



Ministry of Finance, Planning and Economic Development



FISCAL YEAR 2026/27 **BACKGROUND TO THE BUDGET**

Full Monetization of the Ugandan Economy through
Commercial Agriculture, Industrialization, Expanding and Broadening Services,
Digital Transformation and Market Access

JUNE 2026



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and Economic Development**

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LIST OF ACRONYMS & ABBREVIATIONS

AEO	Authorized Economic Operators
AfCFTA	African Continental Free Trade Area
AMISOM	African Union Mission in Somalia
APSA	African Peace and Security Architecture
ARIA	Africa Resilience Investment Accelerator
ASEAN	Association of Southeast Asian Nations
ATMIS	African Transition Mission in Somalia
AU	African Union
B2B	Business to Business
BDS	Business Development Services
CESA	Continental Education Strategy for Africa
CIS	Common Wealth of Independent States
COMESA	Common Markets for East and Southern Africa
COVID-19	Corona Virus Disease of 2019
DFIs	Development Finance Institutions
Digital REACH	Digital Regional East African Community Health
DRR	Disaster Risk Reduction
EABC	East African Business Council
EAC	East African Community
EAHRC	East African Health Research Commission
EASTECO	East African Science and Technology Commission
ECOSOC	Economic and Social Council
EMDEs	Emerging Markets and Developing Economies
ENSAP	Eastern Nile Subsidiary Action Program
EPA	Economic Partnership Agreement
EU	European Union
FDI	Foreign Direct Investment
FID	Final Investment Decision
GDP	Gross Domestic Product
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
HDI	Human Development Index

IAs	International Investment Agreements
IOM	International Organization for Migration
ISDS	Investor State Dispute Settlement
IUCEA	Inter-University Council for East Africa
LICs	Low Income Countries
LVBC	Lake Victoria Basin Commission
MRA	Mutual Recognition Agreement
MSMES	Micro, Small and Medium Enterprises
NBI	Nile Basin Initiative
NCIP	Northern Corridor Integration Projects
NDC-PP	Nationally Determined Contribution Partnership Plan
NDP	National Development Plan
NELSAP	Nile Equatorial Lakes Subsidiary Action Program
NGOs	Non-Governmental Organizations
NWSC	National Water and Sewerage Corporation
ODA	Official Development Assistance
OSBPs	One-Stop Border Posts
PAYE	Pay As You Earn
PDM	Parish Development Model
PERD	Public Enterprises Reform and Divestiture
PIAPs	Programme Implementation Action Plans
PIDA	Programme for Infrastructure Development in Africa
RCEP	Regional Comprehensive Economic Partnership
RECs	Regional Economic Communities
RFTIs	Regional Flagship Institutes
RISE	Reshaping Industry for a Sustainable Economy
SDGs	Sustainable Development Goals
SDRs	Special Drawing Rights
SMES	Small and Medium Enterprises
SSA	Sub-Saharan Africa
STEM	Science, Technology, Engineering and Mathematics
STI	Science, Technology and Innovation
STISA	Science, Technology and Innovation Strategy for Africa
SWAQ-Uganda	Sanitation and Water Quality-Uganda

TFA	Trade Facilitation Agreement (TFA)
TIPs	Treaties with Investment Provisions
TVET	Technical Vocational Education and Training
UDC	Uganda Development Corporation
UEGCL	Uganda Electricity Generation Company
UETCL	Uganda Electricity Transmission Company Limited
UNCTAD	United Nations Conference on Trade and Development
UNHS	Uganda National Household survey
UNITAR	United Nations' Institute for Training and Research
UPDF	Uganda People's Defence Forces
WASH	Water, Sanitation and Hygiene
WDFF	World Development Finance Forum
WTO	World Trade Organization

CHAPTER

1

INTRODUCTION

CHAPTER ONE: INTRODUCTION

1.1 National Context

FY2026/27 will see the country witness many milestones of significant and historic proportion. The first and foremost is the imminent confirmation, in March 2027, of her graduation from the category of Least Developed Countries (LDC). This confirmation comes two generations after the country's independence in 1962.

Within the same period, the country's official transition into an oil producer will come to pass with the scheduled delivery of First Oil in the first half of FY2026/27. This milestone follows 17 years of patient but focused multi-sectoral visioning, planning and execution across different arms of government and by multiple players in the economy. Its implications are wide-ranging and far-reaching: from an upgrade of the country's fiscal posture to a step-change in its infrastructure delivery capacity, and from injection of a new skills set to the emerging of new enterprise clusters.

From a political angle, it represents the first Budget of the NRM Government that was reelected in January 2026 for another five-year term (2026-2031) under the mantra: *"Protecting the Gains as we Make a Qualitative Leap into High Middle-Income Status"*.

In line with the NRM Manifesto (2026-2031), a number of key flagship investments in infrastructure and the knowledge economy will unfold in FY2026/27. Notable among them are the construction of the Kabalega petrochemical industrial park; construction of the Standard Gauge Railway; reopening of the Tororo-Gulu Meter Gauge Railway; construction of the Kampala-Jinja and Busega-Mpigi Expressways and delivery of the largest commercial order of Electric buses from the Kiira Motors Corporation.

Framed within the twin-track of ATMS and ENABLERS, the FY2026/27 Budget retains the theme of *"Full Monetisation of Uganda's Economy through Commercial Agriculture, Industrialisation, Expanding and Broadening Services, Digital Transformation and Market Access"*. Under this theme, the economy is projected to register double-digit growth in FY2026/27 of 10.2% with a corresponding GDP size of USD75.658 billion and per capita income of USD1,505.

FY2026/27 will also mark completion of syndicated investments of around Shs1.0 trillion for AFCON. These investments will deliver world-class infrastructure and facilities that will outlast AFCON, and position country for a leap in its tourism development agenda.

Consistent with Government's commitment to inclusive economic growth, FY2026/27 will reinforce last mile delivery of vital public services under the Parish Development Model. Major interventions include expanding last-mile internet connectivity, strengthening staffing in frontline public facilities like schools and health facilities to meet Government's newly set service delivery standards, and fast-tracking implementation of the sustainability phase of the Parish Revolving Fund (PRF).

1.2 Regional and Global Context

The FY2026/27 Budget is framed within a complex and evolving regional and global landscape. At the regional level, the operationalization of the African Continental Free Trade Area (AfCFTA) has gained significant momentum, with Uganda leveraging its strategic position to expand market access. By mid-2026, all 54 signatory states will have ratified the Agreement. The Guided Trade Initiative continues to expand, with Uganda's exports under the AfCFTA framework, including processed coffee, dairy, pharmaceuticals, and textiles, growing by 40 percent over the past year.

The operationalization of the COMESA-EAC-SADC Tripartite Free Trade Area (TFTA) has further integrated three major regional economic communities, creating a vast free trade area that now accounts for over 60 percent of continental GDP. Uganda has actively used its Economic and Commercial Diplomacy to deepen bilateral ties; notably, the direct Uganda Airlines route to London has matured, significantly boosting trade and investment flows with the UK, while strategic partnerships with the UAE and India have diversified export destinations for gold, coffee, and other value-added products. The EAC has also made strides towards a monetary union, with Partner States harmonizing fiscal and monetary policies.

In FY2025/26, the Economic and Commercial Diplomacy Strategy (2025/26–2029/30) was elevated as a core pillar of Uganda's growth agenda, securing market access and attracting highvalue Foreign Direct Investment (FDI). The Strategy has retooled Uganda's foreign service to promote exports, negotiate market access for coffee, fish, and manufactured goods, and attract FDI. Revived bilateral ties with countries like Serbia and Japan in aviation and green agroforestry have strengthened Uganda's global economic presence.

In FY2026/27, enhanced partnerships with COMESA and AfCFTA, alongside capacity building for diplomats, will ensure that external relations directly support the Tenfold Growth Strategy, aligning diplomacy with industrialisation, employment creation, and wealth generation. The successful operationalization of the East African Crude Oil Pipeline (EACOP) agreements is projected to generate Shs1,442.6billion in Government revenue, while activation of trade under the AfCFTA with partners such as Nigeria has expanded Uganda's export footprint.

At international level, the global economy is projected to grow at 3.1 percent in 2026, supported by stabilization in advanced economies and resilient performance in Emerging Market and Developing Economies, though risks from tighter financial conditions, geopolitical tensions, and protectionist trade policies remain. Commodity prices, particularly oil and base metals, have stabilized, while demand for highvalue agricultural products such as coffee and cocoa remain strong.

Official Development Assistance to Sub-Saharan Africa declined by 2.4 percent, underscoring the need for Uganda to intensify domestic resource mobilization and pursue innovative financing, including climate finance and publicprivate partnerships. Within Africa, growth is expected to average 4.2percent, with East Africa leading; Uganda is projected to outperform the regional average with growth between 6.4 and 7 percent in 2026, driven by oil production, agroindustrialisation, and infrastructure investment, while regional integration under the EAC and AfCFTA continues to expand opportunities for trade and investment.

1.3 FY2026/27 Budget Strategy and Process

FY2026/27 Budget is designed to accelerate Uganda's transition from incremental growth to productivity-driven transformation, with GDP projected to expand at an average of 8 percent over the NDP IV period. The fiscal strategy prioritizes efficient resource allocation toward Agroindustrialisation, Tourism, Minerals, and Oil & Gas (ATMS) to generate high multiplier effects, while strengthening ENABLERS of a conducive investment climate including human capital development, infrastructure and governance and security.

The extractives sub-sector is at a historic milestone, with the countdown to First Oil in FY2026/27 expected to reshape investor sentiment and external sector dynamics. Industry and services continue to diversify, with manufacturing and construction registering strong growth supported by increased cement production, a boom in real estate development, and higher power generation for industrial use. Agriculture remains a bedrock of stability, expanding by 6.5 in FY2025/26 percent due to favourable weather, enhanced commercial farming, and improved access to credit and extension services.

Strategic priorities for FY2026/27 include consolidating oil sector gains, deepening regional integration through the EAC and AfCFTA, scaling up agroindustrialisation, strengthening institutional efficiency, and mobilizing private sector investment. Governance reforms, particularly judicial efficiency, will ensure swift dispute resolution and safeguard investments, while strengthening local government capacity remains critical to improving project execution and service delivery. These measures, aligned with the Tenfold Growth Strategy and NDP IV, are expected to unlock doubledigit growth, generate employment, and transform Uganda's economy in line with Vision 2040.

1.4 Report Structure

This report is structured along the following chapters: Chapter Two analyses developments and prospects within the global and regional context and their impact on Uganda's economy. Chapter Three provides a discussion on Uganda's development cooperation agenda across major thematic areas at both regional and international levels, including the EAC, COMESA, AU and the UN, among others. Chapter Four discusses the performance of the domestic economy in FY2025/26, covering the real, monetary, fiscal and external sectors. Chapter Five discusses the Country's National Investment and development priorities and the associated National Development outcomes. Chapter Six analyses programme performance along NDPIV ATMS and Enablers in FY2025/26 and priorities for FY2026/27 anchored on NDPIV. Lastly, Chapter Seven provides the macroeconomic and fiscal outlook for FY2026/27 and the medium term.

CHAPTER

2

GLOBAL AND REGIONAL DEVELOPMENTS AND PROSPECTS

CHAPTER TWO: GLOBAL AND REGIONAL DEVELOPMENTS AND PROSPECTS

2.0 Introduction

This Chapter provides a forward-looking assessment of global and regional macroeconomic dynamics and their strategic implications for Uganda's economic transformation agenda. It identifies risks, opportunities, and transmission channels that shape Uganda's fiscal sustainability, monetary policy formulation, trade competitiveness, and structural transformation. Particular emphasis is placed on how external shocks and regional trends influence revenue mobilization, inflation management, exchange rate stability, capital flows, and medium-term growth prospects.

The analysis is designed to guide alignment of Uganda's fiscal and monetary frameworks with priorities of Tenfold Growth Strategy, ensuring resilience against volatility while leveraging opportunities for accelerated industrialization, export diversification, and inclusive growth.

2.1 Global Economic Developments

In 2025, a sharp increase in United States tariffs created new trade frictions, though the absence of broader escalation helped limit immediate disruptions to international commerce. Despite the tariff shock, the global economy has shown resilience, but the outlook remains clouded by trade tensions, fiscal strains and persistent uncertainty¹. Global economic growth for 2025 stood at 2.8 percent supported by improved financial conditions, rising AI-related investment and trade, and macroeconomic policies² and private sector adaptability³. Rapid advances in artificial intelligence (AI) and clean energy technologies, together with the expansion of digital infrastructure and growing demand for critical minerals, are spurring new waves of investment and innovation. However, such activity remains heavily concentrated in a few major economies with substantial technological and financial capacity, leaving many countries behind and exacerbating existing disparities⁴.

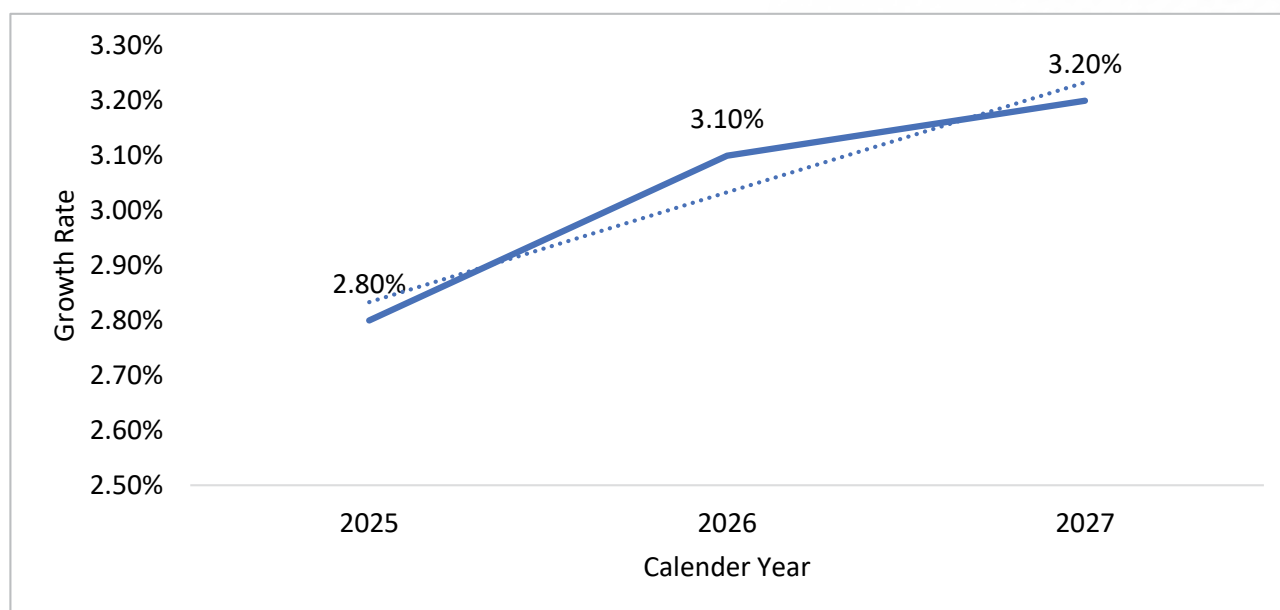
However, high public debt levels and limited fiscal space, uneven disinflation constrain macroeconomic policy flexibility and limited room for public investment, rising concerns about longer-term growth prospects in many countries while weakening multilateral cooperation are slowing progress towards the Sustainable Development Goals, particularly in developing and climate-vulnerable economies.

Global growth is projected to be 3.1 percent in 2026 and 3.2 percent in 2027, slower than its recent pace of about 3.4 percent in 2024–25, and to settle at about that rate in the medium term, slower than its historical (2000–19) average of 3.7 percent⁵ as indicated in the figure below. Had it not been the outbreak of war in the Middle East at the end of February 2026, global growth projections would have been revised upwards⁶.

-
- 1 OECD Economic Outlook, Volume 2025 Issue 2
 - 2 OECD Economic Outlook, Volume 2025 Issue 2
 - 3 World Economic Outlook, January, 2026
 - 4 OECD Economic Outlook, Volume 2025 Issue 2
 - 5 World Economic Outlook, April, 2026 International Monetary Fund
 - 6 World Economic Outlook, April, 2026 International Monetary Fund

Highly positive projected global growth will have a multiplier effect on Uganda's economy, propelling Uganda into one of Sub-Saharan Africa's fastest-growing economies which is expected to be in a phase of rapid expansion due to the commencement of oil production.

Figure 2.1: Global growth trends 2025-2027



Source: International Monetary Fund, April, 2026

The global economic outlook remains clouded by elevated macroeconomic uncertainties, shifting trade policies, and persistent fiscal challenges. Geopolitical tensions and financial risks add to these pressures, leaving the global economy fragile. The global economic outlook is subject to significant risks, in particular owing to the situation in the Middle East. For instance, energy prices could rise more strongly than expected in the baseline scenario, which would considerably increase inflation and substantially constrain economic growth. Potential supply chain disruptions and heightened uncertainty could also weigh on growth. In addition to the situation in the Middle East, the trade policy outlook also remains uncertain⁷. Continued macroeconomic policy support is expected to cushion the impact of higher tariffs, but growth in trade and overall activity are likely to moderate in the near term.

2.1.1 Regional Economic Growth

Economic Growth in the euro area was estimated at 1.5% in 2025, projected to reduce to 1.2% in 2026 and 1.4% in 2027. The slightly faster growth in 2027 reflects projected increases in public spending, notably in Germany, alongside continued strong performance in Ireland and Spain. Growth in Europe, Japan, and the United States is projected to hold broadly steady but proceed at a moderate pace, with monetary or fiscal support continuing to underpin demand. In the Middle East and Central Asia, growth is projected to accelerate from 3.7 percent in 2025 to 3.9 percent in 2026 and to 4.0 percent in 2027, supported by higher oil output, resilient local demand, and ongoing reforms. In Latin America and the Caribbean, growth is projected to moderate to 2.2 percent in 2026 and bounce to 2.7 percent in 2027 as countries in the region approach potential from different cyclical positions.

Economic growth in Africa grew from 3.5% in 2024 to 3.9% in 2025 and is projected to rise modestly to 4.0 per cent in 2026 and 4.1 per cent in 2027⁸, supported by improved macroeconomic stability, rising investment, and stronger consumer demand. Growth is also expected to accelerate in Sub-Saharan Africa, from 4.4 percent in 2025 to 4.6 percent in 2026 and 2027, supported by macroeconomic stabilization and reform efforts in key economies. Diversification of export partners has provided some resilience against trade disruptions, but the lack of diversification at the product level—for example, in apparel exports remains a source of vulnerability for some economies. Divergent commodity price trends continue to drive uneven performance across the region.

Despite an improved outlook, growth in Sub-Saharan Africa remains too low to reduce poverty or create jobs at scale. With more than 620 million people entering the labor force by 2050, meeting the region's fast-rising demand for jobs requires much higher growth, especially in agribusiness, health, value-added manufacturing, tourism, and energy infrastructure. Most new workers continue to enter low-productivity informal jobs, while wage employment remains limited. Large-scale job creation will depend on lowering the cost of doing business so firms can expand and new high-growth enterprises can emerge. This, in turn, requires addressing foundational constraints by improving infrastructure and skills, strengthening the business environment, and mobilizing private investment⁹.

Several large developing economies, including China, India, and Indonesia, are expected to continue experiencing solid growth driven by resilient domestic demand or targeted policy measures. However, prospects for many low-income and vulnerable countries remain less favorable. The near-term outlook reflects a balance of supportive and constraining factors. On the upside, continued disinflation and monetary easing are expected to lower financing costs and sustain domestic demand, while wage gains in several major economies will help bolster private consumption. In most regions, the rebound also reflects the fading effect of shifting trade policies.

2.1.2 Economic Growth in Advanced Economies¹⁰

Broadly, 2025 estimates and projections signal stable growth prospects for major economies. Growth in advanced economies is projected to decline from 2.0% in 2025 to 1.8 percent in 2026 and 1.7 percent in 2027¹¹. Economic growth in United States, slowed from 2.8 per cent in 2024 to an estimated 1.9 per cent in 2025 on account of strong consumer spending and AI-related investment which were partly offset by weak residential and commercial construction¹². The United States economy is projected to expand by 2.4 percent in 2026, supported by fiscal policy and a lower policy rate, while the impact of higher trade barriers also gradually wanes¹³. Technology-driven momentum is expected to moderate but still provide some offset to lower immigration and moderating consumption.

China's growth is projected to ease from 5.0% in 2025 to 4.5% in 2026 and is expected to decelerate to 4.3% in 2027 reflecting the lower US effective tariff rates on Chinese goods and stimulus measures and additional policy bank lending for investment as structural headwinds assert

8 World Economic Situation and Prospects, 2026, United Nations, Department of Economic and Social Affairs

9 World Bank Africa Economic Update April, 2026

10 OECD Economic Outlook, Volume 2025 Issue 2

11 World Economic Outlook, January, 2026

12 World Economic Situation and Prospects 2026

13 World Economic Outlook, January, 2026

themselves¹⁴. In India, growth is estimated at 7.4 per cent for 2025 and forecast at 6.6 per cent for 2026 and 6.7 per cent for 2027, supported by resilient consumption and strong public investment, which should largely offset the adverse impact of higher United States tariffs. In Japan, growth is projected to moderate from 1.1 percent in 2025 to 0.7 percent in 2026 and to 0.65 percent in 2027¹⁵. Rising economic growth in advanced countries (ACs) generally benefits Uganda through increased foreign direct investment (FDI), higher demand for exports (coffee, fish, minerals), and potentially higher remittances. However, it may increase competition for capital and create inflationary pressures on imported goods. Uganda's fiscal reforms and monetary easing policies is expected to provide additional near-term support.

2.1.3 Growth in the Least Developed Countries (LDCs) and Landlocked Developing Countries (LLDCs)¹⁶

Growth in the Least Developed Countries is projected to rise to 4.6 per cent in 2026 and 5.0 percent in 2027, up from an estimated 3.9 per cent in 2025 but still below the SDG target of at least 7 per cent. Stronger performance in several large LDCs, including Bangladesh, Ethiopia, and the United Republic of Tanzania, is underpinned by improved macroeconomic stability, robust agricultural output, and favourable commodity prices. However, many smaller LDCs face a challenging outlook, constrained by security concerns, limited fiscal space, and elevated debt. Higher United States tariffs and declining ODA are further weighing on export prospects and development financing.

Growth has been upgraded for 14 out of the 24 Low Income Countries (LIC) with three largest LIC economies including the Democratic Republic of Congo, Afghanistan, and Uganda. Growth in LICs in 2025 was driven by solid performance among agricultural commodity exporters (Gambia, Rwanda, Uganda) and a subset of industrial commodity exporters (Niger)¹⁷. For LICs that are not in Fragile Conflict Situation, growth was stable at 5.6 percent in 2025, supported by robust domestic demand growth, resilient export performance, and moderating inflation¹⁸. Growth in LICs is projected to strengthen to 5.7 percent in 2026 before stabilizing at 5.6 percent in 2027.

Growth in the landlocked developing countries (LLDCs) is expected to moderate from an estimated 5.3 per cent in 2025 to 4.9 per cent in both 2026 and 2027 amid persistent logistics constraints. Divergent commodity price trends continue to generate uneven impacts across these economies, while remittance inflows provide an important source of support for domestic demand. In the small island developing States (SIDS), growth is forecast to decrease from an estimated 3.5 per cent in 2025 to 2.8 per cent in both 2026 and 2027. Although SIDS are benefiting from an ongoing tourism recovery, they remain vulnerable to climate shocks, limited economic diversification, elevated debt burdens, and persistent investment gaps.

Many LDCs, and LLDCs remain particularly constrained by debt burdens, limited policy space, and exposure to external shocks, highlighting the need for stronger international support to foster resilient and sustainable growth.

14 World Economic Situation and Prospects 2026

15 World Economic Situation and Prospects 2026

16 World Economic Situation and Prospects 2026

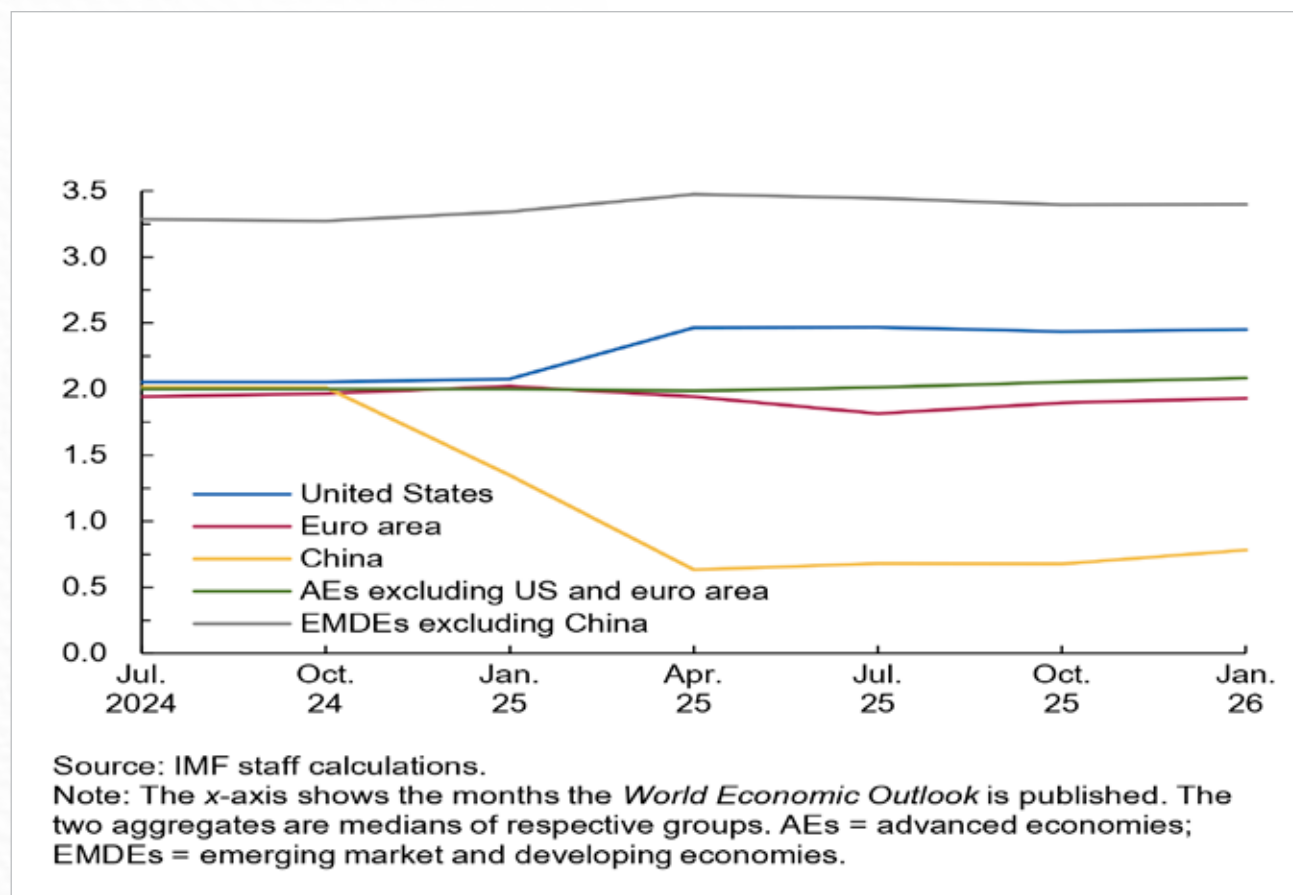
17 Global Economic Prospects, January, 2026

18 Global Economic Prospects, January, 2026

2.1.4 Inflation and Global Monetary Policy

Global headline inflation is expected to increase to 4.4 percent in 2026 and decline to 3.7 percent in 2027, marking upward revisions for both years¹⁹. The inflation projections are also broadly unchanged from those in October, 2025 and will return to target more gradually in the United States than in other large economies²⁰ and remains sticky in some regions but is projected to be back to target by 2027 in almost all major economies as noted in the figure below²¹. However, high prices continue to erode real incomes, particularly for low-income households, with food, energy and housing costs remaining a major source of pressure and inequality²².

Figure 2.2: Inflation Dynamics Diverge (2026 inflation forecasts, percent, year over year)



Prior to the conflict, inflation was declining across an increasing number of Sub-Saharan African countries, but the pace of disinflation varied widely. The median rate of inflation in the region dropped from 4.4 percent in 2024 to 3.7 percent in 2025. Inflation is projected to rise to 4.8 percent in 2026 driven largely by the anticipated effects of the conflict in the Middle East before easing to about 3.8 percent over the 2027–28 forecast horizon. Roughly 70 percent of Sub-Saharan African economies (33 of 47) experienced an inflation slowdown in 2025²³.

¹⁹ World Economic Outlook, April, 2026 International Monetary Fund

²⁰ World Economic Outlook, January, 2026

²¹ OECD

²² World Economic Situation and Prospects 2026, UN

²³ World Economic Outlook, April, 2026 International Monetary Fund

Inflation has moderated but remains elevated in many countries in Africa, leading to cautious monetary easing. Limited fiscal space, elevated debt-servicing costs, declining official development assistance (ODA), and ongoing trade uncertainty weigh on the region's outlook. Stabilizing inflation amid recurrent supply shocks requires a more integrated and forward-looking approach. Alongside falling real wages and incomes, these factors underscore that containing inflation requires more than short-term demand-management measures. Monetary policy remains central to anchoring expectations and preserving the credibility of macroeconomic governance. Yet central banks now operate amid frequent supply shocks, fragile global linkages, and more sensitive inflation dynamics²⁴.

2.1.5 Global Financial Markets²⁵

The global financial system is confronting the ongoing war in the Middle East, potential inflationary pressures, rising risks of further tightening in financial conditions, and several channels through which market turmoil could escalate into financial instability. Global equity prices have declined by 8 percent, after being boosted by strong corporate profits. Global sovereign bond yields have risen sharply, driven by market expectations of higher inflation. Emerging market assets have been strongly impacted amid a strengthening dollar and rising energy prices, especially in commodity-importing and more vulnerable countries. Amid the conflict in the Middle East, policymakers should act decisively to bolster resilience. They should be prepared for market dysfunction by ensuring that liquidity and funding facilities are accessible and operationally ready.

2.1.6 Global Debt and Prospects

Global debt markets proved resilient in 2025, despite borrowing levels reaching historic highs. Volatility has remained limited and corporate credit spreads neared record lows. However, shifts in the investor base are transforming these markets with more price-sensitive investors providing much needed liquidity but may increase market sensitivity to shocks. Governments and companies have been shifting their issuance towards shorter maturities to mitigate the impact of rising long-term interest rates, increasing refinancing risks²⁶.

Gross borrowing in OECD countries reached a record USD17 trillion in 2025, up from nearly USD16 trillion in 2024, and is projected to rise to around USD18 trillion in 2026. As a share of GDP, gross borrowing decreased by almost 1 percentage point (p.p.) to 23% but is projected to rise again to 24% in 2026. Refinancing requirements hit a new high of around USD13.5 trillion in 2025, accounting for near to 80% of gross borrowing. Net borrowing remained stable in 2025 but is projected to climb to nearly USD4 trillion in 2026, the second highest level on record.

Outstanding sovereign bond debt in OECD countries reached an all-time high of USD61 trillion in 2025, up from USD55 trillion in 2024. This was the largest annual increase since the pandemic, partly driven by US dollar depreciation. Relative to GDP, sovereign bond debt remained stable at 83% between 2024 and 2025, but is projected to climb to 85% in 2026, the highest since 2021²⁷.

24 World Economic Situation and Prospects 2026

25 International Monetary Fund | April 2026

26 Global Debt Report 2026, OECD

27 Global Debt Report 2026, OECD

Private borrowing is also increasing. Corporate borrowing from markets reached its highest level ever in real terms in 2025 at about USD13.7 trillion (USD6.8 trillion in corporate bonds and USD7 trillion in syndicated loans). Outstanding amounts reached USD59.5 trillion at the end of the year, with USD36.4 trillion in bonds and USD23.1 trillion in syndicated loans. Given the scale of capital expenditure required to finance the expansion of AI, corporate borrowing needs are expected to continue increasing substantially. Over the past five years, sustainable bonds have also become a more important source of capital market financing. Globally, the total amount issued through sustainable bonds was three times larger in 2021-2025 than in 2016-2020 for both official and corporate sectors. Worldwide, companies issued USD531 billion in sustainable bonds in 2025, while the official sector issued USD486 billion²⁸.

Africa's average public debt-to-GDP ratio is estimated at 63 per cent in 2025, remaining well above pre-pandemic levels, with interest payments absorbing nearly 15 percent of government revenues. A few countries have regained access to international markets through new bond issuances. Public debt ratios in SubSaharan Africa are beginning to stabilize after a decade of rapid accumulation, but vulnerabilities remain high²⁹. The region faces a surge in amortizations, with principal repayments jumping from USD37 billion in 2024 to USD59.2 billion in 2025 due to maturing commercial bank loans, higher bond redemptions, and the resumption of payments under restructurings. Repayments are projected to stabilize at an elevated amount of USD47 billion to USD50 billion annually over 2026–2028 period³⁰. At the same time, about 40 per cent of African countries remain in debt distress or at high risk thereof, with several seeking restructuring under the G20 Common Framework. Limited fiscal space continues to constrain development spending, even as reform and consolidation efforts advance in some of the region's larger economies³¹.

Shifts in the global debt is likely to influence global economic policies and financial conditions, raise borrowing costs hence minimizing debt reliance to facilitate implementation of key priorities by many LDCs and LICs, including Uganda. However, GoU developed the medium-term debt management strategy for 2025/26 to 2029/30 to meet the Government's financing needs at the lowest possible cost, consistent with a prudent level of risk, by optimizing the borrowing mix between domestic and external sources.

2.1.7 Global and Regional Trade³²

World trade grew faster than expected in 2025, as surging demand for AI-related goods offset the negative impacts of increased trade policy uncertainty and higher tariffs. World trade for goods and services grew around 4.7% in 2025, above the 2.4% increase predicted in the October 2025 and exceeding world GDP growth of 2.9%. The current US dollar value of world merchandise trade as measured by exports was USD26.26 trillion in 2025, up 7% compared to 2024. Services trade reached USD9.56 trillion last year, up 8% over the previous year.

Goods and services trade, on a balance-of-payments basis, came to USD34.65 trillion in 2025, up 7% year-on-year.

28 Global Debt Report 2026, OECD

29 World Bank Africa Economic Update April, 2026

30 World Bank Africa Economic Update April, 2026

31 <https://www.uneca.org/stories/africa%E2%80%99s-economic-outlook-to-remain-solid-in-2026-despite-trade-uncertainty%2C-says-un-report>

32 Global Trade Outlook and Statistics- March 2026

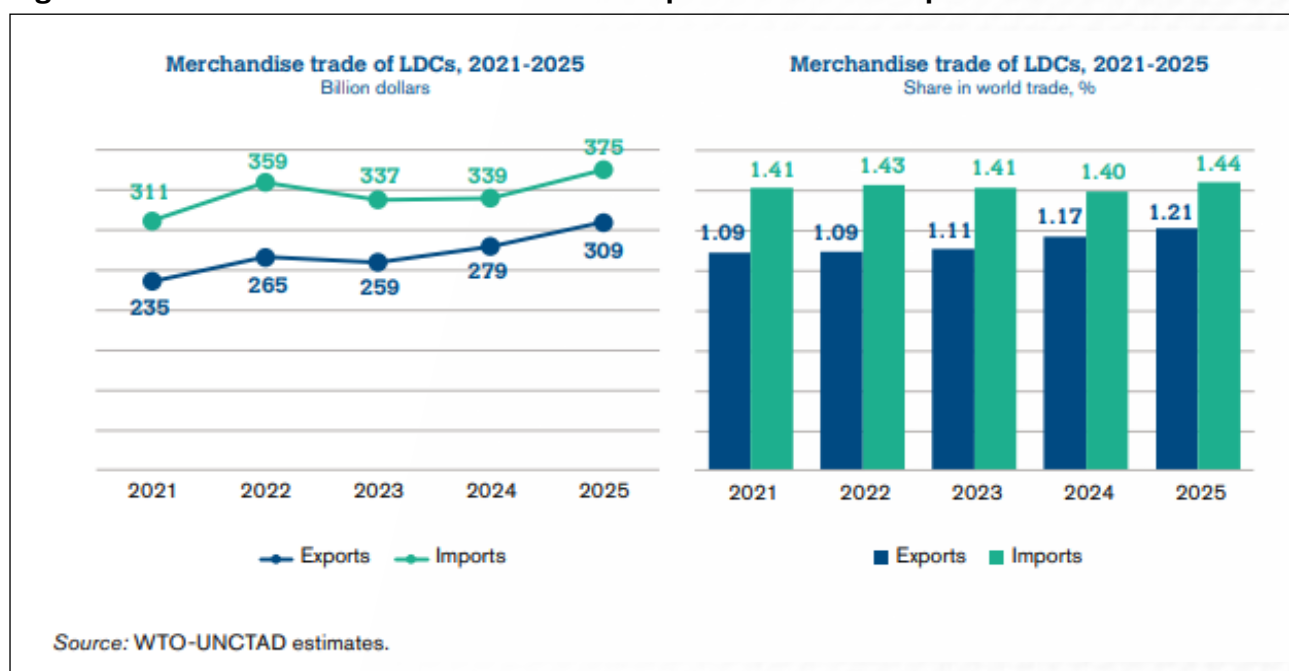
In 2026 World trade is set to slow to 2.8% in 2026 with growth strongest in Africa (4.3%), Asia (3.9%), and the Middle East (3.3%), followed by South America (2.4%), North America (2.3%), the CIS region (1.8%) and Europe (1.6%). The impact of the Middle East conflict on services trade could be as strong as on merchandise, subtracting 0.7 percentage points from the estimated growth in 2026, due to significant downside risks to international transport and travel. A prolonged conflict could keep transport and fuel costs structurally elevated, disrupt key shipping and air routes, and weigh on regional tourism and global travel demand. In our baseline scenario, merchandise trade volume growth would drop from 4.6% in 2025 to 1.9% in 2026 before picking up to 2.6% in 2027. The same scenario for services trade volume would see growth easing from 5.3% in 2025 to 4.8% in 2026, then rising to 5.1% in 2027³³.

Global trade growth under the baseline scenario might therefore not be as rapid, but it is expected to continue to benefit from the AI-investment drive and the expansionary monetary and fiscal policies. Risks to the forecast are tilted to the downside, and are mostly linked to the conflict in the Middle East through higher energy prices, which could weigh heavily on output and trade unless they are short-lived. Global trade growth will act as a catalyst for growth of Uganda's exports such as coffee exports, and the tourism sector, among others but may pose risks related to supply chain volatility.

2.1.8 Trade in Least Developed Countries (LDCs)

The share of LDCs in world merchandise exports reached 1.21% in 2025, while their share in world imports rose to 1.44% as seen below indicating a rising, though still small, share of global trade. Collectively, LDC exports rose 11% last year to USD309 billion, after rising by 8% in the previous year. Of their most exported products, coffee/tea, rubber, cocoa, gold and ores increased the most, while exports of oil seeds, vegetables and fuels decreased in nominal terms. On the other hand, LDC imports increased by 11%, to a value of USD375 billion, following a 1% rise in 2024³⁴.

Figure 2.3: Merchandise trade in Least Developed Countries for period 2021-2025



33 Global Trade Outlook and Statistics- March 2026

34 Global Trade Outlook and Statistics- March 2026

2.1.9 Commodity Market Developments

Commodity prices have fallen since the beginning of 2025, largely driven by lower energy prices. A sharp decline in oil prices in 2025 reflects sluggish oil demand growth in China and excess global supply. Market anticipation of tariffs led to unusually wide price differentials across major copper exchanges for several months in 2025³⁵. However, the outbreak of war in the Middle East represents a historic shock to commodity markets, resulting in the largest oil supply loss on record in March, 2026. On average commodity prices are projected to rise by 16 percent in 2026, the first annual increase since 2022. This would leave prices about 25 percent higher compared to January, 2026³⁶. The most acute phase of commodity trade disruptions was expected to end in May, 2026 with shipping volumes transiting through the Strait of Hormuz gradually returning to near prewar levels by October, 2026.

Energy³⁷

The World Bank Group's energy price index is forecast to increase 24 percent (y/y) in 2026 driven by the shortfall in energy exports from the Middle East with both oil and natural gas prices having soared due to supply shortfalls brought about by the war and its consequences. The baseline projection represents a shock of almost 40 percent in energy prices to the global economy in 2026. In 2027, energy commodity prices are expected to substantially reverse declining by 17 percent³⁸. Analysis reveals the following;

- a. **Oil:** Brent oil prices are also projected to average \$86/bbl in 2026, a steep rise from \$69/bbl in 2025, before reverting to \$70/bbl in 2027. As a result, global oil consumption is expected to decline marginally reflecting higher prices and proactive policy efforts to limit consumption amid shortages in some countries.
- b. **Natural Gas³⁹:** Natural gas prices are projected to rise sharply by 25 percent (y/y) in 2026, before dropping back by 20 percent in 2027 as supply disruptions subside. The surge in European projected gas prices is due to the conflict-related drop in Liquefied Natural Gas (LNG) supply, with the region competing for available cargoes with buyers that typically source supplies from the Middle East. Although global natural gas production is expected to grow only modestly in 2026, its consumption is anticipated to stagnate in many economies in Europe and Asia, due to high prices and disruptions to gas-intensive industries in the Middle East.
- c. **Coal:** Coal prices are predicted to increase by 20 percent (y/y) in 2026 before softening by 12 percent in 2027. Tight gas supplies are envisaged to be partially offset by substitution toward coal for power generation, likely supporting an increase in thermal coal demand in 2026, concentrated in Asia. While still meeting rising demand, global coal production is expected to continue to decrease this year amid contracting coal trade and expanding renewable energy generation globally.

35 Commodity Market Outlook, October, 2025

36 Commodity Market Outlook, April, 2026

37 Commodity Market Outlook, April, 2026

38 Commodity Market Outlook, April, 2026

39 Commodity Market Outlook, April, 2026

Gold

Gold prices soared in 2025, driven by tariff uncertainty and strong demand from ETFs and central banks. Gold prices are projected to reach levels about 180 percent above their 2015-19 average in 2026, supported by continued (though easing) central bank purchases and expectations of further U.S. monetary easing, amid still-elevated geopolitical risks and policy uncertainty. Silver prices are also expected to reach new record highs, supported by safe-haven and industrial demand⁴⁰.

Base Metals

Metals and minerals price index is projected to gain 17 percent (y/y) in 2026, supported by steadily growing demand amid increased production costs and persistent supply tightness for several base metals. This is compounded in the case of aluminum by conflict-related export decreases from the Middle East⁴¹. Base metals prices are forecast to rise by less than 1 percent (year-on-year) in 2026 and about 3 percent in 2027, following an estimated 5 percent increase in 2025. In 2027, average metals and minerals prices are forecast to wane by 7 percent as input costs decline and the supply squeeze for aluminum moderates. Base metals consumption remains structurally solid, underpinned by traditional uses as well as strong momentum in emerging industries including renewable energy, broader electrification technologies, and data centers.

Agricultural Commodities⁴²

Agricultural commodity price index is projected to fall slightly, by 2 percent in 2026 (year-on-year) and 1 percent in 2027, after holding steady in 2025. The anticipated increase in food prices in 2026 is due to ample global grain supplies at the outset of the shock, stemming from widely distributed producers⁴³. Food commodity prices, including all three sub-components—grains, oils and meals, and other foods—are forecast to fluctuate within narrow ranges around recent levels, as supply growth for key crops returns to long-term trends. The price of soybeans, a product at the center of ongoing trade restrictions between major economies, is forecast to be relatively stable in 2026 and 2027. Lower prices are anticipated to curtail the area under cultivation in the United States, while Brazil is on track to expand its soybean acreage. Beverage prices are forecast to drop by 7 percent in 2026 and about 5 percent in 2027, owing mainly to an expected improvement in supply conditions for coffee and cocoa.

Fertilizers⁴⁴

Fertilizer prices are projected to rise by 21 percent in 2025 (year-on-year), on strong demand, trade constraints, and isolated supply shortfalls. Although fertilizer prices are expected to ease by about 5 percent in 2026 and again in 2027, they are set to remain well above their 2015–19 average due to elevated input costs and ongoing export restrictions and sanctions. China has restricted exports of nitrogen and phosphate fertilizers, while Belarus—a major potash supplier—remains under EU sanctions. Together with Russia, it is also subject to new EU tariffs on fertilizers. In contrast, economies embroiled in the war are major suppliers of fertilizers, and the World Bank Group's fertilizer index is projected to increase by 31 percent (y/y) in 2026, before easing somewhat in 2027.

40 Commodity Market Outlook, October, 2025

41 Commodity Market Outlook, April, 2026

42 Commodity Market Outlook, October, 2025

43 Commodity Market Outlook, April, 2026

44 Commodity Market Outlook, October, 2025

The outlook for commodity markets both the baseline projections and risks, has a range of possible macroeconomic consequences for emerging market and developing economies (EMDEs) and more broadly, the global economy. These include implications for growth, inflation, and jobs in EMDEs, global food insecurity, and policies concerning the security of commodity supplies⁴⁵.

The macroeconomic impact of commodity price shocks depends less on the size of the commodity sector than on how interconnected it is with the rest of the economy. The network-adjusted value-added share (NAVAS) captures this interconnectedness and explains cross-country differences in how consumption responds to commodity price fluctuations. Macroeconomic frameworks should be adapted to account for the structure of domestic production networks. In particular, central banks should account for production network structures when calibrating their response to commodity price movements. Doing so can reduce the risk of policy miscalibration and enhance macroeconomic stability across both advanced and emerging market economies, regardless of their net commodity trade position⁴⁶.

2.1.10 Foreign Direct Investment

Global Foreign Direct Investment (FDI) flows rose by 14% in 2025, reaching an estimated USD1.6 trillion with an increase in flows of more than USD140 billion through several global financial centers playing an important part. FDI flows to developed economies increased by 43% to USD728 billion, while flows to developing economies declined by 2% to an estimated USD877 billion. FDI flows to lower-income economies declined by 5% to US \$159 billion. This is a matter of concern, as FDI is a critical source of external financing for these countries, which continue to face persistent challenges related to financing constraints, elevated risk perceptions, and structural vulnerabilities⁴⁷. Foreign direct investment (FDI) flows to Africa rebounded strongly in 2024, rising by more than 75 percent to USD97 billion. This growth underscores renewed optimism about the continent's investment potential, especially given the modest 4 percent growth in global FDI inflows⁴⁸.

Looking ahead, downside risks are mounting. An increase in FDI flows in 2026 remains possible, as projections for inflation and borrowing costs in major markets suggest a further easing of financing conditions. Rising Merges and Acquisitions activity could also support growth. However, geopolitical tensions, regional conflicts, and economic fragmentation trends are likely to depress project activity, with further concentration of capital expenditures in few strategic industries, especially data centers and semiconductors⁴⁹.

2.2 Regional Developments

2.2.1 Sub-Saharan Africa Economic Outlook

Economic growth in Sub-Saharan Africa is projected to remain at 4.1 percent in 2026, unchanged from 2025, but downside risks are increasing. The region's recovery from successive global shocks is losing steam. Domestic demand continues to underpin growth, supported by private

45 Commodity Market Outlook, April, 2026

46 International Monetary Fund | October 2025

47 Global Investment Trends Monitor #50 January, 2026, UNCTAD

48 Africa Economic Update April, 2026

49 Global Investment Trends Monitor #50 January, 2026, UNCTAD

consumption and investment amid accommodative monetary policy and improving external conditions. A weaker U.S. dollar has eased inflationary pressures and increased household incomes across countries in the region⁵⁰.

Rising geopolitical spillovers from the Middle East, coupled with heavy debt service burdens and deep-seated structural weaknesses, are eroding growth prospects and stalling job creation. These risks have intensified since February 28, when the conflict in the Middle East rapidly escalated, including direct attacks on energy production facilities and severe disruption to shipping through the Strait of Hormuz. The severity of the conflict's impact on Sub-Saharan Africa will depend on the duration of hostilities, the scope of the conflict's regional spillovers, and the level of damage to critical infrastructure. The effects are expected to be transmitted predominantly through four channels: trade, investment, financial markets, and labor⁵¹. These developments threaten both current and future planting seasons, potentially exacerbating food insecurity. Disruptions to domestic food production and rising food import costs are likely to translate into higher food prices. Combined with increased fuel costs, these pressures are expected to increase inflation particularly in oil-importing countries—potentially prompting central banks to tighten monetary policy

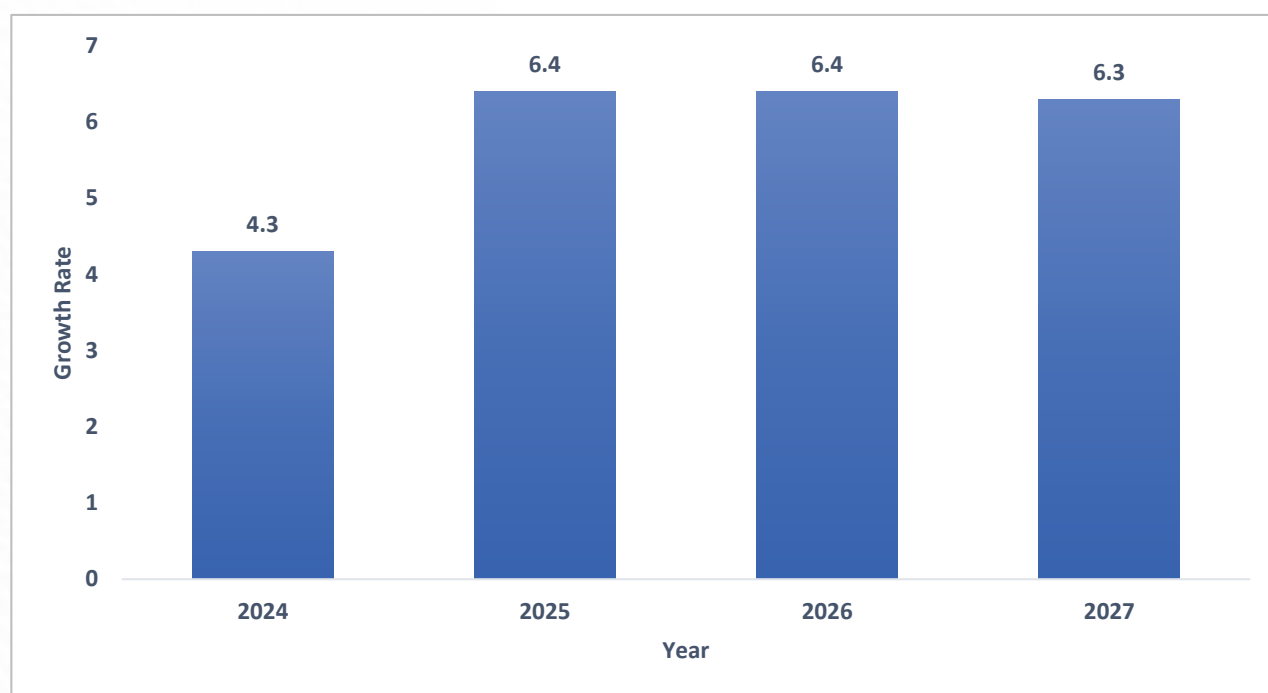
2.2.2 East African Community (EAC) Developments⁵²

East Africa remains the fastest-growing region in Africa, underpinned by strong domestic demand, sustained public investment, and continued expansion in services. East Africa is estimated to have remained the fastest growing region in 2025, with growth estimated at 6.4 percent in 2025 and is projected to remain steady in 2026 before decelerating to 6.3 percent in 2027 as seen in the figure below. Strong performers in 2025 include Ethiopia (9.8 percent), Rwanda (7.5 percent), and Uganda (6.4 percent), driven by robust agricultural production, service sector expansion, and increased investment flows. Reflecting a bounce back from recent economic decline, growth in South Sudan is projected at 30.0 percent in 2026 and 8.3 percent in 2027, supported by the resumption of oil exports, expanded investment in non-oil sectors, and ongoing efforts to enhance institutional reform and economic stabilization. However, this masks underlying fragilities, and the country's growth path remains highly volatile due to persistent political and security challenges.

50 Africa Economic Update April, 2026

51 Africa Economic Update April, 2026

52 Africa's Macroeconomic performance and outlook, January 2026 African development Bank Group

Figure 2.4: Growth performance and outlook in the East Africa Region, 2024–2027

Source: African Development Bank statistics

This strong economic performance is broad based, with more than half of the region's 13 countries (7 in 2025 and 9 in both 2026 and 2027) expected to grow by 4.0 percent or higher. In South Sudan, continued recovery in oil exports and expanded investment in non-oil sectors, electricity interconnectivity, and renewable energy as well as logistics and transport infrastructure are expected to support the strong jump in growth from an estimated 4.0 percent in 2025 to 30 percent in 2026. This will place South Sudan as the world's fastest-growing economy in 2026.

