

PARLIAMENT OF UGANDA

**BUDGET COMMITTEE REPORT ON THE ANNUAL BUDGET ESTIMATES
FOR FY2026/27**

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APRIL 2026

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	3rd National Development Plan
NPA	National Planning Authority

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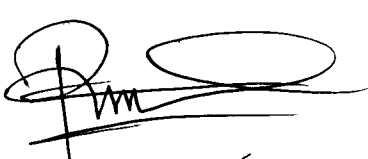

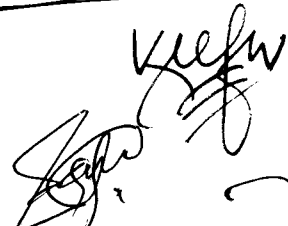
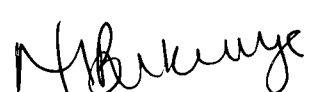
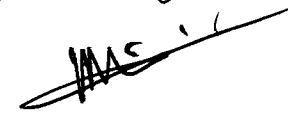
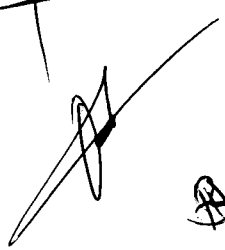
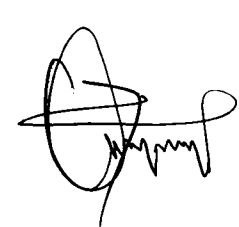










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NTR	Non Tax Revenue
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OAG	Office of the Auditor General
OLOP	Office of the Leader of Opposition
PBO	Parliamentary Budget Office
PBS	Programme Budgeting System
PDM	Parish Development Model
PFMA	Public 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 for the FY 2026/27 on the 1st of April 2026, and a Corrigenda to the Annual Estimates on the 22nd of April 2026.

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 this regard, the Budget Committee has examined, reconciled, harmonized and consolidated, the budget estimates of Government for the FY2026/27, and now wishes to report.

This report is structured into two parts:

PART A: Economic and Fiscal Performance (Half-year FY2025/26)

PART B: Annual Budget Estimates for FY2026/27

2.0 Methodology

Hon. Members, the Committee held consultative meetings with the Ministry of Finance, Planning and Economic Development 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 FY2026/27-FY2030/31;
- 3) The Approved Annual Budget Estimates for FY2025/26;

- 4) Draft Budget Estimates for FY 2026/27 and Corrigenda to the Budget Estimates;
- 5) Certificate of Compliance of the Annual Budget for FY2025/26 to the NDP IV;
- 6) The Certificate of Gender and Equity Compliance for the Annual Draft Budget Estimates of Revenue and Expenditure for FY2026/2027 by the Equal Opportunities Commission;
- 7) Statement of Multi-Year Commitments of Government, FY2026/27;
- 8) Statement Attesting to Reliability and Completeness of the Budget for FY2026/27;
- 9) Tax Expenditure Report for the Period July 2025 to March 2026;
- 10) Consolidated Status of Treasury Memorandum;
- 11) Medium Term Debt Management Strategy 2026/27-2029/30;
- 12) Report on Public Debt, Grants, Guarantees and Other Financial Liabilities for Financial Year 2025/26;
- 13) The Semi-Annual Budget Performance Report for FY2025/26
- 14) Parliamentary Committee Reports;
- 15) The 1st and 2nd Budget Call (incl. Finalization of Draft Budget Circular)- Circulars relating to FY2026/27;
- 16) The Approved Charter of Fiscal Responsibility FY2021/22-FY2025/26;
- 17) Annual Report of the Auditor General for the year ended 30th June 2025;
- 18) Budget Monitoring and Accountability Unit (BMAU) Reports;
- 19) Bank of Uganda Economic Reports;
- 20) Uganda Bureau of Statistics Reports
- 21) Public Finance Legislation; and other relevant documents

PART A: ECONOMIC AND FISCAL PERFORMANCE

3.0 ECONOMIC PERFORMANCE (Half -year FY2025/26)

3.1 Economic Growth

Uganda's economy remained resilient in the first half of FY2025/26 despite a challenging global environment. Year on Year Gross Product (QGDP) for the second quarter (Q2) of 2025/26 grew by 8.5 percent compared to the growth of 5.4 percent registered in Q2 of the previous year.

This growth was driven by the Agriculture sector which grew by 8.8 percent in Q2 of 2025/26 compared to growth of 7.8 percent in Q2 of the previous year, industry sector which grew by 12.3 percent in Q2 compared to 7.7 percent growth of the previous year and services sector which grew by 6.2 percent in Q2 of 2025/26 compared to 2.2 percent growth of the previous year. On Half year basis, Real GDP grew by 6.7 percent in the first half of FY 2025/26, compared to 5.8 percent in the same period last year.

In addition, robust domestic demand contributed immensely to economic growth explained by final consumption expenditure growth of 17.4 percent in Q2 of 2025/26 compared to 4.6 percent in Q2 of the previous year. This is also coupled with continued implementation of Government interventions, and stable macroeconomic conditions further supporting improved economic activity.

The National Development Plan IV, projects the economy to grow to 7.3% in FY 2025/26, 9.0 percent in FY 2026/27, 9.8 percent in FY2027/28 and to a peak of around 10.4% in FY 2028/29. On the basis of Q2 GDP growth performance of 8.5 percent, government is on track to realizing its 7.3 percent target in the National Development Plan IV for FY2025/26.

Table 1: GDP Growth by Sector

			Share		Growth		Contributions	
	24/25 Q2	25/26 Q2	24/25 Q2	25/26 Q2	24/25 Q2	25/26 Q2	24/25 Q2	25/26 Q2
GDP at market prices	39,558	42,904	100.0	100.0	5.4	8.5	5.4	8.5
Agriculture, forestry and fishing	9,018	9,809	22.8	22.9	7.8	8.8	1.2	1.9
Industry	10,367	11,637	26.2	27.1	7.7	12.3	1.4	2.3
Services	17,284	18,361	43.7	42.8	2.2	6.2	2.3	3.6

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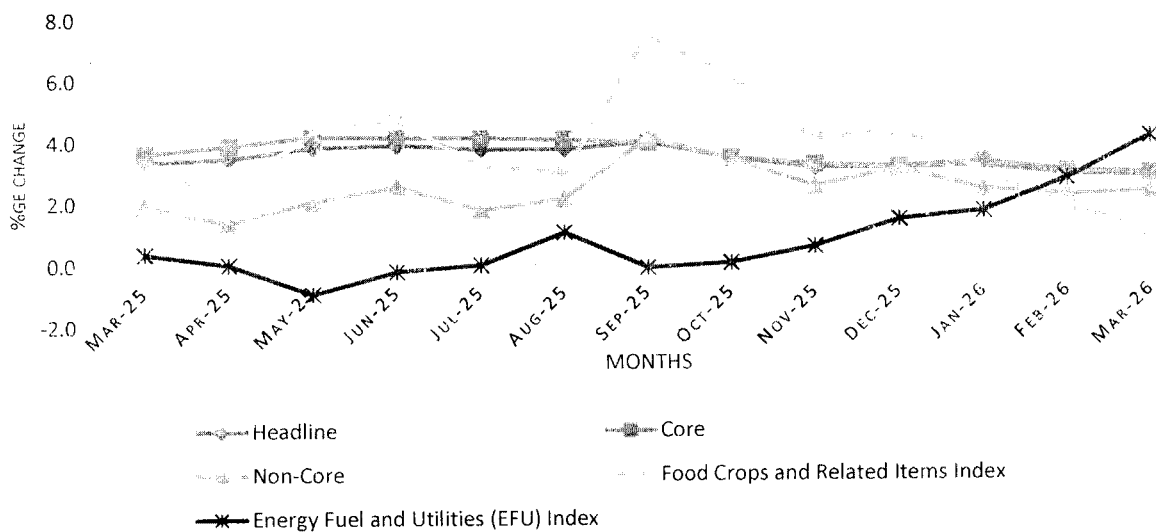
	24/25 Q2	25/26 Q2	Share		Growth		Contributions	
			24/25 Q2	25/26 Q2	24/25 Q2	25/26 Q2	24/25 Q2	25/26 Q2
Taxes on Products	2,890	3,096	7.3	7.2	9.4	7.1	0.4	0.6

Source: UBOS

3.2 Inflation

During the first half of FY 2025/26, annual inflation remained low and stable, with headline inflation (or overall inflation) averaging 3.5 percent, and core inflation (or inflation excluding food and energy prices) averaging 3.7 percent. This was below the Central Bank's medium-term target of 5 percent. The low inflation was mainly supported by an appreciating exchange rate and declining global inflation.

Figure 1: Trend of Uganda's annual inflation



Source: Uganda Bureau of Statistics

3.3 Interest Rates

During the first half of FY 2025/26, the Bank of Uganda maintained the Central Bank Rate (CBR) at 9.75 percent to anchor inflation expectations around the medium-term target.

The average lending rates for shilling-denominated loans trended upwards in the first half of FY 2025/26, averaging 18.78 percent, compared to 17.89 percent in the second half of FY2024/25. However, these lending rates began to ease towards the end of the half year, declining from 19.7 percent in October 2025 to 18.4 percent in November and further to 18.0 percent in December 2025. This easing partly reflects the continued price stability in the economy.

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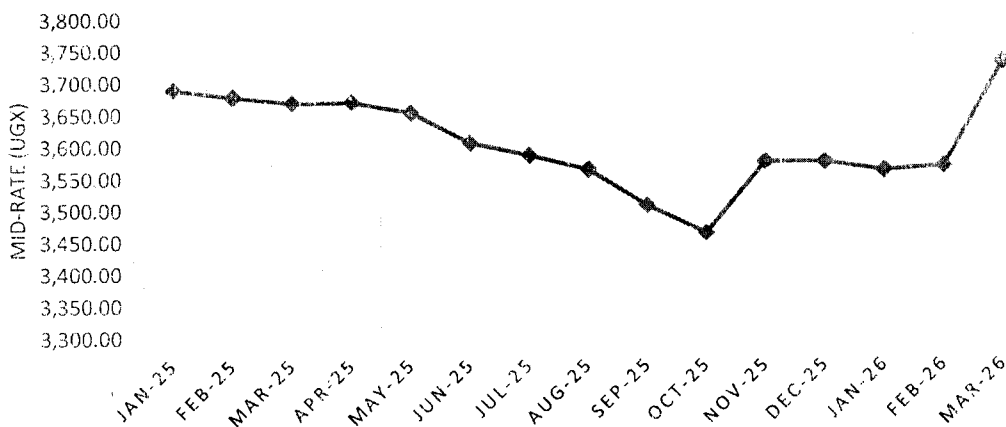
3.4 Exchange Rates

The Uganda shilling strengthened by 0.3 percent against the US dollar during the first half of FY2025/26, from an average midrate of Shs 3,586.57 per US dollar in July 2025 to Shs 3,575.23 per US dollar in December 2025. On a half-year comparison basis, the appreciation was more pronounced. The average exchange rate appreciated by 3.1 percent, from Shs 3,660.57 per US dollar in the second half of FY 2024/25 to Shs 3,545.42 per US dollar in the first half of FY 2025/26.

This strengthening of the shilling was largely supported by improved foreign exchange inflows, particularly from coffee and other non-coffee exports during the period under review.

In addition, remittances remained resilient at USD 351.11 million in the first quarter of FY2025/26, continuing to provide strong support to the external sector despite a slight decline from the USD 395.53 million recorded in the first quarter of FY 2024/25.

Figure 2: Foreign Exchange Rate



Source: BoU

Private Sector Credit

During the first half of the financial year Uganda's private sector credit (PSC) showed an increase of 6.46 percent from July 2025 to December 2025, and the total outstanding PSC reached UGX 28,469.79 billion, an increase from UGX 26,439.52 billion in July 2025.

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Tourism Earnings

Earnings from tourism increased modestly from USD 423.61 million in Q1 FY 2024/25 to USD 462.08 million in Q1 FY 2025/26. This gradual growth is consistent with government efforts to position Uganda as a premier tourist destination offering diverse and unique experiences. Tourism earnings are expected to strengthen further following the introduction of the new National Tourism Policy, which aims to raise annual tourism receipts to USD 4 billion and double international arrivals to 2.4 million people over the next five years.

Foreign Direct Investment (FDI)

Foreign Direct Investment (FDI) remained strong at USD 820.72 million in the first quarter of FY2025/26, despite a slight decline of 6.4 percent from USD 876.75 million recorded in the same period of FY2024/25.

3.6 Public Debt

Rt. Hon. Speaker, the stock of public debt rose by 8.9 percent to UGX 126.18 trillion (or USD 34.86 billion) in the second half of FY2025/26, up from UGX 115.89 trillion (or USD 32.24 billion) in FY2024/25, raising the debt-to-GDP ratio from 50.9 percent to 52.97 percent. This increase was mainly driven by higher domestic debt issuance.

Between October and December 2025, Government raised a total of UGX 7,222 billion through the issuance of securities, which was UGX 1,165 billion more than the amount issued in the previous quarter ending September 2025, largely due to frontloading of financing to accommodate key Government activities.

By end-December 2025, domestic debt accounted for the larger share of public debt at UGX 68.85 trillion (54.6 percent), compared to UGX 57.32 trillion (45.4 percent) for external debt.

Domestic debt rose more sharply, by 10.8 percent, driven by higher net domestic borrowing. External debt declined slightly from USD 15.89 billion at end-September 2025 to USD 15.84 billion by end-December 2025, mainly due to principal repayments amounting to USD 315.2 million and exchange rate movements, which together more than offset disbursements of USD 302.7 million.

Public Debt Sustainability

Hon. Members, Uganda's public debt remains broadly sustainable in solvency terms, but domestic debt poses significant liquidity risks. The debt-to-GDP ratio is projected to breach the Charter for Fiscal Responsibility thresholds as at end

FY2025/26. In addition, the CFR liquidity objective of reducing domestic interest payments to less than 12.5 percent of revenue (excluding grants) by FY2025/26 will not be achieved. (See **Table 2** for details)

The Public Debt and Other Financial Liabilities Management Framework FY2023/24–FY 2027/28 (PDMF 2023) provides sustainability thresholds for both external and domestic debt. While an assessment against these thresholds confirms the sustainability of external debt, it shows that domestic debt is exerting increasing pressure on the budget.

External debt indicators suggest that liquidity pressures from external debt service will converge and remain within the established thresholds. In contrast, all domestic debt indicators are projected to exceed the PDMF 2023 thresholds, signaling rising debt service costs that could crowd out funding for service delivery.

Table 2: Comparison of Liquidity Indicators in NBFP and Proposed budget

Indicator	PDMF 2023 Threshold	24/25	25/26	26 / 27	27/28	28/29
Total Debt						
Draft Budget- (Total Debt Service excl. domestic refinancing) to revenues	to 25% by 2027/28	35.7%	43.8%	39.8%	34.1%	38.4%
NBFP (Total Debt Service excl. domestic refinancing) to revenues		35.7%	43.8%	43.8%	37.4%	35.0%
External						
Draft Budget- external interest payments to revenue	7%	4.2%	5.0%	3.8%	3.3%	3.2%
NBFP- external interest payments to revenue		4.2%	5.0%	5.0%	4.3%	3.7%
Draft Budget- external debt service to revenue	18%	13.7%	18.4%	12.9%	10.5%	15.0%
NBFP- external debt service to revenue		13.7%	18.4%	17.1%	13.8%	13.7%
Domestic						
Draft Budget- domestic interest payments to revenue	<15%	22.0%	25.5%	26.9%	23.5%	23.4%
NBFP- domestic interest payments to revenue		22.0%	25.5%	26.7%	23.6%	21.3%

Source: MFPED, UBOS, BOU & PBO Computations

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4.0 FISCAL PERFORMANCE

During the first half of this financial year (FY2025/26), government operations resulted in a fiscal deficit (net borrowing) of Shs 6.526 trillion. This was higher than the Shs 4.055 trillion deficit projected, mainly on account of higher than planned expenditures, coupled with lower than anticipated revenues.

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Revenue (including grants) amounted to Shs 17.114 trillion, which was 7.5 percent lower than the anticipated Shs 18.493 trillion for this period. This was as a result of domestic revenues and grants from development partners being lower than their respective targets for the first six months of the financial year.

On the other hand, government expenses surpassed the Shs 18.385 trillion programmed for the first half of FY2025/26 by 9.0 percent, owing to higher than planned spending on the purchase of goods & services inclusive of increased expenditure associated with preparations for the 2026 general elections.

4.1 Resource Envelope Performance

Rt. Hon. Speaker and Hon. Members, the overall performance of the resource envelope was 45.9% compared to a target of 50%. This underperformance was mainly attributed to a very low outturn-performance in receipts from Local Government Revenue (32.9%), External Financing (35.5%), and Non Tax Revenue (37.7%). (See **Table 3** for details)

Table 3: Resource Envelope Performance

Category	Approved FY2025/26	Outturn by End Dec 2025	Performance
Tax revenue	33,943.08	15,459.14	45.5%
Non tax revenue	3,284.16	1,238.21	37.7%
Oil Revenue	-	-	-
Local Revenue	328.70	108.18	32.9%
Domestic Borrowing	21,409.10	11,642.22	54.4%
o/w Domestic Financing	11,381.30	5,727.38	50.3%
o/w Domestic Refinancing	10,027.80	5,914.84	59.0%
External Financing	13,411.40	4,763.25	35.5%
o/w Grants	2,086.38	416.10	19.9%
o/w Loans	11,325.06	4,347.15	38.4%
TOTAL	72,376.48	33,210.99	45.9%

Source: Semi-annual budget performance report FY2025/26

4.2 Revenue Performance

4.2.1 Tax Revenue

Rt. Hon. Speaker, total tax collections during first half of FY2025/26 amounted to Shs 16,697.36bn, falling short of the target by (US\$ 17,779.81bn) Shs 1,082.28bn. The underperformance was broad-based, with all major tax heads (direct & indirect domestic taxes and international trade taxes) registering shortfalls. Despite the shortfalls, tax revenue collections increased by 8.2

c) Taxes on International Trade

Tax collections from international trade amounted to Shs 5,917.03 bn in the first half of the FY2025/26, falling short of the target by Shs 339.40 bn. The shortfall was mainly due to lower-than programmed collections from import duty and VAT on imports.

The underperformance in VAT on imports was largely attributed to slower than projected growth in imports of selected vatable goods, including ferrous scrap, tractors, liquid gas, electricity supply equipment, and cane and beet sugar. Similarly, the shortfall in import duty collections was driven by a slower than anticipated growth in the value of key dutiable imports such as woven fabrics, cane and beet sugar, rolled iron, paper, and acrylic polymers, among others.

However, on a positive note, collections from infrastructure levy, import levy, withholding tax on imports, export levy, and petroleum duty exceeded their respective targets, registering surpluses during the period under review.

4.2.2 Non-Tax Revenue

Non-Tax Revenue collections amounted to Shs 1,238.21 bn, representing 80.6 percent of the target of Shs 1,535.77bn as at half year for FY2025/26. The underperformance was mainly driven by lower than targeted collection of motor vehicle fees (Shs 73.36 bn), land transfer fees (Shs 58.65 bn), and drivers' permit (Shs 39.03 bn), among others.

4.2.3 Grants

Total grants received during the period amounted to Shs 416.10 bn, against a half year target of Shs 713.40 bn, resulting in a shortfall of Shs 297.29 bn. The underperformance was mainly attributed to project grants, which registered a shortfall of Shs 323.76 bn, largely due to delays in project implementation thereby slowing down disbursement.

On the other hand, budget support grants during this period amounted to Shs 53.56 bn, mainly being funding for the Uganda Intergovernmental Fiscal Transfers (UgIFT) program aimed at improving service delivery on a Local Government level.

Category	H1 FY2025/26 Target	H1 FY2025/26 Outturn	Deviation	Performance	YOY Growth
VAT	2,793.54	2,675.85	-117.69	95.79%	15.60%
Manufacturing	-	1,392.84	1,392.84	139284.00%	15.90%
Services	-	584.48	584.48	58448.00%	26.90%
Agriculture	14.08	14.82	0.75	105.26%	29.70%
Construction	93.01	114.64	21.62	123.26%	35.60%
Wholesale & retail trade; repairs	305.31	291.62	-13.69	95.52%	18.50%
Hotels & restaurants	77.86	78.52	0.66	100.85%	17.80%
Transport & communications	34.58	36.5	1.92	105.55%	-65.30%
Real estate activities	140.37	140.83	0.46	100.33%	16.40%
Public administration & defence	11.66	19.82	8.16	169.98%	130.70%
Mining & quarrying	24.52	9.77	-14.75	39.85%	-6.70%
Oil and Gas	0.95	6.84	-1.11	720.00%	-19.80%
Others	2091.2	-14.83	-2099.03	-0.71%	
INTERNATIONAL TRADE	6,256.42	5,917.04	-339.40	94.58%	8.80%
Petroleum	1,899.97	1,904.84	4.87	100.26%	6.90%
Import Duty	1,399.47	1,217.50	-181.98	87.00%	-0.70%
Import Levy	39.61	118.74	79.13	299.77%	-
Excise Duty	164.67	103.3	-61.38	62.73%	-26.80%
VAT	2,218.87	1,969.15	-249.72	88.75%	5.30%
WHT	147.27	158.13	10.86	107.37%	45.40%
Surcharge	191.37	165.38	-25.99	86.42%	5.40%
Temporary road license	77.79	64.87	-12.92	83.39%	10.50%
Infrastructure levy	95.11	181.23	86.12	190.55%	163.50%
Export Levy	22.29	33.9	11.61	152.09%	44.20%
STAMP DUTY & EMBOSSING	83.83	50.63	-33.2	60.40%	-20.00%
TAX REFUNDS	-466.58	-367.17	99.41	78.69%	6.00%

Source: Semi-annual budget performance report FY2025/26

4.3 Expenditure Performance

Rt. Hon. Speaker, the approved expenditures for FY 2025/26 amounted to **Shs 72.376 trillion**. In addition, Parliament approved a Supplementary of **Shs 8.104 trillion** and this has since increased the revised Budget to **Shs 80.48 trillion** to date.

Government released 58.1% of the total approved budget for FY2025/26 by half year. Out of this, GoU budget releases performed at 63.4% and the External Budget performed at 47.3%. Also, 77% of the Development budget was released at half year. This is mainly on account of the Shs 1.2 trillion that was released to the Ministry of Works and Transport to ensure continued road construction and maintenance.

Aggregate absorption (measured by expenditure as a proportion of releases) was 62.8% (excl. supplementary expenditure), which represents weak budget execution as at the half-year. The weak budget execution was mainly attributed to a meager 29% absorption performance of externally financed development projects, 52.9% absorption performance in treasury operations (debt service) and a 61% absorption performance of domestic arrears budget. (See **Table 5** for details)

Hon. Members, in regards to budget execution at programme level, the following programmes registered very low budget absorption performance (excl. supplementary expenditure): Integrated Transport infrastructure & services (41.1%), Agro-industrialisation (48.3%), Sustainable Urbanization & Housing (49.3%), and Natural Resources, Environment, Climate Change, Land and Water Management (54%). (See **Table 5** for details)

Table 5: Aggregate Expenditure Performance (UGX Bn.)

	Approved FY2025/26	Released by End Dec 2025	Spent by End Dec 2025	% of Budget Released	% of Released Spent
Wage	8,577.973	4,292.550	4,124.920	50.0%	96.1%
Non-Wage Recurrent	16,113.932	10,553.198	9,098.220	65.5%	86.2%
GoU Development	6,913.641	5,131.812	3,713.353	74.2%	72.4%
Ext. Financing Development	11,325.057	4,347.147	1,261.972	38.4%	29.0%
Arrears	1,309.778	416.914	254.394	31.8%	61.0%
AIA-LG	328.667	109.294	95.996	33.3%	87.8%
Treasury Operations	27,807.432	29,656.575	15,686.636	106.6%	52.9%
TOTAL	72,376.480	54,507.490	34,235.491	75.3%	62.8%

Source: Semi-annual budget performance report FY2025/26

Table 6: Programme Performance (UGX Bn.)

Central Government Programmes	Approved FY2025/26	Released by End Dec 2025	Spent by End Dec 2025	% of Budget Released	% of Released Spent
Agro-industrialisation	1,598.850	851.562	411.276	53.3%	48.3%
Manufacturing	314.356	198.905	174.710	63.3%	87.8%

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Central Government Programmes	Approved FY2025/26	Released by End Dec 2025	Spent by End Dec 2025	% of Budget Released	% of Released Spent
Tourism Development	427.294	213.433	172.528	49.9%	80.8%
Natural Resources, Environment, Climate Change, Land and Water Management	422.718	219.161	118.427	51.8%	54.0%
Private Sector Development	2,702.779	1,229.684	1,096.639	45.5%	89.2%
Sustainable Energy Development	1,080.026	333.814	173.414	30.9%	51.9%
Integrated Transport Infrastructure and Services	6,375.934	3,327.078	1,366.145	52.2%	41.1%
Sustainable Urbanisation & Housing	1,637.579	935.923	461.715	57.2%	49.3%
Digital Transformation	492.136	252.761	165.872	51.4%	65.6%
Human Capital Development	7,707.009	4,159.054	3,006.565	54.0%	72.3%
Innovation, Technology Development and Transfer	388.564	185.127	152.746	47.6%	82.5%
Public Sector Transformation	288.532	131.573	102.499	45.6%	77.9%
Governance & Security	10,362.834	7,710.066	6,347.053	74.4%	82.3%
Regional Balanced Development	225.676	128.864	78.172	57.1%	60.7%
Development Plan Implementation	29,651.896	30,614.171	16,534.497	103.2%	54.0%
Administration of Justice	609.987	308.042	260.057	50.5%	84.4%
Legislation, Oversight & Representation	1,030.256	571.518	521.436	55.5%	91.2%
Sustainable Extractives Industry Development	877.164	142.547	110.833	16.3%	77.8%
Sub-Total (Central Gov't)	66,193.590	51,513.283	31,254.584	77.8%	60.7%

Local Government Programmes

Agro-Industrialisation	278.382	139.907	139.907	50.3%	100.0%
Tourism Development	1.900	0.950	0.950	50.0%	100.0%
Natural Resources, Environment, Climate Change, Land and Water Management	10.320	5.194	5.194	50.3%	100.0%
Private Sector Development	8.872	4.436	4.436	50.0%	100.0%
Integrated Transport Infrastructure and Services	226.118	123.957	123.957	54.8%	100.0%
Human Capital Development	3,904.015	1,861.817	1,861.817	47.7%	100.0%
Regional Balanced Development	1,753.282	857.942	749.768	48.9%	87.4%

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Central Government Programmes	Approved FY2025/26	Released by End Dec 2025	Spent by End Dec 2025	% of Budget Released	% of Released Spent
Sub-Total (Local Gov't)	6,182.889	2,994.203	2,886.029	48.4%	96.4%
GRAND TOTAL	72,376.48	54,507.49	34,140.61	75.3%	62.6%

Source: Semi-annual budget performance report FY2025/26

4.4 Contingency-fund Performance

In line with Section 17 (1) (d) of the Public Finance Management Act Cap.171, the Contingency Fund was allocated Shs 169.00 bn by Parliament in FY2025/26. However only Shs 4.355 bn was released and transferred to the fund by the end of December 2025. These funds were spent on compensation of persons affected by Kiteezi garbage slide.

