budget

absorption rate of 60% was due to pending payments for passport booklets from a still-to-deliver supplier.

The committee recommends that the DCIC ensures expeditious delivery of the outstanding passport booklets to avoid issuance disruptions.

Naturalization Clinics:

There is a need for ongoing awareness and integration clinics, along with the continued digitization of manual certificates. Currently, this has a funding shortfall of UGX 0.380 billion.

The committee recommends allocating an additional UGX 0.380 billion to NCIC in the FY 2025/26 to support ongoing sensitization and digitization efforts for manual certificates.

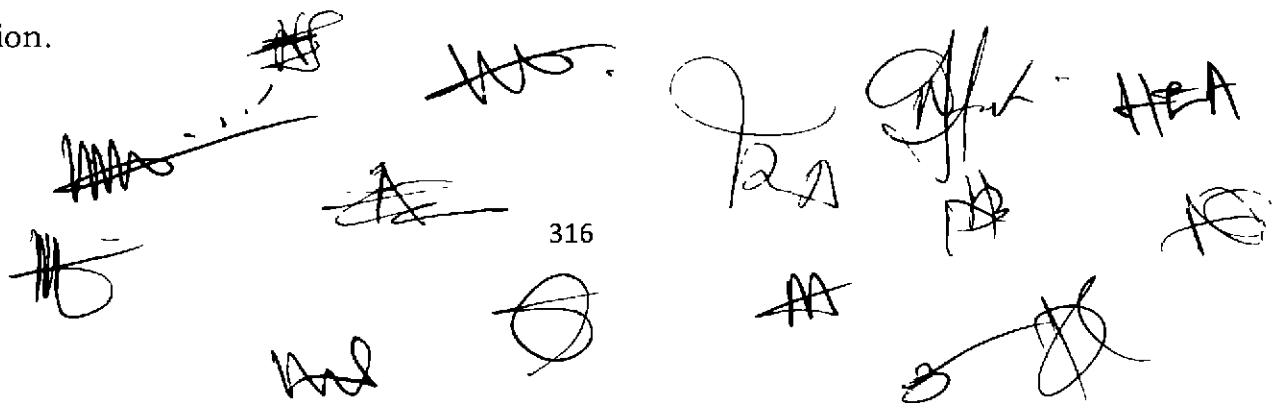
Porousness of Borders:

Both land and marine have illegal crossing points. This requires expediting recruitment of immigration officers per the new staff structure, totaling 1,200 staff. The additional wage requirement for FY 2025/26 is UGX 4.2 billion.

The committee recommends that the recruitment be undertaken over the medium term starting in FY 2025/26.

Transport and logistics equipment:

To acquire 10 motor vehicles for enhancing inspections, border patrols, and routine surveillance, UGX 0.9 billion has been allocated, leaving a funding shortfall of UGX 2.910 billion against the total requirement of UGX 3.810 billion.



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The Committee recommends the provision of an additional UGX 2.910 billion to the DCIC during FY 2025/26 to enhance inspections, border patrols, and routine activities surveillance.

Land acquisition, construction and infrastructure development:

Only 24 of the 66 border posts have adequate office infrastructure for border management services. A funding gap of UGX 1.552 billion exists for land procurement in Nsonga, Arua, Masaka, Mulanda, Buteba, and Lira City to develop regional immigration headquarters in FY 2025/26. The Committee emphasized the need for a project to finance infrastructure development under NCIC outside retooling project.

The Committee recommends that NCIC expedite the development project to facilitate capital investments for FY 2025/26. An extra UGX 1.552 billion should be allocated for fencing the land acquired in Lira City.

Passport Upgrade and Procurement:

In FY 2025/26, UGX 56.773 billion has been allocated for the purchase of 335,000 booklets. Nonetheless, the anticipated need for passports stands at 400,000, which necessitates UGX 67 789 billion. Consequently, an extra UGX 11.016 billion will be needed to satisfy this projected demand.

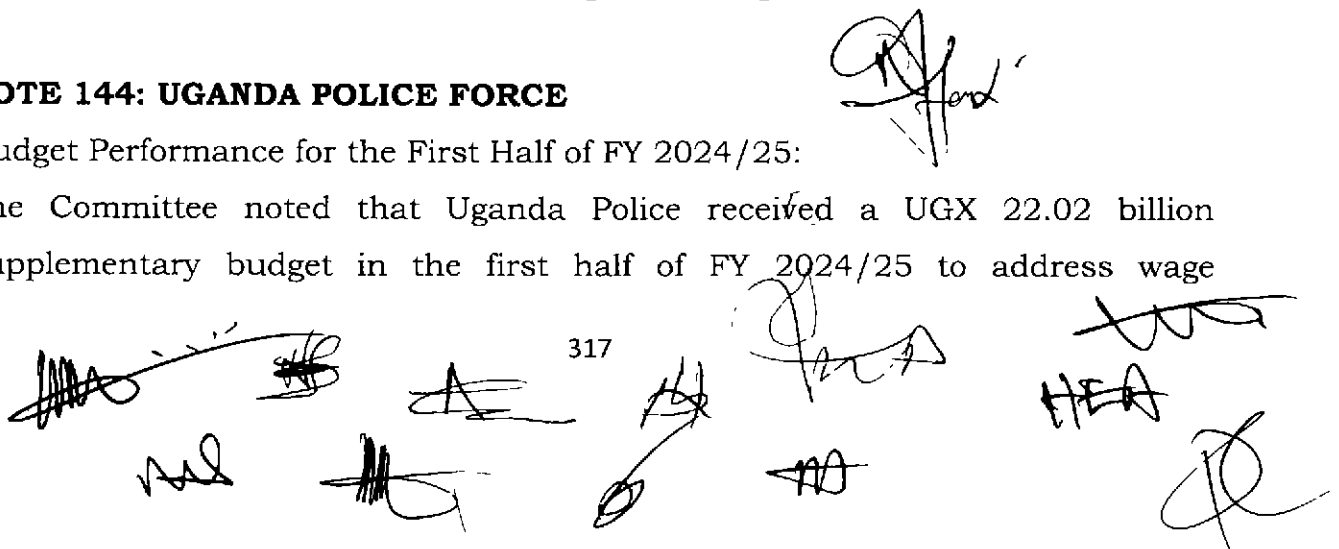
The committee recommends that based on the costing study conducted by the Ministry of Finance, which examined cost drivers, the projection of 335,000 closely aligns with actual expenditure patterns.

VOTE 144: UGANDA POLICE FORCE

Budget Performance for the First Half of FY 2024/25:

The Committee noted that Uganda Police received a UGX 22.02 billion supplementary budget in the first half of FY 2024/25 to address wage

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shortfalls, despite a prior increase. The total salary increase for the Police Force reached UGX 99.803 billion. Territorial policing, including units like the Anti-Stock Theft Unit and Motorized Patrols, is well-funded at UGX 194.642 billion, spending UGX 72.33 billion in the first half of the year. However, activities of various territorial policing units mirror operational activities that also receive significant funding.

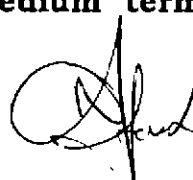
The committee recommends as follows:

- i. **The provided resources in FY 2024/25 for enhancement of salaries of the UPF should be sustained in the coming FY 2025/26**
- ii. **Restructure the territorial policing to avoid any service duplications.**

CCTV Project:

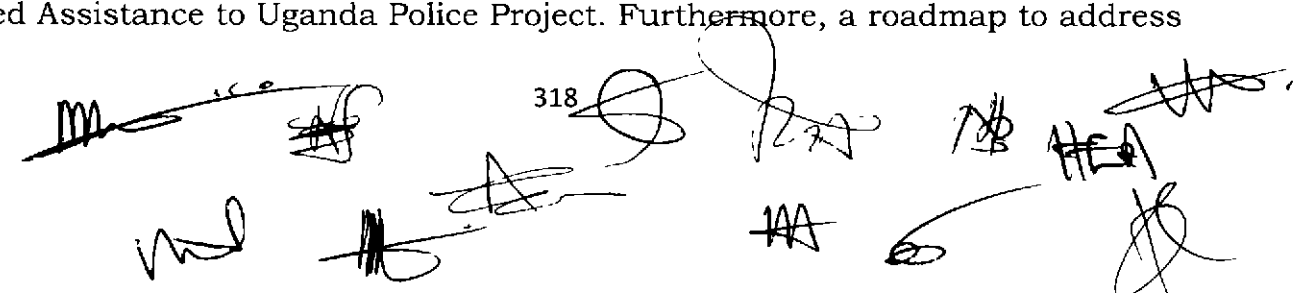
The UPF's CCTV Phase III Project under the Crime Prevention and Investigation Management Sub Programme aims to address gaps in Kampala's Metropolitan area and other major locations nationwide. It also requires periodic maintenance to enhance footage quality and camera longevity, necessitating an additional UGX 30 billion for FY 2025/26.

The committee recommends the allocation of an additional UGX 30 billion for periodic maintenance over the medium term, commencing in FY 2025/26.



Staff Accommodation:

The Committee observed that UPF is working on a Police Accommodation Project in FY 2023/24, but it is still excluded from the PIP. This issue must be resolved to prevent allocating resources to similar activities under the now-closed Assistance to Uganda Police Project. Furthermore, a roadmap to address



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the staff housing issue is being developed by the Ministry of Internal Affairs, where 69,000 housing units for the UPF, UPS, and DCIC are set to be constructed under a PPP arrangement.

The committee recommends that the Ministry of Internal Affairs expedite the development of a comprehensive project to accommodate the staff of the aforementioned institutions and minimize wastage in the silo approach to staff accommodation.

Crime Management:

The budget for the Criminal Investigations Directorate is projected to decrease in FY 2025/26 to UGX 39.7 billion, down from UGX 41 billion in FY 2024/25, despite the need to enhance the capacity of the CIID. The CIID requires funding to facilitate high-quality investigations. This reduction therefore undermines Parliament's recommendation to strengthen the criminal investigation capacity of the Police. For FY 2025/26, crime investigations and specialized operations, which require technical support through CCTV evidence, face a funding shortfall of UGX 21.978 billion.

The committee recommends that an additional UGX 21.978 billion be allocated to criminal investigations to enhance its capacity and reduce the remand prison population.

Crime Intelligence:

There is a need to enhance and continue collecting intelligence on various criminals. A provision of UGX 4.77 billion has been made for FY 2025/26, leaving a gap of UGX 6 billion.

The committee recommends an additional UGX 6 billion to the UPF to support crime intelligence during FY 2025/26.

Traffic and Road Safety:

This department manages the Express Penalty Scheme (EPS), which makes up most of NTR. However, it has been underfunded with a projected budget of UGX 6.214 billion for FY 2025/26. To reduce fatalities, the UPF requires additional traffic patrol vehicles and motorcycles costing UGX 7.577 billion, an IOV inspection lane and certification center for UGX 1 billion, and 12 mobile inspection stations for IOV at UGX 21.6 billion.

The committee recommends an additional UGX 8.6 billion for the procurement of transport equipment and the installation of an IOV inspection lane and certification center, as well as UGX 18 billion to procure 10 mobile inspection stations for IOV.

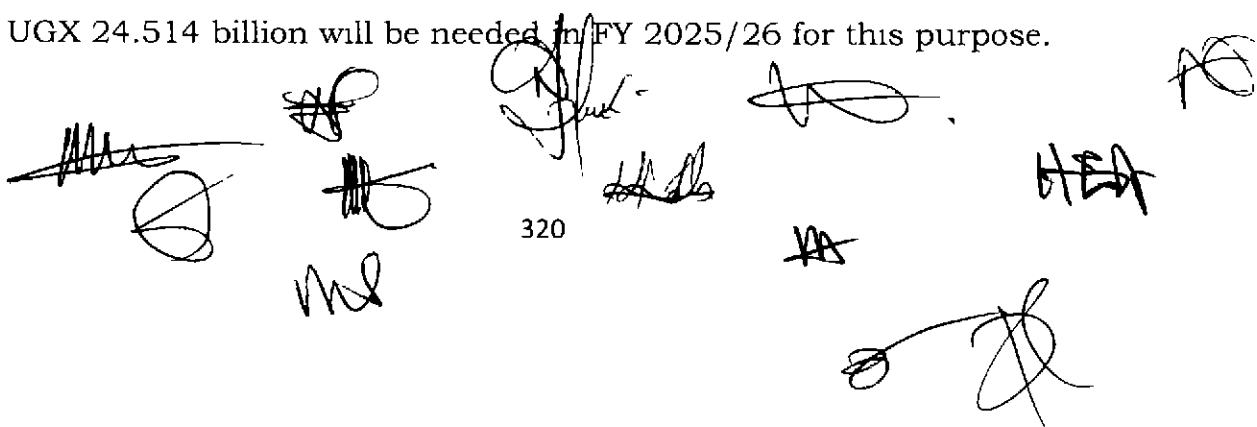
Transport Equipment:

Ninety per cent of the DPCs and RPCs lack vehicles, which affects policing and slows down response times to calls. A provision of UGX 316.505 billion for the Uganda Police Force is needed to procure transport equipment for all districts.

The committee suggests allocating UGX 19.47 billion to purchase transport equipment across all districts in FY 2025/26, with the remaining funds planned for the medium term.

Police Wage Bill:

In FY 2024/25, the Uganda Police's wage bill reached UGX 495.502 billion, which includes salary increases for all personnel. This occurs despite the necessity to recruit 3,500 probationer police constables as replacements. An extra UGX 24.514 billion will be needed in FY 2025/26 for this purpose.



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The Committee recommends the non-provision of an additional wage bill to recruit on a replacement basis, as it is budget neutral.

Canine Unit:

The committee recognized the necessity to extend the K9 program to 36 locations nationwide, including Budaka, Bukomansimbi, Butambala, Zombo, Adjumani Madi-okollo, Pakwach, Vura, Kaberamaido, Koboko, Adjumani, Terego, Maracha, Moyo, Ayivuni, Buyende, Kaliro, Namutumba, Ngora, Hima, Namisindwa, Kwanja, Agago, Nwoya, Amuru, Kyankwanzi, Apac, Kole, and aerodromes and border points in Jinja, Soroti, Arua, Mbarara, Kisoro, Mpondwe, Katuna, and Mirama-Hills. This expansion faces a funding shortfall of UGX 2.259 billion.

The committee recommends allocating an extra UGX 2.259 billion to the Canine Unit for FY 2025/26 to expand operations to 36 additional districts as planned.

2026 General Elections Budget:

UPF has not been allocated a budget for the upcoming 2026 General Elections which necessitates early preparations and the procurement of bespoke equipment. The funding shortfall amounts to UGX 362 billion.

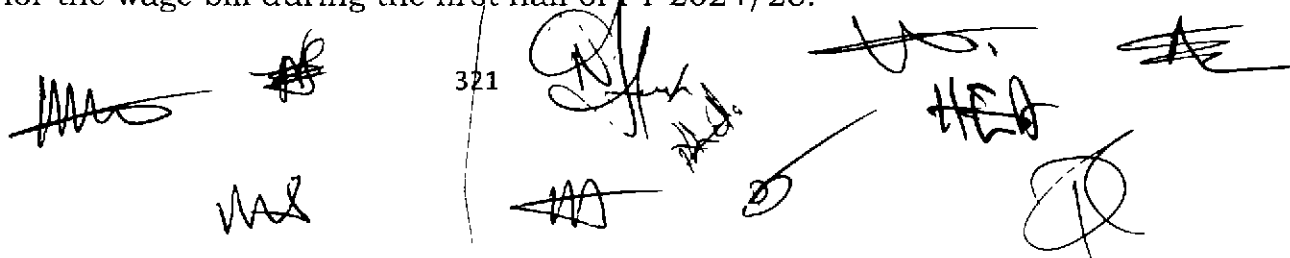
The Committee recommends the provision of UGX 362 billion in the FY 2025/26 budget in preparation for the 2026 general Elections.

VOTE 145: UGANDA PRISONS

Budget Performance for the First Half of FY 2024/25:

The wage bill expenditure totaled UGX 68.026 billion, contrasting with the annual wage bill of UGX 120.413 billion, reflecting a performance of 60%, surpassing the Pro-Rata target of 50% in the first half of the fiscal year. This overspending was attributed to a supplementary budget of UGX 22.26 billion allocated for the wage bill during the first half of FY 2024/25.

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Development Budget:

In FY 2024/25, UPS's annual development budget reached UGX 32.371 billion, with UGX 19.361 billion released, reflecting a release performance of 59.8% by the midpoint of the fiscal year. Out of this released amount, UGX 10.726 billion was utilized, demonstrating an absorption rate of 55.4%. Consequently, UGX 8.635 billion remained unused at the midpoint of the year. The unspent funds were allocated for various ongoing construction projects.

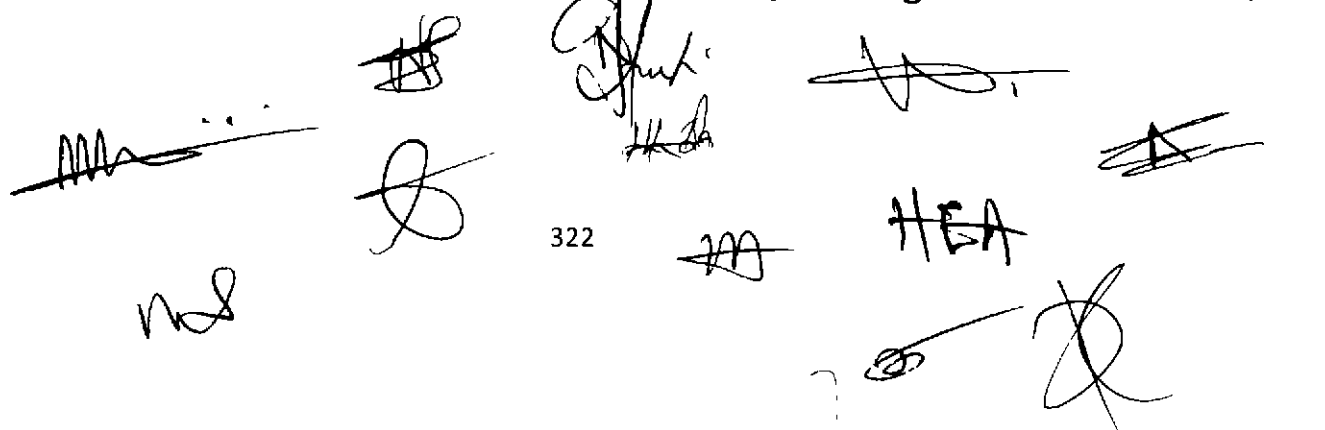
The committee recommends that:

- i. Supplementary expenditures addressing salary enhancement should be done at the start of the FY for proper planning and budgeting.**
- ii. Since most of the ongoing construction projects are based on force account, then procurement planning of supplies should be improved for the timely execution of projects.**

Wage Bill:

During the FY 2024/25, the wage bill for the Uganda Prisons was UGX 120.413 billion including the salary enhancement. However, an additional UGX 22.26 billion was provided as supplementary expenditure under the wage bill. During the FY 2025/26, the wage bill has reverted back to UGX 120.413 billion as approved last FY, excluding the supplementary. This will continue to create a wage gap of UGX 22.26 billion to maintain the 47.2% enhancement in FY 2024/25.

The committee recommends that the enhanced pay of UGX 22.26 billion in the Prison force be maintained in the FY 2025/26 budget.

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Staff accommodation:

During the FY 2025/26, no provision has been made to construct 79- 2 bedroom self-contained houses whose requirement is UGX 7.9 billion. In addition, construction of 3,000 single roomed low cost staff houses requires additional UGX 7.040 billion. What is provided in FY 2025/26 is for 800 houses at a cost of UGX 2.56 billion.

The committee recommends that all new staff housing be stayed until a comprehensive Project by the Ministry of Internal Affairs is developed to provide for new staff housing needs.

Re-location of Prisons Headquarters:

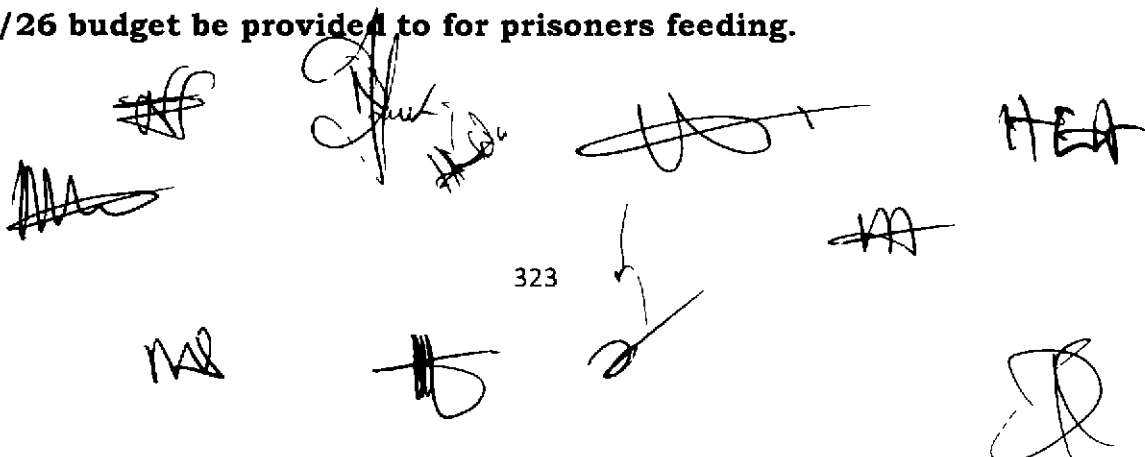
This remains an outstanding issue in the current fiscal year 2024/25. Relocation plans must be finalized in the upcoming fiscal year 2025/26 to move from the current premises on Parliamentary Avenue, creating additional office space for the Parliament of Uganda. UPS needs UGX 43.56 billion to build a new facility for prisons.

The committee recommends that UPS utilize its land in Luzira to initiate the construction of its headquarters over the medium term.

Prisoners feeding:

The daily average of 88,829 prisoners at UGX 5500 per prisoner per day, including food from prison farms worth UGX 21.825 provided in FY 2025/26 is requires UGX 178.813 billion. However, UGX 93.825 billion has been provided, leaving a funding gap of UGX 84.988 billion.

The committee recommends a provision of UGX 84.988 billion in FY 2025/26 budget be provided to for prisoners feeding.

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Production of Prisoners to Court:

The expansion rate of courts is not matched with the corresponding investment in prisons- 270 courts daily. Additionally, the long distances between courts and prisons overstretch Prisons operations, with the minimum distance being 10 km. The daily average delivery cost of 1,896 prisoners requires additional UGX 6.104 billion.

The committee recommends an additional UGX 6.104 billion to deliver prisoners to court in a timely manner.

Prisons Health Infrastructure:

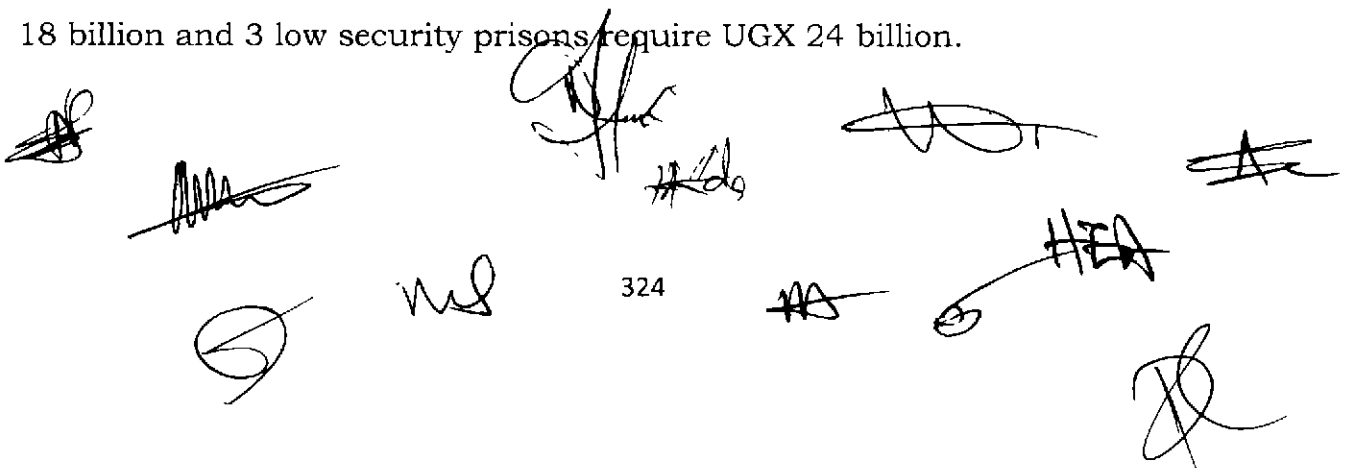
Twelve sickbays located in Ndorwa, Katojo, Kawerri, Nakasongola, Lira, Soroti, Moroto, Arua, Masindi, Kauga, Kigo, and Tororo, along with four HCIVs in Jinja, Kaiika, Kiruhura, and Kitanya, will require UGX 16.593 billion.

The committee recommends an additional UGX 5 billion be provided during the FY 2025/26 and the balance of UGX 11.593 billion be provided over the medium term to establish 12 sickbays.

Congestion Management:

Prisoner population is growing at 8% per annum, higher than the disposal rate of cases. This impacts on prisoners' feeding; sleeping space; maintenance; medical care; staffing, among others. UPS is implementing a strategy of constructing 50 prisoners' wards in existing prisons. However, this has a funding gap of UGX 3.786 billion.

Further, to construct a mini max prison (Kitanya Model) per year requires UGX 18 billion and 3 low security prisons require UGX 24 billion.