In Uganda, strong growth performance will be driven by expanded public investment targeting production and export of oil complemented by progress in advancing productive infrastructure to support value addition in the industry and agriculture sectors. Major enabling factors for the anticipated high growth in Rwanda, Ethiopia, Tanzania, and Kenya are rising private investment in energy and mining infrastructure; strong government capital spending to improve in-country connectivity and logistics infrastructure so as to facilitate trade with neighboring nations; and continuing efforts to modernize agricultural production and boost productivity in services and manufacturing.

Intra-EAC trade reached USD4.8 billion in the third quarter of 2025, up 15% from the same period in 2024. Despite this growth, it still accounts for roughly 15% of the bloc's total trade. By contrast, trade with the rest of Africa reached USD10.1 billion, or 32.2% of the total, suggesting that the region's trade flows remain more outward-oriented than focused on the East African common market⁵³.

53 <https://bankable.africa/en/business-climate/2303-2615-eac-sets-2026-target-to-remove-non-tariff-barriers>

2.3 Conclusion

Uganda's Fourth National Development Plan and the Tenfold Growth Strategy are cognizant of regional and international development obligations. GoU has put up measures to improve its efficiency to tap into the opportunities offered by the changing global supply chain, implemented intra-Africa trade particularly, the EAC and AfCFTA, as the primary markets for the value addition agenda; programmed production of the first oil to tap into the rebounding oil prices; continued its investments in value addition, production of fertilizers, irrigation, mineral-based industrial development, commercial diplomacy and economic intelligence to mitigate global trade policy uncertainty, harness the increasing global demand and benefit from increased demand for value-added products in global, continental, and regional markets.

CHAPTER

3

**DEVELOPMENT
COOPERATION**

CHAPTER THREE: DEVELOPMENT COOPERATION

3.1 Introduction

This chapter explores FY2025/26 developments in cooperation frameworks that Uganda is affiliated with, focusing on commitments, flagship projects and protocols instituted. These developments are categorized under Global, Continental and Regional frameworks. Through the NDP IV, Uganda is emphatic on cooperation with allies and within collaboration blocs to propel development. Uganda is also ensuring proactive compliance with agreements made within these frameworks.

3.2: International Cooperation

3.2.1 United Nations Sustainable Development Cooperation Framework (UNSDCF) 2026-2030

On the 22nd October 2025, Uganda and the United Nations launched a new Sustainable Development Cooperation Framework (UNSDCF) for 2026–2030. The framework aligns with Uganda’s Fourth National Development Plan (NDP IV) and has three pillars: (i) inclusive human development, (ii) sustainable, climate-smart ecosystems, and (iii) inclusive, rights-based governance. The Framework represents a country-led, evidence-based partnership developed collaboratively with Government, civil society, the private sector, and development partners to focus on catalytic development outcomes for Uganda from 2026 to 2030. The Cooperation Framework’s results framework also outlines targets for green job creation, climate adaptation, and inclusive governance⁵⁴.

3.2.2 Endorsement of the United Nations Technology Bank under the Doha Programme of Action for LDCs (2022-2031)

The Doha Programme of Action for LDCs (2022-2031) endorsed the UN Technology Bank as “a focal point for the Least Developed Countries to strengthen their science, technology and innovation capacity towards building sustainable productive capacities and promoting structural economic transformation⁵⁵.” Uganda is leveraging science, technology and innovation (STI) to accelerate its path toward graduation from Least Developed Country (LDC) status. Through the Technology Needs Assessment (TNA) spearheaded by the Ministry of Science, Technology and Innovation Secretariat, the country is identifying priority sectors, mapping technology gaps, and developing investment-ready solutions to drive structural transformation and economic diversification. These will be aligned with fourth National Development Plan, Tenfold growth strategy and Uganda’s Vision 2040. As Uganda advances, its experience offers a practical model for other LDCs seeking sustainable and irreversible graduation.

3.2.3 Sustainable Development Goals Report, 2025

The 2025 progress assessment reveals that the world remains far off track from achieving the 2030 Agenda. Of the 169 SDG targets, 139 could be assessed using global trend data from the 2015 baseline to the most recent year, supplemented by custodian agency analyses. Among these,

54 <https://development.finance.go.ug/knowledge-centre-reports/un-uganda-cooperation-framework-2026%E2%80%932030?page=2>

55 <https://www.un.org/technologybank/>

only 35 per cent show adequate progress – 18 percent are on track and 17 per cent are making moderate progress. In contrast, 48 per cent of targets show insufficient progress, including 31 per cent with only marginal gains and 17 per cent with no progress at all. Most concerning, 18 per cent of targets have regressed below 2015 baseline levels. The evidence in this report demonstrates that transformation is possible when we combine proven strategies with political courage and adequate resources. The SDGs remain as vital and achievable but only when we match the ambition of the 2030 Agenda.

3.2.4 Financing & Resource Mobilization for Sustainable Development Goals

The Joint SDG Fund was established to accelerate integrated policy reforms and strategic investments that advance implementation of the 2030 Agenda for Sustainable Development. The Fund launching a Transitional Strategy advanced for the period 2023–2026 focusing on key SDG transitions such as digital transformation, food systems, and clean energy. USD85.1 million was committed across 123 new initiatives, with 45.3% directed to LDCs and Landlocked developing countries, and Small Island Developing States. USD1.8 million was allocated across various initiatives in Uganda to support SDG localization and public finance reforms.

3.2.5 Endorsement of the Awaza Programme of Action for the period 2024–2034

On 24th December, 2024, the United Nations General Assembly under resolution A/ RES/79/233 adopted the Awaza Programme of Action for the Landlocked Developing Countries (LLDCs) for the Decade 2024–2034 (APoA). The APoA represents a renewed and strengthened global commitment to support the development aspirations of the 32 LLDCs. Landlocked Developing Countries (LLDCs) involves 32 nations globally, with the majority located in Africa and 16 of which, are classified as Least Developed Countries. The aim of the APoA is to align national-level actions, regional integration efforts, and global policy frameworks to place LLDCs on a more dynamic and inclusive path to sustainable development, while safeguarding them against future shocks and disasters. The ApoA seeks to ensure that progress accelerates, especially in areas as trade facilitation, structural transformation, transport connectivity, technology, climate resilience, disaster mitigation and the mobilization of international support.

3.2.6 Uganda's Graduation from the Category of Least Developed Countries under the United Nations Framework

In Q1, FY2025/26, GoU participated in the first set of activities for generation of a Vulnerability Profile Report for Uganda under the auspices of United Nations Trade and Development (UNCTAD). The profile is part of the documentation required to inform confirmation of Uganda's graduation from LDC status in March 2027 and designed of the country's Smooth Transition Strategy (STS) for the subsequent period. The Vulnerability Profile Report is expected in September, 2026.

3.2.7 High-level Political Forum (HLPF) on SDG 2024

Uganda presented its third Voluntary National Review report at the annual High-level Political Forum (HLPF) held in July 2025. The HLPF reviewed in-depth SDGs 1, 2, 13, 16 and 17 (No Poverty; Zero hunger; Partnerships for the goals; Climate action; Peace, justice and strong institutions). The report showed Uganda has made mixed progress toward achieving Sustainable Development Goals (SDGs).

3.3: Continental Frameworks

3.3.1 African Union

The African Union (AU) has declared 2026 as the Year of “Assuring Sustainable Water Availability and Safe Sanitation Systems to Achieve the Goals of Agenda 2063.” This theme elevates water and sanitation to a continental political priority, recognizing them as catalysts for economic transformation, climate resilience, public health, food security, and regional stability⁵⁶. The AU is focusing on water security, sanitation, and hygiene (WASH), as over 400 million people lack daily water and 800 million lack basic hygiene, highlighting it as a major developmental, health, and dignity issue. The African Union (AU) theme is in line with Strategic Development Plan 2025-2030 for the Ministry of Water and Environment of increasing bulk water provision for multipurpose use and clean water access for all.

Following its inclusion in the G20, the AU is prioritizing six areas: accelerating Agenda 2063, reforming international financial institutions, boosting agriculture, supporting a just energy transition, driving the AfCFTA rollout, and increasing vaccine manufacturing.

The 39th African Union Summit was held in Addis Ababa in February 2026. The summit focused on actionable outcomes for peace, security, and economic integration. A key focus was strengthening the AU’s peace architecture with a planned Extraordinary Summit on conflict resolution in Luanda. The Summit reaffirmed 0.2% import levy and long-standing commitments to finance the Union internally, expanding the Peace Fund from USD400 million to USD1 billion, development of a Continental African Foreign and Minerals Value Addition Policy Framework and an Africa AI and Digital Public Infrastructure Roadmap.

Under Educational development: The AU launched the AU Decade of Education and Skills Development in 2025, guided by Continental Education Strategy for Africa (CESA 2026–2035). The strategy prioritizes foundational learning, teacher support, STEM and TVET. This in line with the Uganda’s digital agenda of integrating ICT and AI into teaching, with new training for TVET staff in machine learning.

3.3.2 Africa Continental Free Trade Area

Africa Continental Free Trade Area Protocol is being operationalized to replace traditional bilateral treaties with a focus on sustainable development and binding human rights duties for investors. A protocol on Digital trade and cross-border data flows has been adopted to cover digital identities, cybersecurity and promote safety in e-commerce, digital payments. Specifically, the following are key developments;

- i. **Cross-border payments:** The Pan-African Payment and Settlement System (PAPSS) has been expanded to 16 countries, connecting 15 financial institutions to allow instant cross-border payments in local currencies. As a result, payment card - the PAPPSCARD was launched mid-2025.

56 <https://au.int/en/theme-year/theme-year-2026-assuring-sustainable-water-availability-and-safe-sanitation-systems>

- ii. **Membership:** By end of 2025, 54 out of 55 African countries had signed the trade agreement, except Eritrea, while 49 countries had deposited their ratification instruments. Uganda has completed both stages.
- iii. **Tariff Liberalization:** 24 states have gazettted their provisional schedules of tariff concessions and are legally able to trade preferentially under AfCFTA rules, including Uganda and Kenya. However, there are still hindrances on complex sectors such as textiles, clothing, and automotives, which will hopefully be finalized soon.

3.3.3 African Peer Review Mechanism

In the review period, the African Peer Review Mechanism (APRM) continued to consolidate its role as Africa's premier governance, accountability, and peer-learning platform during the period July 2025 to May 2026. The Mechanism intensified reforms aimed at strengthening democratic governance, economic management, peace and security, transparency, and institutional accountability in line with the African Union's Agenda 2063.

Key milestones include:

- i. **Adopted a Strategic Plan 2025–2028:** The African Peer Review Mechanism launched its Strategic Plan 2025–2028, prioritising governance reforms, institutional strengthening, digital governance, conflict prevention, and implementation monitoring aligned to Agenda 2063. The Strategic Plan established four strategic pillars: (i) implementation of the APRM mandate with impact, (ii) institutional strengthening, (iii) resource mobilisation and partnerships, and (iv) communications and outreach. The Strategic Plan also emphasized integration of e-governance, strengthened monitoring systems, conflict prevention, and domestic institutionalisation of APRM structures.
- ii. **The 35th African Peer Review (APR) Forum:** The 35th APR Forum convened during the African Union Summit in Addis Ababa with major outcomes including: Somalia joining APRM as the 45th member state; Uganda assuming the Chairpersonship of the APR Forum from Algeria; and Peer review presentations on governance reforms in Ghana, Zimbabwe, and São Tomé and Príncipe.
- iii. **Partnerships:** In July 2025, the APRM signed a Memorandum of Understanding with the Pan-African Parliament to enhance cooperation on governance, justice, accountability, ratification of AU legal instruments, and citizen-centred development.

3.3.4 Northern Corridor Integration Projects (NCIP)

The NCIP, focused on fast tracking regional infrastructure, trade programs and connectivity, saw significant progress in digital connectivity through 2025. The One Network Area (ONA) became fully operational – reducing roaming costs between member states i.e. Uganda, Kenya, Rwanda and South Sudan. Furthermore, member states finalized a roadmap for development of a jointly owned regional satellite and are on track to implement the feasibility study.

- i. **SGR extension:** Kenya-Uganda Interlink: Construction officially commenced on March 20, 2026. The goal is to complete the Nairobi-to-Kampala SGR connection by 2028, reducing freight costs by an estimated 35% and transit times from 14 hours to 4 hours.
- ii. **Regional Satellite Initiative:** On April 29, 2026, ICT ministers from Uganda, Kenya, Rwanda, and South Sudan signed a resolution in Nairobi to jointly fund a feasibility study for a regionally owned communication satellite.
- iii. **Digital Integration:** The move aims to reduce reliance on external satellite providers, lower connectivity costs, and enhance regional cybersecurity. This complements the Eastern Africa Regional Digital Integration Project (EARDIP), which is standardizing e-payment and data laws across the corridor.
- iv. **Roadside Stations (RSS):** Recognizing that the corridor carries the bulk of regional trade, new focus has been placed on “soft” infrastructure. In March 2026, Kenya hosted the inaugural Regional Highway Safety Investors Conference. The focus is on developing integrated roadside stations (truck parks, logistics hubs, and rest areas) through Public-Private Partnerships (PPPs) to combat driver fatigue and reduce transit delays.
- v. **Oil Refinery & Pipeline:** Discussions have been revitalized regarding the East African Crude Oil Pipeline (EACOP) and its integration with the planned refinery in Hoima, Uganda, to ensure a steady supply of petroleum products across the corridor states.

3.3.5 Program for Infrastructure Development (PIDA)

Infrastructure: In November 2025, a new financing facility with an initial commitment of USD1.5 billion was launched to accelerate five priority PIDA projects across energy, transport, water, and ICT. Some of the Key PIDA projects in Uganda include;

- i Continental Power System Masterplan (CMP) to create a single African electricity market was launched in July 2025;
- ii South Sudan – Uganda power transmission network project with funding approved by the African Development Bank in 2025.
- iii EACOP project in its most intensive phase, 60% of the 1443KMs pipeline has been laid across Uganda and Tanzania. Testing and commissioning are scheduled to begin by fourth Quarter of FY2025/26, to meet the goal of first oil within the first half of FY2026/27; and
- iv Integrated Water Management & Development Project (IWMDP) 72km twin pipeline from Karuma to Gulu city was completed in January 2026 and is in the operational testing phase, awaiting commissioning and handover. The project is expected to provide 10 million litres of water per day to Gulu and surrounding small towns.

3.3.6 Common Market for Eastern and Southern Africa

The developments within COMESA had significant impact on Uganda's trade agenda and regional economic strategy as follows:

- a. **Uganda-Kenya Mutual recognition agreement;** This agreement ensures that both nations recognize each other's product inspections, testing and certifications through elimination of duplication checks especially for primary agricultural exports.
- b. The **COMESA Medium-term strategic plan (MTSP)** 2026-2030 was adopted at the Council of Ministers meeting in April 2026.
- c. **Trade integration:** In alignment with mandates from the 24th COMESA Summit, Uganda began integrating its customs architecture with the new COMESA digital payment platform.
- d. **Alignment to AfCFTA:** Under the COMESA strategy for AfCFTA implementation, Uganda formally set up national trading protocols to transition regional COMESA tariff structures into a unified continental zero-tariff framework.
- e. **Regulatory frameworks:** In February 2026, the 2025 COMESA Competition and Consumer Protection Regulations were launched, which dictates oversight over cross-border corporate acquisitions, stopping multi-national mergers from monopolizing consumer markets within Uganda

3.4 Regional Frameworks

3.4.1 East African Community

The East African Community (EAC) continued to deepen regional integration focusing on trade facilitation, digital transformation, infrastructure connectivity, financial integration, industrialisation, and peace and security cooperation. Key updates across the pillars of EAC integration include the following:

a) EAC Customs Union

Common External Tariff (CET) Measures

Following the June 30, 2025, Gazette, several stays of application and duty remissions were implemented for the 2025/2026 fiscal year to protect local industries and manage essential imports:

- i. Textiles and Footwear: Uganda, Burundi, and Tanzania continue to stay the application of the 35% (or \$0.40/kg\$) CET rate on worn clothing and footwear, applying a specific rate of 35% for one year. Rwanda has maintained a higher protective rate of U\$2.5/kg\$ for worn articles.
- ii. Mobile Phones: Uganda has stayed the 0% CET rate on mobile phones, applying a 10% duty rate for one year. Kenya has applied a higher rate of 25% for the same period.

- iii. Industrial Inputs: Wide-scale duty remissions were approved for raw materials used in the manufacture of furniture, garments, and footwear in Uganda, Rwanda, and Tanzania to boost the “Buy East Africa, Build East Africa” initiative.
- iv. Sugar for Industrial Use: In July 2025, the Council of Ministers approved a 10% duty remission for specific quantities of white refined sugar for industrial use for manufacturers in Kenya and other partner states.

Strategic Infrastructure & Digital Integration

- i. Regional Customs Bond: A significant milestone was the launch of the EAC Customs Bond during the 25th Ordinary Summit in December 2025. This regional guarantee scheme expected to free up USD2 billion in liquidity and reduce border delays. This will be implemented through an integrated Bond Management Information System, which will facilitate seamless movement of goods through a single regional customs guarantee.
- ii. Single Customs Territory (SCT) Evolution: The SCT has been further operationalized with the integration of Electronic Certificates of Origin and improved Electronic Cargo Tracking Systems (ECTS) across national and regional platforms.
- iii. EAC e-Tariff Tool: Recent updates to the digital e-Tariff tool now allow for real-time tracking of the latest CET changes and duty remissions, facilitating better transparency for traders.

Regulatory & Legislative Updates

- i. Customs Management Act (EACCMA) Reprint: In September 2025, customs and legal experts met in Kigali to finalize SCT regulations and prepare a reprint of the EAC Customs Management Act, 2004, to incorporate recent amendments.
- ii. Valuation Standards: A meeting of Customs Valuation Experts in July 2025 focused on validating Product Identification Bulletins, aimed at harmonizing the valuation of goods across the region to prevent revenue leakage.
- iii. Standardization of Statutory Interpretation: In March 2026, a specialized committee of draftspersons and experts met at the EAC Headquarters to reconcile matters of statutory interpretation under the EACCMA to ensure uniform legal application.

Policy & Future Outlook

- i. The 7th EAC Development Strategy (2026/27 – 2030/31): This newly drafted roadmap prioritizes further trade integration and digital transformation within the Customs Union. It aims to increase the region’s share of international trade by maintaining a high 35% CET on finished products that can be produced locally.
- ii. Sectoral Council on Finance (SCFEA): The July 2025 Extra-Ordinary Meeting focused on aligning the Customs Union’s revenue mobilization strategies with the regional goal of achieving a single currency.

- iii. Market Expansion: Discussions regarding the accession of the Federal Republic of Somalia have transitioned into active integration into the EAC customs frameworks, significantly expanding the union's market reach.

b) EAC Common Market

Movement of Persons and Labour

- i. National Migration Policy (2025): Uganda officially launched its National Migration Policy in March 2026, aligning domestic laws with the EAC Common Market Protocol to facilitate the orderly movement of workers and the protection of rights.
- ii. Work Permit Fee Waivers: Kenya, Rwanda, and Uganda have maintained their fee waivers for EAC citizens. During the 59th Extra-Ordinary Council of Ministers (March 2026), other partner states were urged to expedite the harmonization of residence and work permit fees to match these benchmarks.
- iii. Regional E-Immigration: Implementation of the Regional Digital Integration Project has accelerated, with more border points now using e-immigration systems to allow users to apply for resident permits and entry visas electronically.

Trade in Services & Mutual Recognition Agreements (MRAs)

- i. Expansion of Professional Scope: In late 2025, the EAC expanded the scope of Mutual Recognition Procedures (MRP) for veterinary products and medicines. This now includes aquatic medicines and nutritional supplements, facilitating easier cross-border service provision for veterinary professionals.
- ii. Academic Harmonization: The Council of Ministers directed the finalization of the Regional TVET Qualifications Framework in late 2025, which aims to ensure that technical and vocational skills acquired in one partner state are automatically recognized in others.
- iii. Ongoing Professional MRAs: Work continues on finalizing the implementation of MRAs for Accountants, Engineers, and Architects, with a focus on digitizing the licensing process through the EAC Secretariat.

Elimination of Non-Tariff Barriers (NTBs)

- i. Real-Time Monitoring: The EAC Trade Information Portal (TIP) was updated in early 2026 to include a more robust reporting mechanism for NTBs that hinder the Common Market.
- ii. SPS Measures: New harmonized Sanitary and Phytosanitary (SPS) protocols were adopted in July 2025 to prevent trade disputes related to agricultural products, ensuring that the "free movement of goods" principle is not undermined by technical barriers.

Rights of Establishment and Residence

- i. Standardization of Procedures: The March 2026 Summit highlighted the need for a unified “EAC Resident Card” to simplify the rights of establishment for entrepreneurs.
- ii. Business Registration: Several partner states have started integrating their national business registries with the EAC Buyer-Seller Platform to allow for seamless cross-border business setup.

c) Monetary Union

The East African Monetary Union (EAMU) has seen significant strategic shifts and institutional developments between July 2025 and May 2026. The focus has moved from aggressive single-currency deadlines toward ensuring long-term financial sustainability and meeting technical convergence criteria.

Reform of the EAC Financing Model

In a landmark decision at the 25th Ordinary Summit in Arusha (March 2026), the Heads of State approved a new funding formula to stabilize the Community’s finances, which is a prerequisite for a stable monetary union:

- i. The 50–50 Formula: Effective July 1, 2026, member contributions will be split: 50% shared equally among all states and 50% based on each country’s economic strength (Average Nominal GDP per capita).
- ii. Debt Relief: The Summit granted a one-time 50% waiver on outstanding arrears for member states, provided the remaining balance is settled within two years. This is intended to clear the financial “logjam” that has stalled several monetary union projects.

Institutional & Legal Milestones

- i. East African Monetary Institute (EAMI): Following its formal operationalization, the EAMI headquartered in Dar es Salaam has increased its technical capacity. In late 2025 and early 2026, the institute focused on drafting regional frameworks for the EAC Central Bank Digital Currency (CBDC) and interoperability of payment systems.
- ii. Interoperability of Payment Systems: In March 2026, the Sub-Saharan Africa Central Bank Network met in Kigali to specifically address the cross-border interoperability of payment infrastructures. This is a critical step toward the eventual “East African Shilling,” allowing for seamless digital transactions across the bloc.
- iii. 7th EAC Development Strategy: The new strategy (2026/27 – 2030/31) adopted in early 2026 explicitly shifts the monetary union focus toward “Market-Driven Integration,” emphasizing financial sector inclusion and digital integration as foundations for a single currency.

Digital Financial Integration (EARDIP)

The Eastern Africa Regional Digital Integration Project (EARDIP) saw significant progress in May 2026, particularly in Component 3 (Online Market Development - E-Payments). The project aims to harmonize legal and regulatory environments for cross-border e-payments, which will serve as the “digital backbone” for the Monetary Union by reducing transaction costs and currency conversion risks for regional traders.

d) Political Federation

The EAC Political Federation—the ultimate pillar of East African integration has seen a shift in momentum between July 2025 and May 2026, characterized by a pragmatic focus on the “Confederation” model as a transitional step and the expansion of the bloc’s membership.

1. The Constitutional Drafting Process: The Committee of Experts, tasked with drafting the Constitution for the EAC Political Confederation, reached a critical juncture in early 2026. This confederation is designed as a “stepping stone” to a full federation, allowing partner states to retain sovereignty while centralizing specific authorities.

- i. Consultation Deadlines: At the 25th Ordinary Summit in March 2026, the Heads of State directed the Republics of Rwanda, South Sudan, the Democratic Republic of Congo (DRC), and the Federal Republic of Somalia to conclude their national stakeholder consultations by June 30, 2026.
- ii. Stakeholder Feedback: Consultations in Uganda, Kenya, and Burundi (completed prior to this period) highlighted a desire for a gradual transition that prioritizes common foreign and security policies before addressing full political union.

2. Expansion and Legal Harmonization: The geographical and political scope of the federation project has expanded significantly with the full integration of the Community’s newest members:

- i. Somalia’s Full Accession: Following its admission in 2024, Somalia’s integration into political structures accelerated in 2026. In March 2026, Somali Members of Parliament officially took their oaths at the East African Legislative Assembly (EALA) in Arusha, marking their formal entry into the bloc’s legislative and political decision-making processes.
- ii. South Sudan Domesticative Milestone: On April 22, 2026, President Salva Kiir assented to the Treaty Establishing the East African Community Act 2026. This law domesticates the EAC Treaty and its protocols into South Sudan’s national legal framework, a vital step for legal alignment within the proposed federation.

3. Institutional Leadership and Reform: The 25th Ordinary Summit also saw a major transition in the leadership responsible for driving the political integration agenda:

- i. New Secretary General: Ambassador Stephen Patrick Mbundi (Tanzania) was appointed as the new EAC Secretary General for a five-year term, effective April

25, 2026. His mandate includes overseeing the finalization of the Confederation Constitution.

- ii. **Revised Funding Model:** To ensure the sustainability of political organs like EALA and the East African Court of Justice (EACJ), the Summit adopted a new 50% equal and 50% assessed financing formula, effective July 2026. This reform is intended to resolve the chronic funding shortages that have hampered regional political initiatives.

4. Security and Regional Stability: A Political Federation requires a stable regional security environment, leading to renewed efforts in conflict resolution:

- i. **The Nairobi Process:** The Summit received progress reports on the EAC-led Nairobi Process aimed at restoring peace in Eastern DRC. Leaders emphasized that regional political stability is a prerequisite for a functional confederation.
- ii. **Defense Cooperation:** Ongoing meetings of the Sectoral Council on Cooperation in Defence Affairs in late 2025 focused on harmonizing Standard Operating Procedures (SOPs) for regional peace support operations, which would serve as the military backbone of a federated state

3.4.2 Intergovernmental Authority on Development (IGAD)

The Intergovernmental Authority on Development continued to strengthen its regional mandate on peace and security, climate resilience, economic integration, migration governance, and public health coordination across the Horn of Africa. Key milestones in the review period include:

- i. **Expanded focus:** IGAD expanded programmes on: Digital trade integration; Women- and youth-led MSME development; Climate adaptation and resilience; and Refugee and migration governance.
- ii. **New Regional Commitments:** IGAD Ministers adopted regional commitments on food security and drought resilience, focusing on coordinated responses to climate shocks and agricultural recovery.
- iii. **Regional Forum for Eminent Personalities and Leaders for Peace:** July 2025, IGAD convened the Regional Forum for Eminent Personalities and Leaders for Peace in Nairobi to strengthen preventive diplomacy, mediation, and regional peacebuilding, particularly regarding conflicts in Sudan and South Sudan.
- iv. **Launched and strengthened the Civil Society Organisations' Forum for Peace:** IGAD launched and strengthened the Civil Society Organisations' Forum for Peace; The IGAD Youth Forum for Peace 2025; and Regional mechanisms for inclusive peacebuilding and citizen participation.
- v. **Diplomatic engagements:** IGAD intensified diplomatic engagement on Sudan through joint initiatives with the African Union and international partners, including the Quintet Statement on Sudan issued in April 2026 calling for Ceasefire and protection of civilians; Humanitarian access; and Inclusive Sudanese-led political dialogue.

- vi. **South Sudan Peace Process:** IGAD sustained oversight of implementation of the Revitalised Peace Agreement (R-ARCSS), emphasizing: Transitional security arrangements; Constitutional reforms; and Political transition and stability.
- vii. **Disaster preparedness:** Health Ministers met in Kampala during the Second IGAD Ministerial Meeting on Pandemic Preparedness, strengthening regional disease surveillance and emergency health coordination under the One Health framework.

CHAPTER

4

PERFORMANCE
OF THE
ECONOMY

CHAPTER FOUR: PERFORMANCE OF THE ECONOMY

4.1: Introduction

This chapter reviews the performance of Uganda's economy in FY2025/26, covering the real, monetary, fiscal, and external sectors. It assesses the effectiveness of macroeconomic policies, the stability of financial institutions, and the resilience of key industries. The analysis highlights the drivers of economic performance and provides evidencebased insights to guide policymakers, businesses, and citizens in making informed decisions that support sustainable growth, stability, and prosperity.

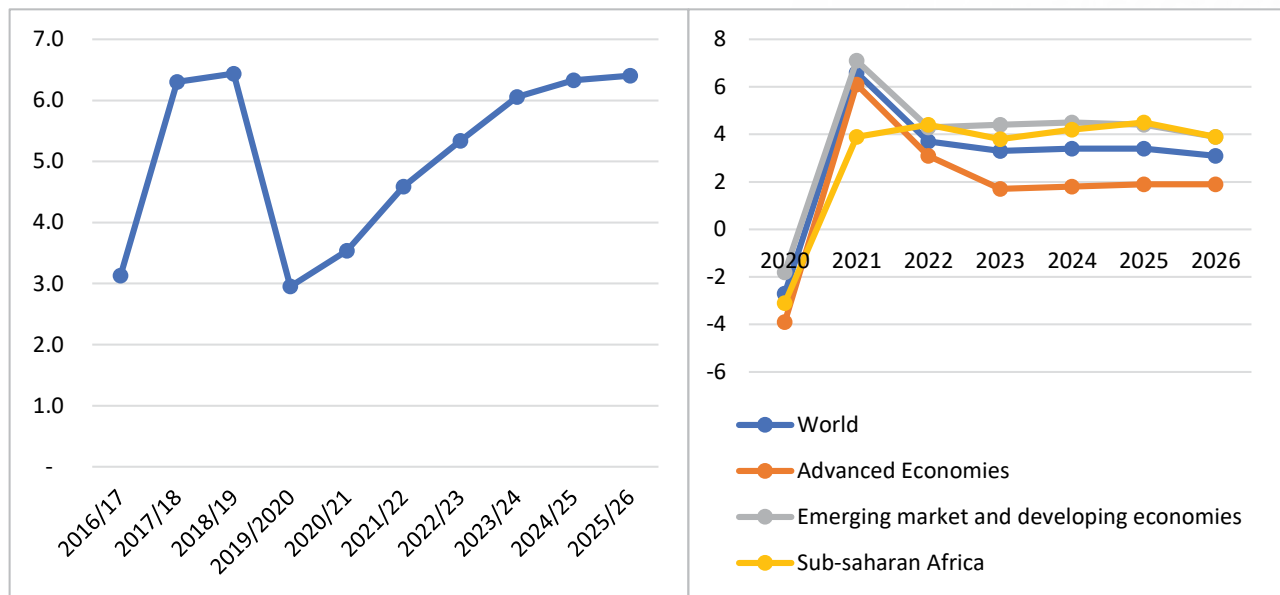
4.2 Real Sector Developments

Uganda's economy remained resilient registering higher economic growth amid rising global uncertainties and geopolitical tensions that continue to disrupt supply chains worldwide. Preliminary estimates show that the size of the economy increased to Shs250,447 billion in FY2025/26, up from Shs227,875 billion registered in FY2024/25. Real GDP growth increased to 6.4 percent in FY2025/26 compared to 6.3 percent the previous year. This was mainly on account of increased aggregate demand, investments and exports, reflected in the growth of agriculture, industry and services sectors of the economy.

GDP growth is also partly attributed to continued implementation of Government's strategic initiatives through programmes such as the Parish Development Model (PDM), Emyooga, and financing through the Uganda Development Bank (UDB) which provided access to affordable credit as well as seed capital, supporting agricultural production and small businesses. Notably, the entire Shs100 billion planned for Emyooga for the financial year was fully disbursed during the first half of FY2025/26, accelerating support to enterprise groups. In addition, during the first half of FY2025/26, Shs38 billion was released to capitalize UDB, representing progress toward the planned Shs82 billion for the year, while Shs529 billion was disbursed to SACCOs under the PDM, out of the Shs1.059 trillion allocation planned for the financial year.

These interventions played an important role in stimulating production, supporting private sector expansion, and improving household incomes, thereby reinforcing inclusive economic growth and strengthening the foundation for sustained economic transformation. Other factors to support growth included favorable weather conditions, a stable macroeconomic environment and positive Sub-Saharan growth trends.

All sectors of the economy registered growth in FY2025/26. The agriculture, forestry, and fishing sector grew by 6.5 percent, contributing 26.2 percent to GDP. The industry sector expanded by 6.4 percent, accounting for 24.1 percent of GDP. The services sector grew by 5.5 percent, contributing 42.1 percent to total GDP during the same period.

Figure: 4.1: Trends of Uganda's GDP and Global Economy

Source: UBOS and IMF World Economic Outlook Database

Table 4.1: A breakdown of economic performance by sector (percent change)

	2016/17	2017/18	2018/19	2019/2020	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
GDP at market prices	3.1%	6.3%	6.4%	3.0%	3.5%	4.6%	5.3%	6.1%	6.3%	6.4%
Agriculture, forestry and fishing	2.8%	4.4%	5.3%	4.8%	4.3%	4.2%	4.5%	5.6%	6.8%	6.5%
Cash crops	9.4%	5.9%	4.7%	7.8%	12.5%	5.7%	0.7%	12.3%	11.3%	12.1%
Food crops	2.2%	8.6%	1.6%	4.6%	4.1%	3.5%	4.7%	5.1%	4.8%	4.9%
Livestock	7.0%	7.1%	7.3%	7.9%	7.8%	8.3%	8.8%	7.9%	8.8%	8.8%
Agriculture Support Services	3.8%	-0.4%	8.8%	6.4%	2.1%	4.5%	2.2%	7.1%	5.4%	5.3%
Forestry	3.5%	3.4%	3.6%	3.3%	2.9%	3.2%	3.1%	3.1%	3.3%	3.3%
Fishing	-7.8%	-25.2%	39.2%	0.3%	-8.8%	0.3%	3.4%	-2.2%	18.0%	9.1%
Industry	6.8%	4.8%	9.0%	3.2%	3.5%	5.1%	4.0%	5.5%	6.9%	6.4%
Mining & quarrying	32.7%	-4.0%	17.5%	16.5%	6.9%	18.3%	5.0%	3.2%	3.4%	3.5%
Manufacturing	3.6%	4.6%	7.7%	1.3%	2.2%	3.8%	3.1%	4.7%	5.6%	5.5%
Electricity	9.8%	5.4%	2.5%	10.9%	11.6%	3.1%	8.4%	8.9%	11.9%	14.4%
Water	5.6%	4.0%	4.7%	4.1%	4.8%	6.3%	4.2%	5.3%	2.6%	3.7%
Construction	11.7%	7.6%	14.2%	3.8%	3.6%	5.2%	4.9%	7.3%	11.2%	8.2%
Services	0.1%	8.5%	5.8%	2.5%	2.8%	4.0%	5.9%	6.4%	5.4%	5.5%
Trade and Repairs	-1.3%	7.5%	4.9%	-1.3%	-0.6%	3.4%	3.8%	9.3%	9.0%	6.9%
Transportation and Storage	2.3%	11.3%	0.8%	-1.7%	-0.3%	-3.8%	-5.4%	10.4%	12.2%	5.0%
Accommodation and Food Service Activities	19.7%	10.7%	0.5%	-8.6%	-0.6%	-2.5%	12.4%	13.5%	4.1%	7.7%
Information and Communication	19.0%	10.4%	-6.8%	19.6%	11.8%	7.4%	10.3%	5.9%	6.7%	6.6%
Financial and Insurance Activities	-4.1%	2.3%	11.1%	9.6%	8.0%	4.5%	0.6%	1.9%	4.9%	8.3%
Real Estate Activities	1.6%	11.6%	10.1%	5.1%	3.9%	9.0%	7.4%	7.4%	4.9%	5.5%
Professional, Scientific and Technical Activities	-18.5%	7.5%	6.4%	2.8%	2.1%	3.1%	28.6%	3.6%	1.5%	1.2%
Administrative and Support Service Activities	-2.2%	5.2%	17.2%	7.5%	2.3%	3.5%	17.8%	3.5%	4.6%	7.1%
Public Administration	18.6%	9.5%	4.2%	16.2%	12.6%	3.5%	1.1%	6.8%	3.9%	7.0%
Education	-10.3%	6.9%	9.1%	-2.0%	-4.2%	1.5%	3.4%	4.3%	5.3%	5.6%
Human Health and Social Work Activities	0.0%	16.8%	5.3%	1.0%	7.1%	9.6%	4.4%	2.4%	1.9%	1.8%
Arts, Entertainment and Recreation	29.7%	65.7%	22.1%	-8.1%	-13.7%	-2.2%	4.1%	8.0%	1.6%	0.9%
Other Service Activities	-3.5%	-1.3%	4.7%	1.4%	2.9%	4.8%	2.4%	2.6%	1.0%	0.6%
Activities of Households as Employers	2.8%	2.8%	2.8%	2.8%	2.7%	2.8%	2.7%	2.8%	2.7%	2.8%
Taxes on products	10.9%	4.4%	4.4%	-1.6%	6.2%	7.5%	9.2%	7.8%	8.3%	11.6%

Source: Uganda Bureau of Statistics

The services sector grew by 5.5% from 5.4% registered the previous financial year, on account of increased wholesale and retail trade for manufactured goods. Other services like hotel and food, finance & insurance and real estate activities also registered growth due to higher trade flows and increased demand. In addition, Administrative & Support Services and Public Administration also registered growth on account of increased private sector activity and public service delivery.

The industry sector grew modestly at 6.4% in FY2025/26 down from 6.9% the previous financial year, supported by strong performance in construction activities and electricity production as well as growth in the manufacturing subsector. Increased private and public construction works contributed to growth in the construction subsector while higher power generation for industrial use boosted electricity sector growth.

The agriculture, forestry, and fishing sector expanded by 6.5%, up from 6.8%, driven by increased production of food crops, cash crops, livestock and fish. This was supported by favorable weather conditions, high-quality seedlings, improved water for irrigation and continued government support through affordable financing, leading to increased production and productivity within the sector

4.3 Monetary and Financial Sector Developments

Bank of Uganda (BoU) remains committed to promoting price stability and a sound financial system, in support of socio-economic transformation. In line with this mandate, the Bank continued to implement a prudent, forward-looking monetary policy framework to keep inflation low and stable. This approach has helped to preserve the purchasing power of the Uganda shilling, strengthen investor confidence and support economic growth. Furthermore, BoU, together with other financial sector regulators, including Capital Markets Authority (CMA), Uganda Retirement Benefits Regulatory Authority (URBRA), Uganda Registration Services Bureau (URSB), Insurance Regulatory Authority (IRA), and Microfinance Regulatory Department, undertook several measures to safeguard the integrity and efficiency of the financial system. These measures focused on strengthening oversight of financial institutions, promoting compliance with regulatory requirements, and enhancing risk management practices, thereby ensuring that the financial system remains stable, sound, and resilient to domestic and external shocks.

4.3.1 Monetary Policy Framework

In the eleven months to May 2026, the Monetary Policy Committee (MPC) of BoU maintained a cautious monetary policy stance that kept inflation low and stable, supported exchange rate stability, and eased pressures on foreign exchange reserves.

Among these measures was the decision to maintain the Central Bank Rate (CBR) unchanged through the financial year. BoU maintained the Central Bank Rate (CBR) at 9.75 percent throughout the financial year up to May 2026. This policy stance was intended to mitigate the impact of global economic uncertainty on inflation, while allowing the economy to adjust to external headwinds and supporting economic activity without compromising price stability amid emerging risks. In the context of containing liquidity conditions in the banking system while ensuring that inflation expectations remain anchored around the medium-term target, BoU increased the Cash Reserve Requirement (CRR) to 11 percent from 9.5 percent in March 2026.

By May 2026, several upside risks to inflation had emerged from both the domestic and global environment, including higher global oil prices associated with prolonged geopolitical tensions, particularly in the Middle East, exchange rate depreciation pressures, tightening global financial conditions, and adverse weather conditions affecting agricultural production.

Global and domestic uncertainties, coupled with elevated risks to the inflation outlook, continue to inform the prevailing monetary policy stance. BoU remains fully committed to ensuring price stability to protect the purchasing power of household incomes, particularly for those who are most vulnerable to price increases. Future adjustments to the CBR will be guided by incoming data and ongoing assessments of the balance of risks to the inflation and growth outlook.

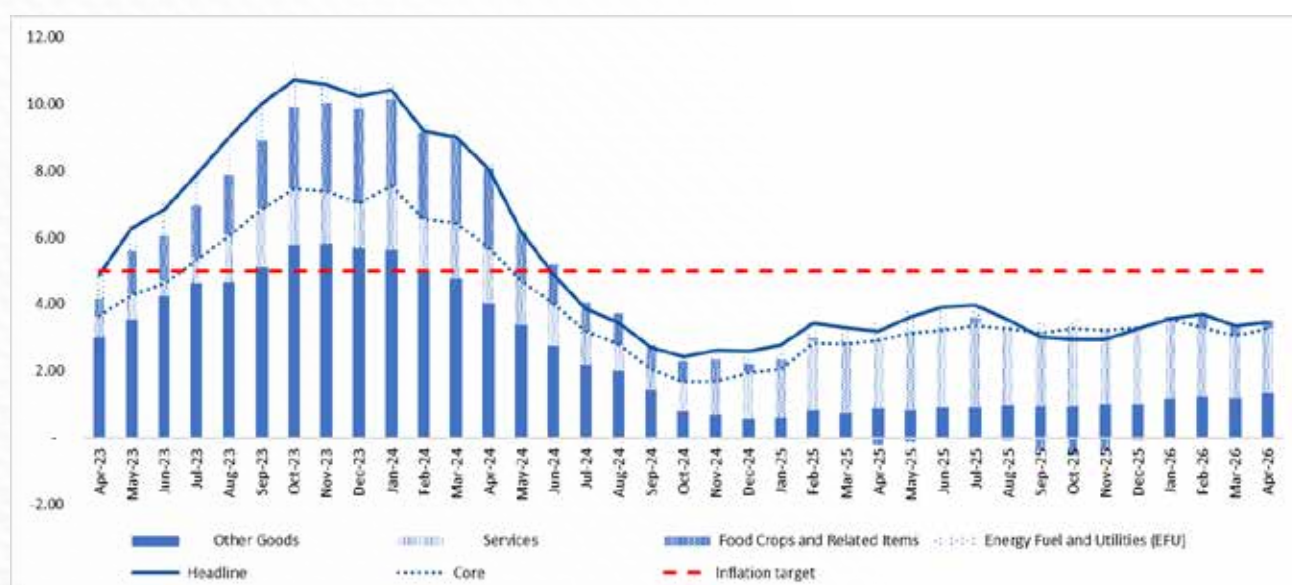
1) Inflation Developments

Uganda's inflation has remained below BoU's medium-term target of five percent, reflecting the effectiveness of its monetary policy stance. In the first ten months of FY2025/26, headline and core inflation averaged 3.3 percent and 3.4 percent, respectively, down from 3.5 percent and 3.9 percent recorded in FY2024/25. The moderation in inflationary pressures was supported by prudent monetary policy, exchange rate stability, subdued domestic demand pressures, and favourable food prices.

The decline in headline and core inflation was mainly driven by lower services inflation, which moderated to 4.5 percent from 5.6 percent in FY2024/25, partly reflecting easing cost pressures in sectors such as transport, education, and health services. In addition, inflation for other goods remained stable at 2.6 percent, supported by the relative stability of the Ugandan shilling, while Electricity, Fuel, and Utilities (EFU) inflation remained subdued at 1.8 percent due to stable global fuel prices and lower domestic energy cost pressures. However, food crop inflation increased to 3.4 percent from 0.5 percent in the previous fiscal year, partly offsetting the overall decline in inflationary pressures.

Figure 4.2 shows the evolution of headline inflation and the contributions of the components to overall inflation over the past year, while Table 4.2 shows the performance over the past three financial years.

Figure 4.2: Domestic inflation decomposition (Year on Year)



Source: Uganda Bureau of Statistics (UBoS)

Table 4.2: Annual inflation from FY2023/2024 to FY25/2026

	FY23/24	FY24/25	FY25/26^{xx}
Headline	3.2	3.5	3.3
Core	3.0	3.9	3.4
Other Goods	2.3	2.6	2.6
Services	4.0	5.6	4.5
Food Crops and Related Items Index	3.5	0.5	3.4
Energy Fuel and Utilities (EFU) Index	4.8	1.8	1.8

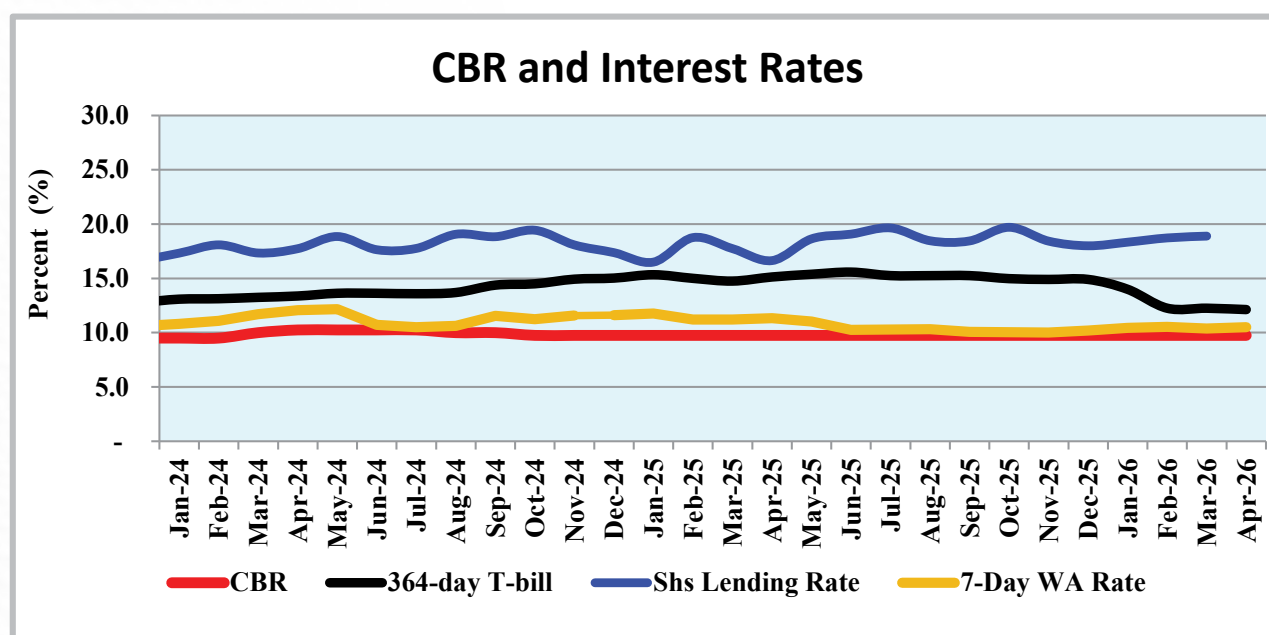
Source: UBoS, Data for FY25/26 covers ten months.

As of May 2026, the outlook for inflation over the next twelve months projected core inflation to average between 4.5 percent and 5.2 percent, an upward revision from the earlier February 2026 forecast range of 3.8 percent to 4.3 percent. Meanwhile, headline inflation is expected to average between 5.2 percent and 6.5 percent, closely aligning with core inflation over the medium term due to high but slowly easing pressures on food and energy prices. It is anticipated that inflation will gradually move back towards the 5 percent target by the second quarter of 2027 as the temporary supply-side disruptions subside, monetary policy remains well-adjusted, and domestic inflation expectations stay stable.

Inflationary pressures are expected to remain contained in the near term, supported by favourable weather conditions, improved agricultural production, stable exchange rate conditions, and easing global commodity and energy prices. However, risks to the inflation outlook remain tilted to the upside, mainly stemming from stronger domestic demand associated with investments in the extractive sector and government programs, as well as external risks such as geopolitical tensions in the Middle East that could disrupt global oil supply and raise international energy prices. Overall, while inflation is projected to gradually converge to the medium-term target of 5 percent by the second quarter of 2027, continued vigilance will be necessary to contain potential upside pressures and anchor inflation expectations.

2) Interest Rates

The interbank money market rates remained well anchored around the CBR, with the weighted average 7day interbank rate declining slightly in the ten months to April 2026 relative to the corresponding period of FY2024/25. The 7day interbank rate averaged 10.28 percent over the period, down from 11.15 percent recorded in the corresponding period of the previous financial year, as shown in Figure 4.3, which illustrates the evolution of key interest rates.

Figure 4.3: Evolution of Key Interest Rates.

Source: Bank of Uganda

Yields on most Government securities were lower compared to the previous financial year. Annualized yields for the 91-day, 182-day, and 364-day treasury bills averaged 11.23 percent, 12.81 percent, and 14.18 percent, respectively, in the 10 months to April 2026, relative to 10.71 percent, 13.33 percent, and 14.75 percent observed in the FY2025/26. Over the same period, annualized yields for treasury bonds fell for most of the tenors. Annualized yields for the 2-year, 3-year, 5-year, 10-year, 15-year, and 20-year tenors averaged 15.17 percent, 14.97 percent, 15.69 percent, 16.32 percent, 17.06 percent, and 17.12 percent, respectively, compared to 15.68 percent, 15.97 percent, 16.31 percent, 16.69 percent, 17.01 percent, and 17.39 percent in the previous financial year.

Commercial banks' weighted average lending rates for shilling-denominated loans rose in the 9 months to March 2026, averaging 18.74 percent, compared to 18.16 percent observed in the previous financial year. This was partly due to increased domestic borrowing by government, leading to crowding out of the private sector. Foreign currency loans fell to 7.74 percent in the 9 months to March 2026 from 8.59 percent recorded over the same period in FY2024/25, driven by stability in the exchange rates. Overall, interest rates remained relatively stable across the major sectors.

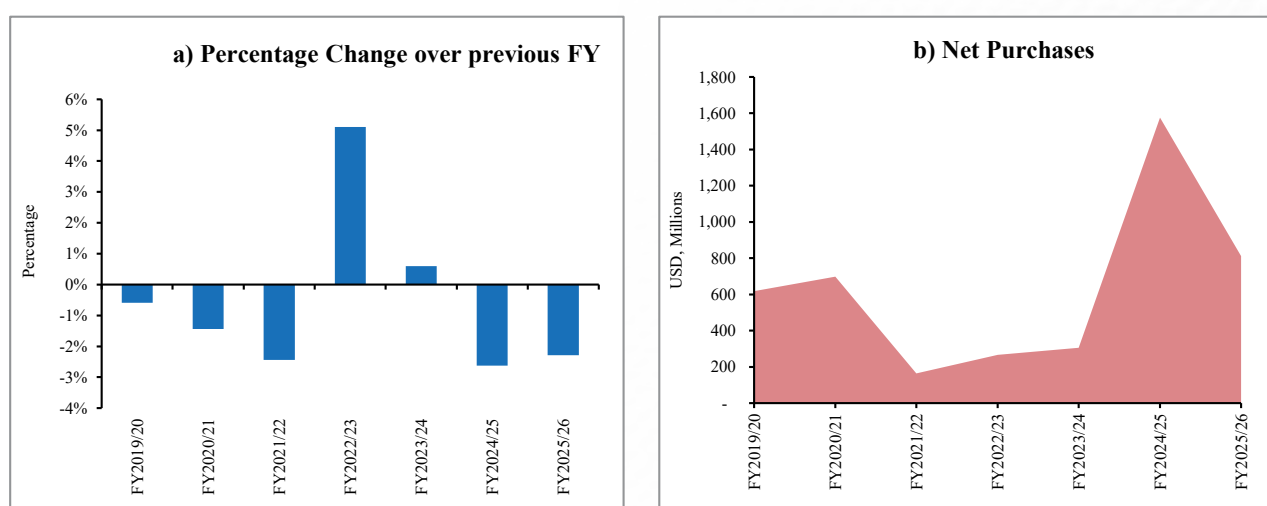
3) Exchange Rate Developments

In FY2025/26, the Uganda Shilling (Shs) averaged 3,585.0 per US Dollar, which was an appreciation of 2.5 percent relative to FY2024/25 (Figure 4.4-a). This appreciation was largely driven by improved foreign exchange supply conditions, underpinned by broad-based export growth and sustained diaspora remittances. These offset the elevated corporate demand for foreign exchange from the manufacturing and energy sectors (Figure 4.4-b). BOU's ongoing market reforms in the Interbank Foreign Exchange Market (IFEM) have played a critical role in reinforcing this outcome.

These reforms include the adoption of the FX Global Code, the use of foreign currency swaps, cross-currency repos, and a domestic gold purchase programme, all of which improved liquidity, forex pricing efficiency, and transparency in the IFEM. Uganda's improved ranking on the ABSA Africa Financial Markets Index further reflected these structural gains, signalling stronger market depth, access to foreign exchange, and macroeconomic resilience.

Notwithstanding the appreciation, demand pressures persisted throughout the financial year, partly coinciding with negative market sentiment stemming from escalating geopolitical conflicts that disrupted global supply chains and raised import costs. The broad-based strengthening of the US Dollar over the period, driven by shifts in global risk appetite and expectations of a prolonged restrictive monetary policy stance by the US Federal Reserve in the third quarter of FY2025/26, also moderated the pace of appreciation. Despite these headwinds, Uganda's underlying fundamentals remained resilient, supported by record build-up in official foreign exchange reserves to USD6.2 billion as of end April 2026, and the strengthened medium-term expectations of oil-related foreign currency inflows.

