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This subject please quote No.



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

**BPD 267/268/01**

**29<sup>th</sup> 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**

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

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)
	<b>Total Approved Budget for FY 2025/26</b>		<b>1,118,100,128,062</b>	<b>534,185,325,469</b>	<b>72,376,481,502,347</b>
	<b>Supplementary Schedule 1</b>	<b>Approved Supplementary Schedule 1 by Parliament</b>			<b>1,652,285,453,531</b>
	<b>Legal Limit</b>				<b>2,171,294,445,070</b>
	<b>Section 1: Approved by Hon MoFPED within 3% Legal Limit</b>				
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
	<b>Sub-Total Section 1: Approved by Hon MoFPED within 3% Legal Limit</b>		<b>471,241,000,000</b>	<b>47,761,000,000</b>	<b>519,002,000,000</b>
	<b>Balance on 3%</b>				<b>6,991,540</b>
	<b>Section 2: Supplementary Expenditure above 3%</b>				
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	Jinja 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
	<b>Sub-Total Section 2: Supplementary Expenditure above 3%</b>		<b>423,307,183,558</b>	<b>162,853,540,809</b>	<b>586,160,724,367</b>
	<b>Total Supplementary Schedule 5</b>		<b>894,548,183,558</b>	<b>210,614,540,809</b>	<b>1,105,162,724,367</b>

**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
	<b>Total</b>	<b>1,441,814,889</b>	<b>2,222,208,111</b>	<b>6,253,575,134</b>	<b>9,917,598,134</b>



### Annex 3: Wage shortfall for FY 2025/26

Vote Code	Vote Description	Wage Shortfall 2025/26
<b>Central Government Votes</b>		
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
<b>Total Center Votes</b>		<b>16,654,835,278</b>
523	Uganda Embassy in Germany, Berlin	249,200,000
536	Uganda Embassy in Qatar, Doha	172,000,000
<b>Total Missions Abroad</b>		<b>421,200,000</b>
<b>Sub Total Central Government</b>		<b>17,076,035,278</b>
<b>Vote Name</b>		
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
<b>SUB TOTAL LGS</b>		<b>6,538,755,892</b>
<b>GRAND TOTAL WAGE</b>		<b>23,614,791,170</b>