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The Committee recommends provision of an additional UGX 3.786 billion to implement the construction of 50 prisoners' wards strategy in existing prisons

VOTE 135: DIRECTORATE OF GOVERNMENT ANALYTICAL LABORATORY

Wage Bill:

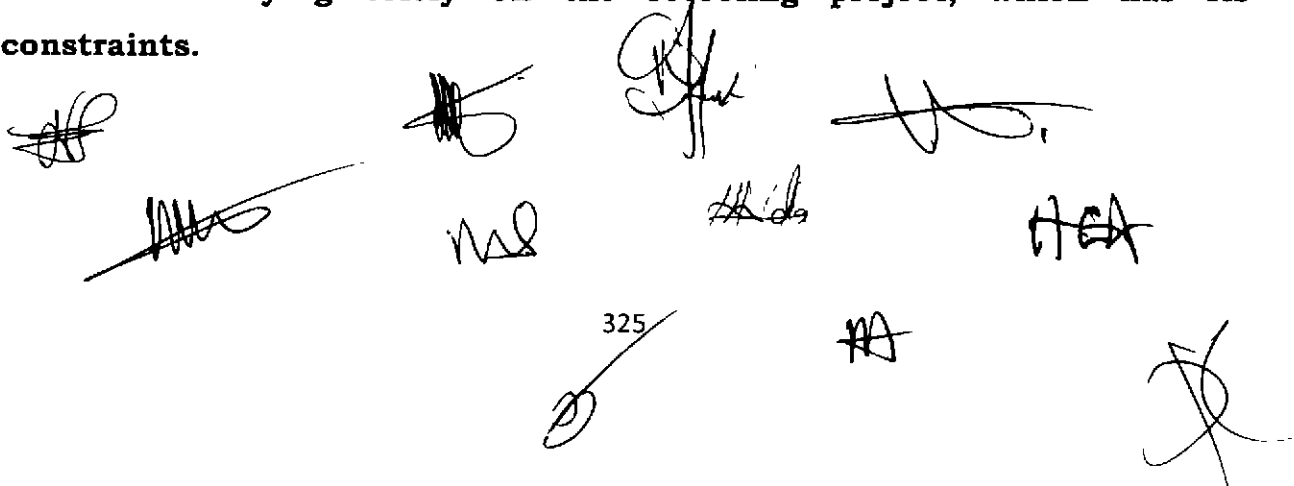
Under the wage bill, the Committee noted that DGAL intends to fill in the vacant positions (17) and this is not provided for in the FY 2025/26 budget. This will require UGX 0.659 billion as wage provision additional to the existing wage bill estimate.

The committee recommends an additional UGX 0.659 billion be provided under the wage bill of DGAL for FY 2025/26 budget to fill in the 17 vacant positions.

Construction of the National DNA databank:

The committee observed that for FY 2025/26, a budget of UGX 15.7 billion has been allocated to advance the construction of the National DNA databank. However, the total needed is UGX 25 billion, resulting in a funding shortfall of UGX 9.3 billion.

The committee recommends allocating an extra UGX 9.3 billion to DGAL for the ongoing construction of the DNA Data Bank in the FY 2025/26. Furthermore, DGAL should create a project to guide its investments, instead of relying solely on the retooling project, which has its constraints.

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Operationalization of DGAL regional laboratories:

During FY 2025/26, DGAL plans to construct a Regional Forensic Laboratory in Hoima to serve the western region for the effective administration of justice. There is a funding gap of UGX 1 billion needed to initiate construction. Additionally, the operationalization of regional forensic labs nationwide will require UGX 13 billion.

The Committee recommends an additional provision of UGX 1 billion in FY 2025/26 to construct a Regional Forensic Laboratory in Hoima and operationalize the regional forensic labs over the medium term.

Acquisition of modern scientific equipment:

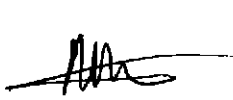
This requires an additional UGX 11.081 billion to provide independent scientific forensic and analytical services, aiding administration of justice, safeguard public health and safety of the environment.

The committee recommends an additional provision of UGX 11.081 billion for the procurement of modern scientific equipment to provide independent scientific forensic and analytical services, aiding administration of justice, safeguard public health and safety of the environment during the FY 2025/26.

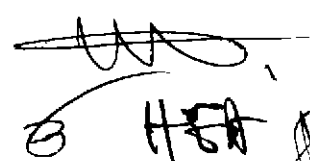
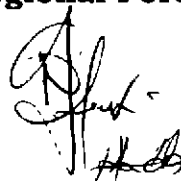
Acquisition of Motor Vehicles:

This is necessary for Regional Forensic Labs, and the procurement of four vehicles will require UGX 0.973 billion, which is not allocated in the FY 2025/26 budget.

The committee recommends the allocation of UGX 0.973 billion for the procurement of four vehicles for the Regional Forensic Laboratories during the fiscal year 2025/26.



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Vote 137: National Identification and Registration Authority (NIRA)

Wage Bill:

The Committee observed that there is a funding gap of UGX 7.901 billion for the wage funds necessary to implement marriage registration and the approved staff structure of the Ministry of the Public Service in the FY 2025/26 budget.

The committee recommends allocating an extra UGX 7.901 billion to the Authority's wage budget for FY 2025/26, aimed at supporting the marriage registration and the approved staffing structure.

Mass enrollment and renewal of NIDs:

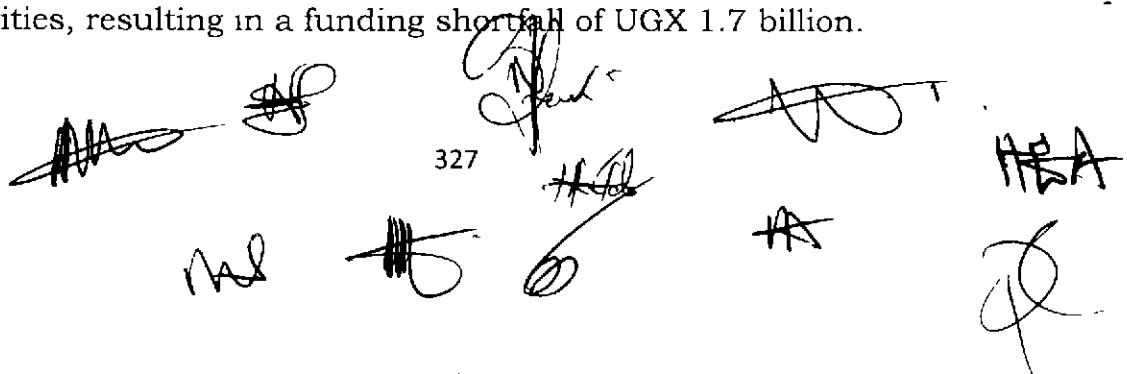
Mass enrollment and ID renewal critical for the Electoral Commission's 2026 roadmap requires registering 17.2 million unregistered Ugandans and renewing 15.8 million expired cards. For FY 2024/25, UGX 148 billion was allocated, but there's a shortfall of UGX 218.85 billion against the total cost of UGX 666.85 billion. No provision exists for the Mass Enrollment and Renewal exercise in FY 2025/26.

The committee recommends a provision of UGX 218.85 billion in the FY 2025/26 budget to enable NIRA to complete the Mass enrollment exercise.

Identification and issuance of National ID cards:

During FY 2025/26, NIRA allocated UGX 1.77 billion for ongoing identification services (replacement of lost cards, updates of details, card issuance, citizenship verification); training staff on new system technologies; and ICT support and maintenance services. However, UGX 3.76 billion is needed for these activities, resulting in a funding shortfall of UGX 1.7 billion.

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The committee recommends an additional UGX 1.7 billion for the FY 2025/26 to continue with the identification services.

Alien registration and Alien card issuance:

In FY 2025/26, the priority will be to register 30,000 foreigners legally living in Uganda across 18 embassies and 14 consulates. This initiative is currently unfunded and requires UGX 1.08 billion.

The committee recommends that alien registration and the issuance of cards be undertaken simultaneously with mass enrolment to avoid service duplications.

Civil Registration Services:

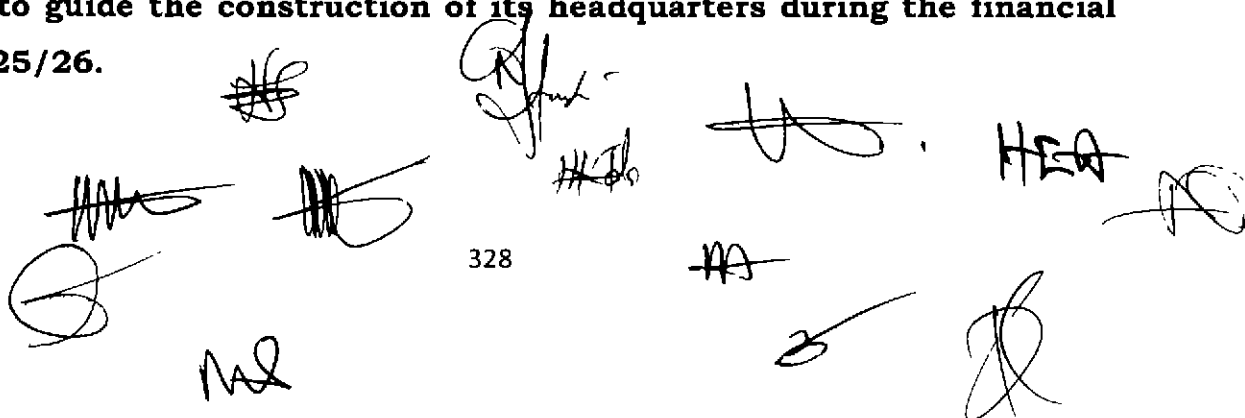
Civil registration and certification services for 34,000 marriages, 800,000 births, 100 adoptions, and 75,000 deaths across 8,000 facilities, along with the tracking of civil registration in 11,000 parishes, will require an additional UGX 12.316 billion.

The committee recommends the provision of an additional UGX 12.316 billion for civil registration over the medium term.

NIRA headquarters:

The absence of a NIRA home has caused operational disruptions during national ceremonies at Kololo Independence Grounds. The Committee observed that in FY 2023/24, a Home Strategy was crafted to direct the construction of its headquarters, yet this is still pending.

The Committee recommends that NIRA expedite the development of a project to guide the construction of its headquarters during the financial year 2025/26.

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National Identification Register:

NIRA has implemented a new NSIS that automatically assigns NINs at birth registration and updates the National Identification Register. However, it is essential to integrate this system with the Ministry of Health's systems to facilitate real-time and seamless registration of births and deaths in healthcare facilities. This integration will require UGX 0.8 billion in the fiscal year 2025/26.

The committee recommends a provision of UGX 0.8 billion during the FY 2025/26 budget to integrate the NSIS with the Ministry of Health systems.

Payment of Arrears:

NIRA has significant outstanding arrears, including Muelbauer, who provided the initial NID services, amounting to UGX 5 billion.

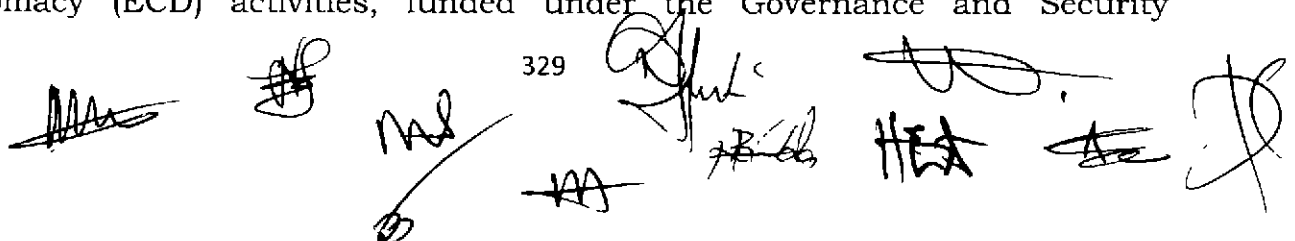
The committee recommends that NIRA prioritises the repayment of the UGX 5 billion owed to Muelbauer to prevent litigation expenses.

VOTES 501-538: MISSIONS ABROAD**Funding for Economic and Commercial Diplomacy**

The Committee observes that Economic and Commercial Diplomacy (ECD) is a key development strategy under NDP IV aimed at strategically positioning Uganda to capitalize on regional and global opportunities. ECD focuses on enhancing market access, attracting Foreign Direct Investment (FDI), addressing trade barriers, and navigating regional and international regulatory frameworks. This aligns with the theme of the NBFP for FY 2025/26–2029/30: *"Full Monetization of the Ugandan Economy through Commercial Agriculture, Industrialization, Expanding and Broadening Services, Digital Transformation, and Market Access."*

The Ministry of Foreign Affairs informed the Committee that in FY 2024/25, the Ministry of Finance, Planning, and Economic Development (MoFPED) allocated UGX 43.05 billion to 12 Missions for Economic and Commercial Diplomacy (ECD) activities, funded under the Governance and Security

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Program as discretionary financing. The funding was intended to be rolled out to all Missions in a phased manner.

A breakdown of the UGX 43.05 billion allocated to the 12 beneficiary Missions in FY 2024/25 is detailed below:

Vote	Vote Name	Area of Support	Allocation (UGX Bn)
502	London	Trade and Tourism	4.75
504	New Delhi	FDI, Resource mobilization	4.00
510	Washington	Tourism, Resource mobilization	4.00
513	Beijing	FDI, Trade	3.70
522	Paris	FDI, Tourism	3.00
528	Abu Dhabi	FDI , Trade	4.80
530	Guangzhou	FDI, Trade	2.50
531	Ankara	FDI, Trade, STI	3.00
533	Kuala Lumpur	Trade, STI	4.30
534	Mombasa	Tourism	3.50
535	Algiers	Trade, STI	2.50
536	Doha	FDI, Trade	3.00
	Sub total		43.05

The Ministry further informed the Committee that in FY 2025/26 no funding has been allocated to the above missions for ECD activities.

Observation

The Committee observes that while the Ministry indicated that funding for Economic and Commercial Diplomacy (ECD) was provided to only 12 missions in FY 2024/25, the Committee established that 28 missions were actually allocated funds for ECD activities under the Development Plan Implementation and Tourism Development Programs.

The Committee recommends as follows-

- 1) The Government should prioritize sustained funding for ECD activities in missions abroad to ensure the full realization of the funding objectives. Accordingly, the UGX 43.05 billion allocated to the 12 Missions in FY 2024/25 should be reinstated in the budget to enable them continue with ECD activities and to build on the achievements so far made.**
- 2) The Ministry of Foreign Affairs and Missions abroad should develop a comprehensive and well-documented Economic and Commercial Diplomacy (ECD) strategy. This strategy should guide the allocation of ECD funds, ensuring that resources are directed to missions located in regions with high potential for trade, tourism, and FDI inflows, based on empirical evidence and strategic priorities.**
- 3) Upon finalizing the ECD strategy, the Government should roll out ECD funding to all Missions to fully capitalize on regional and global opportunities in trade, tourism, and investment.**

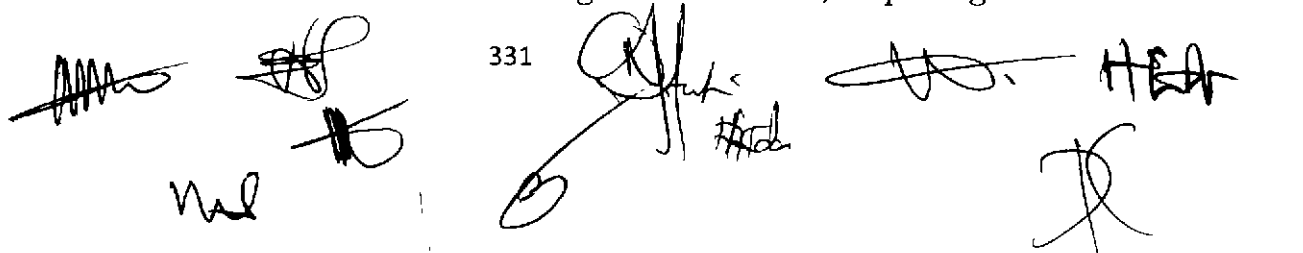
High Rent Costs

The Committee observes that the Government of Uganda continues to incur substantial annual costs on rent for Mission premises, Official Residences, and staff quarters. Rental costs for Diplomatic Missions abroad are estimated at approximately UGX 44.418 billion annually. For example, the Uganda High Commission in Kigali spends \$8,000 (approximately UGX 29.6 million) monthly on renting the Official Residence, amounting to UGX 355.2 million annually. This figure is projected to rise to \$10,000 per month in 2025, further increasing the financial burden. Similarly, the Uganda High Commission in New Delhi incurs UGX 44.2 million monthly (UGX 530.6 million annually) on rent for the Chancery alone.

The Committee acknowledges and appreciates the Government's ongoing efforts to construct Chancery buildings and Official residences in missions such as Ottawa, Abuja, Mogadishu, Mombasa, Guangzhou, and Dodoma to reduce high rental costs. However, the Committee emphasizes the urgent need to scale up these efforts by allocating additional resources for the acquisition or construction of mission properties, particularly for missions like Kigali and New Delhi, where rent costs are escalating annually.

The Uganda High Commission in Kigali has proposed an outright purchase of an Official Residence as a cost-effective long-term solution, requiring UGX 5.5

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billion for the acquisition. Similarly, the mission in New Delhi urgently needs UGX 9 billion to construct a Chancery on the land allocated by the Government of India to avert the risk of the allocated land being reassigned to another country.

The Committee recommends that;

- i) Government allocates UGX. 5.5Bn in the FY 2025/26 to the Uganda High Commission in Kigali for the purchase of an Official Residence as a one off and UGX. 9bn to the Uganda High Commission in New Delhi for the construction of the Chancery to address the high annual rental costs.**
- ii) Government prioritises the acquisition or construction of properties for other missions with high rental costs in the short term to achieve long-term savings and ensure cost-efficiency. This will also ensure financial sustainability in the long-term.**

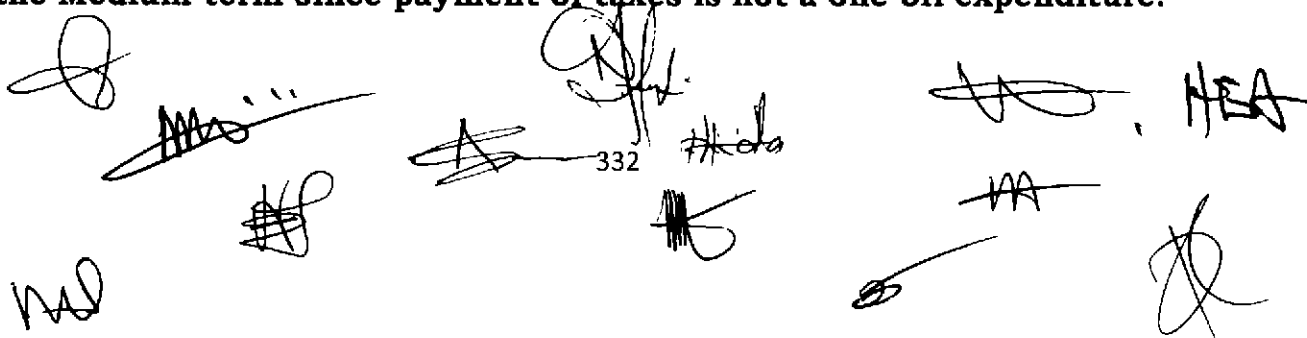
Property and Rental Tax for Uganda House in Kinshasa

Uganda has a commercial building in Kinshasa that is rented out. The property generates Non-Tax Revenue of \$165,000 (approx. UGX. 600m) annually when fully occupied which is periodically remitted to the Consolidated Fund. The property attracts a property and rental tax obligation annually. In FY 2025/26, the mission requires **UGX 0.195Bn** for rental and property tax which has not been provided in the mission's budget.

It is worthy to note that authorities in the Democratic Republic of Congo recently threatened to seize the property due to unpaid property tax arrears amounting to \$443,583. While these taxes were eventually cleared in the FY 2024/25, this incident caused diplomatic embarrassment for Uganda, as the media widely reported the country's failure to meet its tax obligations.

It is therefore imperative that funds for payment of the taxes are budgeted for in the FY 2025/26 since this is a recurring obligation.

The Committee recommends that UGX 0.195Bn be allocated to the Uganda High Commission in Kinshasa in the FY 2025/26 to cater for property and rental tax for Uganda House, to avoid the accumulation of arrears, the attendant fines, penalties and potential diplomatic embarrassment. The allocation should be factored in the Vote MTEF in the Medium-term since payment of taxes is not a one-off expenditure.

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Restoration of Uganda House in Nairobi

Uganda House in Nairobi was refurbished at a total cost of UGX. 26,309,220,399. Of this amount, UGX 24,439,543,359 was for project works and UGX.1,869,677,040 for consultancy supervision. The main objective of the refurbishment was to increase Uganda's Non-Tax Revenue (NTR) earnings through rent collections, and it was anticipated that an annual income of UGX 4bn would be realised from renting the property upon full occupation.

However, the building was extensively damaged by fire during the demonstrations against the Finance Bill 2024 in Kenya on 25 June 2024 before official commissioning which was scheduled for 28th June 2024. A detailed assessment of the damage and proposed remedial works was conducted by the project consultant, M/s Wanjohi Mutonyi Consult Ltd. The estimated cost for full restoration stands at **UGX 7.2bn.**

In the proposed budget for FY 2025/26, Uganda High Commission in Nairobi has been allocated **UGX.4.401bn** for the restoration of Uganda House to realise the initial objectives of the refurbishment. The restoration has been planned in two phases. The first phase which will cover the Ground and Second Floors, will be executed in FY2024-25 (February- June 2025) and will cost approximately UGX. 2Bn. The initial restoration phase will be catered for by Mission from the gains and savings on Uganda House project expenses, amounting to **UGX. 1.85bn.** The second phase for which the UGX. 4.40Bn has been provided in the FY 2025/26 will cover the rest of the floors and will start in July 2025. The mission therefore has a funding gap of **UGX.0.949bn** for restoration of the property.

Observations

The Ministry of Foreign Affairs informed the Committee that the following actions were undertaken in response to the fire incident:

- a) The Kenya Police initiated a forensic investigation into the fire, which is still ongoing.
- b) The building was insured by the contractor, M/s Ambitious Construction Co. Ltd, during the refurbishment period, in line with the terms of the contract. Following the fire, the contractor engaged the insurers, who assessed the damage. However, the response from the insurers regarding the insurance claim is still pending.

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- c) The Government of Uganda is currently negotiating with the Government of Kenya to explore the possibility of compensation for the damage caused to the property.

The Committee notes that the actions taken by the Government so far have not yet yielded tangible results. Meanwhile, the Government continues to lose Non-Tax Revenue (NTR) that could have accrued from renting out the commercial building. It is, therefore, economically prudent for the Government to expedite the restoration of Uganda House to start generating revenue from the property as soon as possible even as efforts to secure compensation from the insurers and the Government of Kenya are being pursued.

The Committee recommends that the Uganda High Commission in Nairobi be allocated an additional UGX 0.949 billion, on top of the UGX 4.401 billion already provided in the FY 2025/26 budget, to fully fund the restoration of Uganda House.

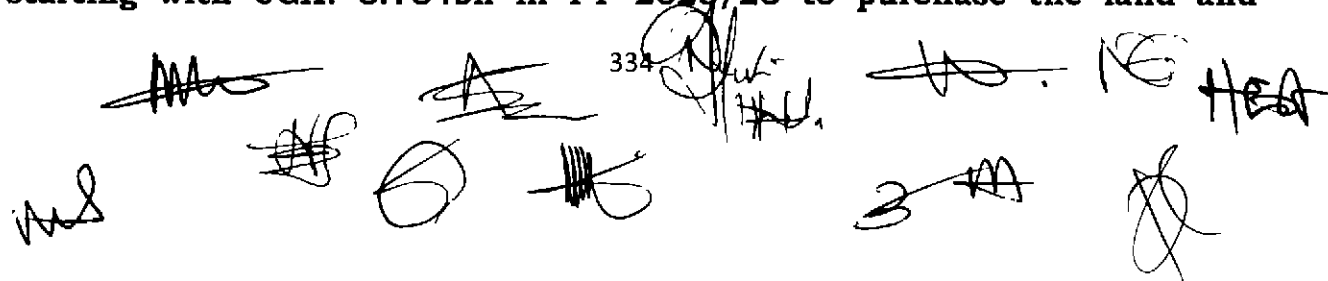
Relocation of the Chancery and Official Residence in Cairo

The Ministry of Foreign Affairs informed the Committee that Egypt is developing a New Administrative Capital (NAC), referred to as New Cairo, where all Government Agencies, Departments, Ministries, and Diplomatic missions are required to relocate. Uganda's mission in Cairo is required to relocate to the NAC within the next five years, i.e by the end of 2028. This relocation has become increasingly necessary since all Government institutions and other diplomatic missions have already moved to the NAC. Consequently, submitting and delivering documents has become cumbersome and time-consuming, with a round trip between the NAC and the current chancery covering 130 kilometres.

The Committee was further informed that land in the NAC is prohibitively expensive, priced at \$600 per square meter. The mission requires a minimum of one acre, which is estimated to cost approximately UGX 8.784 billion. Additionally, the construction of a new chancery, official residence, and staff apartments, based on the draft bills of quantities, is estimated to cost UGX 28.216 billion. Therefore, the total estimated cost of the project is \$10 million, equivalent to UGX 37 billion.

The Committee recommends that given the time-intensive nature of construction projects, the Committee recommends that Uganda's mission in Cairo be allocated the required UGX 37 billion in a phased manner starting with UGX. 8.784bn in FY 2025/26 to purchase the land and

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kickstart the construction project taking into consideration the relocation deadline set by the host country.

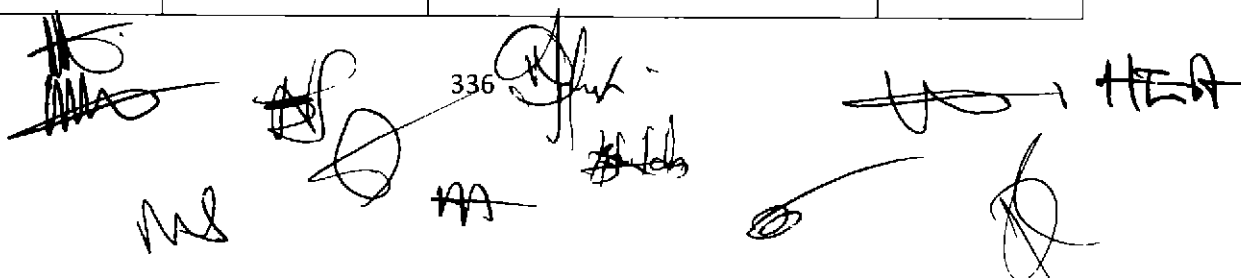
Mission Fleet

The Committee observes that some missions have a vehicle fleet that has served for more than ten years and due for boarding off. The continued use of the old vehicles leads to increased maintenance costs and potential breakdowns during mission activities, which could result in diplomatic embarrassment.