Figure 4.4: Evolution of Exchange Rate



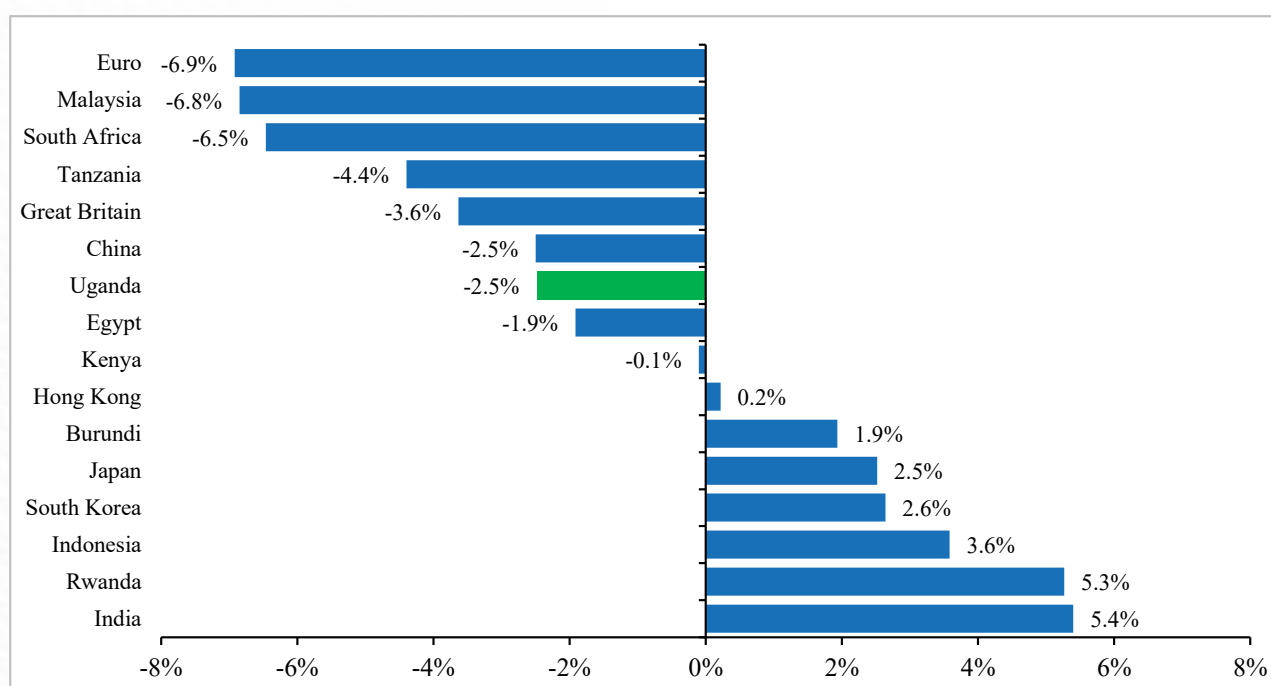
Source: Bank of Uganda, *Data for FY2025/26 ends at 21st May 2026

Comparison with major trade partner currencies

Currency movements among Uganda's major trade partners (Figure 4.5) in FY2025/26 were shaped by an unusually turbulent sequence of global events. The financial year opened against a backdrop of a weakening US Dollar. This was due to legacy sweeping tariff announcements in the preceding financial year that had provided an initial tailwind for frontier market currencies including the Uganda Shilling. This tailwind moderated throughout the course of FY2025/26, as progress on major bilateral trade agreements supported a partial US Dollar recovery and the Federal Reserve's signalling of a pause in its rate cutting cycle stabilised the US Dollar, moderating the interest rate differential that had previously attracted capital flows into frontier markets. Elevated uncertainty, compounded by a partial US government shutdown in October 2025, added a further layer of volatility throughout the first half of the financial year.

Geopolitical risk escalated sharply in the second half of FY2025/26, with the Middle East conflict exerting material pressure on global energy prices and frontier market exchange rates. An initial exchange of military strikes sent crude oil prices to their largest single-day gain in several years, elevating risk premiums and increasing corporate demand for foreign exchange in energy-importing economies. A far more severe escalation in early 2026 triggered wide-ranging regional retaliation and near-complete disruption of key maritime energy corridors, the net effect was higher import costs, elevated corporate foreign exchange demand from the energy and manufacturing sectors, and significant risk-off sentiment in global capital markets, partially offsetting most currencies' earlier appreciation gains.

Figure 4.5: Percentage Change between FY2025/26 vs FY2024/25



Source: Bank of Uganda

The near-term outlook for the Uganda Shilling exchange rate against major currencies is subject to several depreciation pressures, with escalating Middle East tensions representing the most immediate threat. Uganda's trade structure is heavily exposed to the region, which accounts for the largest share of total trade. On the export side, disruptions to Middle East supply chains would dampen demand for Uganda's key exports and reduce foreign currency inflows, while on the import side, reliance on the region for energy, petroleum, and phosphate products means any supply disruption would widen the import bill. The combined effect of compressed export receipts and elevated import expenditure would tighten domestic foreign exchange supply and exert depreciation pressure on the Shilling.

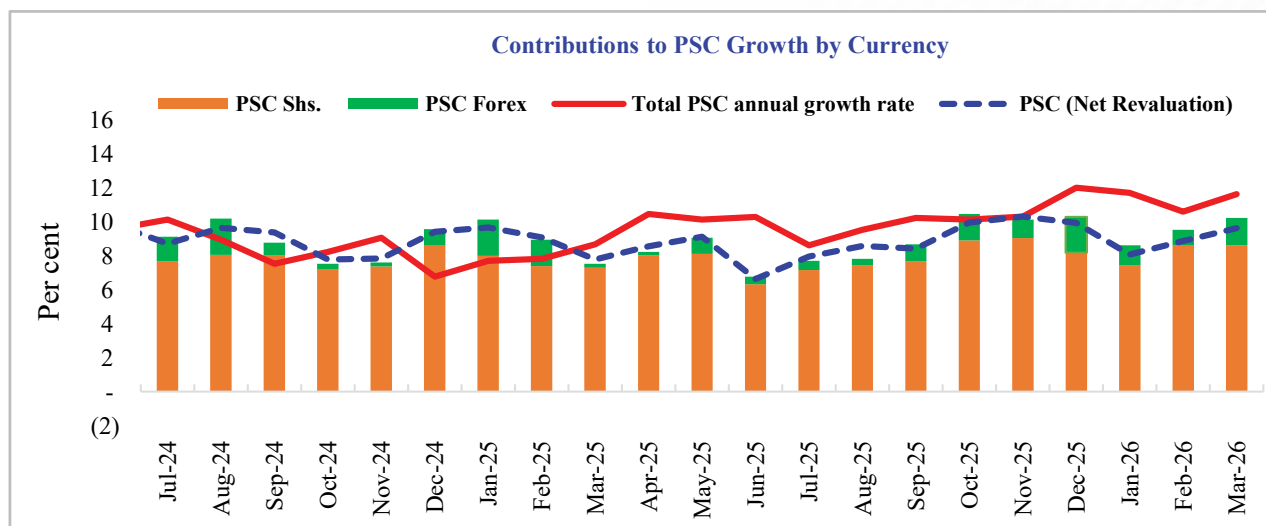
Monetary tightening in advanced economies poses an additional risk. The US, UK, and Euro Area have maintained elevated policy rates, while frontier market peers including Kenya, Rwanda and Egypt have similarly tightened in response to domestic inflationary pressures. Should geopolitical tensions continue to sustain elevated energy and commodity prices, this tightening bias is likely to persist, redirecting capital flows away from frontier markets toward safer assets. Notably, Uganda's real bond yields are currently the highest in the region, providing a meaningful buffer against such

outflows. However, a sustained and broad-based tightening cycle could progressively narrow this yield advantage, weaken the portfolio inflow channel that has been a key source of foreign currency supply, and place additional depreciation pressure on the Shilling.

4) Private Sector Credit

Growth in Private Sector Credit (PSC) increased in FY2025/26 compared to the previous financial year, as economic activity picked up. PSC growth averaged 10.52 percent in the nine months to March 2026, up from 8.81 percent recorded over the same period in the previous financial year. Shilling-denominated loans were the main contributor to growth in PSC, contributing an average of 8.17 percent to credit growth, but slightly lower than the previous financial year's average contribution of 7.79 percent. Foreign currency loans' contribution to PSC growth rose to 2.35 percent in the 9 months to March 2026 from 1.02 percent the previous financial year, as shown in the figure 4.5 below.

Figure 4.6: Contributions to Annual Private Sector Credit Growth by Currency



Source: Bank of Uganda

There was growth in credit across key sectors, with declines observed in Trade, Building, Mortgage, Construction, and Real Estate, Personal and Household loans, as shown in Table 4.3 below.

Table 4.3: Average Annual Private Sector Credit Growth

	FY24/25	FY25/26*
By Sector		
Agriculture	13.15	15.14
Manufacturing	4.67	7.36
Trade	2.35	1.65
Transport and Communication	0.09	13.38
Building, Mortgage, Construction, and Real Estate	8.78	7.78
Personal and Household Loans	15.09	13.70
Other Services **	14.73	36.75
By Currency		
Shilling Lending	10.68	11.02
Foreign Currency Lending	3.79	9.11
Total Credit to the Private Sector	8.81	10.52
Total Credit to the Private Sector (Net valuation & capitalized interest)	8.76	10.85

Source: Bank of Uganda *Data up to March 2026. **Includes Mining & Quarrying, Business services, Electricity & Water, Community, Social and Other Services

In the 9 months to March 2026, the average ratio of non-performing loans to total loans fell to 3.44 percent compared to 4.48 percent recorded in the FY2024/25. This was mainly attributed to business recoveries and government's release of funds to settle arrears with contractors. The sectors with the highest non-performing loans ratio were agriculture and business services, which recorded ratios of 4.63 percent and 4.58 percent, respectively, in the nine months to March 2026.

4.3.2 Financial Sector Developments

This section reviews key developments in Uganda's financial sector over the past year, with a particular focus on the banking sector's performance. It also highlights progress in financial inclusion and assesses the sector's outlook, including relevant legal and regulatory developments.

1) The Banking Sector

In FY2025/26, Uganda's banking sector remained fundamentally stable, liquid, and well capitalised. Bank of Uganda reports that industry liquidity ratios have continued to exceed regulatory minima by significant margins. The average Liquidity Coverage Ratio remained more than four times the required 100 percent threshold, while the Capital Adequacy Ratio stood above 20 percent, well above the statutory requirement of 12 percent. These buffers are not accidental; they are the result of sustained macroeconomic stability, prudent supervision, and disciplined risk management across the financial system. They demonstrate that our banking sector is resilient and capable of withstanding external shocks while at the same time supporting increased lending into priority productive sectors of the economy.

Total banking sector deposits expanded to exceed Shs50 trillion by June 2025, reflecting year-on-year growth of over 10 percent. This sustained growth in deposits signals strong public

confidence in the financial system and steady improvements in financial inclusion. With over 31 million deposit accounts in the system, more Ugandans are participating in formal savings and financial transactions than ever before. The continued expansion of digital banking channels, agency networks, and rural financial outreach has strengthened savings mobilisation and broadened access to financial services. Looking ahead, we expect deposit growth to remain in the range of 12 to 15 percent annually over the medium term, supported by increased formalisation of economic activity and rising household incomes.

Private sector credit grew by approximately 10.5 percent in the nine months to March 2026. While this remains below our long-term transformation ambition of 20 to 35 percent annual growth, it reflects a steady and improving lending environment. Credit expansion has been most active in commerce, trade finance, personal lending, manufacturing support, and agriculture-linked value chains. Importantly, Non-Performing Loans have declined to below 4 percent, indicating stronger credit quality and improved repayment capacity among borrowers. As macroeconomic conditions remain stable and risk-based supervision continues to strengthen, we expect private sector credit growth to rise into the mid-teens range in the near term and progressively accelerate as we implement measures under our Tenfold Growth Agenda. The banking system now has both the liquidity and the capital strength to support this expansion.

a) Deposit Protection Fund

The Deposit Protection Fund of Uganda continues to reinforce institutional confidence in the banking system. With protection of up to Shs10 million per depositor per institution, approximately 98 percent of retail deposit accounts—out of more than 31 million accounts—are fully protected. This level of coverage ensures that the overwhelming majority of ordinary Ugandans' savings are safeguarded, thereby strengthening public trust and financial stability.

The Fund remains a central pillar of confidence, particularly among small savers and rural depositors. As we move forward, we are focused on modernising risk-based premium assessments, enhancing claims processing systems to enable faster pay-outs, and expanding public awareness to further deepen formal savings uptake nationwide. A strong and credible deposit insurance framework underpins inclusive financial deepening and protects the integrity of our banking sector.

b) Uganda Development Bank

Uganda Development Bank continues to play a strategic and catalytic role in Uganda's structural transformation. As of June 2025, the Bank had extended Shs2.45 trillion in financing to 607 businesses across commercial agriculture, manufacturing, tourism, construction, and services. These supported enterprises have created 55,553 jobs, generated Shs20 trillion in output value, contributed Shs944.2 billion in tax revenues, and earned Shs3.3 trillion in foreign exchange. These figures demonstrate that development finance is not merely about lending; it is about stimulating production, creating employment, strengthening exports, and expanding the tax base.

Government has cumulatively capitalised UDB with approximately Shs1.5 trillion, enabling it to provide long-tenor, patient capital to strategic sectors that are central to industrialisation and value addition. In the medium term, our objective is to expand financing toward agro-

industrial value chains, scale manufacturing capacity, increase export-oriented production, strengthen SME and youth innovation windows, and broaden UDB's regional presence beyond major urban centres. By aligning UDB's mandate with national development priorities, we are building a pipeline of transformative projects that will accelerate progress toward our Tenfold Growth ambition.

c) Government Wealth Creation Initiatives – Accountability and Impact

In FY2025/26, Government earmarked Shs2.43 trillion toward wealth creation and economic empowerment programmes. These resources are directly targeted at raising household incomes, strengthening enterprise capacity, and stimulating domestic production.

Under the Parish Development Model, Shs4.4trillion has cumulatively been disbursed across 10,589 parishes, supporting more than 4million households engaged in agriculture, livestock, poultry, and value chain enterprises. In FY2025/26 alone, Shs1.059 trillion was allocated to sustain and expand this intervention. The Parish Development Model is steadily shifting households from subsistence production into market-oriented participation. The share of the working population (15years and above) in subsistence work has declined by 4.6percent from 30.4percent in 2021/22 to 25.8percent in 2024/25. As commercial linkages strengthen and productivity improves, rural incomes are expected to rise significantly, driving both savings mobilisation and local economic activity.

The Small Business Fund that was capitalised with Shs100 billion in 2021 has cummulatively disbursed more that Shs77billion to 1,100 enterprises as of June 2025. This support has stabilised MSMEs, preserved employment, and restored working capital for businesses affected by economic disruptions. In the coming financial year, our goal is to scale utilisation and expand outreach to over 10,000 MSMEs, with particular emphasis on youth- and women-owned enterprises. Improved absorption of this facility will significantly enhance urban and peri-urban household incomes.

The Agricultural Credit Facility has cumulatively disbursed over Shs1.35trillion in concessional loans to more than 14,000 agricultural actors, financing on-farm production, agro-processing, storage, and grain trade. An additional Shs50 billion was approved in FY2025/26 to sustain momentum. These investments have enabled farmers to increase productivity, expand acreage, reduce post-harvest losses, and improve marketable surplus. Our medium-term target is to expand this facility to reach over 30,000 farmers and agribusinesses by FY2028, deepening rural credit penetration and strengthening agricultural value chains.

In addition, the Large-Scale Commercial Farmers Financing Scheme has provided Shs176 billion in principal financing through participating financial institutions, with Government meeting Shs40 billion annually in interest support. In FY2025/26, Shs422 billion was allocated to boost large-scale production for food security. This financing is expected to support production of approximately 132,600 metric tonnes of grains and feeds across 114,000 acres. As uptake expands, production volumes are projected to double over the next five years, strengthening domestic supply, stabilising food prices, increasing export potential, and raising agriculture's contribution to GDP.

d) Commercial Banks

In the year to March 2026, the banking sector's total assets increased by Shs11.28 trillion (20.58 percent), rising from Shs54.82 trillion in March 2025 to Shs66.10 trillion in March 2026. This growth was significantly higher than Shs4.27 trillion (8.45 percent) recorded in the year to March 2025. Over the same period, the deposit base expanded by Shs6.63 trillion (17.84 percent), increasing from Shs37.19 trillion to Shs43.82 trillion. The level of financial intermediation remained strong, as reflected in the growth of total advances, which increased by Shs2.92 trillion (12.71 percent) between March 2025 and March 2026.

The banking sector recorded a net profit after tax of Shs2.18 trillion for the year ended December 31, 2025, up from Shs1.60 trillion in the previous year. On a quarterly basis, net profit after tax for the three months to March 31, 2026 amounted to Shs634.18 billion, compared to Shs491.63 billion in the corresponding period of the previous year, representing a growth of 29.0 percent.

The stock of non-performing loans declined by Shs170.97 billion (18.79 percent), from Shs910.11 billion as at end-March 2025 to Shs739.14 billion as at end-March 2026. Consequently, the ratio of non-performing loans to total loans and advances decreased from 3.96 percent to 2.85 percent.

Table 4.4: Key Financial performance indicators of the Banking Sector

	Mar-25 (Shs“000”)	Mar-26 (Shs“000”)	Absolute Change (Shs“000”)	Change (%)
Total Advances	23,007,653,348	25,931,881,454	2,924,228,106	12.71
Total Assets	54,822,167,181	66,102,164,225	11,279,997,044	20.58
Total Deposits	37,186,485,808	43,819,342,522	6,632,856,714	17.84
Profits- Quarter	491,625,259	634,175,151	142,549,892	29.00
Non-performing Assets	910,111,866	739,136,963	(170,974,903)	(18.79)
NPA ratio (%)	3.96%	2.85%		
	Dec-24	Dec-25	Absolute Change	Change (%)
Profit (YTD*)	1,602,836,912	2,175,955,923	573,119,011	35.76

Source: Bank of Uganda *YTD- Year to Date

e) Credit & Islamic Financial Institutions (CIFIS)

The aggregate core and total capital held by the CIFIs subsector increased by 97.0 percent and 66.7 percent, respectively, from Shs209.8 billion and Shs254.6 billion as of March 31, 2025, to Shs413.4 billion and Shs424.5 billion, respectively, as of March 31, 2026. Consequently, the aggregate core capital ratio and total capital-to-risk-weighted-assets ratio increased from 26.3 percent and 31.9 percent, respectively, as of March 31, 2025, to 37.5 percent and 38.5 percent, respectively, as of March 31, 2026.

All CIFIs maintained liquid assets of not less than 20 percent of deposit liabilities in line with the Financial Institutions (Liquidity) Regulations, 2005. In addition, all Credit Institutions complied with the minimum statutory requirements of core and total capital to risk-weighted assets ratios of 12.5 percent and 14.5 percent, and the statutory minimum paid-up requirement of Shs25 billion prescribed under Section 3 of the Financial Institutions (Revision of Minimum Capital Requirements) Instrument, 2022.

Total assets held by the subsector increased by Shs671.8 billion, or 61.4 percent, from Shs1,094 billion as of 31 March 2025 to Shs1,766 billion as of 31 March 2026. This increase was largely attributable to the transition of Pride Bank Limited (formerly Pride Microfinance Ltd) from a Tier III Microfinance Deposit-Taking Institution (MDI) to a Tier II Credit Institution, effective April 2025.

The increase in total assets was mainly reflected in growth in net loans and balances with financial institutions in Uganda, which increased by Shs285.8 billion, or 63.1 percent, and Shs266.0 billion, or 137.4 percent, respectively, over the review period. The growth in assets was funded by an increase in total liabilities of Shs458.1 billion, or 53.5 percent, over the same period, largely reflected in increases in deposit liabilities of Shs391.3 billion, or 88.3 percent, and borrowings of Shs148.2 billion, or 124.7 percent.

Reclassification of Financial Institutions Across Tiers

During FY2025/26, Pride Bank Ltd transitioned from a Tier III Microfinance Deposit-Taking Institution (MDI) to a Tier II Credit Institution, effective April 2025. In addition, following the revision of the minimum capital requirements under the Financial Institutions (Revision of Minimum Capital Requirements) Instrument, 2022, Finance Trust Bank (FTB) transitioned from a Tier I Commercial Bank to a Tier II Credit Institution, effective 1 April 2026. As a result, the number of CIFIs increased from seven in 2025 and to eight in 2026.

i. Microfinance Deposit-Taking Institutions (MDIs)

The aggregate core and total capital held by the MDI sub-sector decreased significantly by 67.9 percent and 65.9 percent, respectively, from Shs249.3 billion and Shs259.2 billion as at March 31, 2025 to Shs80 billion and Shs88.3 billion as at March 31, 2026. MDIs complied with the ongoing minimum statutory core and total capital adequacy ratios of 15 percent and 20 percent, respectively, and maintained liquid assets above the statutory minimum requirement stipulated under the MDI (Liquidity and Funds Management) Regulations, 2004.

Total assets held by the sub-sector also decreased significantly by 50.9 percent, equivalent to Shs434.0 billion, from Shs862.4 billion as at 31 March 2025 to Shs423.4 billion as at March 31, 2026. This decline was reflected in a 41.5 percent reduction in net loans, amounting to Shs196.0 billion.

Total liabilities decreased significantly by 44.1 percent, equivalent to Shs266.4 billion, from Shs604.7 billion as at 31 March 2025 to Shs338.3 billion as at 31 March 2026. This was largely due to a 52.6 percent decline in customer deposits, amounting to Shs220.3 billion.

Reclassification of an MDI to a Credit Institution

Effective April 2025, one MDI (Pride Microfinance Limited) upgraded to a Credit Institution (Tier II) to become Pride Bank Limited. Therefore, the number of MDIs reduced from three to two, which led to a significant reduction in the total core capital, total capital, total assets, and total liabilities of the MDI sub-sector from March 31, 2025, to March 31, 2026, as described above.

ii. Savings and Credit Cooperative Societies (SACCOS)

In line with Section 6(2) of the Microfinance Deposit-Taking Institutions (MDI) Act, Cap. 58, Laws of Uganda, BoU had, as at April 30, 2026, licensed four institutions, namely: EBO Cooperative Savings and Credit Society Limited, Kyazanga-Kwegatta Micro Finance Co-operative Savings and Credit Society Limited, MADFA Cooperative Savings and Credit Society Limited, and Rubabo People's Cooperative Savings and Credit Society Limited. In addition, the Bank has received further licence applications from SACCOs, which are currently under review. Subject to the completion of the assessment process, additional licences are expected to be issued to eligible SACCOs by the end of 2026.

Furthermore, BoU issued a circular to all regulated financial service providers directing them to strengthen their Know Your Customer (KYC) practices and ensure that all registered societies that hold accounts with them as customers are duly licensed and possess valid licenses issued either by BoU or the Microfinance Regulatory Department by September 30, 2026.

BoU continues to sensitize the various stakeholders including written notifications to eligible institutions, country-wide radio adverts, radio talk shows, adverts in the print media, presentations at SACCO clinics organized by the Registrar of Cooperative Societies, workshops, webinars to SACCO associations, seminars organized by professional bodies (Institute of Certified Public Accountants of Uganda), podcasts, participation in BoU townhall meetings, and targeted visits to identified eligible SACCOs.

Legal and Regulatory Issues

Significant progress has been made in revising and enacting several financial sector legislations. During FY2025/26, additional legislative developments in the financial sector, not previously mentioned in this report, include the following:

- i) The Regulatory Impact Assessment on financial institutions was conducted, and the report, which supports the proposed amendments to the Financial Institutions Act, Cap 57 of the Laws of Uganda, is scheduled for submission to Cabinet Secretariat through MoFPED for consideration and approval by Cabinet. This will enable drafting of the Financial Institutions (Amendment) Bill, 2026.
- ii) The Mortgage Refinance Institutions Bill 2026 was passed by Parliament, assented to by the President, and published in the Uganda Gazette on February 27, 2026. The Act is primarily intended to enable the operation and regulation of mortgage refinance institutions as long-term liquidity providers for mortgage lenders. The process of drafting the Mortgage Refinance Institutions Regulations, 2026, is currently underway to support the implementation of the Act.

- iii) Following approval of the regulatory impact assessment on Unclaimed Financial Assets, the principles for the Unclaimed Financial Assets Bill, 2026 were drafted in liaison with stakeholders, including MoFPED and MoJCA. Once finalized, the principles will be presented for Cabinet approval before Bill drafting. The proposed law is intended to streamline the management of unclaimed financial assets.
- iv) Work on the proposed legal framework to support the enforceability of close-out netting in Uganda commenced with a draft Policy Paper, which was reviewed by stakeholders, and an engagement was held in February 2026. Legally enforceable close-out netting will be instrumental in mitigating credit risk for parties to particular financial transactions and will contribute to the growth of Uganda's financial markets.
- v) Following the amendment of the Foreign Exchange Act, Cap 106 of the Laws of Uganda, the process of amending the Foreign Exchange (Forex Bureaus and Money Remittance) Regulations, 2026, to align them with the Act commenced. Draft proposals were discussed with the stakeholders will soon be progressed for necessary approvals before formal drafting and issuance.

2) The Non-Banking Sector

a. Uganda Agricultural Insurance Scheme

Following success of the initial five-year pilot of Uganda Agricultural Insurance, key performance indicators for the second phase were as follows:

- i) Growth in insured agricultural loans: Increase the value of insured agricultural loans to Shs1.85 trillion by 2025.
- ii) Expansion of agricultural insurance premiums: Increase total agricultural insurance premiums from Shs42.9 billion to Shs91 billion by 2025.
- iii) Increase insured farmers: Expand coverage from 259,224 insured farmers in FY2020/21 to 500,000 farmers by FY2024/25.
- iv) Expansion of farmer engagement and reach: Increase the number of farmer interfaces from 8.1 million in 2021 to 18.1 million by 2025.

Table 4.5: The key performance indicators for the second phase of the Uganda Agriculture Insurance Scheme

KPI	Base Q4 FY 2020/21	Target FY 2024/25	Actual Q4 FY 2024/25	Variance
Grow insured agriculture Loans (Shs)	900 billion	1.85 trillion	3.02 trillion	163%
Increase in Agriculture Insurance premium(Shs)	42.9 billion	91 billion	136.3 billion	150%
Increase in number of Insured farmers	265,049 farmers	500,000 farmers	959,919 farmers	192%
Increase in the number of farmer interface	8.1 million farmers	18.1 million farmers	32.82 million farmers	181%

Source: Financial Services Department, MFPED

Subsidy allocations under the scheme

When the Scheme started in FY2016/17, Government allocated Shs5billion per annum as premium subsidy towards agriculture insurance, and this continued for the first phase of the project ending FY2020/21, making a total contribution of Shs25 Billion for the pilot phase of the scheme. However, due to the fast uptake and increase in coverage of farmers in the pilot phase, and resultantly in the first year of phase 2, there was a need to increase premium subsidization to accommodate the farmers on cover. This increase in farmers taking on insurance has resulted in over utilization of subsidy beyond what has always been allocated per financial year.

Table 4.6: Summary of performance FY2023/24 to FY2025/26

Fiscal Year	2023/24	2024/25	Q1 2025/26	Cummulative Total
No of Insured farmers	148,272	102,785	50,337	1,010,256
Sum Insured	1,101,558,480,252	879,786,555,639	545,786,555,639	5,151,283,130,476
Premium	20,516,179,532	13,881,123,534	8,793,677,621	134,134,263,961
Claims	13,582,485,455	5,559,175,779	1,701,736,292	57,804,888,621
Claims Ratio	66%	40%	19%	43%

Source: Financial Services Department, MFPED

Key developments in FY2025/26:

- i. Introduction of a Specialized Training Programme in Agricultural Insurance: In response to the growing need for technical capacity and a deeper understanding of agricultural insurance in Uganda, the Insurance Training College (ITC), in partnership with the Agro-Consortium, developed a specialized training programme in agricultural insurance. The programme was designed to address critical knowledge gaps within the insurance and agriculture sectors and to strengthen professional competence in the design, underwriting, and management of agricultural insurance products.
- ii. Establishment of Regional Offices: To bring services closer to farmers and strengthen field-level engagement, AIC has established regional offices in key agricultural zones across the country. These offices serve as accessible points of contact for farmers, partners, and stakeholders, and play a critical role in farmer sensitization, training, and ongoing technical support. Currently, AIC operates regional offices in: Eastern Region (Jinja and Mbale); Western Region (Mbarara and Fort Portal); and Northern Region (Gulu). Each regional office is staffed with trained agronomists who support farmer education, product awareness, and improved adoption of agricultural insurance.
- iii. UNDP Insurance and Risk Finance Facility (IRFF): The United Nations Development Programme (UNDP), through its Insurance and Risk Finance Facility (IRFF), is implementing a five-year initiative aimed at strengthening the resilience of smallholder farmers to climate-related risks. The initiative focuses on development, scale-up, and sustainability of agricultural insurance programmes as a key adaptation and risk management tool. Through innovative partnerships,

IRFF seeks to catalyze additional financing and accelerate the adoption of insurance solutions that protect livelihoods and support long-term agricultural productivity.

b. Retirement Benefits Sector

Uganda's Retirement Benefits Sector delivered robust growth in FY2024/25, with total assets expanding to Shs30.7 trillion, a 21% increase (Shs5.3 trillion) from FY2023/24 and generating an average Return-on-Investment (ROI) of 14.6%. This lifted the savings-to-GDP ratio from 12.2% to 13.6%, reinforcing retirement savings as a secure long-term investment vehicle. The gains were driven by strengthened supervisory oversight, which enhanced stability and confidence in the sector. Sustaining this trajectory will require sharper governance, operational efficiency, and deeper capital market integration to unlock resilience and growth⁵⁷.

On the public service pension front, Government advanced fiscal sustainability reforms through enactment of the Public Service Pension Fund Act, 2025. The law establishes a pre-funded scheme with joint contributions from Government and members, ensuring timely, predictable, and sustainable benefits. This marks a significant milestone in Uganda's pension reform agenda, aligning retirement security with broader macroeconomic stability and long-term fiscal discipline.

c. Insurance Sector

Uganda's insurance sector sustained its strong growth momentum in the first half of 2025, with gross written premiums (GWPs) rising 8.8% year-on-year to Shs1.06 trillion (up from Shs933.8 billion). This broad-based expansion was anchored by a 12.6% surge in life insurance (Shs402.7 billion) and a 5.6% increase in non-life premiums (Shs572.6 billion), alongside robust gains in health and microinsurance.

Driven by expanding distribution channels and industry consolidation, insurance coverage leaped 24.7%, growing the insured population from 405,837 to 506,119 through strong uptake in group and microinsurance products. Concurrently, the sector demonstrated its resilience and commitment to policyholders by efficiently executing Shs442.7 billion in claims payments.

Momentum carried into 2026, with Q1 GWPs reaching Shs603.9 billion, up 5.8% year-on-year, led by a 26% surge in life insurance. Preliminary data shows total premiums for 2025 exceeded Shs2 trillion, reflecting 14.8% annual growth and highlighting the sector's rising role in financial inclusion, long-term savings, and risk protection.

However, insurance penetration remains below 1% of GDP, signaling untapped potential. Strategic expansion through digitalization, microinsurance, agricultural insurance, and stronger public awareness will be critical to deepen coverage and align the sector with Uganda's broader economic transformation agenda.

3) Financial Compliance and Anti-Money Laundering

In FY2025/26, the Government of Uganda implemented several initiatives aimed at safeguarding the economy from threats posed by ML/TF/PF. As a result, the following key milestones were registered:

Review of the Anti-Money Laundering Act Cap 118 and attendant Regulations: The Ministry in collaboration with the FIA and other stakeholders concluded the development of a Regulatory Impact Assessment (RIA) on Financial Crime Management, to address non-compliance in 11 out of 40 FATF Recommendations. The RIA recommended amending several laws including the Anti-Money Laundering Act, Cap. 118 to enhance identification, forecasting, prevention, detection, investigation, prosecution, adjudication and asset recovery in relation to financial crime. The required legal and regulatory amendments are being fast-tracked.

The National AML/CFT/CPF Strategy for Uganda (2025/26-2029/30): The Second National Anti-Money Laundering/Countering the Financing of Terrorism/Proliferation Financing (AML/CFT/CPF) Strategy was finalized and adopted at the National AML/CFT/CPF Task Force. The Strategy is a critical document in Uganda's AML/CFT/CPF framework because it demonstrates Uganda's commitment and provides the necessary policy actions required to protect the global financial system. The objectives of the strategy are to;

- i. Enhance compliance with FATF standards.
- ii. Strengthen national coordination and cooperation on AML/CFT/CPF.
- iii. Reinforce the legal and regulatory framework.
- iv. Promote regional and international collaboration.
- v. Improve prevention, detection, and enforcement efforts.

Targeted training, outreach and capacity enhancement: In order to enhance effective coordination, collaboration and prioritisation of key actions among stakeholders in the AML/CFT/CPF value chain, trainings and capacity enhancement for Law Enforcement Agencies, Competent Authorities and Accountable Persons were undertaken in the areas of prevention, detection, investigation, prosecution, deterrence, and confiscation. This initiative was guided by the National AML/CTF/CPF Strategy for Uganda (2025/26-2029/30), and FIA Training and Outreach Strategy (2025/26-2029/30).

Compliance with International Financial Action Task Force (FATF) Standards: Uganda was rated Technical Compliant/Largely Compliant on 29 of the 40 FATF Recommendations. However, the country strives to continuously enhance its rating against international standards.

In FY2025/26, Uganda submitted its 7th Request for Re-rating Report to the ESAAMLG Secretariat.

Uganda seeks re-rating on four FATF Recommendations namely, R-7 on Targeted Financial Sanctions on Proliferation Financing (PC); R-33 on Statistics (NC), and R-40 on Other Forms of International Cooperation (PC) and R-28 on regulation and supervision of Designated Non-Financial Business and Professions (DNFBPs). Re-rating will be considered at the next ESAAMLG meeting scheduled in the last half of 2026.

Strengthened International Cooperation: Uganda maintains an active membership with relevant international bodies in AML/CFT/CPF framework that include ESAAMLG and Egmont group of Financial Intelligence Units (FIUs), a key requirement in compliance with the Financial Action Task Force (FATF) Standards.

Accordingly, Uganda through the Financial Intelligence Authority (FIA) participated at the 50th ESAAMLG Taskforce of Senior Officials' Meeting, and at the 31st Egmont Group Plenary meeting, enhancing international coordination in AML/ CFT/CPF. During these deliberations, FIA Uganda and the Nigerian Financial Intelligence Unit signed a Memorandum of Understanding to foster collaborative initiatives, build cross border partnerships and enhancing its AML/CFT/CPF regime by advancing international cooperation in Anti-Money Laundering and Counter-Terrorist Financing.

Additionally, Uganda through the Authority participated at the regional workshop for Heads of Delegation and Mutual Coordinators organised by ESAAMLG in collaboration with FATF, and at the FATF plenary meeting, enhancing international coordination in AML/ CFT/CPF. Insights garnered are expected to enhance effectiveness in organizing Uganda's authorities in addressing outstanding AML/CFT/CPF issues and effective delivery of high-quality mutual evaluation reports under ESAAMLG's 3rd round of evaluations, including improved coordination of evaluation schedules.

In FY2025/26, following Uganda's removal from the FATF Grey List of Jurisdictions under increased monitoring by FATF, Uganda was officially delisted by the European Union AML/CFT Black List. The EU Black List formally known as the list of high-risk third-country jurisdictions is a designation by the European Commission for countries that have strategic deficiencies in their Anti-Money Laundering (AML) and Counter-Terrorism Financing (CFT) regimes. Uganda's removal means boosted investor confidence, easier cross-border transactions, improved reputation and more Foreign Direct Investment.

AML/CFT/CPF Risk Assessments and Typology Studies

- i. Disseminated the ML/TF Risk Assessments on Virtual Assets (VAs) and Virtual Asset Service Providers (VASPs), following its consideration and approval by Cabinet. One of the key recommendations of the report was development of a legislative framework for Virtual Assets (VAs) and VASPs which is since being fast-tracked.
- ii. Conducted a ML/TF Risk Assessment on Designated Non-Financial Businesses and Professions (DNFBPs). The ML/TF Risk Assessment on DNFBPs provides an overall risk landscape of the DNFBP sector in Uganda.
- iii. Disseminated ML/TF Typology linked to Trafficking in Persons and Smuggling of Migrants. Key findings and typologies were presented to members of Coalition for the Prevention of Trafficking in Persons (COPTIP), highlighting critical vulnerabilities and risk patterns.
- iv. In FY2025/26, the Ministry through the Financial Intelligence Authority commissioned the update of Uganda's National Money Laundering and Terrorism Financing Risk Assessment. This was in line with the FATF Recommendation 1, which requires countries to identify, assess, and understand their ML/TF risks and to apply a risk-based approach to mitigate the identified risks.

For FY2026/27, Government aims to sustain achievements realized in the implementation of the AML/CFT/CPF framework, and further enhance the effectiveness of Uganda's strategic interventions against financial crimes owing to the ever-evolving trends of financial crime. More importantly, Uganda will undergo another round of Mutual Evaluation in 2028. In light of the above, and the associated need to demonstrate effectiveness of the Uganda's AML/CFT/CPF framework,

FY2026/27 will be anchored on the priorities to:

- i. Coordinate meetings of the UAML/CFT Taskforce.
- ii. Amend the AMLA, Cap. 118.
- iii. Enact laws to provide for regulation of VASPs.
- iv. Collect, Analyse and Disseminate Financial Intelligence to Law Enforcement Agencies and Competent Authorities.
- v. Enhance of the identification of proceeds of crime.
- vi. Support MDAs to Conduct Financial Due Diligence on prospective investors.
- vii. Strengthen cooperation with stakeholders in the AML/CFT/CPF value chain.
- viii. Increase public awareness and understanding of matters related to Money Laundering and Terrorism Financing.
- ix. Implementation of Second National AML/CFT/CPF Strategy.
- x. Participate in ESAAMLG Council of Ministers and Taskforce of Senior Officials in to enhance regional response to ML/TF/PF
- xi. Fast track the preparations for the 2028 Mutual Evaluation.
- xii. Enhance the level of compliance to FATF TC standards from 72% FY2023/24 to 96%.

4) Capital Markets

Capital markets development efforts continue to focus on mobilizing alternative financing for Public and Private investments. By deepening and expanding the capital markets ecosystem, these efforts aim to enhance access to long-term funding, support infrastructure and business growth, and reduce reliance on traditional financing channels.

Collective Investment Schemes (CIS)

Funded Collective Investment Schemes (CIS) accounts stood at 211,650 as at end April 2025. This strong performance reflects the impact of a robust regulatory framework that has enhanced investor confidence, alongside increased public awareness of the benefits of investing through the Capital Markets.

Relatedly, the Collective Investment Schemes (CIS) total Assets Under Management (AUM) grew by 6%, reaching Shs6,016.3 billion as of March 2026, up from Shs5,664.3 billion recorded in December 2025. The sector now accounts for more than 4.76% of the country's GDP. CIS provide an alternative pool of savings that Government is tapping to fund budget deficits. By end March 2026, Government of Uganda bonds and treasury bills accounted for over 70% of total AUM.

Domestic Market Capitalization

By Half Year FY2025/26, the Domestic Market Capitalization of the Uganda Securities Exchange reached Shs15.92 trillion, representing an increase of 14.2% from Shs13.94 trillion in June 2025. This increment was driven by positive market sentiment and a stable macro-economic environment. As a gauge of capital accumulation relative to economic output, the domestic capital markets grew to represent 7% of GDP by December 2025, up from 6% in June 2025.

Capital raised through the Equity Market

Building on a proven track record of mobilizing Shs1.55 trillion in capital over the past eleven years, the equity market is now positioning itself for the next phase of growth. Although no initial public offerings (IPOs) were recorded during the period under review, the Capital Markets Authority continues to actively pursue strategies aimed at attracting new listings. These efforts are intended to reinvigorate public capital mobilization while enhancing market liquidity and expanding investment diversification opportunities.

Private Capital raising in Collaboration with FSD Uganda

To unlock the potential of Uganda's private sector, the Capital Markets Authority in partnership with FSD Uganda launched the Deal Flow Facility (DFF) in 2021. This strategic initiative was designed to accelerate access to market-based financing by transforming how enterprises prepare for capital.

The DFF helps businesses prepare for and gain access to private and public equity or debt financing by actively matching selected enterprises with long-term investment capital, allowing them to focus on growth rather than short-term funding needs. In addition to matchmaking, the facility provides business development support services.

This structured intervention has yielded a high-quality pipeline. Since inception, the DFF has processed 320 applications through a tiered vetting system. Following Level 1 assessments, 214 applicants advanced, with 110 subsequently passing rigorous Level 2 due diligence. This filtration process resulted in 60 "investor-ready" enterprises being actively matched with long-term capital providers. The model has proven effective: as of 2025, the DFF had closed five major transactions totaling USD2.3 million across the finance, manufacturing, and agro-processing sectors, validating the facility as a premier conduit for deal sourcing in Uganda.

Outlook for FY2026/27

- a. Over the medium term, CMA will prioritise interventions that facilitate the mobilisation of long-term capital for national development; increase stakeholder awareness and understanding of capital markets; automate processes to enhance operational efficiency and service excellence; and strengthen administrative, policy, legal, institutional and coordination capacity. These interventions contribute to the broader national objective of expanding private sector financing, reducing reliance on short-term and expensive credit, and enhancing Uganda's competitiveness.
- b. The Authority will also continue to mobilize long-term capital. The National Development Plan IV (NDPIV) prioritizes long-term finance to support industrialization, infrastructure, and enterprise growth while the NRM Manifesto calls for increased domestic resource mobilization, private sector growth and expansion of investment opportunities and the Private Sector Development Programme (PSD) emphasizes development of efficient financial markets to reduce the cost of capital.
- c. The Capital Markets Authority will also continue to operationalise the Capital Markets Development Master Plan 2.0 as a national blueprint for market deepening; promote innovative financial instruments, including Green, Social and Sustainability (GSS) bonds, Islamic finance instruments, municipal bonds, private equity and venture capital structures,

strengthen the corporate bond market through targeted engagement of potential issuers and enhancement of credit rating/creditworthiness frameworks, support pension and institutional investor reforms to increase allocations to the capital markets; and implement the SME Listing and Preparation Programme under the Growth Enterprise Market Segment (GEMS).

- d. The Authority will increase on stakeholder awareness and understanding of capital markets. The National Development Plan IV (NDPIV) emphasizes financial literacy to enhance savings and investment culture, NRM Manifesto prioritizes public awareness on investment and economic opportunities while the Private Sector Development Programme (PSD) calls for increased transparency and strengthening of the business environment through information access.
- e. The Authority will continue to target automation of processes for operational efficiency and service excellence. The National Development Plan IV (NDPIV) prioritises digitisation of public services and ICT-enabled governance which is linked to the Private Sector Development Programme (PSD) that highlights need for efficient, predictable and technology-enabled regulatory services while the NRM Manifesto commits to ICT-driven public sector transformation.

5) National Financial Inclusion Strategy

Financial inclusion remains a foundational enabler for Uganda's development agenda and the achievement of sustained household income growth. Uganda has achieved substantial progress: adult financial inclusion now stands at 81% (up from 70% in 2009), according to the Finscope 2023.

Government continues to implement the Second National Financial Inclusion Strategy (NFIS II) 2023–2028, a comprehensive framework guiding both public and private actors toward universal access to quality, affordable, and sustainable financial services. The strategy prioritises:

- a. Reducing structural access barriers
- b. Deepening usage of formal financial products and services
- c. Strengthening consumer protection mechanisms
- d. Advancing inclusive green finance
- e. Promoting gender-inclusive financial services

In FY2025/26, two meetings of the Steering and Inter-Institutional Committees took place, complemented by the Financial Inclusion Forum in November 2025. As of October 2025, 5.7% of the strategy's initiatives had been completed, while 43.7% were on track.

In FY2026/27, Authority in collaboration with Bank of Uganda (BoU), MoFPED will undertake:

- a. A Mid-Term Review of the Second National Financial Inclusion Strategy (2023–2028) to assess implementation progress and recommend adjustments.
- b. The 6th Finscope survey providing updated demand-side insights into access to, demand for, and usage of financial products and services among Uganda's adult population. Building on

the 2023 edition and prior surveys, this survey will establish updated national measures of financial inclusion, track trends over time, and provide reliable indicators to monitor progress toward the targets set in the Second National Financial Inclusion Strategy (2023–2028).

6) Microfinance

a) Tier IV Institutions

Tier IV Institutions represent a critical segment of Uganda's financial ecosystem, playing a key role in serving underserved and marginalized communities. The institutions offer essential financial services such as microloans, savings products, and insurance and are among the fastest-growing components of Uganda's financial sector, with a wide coverage across the country.

i. Policy and Regulation

Pursuant to the rationalisation of government agencies and the enactment of the Tier IV Microfinance Institutions and Money Lenders (Amendment) Act, 2025, Uganda Microfinance Regulatory Authority (UMRA) was fully integrated into MoFPED as the Microfinance Regulation Department (MRD). MRD is mandated to regulate, license and supervise Tier 4 Microfinance Institutions and money lenders.

ii. Number of licensed Institutions

As of April 2026, MRD had licensed a total of 1,050 institutions. Licences issued in 2026 reflects transitional challenges during the rationalisation of UMRA and its mainstreaming into MoFPED.

Table 4.7: MRD Licensed Institutions

Category of Licensees	2018	2019	2020	2021	2022	2023	2024	2025	2026
Money Lenders	190	611	755	760	1285	1422	1402	1006	664
NDMFIs	49	183	197	208	171	215	232	229	185
SACCOs	0			25	57	165	181	215	201
Total	239	728	901	968	1396	1513	1809	1450	1050

Source: MRD, *As at April, 2026

In the coming FY2026/27, the Department will aim at strengthening the supervision of institutions under its jurisdiction through;

- Establishing an Environmental, Social and Governance (ESG) framework for all Tier 4 institutions.
- Establishing Tier 4 Financial Consumer Protection Regulations and Tier 4 Digital Lending Regulations.
- Enhancing the Department's regulatory MIS by integrating with URA, URSB and NIRA.
- Preparing and supporting the development of PDM and EMOOGA SACCOs through licensing and compliance.

- v. Roll out the Credit Sharing Reporting Mechanism for the Tier 4 subsector to submit data to Credit Reference Bureaus.
- vi. Undertaking onsite and offsite inspection, supervision and reporting on activities.
- vii. Strengthening market supervision and enforcement framework.
- viii. Engagements with stakeholders through sensitizations on the Tier 4 microfinance institutions and the Money Lenders Act and Regulations.
- ix. Promoting consumer confidence through consumer financial education and capacity building of licensees.
- x. Strengthening the complaints handling redress mechanism to protect the public from unethical lending practices.

b) Emyooga Program

The program was launched in 2019 to enhance financial inclusion and income generation. This is implemented through the Microfinance Support Centre (MSC) under a grant financing model (seed capital). The program targets 18 specialized enterprises/groups per constituency, including; Boda boda riders, Women Entrepreneurs, Carpenters, Salon Operators, Taxi Operators, Restaurant Owners, Welders, Market Vendors, Youth Leaders, Persons with Disabilities, produce dealers, Mechanics, Tailors, Journalists, performing artists, veterans (Including veteran widows and children), Fishermen and Elected Leaders. Seed capital is revolving within SACCOs, ensuring long-term benefits for members.

In FY2025/26 Key Performance highlights as at October, 2025 include the following:

- 1) *SACCO Mobilization and Formalization*: A total of 7,148 Emyooga SACCOs have been formed since inception of the programme, with 2,481,075 million members registered (1,411,450 females, 1,069,625 males). Of these, 1,097,552 are youth, while 8,058 are persons with disabilities (PWDs), actively engaged in various enterprises under the programme;
- 2) *Seed Capital Utilization*: The total cumulative value accessed by beneficiaries through their associations reached Shs525.22 Billion, benefiting a total of 739,750 individual beneficiaries. Over the half year period (FY2025/26), a total of 802 Emyooga SACCOs were capitalized with additional seed capital worth Shs17.26Billion, benefitting 132,114 beneficiaries. An additional Shs19Billion was committed to 955 Emyooga SACCOs in the pipeline for disbursement in Q1, FY2025/26;
- 3) *Savings mobilisation and repayment*: The total cumulative savings registered by Emyooga SACCOs reached Shs96.41billion. During the half-year period (FY2025/26), a total of Shs2.09 Billion was mobilized in member savings by the Emyooga SACCOs. As at October, 2025, a total of Shs130.98billion has been repaid back to the Emyooga SACCOs. This is an indication of improved financial discipline and institutional resilience;
- 4) *Governance and compliance progress*: Emyooga SACCOs have continued to register strengthened institutional governance and regulatory compliance and as at October, 2025:
 - i. 4,306 SACCOs renewed their registration certificates.
 - ii. 9 SACCOs were issued permanent certificates of registration.
 - iii. 4,297 SACCOs held probationary two-year registration status.

- iv. 363 SACCOs were supported to develop market-ready products in collaboration with URSB, UNBS, and URA.
- 5) *Emyooga Impact*: The program has directly stimulated small business growth, leading to the creation of 495,780 jobs, cumulatively. This is elevating community livelihoods by providing the tools, capital, and opportunities for self-reliance and employment.

In FY2026/27, Government will continue to capitalize Emyooga SACCOs to scale benefits, establish common user facilities for specialized SACCOs and enhance value addition to low-cost facilities/products. Government will also disburse additional seed capital to at least 2,500 Emyooga SACCOs. These funds will go towards scaling up the benefits already registered and strengthening the enterprises of the Emyooga SACCOs through supporting business formalisation, value addition, establishment of common user facilities, and access to markets.

d) Microfinance Support Centre

The Semi-Annual key Performance Highlights for FY2025/26 include the following:

- 1) *Affordable Credit Financing*: During FY2025/26, MSC financed 285 client projects including SACCOs, Groups, and Cooperative Unions with Shs11.8Billion in low-cost credit (both conventional and Islamic financing). This financing reached 85,439 individual beneficiaries. 70% of these funds were channeled into agricultural value chains. By supporting production, processing, transportation, and retail, MSC is supporting households shift from subsistence farming toward a money-market economy. Over the past five years, MSC has deployed Shs222.7Billion in low-cost credit to finance 2,659 client projects. This investment has directly uplifted the livelihoods of over 664,000 individuals nationwide. In August 2025, MSC officially opened a fully-fledged zonal office in Gulu City to serve the Acholi sub-region, enhancing access to affordable financial services and driving regional socioeconomic transformation.
- 2) *Capacity building*: Government through the Microfinance Support Centre provides business development services to SACCOs, Groups, and Cooperative Unions in key areas of governance, financial management, credit management, product development, and enterprise selection, among others with the overarching goal of strengthening and building stronger, sustainable and resilient financial services infrastructure in the communities. During the reporting period, 4,440 SACCOs and Groups received capacity building through on-site technical assistance, structured sessions and training, and advisory support, covering key areas such as book-keeping, governance, compliance, enterprise selection, financial management, customer care, product development, member trust, credit management, and financial literacy. A total of 156,616 individual members of SACCOs and Groups benefitted from the training. As a result of capacity building efforts, 51 SACCOs and Groups were able to transition to a higher governance level. The areas of improvement in these SACCOs were; formalization, membership growth, compliance and savings growth.

In FY2026/27, MSC will:

1. Provide affordable credit financing to at least 1,500 clients' i.e. SACCO and Group projects with the aim of transforming at least 50,000 small businesses.

2. Strengthen and build resilient community financial institutions (SACCOs and Groups) through offering technical capacity and tailored business development services to at least 5,200 SACCOs and Groups.
3. Equip 240 community financial institutions (SACCOs and Groups) with core management software and mobile financial service integrations to digitalise their operations.
4. Support savings mobilisation with an aim of growing savings in MSC client institutions to enhance institutional resilience. This will involve supporting SACCOs and Groups to design savings products and providing a savings platform through the digital SACCO system.

e) Savings Group Conference 2025

In November 2025, MoFPED hosted the 3rd National Microfinance and Savings Group Conference under the theme “Sustainable Financial Inclusion for Environmental, Economic, and Social Impact.” The two-day event brought together over 2,000 participants including policymakers, development partners, financial institutions, and academia. Discussions centred on digital inclusion, gender & social protection, consumer protection and financial literacy.

