



FOR FY 2025/26

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## LIST OF ACRYNOMS

ADB	African Development Bank
ABPR	Annual Budget Performance Report
AIA	Appropriation In Aid
CCS	Commitment Control System
CDO	Community Development Officer
CERF	Central Emergency Response Fund
CFR	Charter of Fiscal responsibility
COVID-19	Corona Virus Disease of 2019
DRMS	Domestic Revenue Mobilization Strategy
ECHO	European union's Civil protection and Humanitarian aid Organization
ENABEL	The Belgian Development Agency
EOC	Equal Opportunities Commission
EPRC	Economic Policy research Centre
EU	European Union
FDI	Foreign Direct Investment
FY	Financial Years
GDP	Gross Domestic Product
GoU	Government of Uganda
ICT	Information and Communication Technology
IDA	International Development Association of the World Bank
IDB	Islamic Development Bank
IFMS	Integrated Financial Management System
IMF	International Monetary Fund
JICA	Japan International Cooperation Agency
LGs	Local Governments
LTA	Lighter Than Air
MDA	Ministries Department and Agencies
MDAs	Ministries, Departments and Agencies
MFPED	Ministry of Finance, Planning and Economic Development
MPS	Ministerial Policy Statement
MSMEs	Micro, Small and Medium Enterprises
MTEF	Medium term Expenditure Framework
MYCS	Multi Year Commitment Statement
NBFP	National Budget Framework Paper
NDP III	3 <sup>rd</sup> National Development Plan
NPA	National Planning Authority

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NTR	Non Tax Revenue
NTR	Non Tax Revenue
OAG	Office of the Auditor General
OLOP	Office of the Leader of Opposition
PBO	Parliamentary Budget Office
PBS	Programme Budgeting System
PDM	Parish Development Model
PFMA	Public Finance and Management Act
PIAP	Programme Implementation Action Plan
PIMS	Project Investment Management System
PIP	Public Investment Plan
PRIR	Petroleum Revenue Investment Reserve
SACCO	Savings and Credit Cooperative Organisation
UBOS	Uganda Bureau of Statistics
UDB	Uganda Development Bank
UDC	Uganda Development Corporation
UGX	Uganda Shilling
UK	United Kingdom
UNF	United Nations Foundation
USA	United States of America
USD	United States Dollar
VAT	Value Added Tax
WHO	World Health Organization

## 1.0 INTRODUCTION

**Rt. Hon. Speaker and Hon. Members,**

Pursuant to Article 155 of the Constitution of the Republic of Uganda, the Minister of Finance, Planning and Economic Development presented before Parliament the proposed Annual Budget Estimates and Work plans for the FY 2025/26 on the 27<sup>th</sup> March 2025, and a Corrigenda to the Annual Estimates on the 13<sup>th</sup> of May 2025.

In accordance with Article 155 (4) of the Constitution of the Republic of Uganda, Section 11 and Section 12(4) of the Public Finance Management Act 2015 Cap 171; and Rule 155(2), 156(2) and 156(3) of the Rules of Procedure of Parliament, the Budget Committee is mandated among others:

- a) To examine, discuss and review policies, programmes and the annual budget estimates; and where necessary, make appropriate recommendations to Parliament;
- b) To consider Sectoral committee reports on the budget estimates referred to the Committee by Parliament for reconciliation, harmonization and consolidation.

Rt. Hon. Speaker, in accordance with Rule 156(3), the Budget Committee has examined, reconciled, harmonized and consolidated, the budget estimates of Government for the FY2025/26, and now wishes to report.

This report is structured into two parts:

### **PART A: MACRO ASPECTS OF THE BUDGET**

- Legal Compliance; Semi- Annual Budget Performance for the first half of FY2024/25; and an overview of the Annual Budget Estimates for FY2025/26;

## **PART B: PROPOSED ADJUSTMENTS TO THE ANNUAL BUDGET ESTIMATES FOR FY2025/26**

### **1.1 Methodology**

The Committee held consultative meetings with the Ministry of Finance, Planning and Economic Development, National Planning Authority, and Chairpersons of Sectoral Committees of Parliament.

The Committee also made references to the following documents and these documents informed the Committee's assessments, observations and recommendations:

- 1) The Fourth National Development Plan (NDP IV) 2025/26-2029/30;
- 2) The National Budget Framework Paper for FY2025/26-FY2029/30;
- 3) The Approved Annual Budget Estimates for FY2024/25;
- 4) Draft Budget Estimates for FY 2025/26 and Corrigenda to the Budget Estimates;
- 5) Certificate of Compliance of the Annual Budget for FY 2024/25 to the NDP III;
- 6) The Certificate of Gender and Equity Compliance for the Annual Draft Budget Estimates of Revenue and Expenditure for FY2025/2026 by the Equal Opportunities Commission;
- 7) Statement of Multi-Year Commitments of Government, FY2025/26;
- 8) Statement Attesting to Reliability and Completeness of the Budget for FY2025/26;
- 9) Tax Expenditure Report for the Period July 2024 to March 2025, Financial Year 2024/25;
- 10) Consolidated Status of Treasury Memorandum;
- 11) Medium Term Debt Management Strategy 2025/26-2028/29;
- 12) Report on Public Debt, Grants, Guarantees and Other Financial Liabilities for Financial Year 2024/25;
- 13) Budgets of Commissions for the FY2025/26;
- 14) The Semi-Annual Budget Performance Report for FY2024/25
- 15) Parliamentary Committee Reports;
- 16) The 1<sup>st</sup> and 2<sup>nd</sup> Budget Call-Circulars relating to FY2025/26;
- 17) The Approved Charter of Fiscal Responsibility FY2021/22-FY2025/26;
- 18) Annual Report of the Auditor General for the year ended 30<sup>th</sup> June 2024;
- 19) Budget Monitoring and Accountability Unit (BMAU) Reports;
- 20) Public Finance Legislation; and other relevant documents

## **PART A: MACRO ASPECTS OF THE BUDGET**

### **2.0 LEGAL COMPLIANCE**

Rt. Hon. Speaker and Hon. Members, the Committee undertook a compliance assessment of the proposed annual budget against various legal requirements and observes the following:

#### **2.1 Submission of Budget Documents to Parliament**

The proposed annual budget for FY2025/26 was presented to Parliament on the 27<sup>th</sup> March 2025 which is consistent with Section 12(3) of the PFM Act, Cap 171, that requires the Minister on behalf of the President, to present the proposed annual budget of a financial year to Parliament, by 1<sup>st</sup> April.

The proposed annual budget for FY2025/26 was presented with most of the required documents as per Sections 12(7), 12(9a to 9c), 12(10a to 10f) and 12(11a to f) of the PFM Act, Cap 171.

However, a plan for the guarantees to be issued in the financial year was not provided.

**The Committee recommends that at an appropriate time the Minister of Finance, Planning and Economic Development presents to Parliament the plan for guarantees to be issued in the financial year FY2025/26, if any guarantees are going to be issued in the FY2025/26.**

#### **2.2 Consistency with the Charter for Fiscal Responsibility**

Rt. Hon Speaker, on 27<sup>th</sup> January, 2022, Parliament approved the 2<sup>nd</sup> Charter for Fiscal Responsibility (CFR) for the period FY 2021/22 – FY 2025/26. The CFR presents the following Government's fiscal policy objectives to support the socioeconomic transformation agenda while ensuring macroeconomic stability and fiscal sustainability during the period FY2021/22 – FY2025/26:

##### **Objective 1: Public Debt:**

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

- b) Total domestic debt interest payments to total revenues (excluding grants) is reduced to 12.5% by financial year 2025/26;
- c) 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.

**Objective 2: Fiscal Balance:**

- d) 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;
- e) The ratio of Non-oil revenue to GDP shall grow by at least 0.5 percentage points on an annual basis;
- f) 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.

**Objective 3: Petroleum Fund Transfers to the Budget and Petroleum Revenue Investment Reserve (PRIR):**

- g) 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. The balance shall be transferred to the Petroleum Revenue Investment Reserve (PRIR) for investment in accordance with the Public Finance Management Act (2015) as amended.

Accordingly, a consistency assessment of the CFR against the annual budget estimates was undertaken by the Committee as detailed in Table 1.

**Table 1: CFR Targets against Annual Budget Projections, FY2025/26**

CFR indicator	Projection 2024/25	CFR Target 2025/26	Budget Projections 2025/26
Total Nominal Public Debt to GDP	52.03%	49.30%	53.34%
Total domestic debt interest payments to total revenues (excluding grants)	26.10%	12.50%	25.41%
Overall Fiscal Balance including grants to Non-oil GDP	-7.74%	-3.00%	-6.58%
Ratio of Non-oil revenue to GDP	14.14%	15.90%	14.91%
Growth rate in recurrent spending as a percentage of GDP (GRS) VS Growth rate of	GRS<GRV	GRS<GRV	GRS<GRV

CFR Indicator	Projection 2024/25	CFR Target 2025/26	Budget Projections 2025/26
revenue (excluding oil) as a percentage of GDP (GRV)			
A maximum oil revenue as a percentage of preceding year's estimated non-oil GDP outturn transferred to the Consolidated fund for budget operations	NA	0.80%	NA
Growth in Non-oil Revenue as % of GDP	1.89%	0.50%	0.58%
Nominal Publicly guaranteed debt to GDP is maintained below 5%		Below 5%	
<b>Memo Items: (US\$B. Billions)</b>			
Nominal GDP	222,780		250,120
Nominal Debt Stock	115,920		133,420
Total Non-oil Revenue (Incl. NTR, Excl. Grants)	31,490		37,298
Domestic Debt Interest Payments	8,218		9,479
Overall Fiscal Balance (Incl. Grants)	(17,238)		(16,467)
Recurrent expenditure	35,461		36,577

**Source: Draft Annual Budget Estimates FY2025/26, Medium Term Debt Management Strategy FY2025/26 – FY 2028/29 and Macroeconomic developments and fiscal prospects for FY2024/25 and 2025/26.**

#### **Committee observations:**

- i. Total Nominal Public Debt to GDP is projected at 53.34% in FY2025/26, which is inconsistent with the CFR target of 49.3%;
- ii. Total domestic debt interest payments to total revenues is projected at 25.41% in FY2025/26, which is inconsistent with the CFR target of 12.5%;
- iii. Overall Fiscal Balance including grants to Non-oil GDP is projected at -6.58% in FY2025/26, which is inconsistent with the CFR target of -3.0%;
- iv. Ratio of Revenue to GDP is projected at 14.91% in FY2025/26, which is inconsistent with the CFR target of 15.9%;

The Ministry of Finance informed the committee that the reason for this deviation were;

- Revenue collection has not increased as fast as projected in the CFR. The lower-than-targeted revenue growth is mainly due to time lag it has taken for businesses that were severely affected by the effects of COVID19 to recover, including the accumulated commercial banks debts to these entities.
- The deviation was on account of political and economic shocks beyond the control of the economy. These include the global value chain disruptions by the Russia-Ukraine conflict, lagged effects of COVID19, and geo-political tensions within the region.



The Committee recommends that, in accordance with Section 6 of the PFM Act, Cap 171 and the CFR 2022, the Minister of Finance, Planning and Economic Development seeks Parliamentary approval for the projected deviation from the objectives of the CFR since the targets set in the annual estimates clearly show a projected deviation from set CFR targets.

### 2.3 Consistency with the National Budget Framework Paper

Hon. Members, in accordance with Section 11 (6) of the PFM Act Cap 171, the Committee assessed the consistency of the approved NBFP for FY2025/26- FY2029/30 against the annual budget estimates for FY2025/26 as detailed in Table 2 and 3.