The following missions require funding for acquisition of vehicles in FY 2025/26:

S/N	Vote Name	Type of Vehicle Required	Justification	Amount Required (UGX. Bns)
1.	Mission in New Delhi	Representation Car	The current representation car was bought in 2012. The State laws of India forbid vehicles older than ten years to ply the roads in the India and further condemns them to be scrapped.	0.450
2.	Mission in Nairobi	2 Station Wagons for Protocol Services	The Mission lacks vehicles to handle the protocol and critical support services and yet Nairobi is a regular transit and destination city for senior Ugandan officials including cabinet ministers, members of parliament, leaders of the judiciary, religious and	0.360

			traditional leaders.	
		Utility Vehicle	<p>The Mission is accredited to Kenya, Seychelles, UNON, UNEP, UN-Habitat.</p> <p>Mission staff handle bilateral and multilateral work in diverse areas in and out of Nairobi.</p> <p>The Mission depends on an old and failing utility van to move staff for official assignments.</p>	0.170
3.	Mission in Kigali	Utility Vehicle	The utility van which is used to coordinate high-level delegations from Uganda to Rwanda, was purchased in 2012 and has served for the last 12 years and is due for boarding off.	0.250
4.	Mission in Ottawa	Utility Vehicle	Obsolete and costly to mantain	0.200
5.	Mission in Doha	Utility vehicle	The Embassy has one utility car which is too old and very expensive to maintain.	0.230
6.	Mission in Pretoria	Vehicle for Deputy Head of Mission	Obsolete and costly to maintain	0.390



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7.	Mission in Tokyo	Utility Vehicle	Obsolete and costly to maintain	0.200
8.	Mission in Kuala Lumpur	Representation Car	The current vehicle is more than 10 years old and is obsolete and costly to maintain	0.350Bn

The Committee recommends that the Ministry of Finance, Planning and Economic Development lifts the ban or freeze on purchase of Vehicles considering the uniqueness and peculiarities of Missions abroad. Accordingly, the Committee recommends that the missions be allocated additional funding for purchase of vehicles as indicated above.

Security enhancement for the Mission in Mogadishu, Somalia

The Committee was informed about the urgent need to enhance security at the mission in Mogadishu, Somalia, due to heightened insecurity in the country and the impending drawdown of the African Union Transition Mission in Somalia (ATMIS)/Uganda People's Defence Forces (UPDF). The drawdown is expected to further increase security vulnerabilities, necessitating additional security measures. Specifically, the mission has requested an additional **UGX 0.154Bn** to deploy more security guards to safeguard the mission premises and the Consular office. In addition, the mission requires an additional **UGX. 0.250Bn** for replacement of security infrastructure (security boom gates) at the mission which has been severely damaged by the corrosive and saline nature of the environment in Mogadishu, and regular maintenance of the Embassy vehicles, particularly armoured vehicles, which require servicing every three months to remain operational and reliable for secure transportation.

The Committee recommends that Uganda's mission in Mogadishu, Somalia be allocated an additional budget of UGX. 0.404Bn in FY 2025/26 for the above-mentioned security enhancements.

Additionally, the Government of Uganda should engage the ATMIS leadership and the Somali Government to explore collaborative mechanisms for sustained security support to the mission, even after the ATMIS drawdown.

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Remuneration for Locally recruited staff

The salaries of locally recruited staff (contract staff) at many missions are significantly low, falling short of the cost of living in host countries. Moreover, in some missions the staff are required to perform dual roles due to inadequate human resources at the mission without receiving any corresponding salary enhancement. For instance, the mission in Doha where the receptionist doubles as a translator. This affects the morale and productivity of the staff and casts a negative image on the country since these staff are often nationals of the host country.

Additionally, the local staff in some missions like Kigali are not given medical insurance cover contrary to the labour laws of the host country. This not only contravenes the law but also risks potential legal and reputational consequences for Uganda.

The Committee was informed that the salaries for locally recruited staff vary across missions and are determined based on the minimum wage of the host country. For example, in Canberra, the Government of Australia recently increased the minimum wage from \$21 to \$23.3 per hour and raised the superannuation employer contribution rate from 10% to 12%. This adjustment has created a funding gap of UGX 0.66 billion in the mission's budget for FY 2025/26.

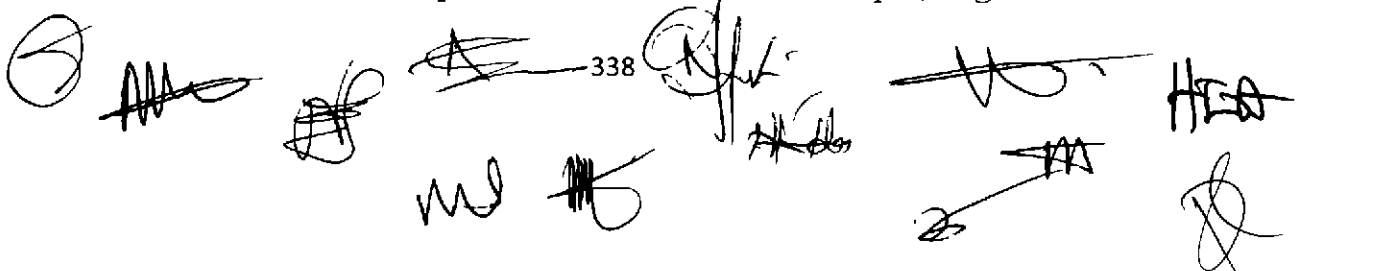
The Committee recommends a phased increase in the salaries of locally recruited staff, starting with the missions in Doha, Canberra and Pretoria in FY 2025/26. The mission in Qatar requires UGX 0.100Bn, Canberra requires UGX.0.66Bn and Pretoria requires UGX. 0.880Bn to be able to effect the increment.

The Committee further recommends an additional allocation of UGX. 0.055Bn to the mission in Kigali to provide medical insurance cover for the local staff and to comply with the labour laws of the host country.

Retooling of Missions

The Committee observes that properties owned by many of Uganda's missions abroad have significantly deteriorated over the years due to the lack of a capital development budget. This includes Uganda House in Kinshasa and a commercial property at 189 Wardour Street in London among others. The neglect of these properties not only tarnishes Uganda's image abroad but also reduces potential revenue that could be generated from renting them out, given that most of them are in prime locations. For example, Uganda House in

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Kinshasa is currently occupied at only half capacity due to its dilapidated condition.

Furthermore, several missions are operating with old and dilapidated furniture, which reflects negatively on the country's image while some operate with obsolete ICT equipment that undermines their operational efficiency affecting the effective delivery on their mandate.

The Committee recommends that priority be given to the following missions by allocating them additional funds in FY 2025/26-

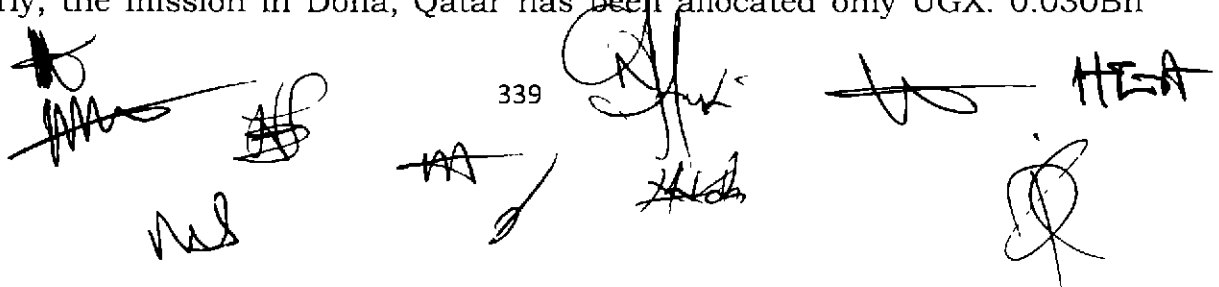
- a) UGX.0.418Bn be allocated to the mission in Kinshasa for maintenance of the Chancery and Uganda House to maximise the revenue generating potential of the property.**
- b) UGX. 0.086Bn be allocated to the mission in Pretoria for essential furniture and fittings.**
- c) UGX. 0.250Bn be allocated to the mission in Nairobi for the procurement of furniture and ICT equipment.**
- d) UGX. 0.115Bn be allocated to the mission in Doha for the procurement of furniture and UGX.0.020 for ICT Equipment.**
- e) UGX. 0.050Bn be allocated to the mission in Tokyo for essential furniture and fittings for the official residence.**
- f) UGX. 0.500Bn for furniture for the Chancery in Ottawa.**

Recalls and posting

The Committee notes that it is routine practice for the Ministry of Foreign Affairs to recall staff in missions from their duty stations or post staff to new duty stations. This process comes at a very high cost, which missions are required to cover within their limited budget ceilings. Consequently, missions often have to utilise the funds meant for other planned activities to cater for these expenses leading to potential mischarges which are sanctionable under the Public Finance Management Act, 2015.

For instance, the Mission in Canberra has two diplomatic staff due for recall in FY 2025/26 and subsequently, handle the posting of those who will replace them. This requires UGX 0.424Bn which entails purchasing six one-way air tickets for the staff member, their spouse, and four children, meeting the cost of excess baggage, shipment costs and settling-in allowances. However, the funds have not been provided for in the Mission's budget for FY 2025/26. Similarly, the mission in Doha, Qatar has been allocated only UGX. 0.030Bn

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for recalls and posting which cannot facilitate even one recall whose estimated cost is about UGX 0.048Bn. The mission requires additional funding of UGX.0.150Bn to cater for three planned recalls and postings.

The Committee recommends as follows-

- a) **Uganda's Mission in Canberra, Australia be allocated an additional UGX 0.424Bn for recalls and posting in FY 2025/26. Similarly, the Mission in Doha, Qatar, should be allocated an additional UGX 0.150Bn to cover the funding gap for recalls and postings. This will ensure the smooth transition of staff without disrupting other planned activities of the mission.**
- b) **The Ministry of Foreign Affairs should ensure that all recalls and postings are planned and executed within the existing budgets of the respective missions to prevent further strain on the already limited financial resources allocated to the missions.**

Budgeting for Fixed costs

Several Ugandan missions abroad, including Addis Ababa, Qatar, Nairobi, Geneva, and Tokyo, have reported funding shortfalls in their budgets for rent and utilities (water, electricity, and gas) for FY 2025/26. These shortfalls are primarily attributed to the rising cost of living in the host countries. In Tokyo, the relocation of the Mission's Chancery in September 2023 due to the deplorable condition of the previous premises, created an additional funding gap which remains outstanding without a ceiling adjustment in FY 2025/26.

The Committee notes that rent and utility costs are fixed obligations that must be prioritized in the missions' budgets to avoid accumulating arrears. Below are the missions with funding gaps-

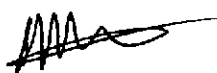
Mission Name	Item	Required Funding (UGX. Bns)	Budget Ceiling FY 2025/26	Funding Gap
Mission in Nairobi	Rent for diplomatic staff	0.600	0.490	0.110
Mission in Geneva	Chancery, Official Residence and Other Officer's	2.740	2.478	0.262

	Residence			
	Utilities (electricity, water bills, telecommunications)	0.832	0.164	0.668
Mission in Addis Ababa	Rent	2.330Bn	1.06	0.57
Mission in Qatar	Rent for the Chancery, Official Residence and Homebased Staff	0.971	0.871	0.100
	Utilities (Water and Electricity)	0.286	0.086	0.200
Mission in Tokyo	Top-up rent for the Chancery			0.772
Mission in Abuja	Rent	0.200	0.112	0.088
Mission in New Delhi	Rent	1.937	1.099	0.838
	Electricity	0.173	0.100	0.073

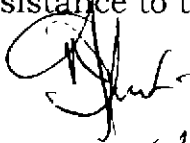
The Committee recommends that the budget ceilings of the missions in Nairobi, Geneva, Addis Ababa, Qatar, Tokyo and Abuja be increased as indicated above to cater for the rising rent and utility costs to avoid accumulation of arrears and potential diplomatic embarrassment.

Repatriation of Distressed Ugandans

Uganda's missions abroad play a critical role in providing consular services to distressed Ugandans across the world. These services include visiting Ugandans incarcerated in foreign prisons, offering legal support, and providing temporary shelter, food, and medical assistance to those in need.


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However, these missions often face inadequate funding, limiting their ability to effectively assist distressed Ugandans. In the Financial Year 2021/22, Parliament appropriated UGX 2.5 billion to Uganda's missions in New Delhi, Abu Dhabi, and Riyadh specifically to address challenges related to labour externalization. While this allocation was a commendable effort, it was a one-off intervention. Unfortunately, the challenges have persisted, with the number of distressed Ugandans in these and other countries increasing every year.

For example, during the Committee's oversight visit to Uganda's mission in New Delhi, India, it was revealed that there were over 200 Ugandan girls had overstayed their visas and appealed for Government intervention to facilitate their return home. Overstay penalties in India amount to approximately 50,000 rupees (UGX 2.5 million), a sum that many of these individuals are unable to afford. The mission in New Delhi has requested an additional UGX 1 billion to support distressed Ugandans across the 26 states of India.

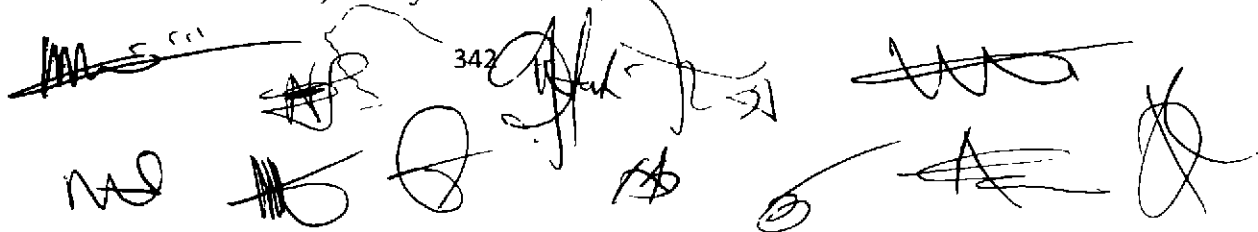
The Committee recommends as follows-

- a) **Government provides emergency funding to the missions in New Delhi, Abu Dhabi and Riyadh which have a higher number of distressed Ugandans. These missions should be allocated an additional UGX. 1bn each in FY 2025/26 to enable them to provide the requisite consular support.**
- b) **The Government of Uganda, through the Ministry of Foreign Affairs and its missions abroad, should engage in bilateral negotiations with host countries, such as India, to secure amnesty for overstaying Ugandans like the recent amnesty extended by United Arab Emirates (UAE) to overstayed Ugandan nationals to leave the UAE without incurring fines or facing imprisonment.**
- c) **The Ministry of Foreign Affairs should develop a long-term and sustainable strategy to address the plight of distressed Ugandans abroad considering that providing financial support may in the long run not be sustainable given the Government's numerous competing priorities.**

Travel Abroad

Uganda currently maintains a physical diplomatic presence in only 38 countries worldwide. However, many of these missions are accredited to several

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other countries, extending their diplomatic responsibilities beyond their host nations. Some of these cover a vast geographical area of accreditation with over sixteen countries.

Moreover, some missions carry a dual mandate: handling bilateral matters with the host and accredited countries while simultaneously addressing multilateral matters as Permanent Missions to international organizations. Examples of such missions are Nairobi, Addis Ababa, United Kingdom, Geneva, Brussels, Belgium, Berlin and Rome among others. These missions play a critical role in advancing Uganda's strategic interests in both bilateral and multilateral engagements. However, inadequate funding for travel abroad has significantly hindered their capacity to fulfill their mandate.

For instance, since FY 2021/22, the mission in Nairobi has not been allocated any funds for travel abroad despite its wide accreditation and multilateral responsibilities. This has crippled its ability to effectively represent Uganda's interests, particularly in meetings of the international organizations it covers.

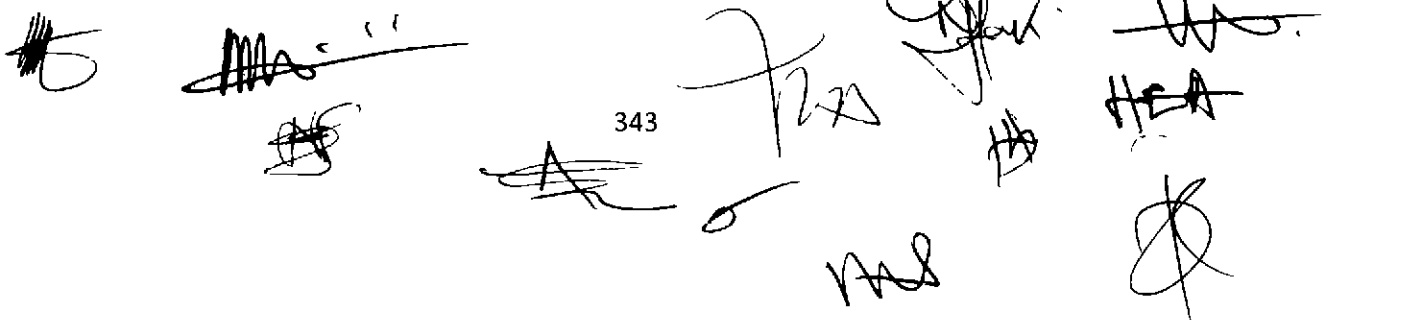
The Committee recommends that travel abroad for missions with a wide area of accreditation and a dual mandate, encompassing both bilateral and multilateral responsibilities, should be prioritized to ensure that they effectively represent Uganda's interests in those areas.

Specifically, in FY, 2025/26, the Committee recommends that the missions in Nairobi, Addis Ababa, United Kingdom, Geneva, Brussels, Belgium, Berlin, Rome, Washington, Pretoria, Dar es salaam, Abuja, Canberra, Algeria, Kuala Lumpur and DRC be each allocated at least an additional UGX 0.500bn to enable them to execute their mandates in their respective areas of accreditation.

Classification of Missions Abroad

There have been repeated calls by missions abroad for the Ministries of Foreign Affairs and Public Service to reclassify missions appropriately, considering the evolving circumstances in host nations, foreign policy priorities, and Uganda's strategic interests. For example, the mission in Kigali, which was initially classified based on its limited geographical coverage and accreditation has now become a strategic mission due to its critical role in fostering national and regional peace and security as a ring state mission.

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Additionally, some missions previously not considered hard-to-reach or risky areas are now categorized as such due to political instability and insecurity. Furthermore, the list of missions in high-cost-of-living areas has expanded, impacting operational costs and staff welfare of the missions.

Reclassification is crucial as it directly affects the allowances of mission staff, such as foreign service and risk allowances, and determines the overall budget allocation to the missions. For instance, the staff of the mission in Kinshasa, DRC, are currently not paid risk allowances despite the volatile security situation in the region. This is in stark contrast to their counterparts in missions like Mogadishu, Somalia, who are paid risk allowances for operating in an insecure environment.

The Ministry of Foreign Affairs informed the Committee that the last attempt to reclassify missions was undertaken in 2014. However, the recommendations from that exercise were never implemented.

The Committee recommends that the Ministries of Foreign Affairs and Public Service should expedite the review and update of the 2014 reclassification of missions abroad and ensure that the recommendations from the reclassification are implemented.

In the meantime, the mission in Kinshasa, DRC, should be allocated an additional UGX 0.354Bn in FY 2025/26 to cater for risk allowances like their counterparts in insecure locations like Mogadishu, Somalia.

Critical Underfunded and Unfunded Priorities for FY 2025/26

The Table below provides a summary of the critical underfunded and unfunded priorities for the Ministry of Foreign Affairs and Missions abroad for the FY 2025/26.

Table 9: Critical Underfunded Priorities for FY 2025/26

Billion Uganda Shillings	Item	Funding Requirement	Available Funding for FY 2025/26	Funding Gap
006: MOFA	Wage shortfall	6.525	6.036	0.489
	Gratuity	1.314	0.034	1.280

VOTE 021 MINISTRY OF EAST AFRICAN COMMUNITY AFFAIRS

Funding for Uganda's EAC contributions for FY 2025/26

The Governance and Security Programme experienced significant budget cuts which affected MEACA with a budget cut of UGX 22 billion. This shortfall implies that the Government of Uganda will not be able to provide for Subventions to the EAC Secretariat, Organs and Institution. It is important to note that failure to meet our financial obligations to the EAC Secretariat, Organs and Institutions will affect Uganda's position within the Community and may also undermine our ability to influence key regional decisions and initiatives.

The Committee recommends that UGX 22 billion be reinstated on MEACA's budget to enable Uganda meet it's EAC contributions for FY 2025/26.

MEACA's interventions under the NDP IV not defined

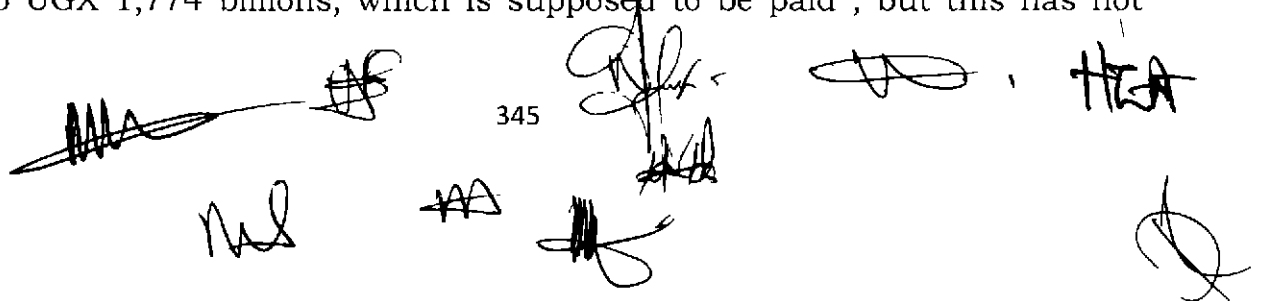
MEACA's interventions under the NDP IV for the programs under which it falls are not defined clearly; i.e Agro-industrialization programme, Private sector programme and the Governance and Security Programme. In otherwords, despite MEACA being in all the three programs, it's just a single vote with limited contribution to each programme.

The Committee recommends that MEACA be put under one programme to ease monitoring of it's contribution to that specific program rather than scattering it in three programs with no impact felt.

Payment of EAC Gratuity and pension arrears.

The number of verified pensioners is only 51 out of the 1,027 files that were sent to the Internal Auditor General for verification. The total pension arrears total to UGX 1,774 billions, which is supposed to be paid , but this has not

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been provided in FY 2025/26. The outcry for payment of this pension for the former workers of the defunct EAC is long overdue.

The Committee recommends that UGX 1.774 billion be provided in FY 2025/26 so that beneficiaries receive their pension.

Trade Balance within the EAC Region

Uganda traded at a deficit in the 12 months ending September 2024, worth USD 275.3 million with EAC Partner States. The country recorded the largest trade deficit with Tanzania followed by Kenya which indicated that Uganda imported more from those countries than it exported to them. This is mainly caused by Non-Tariff Barriers (NTBs) imposed by member states.

MEACA has made efforts to address Non-Tariff Barriers (NTBs) resulting into resolution of five (5) NTBs out of twelve (12) identified NTBs. However, MEACA needs to do more.

The Committee recommends that MEACA fast-tracks removal of NTBs especially on Uganda so that it can compete favourably within the region.

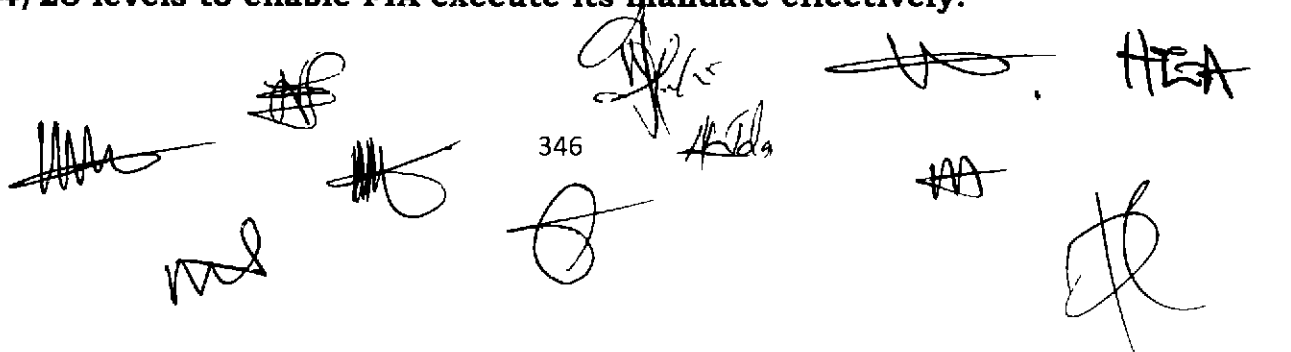
VOTE129 FINANCIAL INTELLIGENCE AUTHORITY (FIA)

Budget cut on Non-wage recurrent

The committee observed that FIA's budget is projected to be reduced by 26% (UGX 6.09Bn) on Non-wage. This reduction lessens FIA's ability to effectively execute its mandate of fighting money laundering and countering the financing of Terrorism/Proliferation and other financial crimes.

The Committee recommends that FIA's budget be reinstated to FY 2024/25 levels to enable FIA execute its mandate effectively.

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Vote 131- Office of the Auditor General (OAG)

Shortfall in Non-wage Recurrent Budget following a huge budget cut amounting to

Arising from the Corrīgenda to the budget, the OAG MTEF for FY 2024/25 reduced by UGX 32.2Bn (UGX 31.2Bn under Non - Wage and UGX 1Bn under Development) from UGX 115.128n at the Ministerial Policy Statement stage, to UGX 82.913Bn as the approved budget for the FY. This budget cut on non - wage was significant, representing 51.3% of the projected Non - Wage recurrent and 56.8% of the development budget respectively.

In addition, the MTEF for FY 2025/26 was reduced further by UGX 0.81Bn during the process of approving preliminary budget estimates for FY 2025/26. After accounting for the obligatory expenses such as NSSF remittances, Contract staff Gratuity, Utilities and Long-term contractual commitments, the resultant resource shortfalls translate to an 81% reduction in the operational budget meant to facilitate the core function of auditing and other key activities. Accordingly, in line with the projected resource envelope, OAG would be forced to revise its audit scope to match the resource deficit culminating in a reduced scope of audits of Ministries, Departments, Agencies, Projects and Local Governments as well as other types of audits such as the Value for Money audits, Forensic investigations, engineering audits, PPP Audits and IT Audits.

The implication is that the audit coverage and overall performance of the Office will be negatively impacted.