Key recommendations included: establishment of a sector-wide ESG roadmap, enforcement of cybersecurity protocols to combat rising fraud, full operationalisation the Microfinance Forum and shift of financial inclusion from donor dependence to a commercially sustainable and inclusive ecosystem.

f) Borrowers’ Reference Bureau and consumer protection

MoFPED supported a private-sector-led initiative to establish a Borrowers’ Reference Bureau. In September 2025, the Nshuti Consumer Financial Advisory Centre was launched to deliver financial advisory services, consumer protection mechanisms, arbitration/ombudsman functions, informed product choice support, over-indebtedness interventions, cash-flow analysis, and linkage of customers to regulators and financial service providers.

In FY2026/27, MFPED will among others support Nshuti Consumer Financial Advisory Centre to:

- ii. Develop, publish and disseminate a Financial Consumer Protection Handbook
- iii. Conduct nationwide sensitisation, regional clinics, media campaigns and targeted outreach to vulnerable groups
- iv. Procure a secure complaints-tracking system to monitor trends, risks and support evidence-based advocacy.

g) Microfinance Forum

The Microfinance Forum is a multi-stakeholder platform, established to enhance coordination and collaboration among stakeholders in Uganda’s microfinance industry. Its membership comprises of government MDAs, regulators, financial service providers, development partners, academia, community-based organisations, and microfinance practitioners. It aims to advance a robust, inclusive and sustainable microfinance sector through policy dialogue, capacity building, advocacy, research, innovation and strategic partnerships.

The Forum was officially launched in June 2025. Since the launch, the Forum has constituted working groups, elected leaders and commenced meetings.

h) Financial Inclusion Support Unit (FISU)

The unit plays a central role as Government's technical and coordination backbone for the Financial Inclusion Pillar of the Parish Development Model (PDM), Emyooga programme and the broader microfinance ecosystem operating across two strategic themes: financial inclusion strengthening, and stakeholder engagement, collaboration and partnerships.

In FY2025/26, FISU made notable progress in line with their mandate:

- 1) Cohesion, Synergies and Partnerships
 - i. Supported preparations for the 2025 National Microfinance and Savings Group Conference and revival of the Microfinance Forum
 - ii. Provided operational support to Regional and District level financial inclusion Hubs across Soroti, Lira, Arua, Kabarole/Fort Portal, Gulu, Mbarara, Mbale, Katakwi, Butebo and Hoima. Additionally, initiated scale-up of the Financial Inclusion Hub model to 15 hubs nationally.
 - iii. In addition, the unit has been able to integrate practical training in financial literacy and mind-set change functions within the hubs.
 - iv. Provided technical backstopping to 30 Regional PDM Pillar 3 Support Centres (RSCs). Further, supported Practical Training Centres and Community Based Facilitators in all 32 RSCs to prepare households for effective disbursement and enterprise readiness.
 - v. Continued mentorship and technical assistance to PDM and Emyooga SACCOs and enterprise groups.
- 2) Monitoring, Evaluation, Accountability and Learning

During FY2025/26, FISU Supported:

 - i. PDM data collection, verification, management and analysis; and
 - ii. Monitoring of the disbursement of the Parish Revolving Fund to the beneficiaries

In FY2026/27, MFPED through FISU will undertake the following:

- 1) Support to PDM Financial Inclusion Pillar
 - i. Undertake field-level performance data verifications, data cleaning and analysis, reporting, and documentation of success stories and communication
 - ii. Support the operations of the Regional Support Centres
 - iii. Support training of PDM SACCO and enterprise group leaders
 - iv. Support peer learning through Practical Training Centres.
 - v. Support SACCO product development and value chain development.

- 2) Support to Microfinance Sector Development
 - i. Develop and operationalize the national SACCO database.
 - ii. Conduct Emyooga performance monitoring and analytics.
 - iii. Strengthen coordination through the Microfinance Forum and stakeholder engagement
- 3) Support National roll-out of State of the Parish Economy and Asset Register (SPEAR) and Parish Action Planning
 - i. Support Parish Action Planning and Town Hall meetings nationwide.
 - ii. Support mainstreaming of SPEAR data capture and planning processes.
 - iii. Support household data profiling.

i) Parish Development Model (PDM)

For the period under review, Government finalized the establishment phase of the PDM strategy and the stabilization phase of the program. This stabilization phase achieved;

1. Institutional strengthening and capacity building. Regional Support Centres have enhanced SACCO governance, financial management, and local government coordination, improving accountability. To complement this, 56 Practical Training Centers (PTCs) trained 7,240 beneficiaries, while 480 Community-Based Facilitators (CBFs) provided ongoing household-level mentorship and support to reinforce enterprise management skills.
2. The digital ecosystem successfully onboarded all PDM SACCOs and verified beneficiaries across its core platforms PDMIS, Wendi, and Zaidi achieving extensive nationwide adoption.
 - a. PDMIS acts as a centralized data warehouse and M&E tool, offering visibility into individual/household profiles, enterprise types, disbursements, and repayments through real-time analytics.
 - b. Wendi is a mobile wallet platform enabling cashless, secure fund disbursement directly to verified beneficiaries. It reduces fraud, enhances financial inclusion (especially for rural and unbanked populations), and supports USSD services for feature phone users, ensuring broad accessibility.
 - c. Zaidi is a real-time beneficiary tracking tool that provides a transparent interface for monitoring disbursements, enterprise investments, and performance outcomes at the individual level.
3. Streamlined funds transfer from the Treasury to PDM SACCOs which eliminated middlemen.
4. Nationwide scale-up of capitalization with 10,589 PDM SACCOs being capitalized with Shs100 million each financial year; and

Table 4.8: A Summary of PDM Funds Utilization Among Last-Mile Beneficiaries as of March 2025

SN	Category	Statistics
1	Enterprise Group created	222,378
2	Number of Beneficiaries Profiled	4.5 million
3	Beneficiaries that have accessed money	3.564 million
4	Total amount absorbed by beneficiaries	3.515 trillion

Source: Financial Services Department, MFPED

Under the establishment phase, there is continuous annual capitalization of the PRF. By December 2025, 10,589 PDM SACCOs, representing 99% of the total, had been financed with a total of Shs534.2 billion for the half-year. This amount includes: Shs50,000,000 for the Parish Revolving Fund (PRF) per SACCO, Shs250,000 for administrative costs per SACCO and Shs200,000 for Withdraw charges. Full capitalization of these SACCOs is expected to be completed by the end of June 2026.

Following Government's adoption of the WENDI mobile wallet for the disbursement of funds to PDM beneficiaries, all 10,589 PDM SACCOs have been onboarded onto the wallet. The Parish Revolving Fund (PRF) is now being accessed by beneficiaries through WENDI, and it has served over 2.2 million beneficiaries. The platform has also seen repayments of Shs814.6 million from 3,358 beneficiaries.

4.4 External Sector Developments

Uganda's balance of payments registered strong performance during the 12 months to March 2026, supported by a robust financial account surplus and a narrowing current account deficit. The current account deficit narrowed to USD3,117.5 million from USD3,651.1 million in the year to March 2025, reflecting an improvement of 14.6 percent. This was largely driven by notable improvement in the trade balance and secondary income surplus despite pressures from the services account.

4.4.1 Trade Deficit

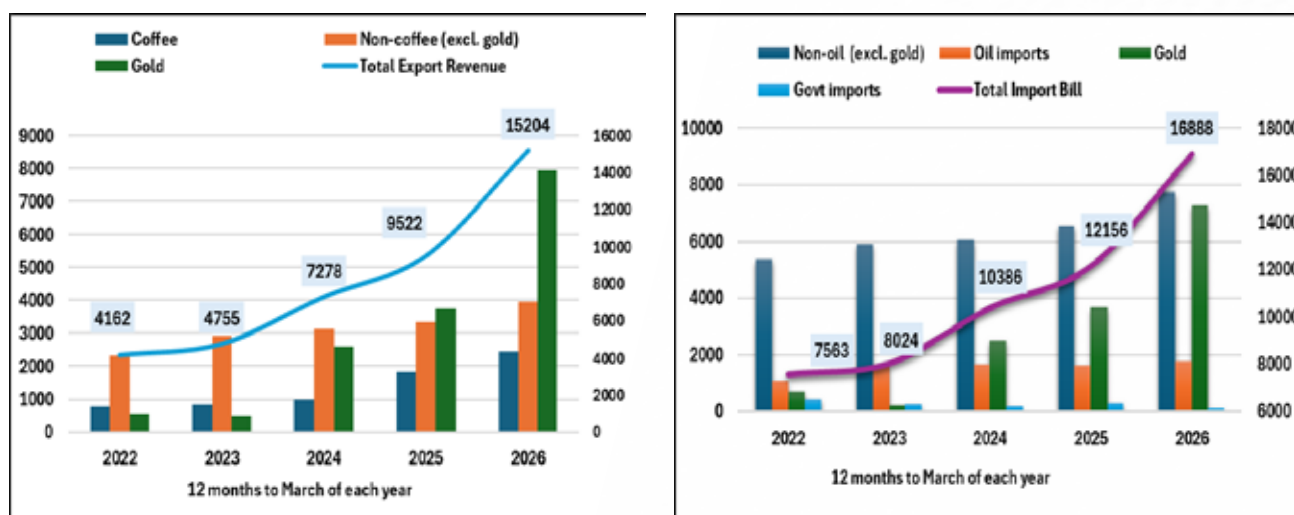
The trade deficit contracted significantly to USD1,684.5 million in the 12 months to March 2026 from USD2,634.2 million in the previous year. This development reflected exceptionally strong growth in exports to USD15,206.7 million supported by 59 percent growth in volumes despite moderating prices. The stronger export performance led by higher gold and coffee receipts helped offset the impact of rising imports associated with domestic demand and regional trade activity.

Gold export earnings more than doubled to USD7,958.6 million from USD3,749.0 million recorded in the previous year. Coffee export volumes totaled 8.9 million 60kg bags (up from 6.9 million bags previous year representing 30% growth in volume) amounting to revenue of USD2,456.2 million.

This performance reflects the growing gains within the sector and underscores the need to sustain investments aimed at enhancing productivity, improving quality, and promoting value addition across the coffee value chain.

The import bill increased to USD16,888.2 million from USD12,156.0 million recorded in the previous year. The increase was largely driven by higher gold imports linked to regional gold trade operations, as well as increased nonoil private sector imports. Gold imports rose sharply to USD7,269.4 million, reflecting the country's growing role as a regional gold trading and refining hub. Expenditure on non-oil imports (excluding gold) increased by 17.5 percent to USD7,572.0 million reflecting sustained domestic demand and ongoing investment activity, particularly in manufacturing, construction, and traderelated sectors.

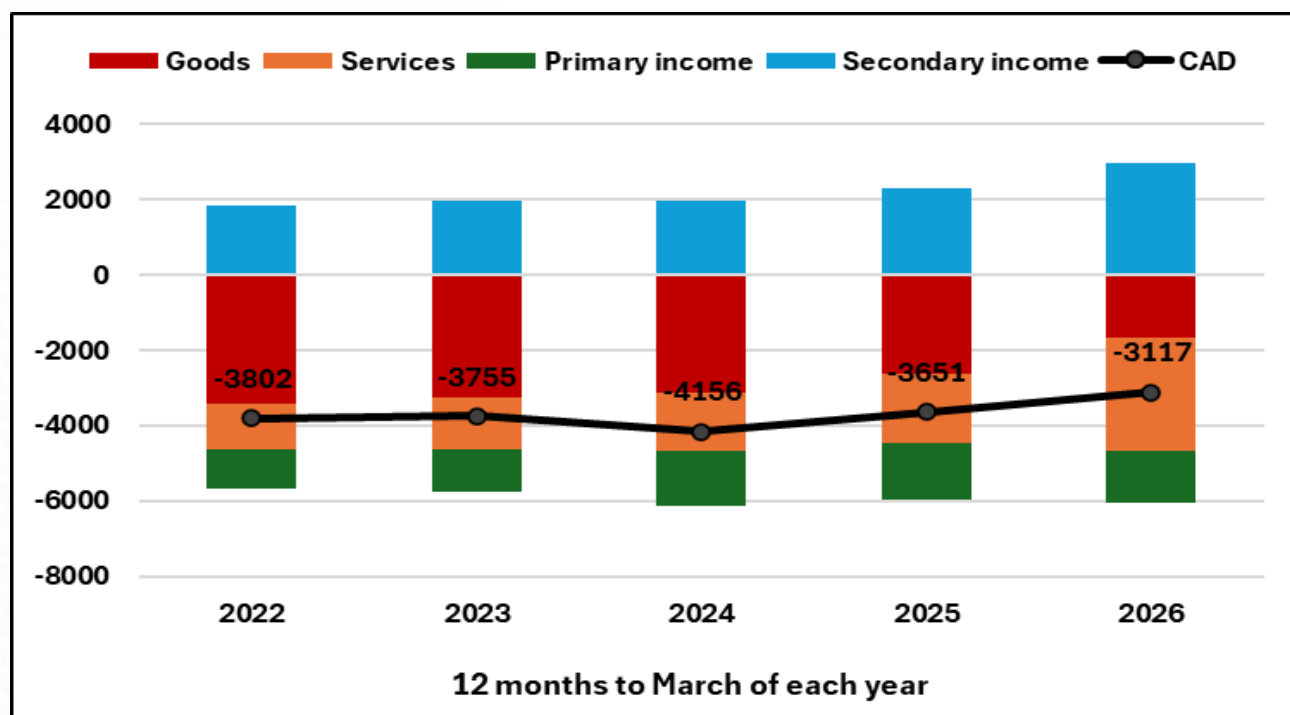
Figure 4.7: Merchandise Trade: Exports & Imports by Major Category (USD, Million)



Source: Bank of Uganda

Nonetheless, pressures from the services account intensified, with the services deficit widening to USD2,978.0 million from USD1,844.9 million. The deterioration was mainly driven by increased transport, and other business services payments, reflecting higher freight costs in line with the growing import bill and stronger private sector activity. The primary income deficit remained high, driven by interest payments on external debt. On the other hand, secondary income inflows, particularly personal transfers, continued to provide an important buffer to the external position by supporting household consumption and foreign exchange inflows. Year on year, inflows of personal transfers recorded an increase of 47.2 percent to USD2,802.8 million.

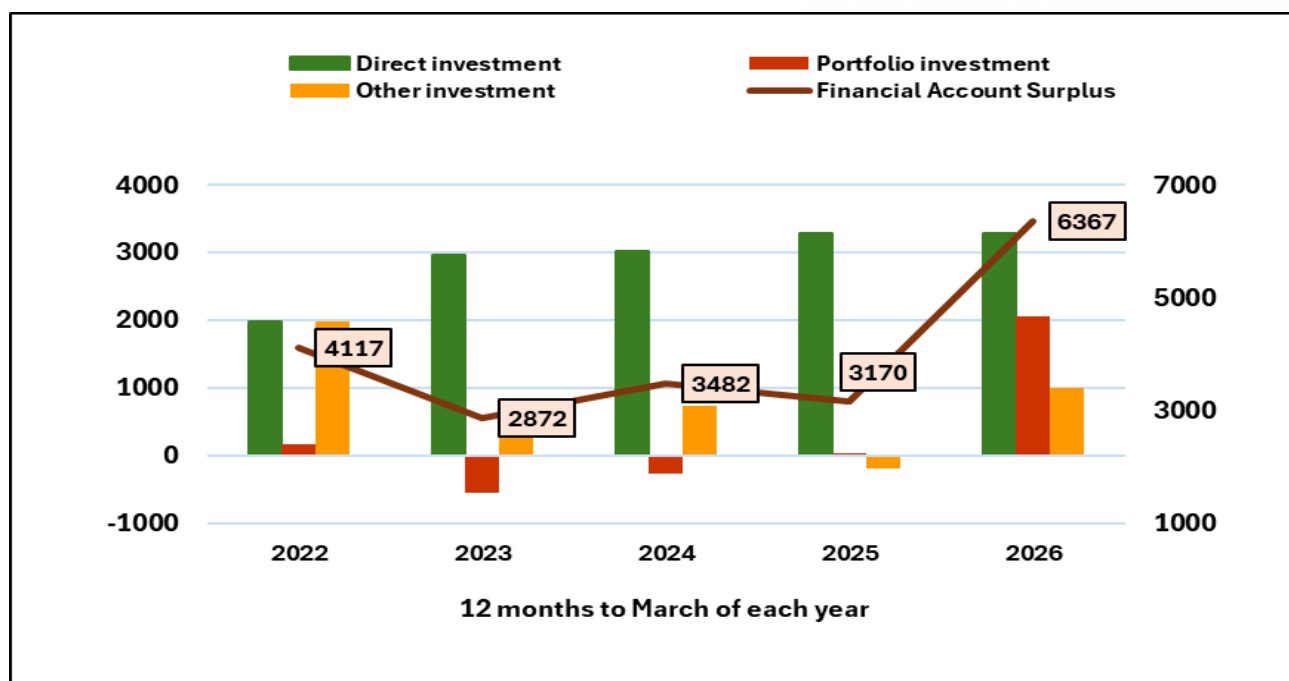
Figure 4.8: Current Account & Sub-accounts (USD, Millions)



Source: Bank of Uganda

4.4.2 Financial Account

The financial account surplus strengthened considerably to USD6,367.1 million from USD3,170.1 million recorded the previous year, supported by strong direct investment inflows, a substantial rebound in portfolio investment inflows, and budget support disbursements. Foreign direct investment remained resilient at USD3,297.2 million, due to strong inflows to the mining and quarrying sector and spillovers to related sectors, including the transportation and construction sectors, amid infrastructural developments associated with oil extraction. Portfolio investment inflows increased markedly to USD2,051.5 million, reflecting higher participation by nonresident investors in the government securities driven by the attractive yields and exchange rate stability. Net disbursements of project aid and budget support loans amounted to USD533.3 million supporting the other investment flows.

Figure 4.9 : Financial Account & Sub-accounts (USD, Millions)

Source: Bank of Uganda

Given the above developments, the overall balance of payments registered a surplus of USD2,469.1 million in the 12 months to March 2026 compared to the surplus of USD18.7 million registered in the year to March 2025. The stock of foreign reserves stood at USD6,007.6 million at the end of March 2026, representing 4.0 months of future import cover, up from USD3,587.9 million that was recorded at the end of March 2025.

Outlook for FY2026/27

The ongoing conflict in the Middle East, which has triggered the largest global energy shock in recent decades, presents significant external risks to Uganda's balance of payments outlook. The most immediate transmission channel is expected to occur through a deterioration in terms of trade arising from elevated global oil prices and weaker export demand. In addition, the cost of imported services, particularly freight and insurance, is likely to rise as shipping and transport operators adopt longer and safer trade routes.

Further escalation of the conflict, especially involving Gulf countries, could disrupt major regional transit hubs that are critical for international air cargo and passenger travel. Such disruptions would likely intensify existing pressures on global trade logistics and supply chains. Tourism receipts may also be adversely affected as travelers postpone or cancel trips amid heightened uncertainty and increasing air travel costs associated with higher jet fuel prices. Moreover, rising global inflationary pressures and weaker economic activity in Gulf economies could dampen remittance inflows to Uganda. Heightened global risk aversion may also prompt investors to shift toward safe-haven assets, potentially reducing portfolio investment flows to frontier markets, including Uganda. Nonetheless, the financial account is expected to remain supported by sustained foreign direct investment inflows into the oil sector, particularly toward the completion of the crude oil pipeline and related downstream infrastructure projects.

Over the medium term, the current account deficit is projected to improve gradually and is expected to shift into surplus in the later years of the forecast horizon. Export growth is anticipated to strengthen further, supported by deeper regional trade integration and the commencement of oil exports from FY2026/27. At the same time, non-oil imports are expected to hold steady, largely reflecting ongoing public infrastructure investments and private sector demand. Foreign direct investment inflows are projected to remain robust and continue supporting the financial account surplus, although these inflows may moderate in the later years as oil sector investments transition from the extraction phase to commercial production. Portfolio investment inflows are also expected to remain relatively stable, underpinned by favorable oil-driven growth prospects and continued investor confidence in the economy. However, a prolonged Middle East conflict and its associated spillover effects for the global economy could pose significant risks to this outlook.

4.5 Fiscal Sector Developments

4.5.1 Overall Fiscal performance in FY2025/26

The approved budget for the fiscal year focused resources on areas that have high economic and employment impact and are transformative in nature. The planned expenditure (excluding domestic debt refinancing and Appropriation in Aid -AIA) for FY2025/26 was Shs56,940.11 billion, while planned total revenues (including grants) were Shs40,373.77 billion. As a result, the expected fiscal deficit (net borrowing) for the financial year was Shs16,567.33 billion (equivalent to 6.5% of GDP).

Given the performance of revenues and expenditures as at end of April 2026, it is now projected that the fiscal deficit for the financial year will be Shs17,552.12 billion (equivalent to 7.0% of GDP). This follows a lower than targeted performance in revenues and grants.

On the other hand, expenditure (excluding domestic debt refinancing and Appropriation in Aid -AIA) is projected to be Shs55,498.86 billion against a budget of Shs56,940.11 billion.

Table 4.9: Summary of Fiscal Operations in FY2025/26

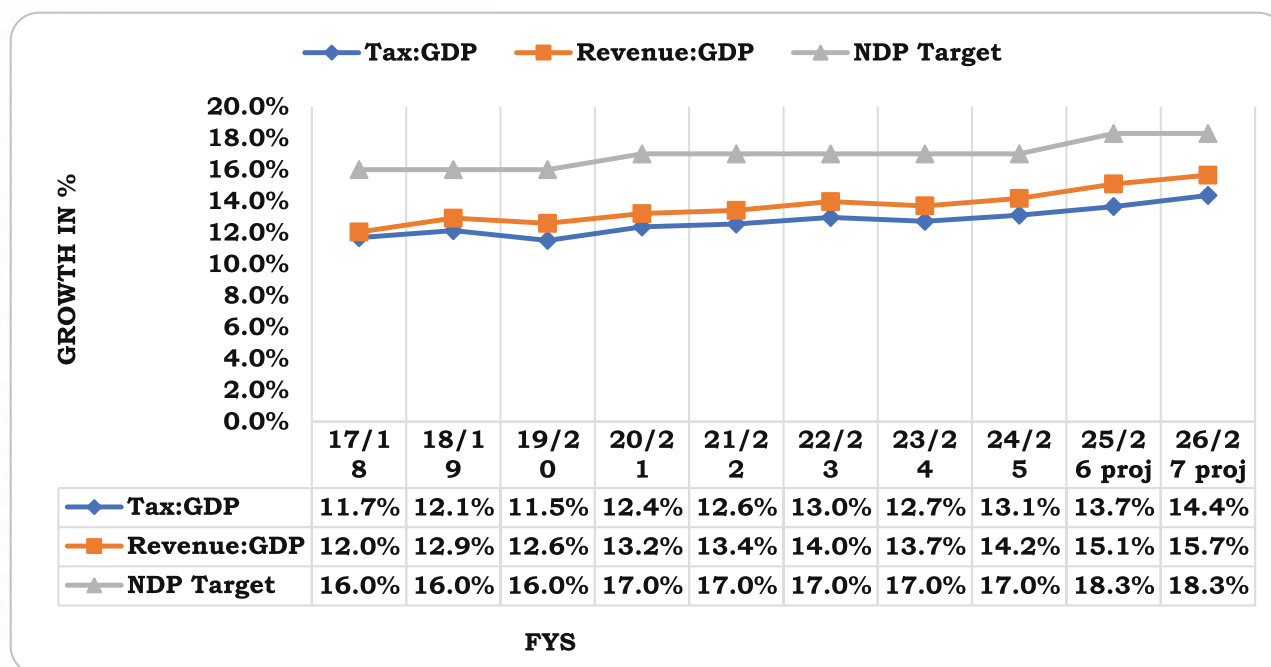
FY 2025/26 (Billion Shillings)	Budget	Proj. Outturn	Performance	Deviation	% of GDP
Total revenue and grants	40,372.77	37,946.74	94.0%	- 2,426.03	15.2%
Domestic Revenue	37,626.16	35,697.62	94.9%	- 1,928.54	14.3%
Tax revenue	34,051.43	32,948.06	96.8%	- 1,103.37	13.2%
Non-tax revenue	3,574.73	2,749.56	76.9%	- 825.17	1.1%
Grants	2,746.61	1,712.85	62.4%	- 1,033.76	0.7%
Budget support	27.10	81.14	299.5%	54.04	0.0%
Project grants	2,719.52	1,631.71	60.0%	- 1,087.81	0.7%
Other Revenue (UNOC)		536.27		536.27	0.2%
Expenditures and net lending	56,940.11	55,498.86	97.5%	- 1,441.24	22.2%
Recurrent expenditures	37,300.63	39,162.94	105.0%	1,862.32	15.6%
Wages and salaries	8,567.97	8,607.04	100.5%	39.06	3.4%
Non-wage	17,399.92	19,478.88	111.9%	2,078.96	7.8%
Interest payments	11,332.73	11,077.03	97.7%	- 255.71	4.4%
o/w: domestic	9,478.71	9,223.00	97.3%	- 255.71	3.7%
o/w: foreign	1,854.03	1,854.03	100.0%	-	0.7%
Development expenditures	18,238.70	15,362.92	84.2%	- 2,875.78	6.1%
External	11,327.07	6,796.24	60.0%	- 4,530.83	2.7%
o/w: concessional	7,095.60	4,257.36	60.0%	- 2,838.24	1.7%
o/w: non-concessional	4,231.47	2,538.88	60.0%	- 1,692.59	1.0%
Domestic	6,911.63	8,566.68	123.9%	1,655.05	3.4%
Net lending and investment	-	-		-	0.0%
Other spending (Including: Arrears)	1,400.78	973.00	69.5%	- 427.78	0.4%
O/w Arrears	1,400.78	973.00	69.5%	- 427.78	0.4%
Overall balance	- 16,567.33	- 17,552.12	105.9%	- 984.78	-7.0%
Financing	16,567.33	17,552.12	105.9%	984.78	7.0%
External financing (net)	5,678.99	4,170.82	73.4%	- 1,508.17	1.7%
Disbursement	10,664.78	9,156.60	85.9%	- 1,508.17	3.7%
Budget support	2,057.22	3,992.07	194.1%	1,934.85	1.6%
Project support	8,607.56	5,164.53	60.0%	- 3,443.02	2.1%
Amortisation (-)	- 4,985.79	- 4,985.79	100.0%	-	-2.0%
Domestic financing (net)	10,888.35	12,808.98	117.6%	1,920.63	5.1%
Bank Financing	5,186.29	4,505.71	86.9%	- 680.59	1.8%
Non Bank	5,702.05	8,303.27	145.6%	2,601.22	3.3%
Errors and Omissions	-	572.33		572.33	0.2%

Source: MEPD

4.5.2 Performance of the Resource envelop in FY2025/26**Uganda's Revenue effort over time**

Uganda's revenue effort is projected to increase by 0.9 percentage points, from 14.2% of GDP in FY2024/25 to 15.2% of GDP in FY2025/26. This is in line with the Domestic Revenue Mobilization Strategy II (DRMS II), which targets an annual growth of 0.5 percentage points in the revenue-to-GDP ratio. Despite this upward trend, the current revenue effort still falls short of the NDP IV target of 18.3% of GDP by the end of FY2029/30, as illustrated in Figure 4.10.

Figure 4.10: Uganda's revenue effort, FY2017/18 – FY2026/27

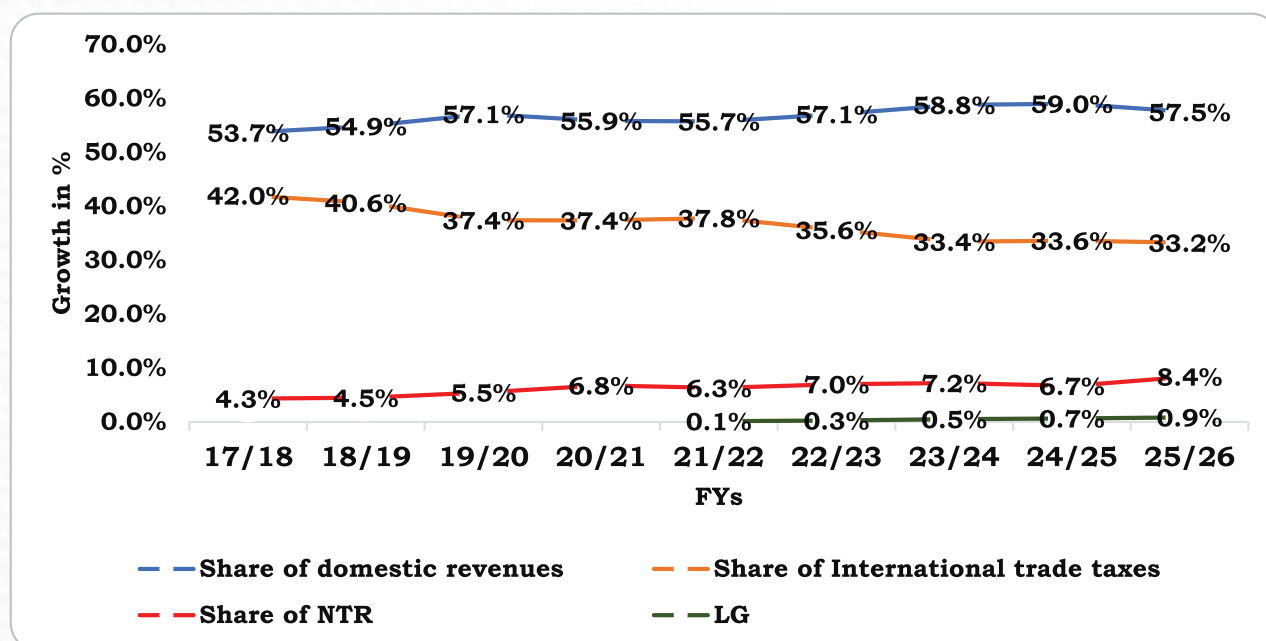


Source: Tax Policy Department, MFPED

Key milestones and structural changes

Uganda's tax system has been evolving over this period. Domestic taxes (both direct and indirect) increased from 53.7% in FY2017/18 to about 57.5% in FY2025/26. Meanwhile, the share of international trade taxes in total revenue declined from 42.0% to 33.2% in the same timeframe. The portion of Non-Tax Revenues (NTR) grew from 4.3% to 8.4%, indicating Uganda's growing reliance on internally generated revenues over the past decade, as shown in Figure 4.11.

Figure 4.11: Composition of revenue FY2017/18 – FY2025/26



Source: Tax Policy Department, MFPED

Revenue projection for FY2025/26 and the underlying assumptions

The revenue target for FY2025/26, including Local Government (LG) revenues, was Shs37,626.16 billion, equivalent to 15.2% of GDP. This projection reflects a 16.50% increase in revenue (Shs5,329.33 billion) compared to the actual revenue of Shs 32,296.83 billion registered in FY2024/25. The projection for FY2025/26 is broken down in Table 4.10.

Table 4.10: Breakdown of revenue targets for FY2025/26 (Shs, Bns)

	Q1	Q2	Q3	Q4	FY 2025/26
Total Revenues (Tax+NTR)+LG	8,010.55	9,920.73	8,808.32	10,886.56	37,626.16
Total Revenues (Tax+NTR)	7,937.55	9,842.08	8,714.52	10,803.41	37,297.56
Total Net URA Revenues (Net Tax+URA NTR)	7,799.60	9,711.99	8,591.22	10,636.85	36,739.66
Gross Tax Revenues	7,441.90	9,268.54	8,123.54	10,150.61	34,984.59
Net Tax Revenues	7,208.61	9,035.25	7,890.25	9,917.32	34,051.43
Total NTR	728.94	806.84	824.27	886.09	3,246.13
URA NTR	590.99	676.74	700.97	719.53	2,688.23
Refunds	(233.29)	(233.29)	(233.29)	(233.29)	(933.16)
Direct Domestic Taxes	2,338.65	3,850.22	2,624.05	4,341.65	13,154.57
Indirect Domestic Taxes	2,039.17	2,142.14	2,274.10	2,392.79	8,848.19
Excise duty:	675.79	711.98	749.77	759.35	2,896.89
VAT	1,363.38	1,430.15	1,524.33	1,633.44	5,951.30
Taxes on International Trade	3,025.35	3,231.08	3,187.37	3,374.81	12,818.62
Stamp Duty & embossing	38.73	45.10	38.02	41.37	163.22
LG	73.00	78.65	93.79	83.15	328.60

Source: Tax Policy Department, MFPED

This projection was based on the following assumptions;

- The projected revenue collections for FY2024/25 as of February 2025 are Shs31,818.20 billion (base);
- Revenue gains from changes in macroeconomic assumptions, i.e., real economic growth rate, inflation, foreign exchange, growth in value of imports, etc (Buoyancy) of Shs2,078.96 billion;
- Revenue gains from changes in the tax policy of Shs593.30 billion;
- Revenue gains from new tax administration interventions of Shs2,365.00 billion; and
- Additional NTR of Shs770.70 billion from the enforcement of regulatory reforms.

Revenue Performance for the period July 2025 – April 2026

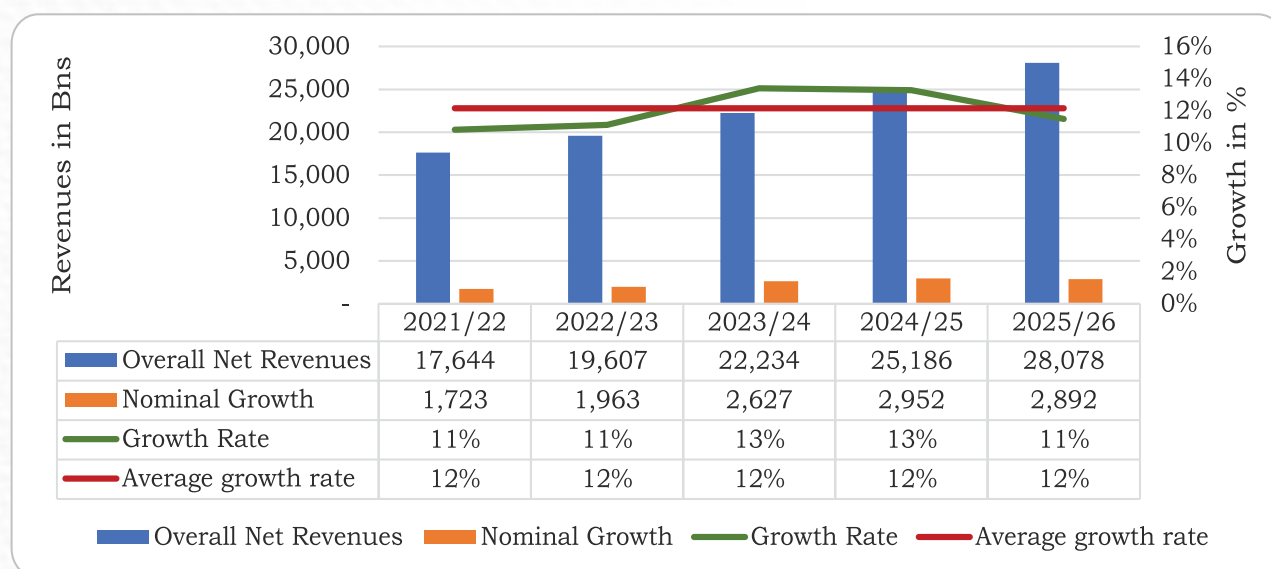
Net revenue collections, including local government revenues, grew by 11.5% (Shs2,891.54 billion) compared to the same period in the previous fiscal year. However, despite this growth, collections fell short of expectations, registering a deficit of Shs1,623.46 billion against the projected Shs29,701.58 billion. The shortfall highlights persistent challenges in meeting revenue targets, underscoring the need for stronger enforcement, improved compliance, and expanded tax bases. Detailed performance is presented in Table 4.11 below.

Table 4.11: Cumulative Government revenue collections for July to April, FY2025/26 (Shs Billions)

	Budget 2025/26	July to April Outturns 25/26	Cumulative Target 25/26	Variance	Outturn vs Target	Jul-apr Outturns 24/25	Year to Year Increase	% change 25/26 VS 24/25
Total Net Revenues (Net Tax+NTR+LG)	37,626.2	28,078.13	29,701.58	(1,623.46)	94.53%	25,186.6	2,891.5	▲11.48%
Gross Tax Revenues	34,984.6	26,511.01	27,544.74	(1,033.73)	96.25%	23,739.0	2,772.1	▲11.68%
Net Tax Revenues	34,051.4	25,943.22	26,767.11	(823.89)	96.92%	23,148.4	2,794.8	▲12.07%
NTR	3,246.1	1,944.25	2,660.61	(716.36)	73.08%	1,855.7	88.5	▲4.77%
Local Governments Revenues	328.6	190.66	273.87	(83.21)	69.62%	182.4	8.2	▲4.50%
Stamp Duty & embossing	163.2	81.33	134.26	(52.93)	60.58%	103.6	(22.3)	▼21.48%
Refunds	(933.2)	(567.79)	(777.63)	209.85	73.01%	(590.5)	22.8	▼3.85%
Taxes on Income	13,154.6	9,361.97	9,660.98	(299.01)	96.91%	8,705.7	656.3	▲7.54%
Pay As You Earn (PAYE)	5,990.6	4,550.50	4,697.96	(147.46)	96.86%	4,257.9	292.6	▲6.87%
Corporate Income Tax	3,160.3	1,779.80	1,796.61	(16.81)	99.06%	1,844.7	(64.9)	▼3.52%
Withholding Tax (WHT)	2,138.7	1,632.05	1,717.12	(85.07)	95.05%	1,386.7	245.4	▲17.70%
WHT on Interest on Treasury bills	869.6	792.66	706.23	86.43	112.24%	601.2	191.5	▲31.85%
Others	995.4	606.97	743.07	(136.10)	81.68%	615.3	(8.3)	▼1.35%
Taxes on Consumption	8,848.2	7,068.56	7,240.72	(172.16)	97.62%	6,012.1	1,056.4	▲17.57%
Excise	2,896.9	2,237.04	2,393.93	(156.89)	93.45%	2,006.2	230.8	▲11.50%
VAT	5,951.3	4,831.53	4,846.79	(15.27)	99.69%	4,005.9	825.6	▲20.61%
Taxes on Imports	12,818.6	9,999.15	10,508.79	(509.64)	95.15%	8,917.5	1,081.6	▲12.13%
Excise on Petroleum	3,956.5	3,181.78	3,279.69	(97.91)	97.01%	2,924.1	257.7	▲8.81%
Import Duty	2,929.7	2,218.34	2,342.71	(124.37)	94.69%	2,015.9	202.4	▲10.04%
VAT	4,491.3	3,269.83	3,696.80	(426.97)	88.45%	3,086.0	183.8	▲5.96%
Others	1,441.0	1,329.20	1,189.59	139.60	111.74%	891.5	437.7	▲49.10%

Source: Tax Policy Department, MFPED

Revenue growth of 11.5% in FY2025/26 is below the average growth of 12% over the past four years, as shown in Figure 4.12.

Figure 4.12: Revenue performance for July to April FY2021/22 – FY2025/26 (Shs Billions)

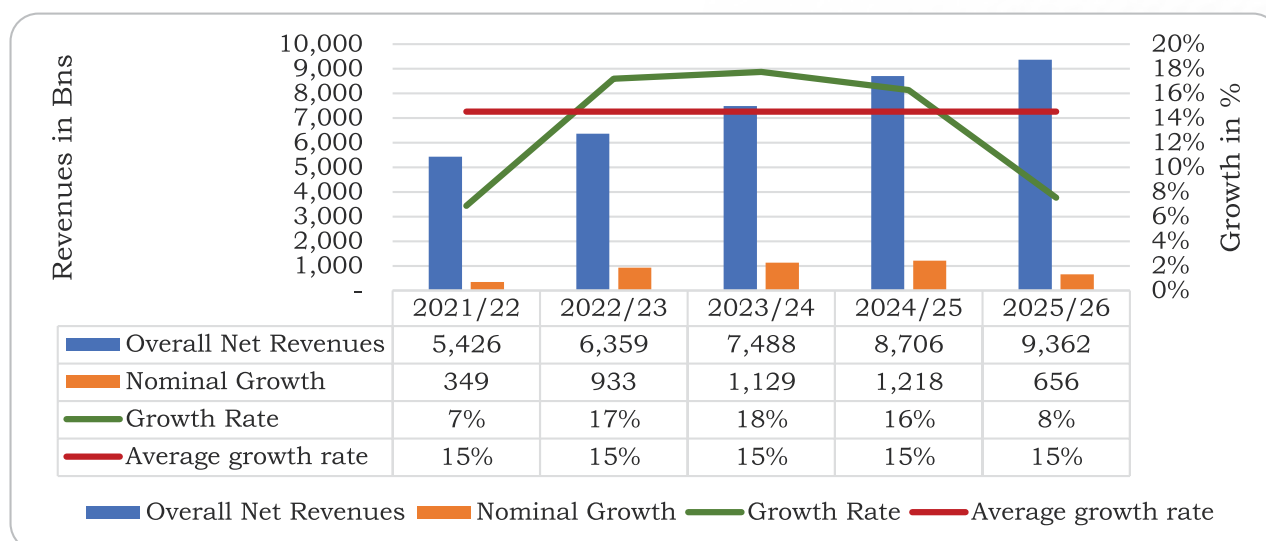
Source: Tax Policy Department, MFPED

Revenue performance by major tax heads

a) Taxes on Income

Revenue collections from income taxes grew by 7.5% (Shs656.26 billion) compared to the same period in FY2024/25. Despite this increase, collections registered a shortfall of Shs299.01 billion against the projection of Shs9,660.98 billion. Moreover, the 7.5% growth in FY2025/26 is significantly below the average 15% growth recorded over the past four fiscal years, signaling a slowdown in revenue performance and highlighting the need for intensified measures to sustain income tax growth.

Figure 4.13: Revenue performance of Income Taxes for FY2021/22 – FY2025/26 (Shs Billions)



Source: Tax Policy Department, MFPED

The performance of revenue from taxes on income is mainly attributed to the following:

i. Pay As You Earn (PAYE)

The public sector accounted for Shs136.83 billion, or 93% of the shortfall registered under PAYE. Notwithstanding this gap, PAYE collections from the public sector still grew by Shs87.22 billion (7.09%) during the review period.

At the same time, the PAYE register contracted by 30,794 employees, mainly within the private sector, particularly in the oil and gas industry and among NonGovernmental Organizations (NGOs) reflecting structural shifts in employment and compliance. Detailed figures are presented in Table 4.12.

Table 4.12: Number of employees on the PAYE register during the period July – March 2026

Income Bracket	Number of Employees		Growth
	2024-25	2025-26	
0-235,000	125,949	113,328	(12,621)
0-335,000	1,244	896	(348)
235,001-335,000	118,935	109,195	(9,740)
335,001-410,000	68,562	65,121	(3,441)
410001-10,000,000	613,341	608,522	(4,819)
Exceeding 10,000,000	18,945	19,120	175
Total	946,976	916,182	(30,794)

Source: Uganda Revenue Authority

In the oil and gas sector, the development stage, which requires significant human resources, is nearing its end, paving the way for largely automated production. For NGOs, there has been reduced donor funding from organizations such as USAID, African Initiatives for Relief and Development, and TASO, among others.

ii. Withholding Taxes (Deficit of Shs85.07 billion)

Revenues from withholding tax (WHT) on Government payments, general supplies, and extractives declined by Shs7.30 billion, Shs11.60 billion, and Shs15.57 billion, respectively, compared to the same period in FY2024/25. In contrast, WHT on dividends registered a surplus of Shs88.56 billion, reflecting improved profitability among firms and stronger corporate earnings. The detailed performance of withholding taxes is presented in Table 4.13 below.

Table 4.13: Performance of withholding taxes for the period July 2024 to April 2025

	Budget 2025/26	Cumulative Outturns 25/26	Cumulative Target 25/26	Variance	Outturn vs Target	Cumulative Outturns 24/25	Year to Year Increase	% change 25/26 VS 24/25
Withholding Tax	2,138.65	1,632.05	1,717.12	(85.07)	95.05%	1,386.66	245.38	▲17.70%
<i>Government Payments</i>	67.46	38.39	54.16	(15.77)	70.88%	45.68	(7.30)	▼15.97%
<i>Mgt & Professional fees</i>	162.95	124.99	130.83	(5.84)	95.54%	100.03	24.96	▲24.95%
<i>Dividends</i>	302.88	331.75	243.18	88.56	136.42%	202.03	129.72	▲64.21%
<i>General Supplies</i>	627.95	477.25	504.18	(26.94)	94.66%	488.85	(11.60)	▼2.37%
<i>Foreign transactions</i>	677.78	452.30	544.18	(91.88)	83.12%	356.11	96.19	▲27.01%
<i>Winnings on gaming & lotteries</i>	65.03	62.62	52.21	10.41	119.94%	33.64	28.98	▲86.15%
<i>Extractives</i>	234.61	144.75	188.36	(43.61)	76.85%	160.32	(15.57)	▼9.71%

Source: Tax Policy Department, MFPED

iii. Corporate Income Tax

Corporate income tax (CIT) registered a deficit of Shs16.81 billion, driven largely by lower-than-projected revenues from financial services and manufacturing, which posted shortfalls of Shs55.15 billion and Shs62.55 billion, respectively. In the financial sector, Standard Chartered

Bank and Stanbic Bank shifted focus from retail to commercial and corporate banking, resulting in a decline in CIT payments of Shs40.71 billion compared to the same period last fiscal year. Within manufacturing, Bidco Uganda Limited contributed Shs20.00 billion less than last year, reflecting reduced profitability due to higher raw material costs.

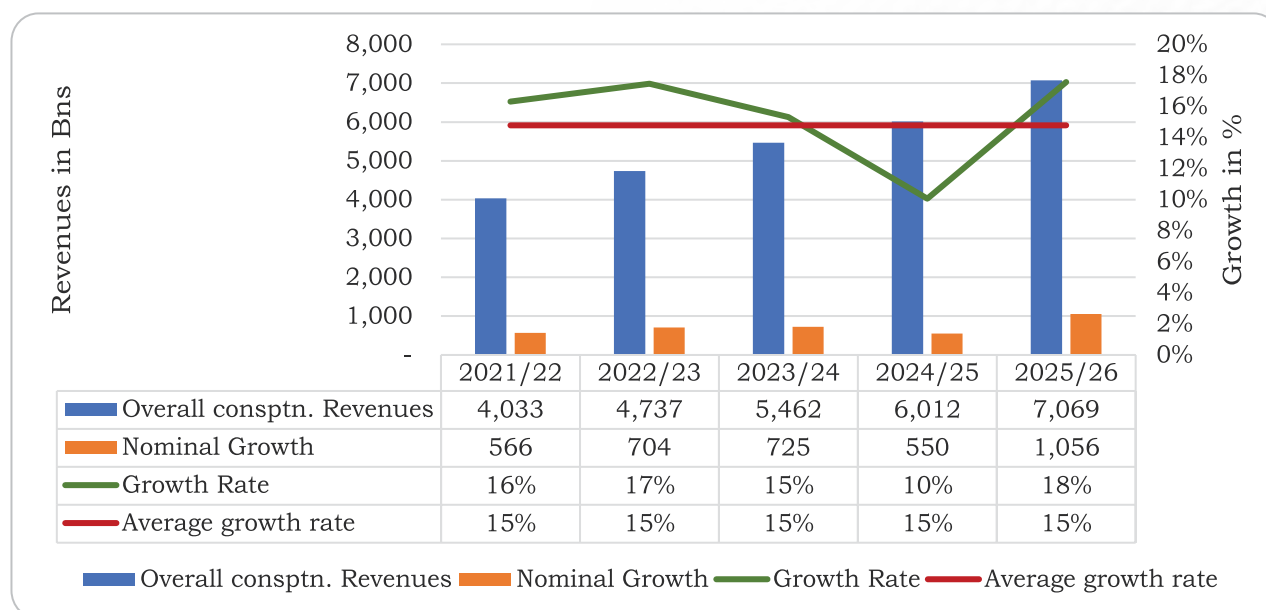
iv. Rental Income Tax

Rental Income Tax collections amounted to Shs227.05 billion against a projection of Shs291.56 billion, resulting in a deficit of Shs64.51 billion. This reflects a decline of Shs7.05 billion compared to the same period in FY2024/25. The shortfall is largely attributable to nonindividual (company) taxpayers, whose remittances registered a deficit of Shs63.86 billion, marking a decline of Shs15.46 billion from the previous fiscal year. Detailed performance is presented in Table 3.

b) Consumption Taxes

Excise Duty and VAT revenues (consumption taxes) grew by Shs1,056.42 billion (17.6%) compared to the same period in FY2024/25, surpassing the fouryear average growth of 15%. Despite this strong performance, collections registered a deficit of Shs172.16 billion against the target of Shs7,068.56 billion, highlighting persistent gaps in meeting revenue projections. Detailed performance trends are presented in Figure 4.14.

Figure 4.14: Overall Consumption Taxes Collections for FY2021/22 – FY2025/26 (Shs, billion)



Source: Tax Policy Department, MFPED

i) Value Added Tax (VAT)

Overall VAT revenues increased by Shs825.60 billion (20.6%) compared to the corresponding period in FY2024/25, reflecting stronger aggregate demand in the economy. Despite this growth, VAT collections still recorded a shortfall of Shs15.27 billion against the target of Shs4,846.79 billion, pointing to gaps in compliance and efficiency. Detailed performance is presented in Table 4.14.

Table 4.14: VAT detailed performance for July – April FY2025/26 (Shs Billion)

	Budget 2025/26	Cumulative Outturns 25/26	Cumulative Target 25/26	Variance	Outturn vs Target	Cumulative Outturns 24/25	Year to Year Increase	% change 25/26 VS 24/25
VAT	5,951.30	4,831.53	4,846.79	(15.27)	99.69%	4,005.92	825.60	▲20.61%
Manufacturing	3,341.83	2,422.86	2,721.61	(298.76)	89.02%	2,183.44	239.41	▲10.96%
Beer	237.64	202.05	193.54	8.52	104.40%	161.28	40.77	▲25.28%
Soft Drinks	174.07	156.59	141.77	14.83	110.46%	90.43	66.17	▲73.17%
Cement	184.25	121.97	150.06	(28.09)	81.28%	124.64	(2.67)	▼2.15%
Others	2,745.86	2,661.89	2,677.50	2,361.94	99.42%	2,632.26	2,407.19	▲1.13%
Services	1,128.31	1,120.81	918.91	201.90	121.97%	811.33	309.47	▲38.14%
Electricity	387.88	416.60	315.89	100.71	131.88%	293.46	123.14	▲41.96%
Phone talk time	329.09	274.17	268.01	6.15	102.30%	243.13	31.03	▲12.76%
Other financial services	119.27	204.44	97.13	107.30	210.47%	83.83	120.61	▲143.88%
Others	292.07	225.61	237.87	(12.26)	94.85%	190.92	34.69	▲18.17%
Other sub-sectors	1,481.17	1,287.86	1,206.27	81.59	106.76%	1,011.15	276.71	▲27.37%
Construction	198.16	301.71	161.38	140.33	186.96%	124.40	177.31	▲142.53%
Wholesale & retail trade; repairs	650.43	512.62	529.72	(17.09)	96.77%	417.86	94.77	▲22.68%
Hotels & restaurants	165.86	123.76	135.08	(11.32)	91.62%	109.92	13.84	▲12.59%
Real estate activities	299.04	222.23	243.54	(21.31)	91.25%	188.60	33.64	▲17.83%
Others	167.67	127.53	136.55	(9.02)	93.40%	170.37	(42.84)	▼25.14%

Source: Tax Policy Department, MFPED

The VAT performance is attributed mainly to;

- i. Wholesale & retail trade; The deficit of Shs17.09 billion was due to non-compliance with EFRIS.
- ii. Construction: The surplus of Shs140.33 billion was attributed to the payment of Government arrears owed to contractors under the Ministry of Works and Transport, resulting in increased VAT payments from contractors such as China Railway No. 3 Engineering Group Co., Ltd. and Dott Services Limited.

ii) Excise Duty

Excise duty collections increased by Shs230.81 billion (11.5%) compared to the same period in the previous fiscal year. Despite this growth, excise duty revenues registered a deficit of Shs156.89 billion against the target of Shs2,393.93 billion. Detailed performance is presented in Table 4.15.