4.5 Domestic Arrears Performance

Hon. Members, domestic arrears are short-term Government obligations arising mainly from unpaid procurement invoices. The Auditor General's report for the year ended June 2025 shows a 39.1 percent decline in Government payables, from UGX 13.8 trillion in FY2023/24 to UGX 8.4 trillion in FY2024/25, reflecting a significant reduction in the stock of domestic arrears. This reduction was largely driven by the conversion of a temporary advance from the Bank of Uganda into long-term domestic debt, whereby UGX 7.78 trillion of reimbursable advances were converted into Treasury bonds payable over 10 years.

Committee Observations:

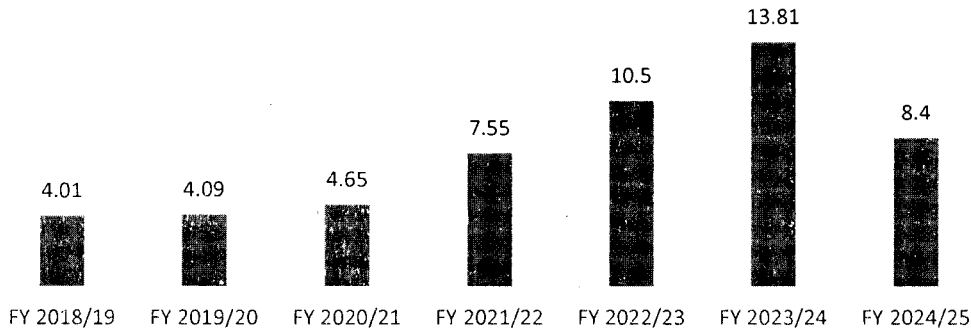
- i. *The domestic arrears budget allocations in recent years have averaged about UGX 200 billion, well below the recommended levels, with FY2025/26 being a one-off exception when UGX 1.4 trillion was provided. For FY2026/27, Government has allocated UGX 317.0 billion for domestic arrears, a sharp reduction from UGX 1,400.8 billion in FY 2025/26.*
- ii. *The low release (31.8%) and absorption (61%) of the domestic arrears budget at half year poses serious risks to the government's three-year domestic arrears elimination strategy (FY 2025/26-2027/28). Government could take decades to eliminate arrears at the current rate of payment relative to accumulation domestic arrears.*

Committee Recommendations:

Government should adhere to the Commitment Control System and sanction Accounting Officers who perpetually commit Government expenditure without resources. Accounting Officers who create new

arrears in violation of Section 20(2) of the PFMA, Cap 171 should be held liable as per Section 76 of the PFMA, Cap 171.

Domestic arrears in UGX Trillions



Source: MFPED, OAG

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Domestic Arrears Stock as at 30 June 2025 (Shs Bn)

Category	Central Govt (Shs Bn)	Local Govts (Shs Bn)	Total (Shs Bn)
Court Awards & Compensations	1,172.23	1.57	1,173.80
Land, PPE (Project Affected Persons)	1,190.05	3.51	1,193.56
Goods & Services	1,052.22	28.77	1,080.99
Others (Unclassified)	892.36	10.18	902.54
Taxes & Statutory Deductions	612.82	2.63	615.45
Pensions & Gratuity	233.13	13.51	246.64
Utilities	237.13	0.57	237.70
Contributions to Int'l Organisations	166.48	0.08	166.56
Employee Costs	72.05	18.54	90.60
Rent	40.49	0.08	40.57
Subtotal (Audited, June 2024)	5,668.96	79.44	5,748.40
BoU Temporary Advance (converted to T-Bonds, FY 2024/25)	7,780.00	—	7,780.00
Less: Payments made in FY 2024/25	(265.00)	—	(265.00)
Net Arrears Stock (Auditor General, 30 June 2025)	—	—	8,400.00

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4.6 Petroleum Fund Performance

Rt. Hon. Speaker and Hon. Members, during the financial year ended 30th June 2025, the fund received a total of UGX 268.2bn compared to UGX 184.01bn for the previous financial year (See **Table 7** for details). This constituted UGX 261.5bn and UGX 6.72bn from Tax and Non-tax revenue respectively. Non tax revenue includes surface rentals, sale of feasibility data, training fees, business licenses, among others.

Generally the increase in revenue earned in the period was attributed to increased oil and gas activity following the development phase activities of the main ongoing main projects at Tilenga and Kingfisher, coupled with construction of the East African Crude Oil Pipeline.

Table 7: Cumulative position of the Petroleum Fund (UGX)

Category	FY2023/24	FY2024/25
Opening balance (July 01, 2024)	206,656,119,049	99,601,708,604
Additions for the period	177,579,589,555	222,297,695,381
Less:		
Transfers to UCF	284,634,000,000	115,370,000,000
Transfers to UNOC	-	166,500,000,000
Closing balance as at 30th June 2025	99,601,708,604	40,029,403,985

Source: Annual Report on Inflows, Outflows & Assets of the Petroleum Fund as at 30th June 2025

4.7 Economic Outlook

By end June 2026, the size of Uganda's economy is projected to expand to USD 68.4 billion (Shs. 251.4 trillion) or by 7%. GDP per capita is projected to increase to USD 1,399 (equivalent to Shs. 5.03 million) this financial year.

The Ugandan economy is projected to grow to 10.2 percent in FY 2026/27, reflecting a strong medium-term growth outlook supported by sound macroeconomic management, and improved productivity.

Growth is expected to be supported by Government investments in productivity-enhancing and income-support programs such as the Parish Development Model (PDM) and Emyooga, among others. These interventions are aimed at strengthening household incomes, supporting enterprise development, expanding financial inclusion, and stimulating domestic demand and production.

Growth will also be driven by continued investment in the oil and gas sector and first oil production in FY 2026/27 and increased export growth supported by regional integration, tourism development, and greater investment in research, science, and technology. In addition, improved efficiency in public investment is expected to further support economic expansion. These efforts are aligned with the government's ten-fold growth strategy to increase GDP to USD 500 billion by 2040.

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PART B: ANNUAL BUDGET ESTIMATES FOR FY2026/27

5.0 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:




5.1 Submission of the Budget documents to Parliament


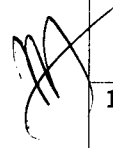
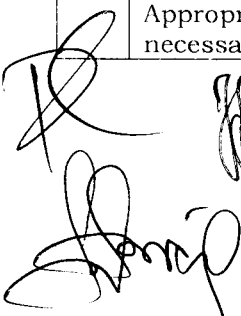


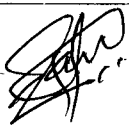



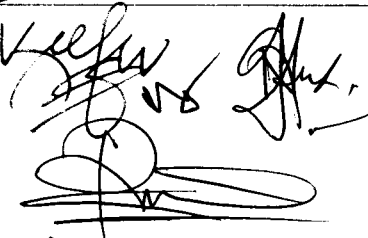


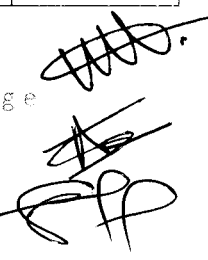

Section 12 of the PFM Act, Cap 171, requires the Minister on behalf of the President, to present the proposed annual budget of a financial year to Parliament accompanied by several documents.

Rt. Hon Speaker, the Committee undertook a compliance assessment of the documents submitted to Parliament against the provision of the PFM Act, Cap 171 and confirms that all the budget required documents were submitted to Parliament in line with PFM Act, Cap.171. (See Table 8 for the detailed assessment findings).

Table 8: Assessment of submission of Annual Budget documents to Parliament

No.	PFMA Legal Requirement	Observation	Verdict
1	Section 12(3) requires the Minister on behalf of the President, to present the proposed annual budget to Parliament, by the 1 st April each year.	The Annual Draft Budget Estimates for the Financial Year 2026/27 were submitted on 1 st April 2026	Complied
2	Section 12(7) requires the annual budget to be accompanied with a Certificate of compliance of the annual budget of the previous financial year issued by the National Planning Authority.	The Certificate of Compliance of the annual budget for FY 2025/26 with the National Development Plan, charter for Fiscal Responsibility and the National Budget Framework Paper was submitted.	Complied
3	Section 12(9a) requires that the annual budget shall set out the recent trends and developments on the indicators of the economy and provide forecasts of the indicators, for a period of five years.	The recent trends and developments on the indicators of the economy provided but the five year period forecasts of the economic indicators not provided	Complied
4	Section 12(9b) requires that the annual budget to specify the period considered by the Minister to be appropriate for the planning of the fiscal policy of the Government.	The Medium-Term Expenditure Framework and Fiscal framework provided indicate 4 years and the medium-term revenue projections provided indicate 5-year fiscal policy planning period.	Complied

No.	PFMA Legal Requirement	Observation	Verdict
5	Section 12(9c) requires that the annual budget shall supply detailed information on recent fiscal developments and forecasts for the period determined by the Minister under Section 13(9b) in respect to: Revenues, recurrent and capital expenditures, borrowing and debt servicing and contingent liabilities.	The macro-economic developments and fiscal prospects for 2025/26 and 2026/27 provides information on recent fiscal developments and forecasts on Revenues, recurrent and capital expenditure, borrowing.	Complied
6	Section 12(10a) requires the annual budget to indicate the financing estimates for the financial year to which the budget relates, including: (i) Financing to be transferred from the Petroleum Fund to the Consolidated Fund; (ii) Plans for domestic financing of the annual budget including borrowings by Government and the drawing down of Government deposits; (iii) Plans for external financing of the budget in the form of borrowing and grants; (iv) Plan for the government debt and any other financial liabilities for the financial year to which the annual budget relates; (v) Plan for the guarantees to be issued in the financial year; (vi) Money recovered as a result of the recommendation of the report of the Auditor General; and (vii) Plan for divestment of government assets.	Most of the information is Contained in the Draft estimates of revenue and expenditure 2026/27 Vol 1 and Statement of monies recovered. Plan for divestment of government assets, plan for the guarantees to be issued FY 2026/27, Plan for the government debt and any other financial liabilities for the FY 2026/27, Plans for external financing of the budget in the form of borrowing and grants, Report on Monies recovered as a result of the recommendation of the Report of the Auditor General were presented.	Complied   
7	Section 12(10b) requires the annual budget to indicate the expenditure estimates for the preceding financial year, the current financial year, and proceeding financial year.	Information Contained in the Draft Budget Vol 1, 2 and 3 indicate annual budget estimates for preceding financial year and current financial year.	Complied
8	Section 12(10c) requires the annual budget to indicate a statement of the multi-year commitments to be made by Government in the financial year.	The Uganda Multi-year commitment to be made by Government in the financial year statement was not laid.	Complied
9	Section 12(10d) requires that the annual budget to indicate a statement of the tax expenditures of Government.	The statement of the Tax Expenditures of Government was laid.	Complied
10	Section 12(10e) requires that the annual budget shall indicate the budgets of self-accounting departments, commissions and organizations set up under the Constitution and the opinion of the Government on these budgets.	The annual budgets of self-accounting departments, Commissions and organizations provided in Draft Budget Vol 3. Opinion of the Government on these budgets was provided.	Complied
11	Section 12(10f) requires that the annual budget to indicate the grants to the local governments and any subventions for the financial year.	Grants to the Local Governments provided in Draft estimates of revenue and expenditure 2026/27	Complied
12	Section 12(11a) requires the Minister to present with the annual budget the Appropriation Bill and any other Bills that are necessary to implement the annual budget.	The Appropriation bill 2026 and Tax bills for FY 2026 were laid.	Complied

No.	PFMA Legal Requirement	Observation	Verdict
13	Section 12(11b) requires the Minister to present with the annual budget, Treasury memorandum specifying the measures taken by the Ministry to implement the recommendations of Parliament in respect to the report of the Auditor General of the preceding financial year, on the management of the Treasury;	Treasury memorandum specifying the measures taken by the Ministry to implement the recommendations of Parliament in respect to the report of the Auditor General of the preceding financial Year was not provided but instead they presented the Treasury memorandum for FY 2023/24 .	Complied
14	Section 12(11c) requires the Minister shall present with the annual budget a statement of budget signed by the Minister and the Secretary to the Treasury attesting to the reliability and completeness of the information provided under this section and the conformity of the information to the Charter for Fiscal Responsibility.	A statement of budget signed by the Minister and the Secretary to the Treasury attesting to the reliability and completeness of the information provided under this section and the conformity of the information to the Charter for Fiscal Responsibility was laid.	Complied
15	Section 12(11d) requires the Minister to present with the annual budget a list of Accounting Officers appointed or designated under Section 11(2).	List of Accounting Officers FY 2026/27 was laid.	Complied
16	Section 12(11e) requires the Minister to present with the annual budget a certificate issued by the Minister responsible for Finance in consultation with the 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.	Certificate of Gender and Equity was laid.	Complied
17	Section 12(11f) requires the Minister to present with the annual budget the budgets of the Public Corporations and State enterprises.	Budgets of Public corporations and state enterprises were Provided under Volume 3 of the Draft estimates of revenue and expenditure 2026/27 and was submitted.	Complied

5.2 Consistent with the National Development Plan, the Charter of Fiscal Responsibility and the Budget Framework Paper

Hon. Members, Section 12(6) of the PFM Act, Cap 171, requires that Annual Budget is consistent with the National Development Plan, the Charter of Fiscal Responsibility and the Budget Framework Paper.

Committee Observations:

- i. *The Certificate of Compliance of the Annual Budget to the NDPIV issued by the National Planning authority indicates that the proposed Annual Budget for FY2026/27 is 76.6% compliant to the NDPIV. This is an improvement from the FY2025/26 compliance level of 66.7%.*

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- ii. Areas with less desirable levels of compliance to the NDPIV include: A 21% alignment of Local Government Annual workplans and Budgets with NDPIV, and failure of some MDAs to include output indicator targets in their budgets.
- iii. In regards to NDPIV consistency with programme budget allocations (measured by the share of the proposed programme allocations against the total budget), the programme budget allocations for FY2026/27 are largely consistent with NDPIV (see **Table 2** for details).
- iv. The current Charter of Fiscal Responsibility for FY2021/22-FY2025/26 expires in June 2026. It is therefore not possible to ascertain the consistency of the proposed Annual Budget of FY2026/27 with the current Charter of Fiscal Responsibility. The Committee was informed that the new Charter of Fiscal responsibility for FY2026-FY2030/31 is still being developed and will be presented to Parliament not later than three months after its first sitting after the 2026 general election, as required by Section 4(3) of the PFM Act, Cap. 171.
- v. Rt. Hon. Speaker, it is important to note that Government has encountered consistent challenges in meeting the fiscal rules or benchmarks it has been setting in the past Charters of Fiscal Responsibility. For instance the fiscal deficit to GDP has consistently been above the 3% target, debt to GDP is above the 50% benchmark, domestic debt interest payments to total revenues has also continued to exceed the 12.5 percent CFR benchmarks.
- vi. In regards to consistency with the Budget Framework Paper (BFP), the proposed programme budget allocations for the FY2026/27 are consistent with the BFP's programme allocations as detailed in **Table 9**.
- vii. **In addition, the proposed Annual Budget for FY2026/27 has provided additional funds for key funding gaps as recommended by Parliament during consideration of the BFP. These additional funds include additional UGX 664.38 billion of completion of ongoing road construction projects, additional UGX 45 billion for Rural Electrification and Connectivity, additional UGX 100 billion for procurement of essential medicine and health supplies, addition UGX 20 billion to facilitate export promotion, additional UGX 100 billion for cattle compensation in Northern Uganda, UGX 20bn for purchase of Ambulances and UGX 10bn for Ambulance maintenance, among others.**

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Table 9: Annual Budget, BFP and NDPIV Programme Allocations

SN	PROGRAMME	FY2026/27 Annual Budget Estimates (UGX Bn.)	FY2026/27 BFP Allocations (UGX Bn.)	FY2026/27 NDPIV Public Sector Budget Allocations (UGX Bn.)	Annual Budget Allocations as Share of Total	BFP Budget Allocations as Share of Total	NDPIV Allocations as Share of Total
1	Development Plan Implementation	35,729.91	30,127	29,945.0	42.4%	43.4%	40.5%
2	Human Capital Development	13,521.49	9,857	11,405.0	16.0%	14.2%	15.4%
3	Governance And Security	10,202.81	9,025	10,235.0	12.1%	13.0%	13.9%
4	Integrated Transport Infrastructure And Services	8,787.57	6,757	6,763.0	10.4%	9.7%	9.2%
5	Private Sector Development	2,548.78	2,533	2,392.0	3.0%	3.6%	3.2%
6	Regional Balanced Development	2,160.18	1,845	1,365.0	2.6%	2.7%	1.8%
7	Sustainable Extractives Industry Development	435.547	1,698.46	1,792.0	0.5%	2.4%	2.4%
8	Agro-Industrialization	2,264.72	1,471	2,688.0	2.7%	2.1%	3.6%
9	Sustainable Energy Development	2,068.58	1,172	1,506.0	2.5%	1.7%	2.0%
10	Legislation, Oversight And Representation	1,226.52	1,059.62	1,187.0	1.5%	1.5%	1.6%
11	Sustainable Urbanization And Housing	488.044	650	235.0	0.6%	0.9%	0.3%
12	Administration Of Justice	651.551	607.38	564.0	0.8%	0.9%	0.8%
13	Natural Resources, Environment, Climate Change, Land And Water	514.08	418.57	523.0	0.6%	0.6%	0.7%
14	Tourism Development	571.519	403.83	620.0	0.7%	0.6%	0.8%
15	Innovation, Technology Development And Transfer	626.867	388.53	511.0	0.7%	0.6%	0.7%
16	Digital Transformation	489.135	273.28	310.0	0.6%	0.4%	0.4%
17	Manufacturing	1,048.71	253.27	332.0	1.2%	0.4%	0.4%
18	Public Sector Transformation	302.004	218.68	345.0	0.4%	0.3%	0.5%

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SN	PROGRAMME	FY2026/27 Annual Budget Estimates (UGX Bn.)	FY2026/27 BFP Allocations (UGX Bn.)	FY2026/27 NDPiV Public Sector Budget Allocations (UGX Bn.)	Annual Budget Allocations as Share of Total	BFP Budget Allocations as Share of Total	NDPiV Allocations as Share of Total
	Arrears and AIA	656.15	641.92	1,155.0	0.8%	0.9%	1.6%
	Grand Total	84,294.16	69,400.54	73,873.00	100.0%	100.0%	100.0%

5.3 Gender and Equity Responsiveness of the Budget

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 1st of April 2026, the Minister submitted a Certificate of Gender and Equity Compliance of the Draft Annual Budget for FY2026/27. The Certificate indicates a compliance level of 70 percent, up from 68.5 percent in FY2025/26.

However, the Committee observes that the measures highlighted in the Certificate of Gender and Equity Responsiveness do not provide explicit measures to equalize opportunities for men, women, persons with disabilities and marginalized groups. The measures indicated are just budget allocations towards interventions that could be considered gender and equity related.

In this regard, any Gender Certificate issued to Parliament should include explicit and detailed measures to equalize opportunities for men, women, persons with disabilities and marginalized groups.

5.4 Budgets of Public Corporations and State Enterprises

Rt. Hon. Speaker, Section 12 (11f) requires the Minister of Finance, Planning and Economic Development to submit to Parliament all budgets of Public Corporations and State Enterprises.

However, only budgets of twenty one (21) Public Corporations and State Enterprises were submitted out of sixty one (61) Public Corporations and State

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Enterprises under Volume 3 of the draft estimates. The Public Corporations and State Enterprises that were not submitted to Parliament under Volume 3 of the Draft Estimates for FY2026/27 include:

Table 10: List of Public Corporations and State Enterprises

SN	Included in Volume III (Draft Estimates FY 2026/27)
1	Atomic Energy Council
2	Capital Markets Authority
3	Economic Policy Research Centre
4	Hotel and Tourism Training Institute / Hotel and Tourism Limited
5	Insurance Regulatory Authority of Uganda
6	Mandela National Stadium
7	Microfinance Support Centre
8	National Water and Sewerage Corporation
9	Tax Appeals Tribunal
10	Uganda Broadcasting Corporation
11	Uganda Civil Aviation Authority
12	Uganda Communications Commission
13	Uganda Country Coordinating Mechanism for Global Fund
14	Uganda Electricity Distribution Company Limited / Co Ltd
15	Uganda Electricity Transmission Company / Co Ltd
16	Uganda Institute of Information and Communication Technology
17	Uganda National Cultural Centre
18	Uganda Printing and Publishing Corporation
19	Uganda Property Holdings / Uganda Property Holdings Limited
20	Uganda Railways Corporation
21	Wildlife Research and Training Services
Not Included in Volume III (Draft Estimates FY 2026/27)	
22	Bujagali Energy Limited (Concession)
23	Dairy Corporation Limited
24	Deposit Protection Fund of Uganda
25	Electricity Regulatory Authority
26	Enterprise Uganda Limited
27	Housing Finance Bank limited
28	Housing Finance Investments
29	Insurance Training college
30	Kampala Industries and Business Park Limited
31	Kiira Motors Corporation
32	Kilembe Mines Limited
33	Nakivubo War Memorial Stadium(concession)
34	National Drug Authority

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35	National Enterprises Corporation (NEC)
36	National Housing and Construction Company Limited
37	New Vision Printing and Publishing Company Limited
38	Pearl Bank Uganda Limited (Former Post Bank)
39	Pride Micro Finance
40	Production Enterprises Corporation Limited
41	Science and Technology Equipment Production (Unit) Ltd
42	Uganda Air Cargo Corporation
43	Uganda Crane Industries Ltd.
44	Uganda Development Bank Limited
45	Uganda Development Corporation (Group)
46	Uganda Energy Credit Capitalization Co. Ltd
47	Uganda Fisheries Enterprises Limited
48	Uganda Livestock Industries limited
49	Uganda National Airlines Company Limited
50	Uganda National Oil Company Limited
51	Uganda Post Limited
52	Uganda Seeds Limited
53	Uganda Telecommunications Corporation Limited (UTCL)
54	Uganda Wildlife Authority
55	UGMA Engineering Corporation Limited
56	Uganda Retirement Benefits Regulatory Authority
57	Nile Hotel International Limited
58	Kinyara Sugar Works
59	National Social Security Fund
60	Tropical Bank Limited
61	Uganda Electricity Generation Company Limited / Co Ltd

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. The legal provision of the PFMA, Cap 171 is consequently being violated in regard to non-provision of all budgets for Public Corporations and State Enterprises.

Committee Recommendations:

- i. **The Committee reiterates its earlier recommendation that Accountant General should establish a comprehensive database for all Public Corporations and State Enterprises which should capture**

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information such as name of entity, business/industry, location, shareholding, Directors, e-mail addresses, among others, to enable easy traceability and independent verification.

- ii. The Minister of Finance, Planning and Economic Development should ensure that, in subsequent years, the Draft Budget Estimates for State Owned Enterprises and Public Corporations comprehensively capture the detailed budgets of all Public Corporations and State Enterprises as required under Section 12(11f) of the PFMA.

5.5 Replenishment of the Contingencies 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 approved budget for FY2025/26 was UGX 72,376.481bn. Therefore, the Contingencies Fund for FY2026/27 is expected to be replenished by UGX 361.88Bn.

According to the annual draft budget estimates for FY2026/27, UGX 361.88 billion has been allocated to the Contingencies Fund, which is consistent with the legal framework.

6.0 ANNUAL BUDGET ESTIMATES FOR FY2026/27

6.1 Economic Strategy

Uganda's economy is forecasted to expand by 10.4 percent by the close of FY 2026/27, marking a significant growth rate from the estimated 7.3 percent at the end of FY 2025/26. This robust growth outlook will be primarily driven by the commencement of oil production, which is expected to generate substantial revenue and stimulate productivity through strong intersectoral linkages. Additionally, the economy will benefit from sustained investments in the priority sectors outlined in the Tenfold Growth Strategy. Specifically, economic expansion will be driven by the following key factors:

- i) Strengthening good governance, security, and the role of the state in development;
- ii) The commencement of oil production in 2026, which will stimulate job creation and boost revenue generation, while its positive effects will enhance productivity across multiple sectors; i.e. agriculture and manufacturing.
- iii) Strong economic management to mitigate the negative effects of oil receipts on macroeconomic stability;

- iv) Strong and coordinated management of mineral development and mineral receipts;
- v) Enhanced human capital development along the entire life cycle;
- vi) A private sector supported to drive growth and create jobs;
- vii) The building and maintenance of strategic sustainable infrastructure in transport, housing, water, industry, and ICT;
- viii) Expansion of power generation and supply by diversifying the energy mix to include renewables like solar, thermal, and hydropower to increase electricity access and lower the carbon footprint. This will enable the expansion of grid and off-grid power connections to drive productive activities and sustain economic growth; and
- ix) Maintenance of roads and bridges, rehabilitation of the Metre Gauge Railway (MGR), construction of the Standard Gauge Railway (SGR), and development of water transport.