The Committee therefore recommends that;

- i. UGX 32.829Bn of the Auditor General's budget be reinstated in the MTEF for FY 2025/26, thereby reverting to the audit plan of 3,002 audits**
- ii. An additional Ushs 59.059Bn be allocated to the Office of the Auditor General in the preliminary estimates for the FY 2025/26 so that it can fully execute its wide Constitutional mandate of independently auditing and reporting on all public accounts of Uganda.**

REGIONAL BALANCED DEVELOPMENT

VOTE 003: OFFICE OF THE PRIME MINISTER

Commitment to Affirmative Action Programs

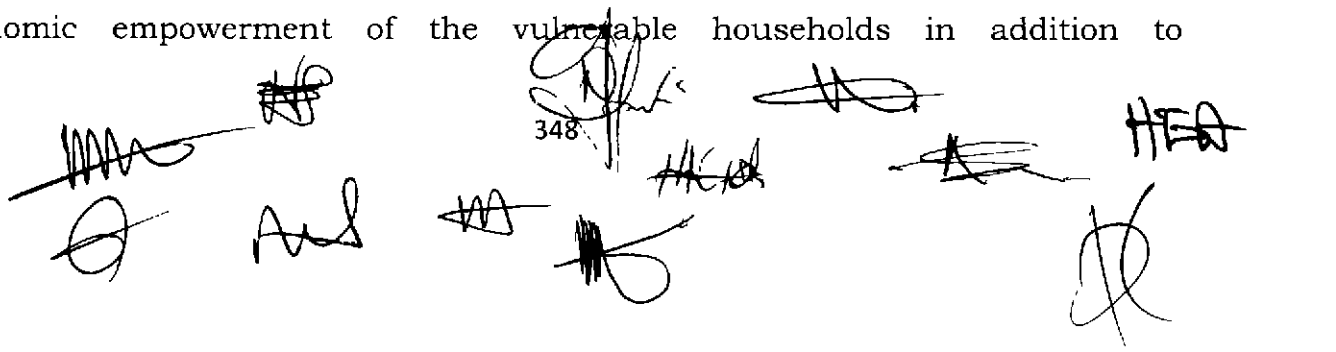
The Government of Uganda established that, some areas in the country still show high poverty levels largely on account of being ravaged by the wars. Consequently, under Point Number Six of the NRM's Ten Point Programme, Government promised "restoration and improvement of social services and rehabilitation of the war-ravaged areas".

The Office of the Prime Minister implements interventions under Affirmative Action Programs in the areas of Luwero Triangle, Rwenzori and Northern Uganda including Teso and Karamoja Sub-Regions since they suffered socio-economic losses and break down in infrastructure during the war resulting into the rise in poverty levels. In addition to the war-ravaged areas, Busoga and Bunyoro were also included because of the prevalence of high poverty levels.

The Committee has established that, Government has cumulatively implemented Affirmative Action Programmes like the Northern Uganda Reconstruction Project (1992 – 1997), Peace Recovery and Development Plan (2007 to date), Northern Uganda Social Action Fund, Karamoja Integrated Development Plan and Rwenzori Agri-Led Programme (2018 to date) among others; have significantly impacted on resettlement, infrastructure, education, health and roads. These are reported to have reduced the poverty levels of Northern Uganda from 73.5% in 1992 to 43.8% in the FY 2012/13 and 35.7% in the FY 2016/17. 46 It was observed that, despite the progress registered in the rehabilitation of the social infrastructure in areas identified for Affirmative Action, poverty levels have remained high.

Government has therefore mandated Affirmative Action Programmes to undertake interventions geared towards improving the livelihood and hence economic empowerment of the vulnerable households in addition to

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coordination and mobilization of the communities towards implementation of Government Programmes as well as acting as think tanks for identifying development gaps for redress.

The Committee established that GoU funding for Affirmative Action Programs has experienced a reduction from Ushs. 59.62 Bn in the FY 2022/23 to Ushs. 33.75 Bn in FY 2023/24, Ushs. 33.41 Bn in the FY 2024/25 and is now indicated to allocated Ushs. 21.405 Bn.

The Committee observes that the declining trend in allocations to Affirmative Action Programs is likely to frustrate the intended objective of improving the livelihoods of the vulnerable communities in the identified Affirmative Action areas.

The Committee therefore calls upon Government to consider enhancement of allocations to Affirmative Action Programs to enable OPM expedite envisaged improvement in the livelihood and welfare of the identified areas.

Northern Uganda Portfolio

The Ministry for Northern Uganda coordinates and mobilizes communities towards implementation of Government Programmes and undertakes interventions aimed at enhancing the livelihood of communities in 48 District Local Governments.

In the FY 2025/26, the Ministry for Northern Uganda plans implement the Executive Order No.3 of 2023 on Nomadic Pastoralists in Northern Uganda (Ushs. 7.0 Bn), operationalize the Northern Uganda Development Plan (Ushs. 10.0 Bn), support the children born in captivity in form of land, startup capital, skilling, tools for employment (Ushs. 2.0 Bn), resettle and support to war victims and nodding disease victims (Ushs. 5.0 Bn), Construct markets in selected town councils (Ushs. 5.0 Bn), Construct War Memorial and Museums in Gulu, Lira and Arua as a means of peace building, source of healing for

communities and a source of revenue from visitors and tourists (Ushs. 3.0 Bn) and mobilize communities on proper land use, land management and conflict resolution, and value addition on their land (Ushs. 3.0 Bn)

The Committee established that, the Ministry for Northern Uganda requires Ushs. 38.261 Bn to implement the planned activities but only Ushs. 3.261 Bn is the indicative allocation for the FY 2025/26 resulting into a funding gap of Ushs. 35.00 Bn.

The Committee scrutinized the planned interventions of the Ministry for Northern Uganda and considered the operationalization of Northern Uganda Development Plan, approved by Cabinet in June 2022 that entails procurement and distribution of value addition equipment and positive mindset development very critical for economic empowerment of the vulnerable communities.

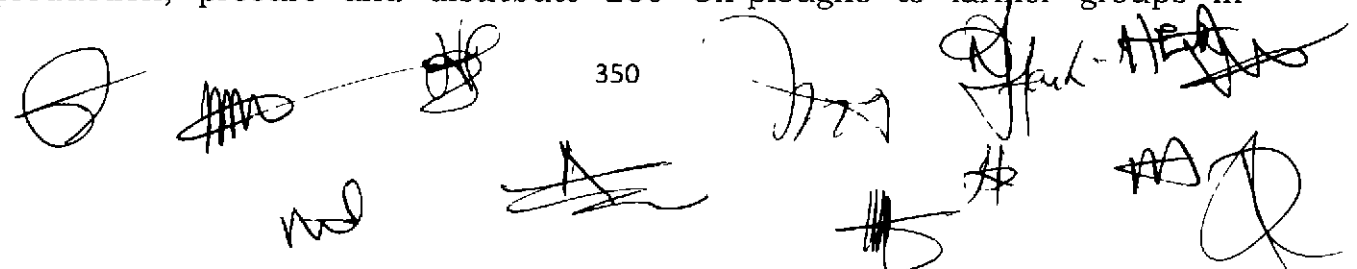
The Committee recommends that Government provides Ushs. 35.0 Bn to Vote 003 to facilitate the operationalization of the Northern Uganda Development Plan so as to expedite the implementation of livelihood support programmes for the war affected communities in Northern Uganda.

Karamoja Affairs Portfolio

The Ministry for Karamoja Affairs coordinates and mobilizes communities towards implementation of Government Programmes and undertake interventions aimed at enhancing the livelihood of communities in 9 District Local Governments.

In the FY 2025/26, the Ministry plans to undertake Household income enhancement and livelihood improvement for women, youth, farmers and vulnerable groups through procuring and distributing 1,000 Heifers to farmers in Karamoja, procure and distribute 500 Oxen to promote large scale food production, procure and distribute 250 Ox-ploughs to farmer groups in

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Karamoja sub-region to promote large scale food production, procure and distribute 13,000 iron sheets to reformed warriors to enable them settle in their communities, procure and distribute 5,000 goats to promote farmers in the sub-region, support Nabuin NARO ZARDI to produce fast growing seeds (Green gram, soya Beans, Sorghum, Maize, Cassava, Olives, Grapes, and Dates) for distribution to farmers in Karamoja sub-region to increase food production, support Uganda Prisons, Namalu to grow maize Karamoja sub-region for distribution to schools under the school feeding programme and to communities during periods of food crisis and support Olives, Grapes and Dates pilot farming in three districts of Kaabong, Amudat and Nabilatuk.

The Ministry for Karamoja Affairs also plans to support improvement of productive and education infrastructure through fencing of St. Andrew's Secondary School in Napak District with chain link - Phase I (Multi-Year Project), construction of One (01) 40 Double Bed Decker Dormitory Block at Napianaya Primary school in Nakapiripirit District Phase I (Multi-Year Project), construct One (01) 40 Double Bed Decker Dormitory Block at Alamachar Primary school in Nakapiripirit District Phase I (Multi-Year Project) and construct One (01) multi-purpose hall at St. Andrews SS, Lotome in Napak District- Phase I (Multi-Year Project)

The Committee established that, the Ministry requires Ushs. 23.188 Bn to implement the planned activities but only Ushs. 3.188 Bn is the indicative allocation for the FY 2025/26 resulting into a funding gap of Ushs. 20.00 Bn.

The Committee scrutinized the planned interventions of the Ministry and considered them very critical for economic empowerment of the vulnerable communities.

The Committee recommends that Government provides Ushs. 20.00 Bn to Vote 003 to enhance the critical interventions for economic empowerment of the vulnerable communities in Karamoja Sub-Region.

Luwero Triangle – Rwenzori Affairs

The Ministry for Luwero Triangle - Rwenzori Affairs coordinates and mobilizes communities towards implementation of Government Programmes as well as undertaking interventions aimed at enhancing the livelihood of communities in over 46 District Local Governments.

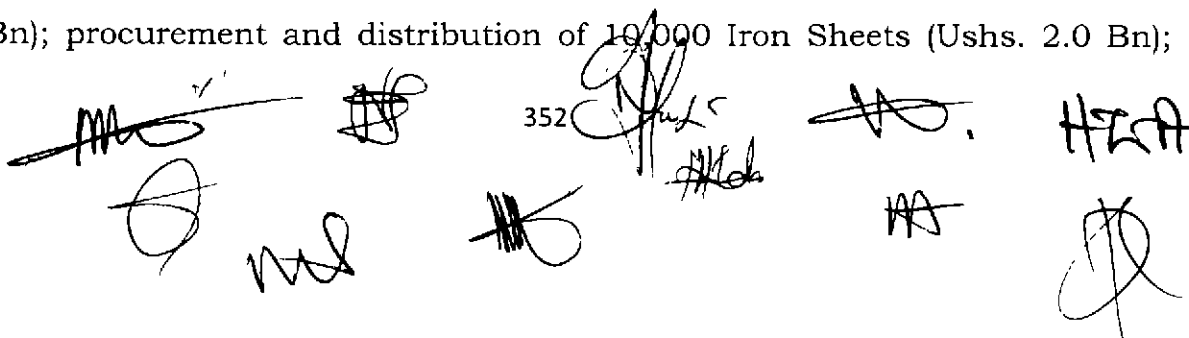
In the FY 2025/26, the Ministry for Luwero Triangle - Rwenzori Affairs plans to mobilize 10,000 Civilian war veterans from the Central, East and West of the country for a payment of a one-time gratuity (Akasimo).

The Ministry also plans to undertake household income enhancement and livelihood improvement for women, youth, farmers and vulnerable groups through support to 80 incapacitated civilian veterans, procure and distribute 10,000 Iron sheets to vulnerable persons and institutions in war affected areas under Luwero Rwenzori region, procure and distribute 5 ordinary maize milling equipment to selected communities in the War affected areas in the sub region and support 200 families with Income generating projects.

The Committee established that, the Ministry requires Ushs. 28.21 Bn to implement the planned activities but only Ushs. 5.51 Bn is the indicative allocation for the FY 2025/26 resulting into a funding gap of Ushs. 22.70 Bn.

The Committee scrutinized the planned interventions of the Ministry for Luwero Triangle – Rwenzori Affairs and considered enhancement of household income and livelihood improvement for women, youth, farmers and vulnerable groups in form of support to eighty (80) incapacitated civilian veterans (Ushs. 1.5 Bn); procurement and distribution of 10,000 Iron Sheets (Ushs. 2.0 Bn);

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procurement and distribution of five (05) ordinary maize milling equipment (Ushs. 2.0 Bn); and support to two hundred (200) families with income generating projects (Ushs. 4.0 Bn) very critical for economic empowerment of the vulnerable communities

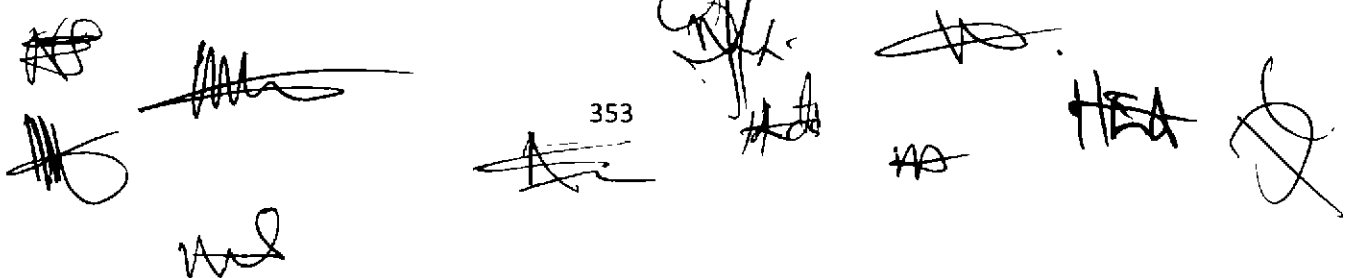
The Committee recommends that Government provides Ushs. 22.70 Bn to Vote 003 to facilitate economic empowerment of the vulnerable communities in Luwero-Rwenzori Sub-Region.

Busoga Affairs

The Office of the Prime Minister coordinates and mobilizes communities towards implementation of Government Programmes and undertake interventions aimed at enhancing the livelihood of communities in over 11 District Local Governments. In the FY 2025/26, Office of the Prime Minister plans to Household income enhancement and livelihood improvement for women, youth, farmers and vulnerable groups through support to 100 Savings and Credit Associations (VSLA) and micro projects of vulnerable groups (women, youth, elderly, PWDs and poor households) of 14 Local Governments of Busoga sub-region, procure and distribute 15,000 Hand Hoes to vulnerable households in Busoga sub-region, procure and distribute 10,00 Iron sheets to institutions in Busoga sub-region.

The Ministry also plans to offer support to improvement of education infrastructure through transferring Funds to Luuka District Local Government for construction of a furnished four classroom block for each of these Local Governments.

The Committee established that, Busoga Affairs requires Ushs. 22.997 Bn to implement the planned activities but only Ushs. 2.997 Bn is the indicative allocation for the FY 2025/26 resulting into a funding gap of Ushs. 20.0 Bn.

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The Committee scrutinized the planned interventions of the Busoga Affairs Portfolio and considered enhancement of household income and livelihood improvement for women, youth, farmers and vulnerable groups very critical for economic empowerment of the vulnerable communities in Busoga Sub-Region.

The Committee recommends that Government provides Ushs. 20.0 Bn to Vote 003 to facilitate economic empowerment of the vulnerable communities in Busoga Sub-Region.

Teso Affairs

The Ministry for Teso Affairs coordinates and mobilizes communities towards implementation of Government Programmes and undertake interventions aimed at enhancing the livelihood of communities in over 13 District Local Governments. In the FY 2025/26, the Ministry for Teso Affairs plans to Household income enhancement and livelihood improvement for women, youth, farmers and vulnerable groups through provision of 10,000 cashew nuts seedlings to selected model farmers as a pilot project in Teso sub-region, procure and distribute 1,500 ox-ploughs to promote agricultural production and productivity, procure and distribute 15,000 iron sheets to schools and churches in Teso sub-region for community mobilization and distribution of 15,000 Hand hoes.

The Committee scrutinized the planned interventions of the Teso Affairs Portfolio and considered enhancement of household income and livelihood improvement for women, youth, farmers and vulnerable groups in form of providing 10,000 cashew nut seedlings to selected model farmers (Ushs. 1.0 Bn); procuring and distributing 1,500 ox ploughs (Ushs. 1.5 Bn); 15,000 Iron Sheet (Ushs. 1.5 Bn) and 15,000 hand hoes (Ushs. 1.2 Bn) very critical for economic empowerment of the vulnerable communities.

The Committee recommends that Government provides Ushs. 20.0 Bn to Vote 003 for economic empowerment of the vulnerable communities in Teso Sub-Region

Bunyoro Affairs

The Ministry for Bunyoro Affairs coordinates and mobilizes communities towards implementation of Government and undertake interventions aimed at enhancing the livelihood of communities in over 9 District Local Governments.

In the FY 2025/26, the Ministry plans to support household income enhancement and livelihood improvement interventions for women, youth, farmers and vulnerable groups through distribution of 5,000 Iron sheets for vulnerable persons and institutions in war affected areas under Bunyoro Sub region, distribution of 10,000 Hand Hoes and support to 400 Micro projects of vulnerable groups of 10 Local Governments of Bunyoro sub-region.

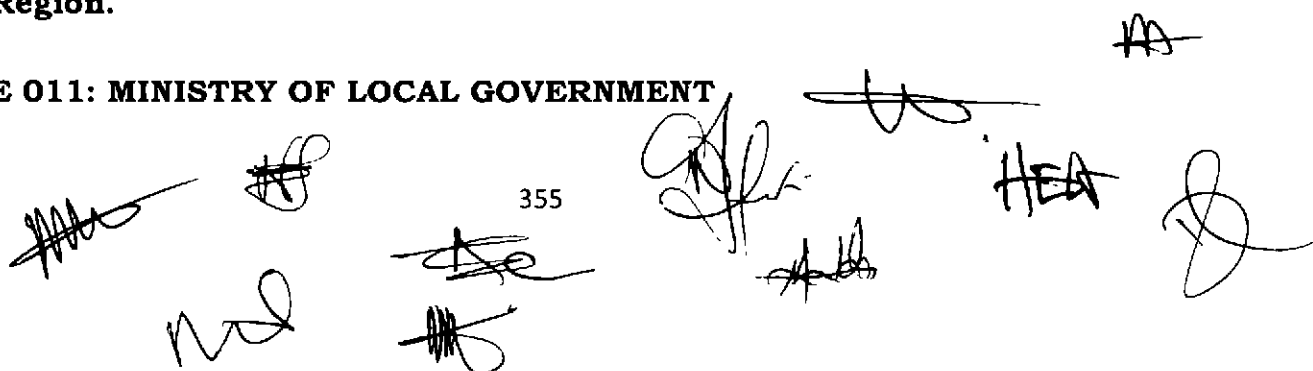
The Committee established that, Bunyoro Affairs requires Ushs. 23.388 Bn to implement the planned activities but only Ushs. 3,188 Bn is the indicative allocation for the FY 2025/26 resulting into a funding gap of Ushs. 20.2 Bn.

The Committee scrutinized the planned interventions of the Bunyoro Affairs Portfolio and considered enhancement of household income and livelihood improvement for women, youth, farmers and vulnerable groups in form of procuring 5,000 Iron Sheets (Ushs 5.0 Bn); 10,000 Hand Hoes (Ushs. 2.0 Bn) and supporting 400 Micro Projects (Ushs. 4.0 Bn) very critical for economic empowerment of the vulnerable communities.

The Committee recommends that Government provides Ushs. 20.2 Bn to Vote 003 for empowerment of the vulnerable communities in Bunyoro Sub-Region.

VOTE 011: MINISTRY OF LOCAL GOVERNMENT

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The Committee observes that:

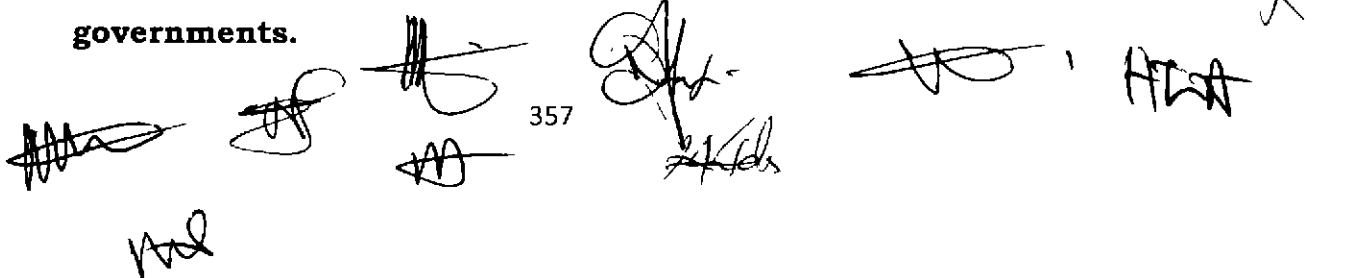
- (a) Despite previous engagements and promises by the MoFPED to release funds to clear arrears or ex gratia and honoraria for local councillors, arrears of UGX.15.453bn are still pending. The committee was informed that MoFPED was verifying the list of beneficiaries, however, the delay is unjustified, with some arrears going back to seven years.
- (b) The MoLG supervised the distribution of Parish Development Funds to capitalise parish SACCOS across Uganda. However, this requires continuous monitoring, capacity building and supervision to ensure proper utilisation of the funds. The slashing of the PDM Secretariat budget will affect these activities.
- (c) There is a challenge of inadequate staffing of local governments, including critical staff, mainly due to insufficient wage for staff recruitment.
- (d) MoLG completed construction and handover of a number of market stalls as well as the modern markets under MATIP 2. However, the Committee observed, during field visits and interaction with market vendors, that many unresolved problems exist in these markets. Issues such as conflicts, poor stall design, continuing street vending and corruption hindered the markets' ability to contribute to local economic development and individual incomes. MoLG is gearing up to start MATIP 3, however, the ministry has not yet enacted the regulations to facilitate smooth running of the markets, as provided for in the Market Act, 2023.
- (e) Local Governments need to improve the administrative infrastructure, particularly offices for districts from where the cities were created, districts such as Butalejja, Soroti, Jinja, Fortportal, among others with unfinished administrative quarters, divisions and sub counties that lost assets to new administrative units, and those in dilapidated premises.
- (f) In light of the shortfall due to increased rental fees by the NSSF, the Committee observed that the government has planned to move ministries

to its own location in Bwebajja, along Entebbe Road. The Committee was informed that the Ministry of the Presidency was yet to update on progress of this plan.

- (g) The budget contains items that could foster duplication of roles and funding, leading to wastage of resources. For instance, there are similar cost items in the Ministry of Local Government and Ministry of Public Service, such as; training of local governments in balance scorecard performance management and training in records management. The BFP also makes provision for supervision of PDM under both the RDP programme and the Development Plan Implementation Programme. Activities intended to improve revenue collection, tax awareness and other related activities are also being carried out by the Local Government Finance Commission.
- (h) Crosscutting issues that are required to be covered in compliance with the laws and policies, such as gender, equity, climate/environment, nutrition and HIV/AIDs, are well articulated in the budget. An example is the plan to train local governments to empower marginalised groups to benefit from government procurement reservation schemes. Ultimately, the plans will contribute towards fulfilment of Uganda's obligations under the UN Agenda 2030 and African Union's Agenda 2063.

The Committee Recommends that;

- i) MoFPED should conclude the verification of the payments and release the funds to clear the ex-gratia and honoraria arrears as a priority.**
- ii) MoFPED should allocate the needed funds to the PDM Secretariat to enable it help to safeguard the investments in PDM as planned.**
- iii) MoFPED, together with the Ministry of Public Service, should work with MoLG to enable recruitment of critical staff in the local governments.**



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- iv) MATIP 3 implementation should be preceded by thorough and well documented needs-assessment, consultation with the users and mechanisms to prevent problems faced under MATIP 1 and 2.
- v) MoLG should enact the Market Regulations urgently.
- vi) Market stalls should be provided with features to promote safety, including solar panels for lighting, humps to slow down motorists on adjacent roads and signposts.
- vii) Funding should be provided for construction of uncompleted offices/ administrative blocks for districts such as Butalejja, Soroti, Jinja, Fortportal, among others, divisions and sub counties that lost assets to new administrative units, and those in dilapidated premises.
- viii) The process to move ministry offices to a location owned by the government should be expedited in order to save funds spent on renting premises.
- ix) MoFPED should scrutinize the BFP together with programme leads, to iron out areas of possible duplication of roles and cost centres, so as to optimize the limited resources and prioritise critical needs.
- x) MoLG should be supported to accomplish the plans that are aimed at balanced, equitable and sustainable development across the country.

DEVELOPMENT PLAN IMPLEMENTATION

VOTE 003: OFFICE OF THE PRIME MINISTER

Budget enhancement for the Offices of the Prime Minister, Deputy Prime Ministers, Government Chief Whip and Minister of General Duties

The Offices of the Prime Minister, Deputy Prime Ministers, Government Chief Whip and Minister of General Duties plan to undertake interventions aimed at strengthening coordination, monitoring and reporting frameworks and systems

through inter-ministerial coordination meetings to address bottlenecks, undertaking on-spot field monitoring and supervision on implementation of Government Policies and Programs, hold community accountability foras, coordinate legislative agenda and Government Business in Parliament among others.

Office of the Prime Minister requires Ushs. 36.66 Bn to facilitate the Offices of the Prime Minister, 2nd Deputy Prime Minister, Government Chief Whip and the Minister for General Duties but only Ushs. 24.66 Bn is the proposed allocation within the MTEF Ceiling resulting into a gap of Ushs. 12.00 Bn.

The Committee established that, the gap of Ushs. 12.00 Bn is comprised of Ushs. 7.00 Bn is for the Offices of the Prime Minister, Ushs. 3.0 Bn for the Deputy Prime Ministers, Ushs. 1.00 Bn for the Government Chief Whip and Ushs. 1.00 Bn for the Minister for General Duties.

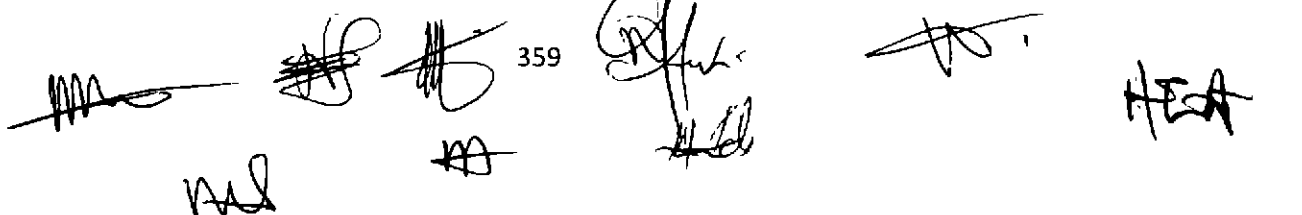
The Committee observes that the required Ushs. 12.00 Bn is critical to enhance the coordination mechanisms, real time tracking and monitoring of both the Central and Local Governments to make Government more effective and better service delivery.