## Annex 4: Pension and Gratuity Shortfalls FY 2025-2026

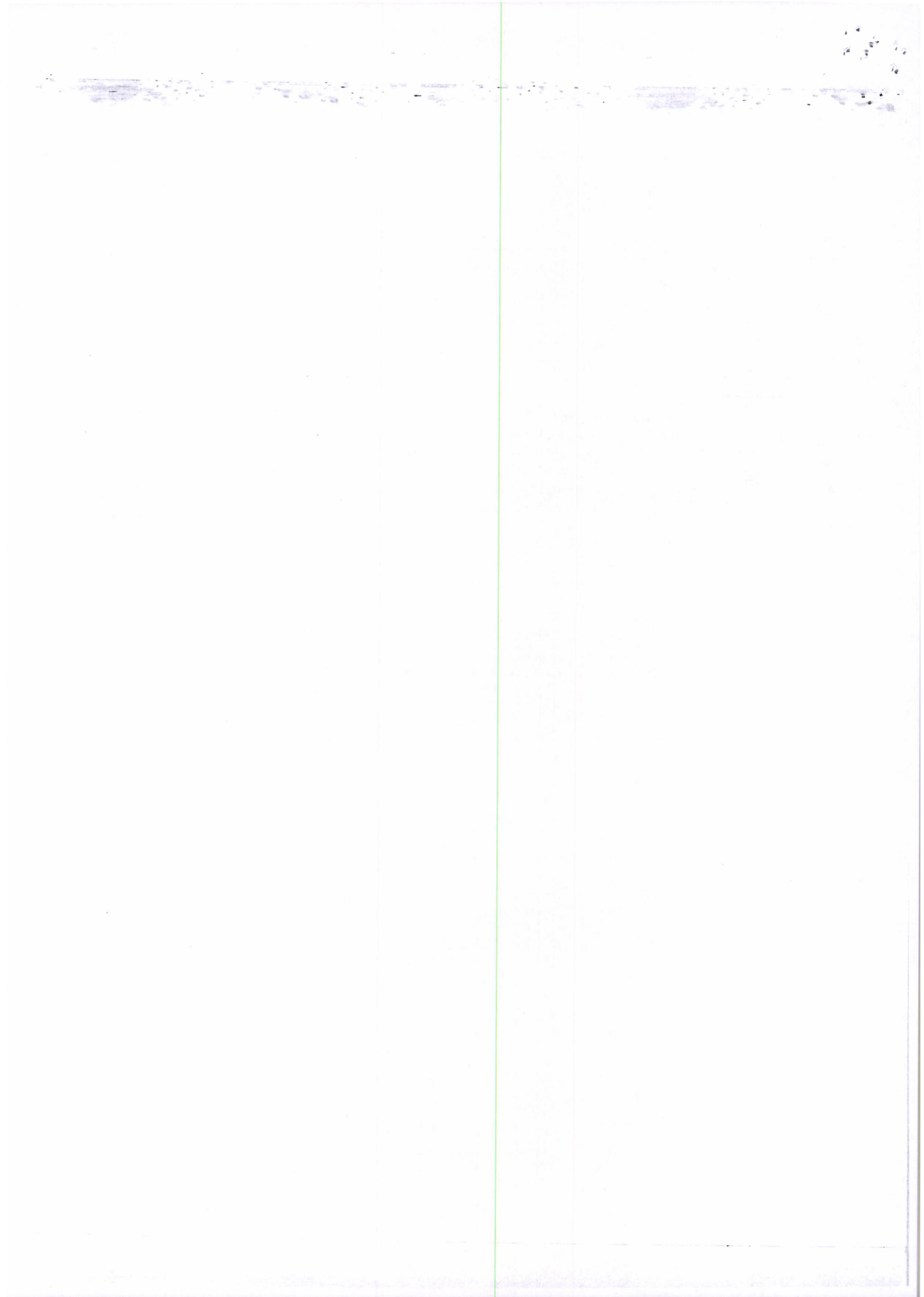
Vote Code	Central Government Votes	Gratuity shortfall FY 2025/26	Pension Shortfall FY 2025/26
006	Ministry of Foreign Affairs	2,680,053,739	-
008	Ministry of Finance, Planning and Economic Development	1,103,887,339	147,184,979
011	Ministry of Local Government	7,192,816,156	260,840,119
016	Ministry of Works and Transport	235,844,965	96,103,101
018	Ministry of Gender, Labour and Social Development	861,625,604	-
019	Ministry of Water and Environment	518,544,036	-
115	Uganda Heart Institute	450,105,758	-
127	Uganda Virus Research Institute (UVRI)	487,050,561	-
132	Education Service Commission (ESC)	515,012,210	-
133	Directorate of Public Prosecution (DPP)	170,046,535	-
134	Health Service Commission (HSC)	-	11,363,399
138	Uganda Investment Authority (UIA)	1,700,000,000	-
146	Public Service Commission (PSC)	355,000,000	-
158	Internal Security Organization (ISO)	-	166,299,418
166	National Council of Sports	15,417,582	-
169	Uganda Vocational and Technical Assessment Board	1,608,253,752	-
307	Kabale University	286,747,512	-
308	Soroti University	105,333,627	-
313	Mountains of the Moon University	73,168,148	-
	<b>Total Center Votes</b>	<b>18,358,907,524</b>	<b>681,791,016</b>
402	Butabika Hospital	777,343,970	121,680,085
403	Arua Hospital	576,641,680	167,285,331
405	Gulu Hospital	408,151,485	-
411	Soroti Hospital	245,580,977	-
412	Lira Hospital	320,869,252	-
416	Naguru National Referral Hospital	274,730,900	-
417	Kiruddu National Referral Hospital	270,070,738	22,740,905
419	Entebbe Regional Referral Hospital	3,981,551	-
	<b>Total Referral Hospitals</b>	<b>2,877,370,553</b>	<b>311,706,321</b>
	<b>Sub Total Central Government</b>	<b>21,236,278,077</b>	<b>993,497,337</b>
604	Hoima city	-	63,150,751
606	Lira city	860,131,238	-
607	Masaka city	144,474,760	-
608	Mbale city	219,228,057	-
609	Mbarara city	1,087,227,276	342,399,863
610	Soroti city	310,719,696	-
701	Apac Municipal Council	6,444,541	37,692,658
703	Bushenyi- Ishaka Municipal Council	6,203,290	-
704	Busia Municipal Council	-	8,511,339
705	Entebbe Municipal Council	333,826,062	-
707	Iganga Municipal Council	884,748,789	-
708	Kabale Municipal Council	413,393,741	-
709	Kamuli Municipal Council	70,384,130	20,268,871
710	Kapchorwa Municipal Council	210,017,484	-
711	Kasese Municipal Council	322,124,560	-
713	Kisoro Municipal Council	9,428,197	-
714	Kitgum Municipal Council	158,784,331	-
715	Koboko Municipal Council	48,640,081	68,485,088
716	Kotido Municipal Council	86,752,819	-
721	Mityana Municipal Council	541,279,692	-
722	Moroto Municipal Council	597,111,075	45,000,000
726	Nebbi Municipal Council	263,242,077	-
727	Njeru Municipal Council	191,681,531	-
728	Ntungamo Municipal Council	125,790,725	-
729	Rukungiri Municipal Council	-	29,844,566
730	Sheema Municipal Council	244,018,317	21,843,505
801	Abim District	876,909,767	139,364,225
803	Agago District	2,326,728,578	161,405,688
804	Alebtong District	1,814,765,069	-