Fiscal Strategy for FY2026/27

The fiscal strategy will continue to be hinged on a fiscal consolidation agenda that will include reforms that will ensure that:

- i) Efforts in domestic revenue mobilisation are enhanced to increase total domestic revenue collections. This will include improving tax administration and broadening the tax base.
- ii) Resources in the current fiscal framework are reprioritized and repurposed to increase allocative efficiency while focusing on the priorities of the Tenfold Growth Strategy.
- iii) Issues that affect project execution are addressed, including the long approval times of borrowed funds for projects as well as weak preparation, appraisals, and concurrent funding for externally financed projects.

6.2 Budget Strategy for FY2026/27

Rt. Hon. Speaker and Hon. Members, this is the second 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.

In line with the NDP IV, the theme for the coming financial year’s budget is “**Full Monetization of the Uganda’s Economy through Commercial Agriculture, Industrialization, Services Expansion, Digital Transformation and Market Access**”.

The Budget Strategy for FY2026/27 is therefore based on the principles of the tenfold growth strategy. The strategy is based on five strategic anchor areas/programmes (ATMS) namely:

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- 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).

The budget for FY2026/27 will continue to prioritize the ATMS and Enablers. Particular attention will be on cleaning up and enforcing execution discipline. In this regard, several budget efficiency reforms will be implemented during FY 2026/27. These include:

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

6.3 The Resource Envelope for FY2026/27

Rt. Hon Speaker and Members, the resource envelop for the FY2026/27 amounts to **UGX. 84.391.74**, a rise from **UGX. 72.376.48 trillion** in FY 2025/26, as detailed in Table:

Table 11: Summary of Resource Envelope

	Approved Budget		Draft Budget	
	FY 2025/26	%	FY 2026/27	%
RESOURCES				
(1) Domestic Resources	58,965.13	81.47%	71,904.84	85.20%
o/w URA Tax Revenue	33,943.08	46.90%	39,903.27	47.28%

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	Approved Budget		Draft Budget	
	FY 2025/26		FY 2026/27	
		%		%
o/ w Non Tax Revenue	3,284.16	4.54%	4,277.01	5.07%
o/w Petroleum fund	-	0.00%	1,442.64	1.71%
o/w Domestic Financing	11,381.35	15.73%	11,974.35	14.19%
o/w Domestic Debt Re-financing	10,027.84	13.86%	13,967.77	16.55%
o/w Local Revenue for Local Governments	328.7	0.45%	339.8	0.40%
		0.00%		0.00%
(2) External Resources	13,411.39	18.53%	12,486.88	14.80%
		0.00%		0.00%
Budget Support	2,084.32	2.88%	1,216.75	1.44%
o/w Grants	27.1	0.04%	-	0.00%
o/w Loans	2,057.22	2.84%	1,216.75	1.44%
Project Support	11,327.07	15.65%	11,270.13	13.35%
o/w Grants	2,814.83	3.89%	2,830.33	3.35%
o/w Loans	8,512.24	11.76%	8,439.80	10.00%
TOTAL RESOURCES (1+2)	72,376.48	100.00%	84,391.74	100.00%

Source: Ministry of Finance, Planning and Economic Development Estimates

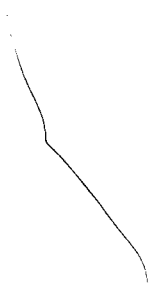
Hon Members, total discretionary resource for allocation to finance Government programmes amounts to **Shs trillion 39.295 trillion**, which is equivalent to 46.56% of the total budget, after taking into account debt obligations, domestic arrears, and external financing of projects.

From the above resource envelop, the following commitments are non-discretionary: From the above resource envelop, the following commitments will take a first call on the budget:

- | | |
|--|-------------------------|
| i. Project Support (Ext. Financing) | UShs. 11,270.128billion |
| ii. Domestic Refinancing | UShs. 13,967.77 billion |
| iii. Interest Payments | UShs. 14,110.39 billion |
| iv. Appropriation in Aid (LG) | UShs. 339.83 billion |
| v. Domestic Arrears | UShs. 317.0 billion |
| vi. Domestic Debt Payment (BoU) | UShs 547.0 billion |
| vii. External Debt Payments (Amortization) | UShs 4,181.791 billion |
| viii. Contingency Fund | UShs 361.88 billion |

TOTAL

45,095.789 billion



6.4 Expenditure Framework for FY2026/27

Rt. Hon. Speaker and Hon. Members, the expenditure allocations in the FY2026/27 are projected to increase by US\$ 11,917.68 billion compared to the approved budget of FY2025/26 (see **Table 12 and 13** for details).

This increase is mainly driven by the additional budget allocations to the following critical expenditure priorities:

- i) Transport and Energy Infrastructure especially, Meeting Governments Counterpart funding commitment for flagship projects such as; Kampala–Jinja Expressway, SGR, Meter-Gauge Railway, electricity for industrial parks, water supply etc. — **Shs 1.38 trillion;**
- ii) Rehabilitation and maintenance of KCCA roads, drainage and clean up — **Shs 111 billion;** and
- iii) Completion of ongoing road projects, national road maintenance and District Urban and Community Access Roads (DUCAR) rehabilitation — **Shs 918 billion;**
- iv) Science, Technology and Innovations, including Kiira Motors — **Shs 200 billion;**
- v) Enhancement of Salaries for Primary school teachers, Secondary school Arts teachers, BTVET staff, enhancement of wage for UPDF scientists and improvements in the welfare of public servants. — **Shs 1.16 trillion;**
- vi) Strengthening specialized health facilities, national/regional referral hospitals and increasing the stock of essential medicines— **Shs 556.78 billion;**
- vii) Financing for Multi-sectoral interventions for meeting our commitments to host AFCON 27 — **Shs 496.3 billion;**
- viii) Additional financing for security -- **Shs 318.12 billion;**
- ix) Support for strategic private investments under Uganda Development Corporation (UDC) — **Shs 267 billion;**
- x) Infrastructure improvement and research capacity enhancement for Universities — **Shs 205 billion;**
- xi) Fast-tracking first oil (UNOC and Petroleum Authority) -- **Shs 205 billion;**
- xii) Improving operations of Uganda Airlines — **Shs 145 billion;** and
- xiii) Restocking of cattle in Northern Uganda — **Shs 100 billion.**

Overall, the FY 2026/27 budget reflects a growth-oriented but concentrated expenditure pattern, with significant increases in infrastructure, energy, manufacturing, and human capital alongside notable contractions in housing and extractives.

Table 13: Proposed Budget Allocations by Programme (UGX Billion)

SN	PROGRAMME	FY2025/26 Annual Budget Estimates (UGX Bn.)	FY2026/27 Annual Budget Estimates (UGX Bn.)	Variance btn FY2026/27 & FY2025/26
1	Development Plan Implementation	29,540.68	35,744.90	6,204.222
2	Human Capital Development	11,484.57	13,562.15	2,077.585
3	Governance And Security	9,905.04	10,204.33	299.294
4	Integrated Transport Infrastructure And Services	6,383.60	8,787.57	2,403.977
5	Private Sector Development	2,706.73	2,548.78	(157.956)
6	Regional Balanced Development	1,635.89	2,160.18	524.291
7	Sustainable Extractives Industry Development	877.16	435.55	(441.617)
8	Agro-Industrialization	1,833.71	2,264.72	431.003
9	Sustainable Energy Development	1,034.88	2,068.58	1,033.697
10	Legislation, Oversight And Representation	1,030.26	1,226.52	196.268
11	Sustainable Urbanization And Housing	1,486.71	488.04	(998.663)
12	Administration Of Justice	603.41	651.55	48.139
13	Natural Resources, Environment, Climate Change, Land And Water	360.00	514.08	154.087
14	Tourism Development	428.49	571.52	143.032
15	Innovation, Technology Development And Transfer	388.53	626.87	238.335
16	Digital Transformation	381.75	513.86	132.112
17	Manufacturing	312.12	1,063.71	751.595
18	Public Sector Transformation	253.53	302.00	48.476
	Arrears and AIA	1,729.45	656.83	(1,072.615)
	Grand Total	72,376.48	84,391.74	12,015.262

Source: Ministry of Finance, Planning and Economic Development Estimates



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6.5 Budget Priorities for FY2026/27

Rt. Hon Speaker and Hon. Members, Government budget priorities for the FY2026/27 are as follows:

- i) **Agro-industrialization with a proposed allocation of Shs 2.264 trillion for:** (a) Agricultural research; (b) Provision of agricultural inputs including fertiliser; (c) Water for irrigation; (d) Extension services; (e) Agro-processing and value addition; (f) post-harvest handling and storage facilities; (g) Inspection, surveillance, certification, enforcement of quality standards, and market access.
- ii) **Tourism development with a proposed allocation of Shs 571.52 billion for:** (a) Branding and marketing of Uganda as a tourism and investment destination; (b) infrastructure development in tourism sites; (c) construction of refreshment centres and highway sanitation facilities; (d) improving and enforcing hospitality standards and training; and (e) promoting health tourism by investment in specialised health facilities.
- iii) **Mineral-based industrial development including oil and gas with a proposed allocation of Shs 435.55 billion for:** (a) continued quantification of mineral resources, starting with iron ore, gold and copper, and strengthening their tracking system; (b) capitalisation of the Uganda National Mining Company; (c) establishing mineral markets and buying centres to enable transparent mineral trading; (d) expediting finalisation of the East African Crude Oil Pipeline (EACOP); and (e) prioritisation of the construction of the oil refinery.
- iv) **Science, Technology, Innovation including ICT and Creative Art Industry with a proposed allocation of Shs 1.116 trillion for:** (a) Taking STI products to the market, especially Kiira motor vehicles, coffee, Dei BioPharma drugs and vaccines, and banana products; (b) Establishing a Hi-tech City to support development of technologies and innovations; (c) additional investment in R&D; (d) increasing coverage, reliability and affordability of internet; (e) enhancing digitisation of Government services and e-commerce; (f) promoting Business Process Outsourcing (BPO) for job creation; and (g) finalising and implementing the Copyright and Neighbouring Rights Act to protect intellectual property and artistic works.

Hon. Members, the costed budget priorities under the **Enablers** include the following:

- i) Full monetisation of Uganda's economy with a proposed allocation of **Shs. 2.493 trillion** for the various wealth creation programs, including: the PDM Shs 1.084 trillion; Export Guarantee Scheme Shs 180 billion, funds for women in business (GROW) Shs 75.9 billion, UDC Shs 454.1 billion, UDB Shs 442.2 billion, Emyooga Shs 100 billion, Youth Programs under State House Shs 58.5 billion, Microfinance Shs 48.5 billion, and Agriculture Credit Facility Shs 50 billion.
- ii) Maintaining peace, security and rule of law has a proposed allocation of **Shs. 10.202 trillion**;
- iii) Human Capital Development has a proposed allocation of **Shs. 13.521 trillion**. We have proposed to enhance in a phased manner starting with 25%, the salaries for for teachers in; Primary Schools, Secondary Schools (Arts Teachers) and Business, Technical, and Vocational Education and Training (BTVET) institutions with a total financial implication of **Shs 554.84 billion**. Also, we have proposed additional funding of **Shs 496.3 billion** to finance multi-sectoral interventions towards preparedness for AFCON27.
- iv) Infrastructure development (roads, railways, and energy) has been allocated a total of **Shs 10.856 trillion**, of which: roads, railways, water transport, and air transport have been allocated **Shs 8.788 trillion**; and Electricity **Shs 2.068 trillion**: Priority areas include SGR and Meter gauge railway; roads development especially Express Highways, rehabilitation and maintenance (both tarmac and marram roads); Bukasa port and ferries; and electricity generation, transmission and distribution.
- v) Manufacturing, with a proposed allocation of **Shs 1.048 trillion**: Priority has been put on continued development of infrastructure in priority industrial parks.
- vi) Environmental and natural resources conservation and protection, **Shs 514.08 billion** for environmental protection and restoration.
- vii) Administration of Justice, with a proposed allocation of **Shs 651.55 billion**.
- viii) Legislation and oversight, with a proposed allocation of **Shs 1.226 trillion**.

6.6 Multiyear Commitments (MYC)

Section 12 (3) of the Public Finance Management Act (PFMA), CAP. 171 requires the Hon. Minister of Finance, Planning and Economic Development to present the proposed annual budget for the next financial year to Parliament

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accompanied with a statement of the MYC to be undertaken by the Government in the subsequent financial year.

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, Multi-Year Commitment Statement for FY 2026/27 indicate that Uganda's Public Investment Plan (PIP) for FY 2026/27 to FY 2030/31 contains 357 projects, of which 306 are ongoing and 51 are new, with a total investment value of Shs 138,182 billion. Of this amount, Shs 58,972 billion (43 percent) is expected from Government of Uganda resources while Shs 79,209 billion (57 percent) is projected from external financing, indicating continued reliance on development partner funding to deliver the public investment portfolio.

The MYC profile indicates that Government is prioritising completion of existing investments, as ongoing projects account for about 85.7 percent of the PIP portfolio while new projects account for 14.3 percent. This is a positive signal for project continuity, but it also confirms that fiscal space remains constrained and insufficient to fully cover all outstanding domestic commitments in the budget year.

Committee Observation:

The recent performance of MYCs trends raise concerns about Government's capacity to execute these multi-year commitments on time. In FY 2024/25, the approved budget for multi-year commitments was Shs 18,423 billion, but only Shs 14,186 billion was released, equivalent to 77 percent budget performance, while actual expenditure amounted to Shs 9,756 billion, an absorption of 68.8 percent. Performance was weaker for externally financed projects, where budget absorption only 43 percent.

Committee Recommendations:

- i. Government should strengthen the link between new project admissions and available fiscal space by ensuring that no project is admitted into the PIP without provision for counterpart funding and medium-term affordability within the MTEF.**
- ii. In addition, counterpart funding for externally financed projects should be ring-fenced and centrally monitored because inadequate counterpart provision remains one of the most persistent causes of delayed disbursement and poor absorption. Strengthening these controls would improve execution, reduce interest and certificate arrears, and enhance value for money from Uganda's public investment portfolio.**

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iii. There is also need to prioritise completion of high-impact ongoing projects before taking on additional commitments, especially in programmes with large exposure such as transport, energy and human capital development. Alongside this, MoFPED and implementing MDAs should tighten procurement discipline, improve project readiness at entry, and enforce the use of certified project managers to address the low absorption and cost overruns highlighted in the statement.

iv. Finally, the Committee recommends that Parliament approves the multiyear commitments for FY2026/27 and the medium term

6.7 Fiscal Risks and Mitigation Measures

Rt. Hon. Speaker and Members, the likely internal, external, regional, and global challenges that could impact the budget negatively. These include:

- i) Global and regional geopolitical tensions and wars that are likely to disrupt export markets;
- ii) Escalation of non-tariff barriers, protectionist tendencies and slow regional integration in the EAC and AfCFTA may impede our export growth;
- iii) High cost of debt and tightening of global financial conditions – high interest rates leading to high debt servicing costs;
- iv) Climate shocks and environmental risks (droughts, floods etc.) could affect our production food system and infrastructure;
- v) Corruption in the public and private sectors; and
- vi) Revenue shortfalls on account of optimistic projections could widen the fiscal deficit.

The following strategies to manage these risks are as follows:

- i) Continued diversification of export markets by strengthening EAC and continental regional integration;
- ii) Intensify the political and technical discussions by strengthening economic and commercial diplomacy through our Missions Abroad;
- iii) Enhanced domestic revenue mobilization;
- iv) Climate adaptation;
- v) Enhance digitization and automation of government systems and processes to curb corruption;
- vi) More innovative financing sources; and

- vii) Stakeholder engagement, particularly key leaders to support the revenue measures and their enforcement.

7.0 CONCLUSION

Rt. Hon Speaker and Hon. Members, arising from the corrigenda adjustments the following figures in the table below are recommended for Supply and Appropriation as expenditure for the FY2026/27. The table below is a consolidation of Schedules A, B and C in the Annexure.

Table 18: Summary of budget Estimates for Supply (UGX '000)

Expenditure Category	Draft Budget Estimates FY2026/27	Corrigenda Budget Estimates FY2026/27	Revised Budget Estimates FY2026/27
A) RECURRENT			
Central Government	18,536,098,737	24,255,055	18,560,353,792
Referral Hospitals	442,327,358	960,000	443,287,358
Foreign Missions	382,731,888	-	382,731,888
Local Government	5,699,791,075	6,305,414	5,706,096,490
Sub Total Recurrent	25,060,949,057	31,520,470	25,092,469,527
B) DEVELOPMENT			
Central Government	21,140,648,210	51,501,628	21,192,149,837
Referral Hospitals	78,639,552	400,000	79,039,552
Foreign Missions	59,492,920	-	59,492,920
Local Government	740,616,193	372,356	740,988,549
Sub Total Development	22,019,396,875	52,273,984	22,071,670,859
Total Appropriation (A) + (B)	47,080,345,933	83,794,453	47,164,140,386
C) Statutory Expenditure	37,213,817,640	13,785,317	37,227,602,957
GRAND TOTAL (A) + (B) + (C)	84,294,163,573	97,579,770	84,391,743,343

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ANNEXES

**SUPPLY SCHEDULE A:
RECURRENT BUDGET ESTIMATES FOR APPROVAL FY2026/27**

Vote	Description	Amount (UGX '000)
001	Office of the President	356,377,513
002	State House	444,157,125
003	Office of the Prime Minister	247,083,271
004	Ministry of Defence	2,976,432,827
005	Ministry of Public Service	55,880,176
006	Ministry of Foreign Affairs	56,300,821
007	Ministry of Justice and Constitutional Affairs	136,326,053
008	Ministry of Finance, Planning and Economic Development	2,470,673,411
009	Ministry of Internal Affairs	73,289,189
010	Ministry of Agriculture, Animal Industry and Fisheries	268,041,378
011	Ministry of Local Government	111,636,357
012	Ministry of Lands, Housing & Urban Development	107,082,705
013	Ministry of Education and Sports	490,260,858
014	Ministry of Health	284,456,843
015	Ministry of Trade, Industry and Co-Operatives	497,571,014
016	Ministry of Works, and Communications	1,024,735,102
017	Ministry of Energy and Minerals	200,992,695
018	Ministry of Gender, Labour and Social Development	322,450,274
019	Ministry of Water and Environment	87,948,106
020	Ministry of Information, and Communications Technology	94,273,163
021	Ministry of East African Affairs	46,356,590
022	Ministry of Tourism, Wildlife and Antiquities	343,959,654
023	Ministry of Kampala Capital City and Metropolitan Affairs	10,342,090
110	Uganda Industrial Research Institute (UIRI)	19,943,410
111	National Curriculum Development Centre (NCDC)	40,859,692
112	Directorate of Ethics and Integrity(DEI)	18,600,806
114	Uganda Cancer Institute (UCI)	99,603,096
115	Uganda Heart Institute (UHI)	59,764,538
116	Uganda National Medical Stores	861,501,136

Vote	Description	Amount (UGX '000)
117	Uganda Tourism Board (UTB)	91,609,167
119	Uganda Registration Services Bureau (URSB)	61,285,615
120	National Citizenship and Immigration Control(NCIC)	170,716,742
122	Kampala Capital City Authority(KCCA)	330,807,795
123	National Lotteries and Gaming Regulatory Board	23,283,481
124	Equal Opportunities Commission	21,361,467
125	National Animal Genetic Resource Centre and Data Bank(NAGRC&DB)	11,020,557
126	National Information Technologies Authority	84,013,476
127	Uganda Virus Research Institute (UVRI)	13,445,308
128	Uganda National Examination Board (UNEB)	162,246,977
129	Financial Intelligence Authority (FIA)	50,141,749
132	Education Service Commission(ESC)	15,861,838
133	Directorate of Public Prosecution(DPP)	83,881,972
134	Health Service Commission(HSC)	18,840,957
135	Directorate of Government Analytical Laboratory (DGAL)	19,837,368
137	National Identification and Registration Authority (NIRA)	137,023,659
138	Uganda Investment Authority (UIA)	32,364,714
139	Petroleum Authority of Uganda (PAU)	54,848,500
141	Uganda Revenue Authority (URA)	817,838,450
142	National Agricultural Research Organization(NARO)	115,580,527
143	Uganda Bureau of Statistics (UBOS)	105,714,791
144	Uganda Police	847,777,923
145	Uganda Prisons	484,039,070
146	Public Service Commission (PSC)	24,975,843
147	Local Government Finance Commission(LGFC)	19,844,682
148	Judicial Service Commission(JSC)	22,373,453
150	National Environment Management Authority (NEMA)	34,781,518
151	Uganda Blood Transfusion Service (UBTS)	40,081,599
153	Public Procurement & Disposal of Assets (PPDA)	27,237,289
154	Uganda National Bureau of Standards (UNBS)	75,961,674
156	Uganda Land Commission (ULC)	46,578,976
158	Internal Security Organization (ISO)	254,518,384

Vote	Description	Amount (UGX '000)
159	External Security Organization (ESO)	130,329,932
163	Uganda Retirements Benefits Regulatory Authority	16,003,261
164	National Council for Higher Education	15,140,773
166	National Council of Sports	193,662,319
167	Science, Technolgy and Innovation	517,406,806
168	Uganda Freezones and Export Promotion Authority	35,557,400
169	Uganda Vocational and Technical Assessment Board	105,479,376
170	Uganda Health Professional Assessment Board	71,124,017
301	Makerere University	370,669,608
302	Mbarara University	75,118,264
303	Makerere University Business School	160,735,456
304	Kyambogo University	147,566,746
305	Busitema University	71,508,017
306	Muni University	37,578,805
307	Kabale University	75,603,936
308	Soroti University	44,248,967
309	Gulu University	85,585,794
310	Lira University	41,817,635
311	Law Development Centre.	33,845,459
312	Uganda Management Institute	39,883,953
313	Mountains of the Moon University	43,847,384
401	Mulago National Referral Hospital	104,160,037
402	Butabika Hospital	36,684,432
Sub total -Central Votes (Excl.Referrals and Missions)		18,560,353,792
Referral Hospitals		
403	Arua Hospital	17,857,463
404	Fort Portal Hospital	18,949,473
405	Gulu Hospital	19,878,477
406	Hoima Hospital	16,809,951
407	Jinja Hospital	23,884,796
408	Kabale Hospital	16,899,025
409	Masaka Hospital	17,734,572

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Vote	Description	Amount (UGX '000)
410	Mbale Hospital	22,364,192
411	Soroti Hospital	15,544,336
412	Lira Hospital	21,357,843
413	Mbarara Regional Hospital	30,919,374
414	Mubende Regional Referral Hospital	21,751,955
415	Moroto Regional Referral Hospital	16,670,808
416	Naguru Referral Hospital	22,601,890
417	Kiruddu Referral Hospital	31,341,930
418	Kawempe Referral Hospital	29,785,470
419	Entebbe Regional Referral Hospital	22,526,419
420	Mulago Specialized Women and Neonatal Hospital	36,950,143
421	Kayunga Referral Hospital	19,942,040
422	Yumbe Referral Hospital	19,517,201
	Sub total -Referral Hospitals	443,287,358
	Missions Abroad	
501	Uganda Mission at the United Nations, New York	50,301,699
502	Uganda High Commission in the United Kingdom	20,690,947
503	Uganda High Commission in Canada , Ottawa	10,318,859
504	Uganda High Commission in India, New Delhi	8,877,777
505	Uganda High Commission in Kenya ,Nairobi	8,341,493
506	Uganda High Commission in Tanzania , Dar es Salaam	14,305,806
507	Uganda High Commission in Nigeria , Abuja	5,699,770
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	17,061,682
511	Uganda Embassy in Egypt , Cairo	6,546,000
512	Uganda Embassy in Ethiopia, Addis Ababa	7,226,729
513	Uganda Embassy in China, Beijing	12,345,768
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	9,321,718
517	Uganda Embassy in Denmark, Copenhagen	9,097,185
518	Uganda Embassy in Belgium, Brussels	8,769,280

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Vote	Description	Amount (UGX '000)
519	Uganda Embassy in Italy, Rome	5,879,733
520	Uganda Embassy in DRC, Kinshasa	10,149,253
521	Uganda Embassy in Sudan, Khartoum	4,739,887
522	Uganda Embassy in France, Paris	13,717,520
523	Uganda Embassy in Germany, Berlin	16,259,668
524	Uganda Embassy in Iran, Tehran	7,997,144
525	Uganda Embassy in Russia, Moscow	7,348,792
526	Uganda Embassy in Australia, Canberra	7,962,683
527	Uganda Embassy in South Sudan, Juba	5,068,816
528	Uganda Embassy in United Arab Emirates, Abudhabi	12,651,326
529	Uganda Embassy in Burundi, Bujumbura	4,431,816
530	Uganda Consulate in China, Guangzhou	6,550,000
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	6,882,632
534	Uganda Consulate in Kenya, Mombasa	8,336,488
535	Uganda Embassy in Algeria, Algiers	6,686,550
536	Uganda Embassy in Qatar, Doha	7,801,469
537	Uganda Mission in Havana, Cuba	4,401,001
538	Uganda Mission in Luanda, Angola	3,905,000
	Sub-total -Missions Abroad	382,731,888
	Local Governments	-
601	Arua city	48,665,111
602	Fort-Portal city	27,789,398
603	Gulu city	33,000,436
604	Hoima city	19,610,787
605	Jinja city	57,474,102
606	Lira city	37,551,214
607	Masaka city	35,505,612
608	Mbale city	48,979,172
609	Mbarara city	43,864,782
610	Soroti city	25,182,012