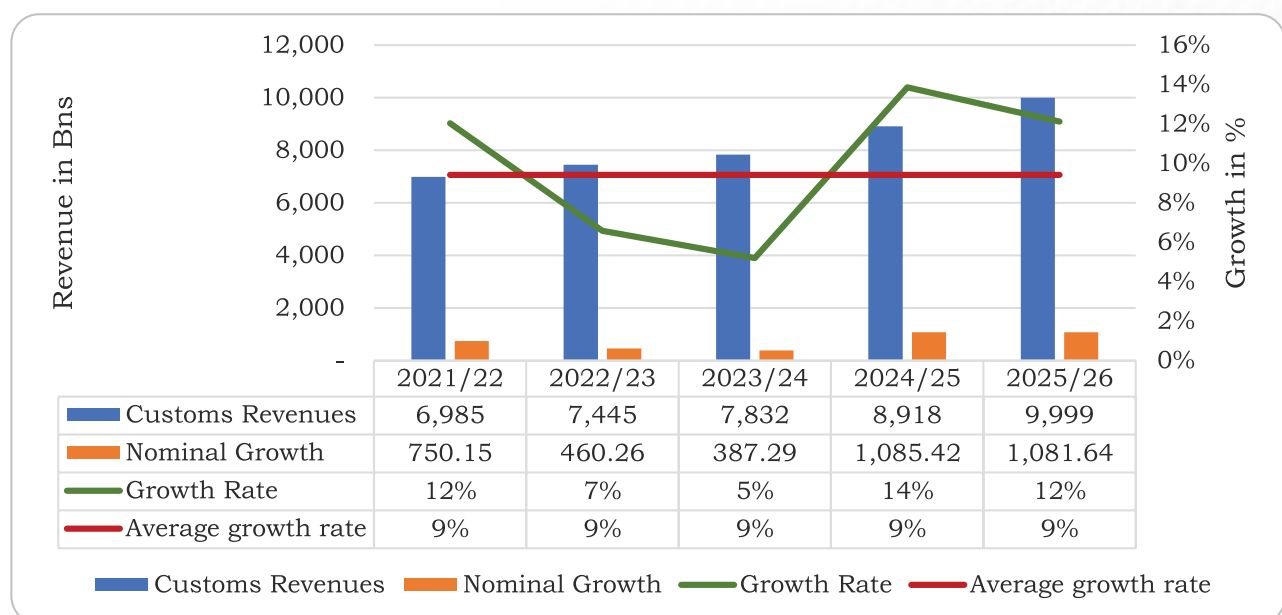
Table 4.15: Excise duty detailed performance for July to April FY2025/26 (Shs Billion)

	Budget 2025/26	Cumulative Outturns 25/26	Cumulative Target 25/26	Variance	Outturn vs Target	Cumulative Outturns 24/25	Year to Year Increase	% change 25/26 VS 24/25
Excise	2,896.89	2,237.04	2,393.93	(156.89)	93.45%	2,006.22	230.81	▲11.50%
Cigarettes	24.12	15.36	20.26	(4.90)	75.82%	16.52	(1.16)	▼7.03%
Beer	546.43	454.68	453.24	1.44	100.32%	382.13	72.55	▲18.99%
Spirits/Waragi	309.22	215.48	255.65	(40.17)	84.29%	222.79	(7.31)	▼3.28%
Wines	1.25	1.49	0.99	0.50	150.75%	0.75	0.75	▲99.83%
Soft Drinks	354.61	250.04	293.58	(43.54)	85.17%	227.20	22.84	▲10.05%
Phone Talk time	444.97	320.71	370.21	(49.50)	86.63%	280.27	40.45	▲14.43%
Sugar	62.41	45.48	51.44	(5.96)	88.41%	44.68	0.80	▲1.79%
Bottled Water	69.53	58.23	57.30	0.92	101.61%	48.31	9.91	▲20.52%
Cement	58.75	46.43	48.99	(2.57)	94.76%	42.09	4.34	▲10.32%
Adhesives, grout, white cement and lime	0.12	0.08	0.12	(0.04)	69.97%	0.02	0.06	▲310.53%
Cosmetics	23.97	15.74	19.27	(3.53)	81.70%	14.17	1.58	▲11.12%
Money transfer	252.06	222.37	211.35	11.02	105.22%	192.38	29.99	▲15.59%
International Calls	33.11	11.96	27.48	(15.51)	43.54%	16.94	(4.97)	▼29.36%
Bank charges	173.76	125.86	136.86	(10.99)	91.97%	112.35	13.51	▲12.02%
Cooking oil	64.48	55.36	53.90	1.47	102.72%	46.87	8.50	▲18.13%
Levy on Cash Withdrawals	285.81	218.18	235.15	(16.97)	92.78%	199.50	18.68	▲9.36%
Internet Data	177.12	157.07	146.48	10.59	107.23%	148.24	8.83	▲5.95%
Plastic shopping bags	8.33	19.32	6.26	13.06	308.81%	7.04	12.28	▲174.54%
Motor vehicle lubricants	6.41	3.11	5.04	(1.93)	61.75%	3.78	(0.67)	▼17.75%
Other furnitures	0.44	0.07	0.37	(0.30)	19.41%	0.20	(0.13)	▼64.05%

Source: Tax Policy Department, MFPED

c) Customs Taxes

Customs taxes amounted to Shs9,999.15 billion, reflecting revenue growth of 12.13% (Shs1,081.64 billion) compared to the same period in FY2024/25. Despite the growth, customs taxes registered a shortfall of Shs509.64 billion against the target of Shs10,508.79 billion. The performance of customs tax collections for the period July to April FY2021/22 to FY2025/26 is shown in Figure 4.15.

Figure 4.15: Customs Taxes Collections for FY21/22–25/26 (Shs, billion)

Source: Tax Policy Department, MFPED

Table 4.16: Breakdown of customs performance for July - April FY2025/26

	Budget 2025/26	Cumulative Outturns 25/26	Cumulative Target 25/26	Variance	Outturn vs Target	Cumulative Outturns 24/25	Year to Year Increase	% change 25/26 VS 24/25
Taxes on Imports	12,818.62	9,999.15	10,508.79	(509.64)	95.15%	8,917.51	1,081.64	▲12.13%
Excise on Petroleum	3,956.51	3,181.78	3,279.69	(97.91)	97.01%	2,924.05	257.73	▲8.81%
Import Duty	2,929.73	2,218.34	2,342.71	(124.37)	94.69%	2,015.93	202.42	▲10.04%
Import Levy	79.00	193.93	64.64	129.29	300.01%	-	193.93	▲0.00%
Excise Duty on other imports	321.39	158.77	267.44	(108.67)	59.37%	221.31	(62.54)	▼28.26%
VAT	4,491.34	3,269.83	3,696.80	(426.97)	88.45%	3,086.02	183.80	▲5.96%
WHT	280.43	236.81	229.71	7.10	103.09%	167.80	69.02	▲41.13%
Surcharge	365.53	256.53	305.40	(48.86)	84.00%	250.30	6.23	▲2.49%
Temporary road license	154.43	109.84	128.08	(18.24)	85.76%	98.97	10.87	▲10.99%
Infrastructure levy	189.70	316.94	155.22	161.73	204.19%	113.09	203.86	▲180.26%
Export levy	50.56	56.36	39.10	17.26	144.14%	40.04	16.32	▲40.77%

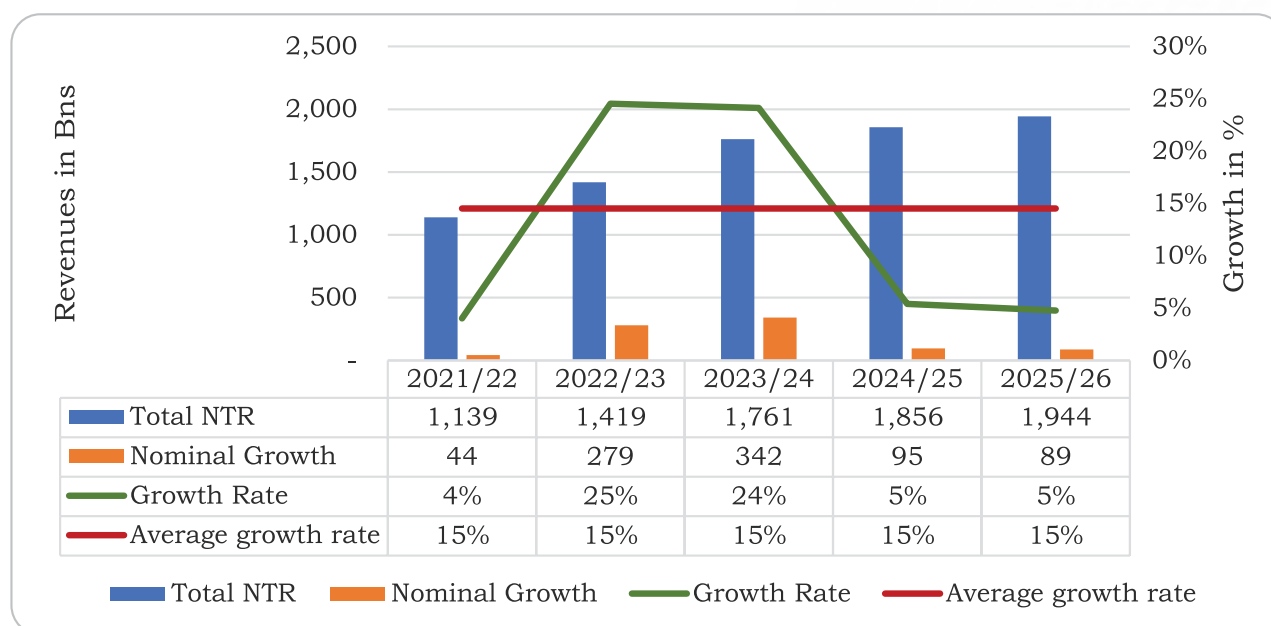
Source: Tax Policy Department, MFPED

The performance is attributed to the following;

1. VAT on imports (Deficit of ShsHS. 426.97 billion): During the period, there was a decline in imports of some Vatable goods like: Ferrous waste and Scrap (Shs68.50 billion, Polymers of ethylene (Shs55.57 billion), Tractors (Shs45.40 billion), Sugar (Shs36.08 billion), and Woven Fabrics (Shs35.56 billion), among others. In addition, deferred VAT on plant and machinery increased by 32.84%, from Shs824.89 billion in FY2024/25 to Shs1,095.81 billion in FY2025/26, thereby negatively affecting VAT collections.
2. Import duty (Deficit of Shs124.27 billion): There was a decline in value of some major dutiable imports, such as palm oil, which declined by Shs103.18 billion, woven fabrics (Shs38.34 billion), sugar (Shs36.07 billion), television receivers (Shs18.24 billion), paper coated with kaolin (Shs17.72 billion) among others, which resulted in less import duty paid over the period.
3. Excise duty on fuel (Deficit of Shs97.91 billion): Fuel volumes grew by 7.62% (17.4 million liters) compared to the projected growth of 33% due to supply disruptions on account of the ongoing Middle East Gulf conflict.
4. Import levy (import declaration fee) - Surplus of Shs129.29 billion: This is attributed to growth in Uganda's dry imports by 25.21% (Shs10,176.28 billion), up from Shs40,358.58 billion imported in July to April FY2024/25. This growth positively impacted the performance of the newly introduced policy imposing a 1% import declaration fee on the customs value of all taxable items under the CET.

d) Non-Tax Revenue (NTR)

Non-tax revenue collections amounted to Shs1,944.25 billion against the target of Shs2,660.61 billion, hence a deficit of Shs716.36 billion. Despite the deficit, this performance reflects an increase in revenue by Shs88.52 billion (4.77%) compared to the same period FY2024/25, as shown in Figure 4.16. The 4.77% growth is lower than NTR's projected 15% growth.

Figure 4.16: Performance of NTR for July to April FY2021/22 to 2025/26

Source: Tax Policy Department, MFPED

The most notable declines in NTR include the following;

- i. Cotton export fees declined by Shs16.78 billion due to the cotton off-season.
- ii. Mining fees and royalties declined by Shs15.90 billion;
- iii. Police express penalties declined by Shs11.85 billion owing to scaled-down operations during the political season.
- iv. Tourism education fees declined by Shs4.47 billion, and
- v. Passport fees declined by Shs43.42 billion.

Other major deficits were recorded under the following entities, where the Government invested additional funding to facilitate enforcement and economic order to enhance NTR outcomes.

- i) Ministry of Works and Transport - Shs237.98 billion.
- ii) Uganda National Bureau of Standards - Shs118.32 billion.
- iii) Ministry of Lands, Housing and Urban Development - Shs102.55 billion.

Performance of revenue enhancement measures

Table 4.17 shows the contribution of revenue enhancement interventions (both tax policy and tax administration) to revenue performance during the period July 2025 to April 2026.

Table 4.17: Performance of Revenue Enhancement interventions.

Measure	Targeted gain/loss (ShsBillion)	July– April FY2025/26 Performance	Performance rate
VAT	28.00	14.94	53.36%
Excise duty	27.40	21.94	80.08%
Tax procedures code	220.00	217.49	98.86%
External trade	350.30	510.18	145.64%
Income tax	-14.10	46.91	-332.70%
Stamp duty	-18.30	-30.70	167.79%
Tax administration	2,365.00	2,405.06	101.69%
NTR	770.70	0.00	0.00%

Source: Tax Policy Department, MFPED

Other Major Tax Administration Initiatives

- i. *Electronic Fiscal Receipting and Invoicing System (EFRIS)*: As of 30th April 2026, the total EFRIS register stood at 111,667 taxpayers, registering a growth of 19.21% from 1st July 2025. In addition, EFRIS Usage as of the end of April 2026 was at 79.6% against a target of 85%.
- ii. *Digital Tax Stamps (DTS)*: As at the end of April 2026, DTS usage and performance by gazette taxpayers was 96.62%. Strategies for improved DTS performance include: continued DTS register cleaning; follow-up and reconciliation of stock; and risk-based issuance of advisories, among others.
- iii. *Taxpayer Register*: As of the end of April 2026, the taxpayer register had 5,627,249 taxpayers. Of these, 278,571 were non-individuals, and 5,348,678 were individual taxpayers.

4.5.3 Grants

At the time of passing the FY2025/26 budget, Government anticipated to receive a total of Shs2,746.61 billion as grants from external financiers. Of that amount, Shs27.10 billion was for general budget support while Shs2,719.52 billion was earmarked for specific projects.

It is now projected that budget support grants will amount to Shs81.14 billion for the whole financial year. This is higher than what had been budgeted for mainly on account of a disbursement from the World Bank for the Uganda Intergovernmental Fiscal Transfers Program (UgIFT) that had not been included at the time of approving the budget. For project support grants, given the performance as at end of April 2026, it is projected that Government will have received a total of Shs1,712.85 billion by the close of the financial year. This is equivalent to 62.4 percent of what was in the approved budget.

4.5.4 Government Expenditure Performance

Total Government expenditure (excluding domestic debt refinancing and Appropriation in Aid -AIA) is projected at Shs51,526.19 billion. This represents a 1.9 percent contraction compared to the financial year's approved budget of Shs56,541.19 billion.

Development expenditure fell short of the budgeted target by 15.8 percent, primarily due to delays in executing externally financed projects. Many of these projects were not fully prepared for implementation, while inadequate counterpart funding further constrained progress. This underscores the need for stronger project readiness assessments, timely mobilization of counterpart resources, and improved coordination with external financiers to ensure that budget allocations translate into tangible development outcomes.

Recurrent expenditure is projected to exceed the budget by 6.0 percent, reflecting the impact of supplementary allocations approved during the financial year to address wage shortfalls, operational gaps, and election-related spending.

4.5.5 Financing Strategy for FY2025/26

Government operations in FY2025/26 are projected to yield a fiscal deficit of Shs17,552.12 billion, to be financed through a mix of domestic and external borrowing. Of this, a net Shs12,808.98 billion is expected from the domestic market, while external sources are projected to yield Shs9,156.60 billion to bridge the gap.

4.6 Underlying Microeconomic Market Trends and Patterns for Major Markets

4.6.1 The Enterprise Sector

The Enterprise Sector in Uganda refers to the collection of businesses, corporations, commercial institutions and market-producing organizations that drive economic activity through the production and sale of commodities (goods and services). It forms a critical pillar of Uganda's economy by creating employment, generating income, stimulating innovation and contributing to national development.

Uganda's enterprise sector includes private enterprises as well as public corporations and state enterprises operating across different sectors of the economy such as agriculture, manufacturing, trade, telecommunications, finance, tourism, energy and technology. The sector ranges from small informal businesses to large multinational corporations operating within regional and international markets.

a) Private Enterprises

Uganda's private enterprise sector has registered significant expansion over the past decade, reflecting both increased entrepreneurial activity and gradual structural transformation of the economy. The number of business establishments increased by 49.9% from 458,106 enterprises in FY2010/11 to 686,700 enterprises in FY2019/20.⁵⁸

During the same period, total employment generated by enterprises more than doubled from 1.074 million persons in 2010/11 to approximately 2.7 million persons, underscoring the growing role of the enterprise sector in employment creation and generation of household incomes.

In spite of this growth, Uganda's private enterprise structure remains heavily concentrated in low-productivity and trade-oriented activities. Findings from the 2025 Census of Business

58 Census of Business Establishments (COBE) Report, 2025.

Establishment (COBE) Report indicate that:

1. The Trade sector accounted for the highest share of all businesses (56.5%) in FY2019/20, reflecting a reduction from 61% recorded in FY2010/11. Productive sectors of Agriculture, Manufacturing, Fishing, and Construction collectively contributed less than 7% of total business establishments in 2019/20. This structure reflects limited industrialisation and weak value addition within the economy.
2. Sectoral growth patterns also revealed uneven transformation, particularly under the disruptive effects of the COVID-19 pandemic in FY2019/20. Education services recorded the fastest annual growth at 34%, followed by Financial and Insurance Services at 21.5%, reflecting increased demand for human capital development and the growing role of financial intermediation, including the expansion of digital financial services during the pandemic period. In contrast, Accommodation and Food Services grew by only 0.6% annually despite Uganda's significant tourism potential. The sector's weak performance was largely influenced by COVID-19-related restrictions that included travel bans, lockdowns and reduced international tourism activity, which intensified existing structural and investment constraints within the hospitality industry.
3. Enterprise activity remained geographically concentrated in the Central, particularly within Kampala and the Buganda region. Together, Buganda and Kampala registered the highest share (57%) of all businesses in the country in 2019/20, a reduction from 59% recorded in 2010/11. Overall, while some geographic diffusion of enterprise activity is emerging in all regions across the country, the pace remains insufficient to achieve balanced regional development.
4. The private enterprise sector is characterised by high levels of informality, which continue to constrain productivity, domestic revenue mobilisation, and financial inclusion. Informal enterprises increased by 74.6% from 321,250 enterprises (70.1%) in 2010/11 to 561,000 enterprises (81.7%) in 2019/20. Informality is particularly pronounced in Mining and Quarrying (91.2%), Trade (90.2%), and Accommodation and Food Services (90.4%).
5. Uganda's private enterprise landscape is dominated by small-scale operators. In 2019/20, nearly half of all businesses (49%) employed only one (1) person, while 33% employed between two (2) and four (4) workers. Only 3% of enterprises employed twenty (20) persons or more, indicating a narrow formal employment base and limited enterprise scaling.
6. Financial management and record-keeping practices among enterprises has greatly improved but remains low and weak. The percentage of enterprises that operate without any accounting records reduced from 97% in 2010/11 to 73.9% in 2019/20. Relatedly, over the same period, the percentage of enterprises that owned computers improved from 5% to 36%. This indicates progress in business professionalism, accountability and operational efficiency.
7. Innovation capacity within the enterprise sector remains low. In 2019/20, only 6% of businesses had undertaken research and development (R&D) activities, with 75% of those engaged in R&D subsequently introducing innovations. The low rate of R&D investment indicates that much of Uganda's private sector remains concentrated at the lower end of value chains, with limited capacity for technological upgrading, productivity enhancement and industrial competitiveness.

b) Public Corporations and State Enterprises

Uganda's public enterprise sector comprises State-Owned Enterprises (SOEs) and statutory Public Corporations operating in strategic areas such as energy, transport, water supply, agriculture, finance and telecommunications. These enterprises and corporations play a critical role in supporting national development by providing essential public services, promoting infrastructure development and facilitating economic growth where private sector participation may be limited.

The performance of Public Corporations and State Enterprises is assessed and reported with a one-year lag. By the end of the period under review (FY2024/25), Government had a controlling interest in seventy-nine (79) Public Corporations and State Enterprises. Out of these, only sixty-two (62) were assessed by the Office of the Auditor General, representing 78% of the overall number of enterprises. Moreover, of the sixty-two (62) consolidated entities, twenty-one (21) were under Uganda Development Corporation (UDC), four (4) under National Enterprises Corporation (NEC) and two (2) under Uganda National Oil Company (UNOC). Furthermore, only fifty-four (54) are for-profit or commercial orientated while fifteen (15) are Not-for-Profit.

Out of the fifty-four (54) commercially-oriented enterprises, only fifteen (15) entities were assessed. The assessment excluded newly established, recently restructured and investment-phase entities such as Uganda National Mining Company Limited, Kilembe Mines Limited, UDC and Uganda Electricity Distribution Company Limited (UEDCL), the latter having operated for only three (3) months following the takeover from Umeme.

The Report of the Auditor General notes that, in FY2024/25:

1. Nine (9) out of the fifteen (15) assessed entities recorded profits or surpluses during the year. Most notably:
 - i. Uganda National Oil Company Limited (UNOC) recorded a profit of Shs359.731 billion, a huge turnaround from a loss position of Shs3.783 billion registered in FY2023/24. This was driven by its new mandate as sole importer of petroleum products.
 - ii. Mandela National Stadium (MNSL) recorded a profit of Shs92.6 billion, up from Shs18.66 billion in FY2023/24, following Government's support for renovation of the stadium.
 - iii. National Housing and Construction Company Limited (NHCCCL) recorded a profit of Shs79.2 billion, up from Shs3.21 billion in FY2023/24, mainly due to fair value gains on investment properties.
2. Uganda Electricity Transmission Company Limited (UETCL) recorded a loss of Shs293.09 billion, in stark contrast to the profit of s 82.25 billion realised in FY2023/24. This decline was primarily on account of increased impairment provisions on receivables arising from the takeover of Umeme's distribution assets, resulting in a significant non-cash charge.
3. In comparison with the previous year (FY2023/24), two entities registered an increment in losses, i.e.:

- i. Uganda Broadcasting Corporation registered an increase in losses from Shs1.432 billion to Shs7.5 billion, attributed mainly to reduced revenue inflows and lower-than expected Government funding.
 - ii. Uganda Property Holdings Limited (UPHL) recorded a decline in performance, dropping from a profit position of Shs0.63 billion in FY2023/24 to a loss of Shs0.96 billion in FY2024/25, following the exit of its largest warehouse client (World Food Programme). The Company's primary focus is to promote Private Sector growth, competitiveness and industrialization through the provision of industrial properties (warehouses) for storage. Despite the decline in performance, UPHL has in the last 4 years constructed 14 warehouses in Tororo District with a total floor area of 9,100 sq mtrs which are expected to lead to recovery as new clients takeover the space. In addition, UPHL is using its properties (warehouses and Car Port) at the Port of Mombasa to promote Uganda's export through storage, market access and competitiveness of Uganda's goods. The Company has over the years grown its asset portfolio with strategic properties in Mombasa, Kenya, London in the United Kingdom and in Uganda. The company has also provided land where Ministry of Foreign Affairs is completing offices for their consulate in Mombasa.
4. Two entities recorded an improvement in their loss-making position compared to FY2023/24, i.e.:
 - i. Uganda Railways Corporation reduced its loss position from Shs36.346 billion in FY2023/24 to Shs32.810 billion in FY2024/25, largely driven by a 26.12% increase in internally generated funds, a 14.67% growth in Government revenue grants, and a 13.03% reduction in operating expenses.
 - ii. NEC Farm Katonga Limited reduced its losses from Shs1.9 billion to Shs1.57 billion. Management indicated that sustained recovery will depend on scaling up production of food and animal feeds, bull fattening and breeding programmes.
5. Although several State-owned Enterprises recorded significant profits, they did not pay dividends to Government. These included UNOC, MNSL, NHCCL, UEGCL, among others. These entities cited retention of earnings to fund planned investments and projects as the reason for non-payment of dividends.
6. Only two (2) enterprises declared and partially paid dividends, i.e.:
 - i. New Vision Printing and Publishing Company Limited (NPPCL) declared Shs3.837 billion and paid dividends of Shs1.390 million.
 - ii. Nile Hotel International Limited (NHIL) declared Shs0.271 billion and paid Shs0.159 billion.
 - iii. Housing Finance Bank Limited, which had declared dividends of Shs32.567 billion, did not make any payment.
7. Government continued to reinforce the role of UDC as its investment arm to promote and facilitate industrial growth for social economic transformation by:
 - i. Strengthening public investment in strategic industrial and economic sectors through promotion of public-private partnerships and support to industrial development initiatives.

- ii. Continuing to implement and support of investments in agro-industrialisation, mineral beneficiation, infrastructure and related productive sectors aimed at promoting industrialisation, import substitution, export growth and employment creation.
- iii. Financing and facilitating commercially viable projects intended to increase local production capacity and value addition.

The detailed profit/loss situations of Public Corporations and State Enterprises for FY2024/25 is presented in the Table below:

Table 4.18: Profitability/Loss Positions of Public Corporations and State Enterprises

S/N	Public Corporations and State Enterprises	Profit After Tax (Shs Billions)		
		FY2024/25	FY2023/24	Increase/Decrease (%)
1	Uganda National Oil Company Limited	359.731	(3.783)	9,609
2	Mandela National Stadium	92.60	18.66	396
3	National Housing and Construction Company Limited	79.20	3.21	2,367
4	Uganda Electricity Generation Company Limited	25.018	54.282	(54)
5	NEC Luwero Industries Limited	12.10	10.60	14
6	NEC AGRO SMC Limited	5.01	4.34	15
7	Uganda Printing and Publishing Corporation	1.45	1.22	19
8	Nile Hotel International Limited	1.34	1.35	(1)
9	NEC Uzima Limited	0.589	0.52	13
10	Uganda Post Limited	0.266	0.103	157
11	Uganda Property Holdings Limited	(0.96)	0.63	(252)
12	NEC Farm Katonga Limited	(1.57)	(1.90)	(17)
13	Uganda Broadcasting Corporation	(7.50)	(1.432)	(424)
14	Uganda Railways Corporation	(32.810)	(36.346)	10
15	Uganda Electricity Transmission Company Limited	(293.09)	82.25	(456)

Source: Auditor General's Report (December 2025)

4.6.2 Labour Market

Uganda's labour market is characterized by rapid population growth, a youthful demographic structure and the slow pace of structural transformation. Uganda's population remains predominantly young, with a large proportion below the age of 35 years. This demographic trend presents both opportunities and significant pressure on the labour market and socio-economic

stability, as large numbers of young people enter the working-age population annually. Uganda's labour market is also characterized by the overwhelming dominance of the informal sector. Key findings from the Labour Market Survey 2025, indicate that:

1. The Labour Force Participation Rate (LFPR) stood at 50.9% in 2025, an increase from 42.9% registered in 2024.⁵⁹ This reflects moderate participation of the working-age population in economic activity. In 2025, urban areas recorded relatively higher labour force participation, at 55%, compared to 48% in rural areas. This is largely attributed to increased opportunities in trade, transport, services and industrial activities within urban centres. The labour force remains male-dominated, although female participation in informal economic activities continues to be substantial.
2. Employment distribution by Sector indicates a structural shift towards the services sector. In 2025, the Services sector accounted for the largest share of employment at 50.5%, up from 47% in 2023/24. In contrast, the share of employment in Agriculture, Forestry and Fishery declined from 40% in 2023/24 to 37.1% in 2025, while employment in the Industry sector remained relatively the same at 12.4% compared to 12.6% in 2023/24.
3. The national unemployment rate stood at 12.2% in 2025, a slight reduction from 12.6% registered in 2024. The percentage share of young people Not in Employment, Education or Training (NEET) reduced from 50.9% in 2024 to 42.6% in 2025. This reflects limited youth labour absorption, inadequate transition from education to employment, and a dearth of decent jobs for young people.
4. The national informal employment rate among persons aged 15 years and above was estimated at 87.6%⁶⁰ in 2025, reflecting a marginal decline from 88% and 85% recorded in 2021 and 2016/17 respectively. This underscores the limited absorptive capacity of the formal sector and the continued dependence of the majority of workers on low-productivity and unregulated employment.
5. The youth population aged between 18 and 30 years constituted the largest share (94.2%) of informal sector workers in 2025. This reflects the heavy concentration of young people in vulnerable employment characterized by low earnings, weak social protection and limited job security.
6. At the sub-regional level, Karamoja registered the highest level of informal employment in 2025 at 95.5%, up from the 91.1% registered in 2021. This was followed by Teso (91.2%), Kigezi (91.0%), Acholi (90.7%), Elgon (90.3%) and Bunyoro (90.2%). In contrast, relatively lower levels of informality were recorded in West Nile (86.7%), Ankole (86.6% compared to 92.6% in 2021), Tooro (85.7%) and Lango (85.2%). These findings point to widespread labour market informality across all sub-regions, particularly in less industrialised and rural areas. Overall, this is reflective of limited access to formal employment opportunities and continued reliance on subsistence forms of work.
7. Despite the dominance of informality, the formal sector has recorded notable growth over the last decade. Employment in private formal establishments increased significantly from 672,300 workers in FY2016/17 to 2,319,683 workers in 2025. Formal employment by sector remained predominantly concentrated in the services sector, which employed the largest

59 National Population and Housing Census (NPHC) Report, 2024.

60 Excluding Agriculture, Forestry, and Fishing activities.

number of workers (1,985,054 employees) followed by the trade sector (301,787) employees. In contrast, the agriculture, forestry and fishing sector registered the lowest number of formal employees at (86,269). This indicates that formal employment in Uganda is largely driven by the services sector, while the agriculture sector remains dominated by informal and subsistence-based employment arrangements.

8. Formal employment distribution across sub-regions remained highly concentrated in and around major urban and commercial centres in 2025. Kampala recorded the highest number of formal employees (987,526), followed by Buganda (694,101). In contrast, the lowest numbers of employees were registered in Teso, Karamoja, and Lango with 34,818, 36,544 and 35,553 employees respectively. This pattern highlights persistent regional disparities in employment opportunities, with labour demand concentrated in urbanised and economically active regions, while less developed sub-regions continue to experience limited formal employment absorption.
9. In 2025, labour productivity in the agriculture sector stood at USD2,586 against the FY2029/30 target of USD5,172. Similarly, productivity in the industry sector was estimated at USD28,032 compared to the target of USD51,536, while the services sector recorded USD14,257 against the projected target of USD26,211. These productivity gaps continue to constrain income growth, competitiveness and structural transformation of the economy.
10. Notable progress has also been registered in workplace governance and employment quality. Occupational Safety and Health (OSH) policy coverage increased from 19% in FY2016/17 to 71% in 2024, while gender policy coverage rose from 10% to 57% over the same period. In addition, compliance with the National Social Security Fund (NSSF) statutory obligations by private sector employers improved from 34% to 61%, indicating gradual formalization and strengthening of labour standards within formal enterprises.

4.6.2 Construction, Housing and Real Estate Market

Uganda's construction industry is experiencing significant growth driven by Government initiatives, foreign investment and infrastructure development. The infrastructure pipeline remains focused on unlocking long-term growth through transport, energy and urban systems, with significant implications for spatial development and real estate demand.

Uganda is experiencing rapid urbanization, especially in cities, and the urban population is growing at about 5% per annum. This urbanization is driven by rural-urban migration fueled by the quest for better job opportunities and improved living standards coupled with a growing population, translating to a higher demand for housing. In addition, the rise of the middle class further contributes to this demand, as more people can afford to buy or rent homes and commercial establishments.

The construction sector grew at a compound annual growth rate of 6% (between 2019 and 2026). This sector accounts for 2.2% of formal employment and 0.5% of informal employment. In 2024, it attracted about 22% of total FDI inflows, with an estimated increase to 24% in 2025. Major infrastructure projects such as the completion of the Kabalega International Airport, rehabilitation of the Metre Gauge Railway and construction of the Standard Gauge Railway are in the offing. There is growing demand for innovative construction methods, such as Building Information Modelling (BIM) and modular construction. These technologies are expected to enhance efficiency and reduce costs in construction projects.

Despite a positive outlook, the industry faces challenges such as inadequate project management services and skilled labour, equipment and limited production of construction materials, which could hinder timely execution of large-scale projects. However, the recent launch of a USD300 million industrial plant in Karamoja which will produce clinker – an essential ingredient for Portland cement, is expected to be a major game-changer. It is expected to cut Uganda’s clinker importation by 85% upon completion.

a) Real Estate and Housing Market

Uganda faces a substantial housing deficit, with an estimated 300,000 housing units needed annually to address the 2.6 million housing shortfall. The share of private sector credit towards mortgages and real estate averaged 20% of total private sector credit since 2021 and 18.6% in 2025. On the other hand, year-on-year growth averaged 7%, but with a slowdown in 2022 and 2024. By December 2025, real estate output grew by 0.6% from Shs3,323 billion in June 2025 to Shs3,343 billion in December 2025.⁶¹ This trend suggests sustained demand for residential, commercial and industrial property, supported by Government’s proactive investment in infrastructure such as roads, utilities and public services. Real estate activities collectively contribute to about 5% of value-added GDP.

The housing market is experiencing a shift in demand dynamics, characterized by subdued uptake of residential and office space within the Central Business District (CBD) of Kampala, alongside increasing demand in suburban areas. This shift is largely driven by the need to avoid traffic congestion, the desire for new, modern housing, and affordability. Additionally, Kampala suburbs have witnessed a rise in demand for short term stay rentals, as landlords are shifting from long term to short terms stay to maximize returns. This has contributed to the rapid expansion of Airbnb accommodation platforms, which have increased by 37% since 2023.

The housing market, particularly within the Greater Kampala Metropolitan Area (GKMA), registered increased demand for high-density developments, with older stand-alone houses being replaced by multi-unit apartments. This is driven by escalating land values around Kampala and its suburbs and the need to maximize limited urban space. About 1,200 new apartment units were under construction by December 2025, expected to be completed between 12 to 36 months. By June 2025, only about 120 units had been completed, underscoring a significant mismatch between supply expectations and demand. These delays have partly been associated with financing constraints and regulatory bottlenecks.

The suspension of USAID-supported programmes constrained demand in the housing and real estate sector. This triggered rental prices to dip in a bid to attract tenants. However, this was partially offset by increased demand from Asian expatriates,⁶² who predominantly settle in areas surrounding industrial parks, due to their interest in infrastructure, industrial and corporate investment projects.

b) Industrial, Housing and Infrastructure Development

The industrial sector remained resilient, as reflected in the sustained high occupancy rates in 2025, with demand concentrated on small to medium-sized spaces, ranging from 300–1,000m².

61 Knight Frank: Kampala Property Market Performance Review (H2 2025)

62 Kampala Market Performance Review Report H2 2025

This demand has largely been fueled by agro-processors, coffee exporters and fast-moving consumer goods manufacturers expanding their production and distribution networks. This has strengthened demand for modern warehousing and logistics infrastructure. By December 2025, over 50,000m² of warehouse space were delivered. The completion of critical road works within Kampala Industrial Business Park in Namanve, now expected by December 2026, is anticipated to unlock significant development potential. Industry estimates suggest 75,000–100,000m² of new warehouse capacity could be delivered within two years following completion.

Government is moving forward with high-value infrastructure projects that significantly impact the housing and real estate sectors. Key initiatives include:

- a. Construction of the Standard Gauge Railway (SGR) to enhance regional trade and connectivity;
- b. Re-development of the Nakivubo channel for flood control and real estate development;
- c. Implementation of Kampala City Road Rehabilitation Project (KCRRP), along with the Uganda Cities and Municipalities Infrastructure Development (UCMID) to improve urban mobility and commercial access;
- d. Development of Hoima City and Aki Bua Stadia will drive road improvements, utilities, and hospitality investments;
- e. Investments in oil and gas projects, such as EACOP and upstream developments. These are also expected to boost demand in industrial, logistics and housing sectors;
- f. Establishment of a cement factory in Moroto to reduce reliance on clinker imports. This initiative aims to boost local cement production and may lower prices in the construction sector.

Legal and Regulatory Environment

In order to enhance safety of the housing sector and mitigate challenges related to financing and the quality of housing, two significant interventions were implemented:

- a. The Mortgage Refinance Institutions Act, 2025 was enacted to:
 - i. Establish a more conducive regulatory framework for specialized mortgage refinancing institutions to provide long-term funding to primary mortgage lenders;
 - ii. Address the maturity mismatch in the financial sector by allowing primary lenders to refinance mortgages for at least five years; and
 - iii. Encourage lending at more favourable terms to borrowers (such as lower interest rates, manageable instalments and grace periods).
- b. The Building Control (Amendment) Act, 2026 was enacted to:
 - i. Introduce a stricter legal and regulatory framework for dealing with unsafe building practices;
 - ii. Allow for approval and gazetting of safe, unconventional or innovative building materials; and

- iii. Expand the oversight functions of the National Building Review Board in penalizing violations of safe building authorizations.

CHAPTER

5

NATIONAL
DEVELOPMENT

CHAPTER FIVE: NATIONAL DEVELOPMENT

5.1 Introduction

In FY2025/26, Government of Uganda launched the Fourth National Development Plan (NDP IV) alongside the ambitious Tenfold Growth Strategy, successfully anchoring the initial phase on macroeconomic stability and critical institutional groundwork. For FY2026/27, the strategic agenda aggressively shifts from foundation-building to accelerated, high-impact execution.

Guided by the national theme, the fiscal strategy directly prioritizes the ATMS sectors (Agro-industrialisation, Tourism Development, Mineral Development, and Science, Technology, and Innovation). Powered by the landmark commencement of domestic oil production, strategic infrastructure development, and digital transformation, this phase is precisely calibrated to drive export-led diversification, optimize allocative efficiency, and fast-track Uganda's transition into a double-digit growth trajectory. Key planned results are listed below:

Table 5.1: Key NDPIV result- targets for FY2025/26 and FY2026/27

Indicator/Focus Area	FY2025/26	FY2026/27
GDP per Capita Target	USD1,571	USD1,824
Real GDP Growth Rate	7.3%	8.9%
Human Development Index (HDI)	0.57	0.59
Proportion of households in Subsistence economy	30.7	28.3
Population below the poverty line	16.1	15.3
Electricity Generation Capacity	4,722MW	7,369MW
Paved Road Coverage	83%	85.8%
Internet Penetration	69%	71%
Literacy rate	75	77
Life expectancy at birth in complete years	68	76
Crime rate (per 100,000)	489	452

Source: NDP IV

The projected transition from FY2025/26 to FY2026/27 reflects Uganda's strategic shift from establishing growth foundations to accelerating structural transformation, competitiveness, and productivity. The projected targets reinforce Government's ambition to expand national output, scale industrial production, diversify exports, and improve household incomes, while sustaining investments in infrastructure, industrialisation, and human development to advance toward an innovation-driven, resilient, and inclusive lower-middle-income economy.

5.2 National Development Outcomes

5.2.1 Graduation from LDC Category

In 2024, Uganda met the criteria for LDC graduation for the first time. The country reached the required threshold for Human Assets Index (66.33), and the Economic and Environmental

Vulnerability Index (28.22)⁶³. With economic growth projected at an average of 8 percent annually over the medium term⁶⁴, Uganda is expected to meet the income threshold in the next triennial review in 2027. This graduation is not merely a bureaucratic milestone; it is a powerful validation of national resilience that will lower sovereign risk, unlock premium international investment capital, and position the country as a highly competitive, self-determined economic engine on the continent.

Far from a sudden cliff-edge, a successful 2027 review will activate a strategic five-year transition period, giving Uganda a launchpad to recalibrate its trade architecture by 2030. This runway offers a historic opportunity to trade preferential handouts for high-value economic partnerships, driving aggressive industrialization and economic diversification.

5.2.2 Household incomes and employment

Uganda's GDP per capita has risen from USD1,306 in FY2024/25 to USD1,420 in FY2025/26, reflecting continued income gains and improved macroeconomic stability. This performance remains above the NDPIII benchmark and signals progress toward the NDPIV objective of accelerated income growth and structural transformation. GDP per capita is projected to reach USD1,505 in FY2026/27, consistent with the Tenfold Growth Strategy, which aims to rapidly expand national output, household incomes, and productivity over the medium term. This trajectory assumes real GDP growth of about 8.0 percent, supported by improved investment, export expansion, and value addition.

The Uganda Harmonised Integrated Survey (UHS) waves from 2021/22 to 2024/25 affirm the effectiveness and resilience of national social protection and wealth creation programs, which have already enabled mobility for a significant share of the working population from the subsistence economy. 3.0 percent of households successfully exited absolute poverty in the last three years of NDP3 and the share of persons aged 15 years and above in subsistence work decreased by 4.6 percent from 30.4 percent in 2021/22 to 25.8 percent in 2024/25. This confirms targeted interventions can indeed unlock pathways out of deprivation, even amidst structural rigidity.

This progress, though modest, signals that transformation is possible when deliberate support reaches the most vulnerable.

The sectoral distribution of employment for persons aged 15 years and above reveals a steady structural transformation away from primary agriculture toward service-driven industries. The share of employment in the Agriculture, Forestry, and Fishing sector contracted significantly by 8.3 percent, decreasing from 36 percent in 2021/22 to 27.7 percent by FY2024/25⁶⁵. Conversely, the Services sector emerged as the primary beneficiary of this marginal structural change, expanding its employment share from 50.3 percent to 50.5 percent over the same period, while the Industry sector experienced more modest growth, edging up from 8.9 percent to 10.3 percent. This reallocation of labor reflects a gradual modernization of the national workforce, aligned with broader macroeconomic objectives to transition households away from subsistence farming into market-oriented non-farm enterprises and wage employment.

63 <https://www.un.org/development/desa/dpad/least-developed-country-category-uganda.html>

64 IMF Uganda- 2024 Article-IV Consultation Staff Report

65 Labour Market Survey, 2025

Uganda however faces a growing labour absorption challenge, particularly among the youth, as rapid population growth continues to outpace the creation of productive jobs. In 2025, the national unemployment rate stood at 12.2 percent, while youth unemployment among persons aged 15–24 was significantly higher at 17.9 percent. In addition, 8.7 percent of workers were affected by time-related underemployment, and overall labour underutilization reached 41.6 percent, reflecting persistent gaps in decent employment opportunities and productive engagement of the labour force.

Uganda's working-age population stood at 26.4 million in 2025, with a labour force participation rate of 50.9%. Compared to FY2016/17, this represents a 40% increase in the working age population over a decade, from 18.8 million. Noteworthy is the increase in the working population in non-farm wage employment of 49 percent (from 3.5 to 5.2 million workers).

Employment-to-population ratio was 44.7%, reflecting persistent underutilization of labour. Agriculture remained a major employer (37.1%), but services dominated at 50.5%, showing the continued shift toward trade, education, ICT, and hospitality. Informal employment outside agriculture was extremely high at 87.6%, underscoring the dominance of small-scale and subsistence activities.

5.2.3 Full Monetization of the Economy

The share of the monetized economy rose from 88 percent of GDP in FY2020/21 to 91 percent by FY2025/26⁶⁶, consistent with the shifting trend of labour, households and enterprises from subsistence to market-oriented production.

The proportion of the population aged 15 years and above engaged primarily in subsistence work decreased from 30.4 percent in FY2021/22 to 25.8 percent in FY2024/25⁶⁷. This reflects structural progress in shifting human capital toward the monetized economy, as highlighted by a corresponding expansion in non-farm wage employment from 14.9 percent to 19.7 percent over the same period.

Building on this momentum, the Government targets reducing the proportion of households relying on the subsistence economy to 28.5 percent by FY2026/27. This transition is being driven by commercialization of agriculture, scaling of MSMEs, structural expansion of the Parish Development Model (PDM), rapid growth of the digital payments ecosystem where mobile money access climbed to 47.7 percent by FY2024/25 and the steady formalization of informal enterprises, with the national share of households operating localized enterprises rising to 38.8 percent.

Uganda's financial and entrepreneurial ecosystem is experiencing a massive digital transformation led by mobile connectivity rather than traditional banking infrastructure⁶⁸. While formal commercial bank account ownership among individuals aged 15 years and above remains limited, increasing only modestly from 6.0 percent to 8.1 percent, the mobile money subscribers has undergone remarkable growth, expanding by 13.3 percentage points. As a result, national mobile money penetration rose significantly from 34.4 percent in FY2021/22 to 47.7 percent in FY2024/25,

66 Uganda Bureau of Statistics 2026

67 Uganda Harmonised Integrated Survey (UHS) 2025

68 Uganda Harmonised Integrated Survey (UHS) data spanning 2021/22 to 2024/25

underscoring its growing role as the primary channel for financial inclusion. This rapid expansion of digital transaction channels has directly fueled localized, informal business resilience; the national proportion of households operating micro-enterprises expanded from 36.9 percent to 38.8 percent, a growth driven primarily by rural self-owned businesses rising from 34.3 percent to 36.3 percent. Concurrently, the population's reliance on non-cash, informal credit frameworks saw a mild downward adjustment from 16.1 percent to 14.1 percent, indicating that while formal credit lines remain tight, widespread mobile money access and localized enterprise growth are steadily drawing a larger share of the population into the active, monetized economy.

5.2.4 Quality of life

Uganda's Human Development Index (HDI) has maintained a strong upward trajectory, reaching a value of 0.582 as per the 2025 Human Development Report (based on data through late 2024 and early 2025). This marks a significant rise from the 0.550 value recorded in 2022 and 0.525 in 2021, successfully consolidating Uganda's position within the Medium Human Development category. Consequently, the country's global ranking has improved to 157th out of 193 nations, up from 160th in 2022 and 166th in 2021. This progress is largely attributed to a 70% increase in HDI since 1990, driven by life expectancy gains (now averaging 68 years) and an increase in expected years of schooling to 11.5 years. Persistent inequalities, particularly in gender and regional income remain key focus areas for confirmation of Uganda's graduation from LDC status in 2027.

Uganda has strengthened its human capital base, with literacy rising to 73.5%, alongside notable improvements in learning outcomes such as doubled subtraction proficiency and enhanced reading fluency. As the country enters the FY2026/27 policy cycle, attention is shifting to tackling the 16.2% youth unemployment rate through the Skill Up approach, strengthening the 19 Zonal Industrial Skilling Hubs that certify over 12,000 youth annually in trades aligned with market demand.

Uganda's social progress has continued to advance, with the country's Social Progress Index (SPI) score reaching 55.84 by early 2026, a steady climb from the 49.34 recorded in 2024. This improvement highlights Uganda's success in translating economic growth into tangible wellbeing. According to the 2026 Global Social Progress Index, while the country remains in the lower tiers, it has shown resilience in Basic Human Needs specifically in nutrition and medical care, even as Government addresses ongoing vulnerabilities in rights and advanced education. This progress is a cornerstone of the NDP IV goal to double the size of the economy every five years while ensuring that the correlation between GDP growth and social wellbeing remains strong.

Uganda's Gender Inequality Index (GII) has seen further refinement, reaching a value of 0.524 according to the 2025 Human Development Report (launched in May 2025). While this reflects a marginal improvement from the 0.527 recorded in 2023, the country's global ranking adjusted to 141st out of 172 countries, reflecting the competitive pace of gender-focused reforms worldwide. This score highlights steady but cautious progress in enhanced inclusiveness, specifically through gains in maternal health and female political representation, which remains a regional strength. NDP IV prioritizes closing the economic participation gap, given that women still trail men in labour force participation (38% vs 49%) and ownership of key assets like registered land.

Health

Government has progressed towards achieving policy targets for health infrastructure and human resources, which provides for one Health Centre III per sub-county, one Health Centre IV per county/constituency, and a general hospital at district level.

- a) Approximately 74% of sub-counties (1,670 out of 2,207) now possess a functional Health Center III (HCIII), leaving 537 sub-counties short of the national standard. These infrastructural deficits are most severely pronounced across Uganda's hard-to-reach rural, northern, and eastern regions. UNHS2023/24 findings indicate that 3 out of 4 (78%) individuals who fell ill accessed their first consultation within a 3-kilometre radius. Higher shares were recorded in Kampala, Elgon, and Bunyoro regions (average of 90%) compared to Kigezi (45%), Acholi (37%), Karamoja (34%), and Ankole (31%) where ill persons travelled more than 3 kilometres to reach a health facility. Key among the continuing challenges are absenteeism (currently 40%) and low patient satisfaction (50% at referral hospitals, 61% at general facilities). Mental health conditions in Uganda have also increased, rising by 46% over the NDP3 period. More than half of individuals (52.6%) who are multi-dimensionally poor are deprived of health insurance (2026).
- b) Uganda's health workforce skills mix significantly improved, as registered doctors grew from 9,388 to 10,433, and registered nurses and midwives increased from 119,132 to 133,542. This surge successfully pushed the density of core health workers to 31.3 per 10,000 population, easily surpassing the annual target of 25. However, a large gap remains in the public sector, where actual staffing levels stand at just 34% against the newly established human resource staffing norms;

On account of sustained health investments by Government and partners:

- a) Client satisfaction at lower-level facilities is higher reaching 69% at Health Center IVs (HCIVs) and 68% at Health Center IIIs (HCIII) compared to just 51% at National Referral Hospitals (NRHs) and 50% at Regional Referral Hospitals (RRHs). This translates to a national average client satisfaction rate of 59% which remains below the 80% target. This deficit is driven primarily by persistent medicine stock-outs, long waiting times, and prohibitive service costs;
- b) Total Outpatient Department (OPD) attendances including new visits and revisits, surged by 6.9% to reach 48,818,343, up from 45,427,970 in FY2023/24. This growth drove the per capita OPD attendance up from 0.96 to 1.1. Government health facilities handled the vast majority of this volume at 77%, followed by Private Not-For-Profit (PNFP) facilities at 13%, and Private-For-Profit (PFP) providers at 10%.
- c) The country experienced a reduction in malaria incidence in FY2024/2025 compared to the preceding year. Reported malaria cases reduced from 280 per 1,000 persons (FY2023/24) to 261 cases (FY2024/25).
- d) Out-of-pocket expenditure (OOP) on health in Uganda accounts for an estimated 24.4% of Total Health Expenditure, a decline from 37.1% in 2022/23 and 41% in 2021/22. This represents significant progress in overcoming a major structural barrier to achieving Universal Health

Coverage (UHC). The median monthly expenditure on health for households was estimated at Shs32,000 with significant regional variations from Shs70,000 (Kampala) to Shs17,000 (West Nile). Staffing of public health facilities averaged 39% of required levels, with a health worker density of 25.9 per 10,000 population against the WHO target of 44.5 per 10,000.

Literacy and Education

Uganda's education outcomes⁶⁹ have improved considerably in recent years, particularly at the primary level. Uganda's national literacy rate (among persons aged 10 years and above) has improved significantly, rising from 73.6% in 2021/2022 to 85.3% in 2024/2025. While historically marked by steep urban-rural divides, literacy in rural areas experienced a major surge of 15.4 percentage points, climbing from 67.8% to 83.2%, compared to urban literacy which reached 91.1% in 2024/2025. School attendance for children aged 6 to 12 years (primary school age) also saw steady positive momentum, growing from 85.5% in 2021/2022 to 94.6% in 2024/2025. These improvements reflect continued Government investments in universal education, literacy enhancement, and access to basic education services.

Retention and progression through upper educational tiers continue to pose structural hurdles. Looking longitudinally at cohort retention, out of all learners enrolled in primary school in 2021/2022, 75.5% of those who reached P7 remained in school at any level by 2024/2025. At the secondary cycle, progression is more constrained: only 41.5% of learners who reached S4 in 2021/2022 were still attending school by 2024/2025. Transition into advanced secondary is even steeper, with retention into S6 significantly limited, reflecting the sharpest dropout pressures before tertiary entry. These figures highlight a triple transition challenge; sustaining learners through P7, retaining them through S4, and ensuring progression into S6. Weaknesses at each stage narrow the pipeline of skilled youth, reinforcing labour market informality and limiting Uganda's transformation agenda.

Uganda aims to improve learning outcomes through the Parish Development Model-linked education interventions and the deployment of additional qualified teachers. The Ministry of Education and Sports projects literacy rates to reach more than 90% by 2026, a reduction in pupil-to-teacher ratios from the current 1:53 to below 1:40 by 2027, contingent on sustained investment in teacher training, expanded early-grade reading interventions, digital learning rollout under the National Literacy Framework and curriculum reforms.

Government has made significant progress towards attaining the national policy standard of establishing at least one government primary school per Parish and one government secondary school per sub-county. However, coverage gaps remain in some areas, necessitating continued investment and targeted interventions to achieve universal compliance with the standard. Progress against this standard is as follows⁷⁰:

- a) There are 43,567 primary schools nationally. Despite this expansion in education infrastructure, access remains uneven, with 1,373 Parishes (12.6%) lacking a primary school.
- b) Sub-regional disparities in the distribution of primary schools is evident across the country. Buganda sub-region accounts for the largest share, with approximately 16,538 schools

⁶⁹ Uganda Harmonised Integrated Survey (UHS) 2024/25

⁷⁰ Uganda Bureau of Statistics (UBOS)- Baseline Education Census 2025

(38%), reflecting its relatively higher population density and settlement concentration. This is followed by Busoga (9.8%) and Ankole (8.3%). On the other hand, Karamoja (0.86), Sebei (0.83%) and Madi (0.72) sub-regions registered the lowest number of primary schools.