**Table 2: Resource Envelope Consistency Assessment (UGX Billion)**

Source	BFP FY 2025/26 (Shs Bn)	Estimates FY 2025/26 (Shs Bn)	Change (Shs Bn)
Domestic Revenues	33,681.90	37,227.2	3,545
Petroleum Fund	0	0	0
Budget Support (External Financing)	29.9	2084.3	2,054
Domestic Financing	4,011.30	11,381.3	7,370
Project Support (External Financing)	12,812.20	11,327.0	-1,485
Domestic Refinancing (Roll over)	6,611.60	10,027.8	3,416
Local Revenue for Local Governments	293.9	328.7	35
<b>TOTAL RESOURCE INFLOWS</b>	<b>57,440.80</b>	<b>72,376.5</b>	<b>14,936</b>
External Debt Repayments (Amortization)	-4,031.70	-4,985.8	-954
Project Support (External Financing)	-12,812.20	-11,327.1	1,485
Domestic Refinancing	-6,611.60	-10,027.8	-3,416
Domestic Arrears	-200	-1400.0	-1,200
Interest Payments	-9,244.80	-11,332.7	-2,088
Domestic Debt Repayment (BoU)	0	-493.0	-493
Local Revenue for Local Governments	-293.9	-328.7	-35
<b>GOU DISCRETIONAL RESOURCES</b>	<b>24,246.60</b>	<b>32,481.4</b>	<b>8,235</b>

Source: MFPED

**Table 3: Consistency Assessment by Programme Allocations**

	Program	Estimates (Inlc. Corrigenda) FY 25/26	BFP FY 25/26	% Share Of total Estimates	% Share Of total BFP
1	Agro-Industrialization	1,857.6	1,689.40	2.6%	2.9%
2	Manufacturing	311.8	226.8	0.4%	0.4%
3	Tourism Development	427.6	176	0.6%	0.3%
4	Natural Resources, Env't, Climate Change, Land & Water Mgt	364.9	411.5	0.5%	0.7%
5	Private Sector Development	2,704.9	1,890.70	3.7%	3.3%
6	Sustainable Energy Development	1,034.6	1,301.60	1.4%	2.3%
7	Integrated Transport Infrastructure And Services	6,381.3	6,354.00	8.8%	11.1%
8	Sustainable Urbanization and Housing	1,527.7	1,176.30	2.1%	2.0%
9	Digital Transformation	381.1	293.7	0.5%	0.5%
10	Human Capital Development	11,422.1	9,974.90	15.8%	17.4%
11	Innovation, Technology Development & Transfer	388.2	168	0.5%	0.3%
12	Public Sector Transformation	258.6	199.1	0.4%	0.3%
13	Governance And Security	9,945.1	7,537.90	13.7%	13.1%
14	Regional Balanced Development	1,610.3	1,428.50	2.2%	2.5%
15	Development Plan Implementation	29,527.0	22,129.90	40.8%	38.5%
16	Administration Of Justice	599.0	512.7	0.8%	0.9%
17	Legislation, Oversight and Representation	1,030.1	833.50	1.4%	1.5%
18	Sustainable Extractives Industry Development	875.8	635.90	1.2%	1.1%
	<b>Sub-Total</b>	<b>70,647.8</b>	<b>56,940.40</b>		
	Arrears and AIA/Local Revenue	1,728.7	500.50	2.4%	0.9%
	<b>Total</b>	<b>72,376.5</b>	<b>57,440.90</b>	<b>100.0%</b>	<b>100.0%</b>

Source: MFPED

**Committee observations:**

- i. The proposed programme budget allocations are consistent with the NBFP's programme allocations as shown in table 3 above.
- ii. In regards to consistency with Parliament's recommendations on the NBFP and Draft Budget Estimates, UGX 4.09 trillion has been allocated to key funding gaps identified by Parliament against Parliament's total funding gap of UGX 14.47 trillion (See Annex 1 and Annex 2 for details).
- iii. The Committee commends Government for adopting key Parliamentary recommendations on the BFP and MPS.

## 2.4 Consistency with NDP IV

Rt. Hon Speaker and Hon. Members, Section 12 [6] of the PFM Act, 2015, requires that the annual budget is consistent with the National Development Plan. This section presents key highlights on compliance of the annual budget to the NDP IV in regards to macroeconomic (**Table 4**) and programme allocative efficiency or consistency (**Table 5**).

**Table 4: Macroeconomic Consistency**

	2025/26 Annual Budget Projections (%)	2025/26 NDP IV Target (%)
Real GDP Growth	7.0	7.3
Core inflation (Period Average)	4.7	7.0
Overall Balance including grants (Percent of GDP)	-4.3	-7.7
Public Gross National Debt (Percent of GDP)	53.0	50.9

Source: MFPED and NDP IV

**Table 5: Consistency with Program Allocations (Shs Billion, excl. AIA and Arrears)**

	Program	Estimates FY 25/26	NDP IV Public costing FY 25/26	Differences (Estimates-NDP IV) FY 25/26	% Share of total estimates	% Share Of total NDP IV
1	Agro-Industrialization	1,857.57	2,448.00	-730.40	2.6%	3.6%
2	Manufacturing	311.81	258.00	13.80	0.4%	0.4%
3	Tourism Development	427.59	464.00	-94.40	0.6%	0.7%
4	Natural Resources, Env't, Climate Change, Land & Water Mgt	364.86	480.00	-129.90	0.5%	0.7%
5	Private Sector Development	2,704.92	2,039.00	655.90	3.8%	3.0%
6	Sustainable Energy Development	1,034.60	1,368.00	-464.10	1.5%	2.0%
7	Integrated Transport Infrastructure And Services	6,381.34	6,279.00	688.40	9.0%	9.3%
8	Sustainable Urbanization and Housing	1,527.72	200.00	1,243.70	2.2%	0.3%
9	Digital Transformation	381.08	245.00	116.10	0.5%	0.4%
10	Human Capital Development	11,422.14	10,510.00	803.40	16.2%	15.6%
11	Innovation, Technology Development & Transfer	388.23	408.00	-19.80	0.5%	0.6%
12	Public Sector Transformation	258.65	294.00	-35.40	0.4%	0.4%
13	Governance And Security	9,945.08	9,509.00	237.80	14.1%	14.1%
14	Regional Balanced Development	1,610.28	1,169.00	399.30	2.3%	1.7%

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	Program	Estimates FY 25/26	NDP IV Public costing FY 25/26	Differences (Estimates- NDP IV) FY 25/26	% Share of total estimates	% Share Of total NDP IV
15	Development Plan Implementation	29,527.02	28,512.00	895.00	41.8%	42.4%
16	Administration Of Justice	598.97	534.00	65.00	0.8%	0.8%
17	Legislation, Oversight and Representation	1,030.13	1,122.00	-203.60	1.5%	1.7%
18	Sustainable Extractives Industry Development	875.81	1,436.00	-478.50	1.2%	2.1%
	<b>Total</b>	<b>70,647.81</b>	<b>67,275.00</b>	<b>2,962.20</b>	<b>100.0%</b>	<b>100.0%</b>

Source: NDPIV and Draft Estimates FY 25/26, Exlc. Arrears and AIA

#### Committee Observations:

- i. *Regarding the macroeconomic policy targets, the proposed Annual Budget is largely consistent with the NDP IV.*
- ii. *The inconsistency observed under the macroeconomic policy targets is mainly attributed to the slightly high Public Debt to GDP and low Economic growth projections for FY2025/26, against the NDPIV targets;*
- iii. *In regards to alignment of Program Allocations, the proposed Annual Budget programme allocations are consistent with the NDPIV as indicated in the programme shares against the total budget's respectively (see Table 5 for details)*
- iv. *In regards to consistency with the high impact projects of the NDPIV, the proposed annual budget for FY2025/26 is consistent with the NDPIV (see Annex 3 for details)*

#### Committee Recommendation:

- i. **In order to accelerate economic growth, Government should continue to sustain investments in strategic initiatives and strengthen the operationalize of the Parish Development Model, the EMYOOGA, and Industrial Hubs, among others to stimulate private sector expansion, job creation, and household incomes;**
- ii. **Fiscal prudence should remain a priority, with policies aimed at containing the debt-to-GDP ratio below 50% in present value terms and gradually reducing the fiscal deficit to 3% so that it is consistent with regional and domestic fiscal policy frameworks;**
- iii. **Government should continue the acceleration of domestic revenue mobilization by broadening the tax base, particularly in the digital economy, through stricter enforcement of compliance**

**mechanisms such as the Electronic Fiscal Receipting and Invoicing System (EFRIS) and Digital Tax Stamps (DTS);**

## **2.5 Gender and Equity Responsiveness**

Section 12(11e) of the PFM Act Cap 171, requires the Minister responsible for Finance to present to Parliament a Certificate of Gender and Equity Responsiveness in the consultation with Equal Opportunities Commission; (i) Certifying that the budget is gender and equity responsive, and (ii) Specifying the measures taken to equalize opportunities for men, women, persons with disabilities and other marginalized groups.

On 27th March 2025, the minister submitted a Certificate of Gender and Equity Compliance upon which MDAs & LGs Ministerial Policy Statement were assessed for the gender and equity compliance requirements. The overall compliance score was 68.5% and no vote scored below the 50% mark. There is a slight improvement of 1.85% from the rating attained for the FY2024/25 at 67%.

**The Committee observes that there has been a tremendous improvement in gender and equity compliance at 68.5% compared to FY2024/25 where the score was 67%.**

## **2.6 Contingency Fund**

Rt. Hon. Speaker and Hon. Members, Section 25 of the PFMA, Cap. 171 provides that the Contingencies Fund shall be replenished every financial year with an amount equivalent to 0.5 percent of the appropriated annual budget of Government of the previous financial year.

The Committee observed that for FY 2024/25 the appropriated annual budget was UGX 34,318.10Bn. Therefore, the Contingencies Fund for FY2025/26 is expected to be UGX 171.1Bn. However, Government has allocated UGX 169.0Bn which is less than the expected amount, reflecting a deficit of UGX 2.1Bn.

### 3.0 SEMI-ANNUAL BUDGET PERFORMANCE - FY2024/25

#### 3.1 Implementation of the Budget Strategy

The Budget Strategy for FY 2024/2025 outlined interventions that were required to achieve faster socio-economic transformation of Uganda. In this regard, some of the achievements as at 31<sup>st</sup> December 2024 include the following:

- Economic activity increased in the first half of FY 2024/25, supported by continued implementation of Government initiatives aimed at fostering private sector development, an increase in oil and gas activities, favorable weather conditions and growth in investments and exports. This is reflected in the growth of the economy by 6.7 percent in the first quarter, compared to 5.6 percent recorded in the same period of FY 2023/24.
- Tax revenues amounted to Shs 14,335.88 billion which was 2.4% higher than the target for the half year on account of improvements in tax administration as well as improvements in the level of economic activity.
- During the first half of FY 2024/25, the Government's fiscal deficit amounted to a total of Shs 3,848.42 billion. This deficit was financed through borrowing from the domestic financial markets as well as from external sources. Disbursements from external financiers amounted to Shs 2,067.19 billion while the principal amount due for amortization was Shs 1,542.84 billion which was duly paid. As such, the net external borrowing for the period was Shs 524.35 billion. From the domestic market, a total of Shs 4,667.74 billion was mobilized from both the banking and non-banking sectors.
- Exports increased significantly from USD 3,788.8 million in the first half of FY 2023/24 to USD 4,401.6 million in first half of FY 2024/25, reflecting a growth of 16.2 percent.
- Some of the Government initiatives such as the Parish Development Model (PDM), Emyooga, and funding to Uganda Development Bank (UDB) played a key role in boosting production in agriculture, supporting small service providers, and providing affordable credit to manufacturers and businesses, respectively. In the first half of FY 2024/25, Shs 80 billion was disbursed for the Emyooga program, while Shs 20 billion was used to capitalize the teacher's SACCO. In addition, Shs 41.8 billion was disbursed to support the capitalization of the UDB, out of the planned Shs 82 billion for the financial year.

### 3.2 Overview of Revenue Performance

Total revenues received by Government in the first half of FY 2024/25 amounted to Shs 16,161.37 billion. This was against a target of Shs 16,626.69 billion implying a performance of 97.2 percent. The lower than target performance was on account of grants from development partners which performed at only 51.1 percent of the target for the period.

#### 3.2.1 Tax Revenue

Total tax revenue of Shs 14,335.88 billion was collected in the first half of FY 2024/25 against a target of Shs 13,993.16 billion for the period, resulting in a surplus of Shs 342.71 billion. This performance was mainly on account of improved tax administration as well as higher than projected profitability of some firms in the first half of the financial year.

#### 3.2.2 Grants

The total grants disbursed during the first half of FY 2024/25 amounted to Shs 828.31 billion. This was against a projection of Shs 1,620.49 billion implying a performance of 51.1 percent. The underperformance was wholly recorded under project support grants where only Shs 712.17 billion out of the expected Shs 1,611.75 billion was realized. These disbursements were primarily impacted by delays in the approval process for certain projects, despite their inclusion in the budget, as well as a halt in some World Bank funded projects due to un-met pre-disbursement conditions.

On the other hand, general budget support grants disbursement amounted to Shs 116.14 billion which was way higher than the Shs 8.74 billion that had been programmed for the period. This was due to higher-than programmed budget support grant from USAID to support National Referral Hospitals.

### 3.3 Overview of Expenditure Performance

The table 6 below shows the release and expenditure performance by Wage, Non-wage and Development classifications.