The Committee recommends that an additional Ushs 12.00 Bn be identified to enhance the budget allocation to Vote 003 to facilitate coordination, monitoring and reporting frameworks and systems.

Development of Electronic M&E System for Tracking NDP IV Programmes and Parish Development Model

Office of the Prime Minister plans to develop and implement an electronic robust M&E system for tracking the NDP IV Programmes and the Parish Development Model.

The Committee established that, the electronic robust M&E system for tracking the NDP IV Programmes and the Parish Development Model is an intervention

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that is envisaged to strengthen the capacity for implementation to ensure a focus on results.

The Office of the Prime Minister requires Ushs. 9.39 Bn to develop and implement an electronic robust M&E system but only Ushs. 4.39 Bn is provided in the indicative allocation for FY 2025/26, resulting into a funding gap of Ushs. 5.00 Bn.

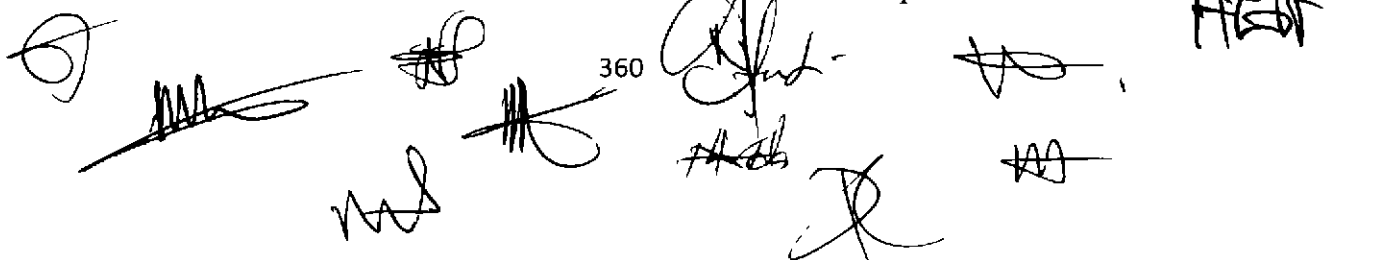
The Committee observes that operationalization of a web based NDP IVM&E System (Ushs. 1.00 Bn) and indicator profiling and target setting, and results related framework (Ushs. 4.0 Bn) is a critical intervention aimed at providing real timedigitized monitoring of NDP IV indicators as well as strengthening the capacity of the Office of the Prime Minister to establish monitoring and evaluation processes and systems for the NDP IV Programmes.

The Committee recommends that an additional Ushs 5.00 Bn be identified to enhance the budget allocation to Vote 003 to facilitate budget enhancement for Strengthening Government Wide Coordination, Monitoring and Evaluation.

Fast tracking the realization of Government commitments towards the Sustainable Development Goals (SDGs)

The Committee established that the Auditor General, carried out an audit on the country's preparedness in the implementation of SDGs which identified the need for accelerated actions by government so as to realize the SDG commitments.

The findings of the Auditor General included non-functionality of the coordination framework where the five technical working groups are not active, non-mapped agreeable SDGs targets and indicators, lack of a clear plan of localization of SDGs and failure to fund the SDG road map.

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The Committee was informed that the SDG Secretariat requires Ushs. 2.50 Bn to undertake its planned activities in addition to addressing the gaps identified by the Auditor General, but only Ushs. 1.0 Bn is provided resulting into a funding gap of Ushs. 1.50 Bn.

The Committee further established that the Ushs. 1.0 Bn was erroneously appropriated to Vote 001 in the FY 2023/24 and the SDG Secretariat accesses these funds through a Memorandum of Understanding; which delays the timely implementation of its planned interventions.

The Committee noted that for effective coordination of the SDGs at National and Local Government level, the secretariat requires Ushs. 2.5 Bn

The Committee:

i. reiterates its earlier recommendation that Ushs. 1.0 Bn. be re-allocated from Item 263402 of Vote 001 – Office of the President, to Vote 003 – Office of the Prime Minister.

ii. Recommends that an additional Ush. 1.5 Bn. be provided for the SDG Secretariat to facilitate effective coordination of the SDGs at National and Local Government level so as to fast track the realization of Government commitments towards the Sustainable Development Goals.

Vote 141: Uganda Revenue Authority

Critical Domestic Revenue Mobilisation Initiatives

The Committee observed that Uganda Revenue Authority is central to the government's revenue mobilisation efforts and the need to support it with the necessary resources required to increase the Tax-GDP ratio from the 9%-14% range it has stagnated over the last two decades.

The Committee noted that URA's initiatives can be supported though providing funds for the recruitment and onboarding of new staff to fill the new structure (868 new staff planned for FY 2025/26), development of oil and gas monitoring system, disaster Recovery Cyber Security Infrastructure, System for automatic exchange of information to enhance investigations and intelligence, completion

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of the URA Tax Academy as well as acquisition of new and replacement of obsolete computers. Collectively, the Committee observed that these initiatives will translate into a higher TAX-GDP ratio, and thus higher revenues for Government.

The Committee recommends that Uganda Revenue Authority's budget sealing be enhanced to support Domestic Revenue Mobilisation efforts.

Vote 108 National Planning Authority (NPA)

Shortfall in Non-wage Recurrent Budget to cater the new mandate and functions.

The National Planning Authority assimilated functions of two rationalised entities namely; The National Population Council and The Physical Planning Board. However, the Non-wage budget to facilitate the operationalisation of these function has been cut. This could threaten the optimal operations of the newly acquired functions.

The Committee recommends that the Ministry of Finance reviews NPA's budget with the view of providing Non-wage budget for the new and expanded mandate of NPA

ADMINISTRATION OF JUSTICE

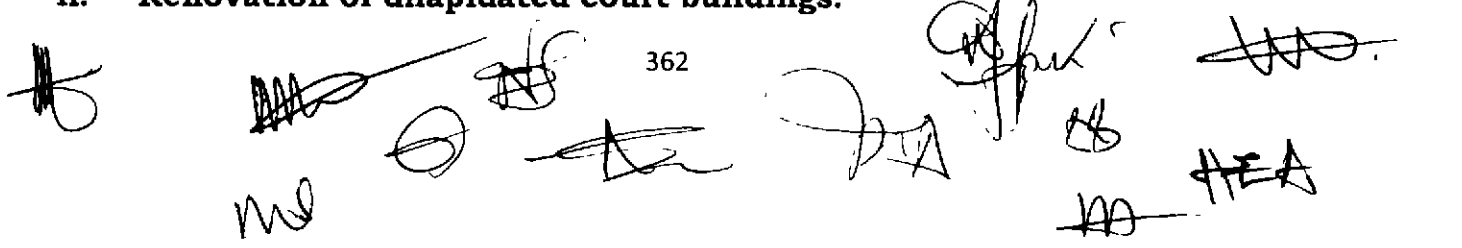
VOTE 111: JUDICIARY

i. Budget shortfall

The Committee noted that the Medium Term Expenditure Framework (MTEF) of Judiciary for FY 2025/26 as per the first Budget Call Circular (BCC) was less than the approved budget for the FY 2024/25 by Ushs. 72.225bn. This reduction of the budget for Judiciary should be rectified by uplifting the MTEF.

The Committee recommends that Ushs. 72.225bn be provided to restore the Judiciary's budget to the current operating level.

ii. Renovation of dilapidated court buildings.

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During oversight visit, the Committee observed that several Courts housed in Judiciary owned premises operate in dilapidated structures which endangers the safety of Court users, records and equipment. In addition, most Court premises were not customized with specific facilities for persons with disabilities, the elderly, and pregnant mothers, among others. Judiciary plans to renovate four Chief Magistrates Courts in Yumbe, Adjumani, Kabaramaido, Nakaseke and Magistrate Grade One Court of Amuru. The Judiciary is facing a funding gap of Ushs 1.714 billion for renovating dilapidated Courts.

The Committee recommends that additional Ushs 1.714 billion be provided in FY 2025/26 for the renovation of dilapidated court buildings across the country.

iii. Construction of Court Buildings.

The Committee noted that with the operationalization of the Administration of Judiciary Act, 2020, the Judiciary plans to construct 2 Regional Court of Appeal Buildings in Mbarara and Gulu, The Judiciary is facing a funding gap of Ushs 2.088 billion for construction of Courts.

The Committee recommends that the Judiciary be provided with an additional Ushs 2.088 billion to undertake the construction of Courts in the above mentioned areas to bring judicial services near to the people.

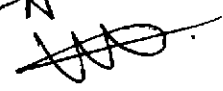
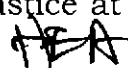
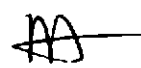
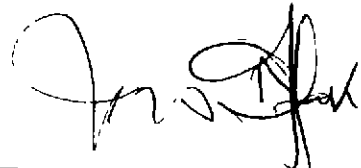


iv. Retooling of courts

The Committee noted that Judiciary is faced with shortages of vehicles to enable Judicial Officers attend to locus cases especially for land matters. It also lacks boats to enable Judicial Officers travel regularly for courts in island areas. This item requires Ushs 4.583 billion for this purpose.

The Committee recommends that the development budget of Judiciary for FY 2025/26 be enhanced with Ushs 4.583 billion to procure transport equipment and boats to improve dispensation of justice and access to justice in island areas.

v. Court Sessions/ timely disposal of cases

The Committee notes that there is a need to handle case backlog, strengthen land justice, commercial justice, family justice, criminal and civil justice at all



Court levels and requires the Judiciary to organize more Court sessions. The Judiciary requires additional Ushs 50.153 billion to effect the same.

The Committee recommends that the Judiciary be provided Ushs 50.153 billion during the FY 2025/26 to enable it organize more court sessions.

VOTE 311: LAW DEVELOPMENT CENTRE (LDC)

i. Completion of construction of LDC Multi storied building

Due to the limitation of physical facilities (especially firm rooms for training students) LDC embarked on the construction of a multi storied building to reduce the ratio of students to classroom space. The Centre embarked on the construction of a multi storied building to house 20 firm rooms. Currently phase two has been completed. However, with the current development ceiling, LDC is not able to embark to the next phase three due to insufficient funds. As of FY 2025/2026 the construction project has been allocated a project code 1830 under the project name LDC Infrastructure Development Project. The Centre hopes this will expedite the resource allocations under the development budget for the project to be completed by end of NDP IV.

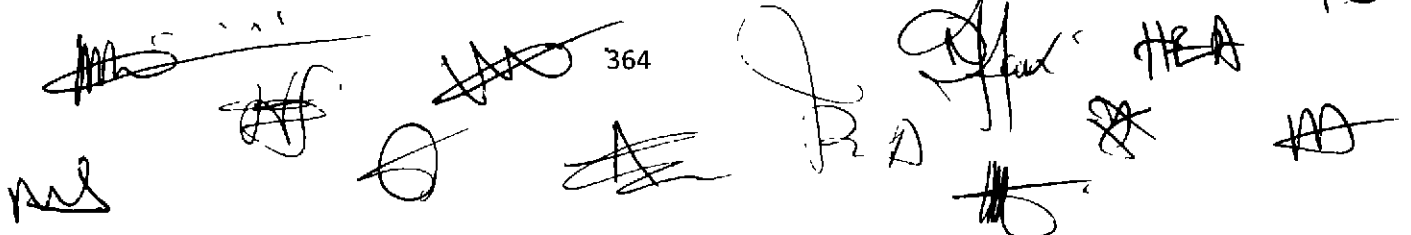
Completion of the building has been delayed due to inadequate funding.LDC, therefore, requires Ugx. 64.75 billion to complete it. LDC will be in position to raise internally generated revenue from the current Ugx.15Billion (fifteen billion) to over UGX. 30Billion (thirty billion) per year when the building is completed.

The Committee recommends that Government provides Ushs 64.75 billion to the LDC development budget for the completion of the Multi storied building across the medium term starting with FY 2025/26.

ii. Inadequate Wage

LDC has been relying on part time teaching staff for several years. However, in the past three years, LDC has been queried and advised by the Auditor General to increase the number of permanent teaching staffing. The Committee noted that inadequate staffing affects the quality of service.

The Committee also learnt that LDC under the corrigenda FY2024/2025 received a wage increment of 1.38bn. This led to management to embark on

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recruitment of 11 assistant heads of subject to mitigate limited teaching staff. However, after advertising the positions, LDC received a circular from PSST that the wage allocated to LDC of 1.38Bn shillings was made in error.

The Committee recommends that Ushs. 1.38bn be provided to LDC to enable it operate effectively and offer high quality services.

iv Migrating the student information system form AIMS to ACADEMIA

Student Information system.

LDC is currently using the Academic Information Management System. (AIMS) developed by Zeenode (U) Limited. The reason for this migration is that AIMS has failed to align with LDC's business processes and workflows. For close to 5years on AIMS, LDC has continuously faced challenges. All AIMS system modules are partially functional including the Admissions, enrollment, registration, curriculum management, results management, fees and invoicing management, bio data management, user role and profile management, the student portal and reports generation management among other.

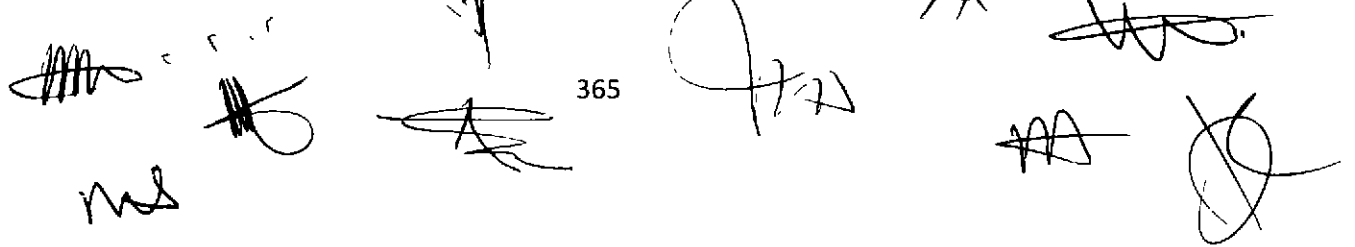
LDC needs to upgrade to a more modern version of the SIS to resolve her current challenges.

A survey of the Academia Student Information System at two universities, Ndejje and King Caesar, reveals user satisfaction of the same. The two universities vouch for the Academia SIS as a good fit, they have found it to be flexible and customizable to fit their business processes and workflows. A demonstration for LDC with the Academia SIS team and LDC staff was done last year and the reviews were highly rated by the LDC team.

The estimated cost for the implementation of Academia SIS is Ugx. 450m payable in a period of one year. Currently, in the Budget frame work paper for FY 2025-2026, only Ugx.129m is allocated for system recurrent costs. This means there is a deficit of 321m This means that LDC, may not be in position to migrate to Academia if the budget ceiling remains the same.

The Committee recommends that Government provides Ushs 0.321 billion to enable LDC migrate to Academic Information Management System in the FY 2025/26.

1. Court Award

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The Committee learnt that LDC occupies a piece of land on Kibuga Block 9, Plot 222 registered under the names of Daniel Wasswa Serufusa. In 2016, Following a civil suit No.724 of 2003, LDC lost Ugx. 1.35Bn through a garnishee order as a court award and interest over the said piece of land. This left LDC with an outstanding balance of UGX.450m which is accruing interest at a rate of 8% per annum from the date of filing. As of November 2024, the negotiated figure of outstanding balance has risen to UGX.650m.

The Committee recommends that Government provides Ushs 0.650 billion in FY 2025/26 to enable LDC to clear the debt.

VOTE 133: OFFICE OF DIRECTORATE OF PUBLIC PROSECUTIONS (ODPP)

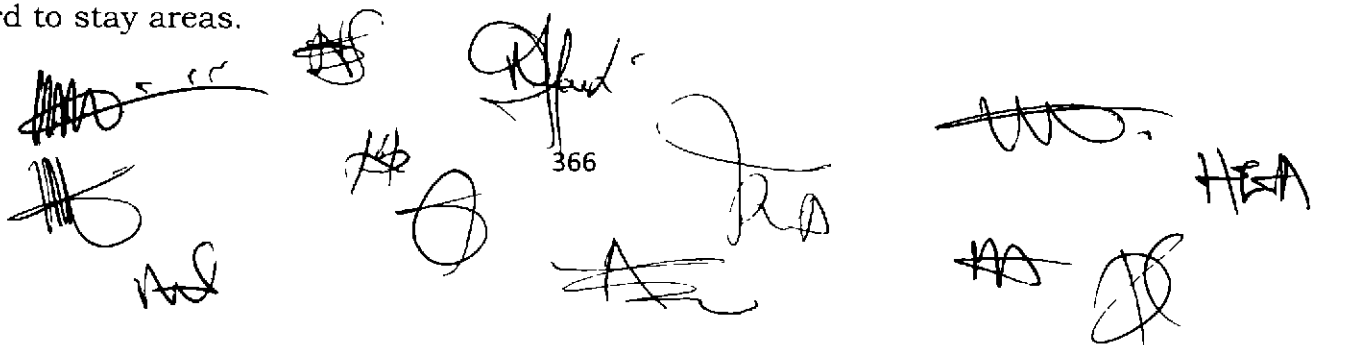
i. Staffing

The Office of Director Public Prosecutions (ODPP) has recently added 100 State Attorneys bringing its total staff to 675 which includes 401 prosecutors. However, this number is significantly below the approved staffing level of 1, 486 resulting in a staffing capacity of only 45.4%. Consequently, the ODPP is unable to operate in 32 districts highlighting an urgent need for both legal (prosecutors) and non- legal (support staff) recruitment to enhance criminal prosecution services. To address these staffing shortages and help reduce the backlog cases, the ODPP requires additional funding of Ugx 8.620bn to recruit prosecutors and non- legal. a staff of 277 staff are expected to be recruited which translates to a staffing capacity of 64%. This will contribute to the rolling out of PROCAMIS with the recruitment of IT officers and also contribute to reduction of case backlog

The Committee recommends that Ushs 8.620 billion be provided to the ODDP across two financial years of 2023/24 and 2024/25 to facilitate the ODPP to recruit and promote staff with the aim of increasing the scope of criminal prosecution services across the country.

ii. Construction of office and residential premises.

As part of strengthening criminal prosecution service delivery, the ODPP has established 137 offices both at regional and district levels. However, officers fail to find decent office and residences for accommodation in hard to reach and hard to stay areas.

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ODPP therefore requires Ushs 10 billion for construction of office and residential premises to attract officers to serve in the hard to reach and stay areas. These include regions of Bukwo, Bududa, Katakwi, Pakwach, Bugiri, Bwera, Kibale, Rakai, Manafwa, and regional offices in Moroto, Tororo, Gulu, Fort Portal, among others.

The Committee recommends that additional Ushs 10 billion on the development budget be provided to the ODPP during FY 2025/26 to construct their own up-country offices and residential premises.

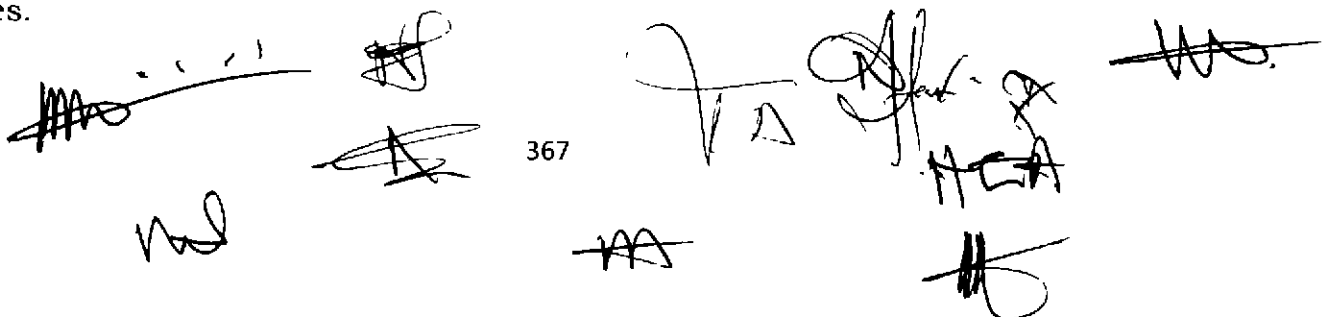
iii. Computerization through rolling out of Prosecution Case Management Systems (PROCAMIS).

Prosecution Case Management Systems (PROCAMIS) provides several benefits which need to be extended to all offices in order to realize the full impact of this intervention. These include electronic registry and criminal records database for all criminal cases registered at ODPP offices countrywide, document management and imaging for easy prosecutions' references, reduced instances of untraceable files and delays in prosecutions process, enhanced collaboration and coordination among prosecutors by interlinking activities of all ODPP offices across the country, provision of a national reference point for information of criminal nature, timely management information to improve service delivery to stakeholders and public, and increased efficiency of information transfer between prosecutors and institutions that are closely linked with the operations of ODPP. The majority of prosecution functions and processes at ODPP still remain manual and this remains a bottleneck to effectiveness and efficiency. These processes and functions require automation and computerization to improve quality of service delivery and this item requires Ushs. 10 billion.

The Committee recommends that Ushs 10 billion be provided to the ODPP during financial years of 2025/26 to automate and computerize its prosecution system with the aim of improving quality of service delivery.

iv. Security

The ODPP requires security at all its field offices to guard against unauthorised entry in the protection of both persons and property. The ODPP requires additional funding of Ushs. 1,015,200,000 billion for security at all its field offices.



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The Committee recommends that Ushs 1 billion be provided to the ODDP during financial years of 2025/26 to cater for security at all its field offices

v. Witness preparation and protection

The Committee was informed that ODPP is facing a big challenge of case backlog. Witness preparation and protection has a direct bearing on reduction of case backlog. Providing witnesses with proper and adequate protection plays a crucial part in bringing offenders to justice since the successful conclusion of each stage in criminal proceedings often depends on the cooperation of witnesses.

ODPP requires Ushs. 5billion to enhance witness protection and preparation which will go a long way to complement the judicial system of Uganda

The Committee recommends that additional Ushs. 5 billion be provided to ODPP in the FY 2025/26

vi. Transport Equipment

The Committee observed that the ODPP requires Ushs 7.5 billion for the procurement of 30 vehicles to support criminal prosecution services especially for staff at the district level in hard to reach and stay areas like Bukwo, Yumbe, Pakwach, Maracha, Bwera, among others including supervision by management.

The Committee recommends that Ushs 7.5 billion be provided to the ODPP during the FY 2025/26 to procure transport equipment.

VOTE 148: JUDICIAL SERVICE COMMISSION (JSC)

i. Development Budget

The Judicial Service Commission intends to utilize the development projected budget Indicative Planning Figures provided to finance the Judicial Service Commission Retooling Project which was recommend by the Development Committee for reset in the PIP during the FY 2025/2026. The Judicial Service Commission Retooling Project anticipates to continue with procurement of assorted ICT equipment, Assorted Sets of Furniture and Motor vehicles. The term for Commission members will be ending in January, 2025 and therefore, there will be need to purchase new vehicle for the incoming Commission

Chairperson and all this will be possible if the development funds are released by MoFPED. However, the Commission still faces a huge challenge in regards to transport. The Commission's fleet is composed of 17 motor vehicles of which only 4 are less than 5 years old and with less than 200,000km mileage. With the expanded mandate of the Commission there is frequent movement to the field to ensure the whole country is covered. This does not only increase the frequency of servicing the vehicles but also calls for frequent repairs due to frequent breakdowns which has increased maintenance costs on the budget of the Commission. The above notwithstanding, the current fleet does not meet the demands of the commission, as Officers often have to wait to carry out field activities due to limited transport. Therefore, the Commission seeks more funds worth UGX.3.5billion to purchase 14 motor vehicles.

The Committee recommends that Ushs 3.5 billion be provided to the JSC during the FY 2025/26 to development component.

ii. Wage

The Commission has been issued with draft indicative planning figures (IPFs) worth UGX.4.879 billion under wage. However, this is not enough to cover the staff establishment of the Commission. Public service approved the staff structure of the Commission in May, 2024 to include positions under Six Regional Offices. As of now, the Commission has three Regional Offices in Moroto, Mbarara and Masaka that are partially operating due to lack of staff. There is also a need to open the remaining three regional Offices to reduce the cost of accessing Judicial Service Commission services. The total JSC staff establishment requires UGX.6,589,748,256 as the wage bill. Therefore, the Commission would require an additional UGX.1,710,829,016 as wage to be able to operationalize all the six (6) regional offices. To fully operationalize the existing three regional offices of Masaka, Moroto and Mbarara, the Commission would require an additional UGX.730,199,960 wage bill.

The Committee recommends that the JSC be provided with additional Ushs 0.730 billion for wage component.

iii. Operationalization of regional offices

The Commission established regional offices in the districts of Moroto, Mbarara, Masaka, Gulu, and Arua. However, currently, it is only Moroto operating partially. The commission requires funds to fully operationalize the regional offices so as to take services nearer to all people. These offices require

refurbishment, office furniture, computers, setting up internet, printers, operational costs etc.

The Committee recommends that the commission be provided with Ushs 1.3 billion in the FY 2025/26 to operationalize its regional offices.

iv. Furniture and ICT equipment

The Committee learnt that the Commission's structure was expanded in FY 2020/21 from 113 to 142 positions by Public Service. Further, the Commission has been provided with wage for the full structure. However, the Commission has not been supported with funds to set up suitable working stations for the staff to be recruited. Therefore, the Commission requires funds to set up working stations and be able to fill all the vacant positions in the structure.

The Committee recommends that the commission be provided with Ushs 1.45 billion to procure furniture and ICT equipment in order provide its staff with a conducive working environment.

LEGISLATION OVERSIGHT AND REPRESENTATION

VOTE 104: PARLIAMENTARY COMMISSION

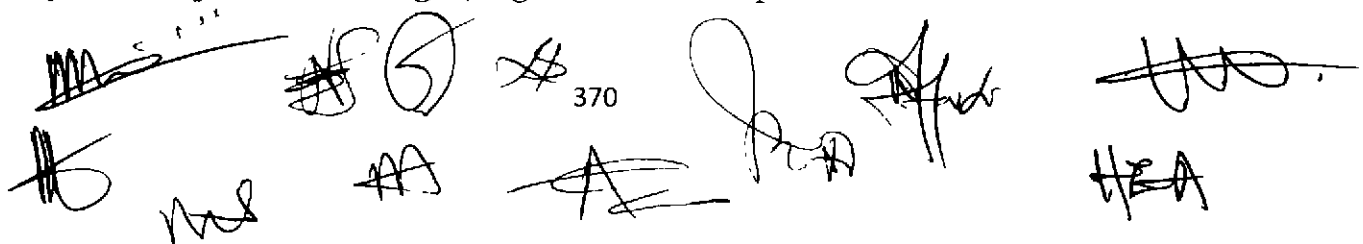
2. Budget shortfall

The Committee noted that the Medium Term Expenditure Framework (MTEF) of Parliamentary Commission for FY 2025/26 as per the first Budget Call Circular (BCC) was less than the approved budget for the FY 2024/25 by Ushs. 145bn. This reduction of the budget for Parliamentary Commission should be rectified by uplifting the MTEF.