Vote	Description	Amount (UGX '000)
701	Apac Municipal Council	11,249,176
702	Bugiri Municipal Council	7,135,025
703	Bushenyi- Ishaka Municipal Council	16,329,119
704	Busia Municipal Council	9,940,473
705	Entebbe Municipal Council	18,153,635
706	Ibanda Municipal Council	19,226,224
707	Iganga Municipal Council	9,167,143
708	Kabale Municipal Council	20,328,347
709	Kamuli Municipal Council	10,129,375
710	Kapchorwa Municipal Council	12,444,921
711	Kasese Municipal Council	16,074,808
712	Kira Municipal Council	30,110,383
713	Kisoro Municipal Council	6,122,894
714	Kitgum Municipal Council	9,751,210
715	Koboko Municipal Council	11,266,964
716	Kotido Municipal Council	9,489,270
717	Kumi Municipal Council	11,560,965
718	Lugazi Municipal Council	10,579,206
719	Makindye-Ssabagabo Municipal Council	17,389,401
720	Masindi Municipal Council	15,035,105
721	Mityana Municipal Council	14,407,529
722	Moroto Municipal Council	8,281,764
723	Mubende Municipal Council	15,031,755
724	Mukono Municipal Council	26,896,070
725	Nansana Municipal Council	31,038,634
726	Nebbi Municipal Council	7,037,131
727	Njeru Municipal Council	17,476,938
728	Ntungamo Municipal Council	7,308,261
729	Rukungiri Municipal Council	14,035,521
730	Sheema Municipal Council	18,975,543
731	Tororo Municipal Council	14,040,109
801	Abim District	28,433,534
802	Adjumani District	43,302,463

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Vote	Description	Amount (UGX '000)
803	Agago District	39,379,235
804	Alebtong District	29,848,291
805	Amolatar District	27,197,698
806	Amudat District	15,775,986
807	Amuria District	31,061,966
808	Amuru District	26,197,891
809	Apac District	30,163,792
810	Arua District	21,814,955
811	Budaka District	37,393,710
812	Bududa District	38,855,514
813	Bugiri District	45,543,200
814	Bugweri District	27,905,839
815	Buhweju District	22,819,480
816	Buikwe District	33,567,708
817	Bukedea District	39,020,278
818	Bukomansimbi District	23,914,235
819	Bukwo District	33,585,701
820	Bulambuli District	33,520,369
821	Buliisa District	21,707,997
822	Bundibugyo District	44,407,382
823	Bunyangabu District	29,518,277
824	Bushenyi District	39,474,449
825	Busia District	45,605,181
826	Butaleja District	45,589,101
827	Butambala District	36,039,108
828	Butebo District	22,616,148
829	Buvuma District	18,675,289
830	Buyende District	31,659,066
831	Dokolo District	28,941,895
832	Gomba District	27,052,048
833	Gulu District	25,522,139
834	Hoima District	27,427,339
835	Ibanda District	33,859,497

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Vote	Description	Amount (UGX '000)
836	Iganga District	48,051,730
837	Isingiro District	69,684,664
838	Jinja District	43,359,272
839	Kaabong District	23,222,885
840	Kabale District	45,996,332
841	Kabarole District	24,495,813
842	Kaberamaido District	23,686,916
843	Kagadi District	46,666,610
844	Kakumiro District	35,557,544
845	Kalaki District	19,351,652
846	Kalangala District	19,009,647
847	Kaliro District	37,329,790
848	Kalungu District	34,964,263
849	Kamuli District	60,991,091
850	Kamwenge District	37,260,269
851	Kanungu District	54,664,223
852	Kapchorwa District	25,352,018
853	Kapelebyong District	18,388,041
854	Karenga District	16,915,468
855	Kasanda District	34,417,868
856	Kasese District	102,902,280
857	Katakwi District	42,899,136
858	Kayunga District	52,479,895
859	Kazo District	24,512,703
860	Kibaale District	24,833,830
861	Kiboga District	35,306,043
862	Kibuku District	31,066,909
863	Kikuube District	29,972,840
864	Kiruhura District	28,085,652
865	Kiryandongo District	37,080,094
866	Kisoro District	53,251,118
867	Kitagwenda District	26,871,690
868	Kitgum District	36,277,112

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Vote	Description	Amount (UGX '000)
869	Koboko District	30,092,948
870	Kole District	31,937,706
871	Kotido District	18,560,360
872	Kumi District	38,279,868
873	Kwania District	27,351,907
874	Kween District	28,915,888
875	Kyankwanzi District	35,434,408
876	Kyegegwa District	36,465,989
877	Kyenjojo District	48,886,981
878	Kyotera District	46,452,640
879	Lamwo District	25,534,097
880	Lira District	31,083,919
881	Luuka District	36,710,204
882	Luwero District	88,488,429
883	Lwengo District	39,562,874
884	Lyantonde District	24,500,049
885	Madi-Okollo District	25,974,678
886	Manafwa District	37,554,940
887	Maracha District	34,168,698
888	Masaka District	16,555,178
889	Masindi District	30,891,138
890	Mayuge District	57,513,053
891	Mbale District	48,903,714
892	Mbarara District	31,714,284
893	Mitooma District	42,343,484
894	Mityana District	39,370,636
895	Moroto District	18,818,692
896	Moyo District	27,574,276
897	Mpigi District	38,036,013
898	Mubende District	34,600,389
899	Mukono District	63,549,373
900	Nabilatuk District	13,433,133
901	Nakapiripirit District	16,930,626

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Vote	Description	Amount (UGX '000)
902	Nakaseke District	50,175,201
903	Nakasongola District	37,860,077
904	Namayingo District	33,242,102
905	Namisindwa District	36,775,149
906	Namutumba District	42,309,248
907	Napak District	23,281,571
908	Nebbi District	35,434,075
909	Ngora District	28,084,910
910	Ntoroko District	24,441,557
911	Ntungamo District	69,718,648
912	Nwoya District	26,832,929
913	Obongi District	17,407,138
914	Omoro District	32,027,452
915	Otuke District	23,049,968
916	Oyam District	52,220,516
917	Pader District	40,466,811
918	Pakwach District	27,191,371
919	Pallisa District	46,442,109
920	Rakai District	47,344,393
921	Rubanda District	40,134,637
922	Rubirizi District	29,585,733
923	Rukiga District	26,620,957
924	Rukungiri District	52,494,617
925	Rwampara District	25,464,281
926	Sembabule District	42,208,035
927	Serere District	42,247,455
928	Sheema District	36,249,763
929	Sironko District	43,650,237
930	Soroti District	28,400,238
931	Terego District	31,902,132
932	Tororo District	76,464,211
933	Wakiso District	104,190,739
934	Yumbe District	56,540,730

Vote	Description	Amount (UGX '000)
935	Zombo District	33,509,241
600	Sub total - Local Governments	5,706,096,490
	TOTAL - RECURRENT	25,092,469,527

SUPPLY SCHEDULE B
DEVELOPMENT BUDGET ESTIMATES FOR APPROPRIATION FY2026/27

Vote	Description	Amount (UGX '000)
001	Office of the President	21,024,000
002	State House	27,722,000
003	Office of the Prime Minister	167,956,297
004	Ministry of Defence	2,121,785,904
005	Ministry of Public Service	42,000,700
006	Ministry of Foreign Affairs	16,566,421
007	Ministry of Justice and Constitutional Affairs	16,636,000
008	Ministry of Finance, Planning and Economic Development	577,757,990
009	Ministry of Internal Affairs	690,880
010	Ministry of Agriculture, Animal Industry and Fisheries	715,351,843
011	Ministry of Local Government	184,170,362
012	Ministry of Lands, Housing & Urban Development	88,134,658
013	Ministry of Education and Sports	518,695,126
014	Ministry of Health	1,228,463,872
015	Ministry of Trade, Industry and Co-Operatives	14,260,000
016	Ministry of Works, and Transport	7,076,458,855
017	Ministry of Energy and Minerals	2,077,050,321
018	Ministry of Gender, Labour and Social Development	205,974,467
019	Ministry of Water and Environment	1,732,490,168
020	Ministry of Information, and Communications Technology	46,426,443
021	Ministry of East African Affairs	2,392,915
022	Ministry of Tourism, Wildlife and Antiquities	71,816,000
023	Ministry of Kampala Capital City and Metropolitan Affairs	313,265,177
101	Judiciary	56,009,500
102	Electoral Commission(EC)	3,348,000
103	Inspector General of Government's Office(IGG)	27,297,181
104	Parliamentary Commission(PARL)	45,181,900
105	Law Reform Commission(LRC)	878,011

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Vote	Description	Amount (UGX '000)
106	Uganda Human Rights Commission (UHRC)	3,999,971
107	Uganda Aids Commission (UAC)	557,370
108	National Planning Authority(NPA)	94,545,464
110	Uganda Industrial Research Institute (UIRI)	2,893,060
111	National Curriculum Development Centre (NCDC)	195,000
112	Directorate of Ethics and Integrity(DEI)	64,770
114	Uganda Cancer Institute (UCI)	312,439,043
115	Uganda Heart Institute (UHI)	109,973,748
116	Uganda National Medical Stores	1,432,600
117	Uganda Tourism Board (UTB)	3,043,180
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)	517,390,357
123	National Lotteries and Gaming Regulatory Board	2,650,000
124	Equal Opportunities Commission	790,000
125	National Animal Genetic Resource Centre and Data Bank(NAGRC&DB)	100,090,000
126	National Information Technologies Authority	298,341,404
127	Uganda Virus Research Institute (UVRI)	2,760,000
128	Uganda National Examination Board (UNEB)	10,408,000
129	Financial Intelligence Authority (FIA)	1,475,720
131	Office of the Auditor General (OAG)	4,365,702
132	Education Service Commission(ESC)	1,583,666
133	Directorate of Public Prosecution(DPP)	18,336,749
134	Health Service Commission(HSC)	7,900,798
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)	611,966,010
139	Petroleum Authority of Uganda (PAU)	44,840,000
141	Uganda Revenue Authority (URA)	104,788,000
142	National Agricultural Research Organization(NARO)	97,500,000
143	Uganda Bureau of Statistics (UBOS)	41,360,000
144	Uganda Police	283,695,028
145	Uganda Prisons	59,706,877
146	Public Service Commission (PSC)	9,025,950
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

Vote	Description	Amount (UGX '000)
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)	48,190,000
156	Uganda Land Commission (ULC)	82,830,000
158	Internal Security Organization (ISO)	55,241,000
159	External Security Organization (ESO)	15,702,072
163	Uganda Retirements Benefits Regulatory Authority	720,000
164	National Council for Higher Education	18,100,000
166	National Council of Sports	266,350,000
167	Science, Technology and Innovation	76,998,100
168	Uganda Freezones and Export Promotion Authority	7,360,000
169	Uganda Vocational and Technical Assessment Board	8,987,500
170	Uganda Health Professional Assessment Board	2,523,457
301	Makerere University	99,419,137
302	Mbarara University	35,840,706
303	Makerere University Business School	21,881,595
304	Kyambogo University	9,089,831
305	Busitema University	28,654,826
306	Muni University	34,408,800
307	Kabale University	7,056,269
308	Soroti University	18,987,100
309	Gulu University	32,030,733
310	Lira University	13,601,459
311	Law Development Centre.	4,050,000
312	Uganda Management Institute	927,900
313	Mountains of the Moon University	25,151,599
401	Mulago National Referral Hospital	44,241,880
402	Butabika Hospital	7,262,036
	Sub-total -Central Votes (Excl. Referrals and Missions)	21,192,149,837
	Referral Hospitals	
403	Arua Hospital	2,608,000
404	Fort Portal Hospital	1,208,000
405	Gulu Hospital	108,000
406	Hoima Hospital	26,668,000
407	Jinja Hospital	188,000
408	Kabale Hospital	108,000

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Vote	Description	Amount (UGX '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	108,000
416	Naguru Referral Hospital	7,216,000
417	Kiruddu Referral Hospital	1,377,000
418	Kawempe Referral Hospital	30,713,045
419	Entebbe Regional Referral Hospital	810,000
420	Mulago Specialized Women and Neonatal Hospital	5,052,507
421	Kayunga Referral Hospital	300,000
422	Yumbe Referral Hospital	600,000
	Sub-total -Referral Hospitals	79,039,552
	Missions Abroad	
501	Uganda Mission at the United Nations, New York	2,930,000
502	Uganda High Commission in the United Kingdom	600,000
503	Uganda High Commission in Canada , Ottawa	2,150,000
504	Uganda High Commission in India, New Delhi	540,000
505	Uganda High Commission in Kenya ,Nairobi	790,000
506	Uganda High Commission in Tanzania , Dar es Salaam	10,000,000
507	Uganda High Commission in Nigeria , Abuja	3,855,000
508	Uganda High Commission in South Africa , Pretoria	250,000
509	Uganda High Commission in Rwanda , Kigali	15,000
510	Uganda Embassy in the United States , Washington	1,680,000
511	Uganda Embassy in Egypt , Cairo	320,000
512	Uganda Embassy in Ethiopia, Addis Ababa	15,000
513	Uganda Embassy in China, Beijing	15,000
514	Uganda Embassy in Switzerland, Geneva	15,000
515	Uganda Embassy in Japan, Tokyo	15,000
516	Uganda Embassy in Saudi Arabia, Riyadh	250,000
517	Uganda Embassy in Denmark, Copenhagen	10,015,000
518	Uganda Embassy in Belgium, Brussels	6,015,000
519	Uganda Embassy in Italy, Rome	15,000
520	Uganda Embassy in DRC, Kinshasa	1,126,920
521	Uganda Embassy in Sudan, Khartoum	362,000

Vote	Description	Amount (UGX '000)
522	Uganda Embassy in France, Paris	15,000
523	Uganda Embassy in Germany, Berlin	705,000
524	Uganda Embassy in Iran, Tehran	390,000
525	Uganda Embassy in Russia, Moscow	390,000
527	Uganda Embassy in South Sudan, Juba	405,000
528	Uganda Embassy in United Arab Emirates, Abudhabi	2,015,000
529	Uganda Embassy in Burundi, Bujumbura	250,000
530	Uganda Consulate in China, Guangzhou	3,399,000
531	Uganda Embassy in Turkey, Ankara	480,000
532	Uganda Embassy in Somalia, Mogadishu	15,000
533	Uganda Embassy in Malaysia, Kuala Lumpur	430,000
534	Uganda Consulate in Kenya, Mombasa	9,015,000
535	Uganda Embassy in Algeria, Algiers	390,000
536	Uganda Embassy in Qatar, Doha	590,000
537	Uganda Mission in Havana, Cuba	15,000
538	Uganda Mission in Luanda, Angola	15,000
	Sub-total -Missions Abroad	59,492,920
	Local Governments	
601	Arua city	9,612,523
602	Fort-Portal city	6,258,510
603	Gulu city	6,543,186
604	Hoima city	9,249,509
605	Jinja city	11,533,433
606	Lira city	5,324,123
607	Masaka city	9,082,471
608	Mbale city	6,586,178
609	Mbarara city	11,005,271
610	Soroti city	5,741,749
701	Apac Municipal Council	2,352,563
702	Bugiri Municipal Council	1,433,936
703	Bushenyi- Ishaka Municipal Council	1,485,082
704	Busia Municipal Council	2,173,136
705	Entebbe Municipal Council	9,745,228
706	Ibanda Municipal Council	2,492,234
707	Iganga Municipal Council	1,226,692
708	Kabale Municipal Council	1,574,745
709	Kamuli Municipal Council	2,832,079

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Vote	Description	Amount (UGX '000)
710	Kapchorwa Municipal Council	1,718,092
711	Kasese Municipal Council	2,074,697
712	Kira Municipal Council	9,308,677
713	Kisoro Municipal Council	1,052,510
714	Kitgum Municipal Council	2,023,456
715	Koboko Municipal Council	1,454,577
716	Kotido Municipal Council	1,546,215
717	Kumi Municipal Council	1,556,220
718	Lugazi Municipal Council	2,328,468
719	Makindye-Ssabagabo Municipal Council	16,495,956
720	Masindi Municipal Council	3,140,916
721	Mityana Municipal Council	3,179,205
722	Moroto Municipal Council	1,104,397
723	Mubende Municipal Council	2,675,706
724	Mukono Municipal Council	5,850,150
725	Nansana Municipal Council	11,494,361
726	Nebbi Municipal Council	1,016,693
727	Njeru Municipal Council	2,414,214
728	Ntungamo Municipal Council	1,163,476
729	Rukungiri Municipal Council	1,581,209
730	Sheema Municipal Council	1,924,956
731	Tororo Municipal Council	1,850,834
801	Abim District	1,637,925
802	Adjumani District	3,428,426
803	Agago District	3,722,019
804	Alebtong District	3,137,819
805	Amolatar District	2,891,378
806	Amudat District	2,897,692
807	Amuria District	3,065,364
808	Amuru District	3,843,855
809	Apac District	2,217,818
810	Arua District	3,457,506
811	Budaka District	3,064,293
812	Bududa District	2,928,688
813	Bugiri District	3,759,184
814	Bugweri District	1,463,285
815	Buhweju District	1,785,235
816	Buikwe District	2,512,556

Vote	Description	Amount (UGX '000)
817	Bukedea District	5,647,752
818	Bukomansimbi District	2,125,196
819	Bukwo District	2,100,750
820	Bulambuli District	2,473,292
821	Buliisa District	1,859,748
822	Bundibugyo District	3,204,510
823	Bunyangabu District	2,510,035
824	Bushenyi District	2,403,506
825	Busia District	3,233,902
826	Butaleja District	4,912,378
827	Butambala District	3,890,909
828	Butebo District	2,082,136
829	Buvuma District	1,595,201
830	Buyende District	4,632,690
831	Dokolo District	2,460,477
832	Gomba District	2,883,330
833	Gulu District	3,426,591
834	Hoima District	10,026,161
835	Ibanda District	2,740,119
836	Iganga District	2,677,889
837	Isingiro District	6,371,191
838	Jinja District	5,008,770
839	Kaabong District	4,061,713
840	Kabale District	3,824,405
841	Kabarole District	3,086,370
842	Kaberamaido District	2,996,703
843	Kagadi District	3,888,898
844	Kakumiro District	4,595,437
845	Kalaki District	2,824,959
846	Kalangala District	2,190,377
847	Kaliro District	2,919,456
848	Kalungu District	2,568,142
849	Kamuli District	4,008,195
850	Kamwenge District	4,107,767
851	Kanungu District	3,645,613
852	Kapchorwa District	2,262,453
853	Kapelebyong District	2,760,275
854	Karenga District	2,643,620

Vote	Description	Amount (UGX '000)
855	Kasanda District	3,508,947
856	Kasese District	9,407,935
857	Katakwi District	4,068,814
858	Kayunga District	5,438,200
859	Kazo District	2,889,948
860	Kibaale District	4,648,784
861	Kiboga District	4,933,218
862	Kibuku District	3,975,115
863	Kikuube District	4,977,675
864	Kiruhura District	3,515,892
865	Kiryandongo District	4,072,927
866	Kisoro District	4,997,850
867	Kitagwenda District	2,568,934
868	Kitgum District	3,146,958
869	Koboko District	3,731,658
870	Kole District	3,282,311
871	Kotido District	3,634,529
872	Kumi District	4,055,823
873	Kwania District	3,318,577
874	Kween District	1,909,029
875	Kyankwanzi District	4,733,373
876	Kyegegwa District	3,881,820
877	Kyenjojo District	3,962,446
878	Kyotera District	5,384,515
879	Lamwo District	3,072,059
880	Lira District	4,001,503
881	Luuka District	3,127,725
882	Luwero District	6,352,524
883	Lwengo District	4,230,792
884	Lyantonde District	2,900,132
885	Madi-Okollo District	2,200,879
886	Manafwa District	2,440,954
887	Maracha District	3,073,531
888	Masaka District	2,727,029
889	Masindi District	60,917,387
890	Mayuge District	4,323,503
891	Mbale District	3,906,070
892	Mbarara District	4,865,798

HEA

 Mbarara

 SPP

Vote	Description	Amount (UGX '000)
893	Mitooma District	5,450,316
894	Mityana District	2,649,226
895	Moroto District	2,709,239
896	Moyo District	2,886,423
897	Mpigi District	3,173,115
898	Mubende District	3,917,441
899	Mukono District	5,896,804
900	Nabiatuk District	3,495,529
901	Nakapiripirit District	3,560,621
902	Nakaseke District	4,228,837
903	Nakasongola District	2,898,185
904	Namayingo District	2,515,251
905	Namisindwa District	3,836,744
906	Namutumba District	3,413,428
907	Napak District	4,517,368
908	Nebbi District	3,052,427
909	Ngora District	2,818,175
910	Ntoroko District	1,596,072
911	Ntungamo District	5,191,187
912	Nwoya District	3,654,787
913	Obongi District	2,201,879
914	Omoro District	3,369,609
915	Otuke District	2,361,175
916	Oyam District	4,913,567
917	Pader District	2,750,914
918	Pakwach District	2,954,123
919	Pallisa District	5,256,973
920	Rakai District	5,197,894
921	Rubanda District	4,065,260
922	Rubirizi District	3,888,191
923	Rukiga District	1,521,706
924	Rukungiri District	4,787,358
925	Rwampara District	3,735,823
926	Sembabule District	5,220,195
927	Serere District	3,741,265
928	Sheema District	2,008,940
929	Sironko District	4,041,915
930	Soroti District	5,300,944

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Vote	Description	Amount (UGX '000)
931	Terego District	4,376,743
932	Tororo District	4,951,089
933	Wakiso District	12,707,118
934	Yumbe District	8,732,861
935	Zombo District	3,585,072
600	Sub-total -Local Governments	740,988,549
	TOTAL - DEVELOPMENT	22,071,670,859
	Grand Total Appropriation	47,164,140,386

**SUPPLY SCHEDULE C:
STATUTORY CHARGES ON THE CONSOLIDATED FUND FY2026/27**

Vote	Details	Amount (UGX '000)
001	Office of the President	
	Specified Officers - President	96,000
	- Vice President	96,000
		-
005	Ministry of Public Service	
	Emoluments paid to former Presidents/Vice Presidents	1,500,000
		-
		-
007	Ministry of Justice and Constitutional Affairs	
	Justice Court Awards and Compensation to 3rd Parties	5,788,000
		-
130	TREASURY SERVICES	33,600,112,270
		-
101	JUDICIARY	423,435,771
102	ELECTORAL COMMISSION	137,549,583
103	INSPECTORATE OF GOVERNMENT	69,659,461
104	PARLIAMENTARY COMMISSION	1,150,674,577
105	UGANDA LAW REFORM COMMISSION	17,135,909
106	UGANDA HUMAN RIGHTS COMMISSION	29,072,603
107	UGANDA AIDS COMMISSION	25,936,083
108	NATIONAL PLANNING AUTHORITY	74,246,165
131	AUDIT (Auditor General)	119,282,579

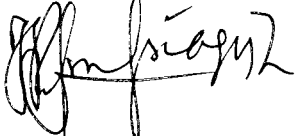



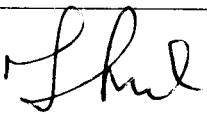
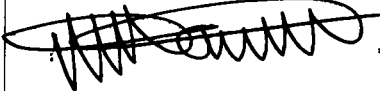
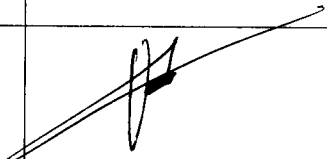
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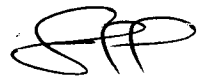
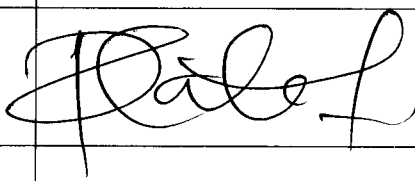


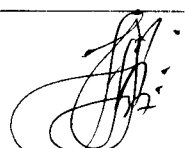


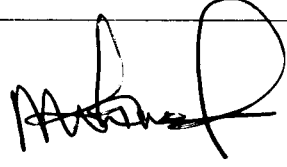
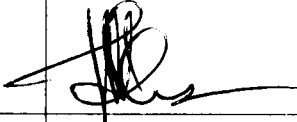
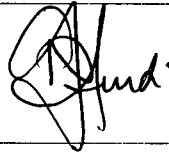
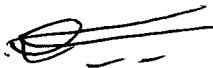
Vote	Details	Amount (UGX '000)
133	DIRECTORATE OF PUBLIC PROSECUTION	270,000
144	POLICE (Inspector & Deputy Inspector General)	163,708
145	PRISONS (Commissioner & Deputy Commissioner)	351,120
	SUB -TOTAL STATUTORY VOTES & SPECIFIED OFFICERS	35,655,369,830
		-
		-
	PENSION AND GRATUITY FOR NON STATUTORY VOTES	1,572,233,128
		-
	GRAND TOTAL STATUTORY	37,227,602,957


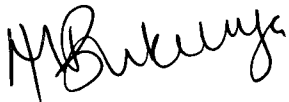
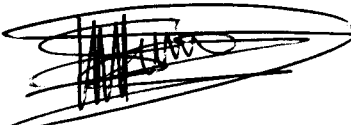
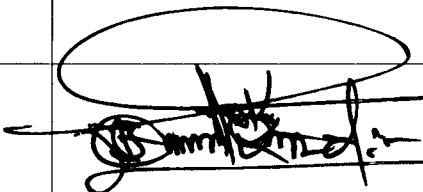

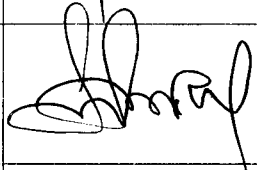
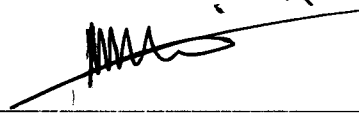
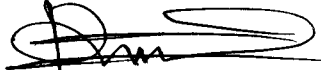
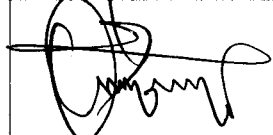
A collection of handwritten signatures and initials in black ink. Some are clearly legible, such as 'HSA', 'WRA', and 'MP Bukuru'. Others are stylized or scribbled. There are approximately 15-20 distinct marks scattered across the lower half of the page.