**Table 6: Overall Releases and Expenditure for FY2024/25 by half year**

	Approved Budget UGX Bn	Released UGX Bn	Spent UGX Bn	% Budget Released	% Release Spent
<b>Recurrent</b>	<b>21,567.9</b>	<b>12,332.7</b>	<b>11,073.7</b>	<b>57.2%</b>	<b>89.8%</b>
o/w Wage	7,934.7	4,000.6	3,861.0	50.4%	96.5%
o/w Non-Wage	13,633.2	8,332.1	7,212.7	61.1%	86.6%

	Approved Budget UGX Bn	Released UGX Bn	Spent UGX Bn	% Budget Released	% Release Spent
<b>Development</b>	<b>15,485.5</b>	<b>5,736.8</b>	<b>3,032.1</b>	<b>37.0%</b>	<b>52.9%</b>
o/w GoU	5,902.6	2,489.7	1,760.2	42.2%	70.7%
o/w External	9,582.9	3,247.1	1,271.9	33.9%	39.2%
<b>Arrears</b>	<b>199.9</b>	<b>223.5</b>	<b>217.4</b>	<b>111.8%</b>	<b>97.3%</b>
<b>AIA</b>	<b>293.8</b>	<b>2.2</b>	<b>1.7</b>	<b>0.8%</b>	<b>78.0%</b>
<b>Total Budget</b>	<b>37,547.2</b>	<b>18,295.2</b>	<b>14,324.9</b>	<b>48.7%</b>	<b>78.3%</b>

Source: Semi Annual Budget Performance Report FY 24/25

Note: Excludes interest payments.

**Aggregate Expenditure Performance:** At an aggregate level, Shs 18,295.2 trillion of the budget excluding interest payments was released by the end of December 2024. This equates to 48.7% of the approved budget. Aggregate absorption was 78.3%.

**Wage Expenditure:** Total wage releases performed at Shs 4 trillion (50.4%) of the approved budget and of this, Shs 3.861 trillion was spent, which represents an absorption rate of 96.5%.

**Non-Wage Expenditure:** Non-wage recurrent releases were recorded at Shs 8.332 trillion, which equates to 61.1% of the approved budget and absorption was at 86.6%.

**Development Expenditure:** By half year, total development releases performed at Ushs 5736.8 billion (37%) of the approved budget and of this, Ushs 3,032.1 billion was spent which represents an absorption rate of only 52.9%.

Releases for the domestic development budget performed at Shs. 2.490 trillion, which equates to 42.2% of the approved budget. Shs 1.760 trillion of this amount was spent, which represents absorption of 70.7%.

The releases for external financing budget performed at only 33.9% and the absorption rate was 39.2%. The low release under external financing is attributed to delayed disbursements for projects.

**Due to poor budget performance for development at half year, Government should fast-track and ensure key ongoing projects meet conditions required by development partners to unlock external disbursements and address project related execution challenges before the end of the financial year.**

**In addition, Government should always adhere to the approved budgeted work plans and must ensure budget discipline in the execution of the budget.**



**Spending on Contingency Fund:** In line with Section 25 (3) of the Public Finance Management Act, Cap. 171, the Contingency Fund was allocated Shs 169 bn by Parliament for the FY 2024/25. By the end of December 2024, Shs 75 bn had been transferred to the fund. Of the amount transferred to the fund, Shs 15.375 bn has been spent, as follows;

- Shs 8.437 bn was released to the Office of the Prime Minister (OPM) for disaster responses in the flood affected districts.
- Shs 374 million to Ministry of Works and Transport
- Shs 70 million to Ministry of Gender, Labor and Social Development,
- Shs 4.916 bn to Kampala Capital City Authority to manage the after-effects of the Kiteezi landfill disaster,
- Shs 1.077 bn to Uganda Police to manage security at Kiteezi,
- Shs 500 million to Ministry of Kampala Metropolitan Affairs to coordinate disaster responses at Kiteezi.

**Expenditure on Domestic Arrears:** By the end of December 2024, UGX 217.430 billion had been spent on domestic arrears against a budget of UGX 199.931 billion implying an over expenditure of UGX 17.499 billion.

### 3.4 Programme Expenditure Performance

The **table 7** below illustrates the GoU Programme level Releases and Outturns in the first half of FY 2024/25.

**Table 7 GoU Programme level Releases and Outturns.**

SN	PROGRAMME	Approved Budget	Released UGX Bn	Spent UGX Bn	% Budget Released	Absorption %
1	Agro-Industrialization	1,138.2	605.4	338.1	53%	56%
2	Mineral Development	29.9	13.1	9.4	44%	72%
3	Sustainable Petroleum Development	454.2	273.6	262.4	60%	96%
4	Manufacturing	162.8	136.1	109.4	84%	80%
5	Tourism Development	297.8	159.4	129.5	54%	81%
6	Natural Resources, Environment, Climate Change, Land And Water	232.5	130.2	85.7	56%	66%
7	Private Sector Development	1,636.2	371.8	342.6	23%	92%
8	Sustainable Energy Development	188.0	81.6	69.9	43%	86%
9	Integrated Transport Infrastructure And Services	1,983.1	1,102.0	994.6	56%	90%
10	Sustainable Urbanisation And Housing	106.0	74.5	50.6	70%	68%
11	Digital Transformation	123.4	106.2	94.2	86%	89%

SN	PROGRAMME	Approved Budget	Released UGX Bn	Spent UGX Bn	% Budget Released	Absorption %
12	Human Capital Development	7,698.0	4,901.0	4,506.9	64%	92%
13	Innovation, Technology Development And Transfer	346.9	211.0	151.0	61%	72%
14	Public Sector Transformation	203.3	108.8	95.0	54%	87%
15	Community Mobilization And Mindset Change	69.7	34.0	25.8	49%	76%
16	Governance And Security	8,689.7	4,508.9	3,799.0	52%	84%
17	Regional Balanced Development	1,307.2	673.5	663.6	52%	99%
18	Development Plan Implementation	1,542.3	784.7	625.7	51%	80%
19	Administration Of Justice	481.6	233.3	193.7	48%	83%
20	Legislation, Oversight And Representation	978.5	535.5	503.8	55%	94%
	<b>Grand Total</b>	<b>27,669.3</b>	<b>15,044.6</b>	<b>13,050.8</b>	<b>54%</b>	<b>87%</b>

**Source: Semi Annual Budget Performance Report FY 24/25**

A total of 15 out of 20 Programmes received over 50% of their total budget in releases, which can be explained by additional supplementary expenditures during the financial year.

**In regards to expenditure of the total released budget, Mineral Development, Private Sector Development, Sustainable Energy Development, Community Mobilization and Mindset Change and Administration of Justice Programmes performed below 50%.**

### **3.5 External Loan Performance and Absorption**

Paragraph 2.2 of the Public Debt and Other Financial Liabilities Management Framework FY 2023/24- FY 2027/28 requires the Government acquisition and utilization of public debt and contingent liabilities to be Sustainable and transparent.

However, external projects financed through loans have continued to underperform over the years due to slow absorption of funds available. Unabsorbed loans attract commitment charges which increase the costs of servicing debt and undermining the intended objectives of the loan.

For instance in the FY2023/24, there was an increase in un-disbursed loans amounting to UGX.1.890Tn, representing a 12.95% increase from the closing balance of UGX.14.6Tn in the FY 2022/23 resulting in payment of commitment fees totalling UGX.73.904Bn in the FY2023/24, as indicated in table 4 below.

**Table 4: Commitment fees paid over the years**

Financial year	Commitment fees Paid (UGX 'Bn)
2018/19	87.766
2019/20	78.558
2020/21	79.117
2021/22	77.524
2022/23	72.909
2023/24	73.904
<b>TOTAL</b>	<b>469.778</b>

Source: OAG Report as at 31<sup>st</sup> December 2024

**Committee Observations:**

*Most of the delays in loan absorption has been attributed to delayed procurement and delayed land acquisition.*

*Commitment fees is a cost of Government inefficiency, which has increased the cost of servicing debt.*

**Committee Recommendations:**

**Government should develop strategies for enhancing loan absorption rates to avoid having unabsorbed loan funds at the project closure. The strategies should include punitive measures for non-performance.**

**3.6 Unrealistic Budgeting:**

Over the years, budgets approved by Parliament have performed consistently poorly. For instance, the approved budget estimates of Government for the FY 2023/24 was UGX.52.737Tn and this was later revised to UGX.61.669Tn through supplementary budgets. However, Government was only able to raise and spend UGX 48.68Tn, a performance of 78.9% outturn. This was mainly attributed to shortfalls in revenue outturns and external financing.

**Committee Observation:**

*The resource envelope projections by Government do not seem to be developed through an in-depth and comprehensive process or studies and this is leading to an unreliable or unrealistic budget estimates.*

**Committee Recommendations:**

**There is need for Government to develop capacities to be able to prudently project reliable budget resources or cash flows.**

### 3.7 Domestic Arrears

Over the FY2023/24, the OAG noted an increase in domestic arrears from UGX.10.502Tn in the FY 2022/23 to UGX.13.814Tn by the end of FY 2023/24, an increase of 31.54%. Furthermore, new payables in FY2023/24 accrued stood at UGX.6.639Tn compared to only UGX.3.679Tn paid during the year. The increase in domestic arrears was attributed to inadequate budgeting, cash flow constraints and competing Government demands.

#### *Committee Observations:*

*The Committee observed that Shs 13.81 trillion stated by the Auditor General includes **Shs 8.313 trillion** for BoU redemptions which were already provided for in the FY2024/25 budget.*

*The balance of **Shs 5.254 trillion** arrears is for goods and services, pension and gratuity, contributions to International Organizations, Court Awards, as well as Rent and Utilities.*

*Government has provided **Shs 1.4 trillion** in the FY2025/26 budget for down payment of all arrear-categories which further reduces the arrears stock to **Shs. 3.854 trillion** only.*

#### **Committee Recommendations:**

**The committee commends government for increasing on the provision for domestic arrears to Shs 1.4Tn in FY 2025/26 from Shs 200bn in FY 2024/25. However, Government should adhere to the Commitment Control System and sanction Accounting Officers who perpetually commit Government expenditure without resources and outside the approved budget.**

### 3.8 Key Half Year Budget Execution Challenges

- a) Project implementation remains slow partially on account of low releases or no releases at all in some cases. Overall, release performance was only 37% of approved development budget and 86% was absorbed. The underperformance of development expenditure during the first half of the year was partially attributed to failure of some key projects in the budget to meet conditions required for disbursement by the development partners.
- b) Implementation of projects was also impacted by delays in land acquisition which has become costly due to demand for unreasonable compensation amounts from owners.

### **Committee Recommendations:**

- a) **Poor budget execution in projects is mainly as a result of challenges in project preparation and execution that results in delays in disbursement of funds from development partners. Government should improve project selection, design, appraisal and analysis before the project is approved and sanctioned for funding.**
- b) **MDAs should ensure that procurements and contract execution are undertaken in a timely manner. In addition, there is need to enhance contract supervision, undertake timely compensation of PAPs, streamline project planning and timely release of funds in order to improve the implementation of activities going forward.**
- c) **MDAs should ensure that all future projects have approved concept notes, project profiles and feasibility studies before the commencement of execution.**
- d) **Government should stop distorting budget executions through unplanned supplementary expenditures that are doubtful and sometimes not even resourced.**

### **3.9 Fiscal Sustainability**

#### **Public Debt to GDP Ratio - Assessment of debt sustainability:**

Hon. Members, debt to GDP ratio is a measure that compares what a country owes (total debt) and what it produces (manufactures or a service provided). A lower ratio indicates better debt sustainability, while a higher ratio suggests increased fiscal pressure and potential challenges in meeting debt obligations.

Debt - GDP ratio has increased from 40.21% in FY 2019/20 to a peak of 47.86% in FY 2021/22, driven by rising borrowing due to the effects of COVID 19 relative to GDP growth. However, the ratio declined to 46.80% in FY 2022/23 and further to 46.17% in the FY 2023/24.

The committee observes that, this recent trend is an indication of improvement in debt sustainability, reflecting better fiscal management and economic growth. The table below provides a trend of debt to GDP ratio's.

**Table 8: Debt to GDP ratio over the years**

Financial Year	GDP (UGX Bn)	Total debt (UGX Bn)	Debt to GDP ratio (%)
2019/20	139,689	56,172	40.21
2020/21	148,310	69,202	46.66
2021/22	162,750	77,888	47.86
2022/23	183,004	85,640	46.80
2023/24	202,725	93,607.97	46.17

Source: OAG Report as at 31<sup>st</sup> December 2024

**Domestic debt interest payment to total revenue ratio - Assessment of the domestic debt service burden:**

The Charter for Fiscal Responsibility for the period FY 2021/22 – FY 2025/26 under objective 1(b) adopted the fiscal objective of reducing this ratio to 12.5% over the period of this document.

