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

BPD 267/268/01

29th April, 2026

The Clerk to Parliament
Parliamentary Building
KAMPALA



SUPPLEMENTARY EXPENDITURE SCHEDULE No.5 FOR FY 2025/26

Section 24 of the Public Finance Management Act, Cap. 171 states that:

- (1) *The total supplementary expenditure that requires additional resources over and above what is approved by Parliament, shall not exceed 3% of the total approved budget for that financial year, without approval of Parliament.*
- (2) *Where funds are expended under subsection (1), supplementary estimates showing the sums spent shall be laid before Parliament within four months after the money is spent.*

In line with the above Section of the Law, Supplementary Expenditure Schedule No.5 for FY 2025/26 was submitted to Cabinet and approved as follows (**details attached herein as annexes 1, 2, 3 and 4**):

Table 1: Supplementary Expenditure Schedule No. 5 for FY 2025/26

Schedule	Recurrent (Shs. Bn)	Development (Shs. Bn)	Total (Shs. Bn)
Schedule No. 5	810.64	210.62	1,021.26
Statutory Revisions	83.91		83.91
Total	894.55	210.62	1,105.17

The purpose of this letter therefore, is to submit Supplementary Expenditure Schedule No.5 for FY 2025/26 for consideration by Parliament.

Please make arrangements for the Minister of Finance, Planning and Economic Development to lay the schedule before Parliament. This replaces the Supplementary schedule No. 5 that had earlier been submitted to Parliament as it did not capture the recent additional Supplementary Expenditure requests.

Ramathan Ggoobi

PERMANENT SECRETARY/ SECRETARY TO THE TREASURY

Copy to: Rt. Hon. Speaker of Parliament

Hon. Minister of Finance, Planning & Economic Development

Mission

"To formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability for public resources so as to achieve the most rapid and sustainable economic growth and development"

All Hon. Ministers of State for Finance, Planning & Economic
Development
The Chairperson, Budget Committee of Parliament

Annex 1 - Supplementary Schedule 5 FY 2025/26

Vote	Vote Name	Expenditure Category / Activity	Recurrent	Development	Total (Ushs)
	Total Approved Budget for FY 2025/26		1,118,100,128,062	534,185,325,469	72,376,481,502,347
	Supplementary Schedule 1	Approved Supplementary Schedule 1 by Parliament			1,652,285,453,531
	Legal Limit				2,171,294,445,070
	Section 1: Approved by Hon MoFPED within 3% Legal Limit				
002	State House	Classified expenditure requirement	300,000,000,000		300,000,000,000
010	Ministry of Agriculture, Animal Industry and Fisheries	Operationalize the Kapeeka Farm Service Centre.	3,876,000,000		3,876,000,000
015	Ministry of Trade, Industry and Co-operatives	Uganda Development Corporation (UDC) Investment in Horyal Investment Holding Company Ltd (Atiak Sugar Project)	37,900,000,000		37,900,000,000
017	Ministry of Energy and Mineral Development	Capacity payment for ElectroMax Power Plant Tororo	24,850,000,000		24,850,000,000
126	National Information Technologies Authority	Payment of the outstanding obligations for provision of Internet services across Government	21,966,000,000		21,966,000,000
142	National Agricultural Research Organization(MARO)	Roll out of the Anti-Tick Vaccine	20,000,000,000		20,000,000,000
144	Uganda Police Force	For critical security requirements and contractual obligations for the 2026 General Elections.	62,649,000,000	47,761,000,000	110,410,000,000
	Sub-Total Section 1: Approved by Hon MoFPED within 3% Legal Limit		477,241,000,000	47,761,000,000	519,002,000,000
	Balance on 3%				6,991,540
	Section 2: Supplementary Expenditure above 3%				
001	Office of the President	Swearing-in and Inauguration Ceremony of the President-Elect, 2026.	3,000,000,000	-	3,000,000,000
002	State House	Classified expenditure requirement	110,000,000,000		110,000,000,000
008	Ministry of Finance, Planning and Economic Development	Generating Growth Opportunities and Productivity for Women Enterprises (GROW) Project		72,900,214,250	72,900,214,250
102	Electoral Commission (EC)	LCI and LCIs Election and women council committee Election	56,946,000,000		56,946,000,000
144	Uganda Police Force	Reimbursement of funds used for payment of February 2026 allowances for election Special Police Constables, feeding expenses for February and March 2026 and contractual obligations (procurement of 324 Troop Carriers)	66,900,000,000	66,000,000,000	132,900,000,000
402	Butabika Hospital	Wage for recruitment of critical cadres	1,570,643,172		1,570,643,172
403	Arua Hospital	Wage for recruitment of critical cadres	1,995,866,760		1,995,866,760
404	Fort Portal Hospital	Wage for recruitment of critical cadres	2,475,060,642		2,475,060,642
405	Gulu Hospital	Wage for recruitment of critical cadres	2,061,917,616		2,061,917,616
406	Hoima Hospital	Wage for recruitment of critical cadres	2,046,266,760		2,046,266,760
407	Jimba Hospital	Wage for recruitment of critical cadres	2,019,815,904		2,019,815,904
408	Kabale Hospital	Wage for recruitment of critical cadres	2,046,266,760		2,046,266,760
409	Masaka Hospital	Wage for recruitment of critical cadres	2,046,266,760		2,046,266,760
410	Mbale Hospital	Wage for recruitment of critical cadres	2,046,266,760		2,046,266,760
411	Soroti Hospital	Wage for recruitment of critical cadres	2,046,266,760		2,046,266,760
412	Lira Hospital	Wage for recruitment of critical cadres	2,362,057,218		2,362,057,218
413	Mbarara Regional Hospital	Wage for recruitment of critical cadres	2,046,266,760		2,046,266,760
414	Mubende Regional Referral Hospital	Wage for recruitment of critical cadres	2,210,750,370		2,210,750,370
415	Moroto Regional Referral Hospital	Wage for recruitment of critical cadres	2,046,266,760		2,046,266,760
416	Naguru National Referral Hospital	Wage for recruitment of critical cadres	2,654,114,922		2,654,114,922
419	Entebbe Regional Referral Hospital	Wage for recruitment of critical cadres	1,570,643,172		1,570,643,172
420	Mulago Specialized Women and Neonatal Hospital	Wage for recruitment of critical cadres	2,046,266,760		2,046,266,760
421	Kavunga Referral Hospital	Wage for recruitment of critical cadres	2,046,266,760		2,046,266,760