- c) There are 5,498 secondary schools nationally (1,484 public and 4,014 private) across 2,209 sub-counties and town councils. Only 992 sub-counties (44.9%) have at least one government secondary school, while 1,208 sub-counties (54.7%) have no secondary school.
- d) The spatial distribution of secondary schools is uneven across sub-regions, with Buganda accounting for the largest share (2,065 schools), significantly surpassing all other regions. Ankole (517 schools) and Busoga (516 schools) follow as the second and third most served sub-regions, respectively.
- e) Conversely, Teso (166 schools), Bugisu (169 schools), West Nile (196 schools), and Karamoja (37) registered the lowest secondary schools, highlighting regional disparities in access to post-primary education infrastructure.

Safety of persons and property

Uganda's overall crime rate fell by 10.2% in 2025, with 196,405 cases reported compared to 218,715 in 2024, a significant acceleration from the 4.1% decline in 2024. This improvement stems from a high-functioning interagency framework and the strategic rollout of a sub-county policing model, which now provides localized security to 56% of sub-counties.

The shift toward a proactive security posture is driven by intelligence-led operations and the integration of force multipliers, including CCTV, forensics, and IT systems. These advancements represent a stabilizing risk environment, though the 44% gap in sub-county coverage remains the primary area for further operational expansion.

The report highlights notable reductions in specific crime categories. Arson cases dropped by 3.9% from 1,604 in 2024 to 1,542 in 2025, while homicide cases declined by 21%. Malicious damage to property also fell by 8.8%, and cases of obtaining money by false pretense reduced significantly from 10,449 to 8,455.

Energy

As of early 2026, Uganda's installed electricity generation capacity had reached approximately 2,098 MW, falling short of the target of 3,500 MW and representing a significant 54% increase over the last five years. This growth is primarily anchored by the full commissioning of the 600 MW Karuma Hydropower Plant in late 2024, which solidified a renewable-dominated energy mix where hydropower, solar, and bagasse account for over 95% of total generation. This capacity expansion has created a substantial power surplus, with peak domestic demand hovering around 1,058 MW. To utilize this excess, government is increasingly focused on regional power trade through the East African Power Pool and incentivizing large-scale industrial consumption to drive the Tenfold Growth Strategy.

Table 5.2: Energy Consumption by Category in Uganda

Year	Domestic	Commercial	Medium Industries	Large Industries	Extra Large	Street Lighting	Total
2025	2,657,818	89,192	4,300	765	56	389	2,752,520
2024	2,327,898	97,426	4,085	736	52	357	2,430,554
2023	2,002,145	94,916	3,701	690	49	345	2,101,846
2022	1,804,811	93,210	3,422	655	52	303	1,902,453
2021	1,667,956	90,395	3,197	629	50	297	1,762,524
2020	1,538,066	88,874	2,994	585	49	201	1,630,769
2019	1,457,563	90,761	2,848	591	49	225	1,552,037

Source: Electricity Regulatory Authority, 2026

Despite the generation surplus, energy consumption remains divided between urban industrial growth and rural subsistence needs. While the number of grid-connected customers has almost reached 2.7million, nationally, the proportion of households using grid electricity increased by 4.2 percent from 25.3 percent in FY2021/22 to 29.5 percent in FY2024/25. Biomass, specifically charcoal and firewood, still accounts for nearly 90% of total primary energy consumption, prompting the 2026 strategic shift toward the National Integrated Clean Cooking Strategy. To bridge the *consumption gap*, current efforts are prioritized toward grid reinforcement and the development of industrial parks, aiming to lower manufacturing costs and transition households from solid fuels to cleaner, grid-based or off-grid renewable solutions.

Housing

Uganda's housing sector⁷¹ in 2024 reflects both progress and persistent structural challenges. The Census recorded 10.7 million households serving a population of 45.9 million, with 65.8% owneroccupied dwellings and 24.8% rented units, underscoring the dominance of home ownership in rural areas. Housing structures remain dual in nature: 24.1% semidetached houses, 20.5% huts, and 19.6% tenements (muzigos), highlighting traditional rural patterns alongside congested urban settlements. Quality indicators show gradual improvement, with 74.7% of households roofed with iron sheets, 60.7% with brick walls, and 31.2% with cement screed floors, signaling enhanced durability and modernization. Yet, rapid population growth, urbanization, and income inequality continue to drive a housing deficit exceeding 2.4 million units, intensifying affordability pressures and overcrowding in urban centers.

Market performance in 2026 is further shaped by legislative reforms and infrastructure-driven demand. The recent assent to new housing and construction laws aims to professionalize the sector and expand mortgage financing, which currently accounts for less than 1% of GDP. Although average mortgage rates have softened to 16-18%, affordability remains the primary barrier, as roughly 96% of the population cannot afford formal-sector housing. Consequently, demand is pivoting toward gated townhouses and 2-3-bedroom apartments in mid-tier neighborhoods, supported by the completion of major expressway projects that have turned peripheral districts into high-value investment hotspots.

71 National Population and Housing Census 2024

Projections for 2026 suggest continued sector expansion at around 10%, supported by government initiatives like the National Housing Policy, increased public-private partnerships, and infrastructure development. Efforts to streamline land acquisition, improve mortgage access, and adopt innovative construction methods are expected to help reduce the housing gap gradually.

In the medium term (2027–2030), Uganda aims to significantly address its housing deficit through increased investment, policy reforms, and sustainable building practices. The sector is expected to grow annually by approximately 15%, with targeted efforts to improve land reform, financing mechanisms, and urban planning. These measures are crucial to ensuring equitable access to safe, affordable, and quality housing for all citizens, ultimately reducing the housing backlog and supporting urban development.

Water, Sanitation and Hygiene (WASH)

Uganda has made progressive strides in water, sanitation, and hygiene (WASH) services, as evidenced by recent national evaluation waves. Nationally, the proportion of households utilizing an improved water source for drinking within 1 kilometer has risen steadily to 78.4% in FY2024/25 (from 70.2% in 2021/2022). Striking differences persist between residence areas, with urban access reaching 86.5% and rural communities climbing to 73.8%.⁷²

Sanitation coverage also improved to about 62%, and basic hygiene parameters such as handwashing facilities are present in approximately 58% of households. Despite these structural gains, disparities continue to affect underserved regions, compounded by baseline vulnerabilities including aging infrastructure, climate variability, and domestic funding gaps. Projections for 2026 suggest that water access is on a trajectory to cross 82% while sanitation tracks toward 68%, moving the country incrementally closer to its targets for universal coverage by 2030. Medium-term strategies continue to prioritize expanding physical infrastructure, boosting service sustainability, integrating regional climate resilience, and multiplying localized financing. By maintaining this progress, Uganda expects to approach near-universal access to basic water services, aiming for a targeted 95% baseline alongside a corresponding target of 75% for sanitation coverage by 2030.

Communication

Uganda's communications sector has witnessed a surge in infrastructure deployment, with broadband penetration reaching new heights through expanded fiber optic networks and the rollout of 5G pilots in urban and peri-urban areas. These advancements have increased active mobile subscriptions to 47.1 million, while internet users now stand at 18.5 million. Smartphone ownership, which now stands at 20 million devices, is transitioning the market from basic voice services to data-heavy activities like short-form video and social media. This evolution signals a decisive transition toward a digitally driven economy, reshaping how Ugandans connect, communicate, and participate in the global digital ecosystem.

The rise of online shopping has fundamentally reshaped the post and courier landscape. Rather than simply delivering mail, the sector is now a critical part of the e-commerce ecosystem, focusing on services like order fulfillment, last-mile delivery, and logistics for ride-hailing services. This shift has required the development of more agile and efficient systems to meet the demands of online consumers and businesses.

72 Uganda Bureau of Statistics (UBOS), Uganda Harmonised Integrated Survey (UHS) 2021/22, 2023/24 and 2024/25

In the medium term (2027-2030), Uganda aims for near-universal internet access, with projections of 50 million mobile subscriptions and 35 million internet users by 2030. The expansion of satellite broadband, continued infrastructure investments, and regulatory reforms are key strategies to achieve these goals. The sector's contribution to GDP is expected to increase, fostering innovation in e-health, e-education, and digital financial services, while challenges such as cybersecurity and spectrum management will need to be addressed to sustain growth.

Transport connectivity

Uganda's transport connectivity in FY2024/25 showed notable progress across multiple modes. Road transport remained dominant, with continued expansion of trunk and feeder roads under the Integrated Transport Infrastructure Services Programme. Vehicle registrations rose steadily, reflecting increased mobility demand, while maintenance and rehabilitation programs sought to address road quality challenges. Air transport also recorded strong growth, with Entebbe International Airport handling higher passenger traffic and cargo volumes, signaling recovery in tourism and trade. Aircraft movements increased, strengthening Uganda's role as a regional hub.

Uganda has made notable advances in its transition to electric mobility. By 2025, the country had attracted over USD160 million in investments into the e-mobility ecosystem, developed local manufacturing and assembly capacity of approximately 10,000 electric vehicles annually, and expanded charging infrastructure to include more than 30 DC fast-charging stations and over 130 battery-swapping stations across the country. These developments position Uganda as one of the emerging leaders in electric mobility in Africa and support the country's aspirations for green industrialization, reduced fuel import dependence, and lower transport-sector carbon emissions⁷³.

In the medium term (2026-2030), Uganda aims for integrated connectivity via the Vision 2040 framework, targeting 90% paved roads and a high-speed rail network linking Kampala to major borders, projecting 25% reduction in transport costs and 20% trade increase. Investments in green transport, like electric buses and solar-powered ferries on Lake Victoria, will address sustainability, with airport expansions handling 5 million passengers annually by 2030. Risks include funding gaps and geopolitical tensions, but public-private partnerships could bridge them.

Governance

Uganda has historically leveraged affirmative action and political reforms to expand women's participation in governance. Women's representation in Parliament has remained among the highest in the region, accounting for approximately 35.3 percent of Members of Parliament in 2026 (187 women out of 529 MPs). Following the 2026 General Elections and the formation of the new Cabinet, women's representation in the Executive increased further, with women accounting for about 49 percent of Cabinet positions in 2026, up from 33 percent in 2016 and 45 percent in 2025. This reflects sustained progress in advancing gender equality and women's leadership across both legislative and executive institutions, although further efforts are needed to achieve full parity in political decision-making and representation⁷⁴.

⁷³ The Electric Mobility Association of Uganda (EMAU), 2025.

⁷⁴ Data Sources: Inter-Parliamentary Union (IPU) Database, Data on Women in Parliament – Uganda (2026); Parliament of Uganda, Composition of the 12th Parliament (May 2026); and national reporting on the 2026 Cabinet composition.

Uganda's governance outlook in early 2026 reflects both progress and persistent challenges: the 2024 Democracy Index (released in 2025) placed Uganda at a score of 4.49 and ranked 98th globally. In addition, Uganda assumed the Chairmanship of the African Peer Review Forum (2026–2028), signaling regional leadership. The World Justice Project's 2025 Rule of Law Index reported a slight 1% decline, ranking Uganda 127th out of 143 countries, citing judicial independence and civic space concerns. Nonetheless, government reforms improved infrastructure transparency and functioning of government by 11%. The NDPIV sets a course toward integrated, inclusive, and rights-based governance by 2030, with priority attention to clearing a backlog of over 1.7 million court cases recorded in January 2025.

Environment

Uganda's economy remains deeply intertwined with its rich natural resource endowment, though this vital natural capital faces ongoing pressure from rapid urbanization and agricultural expansion. According to the Ministry of Water and Environment and NEMA, the country's wetland coverage has shown significant recovery, rising to 13.9 percent (approximately 3.4 million hectares) by 2025, a substantial increase from 9.3 percent in 2022 and the 8.9 percent recorded in 2019. Despite this progress, coverage remains below the 1994 benchmark of 15.6 percent, prompting Government to intensify its FY2025/26 strategic interventions. These include the launch of the National Wetland Strategic Plan (2026–2036) and the finalization of the Wetland Resource Bill, both of which aim to institutionalize the Environmental Protection Force, gazette over 8,000 wetlands, and transition thousands of households to sustainable, wetland-friendly livelihoods.

Uganda's forest cover has continued its gradual recovery, reaching approximately 13.4% by the start of 2025⁷⁵. This remains an improvement from the 9% recorded in 2017 and 12.4% in 2021, though it still trails the 15.7% benchmark from 2000. While the country has successfully restored over 860 hectares of degraded Central Forest Reserves (CFRs) in the most recent fiscal cycle and planted millions of trees through the Community Tree Planting Programme, it faces a persistent annual loss of roughly 100,000 to 122,000 hectares due to charcoal production and agricultural encroachment. To counter this, Government has launched the National Strategy on Integrated Forest Landscape Restoration (2025–2050) which prioritize the digitization of forest boundaries and the protection of the remaining 1.26 million hectares of permanent forest estate.

Uganda's air quality remains a significant public health priority, with the 2024/25 National State of the Environment Report highlighting that while pollution levels in Kampala often exceed the World Health Organization's (WHO) guidelines, there has been a notable improvement. 2025 data indicates that PM_{2.5} concentrations in the city have averaged approximately 44.2 µg/m³, a marked reduction from previous years, though still significantly above the WHO's recommended annual limit. To sustain this progress, Government enacted new Air Quality Regulations in 2024, which NEMA began enforcing in early 2025. These regulations include a two-year grace period for phasing out high-emission vehicle engines below the Euro 4 standard and the deployment of expanded network of low-cost sensors and high-resolution monitoring tools across major urban centers to provide real-time data for public health alerts.

Uganda continues to experience high climate vulnerability, with the National Disaster Risk and Vulnerability Atlas and recent OPM reports indicating that while the number of people displaced

75 National Forestry Authority (NFA) data

by disasters in FY2023/24 stood at 215,299 individuals, extreme weather events in 2025 continued to stress national resilience. This displacement trend highlights a growing vulnerability to extreme weather events compared to the 125,000 persons displaced in 2020. Landslides in Eastern Uganda and persistent flooding along the River Nyamwamba and within Kampala's Nakivubo Channel remained primary drivers of displacement, contributing to a broader national risk profile.

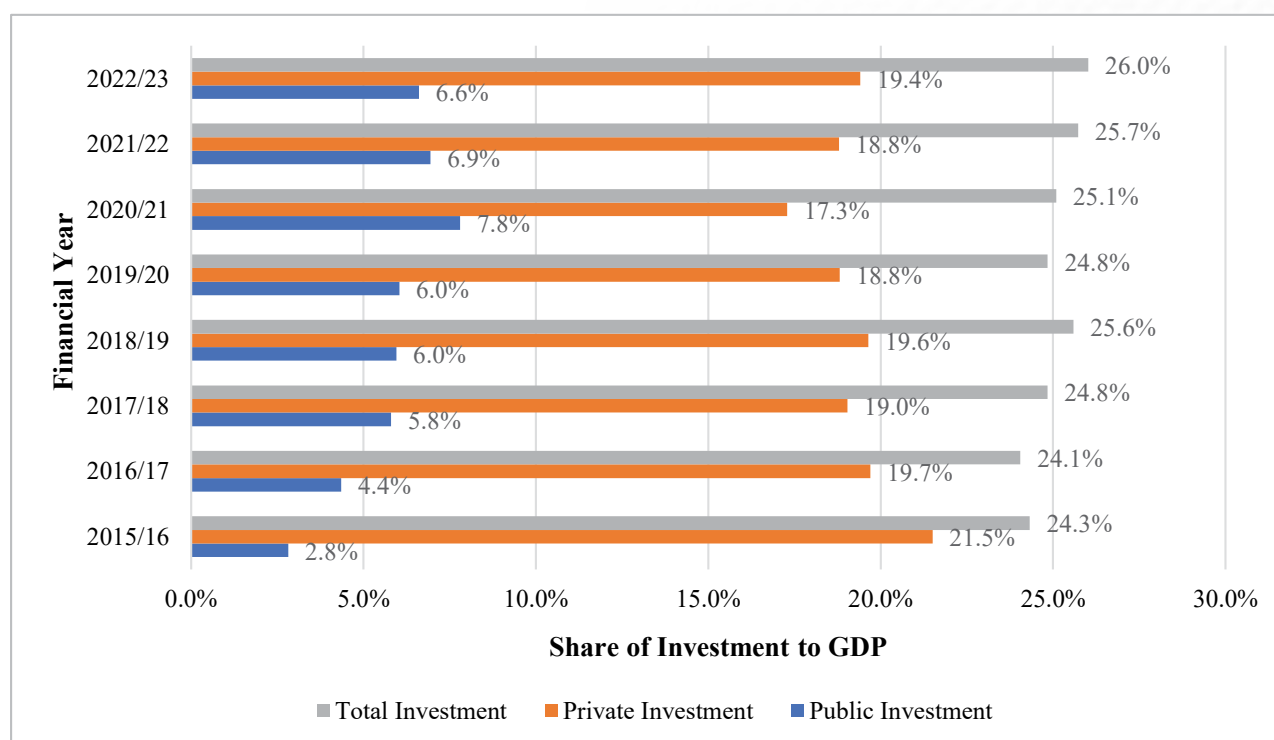
To mitigate these hazards, Government has institutionalized the National Strategy on Integrated Forest Landscape Restoration (2025–2050) and expanded early warning systems, while priority assessments for 2026 continue to emphasize food assistance, hygiene promotion, and shock-responsive social protection as the most urgent needs for disaster-affected populations.

5.3 Public Investment Management and Performance

5.3.1 Public Investments Outcomes

Public Investments support the delivery of key public services, connect citizens and firms to economic opportunities; and serves as an important catalyst for economic growth. During the period FY2015/16 to FY2022/23, the overall share of Investment in GDP averaged 25.1%. Overall, Public investment share of GDP averaged 5.8 % in the same period, and about 7% between FY2020/21 and FY2023/24.

Figure 5.1: Public and Private investments 2015/26 – 2022/23



Source: MoFPED, PAP (2025)

5.3.2 Reforms of the Project Appraisal Processes

The adoption of reforms aimed at strengthening Public Investment Management Systems (PIMS) has played a critical role in ensuring that Projects are well identified, prepared, appraised, executed, monitored and evaluated. Specifically, implementation of PIMS Framework now requires all Projects to undergo the mandatory approval stage gates of Profile, Pre-Feasibility and Feasibility Study. This

has improved the level of compliance to the appraisal processes. This reform has improved the rate at which Projects complete the DC appraisal processes from 15.4% in FY2018/19 to 91.2% in FY2026/27 as indicated in the Table below:

Table 5.3: Appraisal Completion Rates of Project

S N	Financial Year	No. of Projects That Require a Study	No. of Projects Underpinned with CBA	Compliance Rate
1	2018/19	13	2	15.4%
2	2019/20	34	12	35.3%
3	2020/21	27	10	37.0%
4	2021/22	14	3	21.4%
5	2022/23	7	3	42.9%
6	2023/24	24	18	75.0%
7	2024/25	32	29	90.6%
8	2025/26	23	21	91.3%
9	2026/27	34	31	91.2%

Source: MoFPED, PAP (2025)⁷⁶

5.3.3 Public Investment Plan (PIP) Portfolio Performance and Project

Public Investment Management System (PIMS)

Government registered significant progress in strengthening the Public Investment Management System (PIMS) as part of broader Public Financial Management (PFM) reforms aimed at improving efficiency, accountability, and value for money in public investments. These include the following:

- i. **Implementation of PIM Plus Programme:** The Program for Results (PforR), funded by the World Bank, is designed to strengthen Uganda's public investment management through a results-based financing model that ties disbursements to reform achievements and institutional performance. The initiative focuses on enhancing project preparation and readiness, improving procurement and contract management, and promoting climate-resilient investments. It also advances transparency via public progress reporting and builds robust systems for asset registration, monitoring, and maintenance, thereby improving efficiency, execution, and long-term sustainability of public projects.
- ii. **Rolled out the National Public Investment Management Policy (NPIMP):** The Policy aims at streamlining and institutionalizing the PIMS that strengthens identification, appraisal, selection, implementation and maintenance of socially and economically viable Projects to facilitate increased productivity and competitiveness. The policy introduced a more rigorous framework for screening and prioritizing public projects, with a focus on value for money, job creation, sustainability, and improved service delivery.
- iii. **Revision of the Development Committee (DC) Guidelines:** The revised DC Guidelines cater for emerging appraisal methodologies that include climate change considerations,

⁷⁶ Development Committee Report for FY2025/26

gender and equity, appraisal of programmes and off-Budget Projects.

- iv. **Revision of the Project Selection Criteria:** The revised criteria aim at strengthening the process for selecting Projects in the PIP through enhancing fiscal discipline and resource allocation efficiency.
- v. **Capacity Building in PIMS:** The Ministry in partnership with PIMS Centre of Excellence at Makerere University conducted a series of programmed PIMS capacity building sessions aimed at creating a critical mass of PIMS experts. This is aimed at improving the quality of Projects prepared in a bid to maximize returns from investments.

Portfolio Review for FY2025/26

The PIP for FY2025/26 has 320 Projects with total value of Shs117,616 billion. Of these, 154 Projects valued at Shs74,589 billion are economic infrastructure Projects; 29 Projects valued at Shs15,882 billion (15.7%) are social Projects; 125 Projects valued at Shs10,367 billion (10.3%) are Institutional Development projects; and 10 Projects valued at Shs195 billion (0.2%) are earmarked for land acquisition, office space and system/regulatory interventions.

Shs18.239 trillion was appropriated in FY2025/26 towards the Development Budget, of which Shs6.912 trillion was funded using domestic financing and Shs11.327 trillion from external financing.

The Development Committee (DC) undertook a review of all Projects in the PIP Portfolio for FY2025/26 to assess their performance and determine remedial measures. As such:

- i. 28 Projects with a Budget allocation of Shs418.43 billion were exited from the PIP for FY2026/27;
- ii. 247 Projects with a GoU Budget of Ush 5211.97 billion were approved for retention in the PIP for FY2026/27;
- iii. 39 Projects with outstanding contractual obligations were extended in the PIP for FY2026/27; and
- iv. 6 Projects with a Budget allocation of Shs60.85 billion were approved for re-scoping.

Table 5.4: DC Decisions on Review of Ongoing Projects

S N	DC Decision	Number of Projects	Percentage	GoU FY2025/26 (ShsBillion)
1	Exit	28	8.8%	418.43
2	Retain	247	77.2%	5211.97
3	Extend	39	12.2%	654.56
4	Re-scope	6	1.9%	60.85
Grand Total		320	100%	6345.81

Source: MoFPED, PAP (2025)

Review of New Projects

During FY2025/26, the DC considered 134 Projects at the different stages of the Project cycle. Majority of the Projects (54.5%) were discussed at Profile stage. 35 Projects were discussed at Pre-feasibility Study stage, while 26 Projects were discussed at Feasibility Study stage.

Table 5.5: DC Review of New Projects under NDPIV Programmes

S N	Programme	Profile	Pre-feasibility	Feasibility	Grand Total
1	Administration of Justice	1	0	0	1
2	Agro-Industrialization	7	0	0	7
3	Development Plan Implementation	1	0	1	2
4	Governance and Security	4	0	1	5
5	Human Capital Development	17	3	4	24
6	Integrated Transport Infrastructure and Services	13	10	3	26
7	Manufacturing	5	5	2	12
8	Natural Resources, Environment, Climate Change, Land and Water Management	13	9	13	35
9	Regional Balanced Development	1	1	0	2
10	Sustainable Energy Development	2	4	1	7
11	Sustainable Extractives Industry Development	4	1	1	6
12	Sustainable Urbanization & Housing	3	0	0	3
13	Sustainable Energy Development	1	2	0	3
14	Tourism Development	1	0	0	1
Grand Total		73	35	26	134

Source: MFPED, PAP (2025)

Note: The projects under Digital Transformation, Public Sector Transformation, Private Sector Development, and Legislature & Oversight are essentially retooling initiatives. They are designed to modernize systems, upgrade institutional capacities, and strengthen operational frameworks.

Arising out the Project review processes:

- i. 34 Projects that fulfilled the requirements of the Project selection criteria and/or have Presidential directives were granted Project Codes for inclusion in the PIP for FY2026/27. Of these, 16 new Projects are anchors of the Tenfold Growth Strategy;

- ii. 25 new Projects will primarily function as enablers through improving regional connectivity, reducing transportation time and freight costs, facilitating trade and unlocking the economic potential in underserved areas. This is in line with the Government's strategy to facilitate private-sector investment centred on fostering a private-sector-led economy by providing an enabling environment through lowering business costs (transport, electricity, communication), offering investment incentives, developing industrial parks, and boosting local content.

5.4: Private Sector Competitiveness and Developments

Uganda's private sector competitiveness reflects its ability to efficiently produce and deliver goods and services, innovate, and expand into domestic, regional, and global markets while sustaining profitability and job creation. Strengthening competitiveness requires reforms and investments that reduce the cost of doing business, enhance productivity, and unlock growth across agriculture, industry, and services. Progress is tracked through indicators such as productivity growth, ease of doing business, access to finance, infrastructure quality, innovation capacity, and market diversification, alongside composite benchmarks like the Global Competitiveness Index and Uganda's own Competitiveness Index. These metrics provide policymakers with a clear lens on macroeconomic stability, human capital, technological readiness, and institutional effectiveness, guiding strategies to position the private sector as a driver of the Tenfold Growth Strategy and sustained economic transformation.

Uganda ranked 4th globally among low-income nations, outperforming its income-group average across critical areas like regulatory landscape, market openness, and lifelong learning. This represents a solid, steady stabilizing trend compared to its baseline positions in 2024, proving that the nation's capacity to absorb technology and build business ecosystems is outpacing its direct regional competitors. Uganda's Competitiveness Index in 2026 however remains stagnant at around 48.9 points, with little improvement since 2024. The country continues to rank near 115th globally, reflecting persistent structural challenges despite reforms under the NDP IV.

Uganda's declining position in the Global Innovation Index (GII) from 121st out of 133 economies in 2024 to 124th out of 139 in 2025 highlights the urgent need to convert innovation inputs into tangible socioeconomic and commercial outputs. Despite ongoing investments in science, technology, and innovation through reforms, institutional strengthening, research initiatives, hubs, and digital infrastructure, results remain limited in areas such as knowledge commercialization, intellectual property generation, technology transfer, and globally competitive enterprises. To address these gaps, Government established a National GI Task Force under the STI Secretariat to coordinate interventions across NDP IV programmes, academia, research institutions, and the private sector. The Task Force will prioritize improving data quality and reporting, strengthening innovation ecosystems, accelerating commercialization of R&D, enhancing IP protection, and ensuring STI investments deliver measurable outcomes that boost Uganda's competitiveness and future GI rankings.

5.4.1: Financing for Competitiveness

a) Investment

Generally, investment⁷⁷ expanded by 13.9% from Shs44,091 billion in FY2023/24 to Shs50,200 billion in FY2024/25. The growth in investments was mainly driven by economic activities under buildings (25.2%), machinery and Equipment (15.8%) and other structures (37.8%), which accounted for the largest share of investment.

Gross Fixed Capital Formation (GFCF) as a share of GDP improved marginally by 0.2% from 21.6% in FY2023/24 to 21.9% registered in FY2024/25. This was far below the NDP III target of 27.7% for the same period.

b) Foreign Direct Investment

FDI inflows to Uganda expanded by 4.6% from USD3,115.7 million in 2024 to USD3,258.2 million in 2025⁷⁸ (Fig. 5.2), on account of continued interest in oil development and transport corridors. The growth was largely attributed to advancements in the mining (oil) sector, transitioning from exploration and appraisal to the development phase in preparation for oil production.

The growth in Uganda's FDI inflows may be associated with the global Foreign Direct Investment (FDI) flows, which expanded by 4% from USD1.45 trillion in 2023 to USD1.51 trillion recorded in 2024⁷⁹. However, this growth was inflated by volatile financial flows through several European economies with high levels of conduit flows. When these are excluded, global FDI flows declined by 11% from USD1.67 trillion to USD1.49 trillion in 2023 and 2024, respectively.

The international investment landscape is anticipated to contract due to rising fragmentation, geopolitical tensions, and efforts to diversify supply chains. These factors have led many multinational corporations (MNCs) to take a more guarded stance toward global FDI expansion. However, Uganda's FDI outlook is for higher inflows driven by investments in the digital economy, one of the priority areas under the Tenfold Growth Strategy. The World Bank noted that more than USD500 billion in greenfield investments in developing countries, including Uganda, were in the digital economy over the past five years.

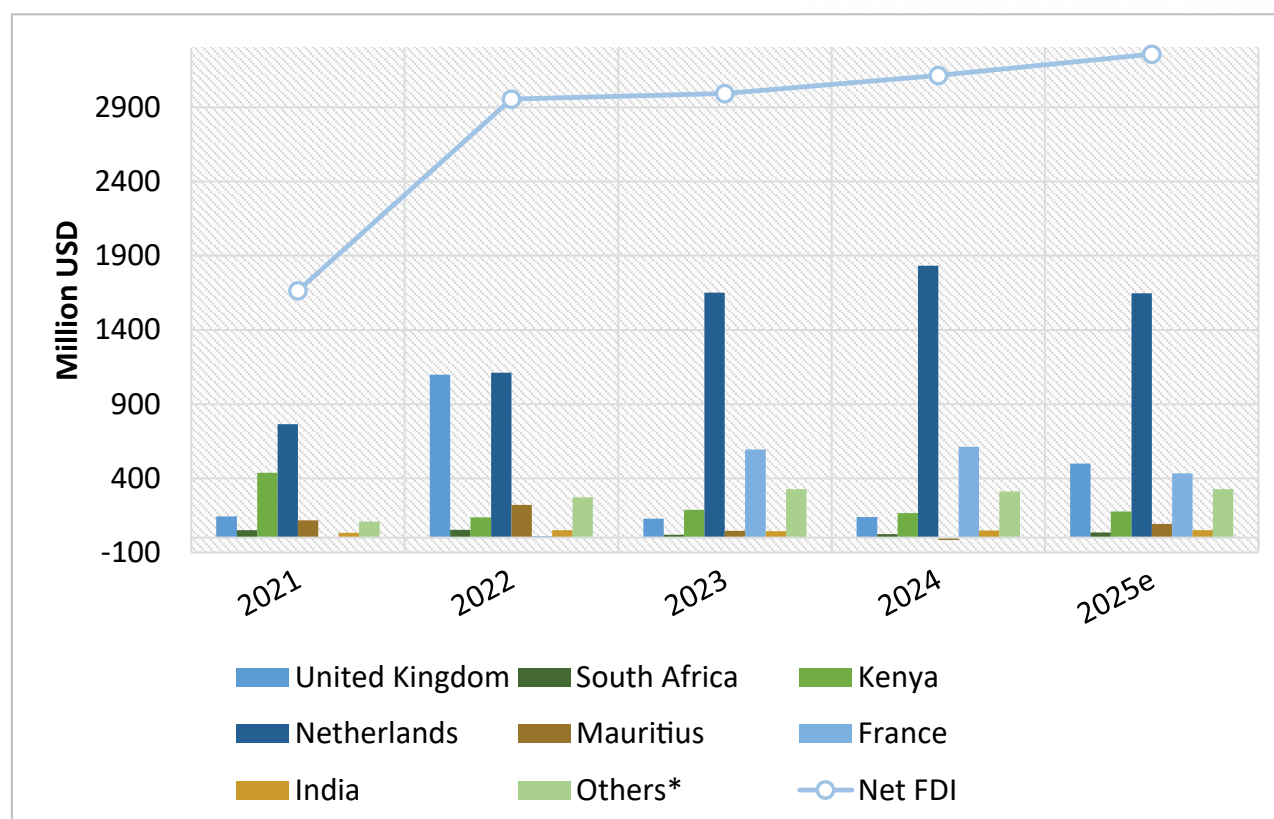
Whereas FDI inflows from the Netherlands reduced by 10%, the country remains the major source of FDI inflows to Uganda, accounting for 50.5% (USD1,646.1 million) of total FDI inflows in 2025. FDI from the UK and France was equally significant at USD498.15 million and USD431.96 million, contributing 15.3% and 13.3% respectively. Other key source countries included Mauritius and Kenya, which accounted for 5.4% (USD176.18 million) and 2.8% (USD92.81 million) of the total FDI to Uganda, respectively.

⁷⁷ As measured by the Gross Capital Formation (GCF)

⁷⁸ Bank of Uganda, Disseminated indicators file, 2024

⁷⁹ World Investment Report, 2025

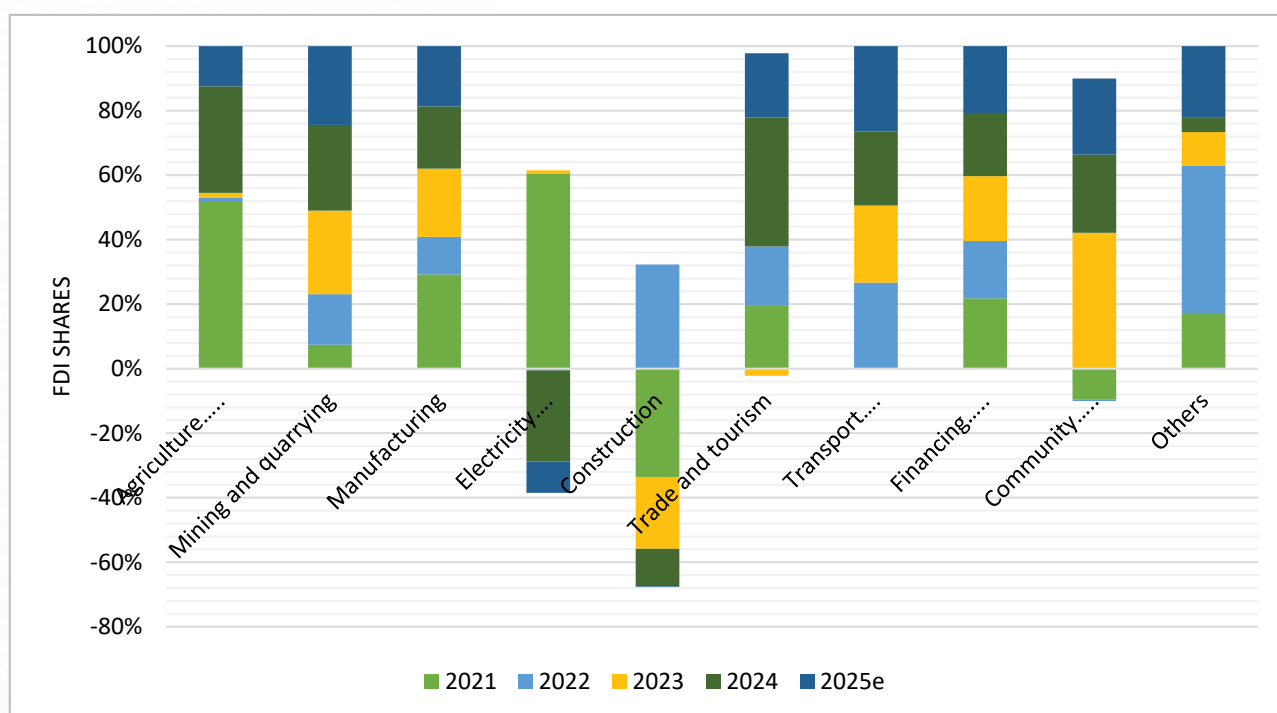
Figure 5.2: Net FDI trends and inflows by Origin, 2021–2025



Source: BoU, 2026

In 2025, mining (oil) sector-related FDI inflows amounted to USD1,619.7 million, representing 50% of total FDI inflows. It's worth noting that FDI in the mining sector reduced by 8% from USD1,759.5 million in 2024 to USD1,619.7 million. The decrease can be attributed to past FDI inflows that have since intensified activities in the same, in preparation for the first oil.

Transport, storage and communication attracted the second largest FDI of USD791.74 million, accounting for 24.3% of the total FDI in 2024 (Fig. XXX). Sectors like Financing, insurance, business services (USD248.3 million), Manufacturing (USD250.0 million) and Construction (USD105.75 million) contributed significantly to FDI inflows over the review period.

Figure 5.3: Percentage share of FDI by Sector, 2021 to 2025

Source: BoU data, 2025

c) Market for Investment Facilitation

Uganda's external trade expanded robustly in FY2024/25, rising by 18.9% to USD20,862.6 million, driven by a 37.9% surge in exports (USD10,759.2 million from USD7,802.3 million) and a 7.6% increase in imports (USD14,052.2 million from USD13,060.4 million), which together facilitated a 37.4% reduction in the trade deficit to USD3,293.0 million from USD5,258.1million. This performance underscores the importance of consolidating export competitiveness, managing import growth to support productive sectors, and leveraging the narrowing deficit to strengthen Uganda's external position and resilience.

The Economic and Commercial Diplomacy Strategy (ECDS) identifies four export sectors and five priority markets. The FY2024/25 data shows that:

- (i) Agriculture contributed about 43.9% (USD4,727.3 million) mainly driven by exports of Coffee (USD2,210.8 million), fish (USD150.4 million) and Maize (USD111.3 million);
- (ii) Minerals including oil and gas continue to drive a significant share of exports, accounting for 45.2% of the total exports during the review period. The major driver remained Gold which contributed about 86.5% of mineral exports, however, its dominance in total exports reduced to 39.1%, facilitating the diversification intent of the ECDS. The ECDS mining agenda was designed to develop a broader minerals export base (copper, cobalt, iron ore).
- (iii) The market share of the Middle East has significantly expanded from 26% in FY2023/24 to 34% in FY2024/25, with an average of 97.8% of Ugandan exports to this market going to the UAE, composed mainly of processed gold. In the review period, EAC provided a market for 28% of Ugandan exports, registering a 10.6% drop compared to the market share provided in FY2023/24. The quadrupling of recorded NTBs within the EAC (28 NTBs reported by June 2026) is the most likely cause.

d) Investment Finance

i. Private Sector Credit

By January 2026, credit to the private sector had expanded by 12% to Shs28,616.05 billion from Shs25,545.57 billion recorded by January 2025. Private sector credit in Uganda is projected to continue increasing, facilitated by the government interventions intended to make credit more accessible, especially for micro, small and medium-sized enterprises. The extension of credit varied significantly among the major economic sectors, with the agriculture, mining & quarrying, and construction sectors continuing to attract a significant share of PSC.

ii. Development Finance

Government initiatives such as the Parish Development Model (PDM), Emyooga, Agricultural Credit Facility (ACF), Business Recovery Fund (BRF), among others, have eased access and the cost of credit for businesses. Relatedly, recapitalised institutions such as the Uganda Development Bank (UDB), and the Microfinance Support Centre Ltd (MSCL) provide affordable long-term credit for MSMEs. Further details on the performance of these schemes are provided in Chapter 4.

iii. Domestic Savings

The Gross Domestic savings expressed as a share of GDP expanded from 18.8% in 2023 to 23.9% in 2024⁸⁰. The real Gross Domestic Savings expanded from USD9.2 billion in 2023 to USD12.9 billion in 2024, accounting for 40.4% growth. This indicates that Uganda's graduation ambitions are sustainable since the country demonstrates the ability to save and to invest in productive sectors.

Similarly, contributions to schemes supervised by the Uganda Retirement Benefits Authority slightly increased from Shs53.54 billion in 2024 to Shs53.94 billion in 2025, accounting for 0.7% growth. The expansion was primarily driven by a 3% growth in membership in the schemes from 1190 in 2024 to 1,196 in 2025, driven by new employer and employee registrations, and expansion in employee remuneration. Additionally, sector assets expanded by 20.6% from Shs492.4 billion as at 30 June 2024 to Shs593.7 billion as at 30 June, 2025.

iv. Capital Markets

By the end of March 2026, the domestic market capitalisation of listed firms increased by 36.7% to Shs21.77 trillion, from Shs15.92 trillion in December 2025. The growth was primarily driven by price appreciation in key counters and gains in the market capitalisation of three locally listed companies, including BOBU (102.15%), QCIL (35.67%), and MTN (16.3%).

Relatedly, the Collective Investment Schemes (CIS) total Assets Under Management (AUM) grew by 6%, reaching Shs6,016.3 billion as of March 2026, up from Shs5,664.3 billion recorded in December 2025. The growth was attributed to the robust regulatory framework that enhanced investor confidence, as well as increased public awareness of the benefits associated with investing through CIS. Additionally, the number of CIS accounts grew from 202,033 in Dec 2025 to 211,650 in March 2026, representing an increase of 4.76%. This expansion reflects rising investor participation and growing confidence in regulated investment vehicles. Despite the growth, the top two fund managers accounted for over 70% of total AUM, indicating limited diversification within the sector⁸¹.

80 World Bank, 2025

81 Capital Markets Quarterly Bulletin, March 2026

CHAPTER

6

PROGRAMME
PERFORMANCE
FOR FY2025/26
AND PRIORITIES
FOR FY2026/27

CHAPTER SIX: PROGRAMME PERFORMANCE FOR FY2025/26 AND PRIORITIES FOR FY2026/27

6.1: Introduction

This chapter reviews Government's public spending and service delivery in FY2025/26 at both national and local levels, and sets out priorities for FY2026/27 and the medium term. The analysis is structured around the 18 NDP IV programs under two clusters: ATMS and ENABLERS.

FY2026/27 Budget significantly scales up allocations to the ATMS growth areas to accelerate industrialisation, export growth, value addition, job creation, and economic transformation (Table 6.1). ATMS remains the principal growth engine under the Tenfold Growth Strategy, positioning Uganda to expand industrial output and diversify its export base in line with the national transformation agenda.

Table 6.1: Allocations to ATMS Programmes (Shs Billion)

Programme	FY2025/26	FY2026/27	Change	%Change
1. Agro-Industrialisation	1,833.70	2,264.72	431.02	23.5
2. Tourism Development	430.92	567.32	136.4	31.7
3. Sustainable Extractives Industry Development (Mineral-Based Industrial Development)	877.16	473.51	(403.65)	-46.0
4. Innovation, Technology Development & Transfer (STI)	388.53	626.87	238.34	61.3
5. Manufacturing	312.11	1,025.74	713.63	228.6
6. Private Sector Development	2,706.73	2,548.78	(157.95)	-5.8
7. Digital Transformation*	381.75	513.86	132.11	34.6
Total allocation	6,930.90	8,020.80	1,089.90	15.7

Approved Budget for FY2025/26 and FY2026/27

At the same time, Government is investing heavily in the enabling programmes of NDP IV including Human Capital Development, Governance and Security, Transport Infrastructure, and Sustainable Energy Development which together account for the largest share of nonATMS expenditure. These foundational investments provide the conditions for sustained economic transformation, private sector expansion, and inclusive job creation, ensuring that the FY2026/27 budget delivers both immediate growth acceleration and mediumterm resilience.

Compared to FY2025/26, there are notable increases associated with the Human Capital Development, Sustainable Energy Development, Integrated Transport Infrastructure and Services, and Regional Development Programmes. This underscores Government's focus on accelerating socioeconomic transformation and achieving the Ten-Fold Growth Strategy objectives.

Table 6.2: Allocations to ENABLERS (Shs Billion)

Programme	FY2025/26	FY2026/27	Change	%Change
1. Human Capital Development	11,485.74	13,562.15	2,076.41	18.1
2. Sustainable Energy Development	1,034.88	2,068.58	1,033.70	99.9
3. Integrated Transport Infrastructure & Services	6,383.60	8,787.57	2,403.97	37.7
4. Sustainable Urbanisation & Housing	1,486.71	488.04	(998.67)	-67.2
5. Climate Change, Natural Resource, Environment & Water Management	360	494.08	134.08	37.2
6. Public Sector Transformation	253.53	302.00	48.47	19.1
7. Governance & Security	9,902.61	10,209.05	306.44	3.1
8. Regional Development	1,635.89	2,166.18	530.29	32.4
9. Development Plan Implementation*	2,701.31	2,937.44	236.13	8.7
10. Administration of Justice	603.41	665.55	62.14	10.3
11. Legislation, Oversight & Representation	1030.26	1,226.52	196.26	19.0
Total	36,877.94	42,907.16	6,029.22	16.3

Source: Approved Budget for FY2025/26 and FY2026/27

* Excluding Domestic Refinancing, Interest Payments, External Debt Repayments (Amortization), Domestic Debt Payment (BoU), Domestic Arrears; and Local Revenue for Local Governments

6.2: ATMS Programmes

The ATMS Cluster of NDP4 Programmes (AgroIndustrialisation; Manufacturing; Private Sector Development; Tourism Development; Sustainable Extractives Industry Development; Innovation, Technology Development and Transfer; and Digital Transformation) are the cornerstone of Uganda's Fourth National Development Plan (NDP IV), designed to accelerate structural transformation and drive inclusive growth. In FY2025/26, performance reflects progress in expanding agroprocessing capacity, attracting tourism investment, leveraging mineral resources for industrial development, and advancing science, technology, and innovation ecosystems.

6.2.1: Agro-Industrialisation

In the medium term, the Fourth National Development Plan (NDP IV) envisions increasing the share of agricultural exports⁸² from USD2.45 billion (35%) in FY2024/25 to USD4.76 billion (48%) in 2029/30. The share of Agricultural exports to total exports is currently (for FY2024/25) estimated at about 38.49% driven, mainly by Coffee exports.

To facilitate achievement of the above, a total Budget of Shs1,833.71 billion was appropriated for the Programme in FY2025/26. By December 2025, Shs612 billion had been released, of which 63% had been utilised. The performance of this Programme for FY2025/26 is accounted for below, under the respective Objectives, as follows:

a) Sustainably increase production and productivity in agriculture

- i. Government prioritised the development of research infrastructure, breeding and genetics improvement, and variety development through the National Agricultural Research Organisation (NARO) and the National Animal Genetic Resource and Data Bank (NAGRC&DB). Performance highlights include:
 - a. Rehabilitation of twenty agricultural research facilities, construction of three agricultural research support facilities and one laboratory;
 - b. Completion of construction of the Anti-Tick Vaccine Facility at the National Livestock Resources Research Institute (NaLIRRI);
 - c. Construction of a power supply line for the vaccine production facility, the Queen Bee Rearing Facility, and the Water Pump and associated works at Maruzi Station in Apac District was completed;
 - d. NARO delivered 90 litres of Foot and Mouth Disease (FMD) vaccine and 800,000 doses of anti-tick vaccine. Additionally, 153 sugarcane germplasm accessions were conserved for downstream breeding and virus diversity studies, and 10,000 hot pepper germplasm accessions were maintained for conservation and virus screening, with concurrent assessments of disease occurrence, incidence, and severity on hot pepper; and
 - e. Valley tanks and dams were desilted to improve water availability for livestock; over 1,614 hay bales were produced at Nshaara to mitigate dry-season feed scarcity.
- ii. Improved access to water for agricultural production reducing reliance on rainfall and enhancing productivity. To this end, Government constructed:
 - a. Atari Irrigation Scheme in Bulambuli District, which stood at 38.9% completion rate by January 2026, with key milestones including construction of secondary irrigation and drainage canals, culverts, the Bulambuli model farm and headworks, as well as establishment of temporary access roads and support structures in Kween;
 - b. Acomai Irrigation Scheme, which stood at 98.5% by the end of Q2 FY2025/26; and two watering points, which farmers have commenced using the scheme for the production of rice and maize;
 - c. Kyenshama Earth Dam in Mbarara District, enhancing water availability for agricultural production in the area;
 - d. Kabuyanda Dam for multipurpose use in Isingiro District, which stands at 21% cumulative construction progress level. However, work has stalled following contract termination and the absence of a replacement contractor;
 - e. Kabuyanda Off-Farm Irrigation Network to 51% completion level; as well as completing and approving off-farm irrigation network designs;
 - f. Commenced construction of the Wadelai Irrigation Scheme in December 2025;
 - g. Chembombai Irrigation Scheme in Bukwo District and Namaitso Irrigation

Scheme in Bududa District, both progressing to 30% completion level, while the Sipi Irrigation Scheme (Bulambuli District) at 19.5% completion level;

- h. Conducted Feasibility Studies for:
 1. Enengo Irrigation Scheme (Rukungiri and Kanungu Districts), which reached 20% progress level;
 2. Akisim Medium Irrigation Scheme (Butebo and Pallisa Districts), which reached 35% progress level;
 3. Ajoli (Amuria), Agule (Kalaki), Totolim (Kumi) and Lolikoyo (Tororo) irrigation schemes, which have progressed to 40% completion; and
 4. Medium- and large-scale irrigation schemes in South Western Uganda.
- i. Prioritised Operation and Maintenance support on sustaining the functionality of completed infrastructure, including:
 1. Replacement of damaged solar panels, pumps and controllers at Mabira Dam, Nyamarungi Valley Tank (Isingiro), Bihembe Dam (Kazo), Nyarurambi Solar Powered Irrigation Scheme (Kanungu), and Garuka Solar Powered Irrigation Scheme (Rukungiri); and
 2. Desilting works at the headworks of Ngenge and Doho Irrigation Schemes.
- j. Government enhanced access to agricultural mechanisation through construction, renovation, and operationalisation of Zonal/Regional Agricultural Mechanisation Centres, including:
 1. Sanga (Kiruhura), Bungokho (Mbale), and Kigumba (Kiryandongo) at 75%, 80% and 81% completion levels, respectively;
 2. Buwama Centre at 90% completion level with ongoing external works; and installation of amenities and fencing at Agwata Centre at 90%; and
 3. The development of 12 mechanised irrigation pilot centres in various districts⁸³ continued.
- k. Enhanced water storage through construction and rehabilitation of valley tanks and surface water reservoirs, as follows:
 - (i) Construction commenced on Naitakiru Valley Tank in Kotido District;
 - (ii) Completed works on a surface water reservoir in Kalungu District;
 - (iii) Rehabilitation of Kiryampungura Valley Tank in Kiryandongo District progressed to 85%;
 - (iv) Engineering designs for six surface water reservoirs in Kotido, Kaabong, Amudat, and Nakapiripirit districts were completed and await approval; together with groundwater development of boreholes in Amudat (2) and Nakapiripirit (1);
 - (v) Solar-powered irrigation expansion continued nationwide, with 70 irrigation and water supply schemes under construction;

⁸³ Rwampara, Kakumiro, Lyantonde, Kalungu, Bunyangabu, Rukungiri, Bukedea, Kyenjojo, Kasanda, Wakiso, Kazo and Katakwi

- (vi) Loteteleit SPIS (Kotido District) and Katotin SPIS (Amudat District) were rehabilitated;
- (vii) Initiated improvement works for solar-powered irrigation systems in Mpigi District, and procurement commenced for the Kyasonko Irrigation Scheme (Lwengo District).

b) Improve Harvest and Post-Harvest Handling and Storage

- i. The Nabiswera Milk Collection Centre in Nakasongola District was equipped with milk coolers.
- ii. A contract was signed with a consultancy to support accreditation of the Department of Dairy Development and Production National Dairy Analytical Laboratory, and works have since commenced; and
- iii. Engineering designs for the construction and rehabilitation of 10 irrigation facilities at 10 research stations, and seed storage, threshing, and drying facilities at 9 NARO stations, were completed.

c) Develop, Operationalise and Optimise Value Addition Infrastructure

- i. Uganda Development Corporation (UDC) continued to provide guidance and oversight to seven companies involved in agro-processing value chains. These included Mutuma Commercial Agencies, Mabale Growers Tea Factory, Budadiri Arabica Coffee Mills and Bukona Agro Processors;⁸⁴
- ii. Completed construction of the National Metrology Laboratory (NML) at the Uganda National Bureau of Standards (UNBS) headquarters in Wakiso District, comprising 33 laboratories;
- iii. Equipped the National Metrology Laboratory (NML) to 60% completion following procurement and installation of 45 out of 53 items ordered in the first batch. The facility is operational at 50% capacity owing to the inadequacy of the procured equipment;
- iv. Completed construction and renovation works for Lot 1 of the MAAIF Sanitary, Phytosanitary and Post Quarantine Centre in Namalere, Wakiso District;
- v. Rehabilitated the Fertiliser Analysis, Nematology, Entomology, Microbiology, Molecular Biology, Virology, Pesticides, and Residual Analysis laboratories; and
- vi. Finalised renovation of the National Semen Laboratory at NAGRC&DB Bullstud; the facility is operational at 70% capacity;

d) Increase market access and competitiveness of agricultural products in domestic and international markets

- i. Participated in eight domestic and seven international events and EXPOs to promote coffee consumption, value addition, and market penetration for agro-based products;
- ii. Conducted market surveillance operations to develop and sustain the coffee market as a priority agricultural export; and

⁸⁴ Mutuma Commercial Agencies, Mabale Growers Tea Factory, Budadiri Arabica Coffee Mills, and Bukona Agro Processors,

- iii. Facilitated market access and competitiveness for agricultural products, contributing to growth in agricultural exports as shown in Table 6.3 below.