This benchmark shows the proportion of the domestic revenue that goes into servicing domestic interest costs. Since donor grants are inherently subject to uncertainty, the interest cost of domestic debt is considered in relation to the domestically raised component of the budget only. The table below shows the assessment of the benchmark over the years:

**Table 9 Interest to total revenue ratio**

Financial year	Total domestic Revenue, excluding grants (UGX Bn)	Total Interest – UGX Bn	% of Interest to revenue	Benchmark (%)
2021/22	22.10	3.917	17.72	12.5
2022/23	25.909	4.632	17.88	12.5
2023/24	27.805	5.835	20.99	12.5

Source: OAG Report as at 31<sup>st</sup> December 2024

**Committee Observations:**

*Interest-to-revenue ratio target has been overwhelmingly breached over the years as evidenced above.*

*Over 20% of the revenue being collected is being used to service interest payments. This is gradually reducing the funds available for funding other critical Government expenditures.*

**Committee Recommendation:**

**Government should embark on formulating a new Domestic Revenue Mobilization Strategy as the current one has expired. This would reduce**

**the reliance on debt, enhance rationalization of expenditure and explore more new sources of non-traditional financing options such as Public Private Partnership to grow domestic revenue.**

#### **Fiscal deficit to GDP - Assessment of fiscal discipline**

A fiscal deficit occurs when the Government's total expenditure exceeds its total revenue including grants but excluding borrowing (external and domestic borrowing). This ratio measures the size of a country's fiscal deficit relative to its GDP / how well the economy is performing.

A high deficit-to-GDP is an indication of possible unsustainable Government spending that may prompt debt accumulation, while a lower ratio suggests more disciplined fiscal management.

The National Charter for Fiscal Responsibility for the period FY 2021/22 – FY 2025/26 under objective 2(a) provided that the overall fiscal balance including grants should not exceed a deficit of 4.6 percent of non-oil GDP in financial year 2023/24. The table below shows the performance of this ratio over the years;

**Table 10: Fiscal deficit to GDP ratio**

Financial year	Fiscal Deficit (UGX Bn)	GDP (UGX Bn)	Fiscal deficit to GDP ratio
2021/22	21,057.56	162,750	12.94
2022/23	17,355.96	183,004	9.48
2023/24	16,081.42	202,725	7.93

Source: OAG Report as at 31<sup>st</sup> December 2024

#### **Committee Observations:**

*The fiscal deficit to GDP ratio has shown a declining trend over the three financial years, reducing from 12.94% in FY 2021/22 to 7.93% in FY 2023/24 as compared to the target of 4.6%.*

*The continued presence of a big fiscal deficit still presents the need for prudent fiscal policies to maintain long-term debt sustainability and achieve the set target.*

#### **Committee Recommendations**

**Government should strengthen the implementation of its fiscal consolidation strategy to achieve the set targets.**

### 3.10 Implementation of the Parish Development Model

The Parish Development Model (PDM) is a strategy for service delivery by the Government of Uganda to improve the incomes and welfare of all Ugandans at the household level by transforming 39% of households from a subsistence economy to a money economy.

The PDM is implemented under seven (7) pillars and the primary pillar is the "Agriculture Value Chain Development (Production, Storage, Processing, and Marketing)". The other pillars include: Infrastructure and Economic Services; Financial Inclusion; Social Services; Community Mobilization and mindset change; Parish Development Management Information System; and Governance and Administration.

In the FY 2023/2024 and FY2024/25, Parliament appropriated UGX.1,097.633 Bn for the PDM Programme, of which UGX.1,059.4Bn was for the Parish Revolving Fund (PRF) to finance 10,594 PDM SACCOs in 176 LGs and Kampala Capital City Authority (KCCA).

#### *Committee observations (as per OAG assessment):*

- i. *No evidence for the identification of 5,099 PDM parish/ward priorities in 115 LGs, using the format prescribed in the guidelines for onward submission to LLGs and HLGs. In addition, I did not obtain evidence that the 25 participating MDAs aligned their work plans to the pillar implementation action plans;*
- ii. *A review of the status of the PDM data collection from the Parish Development Model Information System (PDMIS) National Household Registration Reports as of April 2024, revealed that household-level data collection was at 79.93% progress level, while the population registered was only at 46.30% progress level. This data should be the basis upon which the population would be profiled to identify qualifying beneficiaries, as well as facilitate periodic reviews and impact assessments;*
- iii. *2,985 PDM Savings and Credit Cooperative Societies (SACCOs) in 127 LGs, did not have registered offices on their documents; 567 PDM SACCOs in 41 LGs' registered offices did not exist, while 2,898 PDM SACCOs in 121 LGs did not have evidence of a signboard showing their names and address;*
- iv. *Out of the expected seven (07) modules of the PDMIS, two (02) modules were fully implemented, two (02) - modules were partially implemented, and 3 modules were not implemented. The OAG further noted that the WENDI mobile application platform used by SACCOs to receive funds, is yet to be integrated with participating Government-owned banks;*



### Committee Recommendations:

- i. *Government should ensure that Parish Development Committees (PDCs) and LLGs are trained in the prioritization and incorporation of PDM activities in the budgets and work plans and ensure that all PDCs are fully constituted and functional.*
- ii. *Government should integrate the results of the census into the PDMIS data collection and registration module, to facilitate profiling and identification of subsistence households.*
- iii. *Government should prioritize funds to ensure full implementation of the PDMIS and integration of the WENDI platform to all participating banks.*

## 4.0 ANNUAL BUDGET ESTIMATES FOR FY2025/26

### 4.1 Budget Strategy for FY2025/26

Rt. Hon Speaker and Hon. Members, this is the first Budget in the implementation of the NDP IV. The goal of the NDP IV is "higher household incomes, full monetization 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 2025/26 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.

The strategy is based on five strategic anchor areas/programmes (ATMS) namely:

- 1) Agro-Industry Development;
- 2) Tourism Development;
- 3) Mineral-based Industrial Development;
- 4) Sustainable development of petroleum resources: Oil and Gas
- 5) Development (petrochemical industries) and Knowledge Economy Mainstreaming (ICT, DT, STI).

#### 4.2 Overview of the Budget – FY2025/06

Rt. Hon Speaker and Members, the resource envelop for the next financial year amounts to **UGX. 72.376 trillion**, a rise from **UGX. 72.137 trillion** in FY 2024/25, broken down as follows:

i. Domestic Revenues (Tax/Non-Tax Revenue):	UShs. 37,227.2 billion
ii. Budget Support (Grants and Loans)	UShs. 2,084.3 billion
iii. Domestic Financing (Domestic Borrowing):	UShs. 11,381.3 billion
iv. Domestic Debt Refinancing (Rollover)	UShs. 10,027.8 billion
v. Project Support (Grants and Loans):	UShs. 11,327.1 billion

#### GRAND TOTAL

**UShs.72, 376.5 billion**

From the above resource envelop, the following commitments take a first expenditure call:

i. Project Support (External Financing)	UShs. 11,327.1 billion
ii. Amortization	UShs. 4,985.8 billion
iii. Domestic Refinancing	UShs. 10,027.8 billion
iv. Interest Payments	UShs. 11,332.7 billion
v. Appropriation in Aid (LG)	UShs. 319.4 billion
vi. Domestic Arrears	UShs. 1,400.0 billion
vii. Domestic Debt Payment (BoU)	UShs 493.0 billion

**Table 11: Proposed Budget Allocations by Programme (UGX Billion)**

PROGRAMME	GoU	External	Total	% of the budget
Human Capital Development	8,985.86	2,436.28	11,422.14	15.8%
Governance & Security	9,689.10	255.98	9,945.08	13.7%
Integrated Transport Infrastructure & Services	2,046.13	4,335.21	6,381.34	8.8%
Private Sector Dev't	2,336.86	368.06	2,704.92	3.7%
Development Plan Implementation	2,641.50	46.17	2,687.66	3.7%
Agro-Industrialisation	1,062.32	795.25	1,857.57	2.6%
Regional Dev't	1,494.13	116.15	1,610.28	2.2%
Sustainable Urbanisation & Housing	278.49	1,249.23	1,527.72	2.1%
Sustainable Extractives Industry Development	222.42	653.39	875.81	1.2%
Legislation, Oversight & Representation	1,030.13	-	1,030.13	1.4%
Sustainable Energy Dev't	374.05	660.55	1,034.60	1.4%
Administration of Justice	598.97	-	598.97	0.8%
Innovation, Technology Dev't & Transfer	388.23	-	388.23	0.5%
Tourism Dev't	427.59	-	427.59	0.6%
Digital Transformation	184.00	197.08	381.08	0.5%
Climate Change, Natural Resource, Env't & Water Mgt	242.11	122.76	364.86	0.5%
Manufacturing	220.83	90.97	311.81	0.4%
Public Sector Transformation	258.65	-	258.65	0.4%
<b>SUB TOTAL</b>	<b>32,481.38</b>	<b>11,327.07</b>	<b>43,808.45</b>	
<b>** Memo Items</b>				
Domestic Refinancing		-	10,027.84	
Interest Payments		-	11,332.73	
External Debt Repayments (Amortization)		-	4,985.79	
Domestic Debt Payment (BoU)		-	493.00	
Domestic Arrears		-	1,400.00	
Appropriation in Aid/Local Revenue		-	328.67	
<b>GRAND TOTAL</b>	<b>32,481.4</b>	<b>11,327.1</b>	<b>72,376.5</b>	

Source: MoFPED

### 4.3 Multiyear Commitments (MYC)

Rt. Hon. Speaker, Section 12 of the Public Finance Management Act (PFMA, Cap 171) requires the Minister responsible for Finance, Planning and Economic Development to present the proposed budget of a Financial Year, by 1st April of every Financial Year. The budget estimates for the financial year are expected to include a statement of the multi-year commitments (MYC) to be made by Government on projects or project expenditures whose implementation spans more than one year.

The purpose of the MYC statement is to present the multiyear expenditure commitment obligations to be made by Government during FY 2025/26 and the medium term.

Furthermore, the statement seeks to request Parliament to authorize Government Ministries, Departments and Agencies (MDAs) responsible for

implementing development projects that span more than one year, to enter into multi-year obligations in order to properly implement projects within the available fiscal space.

**Accordingly, the Minister responsible for Finance, Planning and Economic Development presented to Parliament a statement of multi-year commitments by Government for FY2025/26 worth US\$ 20.148 trillion, of which US\$ 8.419 trillion is from domestic sources and US\$ 11.729 trillion is External Financing.**

#### **4.4 Public Corporations and State Enterprises**

According to Section 2 of the Public Finance Management Act (PFMA) Cap 171; "A Public Corporation means an authority established by an Act of Parliament other than a local Government which receives a contribution from public funds, and any public body which in a financial year receives any income from public funds". Similarly, "A State Enterprise means a body established under any Act other than the Company's Act or a local Government council, and a company registered under the company's Act in which the Government or a state enterprise has controlling interest".

The OAG recognizes fifty (50) public corporations and state enterprises. Out of the fifty (50) public corporations and state enterprises, forty-one (41) are for profit or with a commercial orientation while nine (9) are not for profit.