Annex 1 - Supplementary Schedule 5 FY 2025/26

Vote	Vote Name	Expenditure Category/ Activity	Recurrent	Development	Total (Ushs)
422	Yumbe Referral Hospital	Wage for recruitment of critical cadres	2,870,429,574		2,870,429,574
600	Local Government Votes	UGIFT unspent balances		1,441,814,889	1,441,814,889
600	Local Government Votes	USMID unspent balances		2,222,208,111	2,222,208,111
600	Local Government Votes	Additional Local Revenue	3,124,271,575	3,129,303,559	6,253,575,134
	Various Votes	Wage shortfalls	46,826,709,622		46,826,709,622
	Various Votes	Pension and Gratuity shortfalls	83,906,502,171		83,906,502,171
	Various Votes	Funding towards hosting of critical AFCON 2027 preparatory activities	12,396,000,000	17,160,000,000	29,556,000,000
	Sub-Total Section 2: Supplementary Expenditure above 3%		423,307,183,558	162,853,540,809	586,160,724,367
	Total Supplementary Schedule 5		894,548,183,558	210,614,540,809	1,105,162,724,367

**ANNEX 2: SUPPLEMENTARY REQUESTS FOR LOCAL GOVERNMENTS UNDER
SCHEDULE 5 FOR FINANCIAL YEAR 2025/26**

Vote Code	Local Government	UGIFT	USMID Unspent Balances	Local Revenue	TOTAL SUPPLEMENTARY
606	Lira city	-	859,612,111	-	859,612,111
609	Mbarara city	-	1,212,596,000	-	1,212,596,000
718	Lugazi MC	-		110,025,000	110,025,000
719	Makindye-Ssabagabo MC	326,542,555		-	326,542,555
722	Moroto MC	-	150,000,000	-	150,000,000
809	Apac District	-		664,545,000	664,545,000
811	Budaka District	-		188,468,510	188,468,510
813	Bugiri District	-		54,534,276	54,534,276
820	Bulambuli District	-		271,677,446	271,677,446
834	Hoima District	-		106,538,432	106,538,432
845	Kalaki District	-		61,968,875	61,968,875
847	Kaliro District	72,804,448		81,541,682	154,346,130
851	Kanungu District	-		916,965,500	916,965,500
860	Kibaale District	-		29,000,000	29,000,000
872	Kumi District	394,654,879		-	394,654,879
875	Kyankwanzi District	-		91,036,999	91,036,999
879	Lamwo District	247,640,254		-	247,640,254
890	Mayuge District	-		151,744,716	151,744,716
894	Mityana District	-		271,739,593	271,739,593
898	Mubende District	-		124,150,457	124,150,457
901	Nakapiripirit District	229,234,337		118,195,578	347,429,915
904	Namayingo District	11,328,968		120,814,519	132,143,487
907	Napak District	-		132,000,000	132,000,000
911	Ntungamo District	-		1,299,769,637	1,299,769,637
912	Nwoya District	-		150,000,000	150,000,000
915	Otuke District	35,087,111		-	35,087,111
920	Rakai District	34,744,659		400,000,000	434,744,659
921	Rubanda District	89,777,678		-	89,777,678
932	Tororo District	-		615,605,442	615,605,442
934	Yumbe District	-		126,253,472	126,253,472
935	Zombo District	-		167,000,000	167,000,000
	Total	1,441,814,889	2,222,208,111	6,253,575,134	9,917,598,134

Annex 3: Wage shortfall for FY 2025/26

Vote Code	Vote Description	Wage Shortfall 2025/26
Central Government Votes		
001	Office of the President	115,712,724
011	Ministry of Local Government	5,858,319,843
018	Ministry of Gender, Labour and Social Development	976,529,556
019	Ministry of Water and Environment	274,589,796
021	Ministry of East African Community Affairs	275,931,700
023	Ministry of Kampala Capital City and Metropolitan Affairs	115,712,724
134	Health Service Commission (HSC)	435,897,000
138	Uganda Investment Authority (UIA)	2,960,000,000
146	Public Service Commission (PSC)	142,196,293
156	Uganda Land Commission (ULC)	27,187,152
159	External Security Organization (ESO)	1,661,111,292
169	Uganda Vocational and Technical Assessment Board	2,415,678,750
305	Busitema University	1,395,968,448
Total Center Votes		16,654,835,278
523	Uganda Embassy in Germany, Berlin	249,200,000
536	Uganda Embassy in Qatar, Doha	172,000,000
Total Missions Abroad		421,200,000
Sub Total Central Government		17,076,035,278
Vote Name		
719	Makindye-Ssabagabo Municipal Council	360,000,000
730	Sheema Municipal Council	413,152,964
821	Buliisa District	1,159,930,495
840	Kabale District	2,680,420,594
856	Kasese District	768,863,472
874	Kween District	279,493,364
904	Namayingo District	876,895,003
SUB TOTAL LGS		6,538,755,892
GRAND TOTAL WAGE		23,614,791,170