The Committee recommends that Ushs. 145bn be provided to restore the Parliamentary Commission's budget to the current operating level.

3. Non-wage recurrent shortfall

Article 79 of the Constitution gives powers to Parliament to carry oversight, legislation and representation functions. The Parliamentary Commission is projecting a budgetary shortfall of Ushs 100.401 billion meant for legislative, oversight and representation functions. This if not addressed, will impede timely and responsive oversight, legislation and representation function.



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The Committee therefore recommends an additional amount of Ushs 100.401 billion in the FY 2025/26 to cater for the projected non-wage recurrent shortfall.

4. Development Budget Shortfall

Under the development budget, the Parliamentary Commission requires an additional budget of Ushs 78.694 billion, of which Ushs 27.946 billion will be allocated to cater for the on-going works of the new Chamber, Ushs 10 billion for architectural design of the office block on Parliamentary Avenue, 25.8bn for acquisition of light vehicles for political offices and 28 Seater vans for the pool transport to be largely used for the Committee oversight activities and 10.769bn for acquisition of office equipment.

The Committee recommends that the Parliamentary Commission be provided with Ushs 78.694 billion in the FY 2025/26 to take care of the development budget shortfall.

5. ICT hardware infrastructure

A total of Ushs 12.12 billion is needed for ICT-hardware infrastructure acquisition and the planned e-Parliament Project.

The Committee recommends that Ushs 12.12 billion be provided in the FY 2025/26 to the Commission to upgrade its ICT infrastructure and also roll out the e-Parliament Project.

SUSTAINABLE EXTRACTIVES INDUSTRY DEVELOPMENT

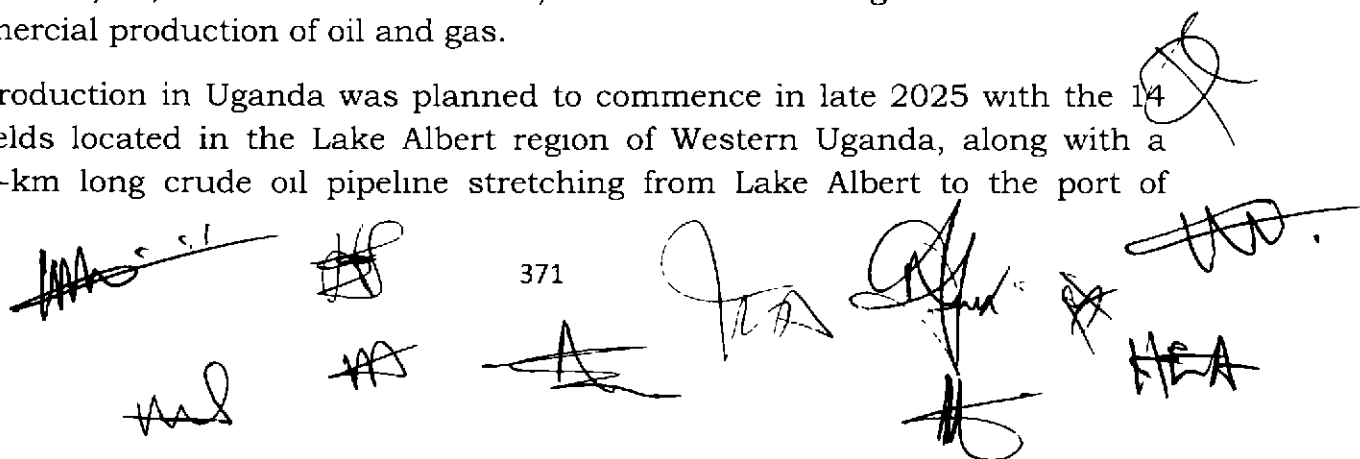
VOTE 008 MINISTRY OF FINANCE PLANNING AND ECONOMIC DEVELOPMENT

a) Commercial Oil and Gas Production

The Committee noted that the economy is projected to grow by 6.4% at the end of FY 2024/25, at least 7% in FY 2025/26 and to double digits at the onset of commercial production of oil and gas.

Oil production in Uganda was planned to commence in late 2025 with the 14 oil fields located in the Lake Albert region of Western Uganda, along with a 1500-km long crude oil pipeline stretching from Lake Albert to the port of

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Tanga in Tanzania. The Committee observed that following the final investment decision by the joint venture of oil companies, the Uganda National Oil Company (UNOC) has since paid its required equity amounting to USD 376 million. The Committee was informed that in the next Financial Year, the capitalization to UNOC will be for purposes of the refinery, of which UGX 197 billion has been extended to date.

The Committee was mindful about the uncertainty to this outlook as progress has been slow since the initial discovery of oil in 2007. The Committee was unable to obtain response in regard to the revision of the commencement date for the commercial production of oil and gas.

In light of the above, the Committee was concerned that there are probable risks of having stranded assets, and less than anticipated economic growth.

The Committee recommends that Government should inform Parliament on the estimated dates of the commencement of oil production, the progress on the refinery and progress of the East Africa Crude Oil Pipeline (EACOP).

VOTE 017: MINISTRY OF ENERGY AND MINERAL DEVELOPMENT

Mineral Development

Underfunding of the Minerals Subsector

The Committee, over the year has continued to observe a huge funding gap for the Minerals sub-sector. Even with a significant cut of the Ministry budget for FY 2025/26, the Minerals subsector remains the most underfunded and yet one of the priority growth drivers by Government.

For the FY 2025/26, out of the planned UGX 1.767 trillion for vote 017 of the Ministry of Energy and Mineral Development, Minerals (excluding petroleum) is set to receive just UGX 33.55 billion, representing 1.9% of the Ministry's budget. The Development budget to finance projects in the Minerals sub-sector is only UGX 9 billion. This is despite the fact that this sector has been earmarked as one of the ATMS to drive the 10-fold growth strategy and is projected to contribute 7.9% to GDP at the end of the implementation of NDP IV i.e. FY2029/30. Failure to adequately fund the subsector undermines its ability to meet set targets.

The Committee recommends that Government should provide adequate funding for various interventions under the mineral development

programme such as exploration activities, quantification of mapped minerals, and regularisation of artisanal and small scale miners, among others as follows:

- a) Capitalisation and operationalisation of the Uganda National Mining Company (UNMC) which requires an additional Sh. 4.60Bn to cover the required financing of UGX 9.6 Bn.**
- b) UGX 3.565Bn being outstanding payment to the contractor under Airborne Geophysical and Aerial Survey of Karamoja**
- c) UGX 4Bn for Panyimur and Kibiro geothermal prospects development (Preparatory activities for the deep exploratory well drilling)**

Loss of Revenue due to insufficient monitoring attributed to insufficient number of staff and weighbridges

The Committee observes that there is inadequate number of mining inspectors at key mining sites in the country. Lack of these staff contributes to illegal mining operations, environmental degradation and non- declaration of mineral volumes resulting into loss of tax revenues as not all volumes of extracted minerals are monitored. Additionally, there are limitations in the number of weighbridges in key mining areas that would check volumes at existing mining sites.

The Committee recommends that:

- i. The Ministry of Energy and Mineral Development should work with the Ministry of Public Service to recruit additional inspectors to ensure proper monitoring and supervision of the mining operations.**
- ii. Weigh bridges should be installed at all key mining sites to track volumes of minerals extracted.**

Capitalisation of the Uganda National Mining Company

The Uganda National Mining Company was established and incorporated on 25th April 2024 as a public company limited by shares. Its Board of Directors was inaugurated on 14th November 2024. The UNMC was established to enhance government's participation in the mineral sector and will take an equity stake of up to 15% in all medium- scale and large- scale strategic mining operations in the country.

The Committee observes that the country plans to revamp mining and processing of minerals in Kilembe mines as well as opening up large scale operations for minerals like Iron Ore, among others. This would require that

Government adequately prepares to take its stake in these key strategic mining operations. However, the budget ceilings will hinder progress on this activity. Whereas the total budget for supporting the company is UGX 9.6 bn, there is a funding gap of UGX 4.6 bn for FY 2025/26.

The Committee recommends that Government should adequately fund the Mining Company including the UGX 4.6bn shortfall to take up the company's stake in key strategic mining operations as prescribed by the Mining and Minerals Act Cap. 159.

Lifting of the ban on Iron Ore exports

In 2015, H. E. the President imposed a ban on the export of unprocessed Iron Ore and other minerals to promote the growth of local industries and, in turn, create employment for the Uganda's population. Although the Ministry maintains that the ban on unprocessed Ore still stands, it issued an export license to a Kenyan company Devki Group of Companies (Devki Steel Mills Limited) to export semi-processed and raw Iron Ore. The Committee observes that by giving one company monopoly to Ore exports, goes against a spirit of fair competition and may in the long run stifle new entrants into the trade which limits the country's opportunities on negotiating better deals for its mineral wealth.

The Committee further notes that the ban on export of raw minerals discourages exploration, mining, mineral trade, and inflow of new investors.

The Committee recommends that:

- i. The ban on export of mineral resources should not be discriminatorily applied.**
- ii. Government should support Ugandan steel manufacturers to add value to the Iron Ore within the country.**

Gold royalties

The Committee observes that gold exports valued at USD 3.014 billion (approximately UGX.11Tn) were made without obtaining the necessary export permits from the Minister of Energy as required by Section 149 of the Mining and Minerals Act Cap. 159. The practice undermines the regulatory framework and leads to loss of government revenue. For example, the unpaid export levies have accumulated to UGX.68.842Bn³.

The Committee recommends that:

³ OAG (2024) Report of the Auditor General to Parliament for the Financial Year ended 30th June 2024

- i. **The Ministry of Energy and Mineral Development should institute a mechanism to monitor outstanding payments of royalties and strengthen enforcement for non-compliant license holders.**
- ii. **Government should consider invoking the penalty clauses on culpable mineral exporters, in line with section 149(5) of the Mining and Mineral Act Cap. 159.**

Delay in regularisation of artisanal miners and small- scale miners

The Committee observes that due to budget shortfalls for the Ministry, there will be delay in regularization of the artisanal and small-scale miners. Failure to regularise their activities presents challenges in their access to registration of licenses, failure to organise them into cooperatives that provide means of obtaining funding, challenges in passing on skills and training and loss of revenue to Government.

The Committee recommends that Government should provide additional funding for regularisation of Artisanal and Small scale Miners.

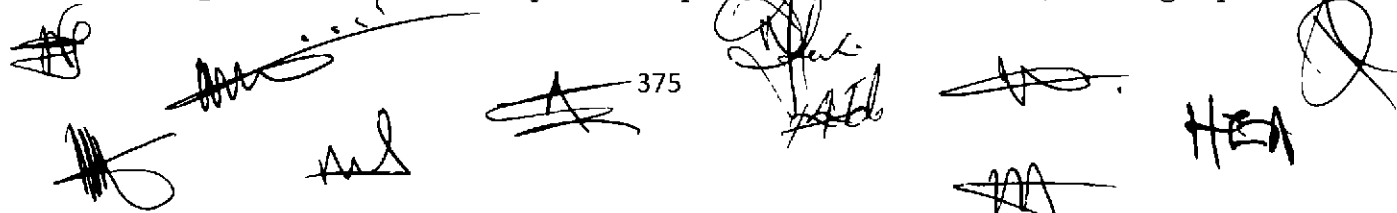
Use of mercury in Artisanal and Small scale Mining Operations

Section 254 of the Mining and Minerals Act of 2022 prohibits the use of mercury in mining operations and promotes mercury-free gold extraction technologies. The Committee however notes that there is widespread use of mercury and other harmful chemicals in artisanal gold mining. Use of mercury results into water and soil pollution, health hazards among others. Although the ministry has been raising awareness on the risks of using mercury, especially for ASMs and carrying out training on use of alternative methods for extraction, these efforts are hampered by slow response to the changes and budget cuts.

The Ministry of Energy and Mineral Development should strictly enforce the restriction on the use of mercury in gold mining with requisite penalties evoked.

Delay in payment of royalties

Section 180(4) of the Mining and Minerals Act Cap. 159, requires royalties to be distributed among the Central Government (70%), Local Governments (15%), Sub-County or Town Councils (10%), and owners or lawful occupiers of land subject to mineral rights (5%). The Committee observes that the Mineral Royalties' Sharing Fund account in MEMD received UGX.5.69Bn, in addition to the closing amount from the previous period of UGX.1.36Bn, adding up to

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UGX.7.05Bn. It is observed that only UGX.3.14Bn (45%) was distributed to the beneficiaries, leaving an outstanding balance of UGX.3.91Bn⁴.

The Ministry of Energy and Mineral Development should:

- i. **Institute follow-up mechanism to monitor outstanding payments of mineral royalties and strengthen enforcement for non-compliant license holders.**
- ii. **Consider invoking the penalty clauses on culpable mineral exporters, in line with section 149(5) of the Mining and Mineral Act Cap. 159.**

VOTE 139: PETROLEUM AUTHORITY OF UGANDA

Underfunding of the Petroleum Authority of Uganda

The Petroleum Authority of Uganda (PAU) is implementing 3 projects, namely: Retooling of Petroleum Authority of Uganda Project (1596), the National Petroleum Data Repository Infrastructure Project (NPDRI) Project (1612) and the National Oil Spill Response and Monitoring Infrastructure Project (1780). The NPDRI and Retooling Projects are in their 5th year of implementation and are scheduled to close in FY 2024/25.

The Committee observes that PAU has a funding shortage of UGX 49.62bn for various activities as follows:

- i. Real Time Monitoring Centre: UGX 29.6 bn
- ii. Data Management Software: UGX 4.153 bn
- iii. Internal Disaster Recovery System: UGX 14.4 bn

The Real Time Monitoring Centre will enable the efficient and continuous receipt, processing, interpretation, retrieving and visualization of data from oil and gas operations in real time. The system will provide 24-hour visibility on oil and gas operations including metres that measure oil and gas produced in Uganda and thus enable government to have oversight of all oil and gas in Uganda across the entire value chain.

The Committee observes that while PAU has a Data Centre, it does not have a Disaster Recovery solution in place. Oil and gas operations in Uganda is going to exponentially increase with the taking of the Final Investment Decision (FID), there is need for a Disaster Recovery solution so that should there be a

⁴ OAG (2024) Report of the Auditor General to Parliament for the Financial Year Ended 30th June 2024

failure at the primary site (current data centre), the PAU ICT services can run for the DR site which is planned to be hosted by NITA-U.

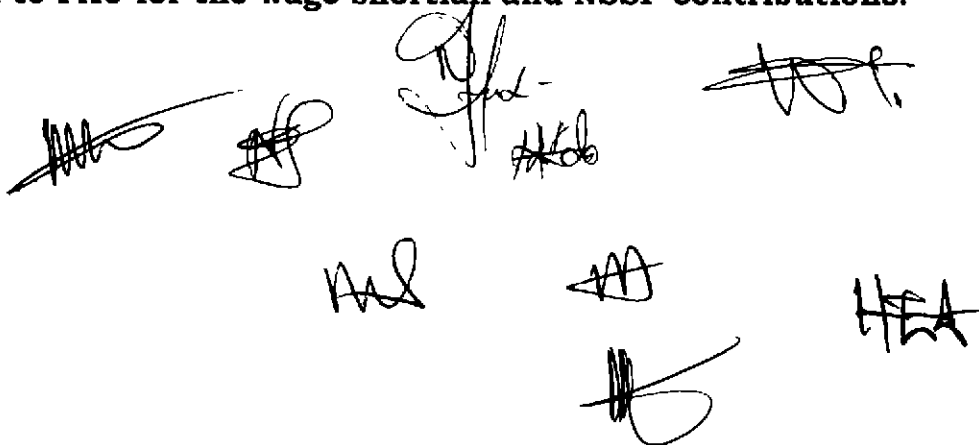
The Committee recommends that Government allocate an additional UGX. 49.6 billion to enable the Petroleum Authority implement the ongoing projects and thus effectively execute its regulatory mandate in the oil and gas sector.

PAU Shortfall on wage and outstanding Social Security Contributions

The Committee was informed that there was a shortfall of UGX 4.2bn which arose out of a manpower audit carried out by the Office of the Auditor General. At the time of the audit, 12 staff of PAU were abroad on studies or supervising projects.

While the staff were fully verified by the Ministry of Public Service, UGX 4.2bn was cut from the budget of PAU. The cut was more than UGX 2.8bn for the wage of the 12 employees. The provision for wages has not been made in the proposed budget for FY 2025/26 and yet the employees have running contracts and PAU has not made statutory deductions that have accrued due to NSSF. This is a breach of both the Employment Act and the National Social Security Fund Act.

The Committee recommends that Government should provide UGX4.2 billion to PAU for the wage shortfall and NSSF contributions.

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ANNEX 2:**Renovation and improvement of Health facilities FY2025/26**

Renovation and improvement of Health facilities FY2025/26		
S/No	Health facility	District
1.	Bugongi HCIII	Sheema
2.	Awaliwal HCII	Soroti
3.	Ngenge HCIII	Kween
4.	Ikiki HCIII	Budaka
5.	Atoot HCIII	Ngora
6.	Kayanja HCIII	Kibaale
7.	Kijomoro HCIII	Maracha
8.	Kashambya HCIII	Rukiga
9.	Kasankala HCIII	Rakai
10.	Bugobi HCIII	Namutumba
11.	Kiyindi HCIII	Buikwe
12.	Kolir HCIII	Bukedea
13.	Kawowo HCIII	Kapichorwa
14.	Irundu HCIII	Buyende
15.	Dei HCII	Pakwach
16.	Liwa HCII	Obongi
17.	Oli HC	Arua City
18.	Pachilo HCIII	Amuru
19.	Gahraya HCIII	Kayunga
20.	Kiyita HCII	Mubende

Renovation and improvement of Health facilities FY2025/26

S/No	Health facility	District
21.	Iyolwa HCIII	Tororo
22.	Paloga HCIII	Lamwo
23.	Alebtong HC	Alebtong
24.	Bumanya HC	Kaliro District
25.	Kyalhumba HCIII	Kyarumba TC
26.	Abindi HCIII	Terego
27.	Apalla Borowo HCIII	Kole
28.	Gogonyo HCIII	Paliisa
29.	Lakanga HCIII	Amuru
30.	Muramba HCIII	Kisoro
31.	Ngariam HCIII	Katakwi
32.	Nyakiziwa HCIII	Mitooma
33.	Pingire HCIII	Serere
34.	Rukarabo HCIII	Rwampara
35.	Omiyanyima HCIII	Kitgum
36.	Amugu HCIII	Alebtong
37.	Nyamitanga HCIII	Mbarara City
38.	Buginyinya HCIII	Bulambuli
39.	Kubo HCII	Busia
40.	Oitino HCII	Gulu City
41.	Kapyani HCIII	Kibuku District
42.	Lakapel Junction HCIII	Nabilatuk
43.	Ludara HCIII	Koboko

Renovation and improvement of Health facilities FY2025/26		
S/No	Health facility	District
44	Nyangole HCIII	Tororo
45.	Kyabakuza HCIII	Masaka City
46.	Aakum HCIII	Katakwi
47.	Kaberaimaido HC	Kaberaimaido

Completion of ongoing construction of Health facilities

Orivu HC III, Kolir HC III, Bubungi HC III, Nyabubare HC IV, Buluganya HC III, Atabu HC II, Nsasi HC II, Koboko HC III, Nambieso HC III, Nyatungo HC III, Kisala HC II, Mpumudde HC III, Rubindi HC III, Kajoji HC II, Nabiswera HC III, Mulombi HC II, Erusi HC III, Madunga HC II, Awere HC III, Aloii HC III, Amudat District, Bukomansimbi District, Ntororo HC III, Gulu District, Isingiro District, Maziba HC IV, Asuret HC III, Kakumiro District, Kalangala District, Kamwenge District, Kihiihi HC IV, Bugoye HC III, Dima HC III, Mucwini HC III, Ikaali HC II, Nadunget HC III, Namalu HC III, Magada HC III, Rubirizi HC IV, Kinoni HC IV, Merikiti HC III, Tuba HC II and Paidha HC III

ANNEX 3:

GRANT AIDING OF COMMUNITY/FAITH-BASED SECONDARY SCHOOLS

Sn	District /City	Sub-CoUnty /Division	School Name
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Sn	District /City	Sub-CoUnty /Division	School Name
1	Amolatar	Arwotcek	Arwotcek Community S.S
2	Amolatar	Muntu	Amolatar SDA Ss
3	Apac	Teboke	Aya Victoria Odur S.S
4	Arua District	Vurra	Okufura S.S
5	Bugiri	Busowa Tc	St Paul SS Busowa
6	Buhweju	Bitsya	St Mathew Bitsya S S S
7	Buikwe	Kawolo	Mutesa I Memorial S S
8	Buikwe	Najjembe	Buikwe Senior S.S
9	Bukedea	Aminit	Aminit High School
10	Bukedea	Komuge	St Joseph Komuge Ss
11	Bukomansimbi	Kigangazi Tc	Bishop Kaggwa Vocational Ss Busagula
12	Bukwo	Riwo T/C	Riwo Ss
13	Bulambuli	Bwikhonge	Buyaka Parents Ss
14	Buliisa District	Bulisa Tc	Uganda Marty's Comp S.S
15	Bundibugyo	Ntandi Tc	Three Angels High School Ntandi
16	Bunyangabu	Kibiito	Bishop Kyaligonza Memorial S.S
17	Bushenyi	Central Div	St Augustine Vocational S.S
18	Bushenyi	Kyabugimbi	Kibona Vocational S.S
19	Bushenyi	Kyeizooba	Mungonya S.S
20	Busia Mc	Easten Division	Busia Border S.S
21	Butaleja	Nabiganda Tc	St. Luke's Ss Nabiganda
22	Butambala	Gomba Tc	Our Lady Of Guadalupe School Butambala
23	Butambala	Kalamba	Mpanga Muslim S.S
24	Butebo	Mazimasa	Kakoro SDA S.S
25	Buvuma	Buwooya	Lingira Living Hope S.S
26	Fortportal City	Central Division	St John Mary Vianney Community School
27	Gomba	Ttaba Bbinzi	Ngomanene Parents S.S
28	Gomba	Ttaba-Bbinzi	St. Joseph's Vocational S.S
29	Gulu City	Laroo Pece	Pece S.S
30	Hoima City	Hoima West City Division	Canon Njangali High School
31	Hoima District	Kitoba	St. Andrews High School, Kitoba
32	Ibanda	Bufunda	St. Kizito Ss Nyahoora
33	Ibanda	Kagongo	Nyakatookye High School

Sn	District /City	Sub-CoUnty / Division	School Name
34	Iganga	Kidago	St Thomas Naibiri Ss (School In Primary Facilities)
35	Isingiro	Isingiro Tc	St. Mary's Ss Kyoga
36	Isingiro	Kamubeizi	St. Mary's Rushoroza Voc Sch
37	Kabale	Kaharo	St. John's Nyakigugwe S.S
38	Kabarole	Karangura	St Joseph's Karangura S.S
39	Kaberamaido	Ochero	Swagere Community S.S
40	Kagadi	Kyakabadima	Kyakabadiima Community Sec Sch
41	Kagadi	Rugashali Tc	Rugashali S.S
43	Kalaki	Otuboi	Kaburuburu SDA Ss
44	Kaliro	Buyinda	Buyinda Ss Operating In The Church
45	Kalungu	Bukulula	Bexhill High School Kamutuuza
46	Kalungu	Bukulula	Fatih Islamic S.S
47	Kampala Central	Kawempe	Kawempe Mbogo S.S
48	Kamuli	Namwendwa Tc	Nalango S.S
49	Kamuli	Nawanyago Rural	Bupadengo Ss
50	Kamwenge	Kahunge Tc	St Michael,S S.S, Kahunge
51	Kamwenge	Kamwenge Tc	Bishop Balya Girls School
52	Kamwenge	Ntonwa	Ntonwa S.S
53	Kanungu	Kanyantoroogo	Kanyantoroogo S.S
54	Kanungu	Kyeshero	Kyeshero Community Vocational
55	Kanungu	Kyeshero	St. Donati S.S
56	Kapchorwa	Chema	Chema Seed S.S
57	Kapchorwa	West Div.	St. Mary's Ss Kaptanya
58	Kasese	Mbunga	Trust Academy Sss Mbunga
59	Katakwi	Katakwi Tc	St Paul Comprehensive S.S
60	Kazo	Kazo	Kyantumo S.S
61	Kiboga	Nkandwa	Kambugu CoU S.S
62	Kibuku	Kakutu	Bulangira S.S
63	Kikuube District	Buhimba	Ruhunga Seed S.S
64	Kisoro Mc	Southern Division	St. Peter's Vocational Ss
65	Kitagwenda	Kikasi	Rugarama Sss Kakasi
66	Kitgum	Omiya Anyima West	St Daniel Comboni Vocational SS
67	Kole	Bala Tc	Bala S.S

Sn	District /City	Sub-CoUnty /Division	School Name
68	Kumi	Kamaca	Ojie Memorial S.S
69	Kumi	Kanyum	Kabwele Memorial S.S
70	Kween	Benet	Mengya Ss
71	Kyankuranzi	Wattuba	St. Anne High School
72	Kyenjojo	Kyenjojo Tc	St Adolf High School Katoosa
73	Kyotera	Kirumba	St. Luke Kirumba S.S
74	Lira City	Railways	Rachele Comprehensive S.S
75	Luuka	Irongo	St Paul College Nakabaale
76	Lwengo	Ndagwe	St. Francis Namabaale Vocational Ss
77	Lyantondde	Lyantonde	St.Peter's Buyanja S.S
78	Manafwa	Khabutoola	Khabutoola Seed Sec Sch
79	Masaka	Kakunyu	St Edward Kkingo
80	Mayuge	Kigandaalo	St Peter's College Nakazigo
81	Mbale	Northern Division	Semei Kakungulu High School
82	Mbarara Main	Bukiro	St. Charles Lwanga Ss Akashanda
83	Mitooma	Kibira Tc	Kabira S.S
84		Rwoburanga	Rwoburanga S S
85	Mpigi,	Mpigi Tc	St. John's Ss Bujo
86	Nakasęke	Semuto Tc	Semuto S.S
87	Nakasongola	Migyera Tc	Nabiswera Progressive S.S
88	Namayingo	Mutumba Tc	Bulule Ss
89	Namisindwa	Bumumali	Bumumali Comp Sec School
90	Namisindwa	Magale	Magale Royal Integrated Ss
91	Namutumba	Kiwanyi	Nabinyonyi Parents Ss
92	Namutumba	Nsinze	Kyabazinga Benovelent Ss
93	Nebbi	Parombo	Padei Community S.S
94	Ngora	Ngora Tc	Fr John Kiggen Memorial College
95	Ntoroko	Karugutu	Nyabikungu Community S.S
96	Ntungamo	Central Division	Kikoni Adventist Vocational High School
97	Ntungamo	Mwizi	Rwenyaga Sss
98	Ntungamo	Rugarama	Rushenyi Muslim Ss
99	Ntungamo	Ruhaama East	Kishami Ss
100	Rubirizi	Ndagaro	Rutoto S.SNdagaro
101	Rubirizi	Katanda	Uganda Matyrs Kanyanshande