#### **Committee Observations:**

- i. *According to the OAG, Government does not maintain a comprehensive database of Public Corporations and State Enterprises and this undermines comprehensive scrutiny of financial performance of public corporations and state enterprises.*
- ii. *In regards to profitability, the OAG assessed a total of twenty (20) entities out of the 41 profit or commercial oriented public corporations and state enterprises; and noted that thirteen (13) made profits/surplus in the FY2023/24; while others have continued to incur losses like the Uganda National Oil Company (loss of UGX 3.8bn), Uganda National Airlines Company Limited (loss of UGX 237.9bn), Kilembe Mines Limited (loss of UGX 21.4bn), Uganda Electricity Distribution Company (loss of UGX 10.9bn), Uganda Railways Corporation (loss of UGX 36.3bn) and Uganda Air Cargo Corporation (loss of UGX 8.21bn), among others. In this regard, only 67% of the assessed companies made profits while 33% were not making profits,*

*thus affecting their return on assets, ability to pay dividends to Government, and ability to settle their obligations as they fall due.*

**Committee Recommendations:**

- i. **Accountant General should establish a comprehensive database for all Public Corporations and State Enterprises which should capture information such as name of entity, business/industry, location, shareholding, Directors, e-mail addresses, among others, to enable easy traceability and independent verification.**
- ii. **Government should develop clear strategies to improve operations and adopt efficient financial management practices to lower operating costs and increase revenue generation. In addition, Government should develop appropriate financial and non-financial performance assessment indicators for each category of Public Corporations and State Enterprises to enable comprehensive and standardised performance assessment.**

**4.5 Budget Priorities for FY2025/26**

Rt. Hon Speaker and Hon. Members, Government budget priorities for the FY2025/26 are as follows;

**Boosting Household Incomes and Micro Enterprises:**

- a) In order to boost household incomes as well as the development of micro-enterprises, the following budget allocations have been proposed by Government.
- b) Parish Development Model - **UGX 1.075 Trillion** (Transfer to PDM SACCOs)
- c) *Emyooga* SACCOs – **UGX 100 billion** of which UGX 20bn are for teachers SACCOs;
- d) Support to Microfinance Support Center Limited – **UGX 76.67bn** of which UGX 30bn is for onward lending and 10bn for special interest groups
- e) In order to enhance Youth and women participation in development **UGX 23.66bn** has been allocated to the Uganda Women Entrepreneurship Programme (UWEP) and Youth Livelihood Programme.
- f) **UGX 3bn** to Jua-kali Enterprises to transition into Formal Economy and **UGX 5bn** as Enterprise Funds for Older Persons;

- g) Generating Growth Opportunities and productivity for Women Enterprises (GROW)- **UGX 231.33bn**
- h) **UGX 147.1bn** to Uganda Development Corporation
- i) **UGX 121.16bn** towards Social Assistance Grants for Empowerment (SAGE) and **UGX 16.0bn** for Special grants for Persons with Disability;
- j) **UGX 1.40Tn** for domestic arrears for FY 2025/26
- k) Cattle compensation for Acholi, Lango and Teso – **UGX 80bn**

### **Industrialization and Private Sector Development**

- 1) **UGX 275.09bn** for SMEs in the manufacturing and export sectors through the Investment for Industrial Transformation and Employment ("INVITE") programme;
- 2) **UGX 90.97bn** for infrastructure development of industrial Parks;
- 3) **UGX 47.68bn** for capitalization of the Agriculture Credit facility to support farmers but mainly agro processors that focus on value addition;
- 4) **UGX 414.74** for capitalization of Uganda Development Bank and line of Credit. This will support the entire agriculture ecosystem, the private sector players to increase the stock and quality of tourism facilities, financing of the local production of essential goods as a precursor to achieving import substitution, among others.
- 5) **UGX 210.17bn** towards the Resource Enhancement and Accountability Programme (REAP), with the objective of increasing resource mobilisation, improve planning and public investment management, and strengthen accountability for quality, effective and efficient service delivery.

### **Commercializing Agriculture**

- a) Breeding, production, multiplication and availing animal seed and poultry to farmers countrywide (NAGRC&DB) – **UGX 96.05bn**;
- b) Animal feed production on Government ranches and farms (NAGRC&DB) – **UGX 25.5bn**;
- c) Development of anti-tick vaccine – **STI - UGX 5bn**;
- d) Research products and services suited for food, feed, market and industry (NARO) – **UGX 24.1bn**;
- e) Improving access and use of agricultural equipment and mechanization through the use of labour saving technologies – (MAAIF) – **UGX 56.14bn**
- f) National Oil Palm project- (MAAIF) – **UGX 70.72bn**
- g) Agriculture Value Chain Development (MAAIF) – **UGX 73.25bn**

- h) Enhancing Agricultural Production, Quality and Standards for Market Access Project (MAAIF) – **UGX 117.35bn**
- i) National Oil Seeds Project (MAAIF) – **UGX 83.46bn**
- j) Uganda Climate Smart Agricultural Transformation Project (MAAIF) – **UGX 176.32bn**
- k) Coffee seedlings to Northern Uganda – **UGX 60bn**

### **Transport Infrastructure Development:**

- 1) Construction of Standard Gauge Railway – **UGX 2,175.29 billion;**
- 2) Construction, upgrade and rehabilitation of national roads and bridges – **UGX 2,201.34 billion.** Some of these include:
  - a) Hoima- Wanseko Road – **UGX 185.47**
  - b) Construction of 66 Selected Bridges – **UGX 30.61bn;**
  - c) Rwenkunya -Apac- Lira -Acholibur Road – **UGX 166.25bn;**
  - d) Kisoro-Nkuringo-Rubugiri-Muko Road – **UGX 1,260.98bn;**
  - e) Moyo-Yumbe-Koboko road – **UGX 125.08bn;**
  - f) Rehabilitation of Mityana-Mubende Road (100Km) – **UGX 21bn**
  - g) Proposed upgrading of Kyenjojo (Kihura)- Bwizi-Rwamwanja-Kahunge (68Km)/Mpara-Bwizi(37Km) – **UGX 109.14bn**
  - h) Upgrading of Iganga-Bulopa-Kamuli Road (57.2Km) – **UGX42.55bn**
- 4. Rehabilitation of District, Urban and Community access roads (DUCAR) will continue under the Ministry of Works and Transport – **UGX 91.78bn;**
- 5. Road Fund Management – **UGX 91.78bn**

### **Tourism Development**

- a) **UGX 11.16bn** for the Mt. Rwenzori Tourism Infrastructure. This includes improving the existing trails and establishing shorter ones, improving the existing bridges taking into consideration of the flush floods, providing more ecofriendly accommodation facilities, improving safety of tourists by establishing rest points along the trails, among others.
- b) **UGX 21.52bn** for the development of Museums and Heritage Sites for Cultural Tourism
- c) **UGX 10.15bn** for the development of Source of the Nile tourism infrastructure that includes construction of modern piers, docking places for boats, and other amenities.

## Human Capital Development

### Health Services:

- i. **UGX 1,012.19bn** - Global Fund for TB, AIDS and Malaria;
- ii. **UGX 194.20bn** - GAVI Vaccines and Health Sector Development
- iii. **UGX 57.89bn** – towards Uganda Covid 19 Response and Emergency Preparedness;
- iv. **UGX 65.65bn** for construction and equipping of the Uganda Heart Institute (UHI)
- v. **UGX 42.14bn** towards infrastructure development at Uganda Cancer Institute (UCI);
- vi. **UGX 116.94bn** towards rehabilitation and construction of General Hospitals;
- vii. **UGX 30.75bn** for establishment of Regional Oncology and Diagnostic Centers in Arua, Mbale and Mbarara
- viii. **UGX 623.51bn** for essential medicines and health supplies for all Health Centers, General Hospitals, Regional Referral Hospitals and National Referral Hospitals;

### Education:

- a) **Ushs 244.94bn** towards Uganda Secondary Education Expansion Project phase II
- b) **Ushs 12.87bn** towards Development of Primary Schools Project.
- c) **UShs 54.44bn** towards funded Vocational Project Phase II
- d) **UShs 7.00bn** towards Uganda National Examination Board Infrastructure Project II

### Digital Transformation

**UGX 197.08bn** has been allocated to the Government Network (GovNet) project towards expanding the digital infrastructure outreach, strengthening digital infrastructure complements, mainstreaming digital services in priority sectors, among others.

### Energy, Oil and Gas Development:

- a) **UGX 686.35bn** towards midstream petroleum infrastructure development. Some of the planned activities include, Supervision of EACOP construction works in Uganda, Development of the GOU EACOP



hub in Tanga, undertake feasibility study for the natural gas pipeline from Tanzania to Uganda, completion of payment for relocation land for PAPs along the products pipeline route, completion of construction of resettlement houses for the PAPs, embark on Refinery EPC activities, among others;

- b) **UGX 346.42bn** for the Electricity Access Scale Up Project (EASP). The project is intended to increase the proportion of the Population with access to electricity from 24% to 44% by 2027 through mainly **grid expansion and connectivity and network expansion and strengthening**;
- c) **UGX 34.84bn** towards Karuma Hydroelectricity Power Project;
- d) **UGX 26.00bn** towards ORIO Mini Hydro Power and Rural Electricity Project
- e) **UGX 165.29bn** towards enhanced rural electrification and connectivity across the country
- f) **UGX 21.79bn** towards construction of 400Kv Karuma-Tororo Transmission line and 132Kv Ntinda Substation.
- g) **UGX 202.04bn** Hoima-Kinyara-Kafu 220Kv Transmission Line and Associated Substations
- h) **UGX 15.00bn** towards Liquefied Petroleum Gas (LPG) supply and infrastructure intervention.

#### **Water Supply and Sanitation:**

- a. **UGX 114.04bn** towards Farm Income Enhancement and Forestry conservation Programme Phase
- b. **UGX 127.95bn** towards Irrigation for Climate Resilience Project
- c. **UGX 81.07bn** towards Development of Solar Powered Irrigation and Water Supply Systems.
- d. **UGX 81.82bn** towards Investing in Forests and Protected Areas for Climate-Smart Development
- e. **UGX 165.16bn** towards Kampala water-Lake Victoria water and Sanitation Project.
- f. **UGX 40.00bn** towards Water Service Acceleration project (SCAP 100%)

#### **Governance and Security**

- a. **UGX 450 billion** towards the Electoral roadmap

## PART B: PROPOSED BUDGET ADJUSTMENTS – FY2025/26

### 5.0 Sectoral Committee reallocations in the Budget for FY2025/26

Rt. Hon. Speaker and Members, during the consideration of the Committee reports on the Ministerial Policy Statements for FY2025/26, Parliament adopted reallocations for various Votes. These reallocations were referred to the Committee on Budget for harmonization and consolidation.

#### *Committee Observations:*

*During the harmonization process, the Committee observed the following on the adopted reallocations by Parliament as highlighted in the table below:*

**Table 12: Committee reallocations adopted by Parliament**

Vote	MDA	Activity	Recurrent (000' UGX)	GoU-Dev't (000' UGX)	Total	Committee Observations
013	Ministry of Education & Sports	Item 224008:Educational Materials and Services	10,000,000		10,000,000	A provision of Shs 24.1 billion has been allocated for primary education materials, reducing the pupil-to-textbook ratio from 1:17 to 1:12. Any reduction in this budget will negatively impact the availability of textbooks, thereby hindering learning outcomes. Furthermore, the roadmap for reviewing the primary curriculum is set to conclude by 2030,

Vote	MDA	Activity	Recurrent (000' UGX)	GoU-Dev't (000' UGX)	Total	Committee Observations
						meaning existing shortfalls must still be addressed
013	Ministry of Education & Sports	Project 1853: The Uganda Smart Education Project in 5 Institutions of Higher Learning		2,000,000	2,000,000	The project was allocated a budget of Shs 3.5 billion, an additional Shs 2 billion has been allocated in the corrigenda, in order to support the project make vital investments and infrastructure in ICT infrastructure in line with Governments ATM strategy. This includes construction of smart ICT classrooms, digital enhancement equipment and training of ICT lecturers in Kyambogo, MUST, MMU and Muni Universities. We recommend that the cut is stayed.

Vote	MDA	Activity	Recurrent (000' UGX)	GoU-Dev't (000' UGX)	Total	Committee Observations
013	Ministry of Education & Sports	Item 221006: Commissions and Related Charges	1,952,000		1,952,000	The cut on this item affects Shs 2.95 billion which was provided to re-imburse mileage allowance for the members of the Education Policy Review Commission for use of personal vehicles on commission work. The cut will result in a partial compensation
013	Ministry of Education & Sports	Item 221008: ICT Supplies	2,500,000		2,500,000	This will be a double cut on the Uganda Smart Education Project and will also affect procurement of ICT supplies under the Ministry
015	Ministry of Trade, Industry and Cooperatives	Sub vention- UDC (Buyinzika Enterprises)	10,870,000		10,870,000	The committee was informed that the amount proposed for re-allocation has already been repurposed to finance other ready investments approved by the Uganda Development Corporation Board.
144	Uganda Police	Prog 16: Project 0385. Key service area 000017		52,858,000	52,858,000	This project has been extended by one year on

Vote	MDA	Activity	Recurrent (000' UGX)	GoU-Dev't (000' UGX)	Total	Committee Observations
144	Uganda Police	Prog 16; Vote Function 04; Dept 002, Key service Area 460112; item 227004; Dept 004; Key service area 460116; item 227004	4,831,000		4,831,000	The implementation of the sub- county policing model is intended to cover 29 Police administrative regions across the country in FY 25/26. This is an increase by 12 from the level of FY 24/25. The proposed re- allocation will affect the rollout and police operations in other conflict prone areas such as Karamoja and Rwenzori.
154	Uganda National Bureau of Standards	Non-wage allocation	10,000,000		10,000,000	This is acceptable on account of supporting UNBS to raise additional Non Tax Revenue
<b>Total</b>			<b>40,153,000</b>	<b>54,858,000</b>	<b>95,011,000</b>	

### Committee Recommendations:

Based on the Committee observations in the Table 12, the Committee recommends as follows:

1. For the proposed reallocations of Votes 013-Ministry of Education & Sports, 015- Ministry of Trade, Industry and Cooperatives, and 144-Uganda Police, should not be adopted;
2. For the proposed reallocations of UGX 10bn for Vote 154-Uganda National Bureau of Standards to enhance salaries of existing staff to match with other scientists (UGX 5.8bn), and to enable recruitment of additional staff (UGX 4.2bn) be considered and adopted.