## Annex 4: Pension and Gratuity Shortfalls FY 2025-2026

Vote Code	Central Government Votes	Gratuity shortfall FY 2025/26	Pension Shortfall FY 2025/26
806	Amudat District	-	2,993,898
807	Amuria District	62,075,095	-
808	Amuru District	294,947,131	-
809	Apac District	300,574,201	-
811	Budaka District	264,863,991	-
812	Bududa District	237,640,303	139,337,326
813	Bugiri District	392,652,746	-
816	Buikwe District	1,664,346,028	195,194,027
818	Bukomansimbi District	630,185,930	-
819	Bukwo District	886,160,898	-
821	Buliisa District	79,645,868	-
823	Bunyangabu District	413,613,571	4,736,121
825	Busia District	228,945,013	-
826	Butaleja District	1,158,066,432	-
827	Butambala District	898,126,461	115,315,757
828	Butebo District	-	343,339,443
829	Buvuma District	205,020,196	-
830	Buyende District	81,313,068	-
831	Dokolo District	1,438,107,796	-
832	Gomba District	144,484,545	2,794,406
834	Hoima District	46,839,600	-
835	Ibanda District	28,991,421	-
836	Iganga District	1,422,543,276	-
837	Isingiro District	466,938,755	-
838	Jinja District	727,592,467	47,723,232
839	Kaabong District	180,029,217	-
840	Kabale District	422,064,937	-
841	Kabarole District	328,392,689	-
843	Kagadi District	793,049,800	-
844	Kakumiro District	29,343,357	-
845	Kalaki District	328,178,685	-
849	Kamuli District	401,311,584	-
851	Kanungu District	323,973,969	-
852	Kapchorwa District	312,289,974	-
853	Kapelebyong District	178,249,981	-
856	Kasese District	1,245,156,902	-
857	Katakwi District	74,625,061	-
858	Kayunga District	1,416,123,054	464,283,498
860	Kibaale District	637,808,095	-
861	Kiboga District	152,643,038	-
862	Kibuku District	953,034,330	-
863	Kikuube District	194,796,624	-
864	Kiruhura District	243,357,551	-
867	Kitagwenda District	166,561,833	43,482,981
868	Kitgum District	249,009,460	-
870	Kole District	479,683,777	-
873	Kwania District	181,790,236	-
874	Kween District	149,345,979	-
876	Kyegegwa District	-	113,156,810
877	Kyenjojo District	470,719,224	-
878	Kyotera District	1,245,133,663	-
880	Lira District	80,977,388	-
881	Luuka District	128,476,409	-
883	Lwengo District	511,561,765	-
885	Madi-Okollo District	125,757,560	-
887	Maracha District	188,921,842	-
888	Masaka District	293,552,706	-
890	Mayuge District	649,903,918	-
891	Mbale District	2,496,925,000	337,352,701