Sn	District /City	Sub-CoUnty /Division	School Name
102	Rukungiri	Nyakakyeme	St. Joseph's Vocational Ss Rushasha
103	Sembabule	Mitima	Lugusulu High School
104	Serere	Bugondo	St Paul S.SApapai
105	Sheema	Kigarama	Nyakwebundika S.S
106	Sironko	Mafudu	St. Paul Sec School
107	Soroti City	Soroti West	Agora S.S
108	Soroti City	Soroti West	Arapai S.S
109	Wakiso	Kira Division	Nakwero Church Of Uganda S.S.
110	Wakiso	Namayumba T/C	Holy Family S.SNamayumba
111	Yumbe	Lodonga Tc	St. Clare's Lodonga Girls S.S
112	Bududa	Bukibokolo	St.Johns Ss Lunganga
113	Mubende	Kasambya	Kasambya Quarar S S
114	Mubende	Kasambya	St. Benedict S.S Kasambya
115	Kassanda	Kalwana	Kikandwa Umea Ss
116	Mbarara City North	Mbarara City North	Kyarwabuganda Seed
117	Namayingo	Buswale	Nagugi College Community Secondary
118	Kasese	Muhokya	Muhokya Parents Secondary School
119	Mubende	Kasambye Town Council	St. Benedict Catholic SS
120	Bulambuli	Simu	Simu Seed Secondary School
121	Kitagwenda	Kibumbi	St. Andrews Kibumbi Secondary School
122	Alebtong	Alebtong	Alebtong Comprehensive Secondary School
123	Kakumiro	Igayaza	King's Way Secondary School
124	Bushenyi	Kyabugimbi	Nyakabanga Secondary School
125	Kiboga	Nkandwa	Kambugu Secondary School
126	Butebo	Kachuru	Kachuru Seed Secondary School
127	Sheema	Kyangyenyi	Masyoro Secondary School
128	Kakumiro	Kikwaya	St. Charles Community Secondary School
129	Nebbi		Mt. Angal Secondary School
130	Pader	Linyiri	Lagile Community Sec. Sch
131	Kitagwenda	Bukulungo Town Council	Bukulungo Secondary School
132	Agago	Arum	Arum Community Secondary

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Sn	District /City	Sub-CoUnty /Division	School Name
			School
133	Kakumiro	Kyabasai	Kyabasai Community Secondary School
134	Isingiro	Rwentsinga	St. John's Vocational secondary School Rwentsinga
135	Nebbi		Maria Goretti Girls Secondary School
136	Bududa		St. John Secondary School
137	Arua		Ajia Secondary School
138	Kiryandongo	Kigumba Town Council	Kigumba Town Community Secondary School
139	Pakwach		Pakwach Secondary School
140	Otuke	Barjobi Town Council	Barjobi Seed Secondary school
141	Masindi		Kabalega Secondary School
142	Kazo	Buremba	St.Gonzaga Secondary School
143	Bukedea	Aligoi Sub County	Aligoi Seed Secondary School
144	Arua	Arivu	Arivu Secondary School
145	Bukedea	Kachumbala	Kachumbala Comprehensive Seed Sec. Sch.
146	Kakumiro	Katikara	Katikara Community Secondary School
147	Bushenyi	Rwentuha Town Council	Rubingo Secondary School
148	Budaka	Katira Sub-county	Katira Secondary School
149	Wakiso		Entebbe Parents Senior Secondary School
150	Mityana	Kalwana	Kikandwa Umea Secondary School
151	Mityana	Kikandwa	St. Kizito Secondary School Bukalamuli
152	Isingiro	Ngarama	Ngarama Girls Sec. School
153	Luwero		Luwero Muslim Secondary School
154	Luwero		Bishop Nankyam Memorial College Degeya
155	Isingiro	Kikagate	Kamubaizi Sen. Secondary School
156	Luwero		Ndejje Day Vocational Secondary School
157	Masaka		Kibinge High School
158	Otuke		Otuke Secondary School
159	Agago		Arum Secondary School

Sn	District /City	Sub-CoUnty / Division	School Name
160	Kumi		Kanapa Secondary School
161	Kakumiro	Mwitanzige	Mwitanzige Community Secondary School
162	Mbale		Mbale Secondary School
163	Kumi		Kabwele Memorial Secondary School
164	Namayingo	Bukana Sub County, Bukoli Islands	Bukana Secondary School
165	Kamwenge		Ntonwa Secondary School
166	Isingiro		Kambubaizi Secondary School
167	Serere	Kasilo	St. Francis of Assisi Secondary School Ogelak
168	Kyenjojo		Rwibaale Community School
169	Dokolo	Dokolo Town Council	St. Johns Secondary School
170	Bukanga	Endiinzi	Busheeka Senior Secondary School
171	Soroti City	Soroti West Division	Arapai Community Secondary School
172	Tororo	Akodoit	St. Dominic Secondary School
173	Ngora	Ngora	Ngora Secondary School Agolitom
174	Ngora	Atoot	Atoot Community Secondary School
175	Amolatar		Kyoga Progressive Secondary School
176	Nabilatuk	Kosike	Kosike Secondary School

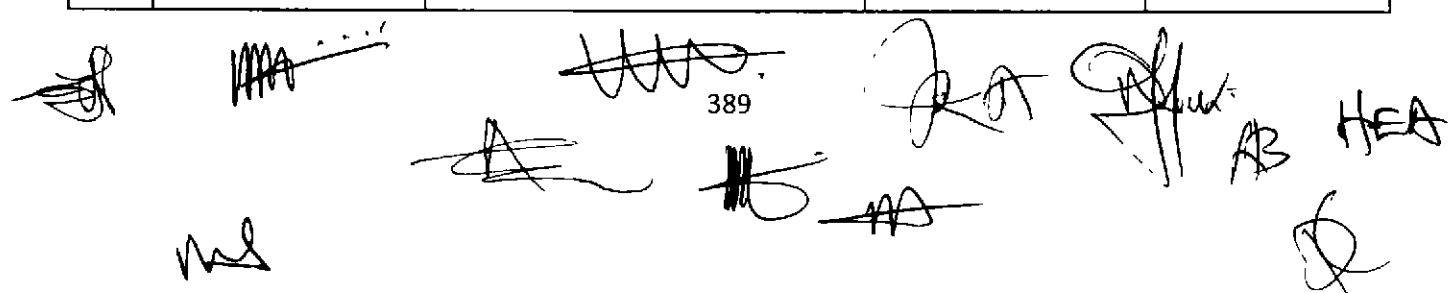
A. GRANT-AIDING OF COMMUNITY/FAITH-BASED PRIMARY SCHOOL

S/N	Vote/MDA	Name of the school	Subcounty	Parish
1	Karenga	Kalokudo Primary School	Lakori	Opotpot
2	Alebtong	Aput Primary School	Amugu Sub	
4	Rakai	St. Peters Nkogonta	Kasankala sub-county	

S/N	Vote/MDA	Name of the school	Subcounty	Parish
5	Kamwenge	Kipucu Primary School		
6	Buyende	Budipa Primary School		
8	Kitgumu Municipality	Childcare Primary School	Central Division	Westland A
9	Kibuku	Butoloi Primary School	Katuku	Kakutu
10	Kitagwenda	St. James CoU Primary School	Nyabani	Nyabani
11	Alebtong	Olaoilongo Community Primary School	Apala	Olaoilongo
13	Rubirizi	Kansenene Primary School	Kichwamba	Kataara
14	Kitgum District	Childcare Amida Primary School	Labongo Amida	Akworo Parish
15	Alebtong	Ocom Primary School	Amugu Sub county	
17	Adjumani	Elegu Primary School		
18	Lamwo	Childcare Palebek Primary School	Palabek Town Council	Kal WardF
19	Rubirizi	Nyamirima CoU Primary School- Katerera	Katerera	Nyamirima
21	Lwengo	Nkundwa Primary School		
22	Masindi	St. Marys Kyatiri Primary School		
23	Masindi	Kyabaswa Primary School		

S/N	Vote/MDA	Name of the school	Subcounty	Parish
24	Maracha	Oluo Hill Primary School	Kijomaro	
26	Masindi	Kayera Public School	Kimengo	Kibangya
27	Rubirizi	Rwentuha Primary School-	Kirugu	Rwentuha
28	Pakwach	Pakwach Girls Primary School		
30	Nebbi	St. Joseph Kucuuung Primary School		
31	Masindi	Eped Community Primary School	Kiruli	Kiruli
32	Serere	Omongolem Primary School	Kasilo	Ogera
34	Nebbi District	Abindu Primary School		
35	Masindi	Kaborogota Primary School	Pakanyi	Kyakamese Central
36	Nebbi	Kule Kule Primary School		
37	Kiboga	Degeya Primary School		
39	Kasanda	Umea Primary School		
40	Kasanda	Bweyonde Primary School		
41	Maracha	Alio Primary School		
43	Amolatar	Atero Primary School	Awelo	Atero

S/N	Vote/MDA	Name of the school	Subcounty	Parish
44	Agago	Panyogol Primary School	Panyogol ward	
45	Agago	Kiteng Community Primary School		Kiteng Parish
47	Agago	Badmunu Community Primary School		
48	Kasese	Kihindi Primary School	Bugoye	Muhabo
49	Sheema	Mukiinga Primary School	Shema Central Divison	Nyarwesham a Ward
50	Bukedea	Childcare Primary School		
52	Bukedea	Childcare Amida Primary School		
53	Bukedea	Childcare Palabek Primary School		
54	Dokolo	Otoro Primary School	Kwera	Otoro
56	Dokolo	Awidi Primary School	Adeknino	Adeknino
57	Pader	Oyukugalagala Primary School	Lafanya sub-county	Ngekidi Parish
58	Koboko	Anyau Primary School	Ludara	Lima
60	Pader	Lakomekech Parents Primary School	Ajan sub-county	Paibwo Parish
61	Sironko	Buhugu Primary School	Buhugu Sub-County	
62	Napak	Lomerimong Community School	Ngoleriet	Nawaikorot



 A collection of handwritten signatures and initials in black ink, including names like 'AB', 'HEA', and 'Q', along with a large 'X' mark.

S/N	Vote/MDA	Name of the school	Subcounty	Parish
63	Napak	Achukudu Community Primary School	Apeitolim	Achukudu
65	Pader	Laraba Community School	Anagura	
66	Napak	Kokipurat Community Primary School	Lorengchora	Kokipurat
67	Napak	St. Paul Lomokori Community School	Iriiri	Namendera
69	Pader	Lukoma Community School	Lapul	
70	Ngora	Kadoki Primary School	Atoot	Kadoki
71	Serere	Okidi Primary School	Pingire	Pingire
73	Kiryandongo	Nyakabale Primary School	Mboira	Nyakabale
74	Agago	Pampara P/S	Agago TC	Parapara
75	Agago	Kalaki P/Sch	Kuywee	Atut
76	Agago	Labworomorpiki P/S	Omiya Pacwa	Lomoi
78	Amuru	Kalikali PS	Amuru	Toro
79	Amuru	Mulila PS	Amuru	Pailyec
80	Amuru	Otorokume PS	Pabo	Pogo
82	Amuru	Apaa PS	Pabo	Labala

S/N	Vote/MDA	Name of the school	Subcounty	Parish
83	Kitgum DLG	Rackoko P/S	Orom East	Katwotwo
84	Kitgum DLG	Latodore P/S	Orom East	Katwotwo East
86	Kitgum DLG	Lamogi Parents P/S	Lagoro	Bulizi
87	Nwoya	Ywaya Community P/Sch	Anaka	Ywaya
88	Nwoya	Gony-Cogo Community P/Sch	Kochi-Lii	Lutuk
89	Omoro	Lanenober Comm P/S	Lakwana	Lanenober
91	Omoro	Pece Acoyo Community Primary School	Laroo-Pece	Pece-Acoyo
92	Pader	Ogwil Primary School	Pader	Ogwil
93	Pader	Ogole Angaro Primary School	Pajule	Otok
95	Pader	Lacektar Primary School	Pajule	Gwili
96	Buhweju	Nyamihira Primary School	Kyahenda	Nyamihira
97	Buhweju	Nsika Town School P/s	Nsiika	Nsiika
99	Ibanda	BT Sooko	Nyamarebe	Rushango
100	Rwampara	St Mathew Kitojo P/S	Bugamba	Kitojo
101	Rwampara	St Joseph Kibumba	Ndeija	Kibaare
102	Bukomansimbi	Kamanda R/C P/S	Kibinge	Kisojjo

S/N	Vote/MDA	Name of the school	Subcounty	Parish
104	Bukomansimbi	Budda Islamic P/S	Kibinge	Butayunja
105	Buvuma	Ziiru P/Sch	Ziiru	Lyabaana Island
106	Buvuma	Bukula SDA P/Sch	Buwanga	Buvuma TC
108	Gomba	Ocetaka P/S	Palaro	Mede
109	Gomba	Olee P/S	Omel	Omel
110	Gomba	Agund Community P/S	Unyama	Angaya
112	Kalangala	St. Kizito Nursery and Primary School Nkose	Mazinga	Bugala
113	Kalungu	Lukerere Primary School	Kalungu T.C.	Kisaawa
114	Kassanda	Kyabayima P/S	Manyogaseka	Kyabayima
115	Kassanda	Busirimu P/S	Kamuli	Manyogaseka
117	Luwero	Kabenge Memorial Primary School	Katikamu	Buyuki
118	Luwero	Kamira SDA Primary School	Kamira Town Council	Kamira
119	Luwero	Liina Junior School	Katikamu	Wobulenzi
121	Luwero	Abusha Primary School	Nyimbwa	Namaliga
122	Kyankwanzi	Kiryamusunku P/Sch	Byerima	Kiryamusuku
123	Kyankwanzi	Kamukanga P/Sch	Byerima	Kamukanga
125	Kyankwanzi	Mulamba P/Sch	Bananywa	Kisodo
126	Lwengo	Mellenium	Kyazanga	Lyakibirizi
127	Lwengo	Rwoona P/S	Lyakajjula	Rweccera
128	Lwengo	St. Joseph Buzinga	Lwengo	Nkunya
130	Lyantonde	Kanyeganyegye P/S	Mpumudde	Mpumudde
131	Lyantonde	Rwera Community Primary School	Lyakajjura	Rwera

S/N	Vote/MDA	Name of the school	Subcounty	Parish
132	Masaka City	Kiteredde P/Sch	Kabonera	Kabonera
134	Mityana District	BT Zigoti	Zigoti T.C	Central Ward
135	Mityana District	BT Kiteredde	Kalangalo	Kiterede
136	Mityana Municipal	Bisimbi SDA P/S	Central Ward	Mityana Municipal Council
138	Mukono	BT Nakaseeta	Namataba T.C	Namataba Ward B
139	Nakaseke	Butalalangu Public School	Butalangu T.C	Central Ward
140	Nakaseke	Bwerampindi P/Sch	Wakyato	Kisoga
141	Nakasongola	Wantabya	Wabinyonyi	Wampiti
143	Nakasongola	Kyawaikata	Lwampaga	Kisalizi
144	Nakasongola	Nakalikirya	Lwampaga	Zengebe
145	Njeru	Kiryowa UMEA P/S	Njeru Municipality	Njeru South Ward
147	Njeru	Makonge Mixed P/S	Najjembe	Najjembe
148	Rakai	St. Peter's Kalele C.O.U	Ddwaniro	Kalele
149	Rakai	St. Joseph Kensekka P/S	Kyalulangira	Kibaale T/C
151	Butebo	St. Stephen P/S	Putti	Nabiku
152	Butebo	Goodhope P/S	Kanginima	Kasupete
153	Butebo	Charlton P/S	Kanginima P/S	Katika Ward
154	Kibuku	St Stephen Nanoko P/S	Lwatama	Nanoko
156	Pallisa	St Mary's Kagoli P/S	Kamuge	Kagoli
157	Pallisa	St Micheal Kobwin P/S	Akisim	Kobwin
158	Pallisa	St Peters Kachango P/S	Gogonyo	Kachango
160	Pallisa	St. Tereza Ogasian	Oboliso	Kinomu

S/N	Vote/MDA	Name of the school	Subcounty	Parish
161	Tororo	St. Joseph P/S Agola	Kwapa	Kwapa
162	Tororo	St. Mathia Mulumba P/S Bumija	Nabuyoga	Nabuyoga
164	Tororo	Angel Gabriel P/S	Nyangole	Iyokango
165	Tororo	St. Constatino Kisote P/S	Mulanda	Mulanda
166	Buliisa	Katodoi Community School	Kigwera	Ndandamire
167	Buliisa	St. Kizito Kilyango Community School	Ngwedo	Mubaku
169	Buliisa	Kijumbya Community School	Buliisa	Kakoora
170	Kagadi DLG	Kamunyage COU P/S	Kyakabadiima	Kamunyage
171	Kagadi DLG	Nyaisamba Parents P/S	Kiryanga	Nyaisamba
173	Kakumiro	Kyakabangali P/S	Kikwaya	Kyakabangali
174	Kakumiro	Kitabona P/S	Katikara	Katatemwa
175	Masindi	BT Abangi	Nyanttonzi	Kasenene
177	Masindi	Kyarutanga P/S	Kijunjubwa	Kyarutanga
178	Masindi	Kayera P/S	Kimengo'	Kibangya
179	Masindi	Rwemigali P/S	Miirya	Kigulya
180	Bugiri	Wanenga Muslim P/Sch	Kapyanga	Kiseitaka
182	Bugiri	Bulondo COU /Sch	Kapyanga	Bugubo
183	Bugiri	Kayogera COU P/S	Muterere	Kayogera
184	Bugiri	Kamango P/S	Kapyanga	Busolo
186	Bugiri	Busolo Muslim P/S	Kapyanga	Bugunga
187	Bugweri	Bukasozi P/S	Buyanga	Bwigula
188	Buyende	St Henry Ndwedwe P/S	Nkondo	Kiwaba
190	Buyende	St. Jude P/School,	Irundu	Bukutula

S/N	Vote/MDA	Name of the school	Subcounty	Parish
		Nakalongo		
191	Jinja	St.Marys Kabowa p/sch	North Division	Namizi
192	Jinja	Kotome community primary school	Lodiko	Kotome
193	Jinja	Kogoma Gate P/Sch	kakira T/C	Kiko
195	Kaliro	Kiganda P/S	Namwiwa	Kiganda
196	Kaliro	St. Peters' C.O.U P/S	Kaliro TC	Bukumankoola
197	Kaliro	Ebenezer Community P/S	Namugongo	Nabikooli
199	Kaliro	Kyambaya Parents' P/S	Nawaikoke	Kyambaya
200	Kaliro	BT Bulingo	Bukulula	Bulingo
201	Kamuli	St Matia Mulumba Bugobi P/S	Namwendwa	Kyeeya
203	Kamuli	Bulogo Cope P/S	Namwendwa	Bulogo
204	Namutumba	Namutumba SDA P/School	Namutumba T/C	Kangulumo
205	Namutumba	Itonko Islamic P/School	Namutumba T/C	Intonko
206	Bukwo	Ndilyet P/S	Chepkwasta	Chebinyiny
208	Bukwo	Nyalit Parents P/S	Chesower	Bisho
209	Bukwo	Kapteka P/S	Chesower	Kapteka
210	Bukwo	Semia P/S	Kabei	Kapseneton
212	Bukwo	Rorok P/S	Kabei	Rorok
213	Bukwo	Borowon P/S	Kamet	Borowon
214	Bukwo	Kapkumolon P/S	Kamet	Kapkumolon
216	Bulambuli	Kihiri P/Sch	Bumasobo	Bumasobo
217	Bulambuli	Hambako P/Sch	Bugwany	Buyaga T/C
218	Bulambuli	Bushitimo P/Sch	Buyaka	Muyembe

S/N	Vote/MDA	Name of the school	Subcounty	Parish
219	Bulambuli	Buwagogo P/Sch	Buwagogo	Muyembe
221	Bulambuli	Kabat Primary School	West Division	Kabat
222	Kween	Tarragon P/S	Benet	Tarragon
223	Kween	Tambajja P/S	Benet	Tambajja
225	Kween	Kaptoyoy	Kaptoyoy	Kaptoyoy
226	Kween	Kuberen	Binyiny T/C	Tabagon
227	Otuke	Gotojwang Community P/S	Ohlim	Gotojwang
229	Otuke	Otuke Hill View Community P/S	Ogor	Anyalima
230	Otuke	Teobwolo Community P/S	Orum	Ating
231	Oyam	Te-okulu P/S	Kamdini	Pukica
232	Oyam	Aruda P/S	Acaba	Atekober
234	Kapelebyong	Adipala Community P/S	Kapelebyong	Amemia
235	Kapelebyong	Okerai Community P/S	Okungur	Agonga
236	Kapelebyong	Acegerekuma Community P/S	Kapelebyongo T/C	Acegerekuma Ward
238	Katakwi	Akomotukoi	Ongongoja	Okuda
239	Katakwi	Okuliak	Okulonyo	Okocho
240	Ngora	Kakor P/S	Kapir	Omiito
242	Ngora	Kadok P/S	Kobwin	Kadok
243	Ngora	Atukubui P/S	Kobwin	Ojukai
244	Ngora	Apuwai P/S	Mukura	Kaler
245	Serere	Olupe Agule Community P/S	Kyere	Olupe
247	Serere	St. William Community P/S	Atiira	Opuure

S/N	Vote/MDA	Name of the school	Subcounty	Parish
248	Serere	Okidi Community P/S	Pigire	Okidi
249	Serere	Obangin Community P/S	Bugondo	Kongoto
251	Kamwenge	Zeituni SDA P/S	Kambuga	Eastern Ward
252	Kamwenge	Muhangi P/S	Kahunge	Kiyagara
253	Kitagwenda	Rwesigire Moslem Primary School	Nyabbani	Rwesigire
255	Kitagwenda	St. Paul Nyakacwamba	Ntara S/C	Nyakacwamba
256	Kasese	Kasinga P/S	Kitholho	Kighuramu
257	Kasese	Rurahara Primary School	Bwesumbu	Ruhara
258	Kasese	Kihindi Primary School	Kitswamba	Bigando
260	Kyegegwa	Kinyinya School of the Deaf	kyegegwa	kihamba
261	Kyegegwa	Nyamambuka P/S	Kyatega	Katamba
262	Kyegegwa	Nyabuhaama P/S	Kigambo	Kigambo
264	Ntoroko	Ntoroko North ECD & P/Sch	Ntoroko Ward	Kanara Town Council
265	Ntoroko	Mukimba ECD & Nursery P/Sch	Mukimba	Rwebisengo
266	Koboko DLG	Nyakaliso P/S	Kuluba	Pamodo
268	Koboko DLG	Uyiga P/S	Keri TC	Nyokpa
269	Koboko DLG	Kenyibuli P/S	Oraba T/C	Romoni
270	Arua DLG	Orozo Community P/S	Logiri	Anyavu
271	Arua DLG	Tere Hill Community P/S	Ajia	Olevu
273	Arua DLG	Dadawu Community P/S	Ajia	Ewa
274	Arua DLG	Nyio Community P/S	Vurra	Nyio
275	Madi Okollo	Olyevu P/S	Pawor	Olyevu
277	Madi Okollo	Aliba P/S	Rigbo	Aliba

S/N	Vote/MDA	Name of the school	Subcounty	Parish
278	Madi Okollo	Igiroayini P/S	Anyiribu	Bondo
279	Madi Okollo	Olodiova P/S	Ogoko	Pamvara
281	Maracha	Allio Hill Community Primary School	Kijomoro	Ambidro
282	Maracha	Okutumu P.7 Comm.Sch	Oleba	
283	Nebbi	St. Maria Goretti- Ogengo P/S	Jupangira	Goli
284	Pakwach	Vungandik P/S	Pakwach	Parokuto
286	Pakwach	Ayago P/S	Panyimur	Nyakiro
287	Pakwach	Lao Okwonga P/S	Alwi	Fualwonga
288	Pakwach	Jakok Community P/S	Panyimur	Kivuje
290	Yumbe	St. Kizito Wangilo Primary School	Lori	Kandia
291	Yumbe	Alaba	Kochi	Zone 2 Bidibidi
292	Terego	Eterengule Primary School	Omugo	Yiddu
294	Terego	Yacha Primary School	Odupi	Azapi
295	Terego	St. Marys Ocia Primary School	Omugo	Ndapi
296	Zombo	Gonyubendu P/S	Atyak	Angol
297	Bunyangabo	Madesita P/S	Kabonero T.C	Kabonero
299	Bunyangabo	Buj P/Sabara	Kyamuba TC	Nsuura East
300	Kapchorwa	Kapsabuko Hope P/S	Kapsinda	Kapsabuko
301	Serere	Agonyo Primary School	Lidetol Town Council	Agonyo
302	Serere	Obanliin Primary School	Labor	Labor

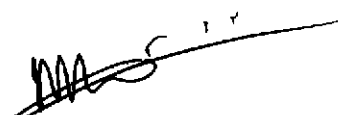

B. REHABILITATION AND EXPANSION OF SECONDARY SCHOOLS

SN	Vote/MDA	Name of the school	Sub-county
1	Bulambuli District	Bumasobo Secondary School	Bumasobo
2	Maracha District	Kijomoro Secondary School	Kijomoro
3	Sheema Municipality	Nganwa High School	Sheema
4.	Kasanda District	Kasanda Secondary School	Kasanda
5	Kabale District	St. Mary's College Rushoroza	Kabale Southern Division
6.	Masaka District	St. Henry's College Kitovu	Nyendo/senyange
7.	Koboko District	St. Charles Lwanga Sec. Sch	West Division
8	Butambala	Gombe Secondary School	Gombe Town Council
9	Kiryandogo	Mutunda Secondary School	Diima Sub-county
10	Alebtong	Akura Seed Secondary School	Akura
11.	Kapchorwa	Kawowo Secondary School	Kawowo sub-county
12.	Bushenyi	Kakakanju Secondary School	
13	Tororo	Rock High School	Tororo West Sub-county