### 5.1 Corrigenda for FY2025/26 draft Budget Estimates

Hon. Speaker and Hon. Members, you will recall that on Tuesday, 13<sup>th</sup> May, 2025, the corrigenda to the Draft Budget Estimates for FY 2025/26 was presented before Parliament.

Hon Members, in line with the PFMA regulations 2016, regulation 12, Accounting Officers may make corrections to the estimates for errors and omissions made any time before Parliament considers the Budget Estimates for the Vote.

Accordingly, the Corrigenda to the Budget for FY 2025/26 was prepared based on the following principles:

- i. Requests by the Accounting Officers on the Programme Budgeting System (PBS);
- ii. The need to ensure that the proposed changes by Accounting Officers do not result into supplementary needs or arrears on the items where the reallocation(s) have been made; and
- iii. Changes arising out of errors and omissions unforeseen at the time of presenting the Budget as well as Government decisions that were not fully and appropriately captured at the time of finalizing the draft Estimates and have resulted into changes in the MTEF allocations.

1. Rt. Hon. Speaker, the net effect of the Corrigenda to the Draft Estimates for FY 2025/26 is **Shs. 419.860 Billion** which will increase the Budget from **Shs. 71.957 Trillion** to **Shs. 72.376 Trillion** as a result of:

- i. Increase in the Non-Tax Revenue by **Shs 58.031 Bn**;
- ii. Increase in the Local Revenue for next Financial Year by **Shs 9.268 Bn**;
- iii. Reprioritisation of fiscal space of projects to free resources for emerging funding needs amounting to **Shs 681.64 Bn**;
- iv. Additional allocation amounting to **Shs 1.032 Trillion**; and
- v. Increase in external funding to Local Climate Adaptive Living Facility (LoCAL) project under Ministry of Local Government by **Shs. 2.013 Bn**.

## 6.0 CONCLUSION

Rt. Hon Speaker and Members, arising from the corrigenda adjustments the following figures in the table below are recommended for Supply and Appropriation as expenditure for the FY2025/26. The table below is a consolidation of Schedules A, B and C in the Annexure.

**Table 13: Summary of budget Estimates for Supply**

Expenditure Category	Draft Budget Estimates FY 2025/26 (Shs '000)	Corrigenda FY 2025/26 (Shs '000)	Revised Budget Estimates FY 2025/26 (Shs '000)
<b>A) RECURRENT</b>			
Central Government	16,256,731,359	356,727,983	16,613,459,342
Referral Hospitals	325,044,138	339,328	325,383,466
Foreign Missions	344,510,887	-	344,510,887
Local Government	4,942,006,962	14,981,677	4,956,988,639
<b>Sub Total Recurrent</b>	<b>21,868,293,345</b>	<b>372,048,989</b>	<b>22,240,342,334</b>
<b>B) DEVELOPMENT</b>			
Central Government	18,191,848,979	(153,657,771)	18,038,191,208
Referral Hospitals	20,095,943	-	20,095,943
Foreign Missions	55,690,000	-	55,690,000
Local Government	613,497,174	3,220,715	616,717,890
<b>Sub Total Development</b>	<b>18,881,132,096</b>	<b>(150,437,056)</b>	<b>18,730,695,040</b>
<b>Total Appropriation (A) + (B)</b>	<b>40,749,425,441</b>	<b>221,611,933</b>	<b>40,971,037,374</b>
<b>C) Statutory Expenditure</b>	<b>31,207,196,090</b>	<b>198,248,038</b>	<b>31,405,444,128</b>
<b>GRAND TOTAL (A) + (B) + (C)</b>	<b>71,956,621,531</b>	<b>419,859,971</b>	<b>72,376,481,502</b>

27

**ANNEXES**

**SUPPLY SCHEDULE A: RECURRENT BUDGET ESTIMATES FOR  
APPROPRIATION FY2025/26**

<b>Vote</b>	<b>Description</b>	<b>Amount (UGX 000')</b>
001	Office of the President	324,998,288
002	State House	479,892,365
003	Office of the Prime Minister	136,702,231
004	Ministry of Defence	2,829,837,053
005	Ministry of Public Service	34,372,227
006	Ministry of Foreign Affairs	58,508,947
007	Ministry of Justice and Constitutional Affairs	180,085,754
008	Ministry of Finance, Planning and Economic Development	2,212,569,306
009	Ministry of Internal Affairs	56,161,364
010	Ministry of Agriculture, Animal Industry and Fisheries	188,455,147
011	Ministry of Local Government	64,795,807
012	Ministry of Lands, Housing & Urban Development	202,497,221
013	Ministry of Education and Sports	483,229,263
014	Ministry of Health	205,074,513
015	Ministry of Trade, Industry and Co-Operatives	215,911,344
016	Ministry of Works, and Transport	803,669,546
017	Ministry of Energy and Minerals	123,600,351
018	Ministry of Gender, Labour and Social Development	299,119,088
019	Ministry of Water and Environment	48,589,602
020	Ministry of Information, and Communications Technology	192,481,813
021	Ministry of East African Affairs	44,327,099
022	Ministry of Tourism, Wildlife and Antiquities	296,935,763
023	Ministry of Kampala Capital City and Metropolitan Affairs	14,857,785
110	Uganda Industrial Research Institute (UIRI)	17,689,292
111	National Curriculum Development Centre (NCDC)	37,270,393
112	Directorate of Ethics and Integrity (DEI)	12,785,520



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<b>Vote</b>	<b>Description</b>	<b>Amount (UGX 000')</b>
114	Uganda Cancer Institute (UCI)	91,699,456
115	Uganda Heart Institute (UHI)	48,211,076
116	Uganda National Medical Stores	716,171,136
117	Uganda Tourism Board (UTB)	54,719,166
119	Uganda Registration Services Bureau (URSB)	57,990,832
120	National Citizenship and Immigration Control(NCIC)	168,873,742
122	Kampala Capital City Authority(KCCA)	288,556,032
123	National Lotteries and Gaming Regulatory Board	15,659,659
124	Equal Opportunities Commission	20,490,289
125	National Animal Genetic Resource Centre and Data Bank(NAGRC&DB)	12,472,003
126	National Information Technologies Authority	51,206,924
127	Uganda Virus Research Institute (UVRI)	8,301,353
128	Uganda National Examination Board (UNEB)	147,674,732
129	Financial Intelligence Authority (FIA)	41,521,469
132	Education Service Commission(ESC)	8,934,337
133	Directorate of Public Prosecution(DPP)	78,686,528
134	Health Service Commission(HSC)	13,268,146
135	Directorate of Government Analytical Laboratory (DGAL)	16,598,053
137	National Identification and Registration Authority (NIRA)	239,168,664
138	Uganda Investment Authority (UIA)	23,663,633
139	Petroleum Authority of Uganda (PAU)	51,968,500
141	Uganda Revenue Authority (URA)	807,738,450
142	National Agricultural Research Organization(NARO)	69,780,296
143	Uganda Bureau of Statistics (UBOS)	114,861,177
144	Uganda Police	921,018,239
145	Uganda Prisons	521,243,629
146	Public Service Commission (PSC)	20,593,982
147	Local Government Finance Commission(LGFC)	12,576,845
148	Judicial Service Commission(JSC)	17,094,393
150	National Environment Management Authority (NEMA)	29,798,387

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<b>Vote</b>	<b>Description</b>	<b>Amount (UGX 000')</b>
151	Uganda Blood Transfusion Service (UBTS)	40,012,930
153	Public Procurement & Disposal of Assets (PPDA)	25,382,074
154	Uganda National Bureau of Standards (UNBS)	96,319,774
156	Uganda Land Commission (ULC)	77,483,347
157	National Forestry Authority(NFA)	25,372,421
158	Internal Security Organization (ISO)	223,119,370
159	External Security Organization (ESO)	138,055,477
163	Uganda Retirements Benefits Regulatory Authority	12,544,833
164	National Council for Higher Education	15,040,773
166	National Council of Sports	51,686,604
167	Science, Technology and Innovation	320,645,439
168	Uganda Freezones and Export Promotion Authority	13,407,400
169	Uganda Vocational and Technical Assessment Board	59,364,482
301	Makerere University	352,491,158
302	Mbarara University	66,128,263
303	Makerere University Business School	152,792,270
304	Kyambogo University	147,329,059
305	Busitema University	61,397,305
306	Muni University	35,646,403
307	Kabale University	66,494,406
308	Soroti University	41,489,749
309	Gulu University	77,349,889
310	Lira University	41,429,135
311	Law Development Centre.	33,826,230
312	Uganda Management Institute	40,390,085
313	Mountains of the Moon University	41,097,366
401	Mulago National Referral Hospital	103,968,487
402	Butabika Hospital	18,236,402

Vote	Description	Amount (UGX 000')
	<b>Referral Hospitals</b>	
403	Arua Hospital	11,525,914
404	Fort Portal Hospital	12,943,619
405	Gulu Hospital	14,571,970
406	Hoima Hospital	13,313,426
407	Jinja Hospital	18,335,966
408	Kabale Hospital	12,100,368
409	Masaka Hospital	13,452,712
410	Mbale Hospital	16,738,569
411	Soroti Hospital	9,912,492
412	Lira Hospital	15,522,676
413	Mbarara Regional Hospital	18,645,268
414	Mubende Regional Referral Hospital	12,292,133
415	Moroto Regional Referral Hospital	11,150,847
416	Naguru Referral Hospital	14,902,927
417	Kiruddu Referral Hospital	27,401,331
418	Kawempe Referral Hospital	26,564,466
419	Entebbe Regional Referral Hospital	17,281,838
420	Mulago Specialized Women and Neonatal Hospital	30,925,771
421	Kayunga Referral Hospital	14,772,948
422	Yumbe Referral Hospital	13,028,223
	<b>Missions Abroad</b>	
501	Uganda Mission at the United Nations, New York	18,306,699
502	Uganda High Commission in the United Kingdom	15,640,947
503	Uganda High Commission in Canada , Ottawa	10,323,859
504	Uganda High Commission in India, New Delhi	8,877,777
505	Uganda High Commission in Kenya ,Nairobi	7,341,493
506	Uganda High Commission in Tanzania , Dar es Salaam	12,790,806
507	Uganda High Commission in Nigeria , Abuja	6,699,770

<b>Vote</b>	<b>Description</b>	<b>Amount (UGX 000')</b>
508	Uganda High Commission in South Africa , Pretoria	6,778,576
509	Uganda High Commission in Rwanda , Kigali	5,160,780
510	Uganda Embassy in the United States , Washington	17,065,682
511	Uganda Embassy in Egypt , Cairo	6,851,000
512	Uganda Embassy in Ethiopia, Addis Ababa	7,726,729
513	Uganda Embassy in China, Beijing	12,245,768
514	Uganda Embassy in Switzerland, Geneva	15,604,560
515	Uganda Embassy in Japan, Tokyo	9,343,851
516	Uganda Embassy in Saudi Arabia, Riyadh	10,391,718
517	Uganda Embassy in Denmark, Copenhagen	9,097,185
518	Uganda Embassy in Belgium, Brussels	8,469,280
519	Uganda Embassy in Italy, Rome	7,879,733
520	Uganda Embassy in DRC, Kinshasa	8,373,173
521	Uganda Embassy in Sudan, Khartoum	3,939,887
522	Uganda Embassy in France, Paris	12,557,520
523	Uganda Embassy in Germany, Berlin	17,010,468
524	Uganda Embassy in Iran, Tehran	6,140,254
525	Uganda Embassy in Russia, Moscow	9,348,792
526	Uganda Embassy in Australia, Canberra	7,862,683
527	Uganda Embassy in South Sudan, Juba	6,068,816
528	Uganda Embassy in United Arab Emirates, Abudhabi	11,901,326
529	Uganda Embassy in Burundi, Bujumbura	4,931,816
530	Uganda Consulate in China, Guangzhou	6,350,000
531	Uganda Embassy in Turkey, Ankara	9,877,949
532	Uganda Embassy in Somalia, Mogadishu	6,291,682
533	Uganda Embassy in Malaysia, Kuala Lumpur	7,382,632
534	Uganda Consulate in Kenya, Mombasa	9,336,488
535	Uganda Embassy in Algeria, Algiers	6,686,550
536	Uganda Embassy in Qatar, Doha	6,148,639
537	Uganda Mission in Havana, Cuba	3,801,001