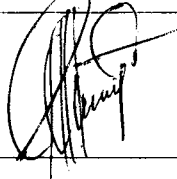

**MEMBERS OF THE COMMITTEE ON BUDGET WHO CONSENTED TO THE REPORT
ON THE ANNUAL BUDGET ESTIMATES FOR FY 2026/27**

No.	NAME	TITLE	SIGNATURE
01.	Hon. Opolot Patrick Isiagi	Chairperson	
02.	Hon. Achia Remegio	Deputy Chairperson	
03.	Hon. Dr. Keefa Kiwanuka	Member	
04.	Hon. Namukuta Brenda	Member	
05.	Hon. Magogo Moses Hassim	Member	
06.	Hon. Kaberuka Ruugi James	Member	
07.	Hon. Katalihwa Donald	Member	
08.	Hon. Nyakikongoro Rosemary	Member	
09.	Hon. Lokii John Baptist	Member	
10.	Hon. Arinaitwe Rwakajara	Member	
11.	Hon. Mwine Mpaka	Member	

12.	Hon. Okwir Samuel Odwee	Member	
13.	Hon. Ssemwanga Gyaviira	Member	
14.	Hon. Kateshumbwa Dickson	Member	
15.	Hon. Nayebale Sylvia	Member	
16.	Hon. Aleper Moses	Member	
17.	Hon. Katusiime Annet Mugisha	Member	
18.	Hon. Dr. Atim Agnes Apea	Member	
19.	Hon. Tumwesigye Josephat	Member	
20.	Hon. Osooru Mourine	Member	
21.	Hon. Kankunda Amos Kibwika	Member	
22.	Hon. Bagiire Aggrey Henry	Member	
23.	Hon. Bwiire Sanon Nadeeba	Member	
24.	Hon. Ndamira Atwakiire Catheline	Member	

25.	Hon. Kabanda David	Member	
26.	Hon. Orone Derrick	Member	
27.	Hon. Ruhunda Alex	Member	
28.	Hon. Ochai Maximus	Member	
29.	Hon. Isabirye Iddi	Member	
30.	Hon. Ssentayi Muhamad	Member	
31.	Hon. Teira John	Member	
32.	Hon. Nakut Faith Loru	Member	
33.	Hon. Nsibambi Yusuf	Member	
34.	Hon. Ngompek Linos	Member	
35.	Hon. Kanushu Laura	Member	
36.	Hon. Fred Opolot	Member	

37.	Hon. Odoi Benard Onen Mutusa	Member	
38.	Hon. Agasha Juliet Ashisha	Member	
39.	Hon. Bukenya Michael	Member	
40.	Hon. Siliwany Solomon	Member	
41.	Hon. Twalla Fadir	Member	
42.	Hon. Herbert Edmund Ariko	Member	
43.	Hon. Omara Paul	Member	
44.	Hon. Niwagaba Wilfred	Member	
45.	Hon. Nyangweso Dennis	Member	
46.	Hon. Kangwagye Stephen Rwakanuma	Member	
47.	Hon. Aciro Paska Menya	Member	
48.	Hon. Ojara Martin Mapenduzi	Member	

49.	Musa Noah	Member	
50.	Hon. Karim Masaba	Member	
51.	Hon. Mpuuga Mathias	Member	
52.	Hon. Muwanga Kivumbi Muhammad	Member	
53.	Hon. Nambeshe John Baptist	Member	
54.	Hon. Akora Maxwell Ebong Patrick	Member	
55.	Hon. Akol Anthony	Member	
56.	Hon. Ssemujju Ibrahim Nganda	Member	
57.	Hon. Lulume Philip Bayiga	Member	
58.	Hon. Geoffrey Ekanya	Member	
59.	Hon. Okot Santa	Member	
60.	Hon. Henry Matsiko (Gen)	Member	



PARLIAMENT OF UGANDA

**MINORITY REPORT ON THE ANNUAL BUDGET ESTIMATES FOR
FY2026/27**

Moved under Rule 215 of the Rules of Procedure of parliament.

APRIL, 2026

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Introduction.

The FY 2026/27 Annual Budget estimates were laid in Parliament on March 15th 2026 pursuant to Article 155 of the Constitution of the Republic of Uganda; Section 12(3) of the Public Finance Management Act, Cap,171; and the Rule 148 of the rules of Procedure of Parliament, accompanied by some legal requirements.

Arrears of Dissent.

None compliance with Public Finance Management Act.

Rt. Speaker, the Public Finance Management Act Section 12 under which the annual budget is presented, requires that it should be presented together with many documents including policy statements. Those policy statement must contain annual and three months' work plans, procurement plans, outputs, outcomes, targets and performance indicators.

Section 12(15c) requires – the annual procurement plan of the vote;

Section 12(15d) requires – the annual recruitment plan of the vote;

Section 12(15f) requires the cash flow projections of the vote;

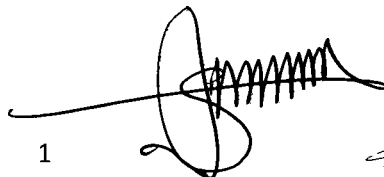
Rt. Hon. Speaker, and Members, as the Budget Committee on behalf of Parliament was concluding consideration of the budget, the minister as usual walked in with a corrigenda increasing the budget by Shs 97 billion and also reallocated Shs 862 billion.

The money increasing the budget came with no procurement plans, work plans, annual recruitment plan etc. as required by the Public Finance Management Act. All votes mentioned in the Corrigenda didn't present revised annual procurement plans, no revised recruitment plans, no revised cash flow projections.

This money is susceptible for abuse. We highly suspect that this last minute movement of money from stationary to travel and from development to recurrent is deliberately placed where it can easily be accessed. The Minister claimed they are correcting errors. Why wait and introduce it at the tail end giving Parliament no chance to scrutinize it.

The PFMA further states in section 12(11C) that annual budget must be accompanied by a “a statement of budget signed by the minister and the secretary to the treasury attesting to the reliability and completeness of the information provided under this section and the conformity of the information to the Charter for Fiscal Responsibility.”

This corrigendum that Hon. Musasizi Henry Aliganyira trafficked about 48 hours ago goes against the text and spirit of this section.

1 



1	2	3	4
Expenditure Category	Draft Budget Estimates FY 2026/27 (Ushs '000)	Corrigenda Budget Estimates FY 2026/27 (Ushs '000)	Revised Budget Estimates FY 2026/27 (Ushs '000)
A) RECURRENT			
Central Government	18,536,098,737	24,255,055	18,560,068,475
Referral Hospitals	442,327,358	960,000	443,287,358
Foreign Missions	382,731,888	-	382,731,888
Local Government	5,699,791,075	6,305,414	5,706,096,490
Sub Total Recurrent	25,060,949,057	31,520,470	25,092,184,210
B) DEVELOPMENT			
Central Government	21,140,648,210	51,501,628	21,192,149,837
Referral Hospitals	78,639,552	400,000	79,039,552
Foreign Missions	59,492,920	-	59,492,920
Local Government	740,616,193	372,356	740,988,549
Sub Total Development	22,019,396,875	52,273,984	22,071,670,859
Total Appropriation (A) + (B)	47,080,345,933	83,794,453	47,163,855,069
C) Statutory Expenditure	37,213,817,640	13,785,317	37,227,602,957
GRAND TOTAL (A) + (B) + (C)	84,294,163,573	97,579,770	84,391,458,026

Other than the Corrigenda, we are also opposed to the passing of the budget in its current form. The revenue and expenditures proposed don't conform to the aspirations of our people as contained in the National Development Plan. Huge sums of money are allocated to luxury and also given to friends of President Museveni as has been the practice for many years. Money gifted to the likes of Pinnetti, should be reallocated to education, agriculture, health and roads.

MUSEVENI's 41st ANNUAL BUDGET

Article 155 of the Constitution states that, "The President shall cause to be prepared and laid before Parliament in each financial year, but in any case not later than the fifteenth day before commencement of the financial year, estimates or revenues and expenditure of Government for the next financial year." This Article is reproduced in Section 12 of the Public Finance Management Act, CAP, 171.

Rt. Hon. Speaker and Hon Members, this is the 41st annual budget that President Yoweri Museveni Tibuhabwe Kaguta has caused to be prepared




and laid since he captured power 41 years ago. His first budget was in 1986. He was 41-years-old. He is now officially 81.



A handwritten signature in black ink, featuring a large, stylized initial 'J' followed by several vertical strokes.

A handwritten signature in black ink, consisting of several overlapping, horizontal, wavy lines.

THE 2026/27 84.2 TRILLION NATIONAL BUDGET

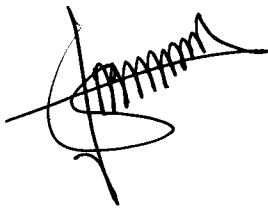
The NRM government has proposed for next Financial Year 2026/27, a Shs 84,391.74 total annual budget.

Table showing sources of money to finance the 2026/27 budget

Taxes	39.903 Trillion
Other revenue	1.442 trillion
Local govt. revenue	339.8 billion
Budget Support	1.216 trillion
External borrowing	11.270 trillion
Domestic borrowing	25.780trillion
Total budget	84.391trillion

Table showing how the 2026/27 budget will be shared

Expenditure	Amount	Percentage
Debt Servicing	33.600	39.8%
Wages & allowances	14.111 trillion	16.7%
Staff expenses	8.221 trillion	9.7%
Classified	2.622 trillion	3.1%
Other expenditure	25.841 trillion	
TOTAL	84.391 trillion	69.4%



Allocated to debt serving, is Shs 33.6 trillion which is 40% of the budget. The proposed salary increments of about Shs 1.2 trillion to various public servants including teachers and other entitlements, will raise country's wage bill from Shs 8.5 trillion to Shs 9.7 trillion. The wage bill and other allowances have hit Shs 14.1 trillion representing 16.7% of total budget. Public servants are about 400,000.

There are also other direct expenses by public servants such as vehicles, fuel, special meals and newspapers which will cost Shs 8.2 trillion representing 9.7% of total budget. There is classified expenditure of Shs 2.6 trillion which is 3.1% of the budget. These four items alone will consume 70% of the entire budget.

What remains for you to debate is Shs 25,738,467,233,414 (25.7 trillion) which is 30% of the budget. I therefore want Parliament to note that you are presented with a highly constrained budget that needs real surgery if it is to make meaning to the population.

I now want to break down the above four items that will consume 70% of the budget starting with debt servicing.




Table showing debt service obligation next Financial Year

Debt servicing expenses	2025/26	2026/27
Domestic debt principal payment(Securities Redemption)	10,027,841,781.00	13,967,771,000.41
Interest on Treasury Bonds	8,562,314,303.34	11,413,025,090.92
External Debt principal payment	4,985,788,864.34	4,181,791,854.86
Interest on Treasury bills	1,215,355,382.56	1,134,012,103.77
Loan interest (external)	1,647,814,494.08	1,334,727,744.83
Others (Congo, Roko, Pinetti)	906,127,416.27	727,355,469.85
Listing Fees	1,500,000.00	2,000,000.00
Commitment fees	63,658,188.57	185,598,313.34
Debt Management fees	142,554,539.19	238,537,481.90
Total	27,552,954,969.35	33,184,819,059.88

PLUNDERING CONGO HAS COST UGANDA SHS 1.2 TRILLION

The NRM leaders are not only accused of stealing from their people, they are also accused of stealing from neighbours.

One such neighbor that has fallen victim to the NRM leaders stealing habits is Democratic Republic of Congo. During the 1997/98 invasion of Congo, senior NRM leaders helped themselves with Congolese women, timber, gold and other minerals. They were also accused of recruiting and deploying Congolese children as soldiers.

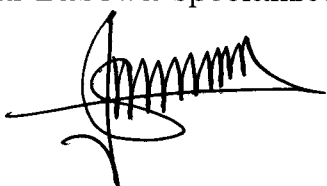
Congo took to Uganda to the International Court of Justice and since judges there are not cadres, Uganda lost the case and after a lot of pleading, we were ordered to pay for our crimes. We have since 2021 been remitting billions annually. Paying Congo is part of Uganda's public debt servicing.

The NRM government has included Shs 260.4 billion in the coming FY 2026/27 budget which will be paid to DR Congo. The Shs 260.4 billion is the last of the five instalments. The last installment will bring the final figure to Shs 1.2 trillion. Can you imagine those who enjoyed Congolese women and gold are known and are there but we are all ordered to pay.

This money should have been paid by senior government officials named in the plundering of Congo such as Lt. Gen. Saverino Kahinda Otafiire and Gen. Caleb Akandwanaho. Gen. Museveni said for him the only thing he took from Congo during this period was a stick.

MUSEVENI'S FRIEND PINNETTI GIVEN ANOTHER SHS 305 BILLION

In next year's budget, there is Shs 305.9 billion for President Yoweri Museveni's dear friend Enrica Maria Aristidina Pinetti again for her controversial Lubowa specialized hospital project. This money is part of our




Shs 33 trillion public debt service obligation. On the list of debts, it is listed as others.

We have so far given Aristidina Shs 916 billion (\$247.6 million). Pinetti wants another Shs 489 billion to complete the loot. This will bring total amount spent on Pinetti's project to Shs 1.4 trillion.

Remember at the beginning of this project, Museveni handlers including Hon. David Bahati told Parliament that Uganda was spending about Shs 200 billion on medical care abroad. And that an investor, Aristidina was going to help us construct a super health facility in 48 months which she will manage for eight years and hand it over to Uganda.

Uganda would then pay her using money budgeted for medical care abroad. That was the Pinetti's story.

Nobody I think knew that Pinetti debt obligations would become part of public debt. Uganda is borrowing money at high interest rate and passing it over to Pinetti allegedly to construct a hospital for us. Mind you Pinetti is not a contractor, she is not a medical person but rather a dealer in furniture. Her Lubowa project represents the highest level of abuse of public trust. This Parliament demanded for a value for money audit before more money is sank in. But as usual, this was abandoned and Pinetti is smiling all the way to the bank. And in this budget they have also allocated Ministry of Works Shs 21.54 billion to construct roads around Lubowa Hospital which has become a monument of corruption under Museveni.



ROKO GETS SHS 207 BILLION IN FIVE YEARS

The NRM government has included in next Financial Year's budget Shs 32.2 billion to help Roko Construction Company meet its debt obligations. Roko debt problems are now also part of Uganda's public debt servicing courtesy of Mzee Museveni.

Remember Mr. Museveni forced Parliament in July 2022 to authorise a Shs 207.13 billion bailout to the struggling Roko. We have since then been using taxpayer's money to resuscitate this company started by late Max Rohrer and his wife Rainer Koehler both from Switzerland. When Max died his wife Rainer and son Mark Koehler took over the company. This Financial year ending in June, we are paying Roko Shs 60 billion. In total we will be injecting Shs 207 billion in Roko. The owner is believed to have helped Museveni when he was fighting in Luwero.

Settling other people's debt obligation has become the first call on our national budget. This is the new definition of patriotism under President Museveni. There are unfunded priorities across MDAs and local governments. Mulago national referral hospital is operating at 49% human resource level, Busitema University staffing levels are at 19% but there is money to help Roko settle its debt obligation yet it is also benefiting from huge government contracts. For us as Parliament, we are not allowed to change even a coma in the budget, but Congo, Pinetti and Roko can include any figure they want. *Eno Uganda, oremwa?*



NTUNGAMO COFFEE HAS TAKEN SHS 254 BILLION SO FAR

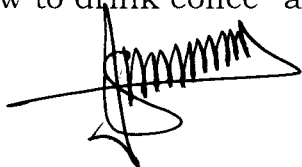
During the FY 2023/24, Government allocated **UGX. 37 billion (Approx. USD 10 million)** in the National Budget to coffee value chain development, under a newly created **vote 167** in the Science, Technology and Innovation (STI) Secretariat, Office of the President.

An additional **UGX. 75 billion (Approx. USD 20.3 million)** was provided for in the corrigenda to the Budget for FY 2024/25 to support Coffee value addition initiatives. To date, a total of **UGX. 112 billion (Approx. USD 30.3 million)** has been appropriated by Parliament towards support to Coffee value addition initiatives. Some of these initiatives include; promotion of Ugandan Coffee globally through Coffee Trade Hubs, and establishment of “**a Tertiary Hub for last mile Coffee Value Addition**” in Ntungamo district, implemented by Inspire Africa Coffee, which according to Mr. Nelson Tugume the proprietor, is at an estimated cost of USD 122 million (about 451 billion shs).

It is important to note that these Coffee value addition initiatives are not directly implemented by Government (STI Secretariat), but rather through partnerships, such as the Presidential Advisory Committee on Exports and Industrial Development (PACEID) chaired by Mr. Odrek Rwabwogo, the Senior Presidential Advisor on special duties. There is also the Coffee Investment Consortium Uganda (CICU), a registered private entity, comprising of about 21 Coffee companies interested in promoting Coffee production and providing value addition in the Coffee value chain, and **Inspire Africa Coffee**, an affiliate of Inspire Africa group; a human resource organization, initially established to primarily address the challenges of youth unemployment on the African continent.

In March 2025 Parliament approved a further Shs 67 billion as part of a supplementary budget, that included; 60 Bn for completion and operationalization of the processing plant and Shs 7 billion dedicated for a power line to the facility,

But earlier on, training Grants (2023) approximately Shs 9.6 Bn was allocated via the Office of the Prime Minister for a project focused on “teaching Ugandans how to drink coffee” and youth training.



FY	Amount		Reasons for allocation.
FY 2023/24	37 Bn		To support Coffee value chain development
FY 2024/25	75 Bn		To support Coffee value addition initiatives
Supplementary Budget - March 2025 ¹ .	67 Bn	60 Bn	Completion and operationalization of the processing plant
		7 Bn	Power line to the facility.
Earlier Training Grants (2023)	9.6 Bn		Focused on " teaching Ugandans how to drink Coffee"
Total	188.6 Bn		

The total spent on Tugume and other coffee processing partnerships stands at Shs 254 billion.

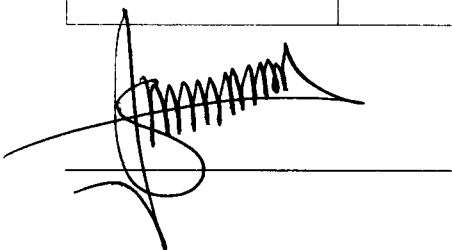
No amount has been allocated to Tugume in the budget but he attended a cabinet meeting discussing budget and he has been promised more money when an assessment of his controversial factory is completed. Don't be taken by surprise when Tugume resurfaces in Parliament through a supplementary.

KIIRA MOTORS 200 BILLION

In the budget there is a Shs 200 billion that has been added to the Ministry of Science and Technology to among others fund the operations of Kiira Motors. Kiira Motors requested for Shs 535 billion.

The total government injection into the project has reached approximately \$120 million (approx. Ugx. 450 bn).

Investment Phase	Amount Spent			Comment
		USD-M	USHS- BN	
Inception to Commissioning (2011-2025)	\$120 m (Aprox. 450 bn)	40m	143.7 bn	Initial seed funding 2018-2022
		58m	218 bn	May 2022, final installment of an expended investment package
		22m	88.3bn	Infrastructure & Commissioning 2023-2025
	Sub-total	120m²	450bn	




Current request 2026.	\$ 143 m	143 m ³	535 bn	To scale up production in light of \$ 250 ⁴ m contract in march 2026 to supply 820 electric buses to South Africa.
	G. Total	\$263 m	UGX.985bn	If the scale-up request is approved.
Other related expenditure	100 Acres ⁵ in Jinja			Provided by Uganda Investment Authority (Jinja)

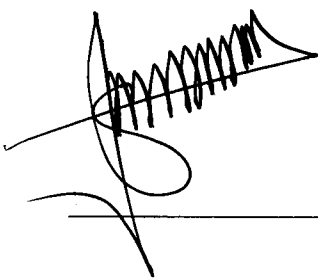
UDC GET 304 TO FUND ATIAK SUGAR FACTORY

The NRM government has included in next Financial Year's budget Shs 304 billion for Uganda Development Corporation (UDC). Out of shame, Mr. Museveni no longer brings some of his friends companies to Parliament for funding directly during the budget processing. Being a muyekera (rebel), he uses panya (shortcuts). He puts the money in the National Development Corporation which they scavenge on as soon as the budget is passed.

He has now lined up Shs 304 billion for UDC and Atiak Sugar factory, the main client of UDC will be one of the beneficiaries. In fact Atiak has been allocated Shs 100 billion. We have so far invested Shs 668.710 in this controversial Atiak sugar factory mainly through UDC. The Shs 100 billion new allocation will bring total investment in this company to Shs 768.710 billion. The proprietor Ms Amina Moghe Hersi has invested Shs 125 billion. She has 60% stake in the company and Uganda has 40%.

The Auditor General in his latest report December 2025 says in the last 10 years, government has through UDC invested 1.3 trillion in 22 companies. Eight of these companies are recording net losses. Another eight companies that UDC loaned Shs 238 billion have not paid the principal nor interest.

UDC is expected to operate with a degree of independence but it is being financed through project-specific funding. Government releases funds to UDC that are already earmarked for specific projects such as Atiak Sugar leaving UDC with no space to conduct proper investment appraisal according to Auditor General. The return on investment in UDC is 0.09% according to AG report.



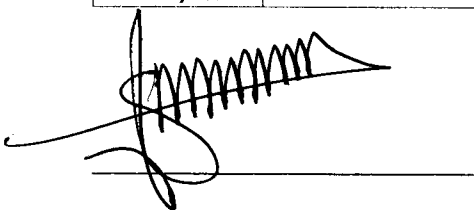

Previous Government Contribution to Atiak (Horyal) (UGX BN.)

1	UDC	81	40% Equity investment
2	UDC	20	Shareholder loans
3	UDC Supplementary Budget FY 2021/22	108	Mechanization /Shares
4	UDC Supplementary Budget FY 2022/23	274.1	Preference shares
	Total direct investment	483.11	
5	UDC	16	Transport subsidy
6	NAADS	54.6	Sugarcane Out growers
	Total Indirect Investment	70.6	
	Total Grand Total Revenue	553.71	Total Related Expenditure

Presidential initiative on banana wants Shs 70 billion

The presidential Initiative on banana is one other controversial investment of our dear leader. It is headed by Prof. Murunga. They want Shs 70 billion for their operations next financial year. The Presidential Initiative on Banana Industrial Development/Banana Industrial Research and Development Centre (PIBID/BIRDC) has become a bottomless pit.

FY	Approved Budget(UGX)	Funds Released (UGX) As at 31 st Dec 2025)	Expenditure Outturn (Ugx)	Cumulative Expenditure (Ugx)
2021/22	34,312,726,886	32,712,000,000	17,502,000,000	17,502,000,000
2922/23	29,000,000,000	24,650,000,000	17,800,000,000	35,302,000,000
2923/24	13,649,964,118	13,649,964,118	28,549,000,000	63,851,000,000
2024/25	49,623,900,000	49,623,900,000	34,954,000,000	98,805,000,000
2025/26	36,740,000,000	12,335,000,000	23,268,000,000	122,073,000,000
Total				337,533,000,000
Proposed budget for FY 2026/27⁶	70 bn			




Sales revenue generated from sale of TOOKE products since 2021/2022 to date⁷.

FY	Sales Revenue	Cumulative Sales Revenue
2021/22	436,376,450	436,376,450
2022/23	1,235,000,000	1,671,376,450
2023/24	2,567,708,370	4,239,084,820
2024/25	4,101,000,000	8,340,084,820
2025/26 as at 31 st Dec 2025	3,164,087,846	11,504,172,666
Total sales from 2021/22 to date.	11,504,172,666	26,191,095,206

DEI WANTS SHS 1.5 TRILLION

We would also like to inform Parliament that Dei BioPharma proprietor Dr. Mathias Magoola has requested for another bailout worth Shs 1.5 trillion. He was seen in Entebbe attending a cabinet meeting that discussed the budget. Like Tugume he has been asked to wait as an assessment on his controversial factory is being done. Don't again be surprised when his request surfaces at some stage during budget implementation through a supplementary. These fellows are now attending cabinet meetings. On 17th April 2024, the Minister of Finance, Planning, and Economic Development presented a Supplementary Expenditure Schedule NO.2 for FY 2023/24 to Parliament, amounting to Ugx. 1,101.099 billion. Of this, **UGX. 578.4 billion was allocated to Vote 167- Science, Technology, and Innovation - to support strategic pharmaceutical investments under Dei BioPharma Ltd.**

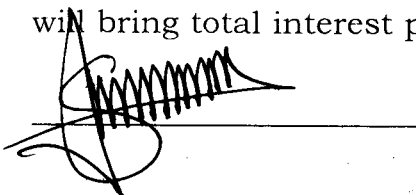
To date, Dei BioPharma has cumulatively received Ugx. 723.4 billion from the government. The initial allocation of Ugx. 70 billion was granted during FY 2023/24, followed by Ugx. 75 billion in December 2023.

THE COST OF BORROWING TO FINANCE THE BUDGET.

Rt. Hon. Speaker and Hon. Members we need to be very careful when allowing government to borrow huge sums of money to finance the budget. It has huge implications to the health of our economy.

INTERERST PAYMENT HITS SHS 46 TRILLION

Because of reckless borrowing, we have paid Shs 21.6 trillion in interest on money mainly borrowed from commercial banks and pension funds in the last four years. This Financial year 2025/6, we are paying Shs 11.4 trillion in interest and we have budgeted Shs 13.8 trillion for next Financial Year. This will bring total interest payment to Shs 46.9 trillion in six years. Hon. ladies




and gentlemen our people are working for commercial banks that are foreign owned.