SN	Vote/MDA	Name of the school	Sub-county
28.	Katakwi	Priscilla Comprehensive Girls Secondary School	Akobo
29.	Mbarara City	Mbarara High School	Mbarara City Northern Division
30.	Kaliro	Buyinda Seed Secondary School	Butinda sub-county
31.	Gulu	Gulu High School	
32.	Kaliro	Zibondo Seed School	Kasokwe sub-county
33.	Kibuku	St. Peters Seed School Kadama	Kadama
34.	Kanungu	Kihihi Community Secondary School	Kihihi
35	Bukanga	Endiinsi High School	Endiinsi Town Council
36	Kanugu	Nyanga Community Secondary School	
37.	Lwengo	Kaikolongo Secondary School	Malongo
38	Lwengo	Nakateete Secondary School	Kyazanga Town Council
39.	Gulu	Gulu Army Senior Secondary School	
40	Mubende	St Andrew Kaggwa Madudu S.S	Madudu
41.	Amuru	Pabor Secondary School	Pabor Town Council
42	Tororo	Apetai Secondary School	Apetai
43	Ibanda County	St. Macrina Vocational Secondary School	Ishongororo Town Council

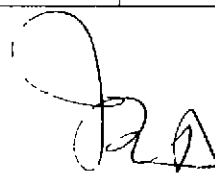
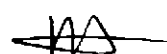
SN	Vote/MDA	Name of the school	Sub-county
14	Kampala	Nabisunsa Girls' Sec Sch	Nakawa Division
15	Namutumba	Bugobi High School	Bulange
16.	Sironko	Busamaga Secondary School	Buwalasi
17	Otuke	Okwanga Seed Secondary School	Olworngu
18	Rakai	Kimuli Secondary School	Lwentulege Town Council
19.	Katakwi	Ngariam Seed Secondary School	Ngariam
20.	Rwampara	Kinoni Girls Secondary School	Kinoni Town Council
21.	Gulu City	Sir Samuel Baker Secondary School	Laroo
22.	Mbarara City	Nyamitanga Sec School	Nyamitanga Division
23.	Alebtong	Omoro Secondary School	Omoro
24	Mayuge	Bukabooli Seed Sec School	Bukabooli
25	Mubende	Kabbo Seed Secondary School	Kasambya, Kabbo parish
26	Apac	Akokoro Secondary School	Akokoro
27.	Kyenjojo	Kisojo Secondary School	Kisojo



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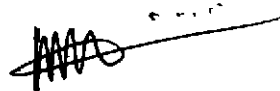

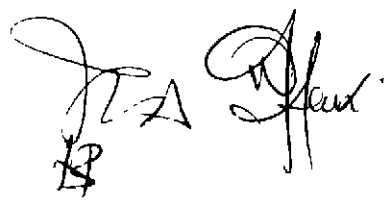


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SN	Vote/MDA	Name of the school	Sub-county
44	Koboko	Longira Secondary School	Ludara
45.	Rwampara	Laki High School-Bujaga	Ndejja
46.	Katakwi	Usuk Secondary School	Usuk Town Council

C. REHABILITATION AND EXPANSION OF PRIMARY SCHOOLS

S/NO	District	Name of the school	Sub-county	Parish
1.	Kitagwenda District	Kyarwera Primary School	Ruhunga	Kyarwera
2	Tororo	Okwara/Molo Primary School		
3.	Kanungu	Kanyashande Primary School	Buhoma Town Council	Nothern ward
4	Lwengo	Kanoni Primary School	Kanoni	
5.	Rubirizi	Kichwamba Primary School	Kichwamba	Kichwamba
6	Mubende	Kacwamango Primary School	Kiganda	Kacwamango
7	Mbarara	Nkokonjeru Primary School	Mbarara City North Division	Ruharo ward
8.	Kibuku	Butoloi Primary School	Katuku Subcounty	Kakutu Parish

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S/NO	District	Name of the school	Sub-county	Parish
9.	Namutumba District	Bubutia Primary School	Bulange	Bubutia
10	Mbarara City	St.Helen Primary School	Nyamitanga Division	
11.	Masindi	St. Mary's Kyatiri Primary School	Kyatiri Town Council	
12.	Mitoma	Kyamuyanga Primary School	Kabira Town Council	Nyabubare Ward
13.	Entebbe Municipality	Namatte Primary School		
14.	Alebtong	Ogengo Primary School	Aloi	Anino ward
15.	Soroti	Osuguro Community Primary School	Aukot	Osuguro
16.	Rubirizi	Nyakarambi P/Sch,	Katanda Katerera	
17.	Rakai	Kimuli Primary School		
18	Kabale	Kahondo Primary School	Maziba S/Cty	
19.	Bushenyi	Kabushaho Primary School,		
20.	Tororo	St. Kizito P/Sch.	Eastern Division	Amogoro B
21.	Soroti	Telamot Primary School	Awaliwal	Telamot
22.	Buyende	Good Shepherd Primary School		

S/NO	District	Name of the school	Sub-county	Parish
23.	Mbarara	Omumabaare Primary School	Kashare Subcounty.	
24.	Tororo	Apokori Primary School	Merikit	Merikit
25.	Kapelebyong	Kapelebyong Primary School		
26.	Nakapiripirit	Napianenya Primary School		
27.	Kaliro	Nabikooli Primary School	Namugajo	Nabikool
28.	Nabilatuk	Moru Angamion Primary School	Natirae	Moru Angamion
29	Rubirizi	Ndekye Primary School	Rubirizi Town Council	Kasharara Ward
30.	Kanungu	Rushoroza Primary School	Kihiihi S/Cty	Kibimbiri
31	Butebo	Kanginima Community Primary School		
32	Kabale	Kabanyonyi Primary School	Buhara S/Cty	
33	Bushenyi	Bujaga P/Sch.Primary School	Kyabugimb1	

S/NO	District	Name of the school	Sub-county	Parish
34.	Kiryandongo	Bunyoro Catholic Primary School	Kiryandongo Town Council	Kiswosuro
35.	Rubirizi	Nyabubare Moslem Primary School	Rutoto	Buruuruma
36.	Mitoma	Kyamuyanga Primary School	Nyabubare Ward, Town Council	
37.	Kanungu	Nkunda SDA Primary Sch	Nyanga	Nkunda
38.	Nabilatuk	Kaanangakinoni Primary School	Natirae	
39.	Mbarara City	Kagaaga Primary School	Nyakayosho Division	
40.	Koboko	Barifa Community School		
41.	Gulu City	Pakwelo P.7 School	Pece-Laroo Division	Nnyama Parish
42.	Kanungu	Bushoro Primary School	Kanyantorogo	Nyamigoyi

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S/NO	District	Name of the school	Sub-county	Parish
43.	Koboko Municipality	Ogo Primary School	West Division	Amunupi
44.	Masaka City	Kimwanyi Primary School	Kimaanya Kabonera	Kiteredde
45.	Mayuge	Kigandalo Primary School	Kigandalo	
46.	Kasese	Mubuku Primary School	Mubuku Town Council	
47.	Kaliro	Buliima Primary School	Bulumba Town Couucil	
48.	Kanungu	Kibimbibi Primary School	Kahihih	Rushooroza
49.	Rubirizi	Mushangi Primary School	Ryeru	Ndekye
50.	Nabilatuk	Lokapel Junction Primary School	Nabilatuk	Achegetolim
51.	Gulu	Gulu Town Primary School	Laroo	Laroo
52.	Mbarara City	Ruti Moslem Primary School	Nyamitanga Division	
53.	Pallisa	Gogonyo Primary School	Gogonya	Ajpet
54.	Serere	Pingire Primary Government School	Pingire	Pingire

S/NO	District	Name of the school	Sub-county	Parish
55.	Katakwi	Okuda Primary School	Ongogola	Okuda
56	Rubirizi	Buhinda Primary School	Rutoto	Bururuuma
57.	Kabale	Kitibya Primary School	Kyanamira S/Cty	
58.	Katakwi	Abwokodia Primary School	USWC	Abwokodia
59.	Gomba	Bukandula Primary school	Kabulasoke	Bukandula
60	Tororo Municipal Council	Rock View		
61	Tororo Municipal Council	Elgon View		

D) SEED SECONDARY SCHOOLS FY 2024/2025:

Construction of seed schools that remained from UGIFT project planned to be covered in the FY 2025- 2026 are as follows;

- 1) Kwarikwari Seed Secondary School, Kwarikwari Sub county Bukedea District
- 2) Nyakizinga Secondary School, Nyakizinga Sub county, Mitooma District
- 3) Ojilai Seed Secondary School, Ojilai Sub county Tororo District
- 4) Uganda Martyrs High School Kanyanshande, Katanda Sub county, Katerera, Rubirizi District
- 5) Lokori Seed Secondary School, Lokori Sub-county, Karenga District
- 6) Nkooko Seed Secondary School, Nkooko Sub county, Kakumiro District
- 7) Abidu Seed Secondary School, Abidu Division, Nebbi Municipality
- 8) St.Peter's College Nakazigo, Kigandalo Sub county, Mayuge District
- 9) Trust Academy Secondary School, Mbunga Sub county, Kasese District
- 10) Obiba Secondary School, Obiba Sub County, Maracha District

- 11) Awaliwal Community Secondary School, Gweri County in Soroti District
- 12) Kyarwabuganda Seed Secondary School, Mbarara City Northern Division
- 13) Anagura Seed Secondary School, Anagura Sub-county, Pader
- 14) Lugoba Seed Secondary School in Bukunja Sub-county, Buikwe District





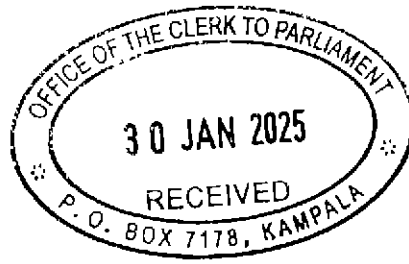










MINORITY REPORT ON THE BUDGET FRAMEWORK PAPER 2025/26.

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January 2025.

BACKGROUND

Rt. Hon. Speaker and Members, consideration of the Budget Framework Paper is the first but most important stage in the appropriation process. It is at this stage that you interact with set priorities for the next financial year.

Articles 154 and 155 of the Constitution assign you Parliament and the executive specific roles in preparation of the country's annual budget.

Under Article 154, no monies can be withdrawn from Consolidated Fund except with your authority which you exercise through enactment of the Appropriation Act.

When you fail to appropriate in time, the President is allowed by the same Article to access monies to run public affairs but only for four months. I want to emphasize: taxpayers' money can only be withdrawn with your permission. If you surrender this responsibility, please blame nobody except yourself.

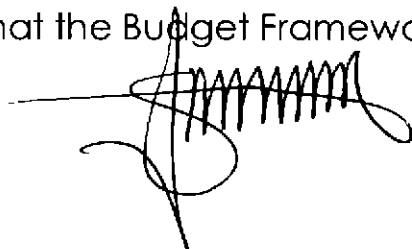
Article 155 instructs the President to prepare and submit to you the Annual Budget for approval. It also gives you authority to determine the format he/she the President must follow in preparation and presentation of the Budget.

The format that you set out in the Public Finance Management Act states thus, "The Minister of Finance shall for each financial year, prepare a Budget Framework Paper, approved by Cabinet" and present it to you Hon. Members. The Budget Framework Paper is therefore the first budget draft.

This is the stage where the aspirations of your people come face to face with the government priorities.

FORMAT OF BUDGET FRAMEWORK PAPER

Section 9 of the Public Finance Management Act and Schedule 3 outlines the format the Budget Framework Paper must follow. Your first

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task is to examine whether the Budget Framework Paper before you followed the format.

Among others, the Budget Framework Paper must be consistent with National Development Plan and with the Charter of Fiscal Responsibility.

Schedule 3 of the PFMA outlines eight other parameters that the Framework Paper must meet including projections of Government expenditure in respect of each vote, for the financial year and the next financial year, split into current expenditure and investment plan. This is listed as number 7 and titled **Medium term Expenditure Framework** in schedule 3. Let us examine the consistence of the Budget Framework Paper with set parameters.

BFP NOT CONSISTENT WITH DEVELOPMENT PLAN.

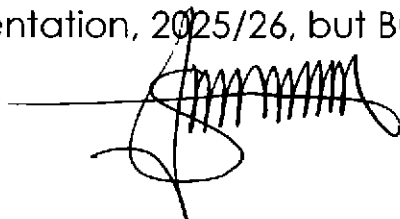
The draft Budget and therefore the Budget Framework Paper is supposed to finance the country's National Development Plan. The National Development Plan is developed by National Planning Authority (NPA) under the National Planning Authority Act. The Development Plan is supposed to be approved by Parliament.

On December 19 2024 Minister of Finance presented to Parliament the Budget Framework Paper together with a draft National Development Plan (NDP4). The following day, Hon. Henry Musasizi was on his twitter account celebrating this mess.

What a sane government something I cannot accuse NRM of, should have done is to present a draft plan for approval by Parliament first and then a draft budget prepared in accordance with the plan.

The Development Plan was approved by Parliament on January 9th, 2025, twenty days after presentation of the Budget Framework Paper.

Not surprising that the two documents don't speak to each other. The Development Plan proposes a Shs 92.291 trillion budget for the first year of implementation, 2025/26, but Budget Framework Paper has a

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Shs 57.440 trillion Budget. Either the Development Plan was guesswork or the Framework Paper or both.

The Development Plan projects Shs 67.797 trillion revenue collection in 2025/26 but Framework Paper puts it at Shs 33.681 trillion.

SPENDING ON LUXURY

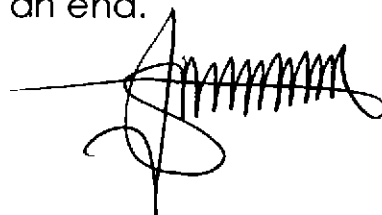
The Development Plan and Budget Framework Paper list agro-industrialization, tourism, minerals (including oil and gas) and science and technology (including ICT) and creative Art (ATMS) as top priorities.

But real money is allocated to the usual useless things such as donations, workshops, travel, special meals, vehicles and furniture.

In this year's budget (2024/25), government didn't give National Curriculum Development Centre Shs 7 billion to prepare the curriculum for senior five students but allocated our visionary leader Gen. Yoweri Museveni Tibuhaburwa Shs 80 billion for donation.

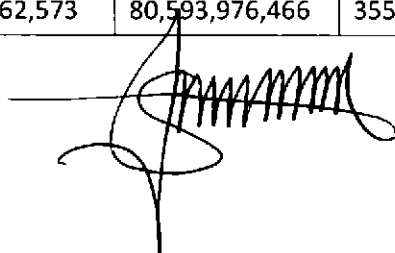
To the NRM government popularizing an 80 year old man who has been in power for 39 nine years was more important than preparing a curriculum for our children. Then they speak of a development plan. Look at the money this visionary leader is spending visiting one sugarcane plantation in Busoga and posing for photos as if he is an extension worker. A serious leader should be launching tractors and irrigation equipment but not visiting recipients of one million shilling PDM cash.

What is troubling our people are; broken road network, neglected and decaying health facilities and mismanaged and under-funded education sector. Mulago Intensive Care Unit has about 40 beds but only 15 are in use because of lack of staff. Please have appetite to bring this nonsense to an end.

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The Table below is showing some of the priorities of the NRM regime.

Item Description	Non-Wage	GoU Dev	External Financing	Total
Beddings, Clothing, Footwear and related Services	131,296,752,007	42,000,000	912,330,000	132,251,082,007
Donations	159,250,996,012	-	-	159,250,996,012
Fuel, Lubricants and Oils	313,016,462,931	21,818,850,022	20,198,894,832	355,034,207,785
Special Meals and Drinks	298,485,183,559	40,000,000	-	298,525,183,559
Welfare and Entertainment	131,435,797,732	3,208,443,188	4,921,014,754	139,565,255,674
Travel abroad	50,171,115,225	10,000,000	3,132,801,582	53,313,916,807
Travel inland	466,785,410,710	31,941,403,571	285,236,799,633	783,963,613,914
Workshops, Meetings and Seminars	106,356,838,888	15,388,469,783	115,276,157,107	237,021,465,778
Staff Training	131,658,076,410	12,465,634,637	274,691,504,938	418,815,215,985
Books, Periodicals & Newspapers	65,424,249,607	62,020,000	113,134,614	65,599,404,221
Other Transport equipment - Acquisition, Other Transport equipment - Improvement.	-	9,922,467,039	76,317,686,796	86,240,153,835
Maintenance-Transport Equipment	110,649,702,469	14,782,583,337	6,392,969,441	131,825,255,247
Printing, Stationery, Photocopying and Binding	88,750,496,431	4,768,603,652	17,101,241,921	110,620,342,004
Furniture and Fittings - Acquisition; Furniture and Fittings – Improvement	-	23,419,655,398	16,317,109,500	39,736,764,898
Consultancy Services;	136,619,662,573	80,593,976,466	355,408,006,419	572,621,645,458



Consultancy Services-Capital				
Total	2,189,900,744,554	218,464,107,093	1,176,019,651,537	358,438,450,3184

This information can be obtained from Ministry of Finance website www.budget.finance.go.ug. To get this information click on excel downloads, click on all available data downloads and finally click on budget framework paper 2025/26.

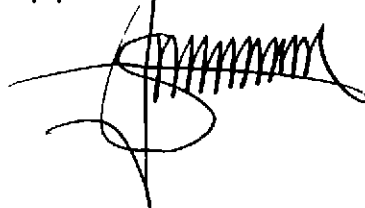
UNREALISTIC SHS 57.441 TRILLION 2025/26 TOTAL BUDGET

Parliament should take note that although the Development Plan proposes a Shs 92 trillion 2025/25 Budget even the Shs 57.441 trillion in the Budget Framework Paper is unrealistic going by the recent budget performance reports.

For the 2023/24 Financial Year, Parliament approved a Shs 52.737 trillion budget, revised it to Shs 61.669 trillion through supplementary requests but only Shs 50.172 trillion was released (warranted) by Finance according to Auditor General. Finance never released Shs 11.498 trillion. And the release itself was hot air because only Shs 48.680 trillion was available for spending.

In 2022/23, total Budget approved was Shs 52.548 trillion, Shs 49.226 trillion released but actual money available for spending was Shs 43.404 trillion. The actual money mobilized for spending is still under Shs 50 trillion. A realistic budget should therefore not exceed Shs 50 trillion or at worst Shs 52 trillion because of our economic situation. If more resources become available, then you return to Parliament with a supplementary request.

Making total budget look bigger like this financial year's Shs 72 trillion is I think for self-gratification. It is for showing off on how NRM economic miracle has transformed the country. It is also for making bigger, the 3% of the total budget that government can spend as supplementary without prior Parliament approval.



SKYROCKETING SHS 109 TRILLION PUBLIC DEBT

The Accountant General in a statement attached to the Audit Report, states that Public Debt has increased from Shs 97.5 trillion in June 2023 to Shs 109.8 trillion by June 2024. Hon. Members our country has been mortgaged.

This debt represents 53% of our declared GDP of Shs 202 trillion (\$53.3 billion). Debt to GDP ratio is a comparison of what you are producing as a country and the money you owe other people.

This huge debt is inconsistent with the stated objectives outlined in the Charter of Fiscal Responsibility. The objective is to keep the debt below 50% of GDP.

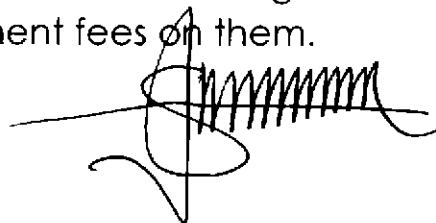
The debt comprises money borrowed to finance the budget, domestic arrears, pension and gratuity.

What should worry you more is that government wants to finance the Shs 57 trillion next Financial Year's budget by borrowing another Shs 24 trillion. Because it projects to raise Shs 33 trillion.

By approving the Budget Framework Paper, you are giving government a greenlight to borrow. And you should expect Hon. Henry Musasizi to continue trafficking loan requests to Parliament during the course of next Financial Year.

The figure of the total public debt is also contested. In calculating public debt, Finance doesn't include domestic arrears. They have forced the Auditor General to do the same thing. Finance claims, that public debt is Shs 94 trillion up from Shs 86 trillion they declared last Financial Year.

One of the tactics Finance is using is to exclude undisbursed loans yet we pay commitment fees on them.

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Vote 130-Treasury Operations.

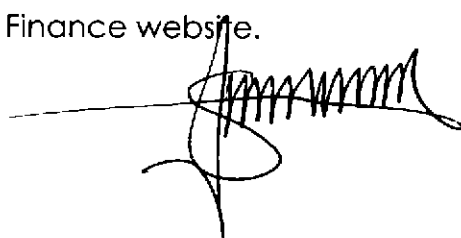
The total budget is UGX. 57,440.807 but nearly half of it (Ugx. 20,726.689) which is 35%, as usual is for debt servicing. The table below show the breakdown of this total debt servicing budget.

Item	Revised Budget FY2024/25	Projected FY 2025/26
Interest payments(External)	1,601,870,909,194	1,300,070,637,608
Loan interest T-Bills	843,958,922,554	814,103,941,835
Interest on T-Bonds	7,189,361,717,899	7,479,435,422,125
Commitment Fees	45,761,542,282	5,648,742,125
Debt Magt Fess	42,836,965,475	42,836,965,475
Sub-total	9,723,790,057,404	9,642,095,709,918
Debt Repayment		
External Debt Budgeting (Principal)	3,029,944,516,057	3,396,512,554,790
Redemptions (Bills+Bonds)	12,021,700,000,000	6,665,474,213,774
Sub-total	15,051,644,516,057	10,061,986,768,564
BoU Reimbursement	9,100,001,700,000	-
Sub-total	9,100,001,700,000	-
Contingencies Fund Management		
Contingencies Fund	169,000,000,000	169,000,000,000
Sub-total	169,000,000,000	169,000,000,000
Claims Payments		
Court Awards (DRC and Mandamus)	287,000,000,000	277,000,000,000
Sub-total	287,000,000,000	277,000,000,000
Others (Bank Charges, Roko)	309,343,511,120	575,106,400,000
Listing Fees	1,500,000,000	1,500,000,000
Sub-total	310,843,511,120	576,606,400,000
Grand Total	34,642,279,784,581	20,726,688,878,482

Source: MoFED presentation to the Committee.

The 20.726 trillion amount for debt servicing is different from what is captured on the Ministry of Finance website. Here the total budget for debt servicing is Shs 21.612 trillion a difference of Ugx. 886,218,863,586.

The table below shows the breakdown of total debt servicing budget as captured on the ministry of Finance website.



Item Code	Description	Non-Wage
244003	Debt Management fees	42,836,965,475
241001	Loan interest	1,265,436,616,005
242003	Other	575,106,400,000
244002	Commitment fees	5,648,742,125
242002	Interest on Treasury Bonds	7,479,435,422,875
244001	Listing Fees	1,500,000,000
242003	Other	78,530,866,618
352883	External Debt Budgeting	3,396,512,554,790
242001	Interest on Treasury bills	814,103,941,835
352884	Securities Redemption Budgeting	6,611,577,368,760
263404	Contingency Transfers	169,000,000,000
282105	Court Awards	287,000,000,000
		21,612,907,742,068

Source: BFP 2025/26 Budget Estimates Ministry of Finance website

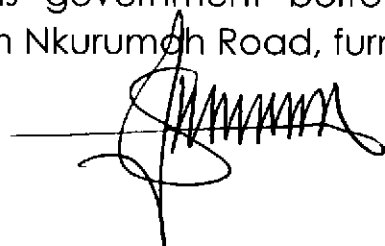
Parliament must take keen interest in Vote 130 to stop wasting tax payers' money. For instance, the OAG report for 2023, noted that Vote 130 had an approved budget of Ugx. 16,812.16 billion but lacked a vote strategic plan (OAG report 2023 page 518). In the same year 2023, the vote received a total supplementary budget of **Ugx.46.153 billion to cater for commitment fees**. In the same year, payments through this vote totaling to Ugx. 286.042 was paid to the International Specialized Hospital in Lubowa based on unsupported completion certificate (page 518).

In the latest report, the Auditor General says, Shs 2 trillion requested to service debt through supplementary was never warranted (released). And last year, it is this vote that government raised to pay Magoola Shs 500 billion. This is a cash cow for finance. They come here screaming on top of their voice that they want money to service public debt when actually it is not the case. Before you approve this Framework, you must order for a forensic audit on this vote.

SHS 14 TRILLION DOMESTIC ARREARS

There is a tendency to pay more attention to money directly borrowed from banks at the expense of goods and services supplied to government by our people.

You know this government borrows from everybody. It borrows stationary from Nkurumah Road, furniture from small shops, food from



restaurants and rents ordinary people's buildings. Doing this is not bad but refusing to pay is bad manners.

Money government owes ordinary people commonly known as domestic arrears hit Shs 14 trillion last financial year. It increased by 30% from Shs 10.8 trillion of the year 2023/24. And guess what, they have allocated a paltry Shs 200 billion in the budget to cater for domestic arrears.

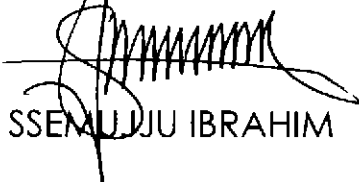
These arrears include Shs 260 billion in gratuity and pension. You have seen old people shade tears on television because of their unpaid pension and gratuity. Some people of Museveni's age die before receiving their pension.

Finance claims that then biggest component of domestic arrears Shs 9.1 trillion was owed to Bank of Uganda and they have since cleared it. If it is true, it means, domestic arrears totals to Shs 5 trillion. Payment of domestic arrears must be a top priority of next year's budget. People who supplied government borrowed money from banks with attendant interests.

Does it make sense to capitalize Uganda development Bank (UDB) to lend to small enterprises and you refuse to pay them when they supply you. I think the intention is to kill businesses of indigenous people at the expense of Chinese and Indians. How comes Enrica Pinetti is paid on time even for no work done.

With this information, I invite Parliament to reject the whole of this Budget Framework paper because it doesn't comply with the Public Finance Management Act, and the National Development Plan. The Minister of Finance should be instructed to submit another Framework Paper that complies with the law and addresses the many concerns of this House.

I submit



SSEMULUJU IBRAHIM

MP KIRA