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<b>Vote</b>	<b>Description</b>	<b>Amount (UGX 000')</b>
538	Uganda Mission in Luanda, Angola	3,905,000
	<b>Local Governments</b>	
601	Arua city	42,627,791
602	Fort-Portal city	24,409,033
603	Gulu city	30,016,334
604	Hoima city	16,320,994
605	Jinja city	48,585,173
606	Lira city	32,637,923
607	Masaka city	32,123,397
608	Mbale city	41,146,292
609	Mbarara city	39,917,390
610	Soroti city	22,685,436
701	Apac Municipal Council	9,229,883
702	Bugiri Municipal Council	6,521,357
703	Bushenyi- Ishaka Municipal Council	13,883,756
704	Busia Municipal Council	8,729,341
705	Entebbe Municipal Council	14,992,040
706	Ibanda Municipal Council	17,036,210
707	Iganga Municipal Council	8,179,080
708	Kabale Municipal Council	17,830,374
709	Kamuli Municipal Council	8,837,237
710	Kapchorwa Municipal Council	10,959,904
711	Kasese Municipal Council	16,219,979
712	Kira Municipal Council	26,413,268
713	Kisoro Municipal Council	5,652,058
714	Kitgum Municipal Council	8,661,003
715	Koboko Municipal Council	10,108,919
716	Kotido Municipal Council	8,214,197

<b>Vote</b>	<b>Description</b>	<b>Amount (UGX 000')</b>
717	Kumi Municipal Council	10,187,986
718	Lugazi Municipal Council	9,351,388
719	Makindye-Ssabagabo Municipal Council	15,460,716
720	Masindi Municipal Council	12,665,581
721	Mityana Municipal Council	12,658,962
722	Moroto Municipal Council	6,850,672
723	Mubende Municipal Council	12,957,317
724	Mukono Municipal Council	24,510,782
725	Nansana Municipal Council	27,496,367
726	Nebbi Municipal Council	6,115,006
727	Njeru Municipal Council	15,341,297
728	Ntungamo Municipal Council	6,592,735
729	Rukungiri Municipal Council	12,562,835
730	Sheema Municipal Council	16,140,486
731	Tororo Municipal Council	11,941,028
801	Abim District	24,678,573
802	Adjumani District	38,784,017
803	Agago District	33,692,572
804	Alebtong District	25,987,410
805	Amolatar District	23,785,271
806	Amudat District	13,077,618
807	Amuria District	27,488,129
808	Amuru District	22,202,541
809	Apac District	26,403,359
810	Arua District	19,164,690
811	Budaka District	30,600,919
812	Bududa District	34,758,340
813	Bugiri District	38,222,815
814	Bugweri District	23,784,357
815	Buhweju District	19,568,878

<b>Vote</b>	<b>Description</b>	<b>Amount (UGX 000')</b>
816	Buikwe District	29,007,649
817	Bukedea District	32,070,566
818	Bukomansimbi District	20,843,921
819	Bukwo District	29,903,022
820	Bulambuli District	28,423,678
821	Buliisa District	17,598,564
822	Bundibugyo District	39,387,931
823	Bunyangabu District	25,162,958
824	Bushenyi District	33,454,206
825	Busia District	44,489,383
826	Butaleja District	39,776,276
827	Butambala District	30,754,023
828	Butebo District	20,039,759
829	Buvuma District	15,991,120
830	Buyende District	26,906,353
831	Dokolo District	25,699,646
832	Gomba District	22,803,541
833	Gulu District	23,531,301
834	Hoima District	24,263,480
835	Ibanda District	29,691,071
836	Iganga District	43,204,562
837	Isingiro District	58,063,351
838	Jinja District	38,577,730
839	Kaabong District	19,792,798
840	Kabale District	40,769,459
841	Kabarole District	21,563,389
842	Kaberaido District	20,586,216
843	Kagadi District	40,821,563
844	Kakumiro District	31,795,417
845	Kalaki District	16,547,241


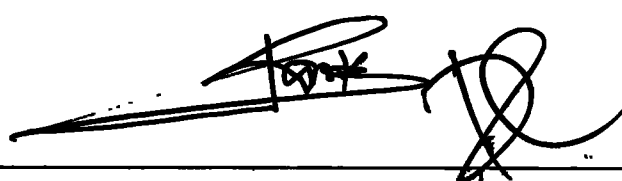
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<b>Vote</b>	<b>Description</b>	<b>Amount (UGX 000')</b>
846	Kalangala District	16,658,861
847	Kaliro District	31,869,271
848	Kalungu District	29,196,409
849	Kamuli District	52,653,989
850	Kamwenge District	32,058,748
851	Kanungu District	48,931,888
852	Kapchorwa District	22,800,060
853	Kapelebyong District	16,111,205
854	Karenga District	14,617,011
855	Kasanda District	30,464,584
856	Kasese District	87,209,094
857	Katakwi District	38,584,072
858	Kayunga District	45,435,624
859	Kazo District	21,223,340
860	Kibaale District	22,269,380
861	Kiboga District	29,367,800
862	Kibuku District	27,226,087
863	Kikuube District	24,951,332
864	Kiruhura District	24,394,021
865	Kiryandongo District	30,864,696
866	Kisoro District	47,651,749
867	Kitagwenda District	23,532,829
868	Kitgum District	32,306,429
869	Koboko District	25,575,025
870	Kole District	28,703,874
871	Kotido District	16,676,868
872	Kumi District	33,214,544
873	Kwania District	23,475,833
874	Kween District	23,960,596
875	Kyankwanzi District	30,045,160



<b>Vote</b>	<b>Description</b>	<b>Amount (UGX 000')</b>
876	Kyegegwa District	31,470,913
877	Kyenjojo District	41,947,987
878	Kyotera District	40,338,213
879	Lamwo District	22,174,012
880	Lira District	27,502,131
881	Luuka District	30,991,532
882	Luwero District	78,103,724
883	Lwengo District	32,483,519
884	Lyantonde District	21,935,852
885	Madi-Okollo District	21,841,592
886	Manafwa District	32,457,371
887	Maracha District	29,492,485
888	Masaka District	14,615,925
889	Masindi District	27,738,604
890	Mayuge District	49,514,128
891	Mbale District	42,966,325
892	Mbarara District	27,253,741
893	Mitooma District	36,257,032
894	Mityana District	35,248,748
895	Moroto District	15,165,026
896	Moyo District	24,948,054
897	Mpigi District	33,986,704
898	Mubende District	30,641,693
899	Mukono District	55,925,165
900	Nabilatuk District	11,358,444
901	Nakapiripirit District	13,874,296
902	Nakaseke District	43,187,786
903	Nakasongola District	31,982,802
904	Namayingo District	27,875,777
905	Namisindwa District	31,842,711

<b>Vote</b>	<b>Description</b>	<b>Amount (UGX 000')</b>
906	Namutumba District	35,142,253
907	Napak District	18,866,603
908	Nebbi District	31,883,866
909	Ngora District	24,572,193
910	Ntoroko District	22,147,884
911	Ntungamo District	60,020,269
912	Nwoya District	24,828,262
913	Obongi District	13,867,887
914	Omoro District	27,841,869
915	Otuke District	20,524,336
916	Oyam District	42,987,128
917	Pader District	34,974,847
918	Pakwach District	23,035,815
919	Pallisa District	40,860,992
920	Rakai District	40,361,351
921	Rubanda District	34,045,767
922	Rubirizi District	25,548,389
923	Rukiga District	23,005,023
924	Rukungiri District	46,222,197
925	Rwampara District	22,200,947
926	Sembabule District	35,699,011
927	Serere District	36,469,464
928	Sheema District	32,418,391
929	Sironko District	37,841,375
930	Soroti District	24,764,341
931	Terego District	26,419,590
932	Tororo District	65,667,982
933	Wakiso District	93,497,965
934	Yumbe District	48,948,006
935	Zombo District	28,680,777

Vote	Description	Amount (UGX 000')
<b>TOTAL - RECURRENT</b>		<b>22,240,342,334</b>

**SUPPLY SCHEDULE B - DEVELOPMENT BUDGET ESTIMATES FOR APPROPRIATION FY2025/26**

Vote	Description	Amount (UGX 000')
001	Office of the President	20,124,000
002	State House	27,722,000
003	Office of the Prime Minister	17,716,703
004	Ministry of Defence	2,036,380,570
005	Ministry of Public Service	10,522,084
006	Ministry of Foreign Affairs	3,553,145
007	Ministry of Justice and Constitutional Affairs	16,636,000
008	Ministry of Finance, Planning and Economic Development	578,880,729
009	Ministry of Internal Affairs	819,630
010	Ministry of Agriculture, Animal Industry and Fisheries	751,590,947
011	Ministry of Local Government	124,364,065
012	Ministry of Lands, Housing & Urban Development	129,030,236
013	Ministry of Education and Sports	324,929,538
014	Ministry of Health	1,418,903,088
015	Ministry of Trade, Industry and Co-Operatives	6,279,430
016	Ministry of Works, and Transport	5,096,009,184
017	Ministry of Energy and Minerals	1,717,427,840
018	Ministry of Gender, Labour and Social Development	140,928,558
019	Ministry of Water and Environment	1,443,727,900
020	Ministry of Information, and Communications Technology	573,606
021	Ministry of East African Affairs	92,915
022	Ministry of Tourism, Wildlife and Antiquities	47,026,000
023	Ministry of Kampala Capital City and Metropolitan Affairs	1,177,771,311
101	Judiciary	56,009,500
102	Electoral Commission(EC)	3,348,000

<b>Vote</b>	<b>Description</b>	<b>Amount (UGX 000')</b>
103	Inspector General of Government's Office(IGG)	22,797,181
104	Parliamentary Commission(PARL)	20,805,900
105	Law Reform Commission(LRC)	378,011
106	Uganda Human Rights Commission (UHRC)	6,765,971
107	Uganda Aids Commission (UAC)	557,370
108	National Planning Authority(NPA)	44,917,050
110	Uganda Industrial Research Institute (UIRI)	2,893,060
111	National Curriculum Development Centre (NCDC)	395,000
112	Directorate of Ethics and Integrity(DEI)	64,770
114	Uganda Cancer Institute (UCI)	149,543,059
115	Uganda Heart Institute (UHI)	69,527,635
116	Uganda National Medical Stores	1,432,600
117	Uganda Tourism Board (UTB)	43,180
119	Uganda Registration Services Bureau (URSB)	3,900,000
120	National Citizenship and Immigration Control(NCIC)	20,541,900
122	Kampala Capital City Authority(KCCA)	491,889,620
123	National Lotteries and Gaming Regulatory Board	1,000,000
124	Equal Opportunities Commission	790,000
125	National Animal Genetic Resource Centre and Data Bank(NAGRC&DB)	96,370,842
126	National Information Technologies Authority	237,215,050
127	Uganda Virus Research Institute (UVRI)	-
128	Uganda National Examination Board (UNEB)	10,408,000
129	Financial Intelligence Authority (FIA)	1,475,720
131	Office of the Auditor General (OAG)	1,565,702
132	Education Service Commission(ESC)	1,583,666
133	Directorate of Public Prosecution(DPP)	18,336,749
134	Health Service Commission(HSC)	7,047,520
135	Directorate of Government Analytical Laboratory (DGAL)	22,734,546
137	National Identification and Registration Authority (NIRA)	13,895,400
138	Uganda Investment Authority (UIA)	308,997,082
139	Petroleum Authority of Uganda (PAU)	31,568,786
141	Uganda Revenue Authority (URA)	64,788,000
142	National Agricultural Research Organization(NARO)	101,163,251
143	Uganda Bureau of Statistics (UBOS)	18,360,000
144	Uganda Police	268,210,569
145	Uganda Prisons	61,252,664

<b>Vote</b>	<b>Description</b>	<b>Amount (UGX 000')</b>
146	Public Service Commission (PSC)	2,541,500
147	Local Government Finance Commission(LGFC)	1,500,000
148	Judicial Service Commission(JSC)	2,496,310
150	National Environment Management Authority (NEMA)	8,130,148
151	Uganda Blood Transfusion Service (UBTS)	4,126,676
153	Public Procurement & Disposal of Assets (PPDA)	1,295,400
154	Uganda National Bureau of Standards (UNBS)	35,550,000
156	Uganda Land Commission (ULC)	26,920,000
157	National Forestry Authority(NFA)	21,287,691
158	Internal Security Organization (ISO)	10,241,000
159	External Security Organization (ESO)	702,072
163	Uganda Retirements Benefits Regulatory Authority	720,000
164	National Council for Higher Education	100,000
166	National Council of Sports	451,226,903
167	Science, Technology and Innovation	40,998,100
168	Uganda Freezones and Export Promotion Authority	2,357,698
169	Uganda Vocational and Technical Assessment Board	10,330,876
301	Makerere University	33,919,237
302	Mbarara University	34,740,706
303	Makerere University Business School	1,881,595
304	Kyambogo University	3,989,831
305	Busitema University	11,404,826
306	Muni University	3,768,286
307	Kabale University	2,056,269
308	Soroti University	10,987,980
309	Gulu University	21,836,718
310	Lira University	4,412,239
311	Law Development Centre.	4,357,193
312	Uganda Management Institute	-
313	Mountains of the Moon University	5,151,599
401	Mulago National Referral Hospital	23,315,487
402	Butabika Hospital	2,262,036
	<b>Referral Hospitals</b>	
403	Arua Hospital	4,790,086
404	Fort Portal Hospital	114,518
405	Gulu Hospital	108,000