Table showing Interest payment over years

Financial Year	Interest payment
2021/22	3.9 trillion
2022/23	4.6 trillion
2023/24	5.8 trillion
2024/25	7.5 trillion
2025/26	11.4 trillion
2025/26	13 trillion
Total	46.9 trillion

Kindly go back to the total budget of Financial Year 2021/21. Actual money spent was Shs 44.2 trillion. This simply means that in every six years, you spend an equivalent of a full year's budget in interest payment. Interest payment of six years which is Shs 46 trillion is more than the 2021/22 total budget of Shs 44 trillion. In a term of office of five years, you actually have had four budgets. The budget for the fifth year is to finance interest payment. If you spend Shs 2.5 billion on a kilometer of paved road, Shs 46 trillion in interest payment will fund construction of 18,762 kilometers.

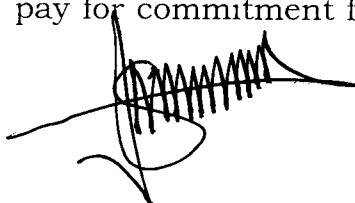
And there are other expenses such as commitment fees mainly on money borrowed but not utilized. This old and tired NRM government borrows money and it doesn't utilize it.

The list of commercial banks in the country.

1	ABC BANK	11	AFRILAND FIRST BANK	20	ABSA
2	BANK OF AFRICA	12	BANK OF BARODA	21	BANK OF INDIA
3	CAIRO	13	CENTENARY BANK	22	CITI BANK
4	INTERNATIONAL BANK				
5	DFCU BANK	14	DIAMOND TRUST BANK	23	ECO BANK
6	EQUITY BANK	15	EXIM BANK	24	FINANCE TRUST BANK
7	GUARANTY TRUST BANK	16	HOUSING FINANCE BANK	25	KCB BANK UGANDA LIMITED
8	NCBA BANK	17	OPPORTUNITY BANK	26	ORIENT BANK
9	POST BANK	18	STANBIC BANK (U) LTD	27	STANDARD CHARTERED BANK
10	TROPICAL BANK	19	UNITED BANK OF AFRICA	29	

COMMITMENT FEES HITTING Shs 763.7 BILLION IN 2026/27

The NRM government has budgeted Shs 185.5 billion next financial year to pay for commitment fees. This is the money we pay on loans contracted but




not yet utilized. In the last five years of our term in office, the NRM has spent Shs 329 billion paying commitment fees for money borrowed but not utilized. When you add next financial year's commitment fees with earlier one spent since 2028/19, it will total to Shs 763.7 billion.

Financial Year	Commitment fees (bn)
2026/27	185.5
2025/26	63.6
2024/25	45
2023/24	73.9
2022/23	72.9
2021/22	77.5
2020/21	79.1
2019/20	78.5
2018/19	87.7
Total	763.7

When you are naive, it is possible to be working for money lenders without noticing. It is up to the NRM government to prove that they are not working for money lenders. These money lenders are foreign. In mortgaging Uganda, the NRM government must prove that they are not agents of foreign interest. You closed Greenland, Cooperative Bank and sold Uganda Commercial Banks. You replaced them with foreign owned banks from which you are borrowing lots of money and paying obscene amounts in interest. Who are you working for?

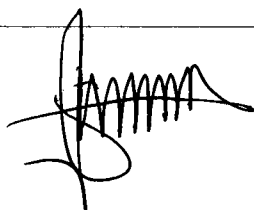
WAGES, ALLOWANCES HIT 9.7 TRILLION

Category of wage	2025/26 (approved)	2026/27 (Budgeted)
Contract Staff Salaries	1,104,613,827.99	1,153,493,084.62
Statutory salaries	300,506,528.64	307,463,341.63
Employee Gratuity	186,868,903.41	214,453,789.85
Ex-Gratia for Political leaders.	4,580,594.17	4,606,235.17
Allowances (Incl. Casuals, Temporary, sitting allowances)	1,118,223,347.09	1,173,427,595.30
Boards, Committees and Council Allowances	59,775,122.45	68,702,883.75
Legislative Emoluments	414,364,535.14	579,392,566.11
Medical expenses (Employees)	159,894,359.96	210,733,883.59
Incapacity benefits (Employees)	12,515,747.89	13,954,664.75
Social Security Contributions	10,649,160.79	12,728,376.96
Staff Training	393,808,959.30	326,567,519.21
District Unconditional Grant (Wage)	443,376,846.02	548,197,915.25
Sector Conditional Grant (Wage)	3,110,156,617.84	3,498,190,380.16

Incapacity, death benefits and funeral expenses	9,591,418.45	10,763,591.57
Retrenchment costs	1,586,000.00	0
Pension	801,974,353.50	837,957,450.33
Gratuity	508,321,938.33	667,739,531.43
Emoluments paid to former Presidents / Vice Presidents	1,500,000.00	1,500,000.00
Ex-Gratia for other Retired and Serving Public Servants	2,989,258.26	4,685,403.54
Salary Arrears Budgeting	1,023,812.07	31,387,345.65
Pension and Gratuity arrears Budgeting	136,958,656.87	67,000,000.00
Grand Total	12,571,017,815.10	14,111,582,784.74

OTHER DIRECT CIVIL PUBLIC/CIVIL SERVANTS EXPENSES

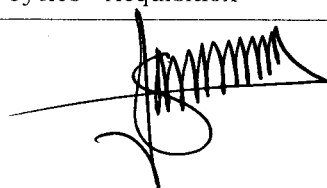
Item	2025/26 (approved)	2026/27 proposed
Welfare and Entertainment	216,629,251.88	211,426,269.77
Special Meals and Drinks	494,374,787.46	536,709,398.34
Travel inland	990,872,332.91	1,048,596,222.32
Travel abroad	178,739,469.13	207,480,195.39
Fuel, Lubricants and Oils	482,861,850.55	515,396,307.94
Donations	178,574,848.90	196,581,106.43
Musical instruments - Acquisition	0	800,000.00
Gas, firewood, charcoal	33,492,746.25	17,494,749.66
Beddings, Clothing, Footwear and related Services	143,380,004.89	176,310,253.93
Official Ceremonies and State Functions	47,790,448.44	29,385,929.17
Maintenance-Transport Equipment	192,798,117.46	236,099,181.36
vehicles for new MPs	0.00	166,800,000.00
Light Vehicles - Acquisition	161,730,330.36	232,747,711.29
Furniture and Fittings - Acquisition	59,212,087.19	84,633,181.36
Workshops, Meetings and Seminars	306,480,262.05	373,262,383.74
Books, Periodicals & Newspapers	71,138,585.54	55,953,998.91
Furniture and Fittings - Improvement	419,008.00	243,000.00
Advertising and Public Relations	181,943,658.95	187,424,943.59
Commissions and related charges	10,670,812.17	7,490,561.98
Research Expenses	182,810,467.59	257,158,840.53
Consultancy Services	669,293,461.00	651,037,218.07
Consultancy Services-Capital	307,322,125.21	423,167,000.31
Classified Expenditure	723,098,581.94	755,265,281.35
Classified Assets -Acquisition	1,900,120,098.95	1,867,329,308.94
Electrical machinery - Improvement	20,000.00	23,000.00
Medical, Laboratory and Research & appliances -Improvement	800,000.00	85,400.00
GRAND TOTAL	7,534,573,336.82	8,238,901,444.38



Other items in 2026/27 budget

Staff Training	393,808,959.30	326,567,519.21
Recruitment Expenses	21,302,410.29	32,490,649.24
Information and Communication Technology Supplies	187,920,867.47	173,910,459.97
Printing, Stationery, Photocopying and Binding	424,894,489.11	169,386,595.20
Small Office Equipment	12,781,750.03	13,712,828.07
Bank Charges and other Bank related costs	849,336.68	881,894.94
Systems Recurrent costs	132,191,737.93	135,580,982.41
Membership dues and Subscription fees	21,761,626.28	33,821,831.50
Litigation and related expenses	21,973,421.00	24,917,272.24
Information and Communication Technology Services.	176,910,859.35	153,708,854.74
Postage and Courier	3,716,040.06	4,524,457.94
Property Management Expenses	63,424,818.24	80,208,247.27
Property Rates	3,881,471.89	5,391,452.26
Rent-Produced Assets- to private entities	176,724,119.36	172,779,200.09
Guard and Security services	73,670,620.15	60,488,888.96
Electricity	112,910,372.03	116,276,721.59
Water	84,023,105.14	90,577,104.52
Other Utilities- (fuel, gas, firewood, charcoal)	33,492,746.25	17,494,749.66
Rent-(Produced Assets) to other govt. units	17,371,405.22	18,606,619.32
Medical Supplies and Services	1,255,385,371.00	1,393,615,573.39
Veterinary supplies and services	7,021,665.97	26,998,294.75
Agricultural Supplies and Services	354,080,228.86	345,987,799.56
Laboratory supplies and services	40,710,418.31	61,797,652.24
Food Supplies	163,150,288.46	161,880,569.00
Relief Supplies	3,000,000.00	5,128,563.52
Educational Materials and Services	140,776,992.88	222,309,761.22
Protective Gear	4,156,456.82	7,091,915.96
Research Expenses	182,810,467.59	257,158,840.53
Consultancy Services	669,293,461.00	651,037,218.07
Consultancy Services-Capital	307,322,125.21	423,167,000.31
Environment Impact Assessment for Capital Works	14,088,278.30	40,175,172.23
Appraisal and Feasibility Studies for Capital Works	87,968,080.74	122,734,956.66
Monitoring and Supervision of capital work	249,591,144.62	211,172,453.15
Insurances	53,730,962.98	53,725,026.97
Licenses	9,317,830.81	11,674,658.50
Carriage, Haulage, Freight and transport hire	147,471,769.25	124,849,791.73
Maintenance-Buildings and Structures	312,325,087.92	476,511,912.13
Maintenance-Transport Equipment	192,798,117.46	236,099,181.36
Maintenance-Machinery & Equipment Other than Transport Equipment	126,635,800.03	125,877,604.55
Maintenance-Other Fixed Assets	22,598,157.54	31,408,743.23
Sale of goods purchased for resale	15,056,000.00	16,925,500.00
Subsidies to private enterprises-To Private Enterprises	4,500,000.00	6,390,499.99
Contributions to Foreign governments-Capital	0	760,000.00

Contributions to International Organizations-Current	85,018,264.89	77,496,075.24
Contributions to International Organizations-Capital	5,760,000.00	6,950,000.00
District Unconditional Grant-Non Wage	176,287,779.36	185,144,866.15
Urban Unconditional Grant-Non-Wage	0	1,086,862.35
District Unconditional Grant (Wage)	443,376,846.02	548,197,915.25
Sector Conditional Grant (Wage)	3,110,156,617.84	3,498,190,380.16
Sector Conditional Grant (Non-Wage)	775,271,422.14	818,503,559.64
Support Services Conditional Grant (Non-Wage)	2,322,814.81	17,364.60
Sector Development Grant	314,796,979.05	341,246,856.71
Transitional Development Grant	197,167,772.44	283,506,467.80
Transfer to Other Government Units	4,644,793,302.86	6,895,685,124.63
Contingency Transfers	169,000,000.00	361,880,000.00
Transfers to Autonomous Government Units	1,272,029,876.77	24,926,273.72
Medical expenses (To general public)	570,000.00	1,220,188.51
Incapacity, death benefits and funeral expenses	9,591,418.45	10,763,591.57
Rent	7,943,315.00	8,257,450.00
Fines and Penalties	3,828,390.60	3,420,186.00
Scholarships and related costs	56,687,007.67	51,075,495.03
Compensation to 3rd Parties	165,949,832.18	275,588,900.03
Court Awards	294,550,831.17	334,149,973.00
Contributions to Religious and Cultural institutions	16,108,347.22	29,584,347.22
Contributions to Non-Government institutions	109,581,204.92	220,481,889.70
Contributions to Non-Government Institutions	66,084,506.85	54,789,320.64
Transfer to Endowment and Convocation Funds	1,070,526.53	796,848.00
Transfers to Government Institutions	153,317,913.81	622,614,201.51
Transfers to Non-Government Organizations	31,413,960.41	3,879,126.35
Transfers to Other Private Entities	91,784,446.38	113,350,798.52
Residential Buildings - Acquisition	79,730,164.08	125,412,028.10
Other Dwellings - Acquisition	6,000,000.00	16,435,480.44
Non-Residential Buildings - Acquisition	1,319,131,167.74	1,729,362,652.66
Other buildings other than dwellings - Acquisition	28,835,253.84	116,503,996.52
Roads and Bridges - Acquisition	2,662,295,095.98	3,066,825,245.45
Airports and Airfields - Acquisition	126,419,000.00	200,289,930.00
Railways and subways - Acquisition	0	2,476,510,000.00
Water Plants, pipelines and sewerage networks - Acquisition	460,787,836.99	690,131,775.10
Power lines, stations and plants - Acquisition	382,894,998.25	485,674,085.80
Information Communication Technology network lines - Acquisition	12,599,206.93	44,362,464.59
Other Structures - Acquisition	557,071,089.78	870,340,393.27
Irrigation and drainage Channels - Acquisition	42,865,757.43	49,545,014.80
Flood barriers - Acquisition	1,085,947.40	5,600,000.00
Other Land Improvements - Acquisition	657,927,657.94	3,690,000.00
Heavy Vehicles - Acquisition	76,838,906.30	66,918,085.34
Water Vessels - Acquisition	14,108,181.02	1,322,200.00
Cycles - Acquisition	12,940,000.00	25,364,657.20




Other Transport equipment - Acquisition	97,629,727.51	7,140,000.00
Light ICT hardware - Acquisition	92,032,798.22	154,525,116.22
Heavy ICT hardware - Acquisition	17,879,808.74	229,909,225.68
Other ICT Equipment - Acquisition	153,834,479.99	4,345,905.83
Office Equipment - Acquisition	25,820,870.73	14,069,549.40
Electrical Machinery - Acquisition	3,622,800.00	9,015,534.00
Medical, Laboratory and Research & appliances - Acquisition	50,370,274.01	80,097,484.13
Precision and optical instruments - Acquisition	0	564,900.00
Sports Equipment - Acquisition	215,100.00	589,044.50
Plant Machinery- Acquisition	0	2,000,000.00
Other machinery and Equipment -Acquisition	65,843,608.36	140,461,112.30
Cultivated Animals - Acquisition	10,255,700.00	21,333,000.00
Cultivated Plants - Acquisition	10,252,803.20	1,586,000.00
Research and Development - Acquisition	1,993,060.00	0
Mineral Exploration and Evaluation - Acquisition	0	5,550,000.00
Computer Software - Acquisition	58,249,796.22	98,729,077.31
Computer databases - Acquisition	6,633,886.00	12,886,000.00
Goodwill and marketing assets - Acquisition	0	12,951,184.00
Residential Buildings - Improvement	78,424,305.24	92,972,040.09
Other Dwellings - Improvement	0	0
Non-Residential Buildings - Improvement	102,720,681.35	91,797,016.04
Other Buildings other than dwellings - Improvement	2,242,200.46	17,981,352.31
Roads and Bridges - Improvement	104,335,662.17	524,352,576.26
Railways and subways - Improvement	2,123,277,242.84	125,868,714.20
Water Plants, pipelines and sewerage networks - Improvement	166,110,000.00	720,000.00
Power lines, stations and plants - Improvement	0	400,000.00
Information Communication Technology network lines - Improvement	100,000.00	313,600.00
Other Structures - Improvement	5,927,111.94	58,305,908.18
Irrigation and drainage Channels - Improvement	0	9,000,000.00
Flood barriers - Improvement	5,038,814.56	4,500,000.00
Other Land Improvements - Improvement	21,691,890.04	17,684,190.04
Heavy Vehicles - Improvement	2,456,000.00	0.00
Light Vehicles - Improvement	753,500.00	4,315,000.00
Water Vessels - Improvement	4,413,718.64	0
Aircrafts - Improvement	1,000,000.00	1,000,000.00
Other Transport equipment - Improvement	15,306,430.26	0
Light ICT hardware - Improvement	1,200,000.00	622,034.00
Heavy ICT hardware - Improvement	1,734,000.00	3,236,357.00
Other ICT Equipment Improvement	906,731.10	4,212,000.00
Electrical machinery - Improvement	20,000.00	23,000.00
Medical, Laboratory and Research & appliances - Improvement	800,000.00	85,400.00
Furniture and Fittings - Improvement	419,008.00	243,000.00
Cultivated Animals - Improvement	21,073,500.00	26,927,210.00

Computer Software - Improvement	0	20,598,800.00
Computer databases - Improvement	0	17,792,836.91
Land - Acquisition	341,077,310.98	1,231,880,793.63
Utility Arrears Budgeting	133,564,969.67	5,782,269.40
Other Domestic Arrears Budgeting	1,129,230,561.43	212,830,384.96

UGANDA HAS SPENT 5 TRILLION ON MUSEVENI IN FIVE YEARS

President Museveni has budgeted for Shs 479.9 billion for his residence, State House in next 2026/27 Financial Year's budget. State House is one of the benefits extended to the President under the Presidential, Vice President and Prime Minister's Emoluments and Benefits Act.

Approved budget for State House this Financial Year is Shs 508.5 billion which was increased to Shs 967 billion through supplementary requests. State House has learnt tricks. They request for half of what they will spend in a year and keep increasing it through supplementary requests.

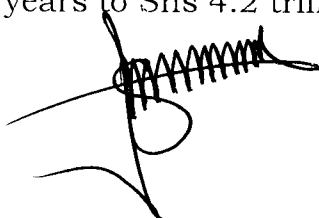
The reason I have singled out State House is because it is even not complying with the Public Finance Management Act. Policy statements are supposed under section 12 of PFMA to contain a vehicle utilization report but State House is embarrassed to provide this information. They have this time round even removed the list of staff, another requirement during budget process. I propose that we decline approval of State House budget until they have complied with the law.

State House budget in five years

Financial Year	Amount
2021/22	410 billion
2022/23	682 billion
2023/24	1.1 trillion
2024/25	1.1 trillion
2025/26	967 billion
Total	4.3 trillion

SPENT MORE ON STATE HOUSE THAN PDM

The NRM government has budgeted another Shs 1 trillion for the Parish Development Model (PDM). The Auditor General in a December 2025 report said Shs 3.2 trillion had so far been spent on PDM by close of Financial Year 2024/25. When you add this Financial Year's 1 trillion, it brings the total in five years to Shs 4.2 trillion.




Financial Year	Released
2022/23	UGX 1.142 trillion
2023/24	UGX 1.107 trillion
2024/25	UGX 1.096 trillion
2025/26	UGX 1.080 trillion

The programme, PDM is supposed to get 39% of Uganda's households from subsistence economy to money economy. Uganda has 10.6 million households. Each household is home to about four people. The PDM is therefore supposed to benefit about 14.8 million people.

You therefore need to note that in the last five years, we have spent Shs 4.3 trillion on State House as compared to Shs 4.2 trillion on PDM and therefore 14.8 million people. Museveni residence gets more money in the budget than the 14.8 people he wants to get out of poverty.

That is why he is swimming in money. Recently, you saw him splashing five billion to tick talkers in just a matter of seconds, Shs 100 million to each of the 400 NRM MPs that attended Kyankwanzi mchaka mchaka drills. And in Kyankwanzi, the emperor said I "don't want to hear corruption in Parliament and the beneficiary of the 100 million each laughed and ululated.

FINANCING THE 84.39 TRILLION BUDGET

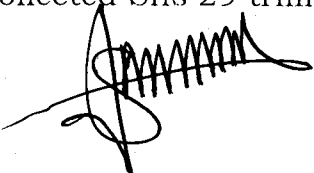
The NRM government proposes to extensively borrow and aggressively tax citizens to raise the Shs 84.39 trillion to finance the above listed priorities.

Table showing sources of funds for the 84.39 trillion budget

Source	Amount	%
TAX and other revenues	44.5 trillion	52.7%
Petroleum	1.4 trillion	1.7%
Budget Support	1.1 trillion	1.5%
Local Govt revenue	340 billion	0.4%
Domestic borrowing	25.937 trillion	30%
External borrowing	10.8 trillion	12%
TOTAL	84.39 trillion	100%

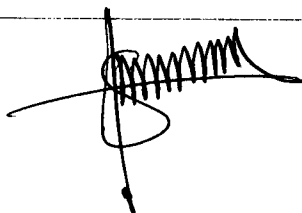
TAXING CITIZENS OUT OF EXISTANCE

The NRM government wants to finance 52% (44.5 trillion) of the budget through local revenue, mainly taxation. The rest of the money Shs 32 trillion will be borrowed. Last Financial year 2024/25 Uganda Revenue Authority (URA) collected Shs 29 trillion.




The table below shows you the type of tax and amounts targeted

Type of tax	Total tax collection 2025/26	Projected 2026/27 total tax collection
DIRECT DOMESTIC	14.157.36 Trillion	16.715.19 Trillion
PAYE	6.496.96 trillion	7.716.44 trillion
CORP TAX	3.670.40 trillion	4.311.66 trillion
PRESUMPTION TAX	26.48 billion	31.10 billion
OTHER NON PAYE	133.17 billion	156.44 billion
WHT	2.126.72 trillion	2.498.28 trillion
RENTAL INCOME	429.59 billion	504.64 billion
TAX ON BANK INTEREST	215.23 billion	252.84 billion
TREASURY BILLS	886.23 billion	1.041.06 trillion
CASINO & LOTTERY	172.58 billion	202.73 billion
INDIRECT DOMESTIC	9.320.05 trillion	10.948.35 trillion
(EXCISE)	3.033.73 trillion	3.563.76 trillion
CIGARETTES	22.56 billion	26.50 billion
BEER	617.52 billion	725.40 billion
SPIRITS/WARAGI	316.16 billion	371.39 billion
WINES	4.88 billion	5.73 billion
SOFT DRINKS	370.16 billion	434.83 billion
PHONE TALK TIME	435.78 billion	511.91 billion
SUGAR	58.53 billion	68.76 billion
BOTTLED WATER	68.97 billion	81.03 billion
CEMENT	55.40 billion	65.080 billion
Adhesive, grout, white cement and lime	0.03 billion	0.04 billion
COSMETICS	19.51 billion	22.92 billion
MONEY TRANSFER	290.60 billion	341.37 billion
INTERNATIONAL CALLS	14.61 billion	17.17 billion
BANK CHARGES	174.85 billion	205.40 billion
COOKING OIL	67.99 billion	79.87 billion
Levy on mobile money	286.43 billion	336.47 billion
INTERNET DATA	200.20 billion	235.17 billion
PLASTIC SHOPPING BAGS	25.80 billion	30.31 billion
MOTOR VEHICLE LUBRICANTS	3.65 billion	4.29 billion
OTHER FURNITURES	0.10 billion	0.12 billion
VAT	6.286.31 Trillion	7.384.59 trillion




MANUFACTURING	3.331.21 Trillion	3.913.21 trillion
CIGARETTES	3.62 billion	0.4.25 billion
BEER	271.37 billion	318.78 billion
SPIRITS/WARAGI	162.37 billion	191.07 billion
WINES	1.70 billion	2.00 billion
SOFT DRINKS	203.70 billion	239.28 billion
SUGAR	164.18 billion	192.87 billion
BOTTLED WATER	55.11 billion	64.74 billion
CEMENT	177.64 billion	208.67 billion
OTHERS	2.291.24 trillion	2.691.54 trillion
SERVICES	1.406.84 Trillion	1.652.62 trillion
ELECTRICITY	401.01 billion	471.07 billion
PHONE TALK TIME	439.16 billion	515.89 billion
WATER	91.88 billion	107.93 billion
INSURANCE	171.45 billion	201.41 billion
OTHER FINANCIAL SERVICES	268.54 billion	315.45 billion
AGRICULTURE	34.03 billion	39.97 billion
NON RESISENTS	0.77 billion	0.90 billion
OTHER SUB SECTORS	1.548.26 Trillion	1.818.76 Trillion
CONSTRUCTION	215.59 billion	253.25 billion
WHOLESELL AND RETAIL TRADE REPAIRS	667.65 billion	784.29 billion
HOTELS & RESTAURANTS	185.01 billion	217.34 billion
TRANSPORT & COMMUNICATIONS	80.41 billion	94.46 billion
REAL ESTATE ACTIVITIES	315.97 billion	371.17 billion
PUBLIC ADMINISTRATION & DEFENCE	43.86 billion	51.52 billion
MINING & QUARRYING	22.49 billion	26.42 billion
OIL AND GAS	17.28 billion	20.30 billion
INTERNATIONAL TRADE	11.279.68 Trillion	13,250.36
PETROLEUM	3.603.79 trillion	4.233.41 Trillion
IMPORT DUTY	2.555.96 trillion	3.002.52 Trillion
Import levy (declaration fee)	210.55 billion	247.33 billion
EXCISE DUTY	169.16 billion	198.71 billion
VAT	3,646.51 billion	4.283.59
WHT	293.32 billion	344.56 billion
SURCHAGE	286.09 billion	336.07 billion
TEMPORARY ROAD LICENSE	126.59 billion	148.70 billion

INFRASTRUCTURE LEVY	317.43 billion	372.88 billion
EXPORT LEVY ON FISH, HIDES & SKINS LEVY & TOBACCO, MINERALS	70.30 billion	82.58 billion
TOTAL GROSS TAX	34.948 Trillion	41.053 Trillion

I highly doubt we will collect Shs 44.5 trillion. At half year in 2025/26, we have collected Shs 16.8 trillion against a target of Shs 17.9 trillion. Revenue growth is 8%. Ministry of Finance on page 14 of their policy statement reports that URA collected Shs 14.6 trillion against a target of Shs 17 trillion representing 86% performance.

Table showing URA targets and actual collection over four years.