Table 6.3: Uganda's Top Agricultural Exports (USD millions)

S/N	Commodity	Production (MT)	Exports (USD millions)		
			FY2023/24	FY2024/25	FY2025/26*
1.	Coffee	8.1M (60-kg bags)	1,143.93	2,210.85	1,192.97*
2.	Cocoa Beans	39,861	217.89	620.76	175.12*
3.	Tea	39,861	66.77	54.84	25.73*
4.	Fish and its production	651,719	148.67	209.83	130.10*
5.	Maize	4,945	184.64	111.30	54.59*
6.	Diary	3.85 billion litres	96.66	112.51	78.84*
7.	Oil Palm	179,000	30.78	88.05	68.76**

Source: BoU, 2026 & UBoS, 2026;

*Two quarters (July 2025 to December 2025)

e) Increase access to agricultural finance and insurance

1. Agricultural Credit Facility:
 - i. Cumulative disbursement reached Shs1.30 trillion by Q2 FY2025/26 – a 6% increase from Shs1.23 trillion recorded on 30th June, 2025.
 - ii. 10,063 beneficiaries have accessed financing for agricultural mechanisation, post-harvest handling, irrigation, inputs and improved breeds countrywide. Government's medium-term target is to expand this facility to reach over 30,000 farmers and agribusinesses by FY2028/29;
 - iii. As at Q2 FY2025/26, Government had remitted Shs348.36 billion to the ACF, comprising Shs342.81 billion for PFI reimbursements and Shs5.55 billion for scheme operations.
 - iv. During the review period, loan applications worth Shs46.52 billion were approved, while pipeline applications under review totalled Shs190.71 billion, requiring a government contribution of Shs99.02 billion.
2. Under the Large-Scale Commercial Farmers Financing Scheme:
 - i. Government provided Shs176 billion in principal financing through participating financial institutions, meeting Shs40 billion annually in interest support;
 - ii. Shs422 billion was allocated to boost large-scale production for food security and export growth, and this financing is expected to support the production of approximately 132,600 metric tonnes of grains and feeds across 114,000 acres.

3. Government:

- i. provided a premium subsidy of Shs5 billion in an effort to make agriculture insurance more affordable for farmers. The cumulative number of farmers covered under UAIS is about 772,184; and
- ii. launched a strategic framework to expand coverage to reach about 3 million farmers by 2027, showing ambition to scale the scheme significantly in the next few years.

f) Strengthen Coordination, Legal and Institutional Framework for Agro-industry

- i. Preliminary planning and infrastructure assessments were conducted as part of institutional capacity strengthening for NARO; and
- ii. Nine Zonal Agricultural Research and Development Institute (ZARDI) laboratories were equipped.

Outlook for FY2026/27

The following are the desired high-level Programme results set out in the Programme PIAP for FY2026/27:

- i) Increased agriculture value add as a percentage of GDP from 20% in FY2023/24 to 26%;
- ii) Reduced share of agriculture imports to total imports from 13% in FY2023/24 to 10.4%;
- iii) Increased yield of priority agricultural commodities by 50%;
- iv) At least 60,000 jobs created by agro-processing industries/factories annually;
- v) Increased share of agricultural financing to total financing from 11.3% in FY2023/24 to 16.0%;
- vi) Increased value of FDI attracted in agricultural industrialisation from USD0.01 billion in FY2023/24 to 80.0%.
- vii) Prioritized agricultural modernization as a key driver of Uganda's economic transformation through increased agricultural productivity and reduced reliance on imported inputs by promoting domestic fertilizer production. In this regard, ITRACOM Fertilizers signed fertilizer supply and offtake agreements with Government and is investing USD180 million in the construction of a fertilizer plant at Kampiringisa, Mpigi District, with an annual production capacity of one million tonnes. The project is expected to enhance access to affordable fertilizers, create about 1,700 jobs, strengthen local value chains, and support increased productivity of staple, cash, and horticultural crops, thereby contributing to agro-industrialization and sustainable economic growth.

In the FY2026/27, the budget allocation for the Programme was expanded by 23.5%, from Shs1833.71 billion in FY2025/26 to Shs2264.72 billion earmarked for FY2026/27 to facilitate delivery of the targets set for FY2026/27 under the Programme PIAP. To that effect, in FY2026/27, the government will implement the following interventions:

- 1. Implementing zonal regulatory and certification systems to streamline certification of crop and livestock products closer to production centres;
- 2. Implementing the mandatory biannual FMD vaccination programme for all susceptible livestock through a cost-sharing model;

3. Establishing the Food and Agriculture Authority to regulate agricultural seed, livestock, and inputs for effective industry oversight;
4. Operationalising the new livestock breeding centre in Greater Teso sub-region to improve livestock genetics;
5. Implementing mechanised planting, harvesting and post-harvest handling of animal feeds to address feed scarcity, particularly during dry seasons;
6. Finalising the establishment of an animal feed processing plant in Wakiso District to produce high-quality, affordable compounded feeds;
7. Prioritising community-based breeding activities, including distribution of Artificial Insemination (AI) kits, mass liquid nitrogen and semen distribution, and training and refresher Programmes for AI technicians.

6.2.2: Tourism Development

Over the medium term, foreign exchange earnings from the tourism sector are projected to expand from USD1.4 billion in 2024 to USD10.0 billion in 2030, and to USD50.0 billion by 2040. Realising these projections will depend on the effective promotion of inbound and domestic tourism; improved stock and quality of tourism infrastructure; and the conservation, enhancement, and diversification of tourism products.

The projected scale of increase in tourist arrivals and expenditure necessitates a corresponding increase in private investment in tourism services and products, complemented by facilitative public investments.

In FY2025/26, Government allocated Shs428.49 billion to the Tourism Development Programme, of which Shs169.4 billion was released and Shs150.9 billion was spent by the end of December 2025, representing a Budget release rate of 40.0%, a Budget absorption of 43.7%, and a utilisation-to-release ratio of 89.0%. Under the Uganda Tourism Board (UTB), Shs56.3 billion was approved for tourism development, with Shs30.97 billion released and Shs10.0 billion spent by the end of December. While this represents a moderate budget release rate of 55.0%, actual implementation lagged significantly, resulting in a low budget absorption rate of just 17.8% of the total approved allocation by mid-year.

During FY2025/26, the performance of the Programme under each of its Objectives was as follows:

i. Promotion of Inbound and Domestic Tourism

Government implemented several initiatives to enhance tourism visibility and international appeal. Key interventions included:

- a. Training 200 tour operators in sustainable tourism and destination marketing strategies for the United Kingdom, United States and Canadian markets, in collaboration with Nia Global Strategies;
- b. Co-promoting the 10th edition of the Nyege Nyege Festival to strengthen Uganda's positioning as a destination for music and cultural tourism, targeting the international events tourism market;

- c. Launching the 'Ki Uganda Kinyuuma' user-generated content campaign to mobilise citizens as destination ambassadors and generate authentic content showcasing Uganda's landscapes, culture, and cuisine;
- d. Rolling out fan-zone promotional activations during the Uganda Cranes matches at AFCON 2025 football championships in collaboration with FUFA, MTN and Nile Breweries, to enhance the 'Explore Uganda' brand visibility through sports tourism. These fan zones were spread across Kampala, Jinja and Mbarara;
- e. Conducting support supervision visits to the Uganda Embassy in Saudi Arabia, the Uganda Embassy in Sudan and Uganda's High Commission to Kenya, under the Economic and Commercial Diplomacy (ECD) framework, to explore tourism economic partnerships and tap into Arab markets;
- f. Showcasing Uganda's leisure tourism offerings at the 2025 World Travel Market London Expo. Destination promotion activations were also implemented across five Moroccan cities, i.e. Rabat, Tangier, Marrakech, Fez and Casablanca, during the AFCON 2025 tournament, including outdoor LED advertising, print advertising in leading Moroccan dailies, and a 'Uganda Night' promotional event in Rabat;
- g. Executing three fan-zone activations in Casablanca and Rabat during Uganda's AFCON matches, alongside the 'Go Beyond the Pitch & Explore Uganda' digital campaign, which engaged 20 sports influencers;
- h. Submitting three international conference bids: for the 2027 World Breaking Classic Conference, the 2028 World Federation of Tourist Guides Associations Conference, and the 2028 World Health and Environment Conference;
- i. Conducting delegate satisfaction surveys at two international events: the African Research Universities Alliance Conference 2025 and the International Federation of Medical Students Associations Africa Regional Meeting 2025, to assess Uganda's performance as a MICE destination;
- j. Conducting a MICE venue performance survey covering 139 facilities across major cities and regions, including Kampala, Entebbe, Gulu, Arua, Lira, Fort Portal, Hoima, Mbarara, Jinja, Mbale and Soroti, to support ICCA data submission for the 2025 MICE destination rankings and to assess national conference venue capacity.

ii. **Development of Skilled Personnel along the Tourism Value Chain**

- a. A total of 1,114 tourism actors were registered, and 997 tourism enterprises were inspected. Enforcement campaigns were conducted to close unlicensed accommodation facilities in Kampala and Wakiso;
- b. Four Cabinet Papers were prepared and submitted for Cabinet consideration, covering:
 - (i) The National Tourism Policy;
 - (ii) The Principles of the National Tourism Act;
 - (iii) Uganda's participation in the 20th Conference of the Parties to the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES COP20) in Samarkand, Uzbekistan; and

- (iv) Uganda's participation in the 9th Session of the Meeting of the Parties (MOP9) to the African-Eurasian Migratory Waterbird Agreement (AEWA).
- c. 350 students of the Uganda Hotel and Tourism Training Institute (UHTTI) were trained under apprenticeship programmes and 236 under conventional programmes;
- d. Two capacity-building workshops on research concepts and proposal writing were conducted for UHTTI staff.
- e. Uganda participated in two national exhibitions: World Tourism Day in Arua City and the Magic Kenya Expo.
- f. Twenty-seven staff members and six industry experts were trained and certified as hospitality expert trainers by the American Hotel and Lodging Educational Institute (AHLEI).

iii. **Conservation, Development, and Diversification of Tourism Products**

The key achievements in wildlife conservation and management included:

- a. Inspection and monitoring of 12 Wildlife Use Rights holder areas for compliance with the Wildlife Policy, Wildlife Act, CITES and associated regulations;
- b. Inspection and monitoring of 10 Conservation Areas, including Queen Elizabeth National Park (QENP), Kyambura Wildlife Reserve (WR), Kigezi WR, Rwenzori Mountains National Park (NP), Kidepo Valley NP, Karenga Community Wildlife Area, Semuliki NP, Tooro-Semliki WR, Bwindi Impenetrable NP, Mgahinga Gorilla NP, East Madi WR, Ajai WR and Karuma WR;
- c. Extension of support to private investors for the establishment of wildlife-based enterprises, including a crocodile farm in Mubende, ostrich farms in Nwoya and Alebtong, a monitor lizard farm in Kasese and a cane rat farm in Lira. Project proposals were developed for each venture, and the investments are currently undergoing Environmental Impact Assessments (EIAs) as part of the approval process;
- d. Maintenance of three museum galleries and artefact collections, including the Uganda National Museum branches in Kabale, Moroto and Soroti;
- e. Monitoring and supervision of project sites at Kibiro Salt Gardens, Kikorongo Equator Monument, Kabalega and Mwanga Historical Site in Dokolo, and the Karamoja Museum in Moroto;
- f. Research on enhancing visitor experience at museums, sites and monuments in Northern Uganda; and
- g. Advancement of the suspended glass observatory deck and associated restaurant facility to approximately 90% completion.

iv. **Improvement of the Stock and Quality of Tourism Infrastructure**

Government maintained:

- a. Tourism support infrastructure in Protected Areas (PAs)⁸⁵, including resting shelters and wildlife viewing points;

85 National Parks & Wildlife Reserves and cultural sites

- b. Ten campsites, four bandas, gates, ablution facilities, eight signage structures, 40 ladders, 18 bridges, and other tourism facilities; and
- c. Four airstrips located in Kabwoya Wildlife Reserve, Murchison Falls National Park (MFNP), Queen Elizabeth National Park (QENP), and Toro-Semliki Wildlife Reserve (TSWR).

In addition, Government:

- a. Commenced construction of a perimeter fence at Entebbe Botanical Gardens;
- b. Established 1,433 metres of metallic climbing ladders on the trails of the Rwenzori Mountains at Kyoho, Butau, Mubitendere, Mitinda Valley, and Kithandara sites;
- c. Improved 2.3 kilometres of the Rwenzori central circuit trail (Mihunga Gate to Nyabitaba Camp), widening the path to 2 metres; and.
- d. Constructed an additional 950 metres of metallic climbing ladders along the tourist trails of the Rwenzori Mountains.

v. Policy, Legal, and Institutional Frameworks

Government:

- a. Constituted a task force to review the Uganda Wildlife Act (Cap. 315). The task force prepared and approved a review roadmap, drafted principles for amendment of the Act, and completed a draft Amendment Bill.
- b. Advanced the drafting of Tourism Satellite Accounts (TSA) for Calendar Year 2024, in collaboration with relevant Ministries, Departments, and Agencies.
- c. Conducted a UTB customer feedback survey to assess stakeholder satisfaction, service accessibility, and communication effectiveness.
- d. Developed draft operational guidelines for niche tourism products in Uganda, covering white-water rafting, Mabamba eco-tourism, abseiling, homestays, and tourist boat rides, with a view to standardising safety and quality for operators in these segments.

Outlook for FY2026/27

The following are the desired high-level Programme results set out in the Programme PIAP for FY2026/27:

- i) Increased foreign exchange earnings from USD1.025 billion in FY2023/24 to USD4.0 billion;
- ii) Increased tourists' length of stay (nights) from 7.6 in FY2023/24 to 8.5;
- iii) Increased average inbound expenditure per leisure tourist from USD1,550 in FY2023/24 to USD1,930;
- iv) Improved the level of tourist satisfaction from 79% in FY2023/24 to 80%; and
- v) Increased domestic tourism expenditure from Shs3,675 billion in FY2023/24 to Shs4,345 billion

The budget allocation for the Programme was expanded by 33%, from Shs428.49 billion in FY2025/26 to Shs571.52 billion earmarked for FY2026/27 to facilitate delivery of the targets set for FY2026/27 under the Programme PIAP. To that effect, in FY2026/27, the government will implement the following interventions:

1. Fast-track the installation of electric fencing to cover the perimeters of Murchison Falls National Park and Queen Elizabeth National Park, to mitigate human-wildlife conflict;
2. Undertake detailed research to document and profile invasive species and identify the most appropriate eradication methods;
3. Digitise tourism services, including the development of an e-tourism directory and digital exhibits for museums.
4. Install ICT infrastructure and ensure reliable internet connectivity at priority tourism sites;
5. Strengthen collaboration with national and international media and relevant Government agencies to enhance positive destination branding and counter negative narratives affecting Uganda's tourism image;
6. Leverage Uganda's Missions abroad to rebuild confidence in key source markets through cultural diplomacy and proactive destination promotion;
7. Establish a Joint MICE Coordination Committee comprising relevant Ministries, Departments, and Agencies (MDAs) and Local Governments to strengthen the identification, bidding, and hosting of international meetings and conferences;
8. Implement a phased capacity-building programme to train and certify additional hotel assessors and strengthen the grading and classification of accommodation facilities;
9. Promote Uganda's hospitality investment opportunities at global investment platforms, including the Africa Hotel Investment Forum, to attract international hotel brands;
10. Position Uganda as a prospective host of the Africa Hotel Investment Forum to showcase investment-ready tourism infrastructure projects to global investors;
11. Enhance the functionality and accessibility of Uganda's electronic visa system to improve travel facilitation;
12. Construct and equip regional tourism information centres; and
13. Map, gazette, and establish a regulatory framework for Tourism Recreational Zones.

6.2.3: Sustainable Extractives Industry Development

This Programme aims to ensure the sustainable exploitation, value addition and commercialisation of extractives to support resource-based industrialisation. It focuses on increasing value addition; improving transport and storage infrastructure; promoting appropriate mining technologies and practices; formalising the mining industry; building human and local enterprise capacity; and strengthening the policy, legal, institutional and regulatory framework.

The approved Programme Budget for FY2025/26 was Shs877.2 billion (including arrears), compared to Shs962.41 billion⁸⁶ provided for the Programme in 2024/25. By the end of December 2025, Shs142.55 billion (12.6%) had been released.

⁸⁶ Mineral Development (Shs41.55 billion) and Sustainable Dev't of Petroleum Resources (Shs920.86 billion)

The Programme performance during FY2025/26, under its respective Objectives, was as follows:

a) Increased exploration and quantification of extractives

Government:

- i. Continued acquisition of geological and geophysical data for petroleum resource discovery in the Lake Kyoga and Moroto Kadam basins;
- ii. Registered 1,723 artisanal miners in Buhweju, Mubende, Namayingo and Rubanda;
- iii. Sensitised 1,020 artisanal and small-scale miners (ASMs) on licensing requirements and best practices;
- iv. Zoned two areas for artisanal mining in South-Western and Northern Uganda;
- v. Monitored and licensed new exploration areas, covering 35% of mineral prospecting, mining, and mineral trade activities;
- vi. Completed installation of six weighbridges in Bulambuli, Sironko, Katakwi, and Napak, including geotechnical investigations;
- vii. Acquired land for the weighbridge in Lorengechorwa, Napak, to better regulate the sector and undertake further minerals exploration. In addition, re-evaluation of land for the establishment of a weigh bridge in Buyaga, Bulambuli was initiated.
- viii. Undertook:
 - Exploration and assessment of additional mineral potential, such as uranium and gold in Buhweju, gold in Abim, iron ore in Kabale, as well as magnetic surveys for copper in Hoima and Masindi;
 - Biometric registration of artisanal miners to support mineral exploration⁸⁷; and
 - Mapping of 12 additional weighbridge sites in mineral-rich areas, including marble and pozzolana zones.

b) Increased sustainable production and commercialisation of the extractives

- i. In preparation for first oil, Government fast-tracked the construction of the Central Processing Facilities (CPFs) to 65.5% from 60.4% in the FY2024/25;
- ii. Tilenga and Kingfisher upstream facility development reached 61.3% and 75.4%, respectively, with key developments including:
 - Drilling 51 additional wells⁸⁸ bringing the total to 199⁸⁹ against a target of 189 wells⁹⁰ which were planned for the first oil production.
 - Completing the Resettlement Action Plan (RAP) for Kingfisher. In Tilenga, the RAP was in its final stages, with all resettlement houses completed and handed over.
 - Completed laying of the feeder pipeline from the Kingfisher CPF to the Kabalega Industrial Park (KIP), Hoima. Furthermore, pipe-laying of the feeder pipeline from Buliisa to KIP is ongoing.

87 Buhweju, Mubende, Namayingo and Rubanda districts

88 Tilenga – 44, and Kingfisher – 7

89 Tilenga – 178 and Kingfisher 21

90 Tilenga –170 and Kingfisher 19

- Commencing the laying and installation of flow lines from the well pads to the CPFs in Kingfisher and Tilenga.
 - Continuing to promote LPG as a substitute for charcoal under the LPG Supply and Infrastructure Project.
 - Granting 244 Permits and Licenses for downstream petroleum trading.
- iii. In accordance with the Petroleum Supply Act:
- UNOC imported 220 million litres of fuel on average per month for the local market. However, the Jinja Storage Facility was used for trading rather than as a strategic reserve due to funding constraints; and
 - Government commenced procurement of a joint partner for additional storage terminal development.
- iv. Towards scaling up mineral production:
- Signed the Model Mineral Production Sharing Agreement (MPSA) for Kilembe Mines redevelopment and handed over the mines to a new developer;
 - Continued mining and production of phosphate fertiliser in Sukulu;
 - Advanced development of the Wagagai Gold and Makuutu Rare Earth projects; and
 - Appraised rare earth mineral deposits in Bugiri, Bugweri and Mayuge Districts, estimated at 640 million tonnes.
 - Completed airborne geophysical surveys and geological mapping of Karamoja and Lamwo, which revealed high mineral prospectivity.
 - Undertook iron ore and uranium exploration programmes, which revealed promising prospects. Detailed evaluation of the prospects is ongoing.

Undertook geothermal exploration at Kibiro and Panyimur, from which the presence of high temperature gradients was confirmed, indicating potential for electricity generation.

c) Increased investment in extractives value addition

Government:

- i. Continued developing midstream petroleum infrastructure to link upstream and downstream facilities:
 - EACOP construction reached 76.8% overall — engineering designs at 96.7%, procurement at 92.5%, and civil construction at 57.2%;
 - Works continued on six pumping stations, 15 pipeline yards and main camps along the EACOP route;
- ii. Government secured Alpha MBM as a development partner for refinery debt financing of approximately USD2.8 billion; the Implementation Agreement (IA) was signed;
- iii. Formed the refinery company; negotiations between UNOC and upstream partners (TotalEnergies and CNOOC) were ongoing;

- iv. Commenced implementation of the Kabalega Petro-based Industrial Development Project;
- v. Commenced processes for establishment of mineral centres and markets to boost sector investment;
- vi. Commenced operationalisation of new regional centres in Fort Portal and Ntungamo for field sample analysis;
- vii. Concluded architectural designs for the Busia and Moroto beneficiation centres; and
- viii. Identified land for the mineral market in Kassanda; subject to valuation by the Chief Government Valuer.

d) Enhanced human and local enterprise capacity to participate and develop the extractives industry

Government:

- i. Continued promoting national participation and local content in oil and gas activities;
- ii. Registered an additional:
 - 407 Ugandans on the National Oil and Gas Talent Register (NOGTR). Overall, direct employment in the sector stood at 16,420 during H1 FY2025/26, of whom 14,655 (89%) were Ugandans; and
 - 531 Ugandan companies on the National Supplier Database (NSD), bringing the cumulative total to 2,688. Ugandan firms secured contracts worth USD14.4 million (64.7%) during this period.

e) Strengthened governance, coordination and innovation for the extractives industry

To enhance mineral production, Government:

- i. Commenced drafting Regulations to operationalise the Mining and Minerals Act 2022;
- ii. Gazetted and operationalised the Regulation of Building Substances Bill, governing large-scale extraction of building materials;
- iii. Submitted to the Ministry of Justice and Constitutional Affairs (MoJCA) for review:
 - A draft of the Mineral Markets regulations; and
 - A draft of the National Content Regulations.
- iv. Continued regulating the downstream petroleum sector. 81% of retail facilities were monitored for quality compliance; and
- v. Commenced preparatory processes for establishing the Local Content Development Fund to boost Ugandan firm participation across the oil and gas development and operational phases.

Outlook for FY2026/27

The following are the desired high-level Programme results set out in the Programme PIAP for FY2026/27:

- i) Increased oil and gas revenue from Shs184 Billion in FY2023/24 to Shs1,850 Billion;
- ii) Increased mineral revenue from Shs180 Billion in FY2023/24 to Shs250 Billion;
- iii) Increased number of Ugandans employed in the minerals industry by 80,000 jobs per year;
- iv) Increased contribution of the extractives industry to GDP from 1.9% in FY2023/24 to 2.1%;
- v) Increased value of investment in value addition for selected minerals from Shs200 Billion in FY2023/24 to Shs950 Billion; and
- vi) Improved extractives industry governance effectiveness index from 78.5% in FY2023/24 to 82.5%.

The budget allocation for the Programme reduced by 50%, from Shs877.16 billion in FY2025/26 to Shs435.55 billion earmarked for FY2026/27. To that effect, in FY2026/27, the government will implement the following interventions:

1. De-risking the minerals value chain through resource quantification to develop bankable projects, and strengthening mineral laboratories and beneficiation centres;
2. Establishing mineral markets and organising artisanal and small-scale miners;
3. Operationalising the Uganda National Mining Company to exercise the state's 15% participating interest in medium- and large-scale strategic mining operations;
4. Providing continued supply of petroleum products under the sole bulk importation programme.
5. Completing infrastructure required for first oil, including:
 - i. Fast-tracking EACOP construction;
 - ii. Developing the Kabalega Industrial Park; and
 - iii. Capitalising UNOC for the oil refinery and ensuring Ugandans benefit from oil and gas investment opportunities.

6.2.4: Manufacturing

Under NDP IV, the manufacturing sector is envisioned to improve competitiveness, diversify the economy, enhance self-sufficiency and economic resilience, and export revenues through the transformation of primary and semi-processed raw materials into higher-value products.

Whereas Uganda's export revenues have gradually increased, the share of high-value-added manufactured goods remains low. Manufactured goods account for 24.6% of total exports (as of FY2023/24)⁹¹. To address this, the Manufacturing Programme targets, among other objectives, an increase in the market share⁹² of manufactured products from 26% in FY2023/24 to 40%⁹³, and an

91 Tenfold Growth Strategy, 2025

92 Percentage of the manufactures in marketed output

93 By end FY2029/30

increase in the value of manufactured exports from 10.6% of total exports in FY2023/24 to 13.5%, over the medium term.

The approved Programme Budget for FY2025/26 was Shs314.4 billion, subsequently revised upwards to Shs362.4 billion following supplementary funding of Shs48.0 billion to the Uganda Development Corporation (UDC). Of the total revised budget, Shs198.9 billion (63.3%) had been released by the end of December 2025, of which Shs174.7 billion (87.8%) was spent. Shs90.97 billion of external financing had not been released by the end of Q2 FY2025/26.

In FY2025/26, the performance of Government interventions under this Programme's Objectives was as follows:

i. Development of Requisite Infrastructure to Support Secondary and Tertiary Manufacturing

Development and maintenance of Free Zones:

- a. By end March 2026, thirteen additional Free Zones were licensed, bringing the cumulative total to 55 of which, about 70% of the same are operational. As of December 2025, Free Zones had generated new export revenue of USD927.47 million, created 2,948 new jobs, and attracted new investment inflows of USD12.3 million.
- b. Construction of the Entebbe International Airport Free Zone was fast-tracked, with physical progress estimated at 95% compared to 90% registered by June 2025. Three private companies, including Afri Shamba Ventures, Hortifresh Association Uganda Limited, and Yugovic, were allocated space in the zone.

Development and maintenance of Industrial Parks:

- a. 33 km of road infrastructure was developed and maintained at Kapeeka Industrial Park.
- b. Cumulative physical progress at the Kampala Industrial and Business Park (KIBP) reached 62.3%, up from 58% in April 2025, against a revised planned progress target of 84%.
- c. A total of 260 projects were licensed, with a combined estimated investment value of USD1.912 billion (88 domestic projects valued at USD615 million, and 172 foreign projects valued at USD1.297 billion), and a projected job creation capacity of 28,688 positions. Out of 260 projects, 60 are operational, valued at USD490M in actual investments, with 12,154 jobs created.
- d. H. E. the Vice President, inaugurated Africa's first Women's Industrial Park in Uganda.

ii. Enhancement of Sustainable Secondary and Tertiary Value Addition in Priority Areas Government:

- a. Organised the Africa Industrialisation Week (AIW) in liaison with the African Union Commission, attracting over 500 participants from 42 countries. The forum focused on transforming Africa's economy through sustainable industrialisation, regional integration, and Innovation. The forum facilitated discussions on improving access to

finance and technology, building cross-border value chain networks, and crystallising the role of women as central pillars of Africa's industrial landscape.

- b. Participated in the UNIDO Global Industry Summit in Riyadh, Saudi Arabia, at which Uganda was elected to UNIDO's Industrial Development Board for the period 2025–2027. The Summit facilitated discussions on the role of industrial policy, targeted investments and strategic partnerships to leverage the potential of countries' economic strengths and promising industries for economic growth, social well-being and environmental protection.
- c. Compiled and disseminated a register of 6,531 industries spanning 21 sub-sectors.
- d. Verified 31 steel-related industries and guided 17 wood-processing enterprises towards export compliance.
- e. Signed a Memorandum of Understanding (MoU) with the United Nations Industrial Development Organisation (UNIDO) to link Ugandan manufacturers to international value chains.
- f. Developed and disseminated criteria for selecting manufacturers for upstream and downstream value chain linkage.

iii. **Adoption of Appropriate Technologies for Secondary and Tertiary Value Addition**

- a. The Corporation (UDC) also finalised feasibility studies for future investments in fruit processing, glass manufacturing (including silica sand exploration), and iron and steel.
- b. Government registered 676 local and 754 foreign trademarks and conducted Intellectual Property sensitisation sessions at Gulu University, Muni University and Kyambogo University, as well as with MSMEs in Jinja, Mbale and Soroti.
- c. The Uganda Industrial Research Institute (UIRI) fabricated post-harvest technologies, including grain cleaners, threshers, and maize shellers, trained 34 MSMEs in industrial value addition, and equipped 107 innovators in machine operations.
- d. UNBS assessed eight laboratories for accreditation and trained 24 assessors under ISO standards (ISO/IEC 17020, 17021-1, and 17025).
- e. Uganda hosted the 16th African Accreditation Cooperation (AFRAC) General Assembly, which attracted 18 accreditation bodies from 13 African countries.
- f. Uganda Development Corporation (UDC) invested Shs101.5 billion, primarily in equity acquisitions in companies. Relatedly, the company continued to advance industrialisation through strategic equity investments. Key achievements include:
 - (i) *Abubaker Technical Services & General Supplies*: Five road projects were implemented at completion levels ranging from 23% to 91%; 565 jobs were sustained; Shs4.7 billion was paid to suppliers; and Shs6.8 billion was remitted in taxes.
 - (ii) *East African Medical Vitals*: Produced 17.82 million pairs of surgical gloves, saving approximately Shs11.79 billion in import costs. The company created 304 direct jobs.
 - (iii) *Fine Spinners Uganda Ltd*: Employs up to 1,000 workers, had exported USD3.1 million in uniforms by January 2026, and invested up to Shs9.69 billion.

- (iv) *Sanga VetChem Ltd* (in which UDC holds an 18.5% stake): Has reduced over-reliance on imported veterinary drugs and currently employs 76 staff.
- (v) *Mutuma Commercial Agencies Ltd*: Processed over 211,000 cotton wool units and employed 278 staff during the review period.
- (vi) *Pamoja Packaging & Industrial Solutions Ltd* (in which UDC holds a 49% stake): Is constructing a modern packaging facility projected to create over 430 jobs.
- (vii) *Biyinzika Enterprises and Masheda Food Ltd*: UDC acquired 44.9% and 45% shareholding in these enterprises, respectively.

iv. **Support for Market Access and Development**

Uganda actively participated in global and regional trade processes and meetings during the review period, including:

- a. Engagements with the World Trade Organisation (WTO), the African Continental Free Trade Area (AfCFTA), the Common Market for Eastern and Southern Africa (COMESA), and the East African Community (EAC).
- b. WTO General Council sessions in Geneva and multiple AfCFTA Committee meetings.
- c. The 24th COMESA Summit, which reaffirmed regional commitments on digitisation and trade facilitation.
- d. Bilateral engagements with Kenya, which facilitated the resolution of Non-Tariff Barriers (NTBs), reduced truck clearance times, and resulted in the removal of unnecessary roadblocks.
- e. Regional awareness campaigns and Inter-Institutional Trade Committee (IITC) meetings to improve coordination of trade policy issues.
- f. Participation in two international trade fairs in Shanghai and EXPO 2025 in Osaka, Japan.
- g. Export readiness sensitisation meetings, including a regional campaign in Arua.
- h. Government undertook market analyses for three international markets: Kenya, China, and Japan, and seven priority export products, including coffee, cocoa, maize, chilli, pulses, sugar and milk.
- i. Under AfCFTA implementation, over 200 private sector actors were trained and provided with trade materials, and two CEOs' roundtables were held with fish and flower exporters.

v. **Policy, Legal, Institutional and Coordination Frameworks**

Government strengthened Uganda's trade governance framework through the enforcement of competition law, regional negotiations, and export promotion. Key undertakings included:

- a. Assessment and determination of four cases involving anti-competitive business practices.
- b. Mergers, including those involving Edburg (U) Ltd and Africa Chemist & Beauty Care (U) Ltd, were assessed and approved.

- c. Stakeholder submissions made to the COMESA Competition Commission regarding regional merger notifications.
- d. Commencement of the review of the Tobacco (Control and Marketing) Act, 1967. Twenty-eight key stakeholders were consulted and their comments incorporated into a draft Regulatory Impact Assessment (RIA) report. Stakeholders equally provided input into the draft Principles for the review of the Act.

Outlook for FY2026/27

The following are the desired high-level Programme results set out in the Programme PIAP for FY2026/27:

- i) Increased Manufacturing Value Added as a percentage of GDP from 16% in FY2023/24 to 16%;
- ii) Increased production capacity utilisation of SME industries from 30% in FY2023/24 to 40%;
- iii) Increased ratio of the value of manufactured products to the value of the investment in manufacturing from 5% in FY2023/24 to 15%;
- iv) Increased market share of manufactured products from 26% in FY2023/24 to 30%;
- v) Increased value of exports of manufactured products from 10.6% in FY2023/24 to 11.69%; and
- vi) Increased rate of entry into the manufacturing sector from 1% in FY2023/24 to 3%.

The budget allocation for the Programme was expanded by 241%, from Shs312.12 billion in FY2025/26 to Shs1,063.71 billion earmarked for FY2026/27 to facilitate delivery of the targets set for FY2026/27 under the Programme PIAP. To that effect, in FY2026/27, the government will implement the following interventions:

1. Complete and operationalise the Entebbe International Airport Free Zone.
2. Develop an Environmental, Social, and Governance (ESG) Framework and Policy for Free Zones and exporters.
3. Facilitate the establishment of an e-commerce platform to advance Ugandan-manufactured products to regional, continental, and global markets.
4. Organise Uganda's participation in at least four international trade fora, trade missions, platforms, and expos to showcase Uganda's export potential and build relationships with key stakeholders, alongside at least three trade missions to target markets.
5. Directly link the Ugandan export community and the diaspora to strategic partners in target markets by subscribing to key international organisations across priority export sectors.
6. Subscribe to two international market information and intelligence services.
7. Fast-track the acquisition and servicing of additional land, particularly at Namanve Industrial Park, to meet growing investor demand, decongest existing zones, and prevent the loss or displacement of viable investments.
8. Undertake timely surveying and processing of land titles to secure tenure and ensure investment readiness for the 89 square miles of land acquired from local governments.

9. Prioritise investment in core infrastructure, including roads and utilities, within new and existing industrial parks, to improve the business environment, reduce the cost of doing business, and accelerate investor project implementation.
10. Carry out targeted investment promotion outreaches to attract high-impact anchor investors with the capacity to transform priority value chains.
11. Fast-track development of an integrated Digital Investment Data and Business Intelligence System, seamlessly linked to key national databases, to enable real-time access to reliable investment data and enhance investment facilitation.

6.2.5: Innovation, Technology Development and Transfer

Science, Technology, and Innovation (STI) is critical for knowledge expansion and unlocking new potential for growth. STI enables advancement in new fields and the creation of tools, devices and systems that drive productivity and competitiveness, accelerating the transition from a resource-dependent to a knowledge-based economy. It can unlock new industries, improve efficiency across sectors and create resilient jobs.

In FY2025/26, the Programme budget was revised upward from Shs346.91 billion in FY2024/25 to Shs388.53 billion in FY2025/26. By 31st December 2025, a total of Shs185.1 billion had been released (47.6% of the approved budget) and 82.5% (Shs152.621 billion) had been spent.

The Programme performance during FY2025/26, reported under each Objective, was as follows:

a) **STI ecosystem for technology development, transfer, industrialisation and Commercialisation**

Government:

- i. Refurbished and equipped the Mpoma (Phase II) satellite earth station. Specifically: the site was prepared, materials delivered, formal handover completed, phase II works resumed and structural refurbishment progressed to 17.5% completion.
- ii. Approved two (2) aerospace prototype concepts; innovation operational framework developed and adopted; innovators onboarded for rapid prototyping; incubation activities commenced towards operationalising the Aerospace Innovation Hub at Mpoma;
- iii. Completed antenna installation and Factory Acceptance Testing (FAT); specialised technical training was conducted and Site Acceptance Testing (SAT) commenced;
- iv. Piloted the Technology Innovation and Entrepreneurship Accelerator (TIER) Programme, attracting 76 engineering professionals. Of these, 20 were absorbed into Hima Cement Ltd's engineering recruitment framework;
- v. Designed and produced five reverse-engineered products, generating Shs67.33 million from those products and precision components;
- vi. Commenced procurement for the Electronics Manufacturing Facility at Namanve, including benchmarking, supplier selection and placement of orders for key production equipment;
- vii. Submitted an MoU for a sensor manufacturing facility at the Engineering Development

and Innovation Centre (EDiC), Namanve, which was submitted to the Solicitor General for review;

- viii. Finalised procurement of equipment for the Local Programmable Automation Controllers (PAC) Manufacturing Facility, with shipment underway;
- ix. Procured the Local Carbon Origination Platform, deployed on the national sovereign cloud, and officially launched at COP in Brazil; the platform is fully operational with Ugandan carbon projects onboarded.
- x. Constituted the Artificial Intelligence (AI) Studio and initiated procurement of high-performance computing infrastructure;
- xi. Developed two key e-governance systems; rolled out the Unified Immigration and Border Control Platform as a pilot, with three further systems under development;
- xii. Launched ten coffee value-added products, including:
 - Ten roasted coffee products (beans, ground drip, capsules, and packets) from the Africa Coffee Park into the Ugandan and Somali markets;
 - Two blends of roasted and ground coffee for the Saudi Arabian market;
 - One blend for the US market by Nonda Commodities Limited; and
 - A ready-to-drink espresso sachet for the USA and domestic markets by Great Lakes Coffee Limited.
- xiii. Selected five products across three disease conditions — three for diabetes, one for malaria prophylaxis, and one for pain management — for clinical trials;
- xiv. Twenty-three products underwent further *in vitro*⁹⁴, *in vivo*⁹⁵, and *in silico*⁹⁶ studies for clinical trial selection (four for malaria treatment, 19 for pain management);
- xv. Assessed the AI landscape to inform development of the National AI Framework.

b) Enhance the requisite STI Infrastructure

Government:

- i. Progressed with:
 - Proposals for Kiira Motors Corporation (KMC) parts localisation and vehicle electronics localisation;
 - The e-Bus Xpress electric public transport system in Jinja and Iganga, comprising 9 e-buses, 3 DC fast chargers, and an Integrated Road Management System (IRMS) with cashless payment, generating Shs253.3 m during the review period;
- ii. Facilitated the manufacture of 21 Kayoola buses, five 13m e-Coaches, five 12m Kayoola EVS buses, and eleven 10m diesel coaches; two potential partners were identified for the Kiira Hybrid SUV;
- iii. Designed:
 - Five systems and 16 components under the precision tools and parts design framework of the learning factory model;

⁹⁴ Techniques performed in a controlled environment outside a living organism

⁹⁵ The experiments conducted using whole living organisms rather than isolated parts or non-living organisms

⁹⁶ The experiment conducted using computers or computer simulations

- One hundred (100) 3D printers assembled to enable low-volume manufacturing, prototyping and human capacity development under the Think–Design–Create framework;
- iv. Constructed and commissioned a 50kg-per-charge proof-of-concept foundry; and completed integration designs for a 2-tonne foundry;
- v. Continued leasing and machinery rental services, supporting 22 nascent Ugandan companies,⁹⁷ generating Shs8.13 billion in revenue as at 31st December 2025;
- vi. Commenced installation of a 2-metric-tonne drum dryer at PIBID/BIRDC Nyaruzinga and bakery equipment at Jinja Bakery;
- vii. Advanced construction of satellite processing centres; PIBID/BIRDC generated Shs3.164 billion in revenue from banana product sales;
- viii. Civil works and equipment set-up for a Freezone pilot production facility for value-added coffees, vegetables, and fruits progressed to 85%;
- ix. Completed construction of the freeze-dry facility; the spray-dry component reached 97% completion at the Africa Coffee Park;
- x. Initiated design for the Bioscience Park in Nakasongola, with preliminary cadastral and topographical surveys completed;
- xi. Facilitated consultancy engagements to identify a provider for the National Biosciences Park Master Plan at the T-6 Industrial Park, Nakasongola;
- xii. Pre-incubated ten ICT and engineering-based innovations, including a Facial Detection Car-Based Security System, Smart Flow Water Monitoring and Leak Detection System, as well as a Temperature and Dust Monitoring System (TDMS).

c) **Enhancing the stock of specialised STI human capital**

Government:

- i. Designed 22 precision tools to support human capacity development and Innovation-Driven Enterprises (IDEs);
- ii. Commenced implementation of 55 research and innovation proposals selected in FY2024/25 that were delayed due to late expenditure approvals from the STI Secretariat, Solicitor General clearances, and limited contractor capacity for research procurements;
- iii. Harmonised intellectual property sharing arrangements between innovators, the STI Secretariat and host institutions;
- iv. Supported 105 incubatees in bakery, fruits, meat and dairy, engineering, textiles, carpentry, cosmetics and chemistry;
- v. Developed five prototypes, including FM radios, robots, and circuit boards to support local electronics development;
- vi. Signed MoUs with Gulu and Busitema Universities to establish innovation hubs. The Busitema regional innovation hub is targeted for operationalisation by July 2026.

⁹⁷ including 13 companies engaged in national infrastructure projects

d) Strengthen the Policy, Legal, Institutional and Coordination Framework

Prepared the Space Policy and Space Bill, both of which have since been approved by Cabinet.

Outlook for FY2026/27

The following are the desired high-level Programme results set out in the Programme PIAP for FY2026/27:

- i) Increased investment by the Government and private sector in technology development, transfer, industrialisation, and commercialisation to at least USD500 million annually;
- ii) 50 Ugandan Innovation Driven Enterprises (IDEs) created, with at least 10 having a presence on the export market;
- iii) Increased contribution of STI to GDP to at least USD10 billion; and
- iv) Increased productive STI human capital to at least 500,000.

The budget allocation for the Programme was expanded by 61.3%, from Shs388.53 billion in FY2025/26 to Shs626.87 billion earmarked for FY2026/27 to facilitate delivery of the targets set for FY2026/27 under the Programme PIAP. To that effect, in FY2026/27, the government will implement the following interventions:

- 1. Strengthening intellectual property (IP) protection through regulatory and legal reform;
- 2. Fast-tracking establishment of the Copyright and Neighbouring Rights Act and continuing support for artists and innovators;
- 3. Incentivising local manufacturing and innovation-driven enterprise development;
- 4. Continuing development of the Hi-Tech City;
- 5. Marketing STI products, including Kiira vehicles, coffee, Dei BioPharma drugs and vaccines, and banana initiative products;
- 6. Enhancing internet coverage, reliability and affordability;
- 7. Promoting Business Process Outsourcing (BPO) for job creation; and
- 8. Increasing investment in research and development (R&D) and innovation.

6.2.6: Digital Transformation

The Digital Transformation Programme aims to increase ICT penetration and the use of ICT services across Uganda over the NDP IV period. Government is therefore considering a review of the tax regime for ICT devices and services aiming at reducing costs of digital services.

In FY2025/26, Shs513.86 billion was allocated to the Digital Transformation Programme, accounting for 16% growth (Shs51.03 billion), compared to Shs330.72 billion appropriated to the Programme in FY2024/25. By January 2026, Shs254.5 billion (51.7%) had been disbursed to the respective votes under the Programme, of which Shs164.0 billion (33.3% of the total budget) had been utilised over the same period.

The Programme's performance during the review period is discussed below.

a. Enhanced Internet Connectivity

During the FY2025/26, Government:

- i. Developed a geo-referenced database of postcodes for Parishes and wards across 27 districts in the Central Region of Uganda. A second geo-referenced database covering major service delivery units in Central Uganda was also developed, with a capacity to handle over 1,000 postcodes;
- ii. Prepared a Concept Note and Terms of Reference for a national ICT infrastructure spatial data store, and validated these with key stakeholders. Government also assessed gaps, use cases, and GIS spatial data platforms for the proposed data store, including the identification of user needs, data formats, update frequencies, and security requirements for public institutions (including NPA, UCC, MoLHUD, UETCL, UEDCL, NWSC, private operators and contractors);
- iii. Maintained the National Data Centre in optimal working condition, ensuring the continued hosting of 308 applications. Maintenance activities included the replacement of the generator canopy and the servicing of air-conditioning systems;
- iv. Maintained the existing National Backbone Infrastructure (NBI) across 4,387 km, spanning 57 districts;
- v. Continued implementation of the Uganda Digital Acceleration Project (UDAP). By December 2025, overall project implementation stood at 14%, while financial absorption reached 51% of disbursed funds. Other deliverables under UDAP include:
 - Extension of the NBI to Refugee Host Districts (RHDs), last-mile connectivity to 2,000 sites; and Deployment of 50 masts.
 - Under the digital connectivity component, two contracts were signed for: The procurement of an additional 20 Gigabits per second (Gbps) of bandwidth per year. The advancement of procurement processes for upgrading the National Data Centre infrastructure and the Metropolitan Area Network (MAN) Centre. The establishment of a third National Data Centre (NDC), will be prioritised upon completion of the ongoing project restructuring exercise.
- vi. Intensified efforts to extend the National Backbone Infrastructure (NBI) through the Phase V project. By January 2026, implementation progress of the NBI Phase V (NBI-PV) project had reached 21%, a substantial improvement from less than 2% recorded in June 2025. Significant milestones were achieved in backbone expansion and infrastructure rollout, including:
 - Completion of route and site surveys covering 3,401 km (94% of planned backbone routes), with over 2,534 km reviewed and signed off.
 - Erection of 15,535 concrete poles along 21 routes in the Eastern, Central, Northern and Western regions.
 - Commencement of aerial fibre optic cable installation, with 401.8 km installed along 8 NBI routes.

- Upgrading 30 existing transmission stations with new transport network equipment. In addition, power system upgrades were completed at 25 sites. Network core capacity was increased from 40G to 100G.
 - Completion of civil works for 13 new transmission sites across districts, including Kayunga, Iganga, Buliisa, Kamuli, Mityana, Mubende, Kagadi, Ntungamo, Ibanda, Pakwach, Nakapiripirit, and Kisoro, with construction ongoing at eight additional locations.
 - Upgrading of 18 existing IP hubs from 1 Gbps to 10 Gbps, and establishment of six new IP hubs in Isingiro, Kiruhura, Kakumiro, and Namayingo districts, to accommodate growing network demand.
 - Completion of surveys for 1,038 MDAs out of 2,800 targeted sites for last-mile connectivity.
 - Deployment of the Network Cloud Engine–IP (NCE-IP), strengthening real-time monitoring, fault detection, and operational efficiency of the national network.
- vii. Initiated infrastructure sharing among industry players. UTEL now shares its infrastructure, including tower space, power systems and ducts, in parts of Kampala Capital City with Lyca Mobile and Savanna Communications. This initiative aims to reduce city congestion caused by cables, poles and towers.

b. Uptake of Digital Products and Services

- i. National Information Technology Authority – Uganda (NITA-U):
- Continued the rollout of the Digital Authentication and Electronic Signatures Solution (UGPass) and integrated it with the NHCC Application Processing System and the Engineers Registration Portal.
 - Continued to maintain the Unified Messaging and Collaboration System (UMCS) across 152 entities and 169 associated domains.
 - Developed a Digital Government Registry, an inventory of existing e-government systems and their functionalities across MDAs and Local Governments, to inform budgetary decisions on planned ICT infrastructure and systems investments.
- ii. Under digital inclusion, milestones were achieved on several fronts, including completion and dissemination of the Access Enabler Study⁹⁸, advancing towards establishing telecentres and Service Uganda Centres in selected Districts such as Mbarara, Gulu and Tororo. Physical rollout of infrastructure remained limited, however, owing to delayed approvals and restructuring-related suspensions. Government progressed on system readiness and institutional digital capacity. The Public Key Infrastructure (PKI) has advanced to the contract signing stage. Furthermore, a new User Acceptance Testing (UAT) environment, software development and operations (DevOps) and monitoring tools were fully deployed. In addition, 1,000 laptops were procured and delivered to support service delivery under the Uganda Digital Acceleration Project (UDAP);

98 The study intended to establish the impact, challenges and benefits accrue to the RHDs and the country at large from implementation of the Uganda Digital Acceleration Project-Government Network (UDAP-GOVNET) by supporting the enablers identified for a smooth and impactful implementation.

- iii. Prepared a concept note to streamline e-government services and conduct a needs assessment of the proposed NDP IV systems across Government; and
- iv. Assessed MDAs implementing e-Government systems in the Public Safety and Social Services sectors under the Government Digital Registry (GDR) initiative⁹⁹. The assessment focused on mapping existing digital systems and services, reviewing data ownership and interoperability arrangements, and identifying gaps and overlaps in service automation.

c. Enhancement of Cybersecurity, Data Protection, and Privacy

Government:

- i. Commenced work on strengthening the national cybersecurity framework and the Computer Emergency Response Team (CERT) governance structure, alongside the development of a data protection and privacy capacity-building concept;
- ii. Registered 1,244 new entities collecting or processing personal data of Ugandans, bringing the cumulative total of registered entities to 9,854;
- iii. Conducted 53 public awareness initiatives targeting the private sector, MDAs, civil society associations, newspapers and online publishers, television and radio broadcasters, social media platforms and the international community; and
- iv. NITA-U continued routine cybersecurity monitoring of e-services and disseminated six CERT advisories and alerts during the review period.

d. Efficiency Improvement in Business Processes and Public Service Delivery

Government:

- i. Supported four entities¹⁰⁰ to automate their business processes.
- ii. Maintained the Unified Messaging and Collaboration System (UMCS) across 149 Government entities. Local support and maintenance services will continue through 2027 for 163 entities and 23,000 users, including several MDAs earmarked for onboarding. Approximately 25 million messages were sent through the SMS gateway platform, principally from NWSC (10 million), NIRA (7.5 million), and the Ministry of Health (7 million).
- iii. Launched the 'Let Ugandan Experts Do It For You' campaign to position Uganda as a competitive player in the global Business Process Outsourcing (BPO) market. The campaign generated 97.4 million impressions, 2.4 million views, and over 50,000 internet user engagements.
- iv. Conducted the UK Trade Partnerships (UKTP) Uganda Tech Value Proposition Co-Creation Workshop, bringing together key BPO stakeholders from government, the private sector, and development partners to strengthen Uganda's digital services export agenda.

99 The assessment covered key institutions like the Ministry of Internal Affairs, Ministry of Health, National Medical Stores, Ministry of Education and Sports, Office of the Prime Minister, Ministry of Local Government, Uganda Human Rights Commission, and the Equal Opportunities Commission, among others.

100 The supported entities included the Ministry of Trade, Industry and Cooperatives (MTIC), the Ministry of Agriculture, Animal Industry and Fisheries (MAAIF), the Uganda Human Rights Commission (UHRC), and the Uganda Broadcasting Corporation (UBC).

- v. Conducted monitoring and evaluation of the Electronic Document and Records Management System (EDRMS) that had been rolled out to 12 MDAs and one Local Government, with users reporting improved efficiency in managing correspondence.
- vi. Trained 3,219 secondary and TVET teachers, students, lecturers, and professionals in immersive STEM teaching using Extended Reality (XR) technologies across 31 districts, including Kyegegwa, Kasese, and Mbarara. The programme built local capacity by training facilitators in augmented and virtual reality (AV/VR) delivery, enhancing XR literacy among Uganda Institute of Communications Technology (UICT) lecturers and students, and supporting teachers in integrating these technologies into their classrooms through professional development in partnership with UCC. The initiative significantly boosted digital competencies, increased confidence in using immersive technologies, and promoted the broader adoption of technology.
- vii. Trained 860 officials from various public institutions, including Kyambogo University, the Uganda Prisons Service, the Office of the Director of Public Prosecutions, Sironko District Local Government, Soroti University, Fort Portal City, Mukono District Local Government and Parish Chiefs from Wakiso, Kampala and Mukono, in key ICT competencies. The training covered the use of PDMIS, computer hardware and application basics, cybersecurity essentials, networking essentials, operating systems and IT, data science, and web application development.

e. Policies, Laws, Regulatory Frameworks, and Institutional Coordination

- i. The National Communications Policy, 2026 was approved by Cabinet on 9th March 2026, with implementation planned to commence in April 2026. The policy provides an overarching framework to guide communication across MDAs and Local Governments, ensuring that communication is systematically integrated into the Government of Uganda's development agenda and strengthening how public institutions inform, engage with, and respond to citizens. Standards for optical fibre installation, maintenance, protection, and disposal were developed and operationalised with effect from 1st January 2026. The standards require operators to prioritise deployment within the available underground infrastructure provided by cities, municipal authorities, or other government agencies, and to ensure that aerial cable deployment in cities and urban areas is undertaken only where underground installation is technically infeasible.
- ii. The Constitutional Court has declared several provisions of the Computer Misuse (Amendment) Act, 2022, unconstitutional, because such provisions violate fundamental rights guaranteed under the Constitution by unjustifiably restricting fundamental rights, including freedom of expression and access to information. The Constitutional Court held that the law infringed Article 29 of the Constitution, which guarantees freedom of speech and expression, and failed to meet constitutional standards of clarity, proportionality, and protection of fundamental freedoms.

Outlook for FY2026/27

The following are the desired high-level Programme results set out in the Programme PIAP for FY2026/27:

- i) Increased national broadband coverage with a minimum speed of 8 Mbps from 55% in FY2023/24 to 62%;

- ii) Increased proportion of the population satisfied with e-government services from 22.2% in FY2023/24 to 30%;
- iii) Increased Percentage of Parishes with broadband connectivity from 72% in FY2023/24 to 77%;
- iv) Improved cyber security posture of the country from 50.65% in FY2023/24 to 54.65%;
- v) Improved compliance with the Data Protection and Privacy Act Cap.97 from 6% in FY2023/24 to 12%; and
- vi) Increased growth in investment in ICT from 1.8% in FY2023/24 to 2.0%.