<b>Vote</b>	<b>Description</b>	<b>Amount (UGX 000')</b>
406	Hoima Hospital	108,000
407	Jinja Hospital	108,000
408	Kabale Hospital	108,000
409	Masaka Hospital	108,000
410	Mbale Hospital	1,408,000
411	Soroti Hospital	108,000
412	Lira Hospital	108,000
413	Mbarara Regional Hospital	108,000
414	Mubende Regional Referral Hospital	135,000
415	Moroto Regional Referral Hospital	130,139
416	Naguru Referral Hospital	7,216,000
417	Kiruddu Referral Hospital	1,377,000
418	Kawempe Referral Hospital	810,000
419	Entebbe Regional Referral Hospital	810,000
420	Mulago Specialized Women and Neonatal Hospital	2,041,200
421	Kayunga Referral Hospital	300,000
422	Yumbe Referral Hospital	100,000
<b>Missions Abroad</b>		
501	Uganda Mission at the United Nations, New York	1,092,000
502	Uganda High Commission in the United Kingdom	-
503	Uganda High Commission in Canada , Ottawa	17,687,413
504	Uganda High Commission in India, New Delhi	-
505	Uganda High Commission in Kenya ,Nairobi	3,390,000
506	Uganda High Commission in Tanzania , Dar es Salaam	6,390,000
507	Uganda High Commission in Nigeria , Abuja	-
508	Uganda High Commission in South Africa , Pretoria	150,000
509	Uganda High Commission in Rwanda , Kigali	-
510	Uganda Embassy in the United States , Washington	-
511	Uganda Embassy in Egypt , Cairo	-
512	Uganda Embassy in Ethiopia, Addis Ababa	-
513	Uganda Embassy in China, Beijing	-
514	Uganda Embassy in Switzerland, Geneva	400,000
515	Uganda Embassy in Japan, Tokyo	-
516	Uganda Embassy in Saudi Arabia, Riyadh	-
517	Uganda Embassy in Denmark, Copenhagen	7,000,000
518	Uganda Embassy in Belgium, Brussels	4,868,587

<b>Vote</b>	<b>Description</b>	<b>Amount (UGX 000')</b>
519	Uganda Embassy in Italy, Rome	-
520	Uganda Embassy in DRC, Kinshasa	-
521	Uganda Embassy in Sudan, Khartoum	-
522	Uganda Embassy in France, Paris	2,000,000
523	Uganda Embassy in Germany, Berlin	390,000
524	Uganda Embassy in Iran, Tehran	-
525	Uganda Embassy in Russia, Moscow	-
526	Uganda Embassy in Australia, Canberra	-
527	Uganda Embassy in South Sudan, Juba	-
528	Uganda Embassy in United Arab Emirates, Abudhabi	3,000,000
529	Uganda Embassy in Burundi, Bujumbura	-
530	Uganda Consulate in China, Guangzhou	-
531	Uganda Embassy in Turkey, Ankara	-
532	Uganda Embassy in Somalia, Mogadishu	542,000
533	Uganda Embassy in Malaysia, Kuala Lumpur	390,000
534	Uganda Consulate in Kenya, Mombasa	8,000,000
535	Uganda Embassy in Algeria, Algiers	390,000
536	Uganda Embassy in Qatar, Doha	-
537	Uganda Mission in Havana, Cuba	-
538	Uganda Mission in Luanda, Angola	-
	<b>Local Governments</b>	
601	Arua city	3,898,842
602	Fort-Portal city	2,788,332
603	Gulu city	3,319,911
604	Hoima city	3,210,937
605	Jinja city	6,885,624
606	Lira city	3,342,673
607	Masaka city	6,620,770
608	Mbale city	3,912,271
609	Mbarara city	5,986,198
610	Soroti city	2,202,253
701	Apac Municipal Council	1,311,041
702	Bugiri Municipal Council	853,432
703	Bushenyi- Ishaka Municipal Council	1,315,043
704	Busia Municipal Council	1,154,104
705	Entebbe Municipal Council	10,064,575

<b>Vote</b>	<b>Description</b>	<b>Amount (UGX 000')</b>
706	Ibanda Municipal Council	1,232,152
707	Iganga Municipal Council	497,831
708	Kabale Municipal Council	2,413,306
709	Kamuli Municipal Council	1,508,152
710	Kapchorwa Municipal Council	1,140,129
711	Kasese Municipal Council	923,661
712	Kira Municipal Council	8,168,523
713	Kisoro Municipal Council	1,232,846
714	Kitgum Municipal Council	1,040,555
715	Koboko Municipal Council	1,349,879
716	Kotido Municipal Council	596,380
717	Kumi Municipal Council	1,059,786
718	Lugazi Municipal Council	1,075,923
719	Makindye-Ssabagabo Municipal Council	15,639,553
720	Masindi Municipal Council	1,848,406
721	Mityana Municipal Council	1,840,299
722	Moroto Municipal Council	468,386
723	Mubende Municipal Council	1,990,070
724	Mukono Municipal Council	10,464,554
725	Nansana Municipal Council	9,753,903
726	Nebbi Municipal Council	460,063
727	Njeru Municipal Council	1,516,439
728	Ntungamo Municipal Council	684,105
729	Rukungiri Municipal Council	1,403,150
730	Sheema Municipal Council	1,903,114
731	Tororo Municipal Council	726,683
801	Abim District	2,350,879
802	Adjumani District	2,901,938
803	Agago District	5,149,726
804	Alebtong District	3,305,496
805	Amolatar District	2,952,941
806	Amudat District	2,531,739
807	Amuria District	4,131,956
808	Amuru District	3,261,950
809	Apac District	2,876,167
810	Arua District	2,671,537
811	Budaka District	3,595,257
812	Bududa District	4,201,546



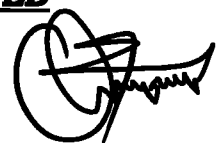
Vote	Description	Amount (UGX 000')
813	Bugiri District	3,942,420
814	Bugweri District	1,554,438
815	Buhweju District	3,228,651
816	Buikwe District	2,288,142
817	Bukedea District	6,929,676
818	Bukomansimbi District	1,587,386
819	Bukwo District	2,282,346
820	Bulambuli District	3,977,104
821	Buliisa District	2,271,496
822	Bundibugyo District	5,452,075
823	Bunyangabu District	3,177,556
824	Bushenyi District	2,452,231
825	Busia District	4,602,736
826	Butaleja District	5,037,683
827	Butambala District	2,409,773
828	Butebo District	2,553,114
829	Buvuma District	2,321,680
830	Buyende District	3,199,135
831	Dokolo District	3,603,294
832	Gomba District	2,109,441
833	Gulu District	1,860,357
834	Hoima District	2,473,660
835	Ibanda District	3,175,902
836	Iganga District	3,266,074
837	Isingiro District	6,739,455
838	Jinja District	3,285,405
839	Kaabong District	2,681,221
840	Kabale District	4,454,290
841	Kabarole District	5,518,603
842	Kaberamaido District	2,492,506
843	Kagadi District	4,825,013
844	Kakumiro District	7,553,407
845	Kalaki District	2,162,023
846	Kalangala District	1,285,413
847	Kaliro District	2,859,350
848	Kalungu District	1,770,657
849	Kamuli District	4,098,749
850	Kamwenge District	4,612,349

<b>Vote</b>	<b>Description</b>	<b>Amount (UGX 000')</b>
851	Kanungu District	4,183,383
852	Kapchorwa District	1,981,743
853	Kapelebyong District	2,630,719
854	Karenga District	1,399,598
855	Kasanda District	3,428,678
856	Kasese District	13,603,845
857	Katakwi District	3,370,848
858	Kayunga District	5,669,819
859	Kazo District	3,152,276
860	Kibaale District	6,579,011
861	Kiboga District	3,960,200
862	Kibuku District	2,969,425
863	Kikuube District	4,561,406
864	Kiruhura District	3,903,054
865	Kiryandongo District	3,830,644
866	Kisoro District	3,722,933
867	Kitagwenda District	2,382,403
868	Kitgum District	3,380,974
869	Koboko District	2,087,093
870	Kole District	2,663,870
871	Kotido District	2,707,070
872	Kumi District	4,245,534
873	Kwania District	2,781,082
874	Kween District	2,518,346
875	Kyankwanzi District	3,276,736
876	Kyegegwa District	4,992,916
877	Kyenjojo District	6,437,830
878	Kyotera District	4,648,360
879	Lamwo District	3,525,410
880	Lira District	2,946,275
881	Luuka District	2,679,967
882	Luwero District	11,110,747
883	Lwengo District	2,755,524
884	Lyantonde District	2,611,925
885	Madi-Okollo District	1,471,340
886	Manafwa District	2,076,113
887	Maracha District	3,193,327
888	Masaka District	1,566,265

<b>Vote</b>	<b>Description</b>	<b>Amount (UGX 000')</b>
889	Masindi District	2,283,561
890	Mayuge District	3,741,314
891	Mbale District	4,258,404
892	Mbarara District	3,574,783
893	Mitooma District	5,833,974
894	Mityana District	3,115,081
895	Moroto District	1,903,749
896	Moyo District	2,558,666
897	Mpigi District	2,989,567
898	Mubende District	3,891,823
899	Mukono District	3,571,739
900	Nabilatuk District	2,235,822
901	Nakapiripirit District	3,168,024
902	Nakaseke District	5,298,902
903	Nakasongola District	2,768,377
904	Namayingo District	2,762,795
905	Namisindwa District	3,760,490
906	Namutumba District	2,790,205
907	Napak District	2,767,585
908	Nebbi District	2,919,540
909	Ngora District	2,452,235
910	Ntoroko District	2,417,457
911	Ntungamo District	5,001,791
912	Nwoya District	4,385,464
913	Obongi District	1,426,371
914	Omoro District	4,102,293
915	Otuke District	2,067,968
916	Oyam District	4,560,542
917	Pader District	3,065,637
918	Pakwach District	2,329,327
919	Pallisa District	2,557,798
920	Rakai District	3,859,310
921	Rubanda District	6,526,221
922	Rubirizi District	3,908,217
923	Rukiga District	1,951,129
924	Rukungiri District	4,367,466
925	Rwampara District	3,910,185
926	Sembabule District	4,797,901

Vote	Description	Amount (UGX 000')
927	Serere District	3,442,691
928	Sheema District	2,139,284
929	Sironko District	3,722,803
930	Soroti District	4,194,379
931	Terego District	2,964,588
932	Tororo District	5,431,329
933	Wakiso District	11,541,360
934	Yumbe District	7,269,672
935	Zombo District	3,293,589
<b>TOTAL - DEVELOPMENT</b>		<b>18,730,695,040</b>

**SUPPLY SCHEDULE C - STATUTORY CHARGES ON THE CONSOLIDATED FUND FY2025/26**



001	<b>OFFICE OF THE PRESIDENT</b>	
001	Specified Officers - President	96,000
001	- Vice President	96,000
		-
005	<b>Ministry of Public Service</b>	-
		-
007	<b>JUSTICE</b>	-
	Justice Court Awards	1,786,000
		-
130	<b>TREASURY SERVICES</b>	27,807,431,953
		-
101	JUDICIARY	385,213,640
102	ELECTORAL COMMISSION	591,568,273
103	INSPECTORATE OF GOVERNMENT	65,939,044
104	PARLIAMENTARY COMMISSION	1,008,667,023
105	UGANDA LAW REFORM COMMISSION	16,272,358
106	UGANDA HUMAN RIGHTS COMMISSION	26,206,603

			7,200,000
107	UGANDA AIDS COMMISSION		25,836,083
108	NATIONAL PLANNING AUTHORITY		65,946,165
131	AUDIT (Auditor General)		112,032,579
133	DIRECTORATE OF PUBLIC PROSECUTION		270,000
144	POLICE (Inspector & Deputy Inspector General)		163,708
145	PRISONS (Commissioner & Deputy Commissioner)		163,708
<b>GRAND TOTAL STATUTORY</b>			<b>31,405,444,128</b>