Year	Target	Actual collection
2020/21	21.638 Trillion	19.263 Trillion
2021/22	22.363 Trillion	21.658 Trillion
2022/23	25.151 Trillion	23.732 Trillion
2023/24	29.218 Trillion	25.719 Trillion
2024/25		29.870 Trillion

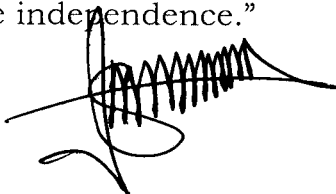
TAXATION KILLING BUSINESS

As usual the NRM government has revised its revenue collection targets randomly. The target is to collect Shs 44.5 trillion in revenue with taxes contributing Shs 41 trillion. The NRM government tends to arrive at figures through guesswork. They can announce a figure of Shs 44.5 trillion local revenue just because they hear that in Kenya's tax to GDP ratio is 18% while ours is still at 14%. This government lacks a comprehensive tax policy.

Hon. Matia Kasajja had warned against this guesswork and I don't know why it is continuing. "In order to achieve our revenue potential, we will move away from adhoc, annual tax policy changes. These piecemeal adjustments, with little alignment to an overarching strategy, have created a high degree of unpredictability and uncertainty in our tax policy direction." That is what Kasajja said while launching the Revenue Mobilization strategy in 2019.

And he was right because section 12(8) of PFMA says Annual Budget shall be based on sound analysis and forecasts of macroeconomic development and fiscal prospects.

We are opposed to the newly passed adhocly proposed new tax on fuel, cement and on people's salaries (PAYE). Again here I will quote Kasajja, in the DRMS he said, "we should have a system of taxation that is fair and balanced, one in which everyone can have confidence and one that will give us much more independence."




The World Bank in its July **Uganda Human Capital Development and Growth Review** spoke about impact of taxation on employment.

“Over 90 percent of firms in Uganda are micro and informal, consisting mostly of self-employed household enterprises. While 28 percent of adults own or co-own a new business, Uganda also has some of the highest business discontinuation rates in the world. Factors contributing to this include high tax rates, corruption and low human capital among both owners and their workers.”

Both World Bank and National Planning Authority (NPA) report that of every four businesses started in Uganda, three will die before their fifth anniversary because of the high cost of credit and because of taxation.

I am urging you colleagues to stop approving new tax proposals because they have the potential to render our people jobless.

BORROWING SHS 36 TRILLION TO FINANCE THE BUDGET

To finance next year’s budget, the NRM government will borrow a total of Shs

Security redemption	13,967,771,000,410	
Domestic borrowing	25.937 trillion	30%
External borrowing	10.8 trillion	12%

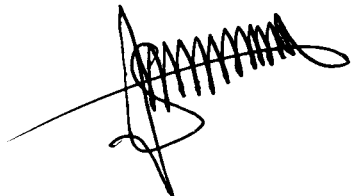
From the table above, you can see that 42% of the budget will be financed by loans (domestic and external). And a big chunk of the money, we are borrowing is not to for purposes of developing the country but payment of maturing loans the NRM government has recklessly contracted.

Before this Parliament approves the new budget and therefore fresh borrowing, it must analyze the impact of loans on Uganda’s development and the future.

That is what former Secretary to the Treasury late Keith Muhakanizi recommended while launching the **Domestic Revenue Mobilization Strategy** for Uganda (2019-2023/24) which we are still using, just updating.

“In launching this strategy, we make a commitment on behalf of all Ugandans not to burden our children and our children ‘s children unnecessarily with debt that they will have to repay. Our children will face their own challenges soon enough. We should not make them pay for our needs before they look to their own future.

Bank of Uganda puts total public debt stock at Shs 124.1 trillion in its December 2025 report on the state of the economy and Finance in its December Public Debt Statistical report put it at Shs 126.1 trillion.



The external debt stands at USD 15.84 billion (Shs 57.3 trillion) while domestic debt is USD 19.02 billion (Shs 68.86 trillion) according to Finance. Calculated against our Shs 226 trillion GDP, it means the ratio of Public Debt to GDP has now hit 55.8%. The Charter for Fiscal Responsibility says we keep it to below 50%, instead Hon. Matia Kasaija is increasing it.

Domestic Borrowing Killing Private Sector

To finance the Shs 84.2 trillion 2026/27 budget, the aging NRM government plans to raid the domestic financial market to borrow Shs 25.9 trillion. Of the Shs 25.9 trillion from domestic market, Shs 11.97 trillion will be used to directly finance the budget while Shs 13.9 trillion is redemption.

Let me make this very clear, the principal payment of money locally borrowed that will be due for payment next FY is projected at Shs 13.9 trillion. This is what Finance has given all sorts of clan names such security redemption, debt rollover and refinancing. They don't want you to know that they have failed to repay the money lenders. That is why interest payment is skyrocketing as we will see later.

Right Hon. Speaker and Hon. Members, government heavy borrowing from domestic market has serious ramification to our economic growth as it keeps interest rates high and crowds out the private sector that relies by about 97% on commercial banks for credit.

Bank of Uganda for example in its **December 2025 State of the Economy Quarterly Report**, reveals that in the first quarter of this financial year (July, August, September, 2025), credit supply in the country stood at Shs 5.8 trillion while demand was Shs 8.2 trillion.

During this period the NRM government sought to borrow Shs 6.18 trillion against the available Shs 5.8 trillion credit. Private businesses and the NRM government fought over this limited credit supply. This scavenging on the limited private sector credit is killing the private sector.

Because only 66.9% of applications for credit that banks received were approved as banks prioritized government securities according to Bank of Uganda. The central bank noted cautious lending behavior towards the private sector. Mind you of the 15.8 million working population according to National Planning Authority (NPA), 13.3 million are employed by the private sector. Therefore, limited supply of credit, affects jobs of 13.3 million people directly.

The International Monetary Fund (IMF) in its latest assessment on Uganda, notes that government debt now accounts for over 30% of commercial banks assets, up from 21% of 2019 and it is still rising.



“This growing sovereign-bank nexus is starting to pose concerns. It also results in elevated interest rates and contributed to subdued private sector credit growth.”

As of January this year 2026, banks according to BOU had lent out Shs 25.4 trillion to the private sector as compared to government’s Shs 67 trillion. Look at the ratio of government to private sector loans.

And because of the limited supply of credit, sectors such as agriculture on which majority (about 60%) of our people depend, are suffocated. Only 12% of the available credit went to agriculture sector and at the highest market interest rate of 20%. The average lending rate to other sectors was 18.87% to 19.12%.

Bank of Uganda observes on page 25 of their December 2025 report of the economy, “lending rates across most sectors remain elevated. Reflecting structural rigidities such as limited long term funding and persistent asset-liability mismatches.

TABLE FROM BOU WEBSITE SHOWING LOANS PER SECTOR

Sector	Nov-25	Dec-25	Jan-26	Percentage
Personal/Household Loans	6,269,356	6,286,184	6,311,283	24.8%
Building, Mortgage, Construction and Real Estate	4,710,937	4,733,288	4,723,887	18.6%
Trade	3,755,190	3,733,440	3,711,052	14.6%
Agriculture	3,036,362	3,091,253	3,109,294	12.2%
Manufacturing	3,241,800	3,179,107	3,252,104	12.8%
Mining and Quarrying	186,852	202,189	237,318	0.9%
Business Services	1,570,908	1,735,480	1,620,334	6.4%
Transport and Communication	1,257,572	1,345,477	1,321,624	5.2%
Community, Social & Other Services	821,250	864,057	877,169	3.4%
Electricity and Water	113,700	117,635	203,900	0.8%
Other Services	61,528	58,588	59,978	0.2%
Total	25,025,455	25,346,697	25,427,943	100%

Table showing detailed composition of loans per sector

Purpose of the loan	Nov-25	Dec-25	Jan-26	Percentage
Agriculture	3,036,362	3,091,253	3,109,294	12.2
Production	1,618,602	1,625,928	1,606,813	6.3
Farming (Crops, Livestock and Poultry)	1,527,594	1,532,974	1,519,014	6.0
Fishing	23,625	26,003	21,736	0.1
Forestry	32,499	31,021	44,412	0.2
Others	34,884	35,930	21,650	0.1
Processing and marketing	1,417,760	1,465,325	1,502,481	5.9
o/w marketing	405,711	406,261	444,698	1.7
Mining and Quarrying	186,852	202,189	237,318	0.9
Crude Petroleum & Natural Gas	87,772	87,711	123,962	0.5
Other Mining & Quarrying	99,080	114,478	113,356	0.4
Manufacturing	3,241,800	3,179,107	3,252,104	12.8
Food, Beverages and Tobacco	1,102,165	1,015,749	1,032,025	4.1
Textiles, Apparel and Leather	146,353	124,948	115,046	0.5
Wood, Wood Products & Furniture	110,310	120,289	118,815	0.5
Paper, Paper Products, Printing & Publishing	291,654	320,932	309,763	1.2
Chemicals, Pharmaceuticals, Plastic and Rubber Products	369,727	366,893	445,369	1.8
Basic and Fabricated Non-Metal and Metal Products	337,214	345,774	321,805	1.3
Building & Construction Materials.	352,763	355,548	392,043	1.5

Other Manufacturing Industries	531,614	528,975	517,238	2.0
Trade	3,755,190	3,733,440	3,711,052	14.6
Wholesale Trade	1,665,165	1,496,974	1,479,098	5.8
Retail	1,331,136	1,306,826	1,386,083	5.5
Restaurants and Hotels	311,077	318,248	315,584	1.2
Exports	117,479	153,789	99,494	0.4
Imports	330,189	457,551	430,697	1.7
Re-Exports	143	51	96	0.0
Transport and Communication	1,257,572	1,345,477	1,321,624	5.2
Land (Road & Rail) Transport	413,890	403,901	417,915	1.6
Water Transport	22,124	21,188	21,466	0.1
Air Transport	22,577	20,991	18,919	0.1
Travel Agencies	19,309	20,665	20,750	0.1
Postal & Courier Services	4,154	5,233	3,658	0.0
Telecommunications	775,517	873,498	838,916	3.3
Electricity and Water	113,700	117,635	203,900	0.8
Electricity, Lighting & Power	72,942	79,189	167,690	0.7
Water, Water Works & Supply	40,758	38,446	36,211	0.1
Building, Mortgage, Construction and Real Estate	4,710,937	4,733,288	4,723,887	18.6
Mortgage	2,403,266	2,417,161	2,418,911	9.5
Residential Mortgages	1,051,970	1,065,344	1,043,000	4.1

Commercial Mortgages	1,351,296	1,351,817	1,375,911	5.4
Land Purchase	211,840	215,929	216,097	0.8
Road Construction and Maintenance	61,981	57,985	41,043	0.2
General Construction Contractors E.g. Building/Construction Companies	712,413	702,142	663,081	2.6
Specialized Contractors E.g. Plumbers, Roof Repair, Electrical Contractors etc.	164,133	170,678	189,187	0.7
Property Developers, Estate Agents and Letting Agents	1,157,305	1,169,392	1,195,570	4.7
Business Services	1,570,908	1,735,480	1,620,334	6.4
Working Capital	1,033,445	1,218,875	1,096,247	4.3
Other	537,463	516,605	524,087	2.1
Community, Social & Other Services	821,250	864,057	877,169	3.4
Education Services	509,507	539,155	553,447	2.2
Health Services	186,151	191,752	194,782	0.8
Membership Organizations, Community Development	102,237	107,808	104,914	0.4
Recreational, Cultural and Sporting Services	22,750	24,721	23,401	0.1
International Organizations	605	620	626	0.0
Personal Loans and Household Loans	6,269,356	6,286,184	6,311,283	24.8

Purchase of Durable Goods	3,430,818	3,402,125	3,395,277	13.4
o/w Auto (car) loans	14,818	9,558	9,508	0.0
Non-durable goods and services	2,838,538	2,884,059	2,916,007	11.5
Other Services	61,528	58,588	59,978	0.2
Total	25,025,455	25,346,697	25,427,943	100%

From the table above, we have seen that the outstanding private sector credit (loans) totals to Shs 25.4 trillion. Compare this to the total outstanding government (public) domestic debt of Shs 67.5 trillion.

This means that government accounts for 84% of the outstanding private credit (loans) and the private sector just 16%. The ratio of domestic debt to private sector credit is worrying the Central Bank.

Bank of Uganda on page 29 of its December 2025 State of the Economy Report observes, "private sector credit growth could be constrained by increased Government domestic borrowing, which could crowd out private sector credit if interest rates rise in response, as well as global economic uncertainty and heightened credit risk concerns." Dr. Ezra Suruma, a senior presidential advisor has in his latest missive warned that a country without capital (credit) should prepare itself to be producing labourers. While other people will be investing in production for export, for you you will be registering companies to externalize labour. Uganda has more labour export companies than agricultural ones.

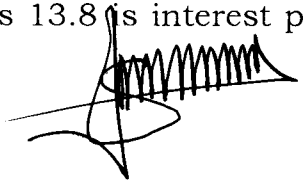
INTEREST ON DOMESTIC DEBT FINISHING OUR MONEY

The NRM government will spend Shs 33.4 trillion on debt servicing next financial year representing 40% of the Shs 84.2 trillion budget.

Bank of Uganda puts total public debt stock at Shs 124.1 trillion in its December State of the Economy Report on page 10 while Ministry of Finance in its December 2025 Quarterly Debt Statistical Report puts Domestic debt in nominal terms at Shs 68.8 trillion and Shs 70.5 trillion face value.

The country's GDP is at Shs 226 trillion. The debt to GDP ratio has now hit over 55% which is a red line.

Please note that of the Shs 33.4 trillion required in the budget for debt servicing, Shs 13.8 is interest payment. Interest payment on domestic debt




will be Shs 12.5 trillion next FY. Interest payment on external debt will be Shs 1.3 trillion. Interest payment accounts for 16.4% of total budget.

Total external debt	57.6 trillion
Annual interest payment on external debt for 2026/27	1.334 trillion
Total domestic debt	67.5
Annual interest payment on domestic debt for 2026/27	12.5 trillion

Institutions that lend government money

Pension and Provident Funds	21.5 trillion	29.9%
Commercial Banks	11.4 trillion	16.2%
Off shore	9.9 trillion	14.4
Bank of Uganda	8.1 trillion	11.6
Other Financial Institutions	4.6 trillion	6.6
Retail	4.1 trillion	5.9
Insurance Companies	884bn	1.3
Other	246bn	0.3

Interest on domestic debt will next FY hit 30% of total (Shs 41 trillion) projected revenue collection which again is a red line.

This high interest payment, IMF, notes in their country assessment is eroding the much needed resources to finance social services (education, health etc.). Can you imagine, we are spending more money on interest payment than on education, health and agriculture combined.

Bank of Uganda is also expressing worry on page 10 of its report on the economy that the ratio of debt interest costs to domestic revenue is above the set target, highlighting heightened risk of crowding out the private sector.

BUDGETING HIGH INTEREST PAYMENT OFFENDING THE LAW

The NRM government has budgeted to pay Shs 12.4 trillion interest on domestic debt which is offending the Charter for Fiscal Responsibility and therefore the Public Finance Management Act.

The Charter for Fiscal Responsibility sets 12.5% as the threshold of interest payment to revenue collection. This should be about Shs 5 trillion. Instead the NRM government has included in the budget Shs 12.4 trillion for interest payment on domestic debt representing 30% of projected revenue collection.

Section 12(6) of the Public Finance Management Act states that, “The Annual Budget shall be consistent with the National Development Plan, the Charter for Fiscal Responsibility and the Budget Framework Paper.”

According to the Charter of Fiscal Responsibility, the total domestic debt interest payments to total revenues (excluding grants) must be reduced to 12.5%.

The hands of this Parliament are tied. And there is only one solution; amending the Public Finance Management Act or the Charter for Fiscal Responsibility or both. Alternatively, you can reduce interest payment on domestic debt from Shs 12.4 trillion to Shs 5 trillion. Not easy options but that is what the law provides.

And I am not the only one concerned. The IMF is saying that, “stress tests reveal breaches of the thresholds, some of which are persistent. Under a median shock, these indicators would breach these thresholds. Moreover, vulnerabilities arising from heavy reliance on costly domestic financing have intensified with both domestic debt/GDP and domestic debt service-to-revenue ratios projected to remain well above the medians.”

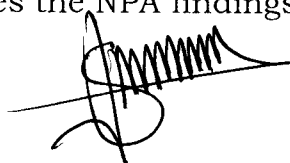
DOMESTIC BORROWING CAUSING UNEMPLOYMENT

Lack of access to credit and affordable credit has been cited by the National Planning Authority and World Bank as the main reason behind the death of small businesses in Uganda. The National Planning Authority (NPA) in its Employment and Skills Status Report 2022, said majority of micro, small and medium enterprises, which represents about 74% of businesses in the country, are constrained by access to affordable credit.

The NPA says business survival rates are declining in the country. Only one of the four firms remain operational after the first five years of existence.

The NPA reports that there are 15.8 million working people in Uganda. Of these 2.3 million are formally employed while 13.3 million are informally employed (*kuyiriba*). Government (public jobs) are about 400,000 which is 17% of the formal jobs.

The World Bank in its July 2025 Uganda Human Development and Growth Review echoes the NPA findings. It notes that 90% of the firms in Uganda are



micro and informal consisting mostly of self-employed households' enterprises. While 28% of adults own or co-own a new business, Uganda also has some of the highest business discontinuation rates in the world. Factors contributing to this include high tax rates, corruption and low human capital among both owners and their workers.

By government crowding out the private sector, it is indirectly wiping out jobs for its population. Don't you feel sad that every day the conservative figure of Ugandans departing to the middle east to work as maids has grown to 150. The NPA puts the figure of Ugandans flocking middle east to 55,000 per year. Remember the little pay and the much suffering. This is modern day slave trade our incompetence has facilitated.

NRM NOW WANTS TO BORROW FROM YOUR MOTHER

The NRM seems to have exhausted the domestic financial market. They are in final stages of developing an apple that will allow them borrow from your mother in the village. They want operators of Mobile Money platforms to develop them an app that will allow ordinary people buy government security.

All NRM innovations are about borrowing. They want to stretch their hand and begin to directly pick money from your grandmothers' pocket.

NRM BRUTALITY AFFECTING EXTERNAL FUNDING

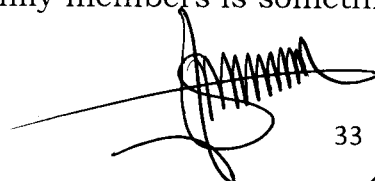
Parliament should take note that 13.5% of funds required to finance the budget will be raised through external borrowing and through budget support. The beauty with external financing is that most of the loans obtained through this measure are concessional. Of course there are semi commercial loans like those of China and commercial ones such as those obtained mainly from South Africa Stanbic Bank.

Table below shows amount that will be received from external sources.

External borrowing	10.8 trillion	12%
Budget Support	1.1 trillion	1.5%

The Auditor General on page 29 of his main (consolidated audit findings) reveals that while government budgeted to receive Shs 10.97 trillion through support and borrowing (externally), only 5.2 trillion was realized in the Financial Year 2024/25 representing only 47%.

The IMF observes the shrinking of concessional donor funding. This donor funding is shrinking because of global economic trends and stress for which we have no solution. But the shrinking of donor funding because of NRM government human rights violations and bad manners of our leaders and some of their family members is something we can stop.




Kenyans get kidnapped in Busoga and court orders for their production but those responsible for security refuse to comply. They claim they don't have them only for President Museveni to shock everybody by saying "we had them, they were in fridge."

We have hundreds of Ugandans languishing in prison for no crime committed. President Museveni former personal medical doctors Col. Dr. Kizza Besigye is in prison for now nearly two years on trumped up charges. Remember he was abducted from Kenya where had gone to attend a book launch by former Kenyan Justice Minister Hon. Martha Karua. One of the parliamentary aspirants for the Peoples' Front for Freedom Sam Mugumya was abducted from Mbarara by the military. Mugumya's whereabouts have remained unknown. May be they killed him. There are scores of NUP supporters and leaders who have remained in prison for years. The harassment of civil society and media has increased. That is why donors such as European Union are reconsidering their funding. Mind you most of our public works is financed through concessional loans and budget support.

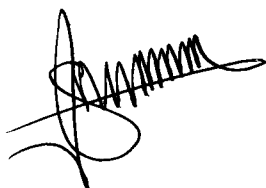
Look Ministry of Finance budgeted for Shs 402 billion in this FY from external sources but had by December received only Shs 8.015 billion. At least all MDAs and departments that appeared before committees decried shrinking donor support. And as all this is happening, you hear that the NRM is now drafting some fake legislation called Sovereign Bill. The unstated intention of the Bill is to finally kill off civil society.

BUDGETS WE HAVE PASSED

Rt. Hon. Speaker and Hon. Members, the significance of the Shs 84.2 trillion 2026/27 budget is that it is a transitional budget from one term of office to another. The 11th Parliament whose term of office ends next month (May 2026) has processed and will pass the budget. It will be read to the 12th Parliament which will also oversee its implementation.

The President dubbed 2021-26 five-year term of office as *kisanja hakuna mchezo*. As we process our fifth and last annual budget, it is important that we also look at the previous four.

Financial Year	Revised Budget total	Actual money spent	Variance
2021/22	51.6 trillion	44.421 trillion	7.2 trillion
2022/23	52.736 trillion	43.4 trillion	9.3 trillion
2023/24	61.669 trillion	48.680. trillion	11.4 trillion
2024/25	78.71 trillion	63.00 trillion	15.71 trillion
2025/26	80.104 trillion	70 trillion?	14 trillion?
Total	324.7 trillion	269.4 trillion	55.3 trillion




THERE IS MONEY FOR DONATION AND NO MONEY FOR AMBULANCE, NEW CURRICULUM

This Parliament must take note that the Budget Committee since the recent events has failed to recommend movement of money from wasteful and suspicious expenditure to critical requirements. For example, Ministry of Health asked for Shs 60 billion to buy ambulances but has been given only Shs 40 billion. The ministry wants to buy 158 ambulances for your constituencies. Health asked for Shs 20 billion for maintenance of ambulances but has been given Shs 10 billion yet the President has allocated himself Shs 130 billion for donation. Let us remove Shs 30 billion from State House budget and fund this critical requirement.

NO MONEY FOR NEW A-LEVEL CURRICULUM

The National Curriculum Development Centre has asked for Shs 6 billion to develop syllabuses of 34 subjects of the A-Level curriculum, assessment guidelines and training of teachers but only Shs 2.5 billion has been given. This is scandalous. Our children are being taught on guesswork because development of the A-Level curriculum has not been concluded. Uganda National Examinations Board has asked Shs 8 billion to train examiners on how to mark the new syllabus but they have been given zero. What crime has Uganda committed against the NRM and its leadership. Already the IMF and World Bank are saying children who are in school today, their productivity level will not go beyond 39%, the world average is 50%. Why are we condemning our children? Trouble is that their children don't attend school here. We now ask you to look at the annex that outlines unfunded priorities that committees submitted to the budget committee.

Human Resources in Public Health facilities

We have just lost a colleague Hon. Hellen Nakimuli and collectively we want to find out if there was negligence or incompetence that may have led to her death. Let us also think about thousands of people we represent who go to public facilities and find no human resource. The Health Committee reported this scandal to this Parliament. We discussed it in the budget committee but NRM MPS have feared to recommend movement of money to finance this critical requirement.

S/N	RRH	Approved	Filled	Vacant	%	2026/7 Recruitment Budget	Number of posts
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S/N	RRH	Approved	Filled	Vacant	%	2026/7 Recruitment Budget	Number of posts
02	Entebbe RRH	1,195	260	935	21.8%	3,595,478,208	152
03	Gulu RRH	1,273	380	893	29.8%	1,780,529,699	69
04	Fort Portal RRH	1,157	295	862	26%	5,020,105,800	120
05	Hoima RRH	-	-	-	26%	3,705,600,624	133
06	Lira RRH	-	-	-		4,838,498,616	132
07	Jinja RRH	1,261	404	857	32%	-	-
08	Masaka RRH	1,217	280	937	23%	-	-
09	Mbarara RRH	1,195	307	888	25.6%	657,032,796	22
10	Kayunga RRH	1,282	224	1,058	17.4%	2,446,131,780	43
11	Mbale RRH	-	-	-	-	4,415,851,452	133
12	Mubende RRH	1,195	337	858	28.2%	-	-
13	Moroto RRH	1,227	303	924	25%	11,754,437,568	260
14	Kabale RRH	1265	228	1037	18.02%	4,170,995,460	94
15	Arua RRH	1,201	267	935	22%	4,000,000,000	-
16	Yumbe RRH	1,246	259	987	20.7%	6,072,805,872	144
17	Butabika National referral Mental Hospital	833	402	428	48.3%	3,724,589,376	174
18	Kiruddu National RH	830	288	542	34.5%	92,974,296	6
19	Uganda Heart Institute	1,409	331	1078	23%	6,831,705,480	152
20	Mulago Specialised Women and Neonatal Hospital	971	416	555	42%	1,799,469,192	91
21	Mulago National RH	2344	1327	1017	56.6%	9,105,249,156	172
22	China-Uganda Friendship	1,195	290	905	34.3%	3,676,578,708	111

S/N	RRH	Approved	Filled	Vacant	%	2026/7 Recruitment Budget	Number of posts
	Hospital, Naguru						
23	Kawempe National RH	938	442	496	47%	3,083,442,080	66
24	National Medical Stores	437	429	8	98.1%	868,220,640	11
25	Uganda Cancer Institute	2,076	603		55.4%	10,956,812,364	80
26	Uganda Blood Transfusion	-	-	-	-	-	-
27	Uganda Virus Research Institute	241	78	163	32.4%	-	-
28	Ministry of Health						

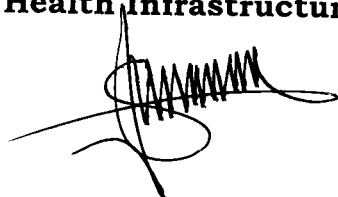
There is some money for recruitment but too little. A case in point is the Gulu RRH which plans to recruit 66 staff in the FY 2026/7 budget. This increases the number of filled posts from 380 to 446, out of the approved number of 1,273 which only translates to only 35%.