## Annex 4: Pension and Gratuity Shortfalls FY 2025-2026

Vote Code	Central Government Votes	Gratuity shortfall FY 2025/26	Pension Shortfall FY 2025/26
894	Mityana District	567,235,486	-
895	Moroto District	184,439,501	-
896	Moyo District	597,254,402	17,201,847
897	Mpigi District	719,389,009	42,514,381
900	Nabilatuk District	153,000,000	-
901	Nakapiripirit District	98,610,877	-
902	Nakaseke District	603,081,920	-
904	Namayingo District	385,370,072	-
905	Namisindwa District	400,707,543	-
906	Namutumba District	627,524,222	-
907	Napak District	1,079,060,582	130,181,178
909	Ngora District	64,798,517	-
910	Ntoroko District	227,606,091	-
911	Ntungamo District	4,092,928,694	-
912	Nwoya District	182,849,512	-
914	Omoro District	442,657,565	-
915	Otuke District	549,087,256	-
916	Oyam District	800,211,227	95,930,309
917	Pader District	3,055,346,436	-
920	Rakai District	73,902,042	75,222,729
922	Rubirizi District	31,165,619	-
923	Rukiga District	-	230,704,251
925	Rwampara District	412,531,135	15,982,739
926	Sembabule District	189,715,590	-
927	Serere District	838,276,250	-
928	Sheema District	243,297,282	-
930	Soroti District	-	84,216,594
931	Terego District	106,615,254	-
933	Wakiso District	1,649,953,610	-
	<b>SUB TOTAL</b>	<b>58,237,095,976</b>	<b>3,439,630,781</b>
	<b>GRAND TOTAL</b>	<b>79,473,374,053</b>	<b>4,433,128,118</b>



## Annex 5: Funding requirements for AFCON Preparations Under Supplementary Schedule No. 5 FY 2025/26

Vote Code	Vote/Entity	Recurrent UGX Bn	Development UGX Bn	Total Amount UGX Bn	Remarks
166	National Council of Sports		3.06	3.06	For the initial works for pitch improvement of Kadiba Football Stadium and early financing for preparation of the Uganda Cranes, especially the naturalisation of eligible players identified abroad
117	Uganda Tourism Board	0.31		0.31	Branding of host cities and content production for the Destination Uganda documentary
016	Ministry of Works and Transport		14.1	14.1	Preliminary works for the construction and equipping of the modern terminal building at Kabaalega International Airport
712	Kira Municipal Council	8.029		8.029	For improvement of the identified roads and related urban support interventions, including design and supervision, clearing of dumpsites, purchase of litter bins, GIS-based road naming and property coding, and public order and traffic control support
604	Hoima City	0.655		0.655	For city cleanliness, road safety, road marking, directional signage, litter bins, garbage trucks, and temporary sanitation labour
720	Masindi Municipality	0.51		0.51	for city cleanliness, road safety, road marking, directional signage, litter bins, garbage trucks, and temporary sanitation labour
019	Ministry of Water and Environment	1.875	1.017	1.875	<b>Shs. 1.017 billion</b> to <b>vote 019</b> for service level agreements for weather radars, <b>the</b> low-level wind shear alert system, <b>and</b> repair and maintenance of the Upper Air Station, Automatic Weather Stations and Manual Stations
					<b>Shs. 1.875 billion</b> to National Water and Sewerage Corporation for preparatory activities for the provision of water utility services to AFCON 2027 facilities in the Hoima Cluster
	<b>Total</b>	<b>12.396</b>	<b>17.16</b>	<b>29.556</b>	