Delayed Health Infrastructure Projects

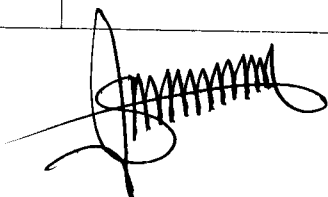
Numerous Regional and National Referral Hospitals have ongoing development works that remain incomplete or stalled, with many projects initiated without formal multi-year financing. The delayed completion of these projects has been largely attributed to the non-release or delayed release of funds by the Ministry of Finance, Planning and Economic Development and to weaknesses in project planning and disbursement arrangements.

Conversely, significant projects remain stalled or only partially resourced as indicated in the table below Kabaale reports a 90% complete 30-bed ICU and oxygen installation with LAN installation ongoing; Arua has large works including a 7-storey staff house (UGX 4.5bn) whose completion status requires urgent follow up; Mbarara's staff houses (UGX 2.95bn) are stalled; Lira's renovations and canopy works are only between 10-50% complete with procurement ongoing; Mubende's maternity and postnatal complex is 89% complete but ancillary works and commissioning remain outstanding.

Delayed Health Infrastructure Projects



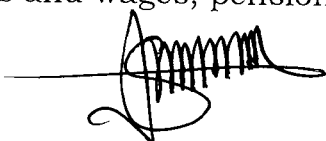

No	Entity	Development work	Cost (UGX)	Progress
1	Fort Portal	1.Wall Fence	458,226,807	95% Complete
		3.Surgical complex	720,000,000	Partial funds received
		4.Emergency centre construction		Stalled
		5.Renovation of eye unit	180,000,000	In progress
2	Kabaale Regional referral Hospital	1.Construction of a 30 bed ICU		90% complete
		2.Construction and installation of oxygen		90% complete
		3.Installation of LAN		Ongoing
3	Arua Regional referral Hospital	1.Completion of work on 7-storey 21-unit staff house	4,500,000,000	
		2.Rehabilitation of one pond of the hospital lagoon	40,000,000	
		3.Rehabilitation of orthopaedic	55,000,000	Development of bills of quantities
		4.Procurement of orthopaedic equipment	13,000,000	Assessment of user needs done, supplier identified
4	Lira Regional referral Hospital	1.Rehabilitation of police portion road	390,000,000	Procurement process going on.
		2.Renovation of ENT unit	170,000,000	30% work completed




No	Entity	Development work	Cost (UGX)	Progress
		3.Construction of canopy walk way	160,000,000	10% work completed
		4.Renovation of female medicine ward	18,000,000	50% work completed
		5.Repurposing of containers to create more space	16,000,000	50% work completed
5	China-Uganda Friendship hospital	1.Maintenance-Building and structures	452,000,000	On-going renovations of the hospital
6	Mubende Regional referral Hospital	1.Completion of maternity and postnatal complex		89% complete
7	Soroti Regional referral Hospital	1. Administration building	200,000,000	98% of first phase complete
8	Masaka Regional referral Hospital	1.Construction of the 40 Unit staff house		20% complete
		3.Radiology Block (UPDF)		80% Complete
	Mulago National Referral Hospital	1. Completion of renovation of lower Mulago 2. Construction of 150 staff housing units	14,900,000,000 4,000,000,000,	Signed contract 51% complete
9	Mbarara Regional referral Hospital	1.Construction of staff houses	2,957,489,146	Stalled

Outstanding Arrears

The Committee noted a significant accumulation of arrears across entities as at 31 December 2025. These arrears span a range of obligations including salaries and wages, pension and gratuity liabilities, utility bills, maintenance




of transport and buildings, taxes, supplies and services, and unfinished infrastructure commitments.

Major outstanding balances were recorded at Mulago (UGX 17,781,917,497), Jinja (UGX 5,270,000,000), Uganda Heart Institute (UGX 2,296,449,240), Arua Regional Referral (UGX 3,179,655,024), Mbale (UGX 1,500,000,000), Gulu (UGX 1,374,000,000), Soroti (UGX 1,327,207,439), Kawempe National Referral (UGX 1,372,256,880) and Mulago specialised Women & Neonatal (UGX 1,886,926,873). Relatively small arrears were noted at Kiruddu, Hoima, Lira, Entebbe, Masaka, Mbarara, Fort Portal, Moroto, Yumbe, China-Uganda Friendship Hospital, Mubende, Kayunga and others.

Across facilities, unpaid utility bills and maintenance liabilities are affecting continuity of critical services; unpaid wages, pension and gratuity obligations risk staff demotivation and potential industrial action and litigation; and outstanding procurement and supplies arrears impede routine clinical operations.

Status and analysis of Arrears as at 31st December 2025

No	Hospital	Amount (UGX)	Justification
1	Kuruddu	55,350,766	1. Pension arrears
2	Kawempe National Referral	1,372,256,880	1. Electricity 2. Pension and Gratuity 3. Salary
3.	Mulago specialised Women & Neonatal	1,886,926,873	1. Utilities 2. Salary & Gratuity 3. Taxes
4.	Hoima Regional Referral	735,591,659	1. Salary arrears
5.	Fort Portal Regional Referral	321,611,850	1. Utility arrears
6.	Moroto Regional Referral	344,464,158	1. Motor vehicle Maintenance 2. Fuel & Lubricants
7.	China-Uganda Friendship Hospital	415,486,306	1. Utilities 2. Property Management expenses 3. Transport equipment maintenance 4. Maintenance of Buildings
8.	Lira Regional Referral	586,244,985	1. Water bills 2. Death Gratuity 3. Pension
9.	Mubende Regional Referral	412,554,793	1. Utilities 2. Supplies & services
10.	Soroti Regional Referral	1,327,207,439	1. Utilities 2. Salary 3. Pension & Gratuity 4. Goods & Services
11.	Gulu Regional Referral	1,374,000,000	1. Utilities St. Joseph Garage & Wamuco Motors

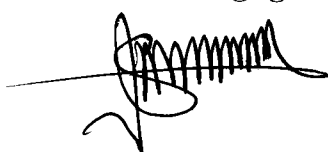
No	Hospital	Amount (UGX)	Justification
12.	Arua Regional Referral	3,179,655,024	1. Utilities 2. ICT Supplies 3. Supply of food stuff, Drugs, Goods & services 4. Infrastructure Development Pension and Gratuity
13.	Moroto Regional Referral	344,464,158	1. Motor vehicle Maintenance 2. Fuel & Lubricants
14.	Yumbe Regional Referral	79,327,730	1. Maintenance of transport equipment
15	Entebbe Regional Referral	1,269,727,608	1. Wage 2. Utilities 3. Gratuity
16	Mbale Regional Referral	1,500,000,000	1. Gratuity 2. Salary 3. Utilities
17	Kayunga Regional Referral	193,000,000	1. Domestic arrears 2. Wage
18	Mbarara Regional Referral	695,934,600	1. Water Arrears
19	FortPortal Regional Referral	321,611,850	1. Utility arrears
20	Masaka Regional Referral	667,231,712	1. Utilities 2. Pension & Gratuity
21	Mulago National Referral hospital	17,781,917,497	1. salaries 2. pension & Gratuity 3. Goods and services 4. Utilities
22	Uganda Heart Institute	2,296,449,240	1. supply of uniforms and protectives 2. Taxes on staff allowances other accounts payable

Recommendations;

- I. **The Auditor General should verify the existing arrears, reconcile to supporting documents, and provide a verified list against which payment will be authorised.**
- II. **The Accounting Officers who hold, fail to pay and/or incur new arrears should be held responsible as per the guidance of PSST and in line with PFMA Cap. 171.**
- III. **The facilities should minimize arrears of utilities through alternative sources such underground pumped water, Rain water harvesting and use of solar power.**

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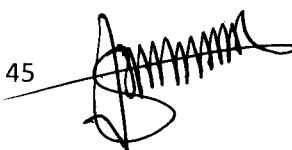
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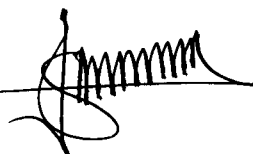
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5.	Fort Portal Regional Referral	321,611,850	1. Utility arrears
6.	Moroto Regional Referral	344,464,158	1. Motor vehicle Maintenance 2. Fuel & Lubricants
7.	China-Uganda Friendship Hospital	415,486,306	1. Utilities 2. Property Management expenses 3. Transport equipment maintenance 4. Maintenance of Buildings
8.	Lira Regional Referral	586,244,985	1. Water bills 2. Death Gratuity 3. Pension
9.	Mubende Regional Referral	412,554,793	1. Utilities 2. Supplies & services
10.	Soroti Regional Referral	1,327,207,439	1. Utilities 2. Salary 3. Pension & Gratuity



No	Hospital	Amount (UGX)	Justification
			4. Goods & Services
11.	Gulu Regional Referral	1,374,000,000	1. Utilities St. Joseph Garage & Wamuco Motors
12.	Arua Regional Referral	3,179,655,024	1. Utilities 2. ICT Supplies 3. Supply of food stuff, Drugs, Goods & services 4. Infrastructure Development Pension and Gratuity
13.	Moroto Regional Referral	344,464,158	1. Motor vehicle Maintenance 2. Fuel & Lubricants
14.	Yumbe Regional Referral	79,327,730	1. Maintenance of transport equipment
15	Entebbe Regional Referral	1,269,727,608	1. Wage 2. Utilities 3. Gratuity
16	Mbale Regional Referral	1,500,000,000	1. Gratuity 2. Salary 3. Utilities
17	Kayunga Regional Referral	193,000,000	1. Domestic arrears 2. Wage
18	Mbarara Regional Referral	695,934,600	1. Water Arrears
19	FortPortal Regional Referral	321,611,850	1. Utility arrears
20	Masaka Regional Referral	667,231,712	1. Utilities 2. Pension & Gratuity
21	Mulago National Referral hospital	17,781,917,497	1. salaries 2. pension & Gratuity 3. Goods and services 4. Utilities
22	Uganda Heart Institute	2,296,449,240	1. supply of uniforms and protectives 2. Taxes on staff allowances other accounts payable

Recommendations;

- IV. The Auditor General should verify the existing arrears, reconcile to supporting documents, and provide a verified list against which payment will be authorised.**
- V. The Accounting Officers who hold, fail to pay and/or incur new arrears should be held responsible as per the guidance of PSST and in line with PFMA Cap. 171.**
- VI. The facilities should minimize arrears of utilities through alternative sources such underground pumped water, Rain water harvesting and use of solar power.**




EXTRACTIVES INDUSTRY DEVELOPMENT

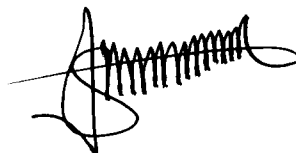
The key priorities in the budget abbreviated as ATMS include Mineral Development which is the reason government allocated Shs 1.6 trillion to extractive industries in the Budget Framework Paper. The National Development Plan proposed an annual allocation of Shs 1.7 trillion. The NRM government has now removed nearly the entire extractive industries (mineral based industrial development and oil and gas) budget and left it with only Shs 435.5 billion. I think to them ATMS is a slogan. If you memorize and can shout it on top of Kabale hills, then you are a good minister.

CONCLUSION

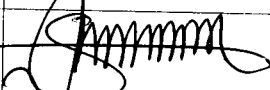

Rt. Hon. Speaker think of the poor people we represent in this House who contribute taxes for purposes of improving their welfare. The National Bureau of Statistics has just issued a report on multidimensional poverty. The bureau says 53.1% of citizens suffer from multidimensional poverty. They don't have access to improved toilet facilities, safe drinking water, housing materials, financial services. They sleep in overcrowded houses, have no assets and are unemployed. Majority of these people are in northern Uganda particularly Karamoja as the table below illustrate.

Region	Percentage of people suffering from multidimensional poverty
Karamoja	91.4%
West Nile	73.5%
Sebei	67.4%
Acholi	63.6%
Rwenzori	63%
Bukedi	61%
Tooro	61%
Busoga	59.9%
Madi	59%
Bunyoro	58.6%
Kigezi	57%
Ankore	52%
Lango	51.9%
Teso	50.1%
Buganda	37%
Kampala	19.5

I beg to submit.

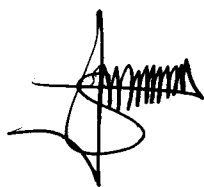


Members of the Committee on Budget Dissenting from the views of the Majority.

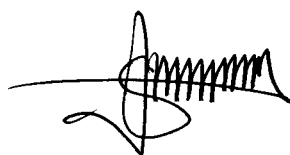
SN	MEMBER	SIGNATURE
1.	SEMUNU IBRAHIM	
2.	Dr BAYIEGA Michael LULUME	

Annex 1.

Additional Funding Requests				
Vote	Funding Requirement (UGX, BN)	Funding Provided (UGX, BN)	Funding Gap (UGX, BN)	Justification
Committee of Finance Planning and Economic Development				
Vote 131: OAG	8.05	0	8.05	Strengthen audit Coverage in emerging and high risk areas
	2.203	0	2.203	Conduct Impact Assessment and Perception Surveys
	39.99	0	39.99	to progressively implement its manpower plan, prioritising critical technical and support positions.
	5	0	5	to replace its most critical ageing vehicles
SubTotal	55.243	0	55.243	
Committee on East African Community Affairs				
Vote 021: MEACA	14.3	4.6	9.7	Effective participation of the Ministry in EAC Statutory engagements
	22.25	21.1	1.15	The recently concluded EAC Summit adopted a new financing formula for the Community of 50% equal contribution and 50% assessed contribution.
SubTotal	36.55	25.7	10.85	
Committee on Lands				
Ministry of Lands, Housing and Urban Development	23.282	18	5.28	Wage
	3.5	0	3.5	Mapping and integration of fragile ecosystems into the Land Information System;
	251.83	31.702	220.13	Development and Enforcement of Physical Development Plans
SubTotal	278.612	49.702	228.91	
Committee on Presidential Affairs				
Vote 159: External Security Organisation	3.32	0.702	2.618	to enable ESO acquire the modern technical and transport equipment as well as classified assorted assets.



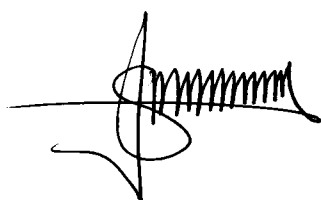

	32.55	15	17.55	to facilitate the construction of External Security Organization Headquarters in Phase 1.
Vote 158: ISO	2	0	3.7	Land purchase (6 acres)
107 Uganda AIDS Commission	8	2	6	to facilitate scaling up of HIV communication campaigns and Research against HIV.
SubTotal	45.87	17.702	29.868	
Committee on Legal and Parliamentary Affairs				
311 LDC	4.75	0	4.75	to enable LDC achieve efficient and effective operations of its ICT infrastructure
Committee on Public Service and Local Government				
601-935 Local Governments	25	0	25	construction of LG administration headquarters.
005: Ministry Of Public Service	45.59	45	0.59	to enable the smooth establishment and operationalization of the Public Service Pension Fund.
SubTotal	70.59	45	25.59	
Committee on Gender, Labour and Social Development				
018: Ministry Of Gender, Labour And Social Development	38.6	3	35.6	i) to enable National roll out of Empowering Informal Businesses into Formal Growth (Jua-Kali) Programme. ii) MoFPED should provide the balance of UGX, 20.6 Bn. in FY 2027/28.
124: Equal Opportunities Commission	4	0	4	to enable the Commission renovate and expand its building at Bugolobi.
SubTotal	42.6	3	39.6	
Committee on Health				
VOTE 014 Ministry Of Health	20	10	10	for the Maintenance and functionalization of the fleet of ambulances under the National Ambulance Call and Dispatch System.
	60	40	20	to procure 158 Ambulances for the remaining constituencies that have not been allocated any Ambulances
	5	0	5	Sickle cell awareness
Subtotal	85	50	35	



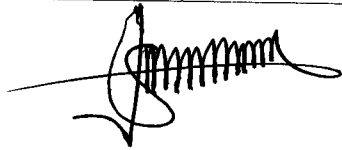

Committee on Agriculture, Animal Industry and Fisheries				
VOTE 125: National Animal Genetic Resources Centre And Data Bank.	75	0	75	UGX 32 billion is allocated for piggery breeding centres in 4 regions, UGX 23 billion is allocated for poultry and fish hatcheries in Kigezi, Tooro, Lango, and Acholi sub-regions, UGX 20 billion is allocated for mini animal feed processing plants on government ranches at Aswa, Maruzi, and Nshaara
	10	0	10	for the establishment of a community livestock breeding centre in Greater Mubende.
Vote: 010 Ministry of Agriculture, Animal Industry and Fisheries	50	15	35	for the construction of cold chain facilities in the remaining 83 districts.
	10	0	10	to support oilseed crops including sunflower, simsim, groundnuts, macadamia, soybeans, Hass avocados, and cashew nuts.
	80	5	75	to establish zonal Agricultural Mechanization Centres to enhance farmers' access to mechanization services and provide training for operators, thereby ensuring uninterrupted agro-industrialization operations
142 NARO	108	40	68	to enable the full nationwide roll-out of the anti-tick vaccine, with a deployment plan covering cold chain logistics, veterinary administration networks, and farmer awareness.
Subtotal	333	60	273	
Committee on Education				
Vote 128: UNEB	8.3	0	8.3	Training for examiners (New Curriculum)
Vote 111: NCDC	6	2.5	3.5	for the development of the syllabuses of 34 subjects of the A'level curriculum, assessment guidelines, training of teachers
SubTotal	14.3	2.5	11.8	

Committee on Environment and Natural Resources				
National	10	0	10	Utility Arrears
Water and	10	0	10	Karuma PAPS settlement
Sewerage	2	0	2	Registration and Training of
Corporation				Miners (Artisanal Miners)
	10	0	10	Mineral Markets and buying
				centers
	32	0	32	
SubTotal	64	0	64	
Committee on Trade				
Vote 154: UNBS	45.86	35.86	10	Additional wage
Total	1,076	289	789	

Reallocations within Votes				
Vote	Approved Budget (UGX, BN)	Reallocation (UGX, BN)	Recommended Allocation (UGX, BN)	Justification
Committee on Presidential Affairs				
OPM 003	9.964	1	8.964	that Ushs. 8.964 Bn be appropriated for Item 282101 – Donations under the Office of the Prime Minister and Ushs. 1.00 Bn be re-allocated to other critical interventions within the same Vote 003.




	5.524	1	4.524	that Ushs. 4.524 Bn be appropriated for Item 225101 – Consultancy under the Office of the Prime Minister and Ushs. 1.00 Bn be re-allocated to other critical interventions within Vote 003.
Judiciary 101	89.154	10	79.154	that the Judiciary budget be realigned and UGX 10 Billion be removed from the proposed Travel Budget of the Judiciary and the moneys be relocated for case backlog reduction and a progress report shared
Total	104.642	12	92.642	




ANNEXES

Annex 1: Development Projects under MoWT

sn	Project Name	2025/26 Approved Budget UGX Bn	2026/27 Draft Budget UGX Bn	Change UGX Bn
1	1771 Land Acquisition Project II	113.140	689.513	576.373
2	1849 Construction of Standard Gauge Railway	2,175.386	2,725.538	550.152
3	1402 Rwenkunya-Apac-Lira-Acholibur Road	166.253	335.818	169.565
4	1563 URC Capacity Building Project	196.982	345.218	148.236
5	1489 Development of Kabaale Airport	4.700	141.702	137.002
6	1822 Emergency Reconstruction of selected sections along Kampala-Masaka Road	15.000	136.479	121.479
7	1808 Upgrading of Mpigi-Kasanje-Buwaya,Nateete-Nakawuka-Kisubi and Connecting Roads (71.15Km)	26.100	136.440	110.340
8	1705 Rehabilitation and Upgrading of Urban Roads Project	11.786	119.082	107.296
9	2013 DUCAR Bridges Improvement Project	0.000	106.465	106.465
10	1659 Rehabilitation of the Tororo, Gulu railway line	46.000	151.000	105.000
11	1313 North Eastern Road-Corridor Asset Management Project	26.106	119.987	93.881
12	1764 Upgrading Manibe-Yumbe road (77km) to paved standard	17.453	110.100	92.647
13	1278 Kampala-Jinja Expressway	0.000	89.610	89.610
14	1280 Najjanankumbi-Busabala Road and Nambole-Namilyango-Seeta	25.900	90.200	64.300
15	1840 Upgrading of Karenga-Kapedo-Kaabong Road (68km) from Gravel to Paved Standard	0.050	62.195	62.145
16	1794 Upgrading of Namagumba-Budadiri-Nalugugu Road	57.764	111.080	53.316
17	1819 Rehabilitation of Busunju-Kiboga-Hoima Road (145km)	18.100	70.050	51.950
18	1841 Rehabilitation of Kikorongo-Bwera-Mpondwe Road (38.2Km)	0.050	50.030	49.980
19	1694 Rehabilitation of Mityana-Mubende Road (100 Km)	21.000	70.050	49.050
20	1774 Streamlining Management of Motor Vehicle Registration	38.614	86.614	48.000
21	1279 Seeta-Kyaliwajjala-Matugga-Wakiso-Buloba-Nsangi	11.500	57.000	45.500
22	1820 Rehabilitation of Karuma-Packwach Road (106km)	10.050	55.050	45.000
23	1818 Rehabilitation of Matugga-Kapeeka Road (42km)	15.050	56.427	41.377
24	1816 Upgrading of Kumi-Ngora-Brooks Corner-Serere-Kagwara Road	59.256	98.757	39.501
25	2011 Upgrading of Bubulo-Bududa Circular Road and Mbale-Nkonkojeru Road (49Km) from Gravel to paved standard	0.000	35.470	35.470
26	2023 Upgrading of Karugutu-Ntoroko Road (56.5Km)	0.000	34.764	34.764
27	1824 Upgrading of Hamurwa Kerere Kanungu Kanyantorogo Butogota Buhoma/ Hamayanja Ifasha Ikumba Road (143km) from Gravel to Paved Standard	0.050	34.178	34.128
28	1807 Upgrading of Iganga-Bulopa-Kamuli Road (57.2Km)	42.550	70.050	27.500
29	0267 IMPROVEMENT FERRY SERVICES	2.220	23.220	21.000
30	2012 Upgrading of Nebbi-Goli Road (16Km) from Gravel to Paved standard	0.000	19.032	19.032
31	1322 Upgrading of Muyembe-Nakapiripirit (92 km)	32.342	50.050	17.708

32	1564 Community Roads Improvement Project	24.889	41.888	16.999
33	1703 Rehabilitation of District Roads Project	34.067	50.067	16.000
34	1274 Musita-Lumino-Busia/Majanji Road	8.050	20.010	11.960
35	1823 Construction of New Ssezibwa Bridge	15.500	18.700	3.200
36	1888 Institutional Development for Ministry of Works and Transport	7.199	8.000	0.801
37	2010 Upgrading of Corner Ayer-Corner Aboke-Bobi Road (55Km) From Gravel to Paved Standard	0.000	0.433	0.433
38	2014 Construction of New Karuma Bridge and Access Roads	0.000	0.050	0.050
39	1809 Reconstruction of Masaka-Mutukula Road (89.5Km)	0.020	0.050	0.030
40	1693 Rehabilitation of Kampala-Jinja Highway (72 Km)	7.000	7.000	0.000
41	1795 Construction Of Masindi Port Bridge	0.050	0.050	0.000
42	1842 Upgrading of Nakaseke-Singo-Kituuma Road (71Km)	0.050	0.010	-0.040
43	1796 Proposed Upgrading of Katine Ocherero (72.9km)	25.145	24.841	-0.304
44	1785 Proposed upgrading of kyenjojo (Kihura)-Bwizi-Rwamwanja-Kahunge (68km)/Mpara-Bwizi (37km)	99.106	98.324	-0.782
45	1284 Development of new Kampala Port in Bukasa	3.000	2.000	-1.000
46	1769 Upgrading of Kitgum-Kidepo Road (115 Km)	31.040	28.968	-2.072
47	1692 Rehabilitation of Masaka Town Roads (7.3 KM)	3.500	0.000	-3.500
48	1657 Moyo-Yumbe-Koboko road	125.083	121.557	-3.526
49	1456 Multinational Lake Victoria Maritime Comm. & Transport Project	8.950	5.000	-3.950
50	1421 Development of the Construction Industry	18.842	13.000	-5.842
51	1041 Kyenjojo-Hoima-Masindi-Kigumba road	6.000	0.000	-6.000
52	1695 Rehabilitation of Packwach-Nebbi Section 2 Road (33 Km)	11.357	5.010	-6.347
53	1403 Soroti-Katakwi-Moroto-Lokitonyala Road	6.373	0.010	-6.363
54	0265 Atiak Moyo Road	6.909	0.000	-6.909
55	1277 Kampala Northern Bypass Phase 2	8.000	0.000	-8.000
56	1490 Luwero-Butalangu Road	40.098	29.084	-11.014
57	1821 Upgrading of Kayunga-Bbale-Galiraya Road (88.5km)	21.050	6.150	-14.900
58	1558 Rural Bridges Infrastructure Development	19.000	0.000	-19.000
59	1176 Hoima-Wanseko Road	185.474	155.992	-29.482
60	1320 Construction of 66 Selected Bridges	30.607	0.000	-30.607
61	1545 Kisoro-Mgahinga National Park Headquarters Road	61.507	26.675	-34.832
62	1810 Upgrading of Jinja-Mbulamuti-Kamuli-Bukungu Road (127Km) from Gravel to Paved Standard	57.702	22.828	-34.874
63	1404 Kibuye-Busega-Mpigi	260.705	113.922	-146.783
64	1373 Entebbe Airport Rehabilitation Phase 1	175.919	0.000	-175.919
65	1546 Kisoro-Nkuringo-Rubugiri-Muko Road	524.562	0.000	-524.562
Total		4960.156	7080.788	2120.632