To deliver on the above targets set for FY2026/27 under the Programme PIAP, the budget allocation for the Programme will be expanded by 35%, from Shs381.75 billion in FY2025/26 to Shs513.86 billion earmarked for FY2026/27. To that effect, in FY2026/27, the government will implement the following interventions:

1. Continue engaging MDAs to plan for Application Programming Interfaces (APIs) for their respective systems, to facilitate ease of integration and data sharing across government platforms.
2. Establish protected infrastructure corridors to safeguard critical assets, prioritising underground cable deployments to reduce exposure to environmental and human risks.
3. Intensify engagement with approving authorities to fast-track MDA requests for ICT policy clearance.
4. Establish regional innovation hubs¹⁰¹ to decongest the National Hub at Nakawa.
5. Establish community-based digital hubs in partnership with Local Governments and national telecommunications operators.
6. Prioritize underground cable deployment to reduce exposure to environmental and human risk

6.2.7: Private Sector Development

The Private Sector Development (PSD) Programme was identified as one of the outstanding performers under the NDP III Mid-Term Review (MTR, 2023), that note withstanding, a lot more needs to be done. Accordingly, NDP IV interventions target to reduce the size of the informal sector to 45% of GDP by FY2029/30.

The approved budget for the Programme grew by 32% to Shs2,711.651 billion in FY2025/26, up from Shs2,046.62 billion in FY2024/25. As of December 2025, a total of Shs1,233.795 billion (45.5%) had been disbursed, of which Shs352.40 billion (37.9%) had been utilised. Of the total disbursed, Shs368.1 billion originated from external sources to various Projects. The external financing released represented 21.9% of projected donor funding, owing to financing agreements that had not yet been concluded.

101 At Gulu and Busitema Universities

During FY2025/26, the Programme's performance, under its respective Objectives, was registered as follows:

a) Sustainably Lowering the Cost of Financing

Government capitalised several public financial institutions, including Uganda Development Bank (UDB) and Pearl Bank, with a view to guaranteeing long-term financing for key growth sectors. Key outcomes included:

- i. Small Business Fund (SBF): Bank of Uganda (BoU) processed and disbursed refinance claims amounting to Shs66.84 billion, with Government contribution consisting of Shs33.42 billion. Total Fund uptake grew to Shs75.47 billion, benefiting 3,735 small businesses by the end of December 2025. The Central Region accounted for the largest share, utilising Shs39.28 billion (68.4% of beneficiaries), reflecting the concentration of Participating Financial Institutions (PFIs) and businesses in that region. By sector, Trade and Commerce recorded the highest uptake at Shs41.93 billion (62.73%), benefiting 2,583 enterprises (71.7% of all beneficiaries);
- ii. The Growth Opportunities and Productivity for Women Enterprises (GROW) project disbursed funding to 1,083 women entrepreneurs across 103 districts and 9 cities for the period up to December 2025. The total amount of GROW loans lent out to target beneficiaries for the period up to December 2025 (FY2025/26) was reported at Shs111.3 billion. Cumulatively, GROW Loans have so far benefited 4,889 women borrowers in the three funding levels, representing 57.5% of the year three project target of 8500 women borrowers across the different categories. The GROW Loan borrowers are spread across 128 districts and 11 Cities. The majority (40.3%) of the borrowers are in trade and commerce, borrowers in agriculture and Agribusiness constitute (36.7%), business and financial services (7.1%), construction and engineering (6.5%), and Tourism, Hospitality & Creatives (3.23%).
- iii. Cumulatively, Shs529 billion was disbursed to all 10,594 eligible PDM SACCOs, as of December 2025. In addition, microfinance institutions disbursed over Shs3.5 trillion in loans to approximately 1.5 million clients, with women accounting for 51% of borrowers. The PRF demonstrated strong outreach into low-income and rural segments, with rural borrowers accounting for over 57% of uptake.
- iv. Uptake of the Agriculture Credit Guarantee Scheme grew from 45,704 farmers in 2017 to 772,184 by 31st December 2025.

b) Capacity Development of Private Sector Institutions and Organisations

- i. Enterprise Uganda provided Business Development Services (BDS) to 10,618 MSMEs as of December 2025, covering export awareness, entrepreneurship, mindset training and mentorship, and Farmer Development Training (FDT) for Parish Development Model (PDM) beneficiaries.
- ii. The Ministry of Trade, Industry and Cooperatives (MTIC) conducted awareness sessions on trade-related policies and laws for District Commercial Officers and business community representatives (30 participants) from the Western Region.
- iii. Uganda Investment Authority (UIA) facilitated 86 investors in acquiring Visas and Work Permits, and guided them on:

- a. Access to tax incentives and tax advisory services;
 - b. Business support services;
 - c. Resolution of licensing and immigration delays;
 - d. Land acquisition and access to utilities; and
 - e. Power connections, regulatory registrations, and resolution of logistical challenges.
- iv. Government operationalised the National Business Development Services (BDS) Framework under which training was provided to:
- a. 593 MSMEs across all four regions of Uganda. The training covered record-keeping, financial management, business scaling, business planning and strategy development, legal and regulatory compliance, and networking opportunities;
 - b. 61 MSMEs on the adoption and use of ICT in the management of business operations; and
 - c. 1,081 men and women in record-keeping, financial management, business scaling, business planning and strategy development, legal and regulatory compliance, and business development services, including ICT, across the country.
 - d. A total of 6,083 (48% female) MSMEs and Cooperatives supported with entrepreneurship, business and mindset training to boost growth, formalisation and competitiveness.
 - e. Established 3,404 Practical Training Centres (PTCs) and 3,293 Community-Based Facilitators (CBFs) in 32 Regional Support Centres (RSCs). Operationalised National BDS Centre of Excellence, aiming to improve the management capacities of local enterprises through the mass provision of BDS, including the establishment of Business Development Services centres, promoting corporate governance best practices, developing local entrepreneurial skills, and strengthening industry associations and chambers of commerce.
- v. In addition, Government¹⁰²:
- a. Developed a National MSME Corporate Governance Training and Certification Programme, together with an implementation plan for roll-out across the Eastern Region. So far, 85 MSMEs have benefitted from the program;
 - b. Established one MSME Governance Clinic and a Regional Compliance Help Desk support programme;
 - c. Mobilised and supported 500 MSMEs, including women- and youth-owned enterprises, to participate in the 25th MSME Trade Fair in Nairobi, Kenya, from 6th to 17th November 2025. Of the 375 MSMEs that attended (187 male-owned, 37 youth-owned, and 151 female-led). Three Ugandan women entrepreneurs were recognised as champions during the Fair.
 - d. Mobilised, facilitated and trained 50 MSMEs, including youth, women, persons living with HIV (PLWH) and persons with disabilities (PWDs), on value addition,

packaging and branding, incorporating climate change mitigation and adaptation in all actions in Northern Region districts.

- e. Conducted training on formalisation and business development for artisanal miners was also conducted in Bushenyi, Mbarara, Rubirizi, and Kabarole districts.
- f. Supported 10 MSMEs in creating intangible assets by adopting best practices for intellectual property value chain management, with a focus on generation, protection, commercialisation, and enforcement.
- g. Disseminated the recently gazetted public procurement guidelines issued under the Public Procurement and Disposal of Public Assets Authority (PPDA). The guidelines provide procedural direction to PDEs while undertaking disposal of electronic assets and e-waste to preserve and safeguard against the negative effects of the assets on human/public health and the environment.

Over the NDP IV period, Government will ensure that the proportion of public contracts and sub-contracts awarded to local firms increases from 64% in FY2023/24 to 70% by FY2029/30. Progress during the review period includes:

- i. By March 2026, the proportion of contracts awarded to local providers by number stood at 94%. This high share reflects the preponderance of small-value procurements, which are typically executed by local providers.
- ii. The proportion of contracts awarded to local providers by value stood at 64%. Of these, 3.6% were awarded to special interest groups in line with Guideline 12 of 2024. Twenty-six (26) per cent of the value of contracts across all Ministries, Departments, Agencies, and Local Governments (MDALGs) were completed within contractual cost, while 22% were completed within the stipulated time.
- iii. Government conducted and issued 22 performance audit reports covering a sample of 276 procurements valued at Shs465.03 billion. In addition, 36 bid preparatory audits were undertaken to ensure that public procurement planning and requisition promote transparency, accountability, and fairness, and that solicitation documents issued to bidders comply with the PPDA Act.
- iv. PPDA monitored the implementation of reservation schemes in public procurement to increase local participation, and produced a report on the benefits of the policy, among which was increased capacity utilisation by manufacturers such as Nytil, which employs primarily women and youth.
- v. A total of 3,076 participants, including 1,961 men and 1,115 women, were trained in various aspects of the procurement and disposal system. Capacity-building interventions have led to improved implementation of PPDA recommendations and enhanced compliance with the PPDA Act.
- vi. 1,273 women entrepreneurs were trained on preparing responsive bids and on registering and submitting bids on the e-Government Procurement (eGP) system, and were sensitised on preference and reservation schemes.
- vii. Training was conducted for youth-owned and youth-led enterprises that had expressed interest in but had not yet registered on the eGP system, equipping participants with

information on registration processes and best practices for successful bidding, thereby enabling them to actively participate in Uganda's public procurement processes.

c) Increasing Market Access, Presence and Competitiveness of Ugandan Goods and Services

In FY2025/26:

- i. Government coordinated engagements to discuss the implementation of certification procedures for grain value chain actors with respect to sanitary and phytosanitary (SPS) measures and the Q-Mark standard.
- ii. Grain traders in Northern and Western Uganda were sensitised on the new grain certification requirements. During these engagements, it was established that District Commercial Officers (DCOs) and District Agricultural Officers need to prioritise the dissemination of these requirements across the grain value chain countrywide.
- iii. The National Grain Trade Coordination Committee commenced the certification of storage facilities in Mubende and Kamwenge districts, and supported grain-producing Local Governments in developing ordinances aimed at improving standards and quality.
- iv. The MoTIC undertook field profiling and analyses for three Government-established Agro-Processing Facilities (APFs), like the Yumbe Mango Processing Facility (Yumbe District), the Kayunga Pineapple Processing Factory (Kayunga District) and the Tooro Dairy Processing Factory (Kabarole District), to inform targeted support for modern post-harvest handling equipment and affordable financing.
- v. The Uganda Securities Exchange (USE) commenced piloting of a Commodity Exchange in a bid to provide a platform for buyers and sellers of commodities to engage in commodities transactions. The pilot phase focuses on the grain sector, supported by the International Finance Corporation (IFC). The initiative is envisioned to pave the way for mineral listings and the trading of minerals as financial instruments.
- vi. Relatedly, Capital Market Authority accelerated plans to introduce an Exchange Traded Fund (ETF) and launch of the Commodities Exchange for purposes of deepening liquidity and broaden investment options. Whereas the new financial instruments are still under development, existing products such as unit trusts continue to play a significant role in expanding investor participation. Equities dominated trading activity during the Q1 2026, accounting for Shs32.63 billion of total turnover. MTN Uganda led market activity, contributing 64.7% of traded value, followed by Stanbic Uganda Holdings at 25.1%, and Bank of Baroda Uganda at 3.9%. This points to the need for Government to continue prioritizing establishment of sustainable mechanisms intended to provide patent capital through Private Equity Funds.

iv. Policy, Legal and Institutional Frameworks

- i. The National Savings and Credit Cooperative Society Ltd (Tier IV) was launched as a precursor to a fully-fledged Cooperative Bank, targeting capitalisation of Shs150 billion.

- ii. Government reviewed and conducted a Regulatory Impact Assessment (RIA) for the National Cooperative Policy in January 2026¹⁰³.
- iii. The Ministry of Trade, Industry and Cooperatives (MTIC) conducted a validation exercise of the Simplified Guidelines for the Development of Industrial Parks and Free Zones in Uganda to ensure that the guidelines are grounded in international best practices while being tailored to Uganda's specific needs and aspirations.
- iv. MTIC reviewed the MSME Policy and the National Standards and Quality Policy, and implemented the National Intellectual Property Management Strategy for MSMEs. In collaboration with the Uganda Registration Services Bureau (URSB), facilitated consultations on developing an innovation-friendly intellectual property (IP) framework to facilitate knowledge transfer and commercialisation.

Outlook for FY2026/27

The following are the desired high-level Programme results set out in the Programme PIAP for FY2026/27:

- i) Increased average life of businesses from 6 years in 2023/24 to 7 years;
- ii) Reduced average lending rates of:
 - a. Commercial banks from 18.0% in FY2023/24 to 17.0%;
 - b. Tier 3 financial institutions from 48% in FY2023/24 to 34%;
 - c. Money lenders from 120% in FY2023/24 to 34%; and
 - d. DFI lending rates from 12% in FY2023/24 to 11%.
- iii) A reduction in the size of the informal sector from 54.8% of GDP in FY2023/24 to 48.0%;
- iv) Increased value of exports from USD7.9 billion in FY2023/24 to USD8.7 billion; and
- v) Increased proportion of public contracts and sub-contracts awarded to local firms, from 64% in FY2023/24 to 66%.

The budget allocation for the Programme reduced by 5.8%, from Shs2,706.73 billion in FY2025/26 to Shs2,548.78 billion earmarked for FY2026/27. To that effect, in FY2026/27, the government will implement the following interventions:

- i. Continue the decentralisation of Uganda National Bureau of Standards (UNBS) services to the West Nile, Albertine, and Greater Masaka regions.
- ii. Procure additional specialised laboratory equipment to accommodate increased demand for testing, arising from the enforcement of the Distinctive Mark regulation.
- iii. Expedite digitisation and automation of UNBS services through strategic investment in ICT infrastructure, with a view to reducing the cost of doing business and improving process turnaround time.
- iv. Scale up market surveillance activities to reduce the prevalence of substandard goods on the market.

103 Key stakeholders included: BOU, UCCSCU, UCCFS, OWC, MSC, SEATINI, NPA, MoLG, Ministry of Defence, Centenary Bank, UCA among others

- v. Achieve full integration of e-procurement and financial systems, including IFMS, PBS, eGP, IRAS, and HCM, to enhance transparency, improve efficiency, and promote sustainable procurement practices.
- vi. Review the Parish Development Model to ensure that all eligible households still in the subsistence economy are effectively reached and enabled to access affordable, low-cost financing.
- vii. Amend the Lotteries and Gaming Act and its supporting regulations to address existing legal and regulatory gaps, strengthen enforcement powers, enhance revenue collection mechanisms, and improve regulatory oversight and governance of the gaming sector.
- viii. Fast-track legal and regulatory amendments as guided by the finalised Regulatory Impact Assessments, to close all identified gaps.
- ix. Strictly enforce the PPDA Act, including prosecution of offences, to deter malpractice and reinforce the integrity of the public procurement system.

6.3: ENABLER Programmers

The Enablers cluster of NDPIV programme provides the foundational systems and capacities necessary to drive Uganda's socio-economic transformation. These enablers are critical for ensuring effective delivery of all other NDP IV programmes. The review highlights achievements, gaps, and priority actions to enhance efficiency, accountability, and resilience in FY2026/27 and the medium term.

6.3.1: Natural Resources, Environment, Climate Change, Land and Water Management

This Programme is a comprehensive initiative aimed at fostering sustainable development through effective management and utilization of Uganda's vital natural assets. By focusing on achieving its Objectives through targeted interventions, the Programme seeks to balance ecological sustainability with economic growth, ensuring that natural resources are preserved and leveraged to support Uganda's socio-economic transformation in the years ahead.

In FY2025/26, the Programme recorded the following performance, highlighted under the respective Objectives.

a) Ensure a clean, healthy, and productive environment

Government:

- i. Through NEMA, embarked on a partnership with EAC customs authorities to combat the illegal importation of ozone-depleting substances;
- ii. Launched a new Domestic Solid Waste Management project in Upper Nabuti, Mukono aimed at advancing sustainable urban development and strengthening climate resilience in Uganda. The initiative dubbed; '*Domestic Solid Waste Management Strategies for Sustainable Urban Growth and Climate Resilience in Uganda*' seeks to improve household and community level waste collection, segregation and disposal, while promoting responsible environmental practices;
- iii. Enhanced solid waste management in Kampala through the collection and disposal of over 120,000 tonnes of waste. These efforts successfully recovered 2,000 tonnes of

recyclable materials while maintaining the cleanliness of 429 roads using a workforce of 3,600 casual workers

- iv. Through NEMA, banned open burning of waste within Local Governments

b) Protect, restore and add value to forests and wetlands

Uganda managed to restore 1.2 million hectares of wetlands reversing cover loss from 8.9 percent in 2017 to 13.9 percent wetland coverage by 2025, ranking among global leaders in wetland protection. Forest cover loss was reversed from 9 percent in 2015 to 13 percent in 2025. In FY2025/26, Government implemented the following interventions, among others:

- i. Uganda Development Bank (UDB) signed an MoU with MoWE on promotion of Uganda's investment opportunities based on bankable, climate-aligned projects in renewable energy, climate-smart agriculture, sustainable infrastructure, and green manufacturing, driving climate resilience and sustainable development.
- ii. MoWE in partnership with Terraverse Solutions Limited launched the Rwizi Feedback App. The App enables communities to report concerns, share feedback and support efforts to safeguard the River Rwizi catchment;
- iii. Finalised the Uganda National Wetland Strategic Plan 2026-2036, with a focus on restoring degraded wetlands, enforcing sustainable use, and leveraging traditional knowledge to protect ecological, economic, and cultural assets. The plan will strengthen Uganda's national capacity to implement control procedures under the Rotterdam, Basel, Stockholm and Minamata Conventions (a global treaty to protect human health and the environment from adverse effects of mercury);
- iv. Launched the Uganda National Agroforestry Strategy (2024/25 – 2033/34) in December 2025 under the theme, '*Sustaining Bee Health & the Environment through Agroforestry & Regulated use of Agrochemicals.*' The main goal of the Strategy is to integrate trees in all farming systems for improved livelihoods ecosystem services and climate change mitigation;
- v. Demarcated 104km of Wetland boundary and restored 15,000 hectares of degraded wetlands. Livelihood support was provided to 280 households, and the proportion of wetlands with management plans increased to 28 percent. Five (5) wetlands were designated as Ramsar sites;
- vi. Planted 1,184,585 tree seedlings under the Running Out Of Trees (ROOTS) campaign, while landscape restoration covered 771.2 hectares in South West Uganda and Busoga College Mwiri using 257,385 seedlings;
- vii. Established 5,226 hectares of agroforestry systems across 5,148 households in 19 districts in the Albertine and West Nile regions;
- viii. Carried out decisive multi-Agency enforcement operation against all illegal sand mining in Mpigi and Kalungu districts using the Environment Protection Force (EPF) and the Environment Protection Police Unit under MoWE. 6;
- ix. Planted 7.3ha of degraded rangeland with fodder trees, demarcated 280km of degraded riverbanks, restored 140ha of degraded land, rehabilitated 487ha of wetlands, and constructed rainwater harvesting structures were in Napak and Moroto; demarcated

a total of 8,319 hectares of Central Forest Reserves and marked 404.5km of forest boundaries;

- x. Established production of 898,000 Tree seedling and 5,226 hectares of agroforestry systems. Community participation increased through 19 Collaborative Forest Management groups involving over 5,400 people;
- xi. MoWE embarked on restoration efforts of 204 hectares of wetlands, 599 hectares of degraded landscapes, and 10 hectares in the Kafu catchment, alongside the demarcation of 51km of wetland boundaries and 10km of the River Muzizi banks; and
- xii. Demarcated 132.1km of wetland boundaries using conservation efforts, with 67km marked in Arocha (Apac district) and Omoro district and 65.1km in Fort Portal city. Additionally, 120 hectares were restored across the Awoja, Lumbuye and Mpanga wetland systems.

c) Reduce vulnerability to the effects of climate change and natural disasters

- i. Government secured a USD6.3 million grant for the Department of Meteorological Services under MoWE to fix critical gaps in Uganda's weather monitoring network to ensure compliance with the Global Basic Observing Network (GBON);
- ii. 50 compliance monitoring and enforcement exercises for waste disposal were conducted in Kampala, Wakiso, Entebbe, and Mukono at disposal sites of Kiteezi, Katikolo, Nkumba, Buyala, 12 Industrial Park facilities as well as oil and gas activities for the Tilenga Project;
- iii. Issued one seasonal climate outlook (SOND 2025), 6 out of 12 monthly updates by end of 2025, 3,258 Terminal Aerodrome Forecasts, 393 SIGMETs, 32,847 METARs and 7,801 flight folders for various aerodromes including Entebbe and Soroti (operating 24 hours) and Gulu, Arua, Kasese, Kajjansi, Kabaale, Jinja, and Tooro (operating 12 hours);
- iv. Aviation meteorological services produced 3,258 Terminal Aerodrome Forecasts, 393 SIGMETs, and 32,847 METAR observations. In addition, 7,801 flight folders were prepared for operations at Entebbe, Soroti, Gulu, Arua, Kasese, Kajjansi, Jinja and Tororo aerodromes. To further improve observation, two (2) Automatic Weather Stations were installed in Kasese and Entebbe; and
- v. Installed two Automatic Weather Stations (AWS) in Kasese and National Meteorological Centre in Entebbe. Maintenance was successfully carried out in 70 out of 90 AWS, 30 out of 38 manual stations, and 60 out of 90 rain gauges.

d) Ensure the availability of adequate and reliable water for different uses

Access to safe water stands at 82 percent in villages, with 68 percent coverage in rural areas and 74 percent in urban areas. Functionality of water facilities remains high at 84 percent in rural areas and 85 percent in urban areas¹⁰⁴. This performance is backed by the following Government interventions implemented in FY2025/26:

- i. The National Water Quality Reference Laboratory in Entebbe was accredited in 2025 to ISO/IEC 17025:2017 Standard by the South African Development Accreditation Services (SADCAS). This accreditation supports cross border trade and enforcement of regulation for both drinking water and waste water;

- ii. 1,572 water supplies and industries were monitored for compliance with national standards in National Water Quality Reference Laboratory and Regional Laboratories;
- iii. 342 surface water abstraction, wastewater discharge, construction and ground water permit holders were monitored for compliance to regulatory conditions. Conversely, 123 illegal water abstractors and wastewater discharger entities were identified. 69 water abstraction, wastewater discharge, construction and ground water permit applications were processed and recommended;
- iv. Ssezibwa and Mbulamoti water stations were rehabilitated;
- v. 239 Permits (117 new approvals; 122 renewals) were issued while 240 Permit holders were monitored for compliance with regulatory conditions. These Permits covered surface water abstraction, drilling, hydraulic construction, dredging, groundwater and waste water discharge; and
- vi. National Environment and Management Authority (NEMA) through MoWE conducted 490 ESIA baseline verification inspections achieving 98 percent performance, reviewed 107 ESIA certificate extension applications with 95 approved and produced 32 Environmental and Social Impact Assessment (ESIA) reports.

e) Strengthen land use and management

- i. H.E the President assented to the Valuation Act, 2026 in February 2026 to regulate property valuation in Uganda. It establishes the Institute of Certified Valuers of Uganda to oversee standards, enforce mandatory annual licensing for valuers, and codify professional ethics, with severe penalties for misconduct;
- ii. The Land Valuation Management Information System (LAVMIS) was developed and successfully piloted in six (6) Ministry Zonal Offices (MZOs) and the Ministry Headquarters as part of Uganda's digital transformation in land administration. Powered by blockchain and artificial intelligence (AI), LAVMIS allows for online property valuation requests, digital assessment processes, and real-time market data collection;
- iii. Systematic Land Adjudication and Certification was implemented and 391,490 parcels across 19 districts and two (2) cities were demarcated and mapped;
- iv. Uganda Land Commission (ULC) collected Shs2.455 billion non-tax revenue by Q3 FY2025/26 from across the country through processing 325 lease transactions of which 263 were approved, 50 deferred, and 12 rejected. Of these, 152 were male and 40 female and 133 registered companies lessees;
- v. Uganda People's Defense Force (UPDF) in collaboration with NEMA and MoWE, averted illegal sand mining activities in Mayuge District. The intelligence-led operation focused on sites located in Nduwa village, Bumwene Parish, Malongo Sub- County and Namoni village, Malongo Sub- County, Mayuge District;
- vi. Makerere University and the World Bank signed a MoU to establish an Environment and Social Sustainability Centre (ESSC). The Centre will provide apprenticeships, research and professional trainings;
- vii. Government announced the approval of USD540 million (about Shs2.1 trillion) development assistance package from World Bank for Phase II of the Uganda Support to Municipal Infrastructure Development (USMID) Project, to support urban

transformation across Uganda. The Programme will be implemented in 10 cities, 26 Municipalities, and 13 refugee-hosting districts;

- viii. MoLHUD processed and issued 193,961 land titles to both men and women plus People with Disabilities (PWD). Government land was also protected through the issuance of 19 land titles to Ministries, Departments, and Agencies;
- ix. Across the country, Government through MoLHUD in collaboration with NEMA cancelled 30 land titles issued in wetlands and forest reservations across the country;
- x. MoLHUD issued Certificates of Customary Ownership (CCOs) to 216 families at Mukorongo Town Council, strengthening land tenure security for communities in Kakures, Atukur, Mukongoro, Kadami, Nyero and Ongino Sub-counties;
- xi. MoLHUD also issued 103 CCOs to 103 families in Amuru district, 2,000 CCOs in Luuka district, 309 CCOs (45% women, 35% men & 20% co-owned) in Bunangwe in Kamuli municipality, 4,600 CCOs to individuals and families in Lango sub-region; MoLHUD hosted the first Uganda Real Estate & Housing Expo (UREHE) in September 2025 under the theme 'Real estate investment & market trends in Uganda, opportunities, risks and future outlook'. It brought together stakeholders from builders to financiers and policy makers to showcase innovative projects, and unlock real estate opportunities;
- xii. 4,961.29ha of land was compensated and acquired from absentee landlords in Bunyoro, Buganda, Bugisu and Tooro sub-regions¹⁰⁵. A significant Shs313.5 billion was earmarked for compensation in Buganda region, Shs38.5 billion in Buganda Kingdom, and Shs30 billion in Bunyoro kingdom under the Land Fund;
- xiii. Government donated a square mile of land to Makerere University in Banda sub-county, Kyankwanzi District for research purposes as part of the effort to advance Uganda's evidence-based value chain development;
- xiv. Government mediated 565 land conflict cases through MoLHUD to reduce disputes and protect communities. According to police data, land-related crimes rose by 67% from 397 cases in 2024 to 663 cases in 2025.

f) Strengthen policy, legal, regulatory and coordination framework

- i. In October 2025, Uganda became the first African country to secure a result-based climate finance of USD31 million from Green Climate Fund (GCF) at the 43rd meeting of the GCF Board in Songdo, Republic of Korea following its successful forest conservation between 2016 and 2017;
- ii. Ministry of Finance, Planning and Economic Development (MoFPED) launched Uganda's first National Green Taxonomy (NGT) in September 2025. The NGT is a standardized framework aimed at defining and classifying economic activities that meaningfully support environmental sustainability and climate goals;
- iii. MoWE, in partnership with World Bank, UK's Foreign Commonwealth and Development Office (FCDO), the Royal Danish Embassy, the European Union, the Global Green Growth Institute (GGGI) and MoFPED launched the National Climate Finance Strategy (2025-2030) in September 2025. This is a comprehensive framework for mobilizing, accessing and tracking climate finance to meet Uganda's priorities. Implementation of

this strategy is led by the Climate Finance Unit (CFU) within MoFPED;

- iv. On 29th March 2026, MoWE launched seven Climate Resilient Action Plans (CRAPs) focusing on restoring ecosystems (wetlands/forests), enhancing livelihoods and providing early warning information in vulnerable districts. These micro-catchment CRAPS included lower Muyembe, middle Sironko, upper Muyembe, Sasa, Sirimityo, lower Simu; and Sironko sub-catchment;
- v. To integrate climate-resilient WASH services into national development, MoWE launched the Water Sanitation and Hygiene (WASH) National Adaptation Plan for Uganda (2026-2030). It tackles climate-driven threats such as floods, droughts and waterborne diseases increases (typhoid/cholera) by improving infrastructure resilience;
- vi. The Water and Environment Management Information System (WEMIS), a comprehensive platform built to empower sustainable environmental and water resource management was activated in March 2026. Its goal is to provide centralized, real-time access to critical data that supports informed decision-making across Government Agencies, environmental organizations and the public;
- vii. A tripartite MoU was signed between MoWE, Water for People and Uganda Bankers Association to deliver cutting edge Environmental, Social and Governance financing capacity development programs for Water, Sanitation and Hygiene (ESG-WASH);
- viii. To facilitate joint development of water, sanitation and hygiene services and management, protection and conservation of water and environment resources, MoWE signed a bilateral MOU with Water for People Uganda;
- ix. ZOA¹⁰⁶ Uganda signed an agreement with MoWE to strengthen collaboration in the co-design and implementation of new approaches, projects and programs that align with the Catchment-Based Integrated Water Resources Management Framework; and
- x. Buganda Kingdom signed a five-year MOU with NEMA in efforts to strengthen institutional collaborations and align environmental conservation efforts in the Kingdom and beyond. Buganda Kingdom holds a vast number of vital ecosystems facing pressures of high population and development and therefore requires immediate adaptation and intervention.

Outlook for FY2026/27

In FY2026/27, Government has allocated Shs514billion to implement the following plans:

a) Land Management

- i. Finalize the review and revision of the National Atlas;
- ii. Finalize the drafting and processing of the Physical Planning Bill, 2026;
- iii. Completion and approval of the Uganda Land Commission Bill
- iv. Expedite amendments in land related laws such as RTA, Land Act, Survey laws, among others;
- v. Scale up systematic land demarcation and adjudication (SLAAC) to increase on land registration in the country;

106 ZOA – Dutch translation for South East Asia

- vi. Strengthen enforcement of land use regulations and wetland protection through routine inspections and integration of environmental safeguards in urban development approvals; and
- vii. Coordinate the development and implementation of physical development plans in Local Governments to guide developments and human settlements.

b) Water Management

- i. Finalize construction of the National Water Quality Reference Laboratory to further improve water quality monitoring; and
- ii. Update the National Water Policy, Wetlands Policy, and the Forestry Policy.

c) Climate Change

- i. Explore emerging funding sources such as carbon finance, Climate financing, and debt for nature swap funding arrangements for priorities in the strategic plan; and
- ii. Mainstream climate adaptation measures into environmental management and restoration programmes to enhance ecosystem resilience and reduce climate related degradation.

d) Natural Resources

- i. Strengthened enforcement of forest and wetland protection through physical ecological restoration, cancellation of land titles issued in fragile areas, demarcation and restoration of wetlands, riverbanks and lakeshores;
- ii. partner with private sector and Civil Society Organizations (CSOs) to prepare and implement projects such as the Running Out of Trees (ROOTS) campaign; and
- iii. Further invest in modern environmental monitoring equipment and digital data systems to improve surveillance of air water noise and water pollution.

6.3.2: Integrated Transport and Infrastructure Services

The goal of this Programme is to provide a seamless, safe, inclusive and sustainable multi-modal transport system that contributes to economic wellbeing and development. The Programme is an Enabler in the Tenfold Growth Programme with a strategic focus on expanding and modernizing transport modes, improving logistics freight corridors to reduce costs and delays as well as enhancing urban transport for productivity and mobility.

In FY2025/26, Shs8,994.51 billion¹⁰⁷ was allocated to the Programme with the bulk of these funds earmarked for road construction, rehabilitation of the metre gauge rail and completion of the upgrading and construction works at Entebbe International Airport. By April 2026, about Shs5.881billion had been released against Shs8994.51 allocated to the programme.

¹⁰⁷ Semi-Annual Budget Performance Report FY2025/26 (of which entity?)

The following milestones were achieved under the different Programme Objectives:

a) Develop an inter-modal and seamless transport infrastructure and services

Road Transport

In FY2025/26, Government:

- i. Upgraded 62.33km of national roads against the planned 96.7km, resulting in an increase of the paved road network to from 6,133km in November 2024 to 6,207km. In addition, 26 road projects, equivalent to 1,383.76km are under construction.
- ii. Rehabilitated 91km of national roads. The Table below indicates the status of road construction and upgrade.

Table 6.4: Road Construction Status FY2025/26

S/N	Road Project	Distance (km)	Completion Status (%)
Ongoing Road Projects			
1	Rukungiri-Kihihi-Ishasha/Kanungu	78.5	100
2	Kitala – Gerenge	10	100
3	Kapchorwa – Suam	73	100
4	Busega – Mpigi Expressway	23.7	46.4
5	Muyembe – Nakapiripirit and Service roads	92	80
6	Atiak – Laropi	66	100
7	Najjanakumbi – Busabala Road, Munyonyo Super Interchange and Services Roads	28	50
8	Kira – Kasangati – Mattuga	21	55
9	Rwekunya – Apac	90.9	56.4
10	Apac – Lira – Puranga	100.1	67.3
11	Moroto – Lokitanyala	42	87.9
12	Luwero – Butalangu	29.6	47.3
13	Tororo – Busia and Mayuge – Busia Town roads	44	69
14	Koboko-Yumbe-Moyo road	103	11.2
15	Upgrade of selected Town Roads (Pallisa and Kumi)	19.9	96.5
16	Access road to Kabaale International Airport	3.5	20.2
Oil Roads			
17	Masindi Park Junction and Tangi Junction-Para-Bulisa	159	99.81
18	Masindi-Biiso-Hohwa-Nyairongo-Kyarusheesha-Butoole,& Kabaale-Kiziranfumbi	97	86.5
19	Buhimba – Nalyeyo – Bulamagi – Igayaza _ Kakumiri	93	90.1
Tourism Roads			

S/N	Road Project	Distance (km)	Completion Status (%)
20	Kabale – Lake Bunyonyi	8	Under procurement
21	Mgahinga National Park Headquarters	14	
22	Kisoro – Nkuringo – Rubuguri – Muko	54	
23	Rubuguri – Nteko	22	
24	Ishasha – Katunguru	88	Commenced land acquisition
25	Kebisoni-Kisizi-Muhanga/Kambuga	117	Feasibility studies completed

Source: ITIS Performance Report FY2024/25

Railway Transport

In FY2025/26, Shs149.9 billion was allocated for interventions under Railway Transport. The following achievements were registered:

- Rehabilitation of Tororo-Gulu railway line is at 66.32%, against 100% target at the end of FY2025/26;
- The Malaba-Kampala meter gauge railway line was substantially completed;
- Passenger services for the Mukono-Kampala railway route resumed;
- Government secured the contractor for the construction of the Standard Gauge Railway and currently soliciting for potential funders. The first phase – 272km – will traverse Kampala to Malaba and connect to Kenya through Kisumu.
- Government signed a Memorandum of Understanding with the contractor (Orascom) to undertake a feasibility study for the Light Rail Transit in Greater Kampala Metropolitan Area. The study will focus on key commuter corridors of Kampala–Entebbe, Kampala–Kira and Kampala–Wakiso, which experience the heaviest daily traffic flows in the city.

Water Transport

By February 2026, the following were achieved:

- 50% cumulative swamp removal and reclamation work at Bukasa port was completed against the planned target of 100%.
- Routinely serviced fifteen (15) ferries that link national roads at strategic locations.
- Completed 10% out of the planned 20% construction works for Lake Bunyonyi ferries equipment.

Air Transport

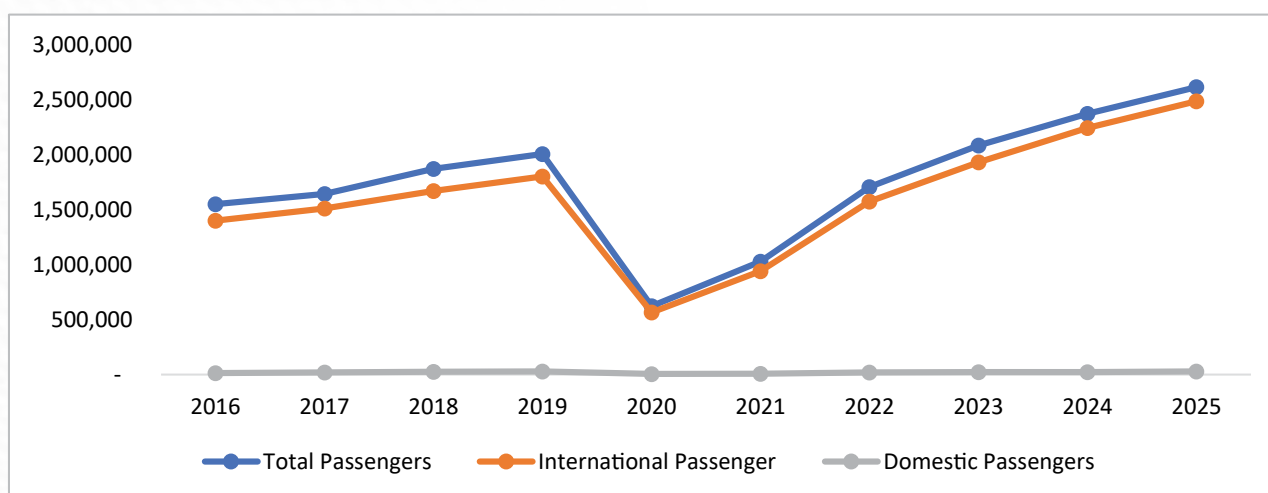
Government allocated Shs596.825 for implementation of interventions under Air Transport in FY2025/26. The following achievements were realized:

- The rehabilitation of Entebbe International Airport is near completion, while the construction of Kabalega International Airport is at 96% completion.

- ii. Maintenance of thirteen (13) aerodromes to serve domestic flights.
- iii. Investments in the air transport sector have partly resulted in:
 - Increase in passenger traffic at the Entebbe International Airport. By December 2025, the Airport had recorded a 10.9% growth in passenger traffic from 2,243,104 in 2024 to 2,486,893 in 2025. Similarly, cargo traffic also grew by 3.7% from 67,099 metric tonnes in 2024 to 69,595 metric tonnes in 2025.
 - A twelvefold increase in Uganda Airline's revenues from Shs29 billion in FY2019/20 to Shs363 billion in FY2024/25. This has also helped reduce Government's dependence on funding for its operations from 93% in FY2019/20 to 11.8% in FY2024/25.
 - Expansion of Uganda Airlines routes to 17 destinations by March 2026. This performance highlights sustained growth in air transport activity.

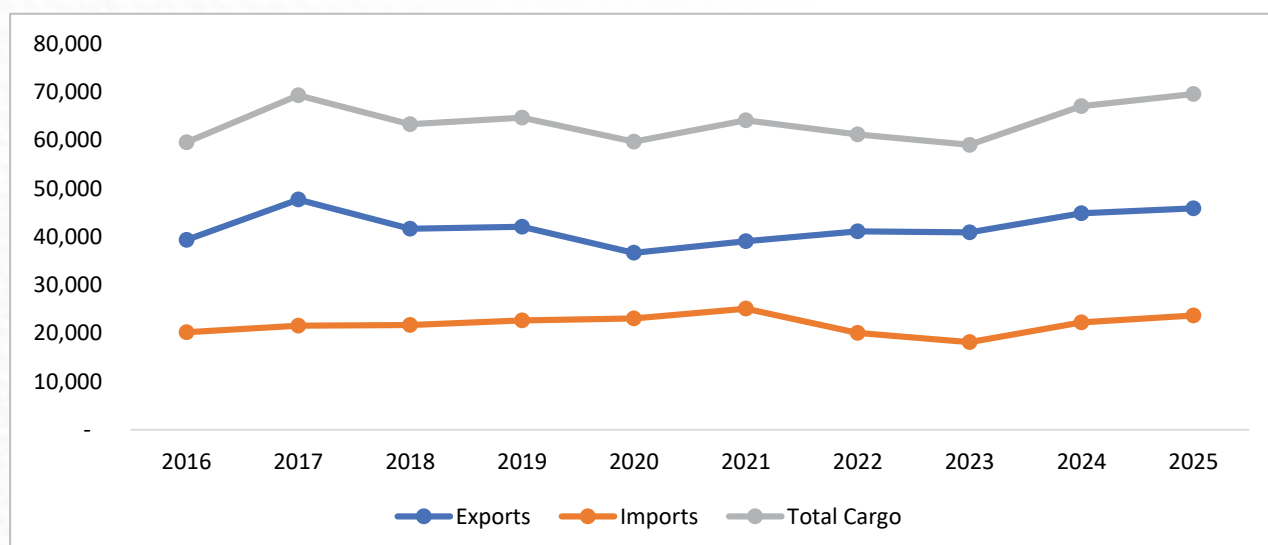
The figure below illustrates the trends in both cargo and passenger traffic at Entebbe International Airport.

Figure 6.1: Trends in International Passenger Traffic at Entebbe International Airport



Source: UCAA Traffic Data December 2025

Figure 6.2: Trends in Cargo Traffic



Source: UCAA Traffic Data December 2025

c) Reduce the cost of transport infrastructure development and maintenance

To strengthen the local construction industry, Government in FY2025/26:

- (i) Rehabilitated and expanded the central materials laboratory at Kireka with progress is recorded at 50%.
- (ii) Completed the construction of the Moroto regional laboratory and construction of Hoima regional laboratory is at 80% completion. The laboratories will be used in the testing and evaluation of construction materials to ensure they meet the necessary quality benchmarks and engineering requirements.

d) Strengthen governance and management of integrated transport infrastructure and services

To improve road safety, in FY2025/26 Government:

- i) Introduced an automated driver testing system to remove human error when evaluating candidates for driving licenses. This ensures only qualified drivers are on the road and demonstrates the government's commitment to road safety.
- ii) Reintroduced mandatory vehicle inspections have been to reduce road accidents. Inspection fees have been lowered: saloon cars and taxis will now pay Shs40,000, motorcycles Shs5,500 (down from Shs22,000), and heavy vehicles and buses Shs60,000 (down from Shs140,000). Non-commercial vehicles require inspection every two years, while commercial vehicles must be inspected annually.

Outlook for FY2026/27

In FY2026/27, Shs8,787.57 was allocated to the programme to undertake the following interventions:

- (i) Construct 27 percent of the Eastern Route Standard Gauge Railway (SGR) of the Malaba–Kampala SGR route
- (ii) Continue and finalise the rehabilitation of the Tororo–Gulu Metre Gauge Railway (MGR) and 245 km of railway track along the Kampala–Malaba section of the MGR
- (iii) Undertake roadworks (paved and unpaved) for District, Urban, and Community Access Roads (DUCAR), national and KCCA roads
- (iv) Complete upgrade of 51 km of the ongoing roads and commence construction of 110 km of road projects
- (v) Commence construction of 15 bridges and continue with emergency reconstruction works on key bridges like Ssezibwa Bridge (1.6 km) along the Kalagi–Kayunga Road, Katonga Bridge (2.7 km), Lwera Swamp (11.6 km), and Kalandazi Swamp (1.5 km)
- (vi) Continue with the development of Bukasa Port, other ferries and landing sites.
- (vii) Operationalise Kabalega International Airport and rehabilitation and upgrade of existing strategic airports and aerodromes.
- (viii) Increase capitalisation of the Uganda Airlines to acquire 10 more aircraft.

6.3.3: Sustainable Urbanisation and Housing Development

The NDP IV emphasises the importance of affordable housing, integrated planning, and strategic infrastructure investment as key drivers of urbanisation and housing development. By placing a greater focus on GKMA and secondary cities as vital engines of regional growth, the plan aims to create inclusive urban economies. This approach links housing and urbanisation to job creation and SME growth, fostering a more dynamic and equitable economic landscape.

In FY2025/26, Shs1,791.644 billion was allocated to the Programme to undertake planned interventions under each Programme Objective. Performance against planned outputs is highlighted below:

a) Develop and maintain urban infrastructure in line with physical development plans

In FY2025/26, Government:

- i. Supervised 67 land acquisition processes for Government infrastructure projects and produced 193,961 land titles.
- ii. Conducted 51,022 property valuations and reviewed and approved compensation rates for selected districts.
- iii. Strengthened community sensitization through production and dissemination of material on land matters in seven Local Governments.
- iv. Supervised the preparation of physical development plans for municipal councils and 77 town councils. In addition, draft engineering designs and storm water drainage master plans for cities and municipalities 15 were developed.
- v. Finalised street address guidelines and physical planning standards and guidelines

b) Promote decent housing for the different income segments

In FY2025/26, Government:

- i. Vetted 36 condominium plans to ensure that proposed multi-unit developments adhere to strict technical, legal and safety standards before construction. This is aimed at providing solutions to the housing deficit while protecting buyers from substandard properties
- ii. Carried out public awareness on housing and human settlement standards in several Local Governments to improve housing development practices
- iii. Profiled slums in Mbale, Moroto and Jinja to inform slum redevelopment planning
- iv. Commenced preparations for digital land registry and blockchain AI based interventions

c) Strengthen the Policy, Legal, Institutional and Coordination Frameworks

- i. H.E. the President assented to the Building Control (Amendment) 2026. The amended Act provides for:
 - Increased penalties for illegal construction, where offences such as building without Permits, using prohibited construction methods or continuing works after Permit expiry carry imprisonment of up to five years plus a financial penalty of two currency points (Shs40,000) per square metre of the constructed area.

- Restructured the National Building Review Board (NBRB) by reducing the Board's membership from 16 to 9 members. This was aimed at improving efficiency, accountability and decision-making.
 - Empowered District Building Committees to order demolition or evacuation of premises constructed in violation of the Act and its subsidiary regulations.
 - Introduced provisions to regulate the use of unconventional construction technologies, ensuring they are properly assessed and approved before being used at scale.
- ii. H.E. the President assented to the Valuation Act, 2026. Regulation and standards are being drafted. In addition, drafting of the Physical Planning Bill 2026 was finalised.
- iii. Finalised the preparation of the Real Estate Bill to ensure the legislation addresses the practical challenges faced by practitioners, developers and consumers. This was aimed at providing for a professional, trusted and efficient real estate market. The key objectives of the Proposed Bill include:
- Establishing a framework to license, register and supervise real estate agents, brokers and salespersons to ensure high professional standards.
 - To protect buyers and sellers from unscrupulous agents by enforcing ethical practices and ensuring accurate information about property listings.
 - To address fraudulent practices that currently plague the real estate sector by setting strict regulatory guidelines and requiring accountability, the bill seeks.
 - To establish a professional code of conduct that regulates how agents handle client funds and operate in the market.
 - To govern real estate development, ensuring that new developments comply with set standards.
 - To improve public trust by fostering a transparent and reliable marketplace.

Outlook for FY2026/27

In FY2026/27, Shs488.04 billion was allocated to the Programme to undertake the following interventions:

- i. Develop and maintain urban infrastructure in line with physical development plans;
- ii. Implement the GKMA–Urban Development Project (GKMA–UD) and the UCMID Project across cities, municipalities and refugee-hosting districts;
- iii. Develop sustainable waste management systems across all the cities and municipalities in the country;
- iv. Evaluate options, promote and implement an affordable housing programme.

6.3.4: Sustainable Energy Development Programme

The Sustainable Energy Development Programme under NDP IV aims to support Uganda's industrialization agenda as an accelerator for the Tenfold Growth Strategy. In FY2025/26, Shs1,248.379 billion was allocated to the Programme, out of which Shs1,581.42 billion had been released. The physical performance of the Programme for FY2025/26 is discussed in detail below.

a) Accelerate the development and diversification of sustainable energy

Uganda's energy mix is predominantly hydro-electric, accounting for 82% of installed generation capacity, followed by bagasse (9%), thermal (4.8%) and solar at 4.2%¹⁰⁸. In provision of higher-level national services, Government in FY2025/26:

- i. Facilitated hydro electricity generation by adding 10.8 MW to the grid, bringing the installed capacity to 2,098.6 MW. This followed the commissioning of Kigwabya (4.2MW), and Nyagak II (6.6MW).
- ii. Continued the construction of Orio mini hydropower plant (reaching 18% physical progress as at December 2025).
- iii. Two generation projects are under development, and two are scheduled for rehabilitation. These include: Kiba Hydropower plant (400MW), Oriang Hydropower plant (382MW), Nalubaale-Kiira Hydropower plant (380MW), and Maziba Small Hydropower plant (1MW). These projects are expected to significantly increase the installed hydroelectric capacity to 2,819.5MW once completed.
- iv. Evaluated Buyende Nuclear Power plant (NPP) site which had progressed at 20%. An Inception Report on the same was submitted to Korea Hydro and Nuclear Power Company and subsequently approved. Additionally, the Resettlement Action Plan (RAP) study for affected persons in eighteen (18) villages reached 95% completion level, and an Asset Valuation Report, including compensation rates, was also completed.
- v. Facilitated Energy transmission expansion. Uganda's energy transmission network increased by 534 km between 2024 and 2025, bringing the total transmission length to 5,383 km. A total of eight (08) transmission projects are being implemented and are at varying completion stages. The Table below indicates the status of implementation of these projects.

Table 6.5: Status of Transmission and Substation Projects

S/N	Project	Lengths/Capacity	Status
1	Kabalega Industrial Park Substation	132/66/33 kV	73%
2	Masaka-Mbarara	400kV (135km)	71% (RAP)
3	Karuma - Tororo	400kV	
4	Ntinda substation	132/33 kV	16%
5	Kampala Metropolitan Transmission project		84.5%
6	Bujagali, Tororo and Mirama Substations		89%
7	Mirama-Kabale Transmission line	132kV (88km)	76%
8	Bujagali-Tororo	220kV (131km)	70%

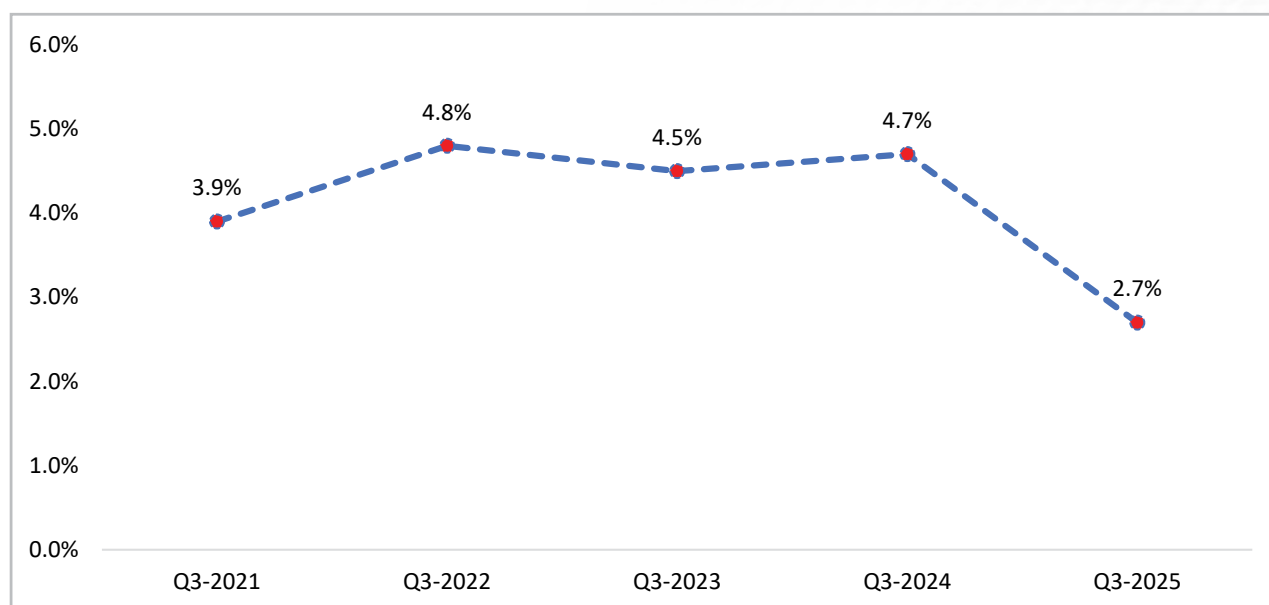
Source: Semi-annual performance report FY2025/26 and UETCL Annual Report 2026

- vi. Enhanced expansion of the electricity distribution network. The network increased by 12% from 71,346km in 2024 to 79,898km in 2025 (a 42% increase since 2021).
- vii. Since the takeover of UMEME, UEDCL has:
 - Installed 132 new transformers and plans to procure and install 518 transformers countrywide. These interventions have resulted in the addition of 236,326 new connections on the national grid, bringing the total customer base to 2.6 million. Electricity user disaggregation indicates that domestic users account for 96% while commercial users account for 3% and 1% for industrial users.
 - Increased industrial-level users by 10% between December 2024 and December 2025. Energy demand has also been rising across all categories in the same, with domestic users' energy demand growing by 20%, commercial users by 15%, medium SMEs industries by 9% and industrial users by 16%¹⁰⁹.
 - Recorded a 1%-point reduction in energy losses, from 17% in 2024 to 16% in 2025.

b) Enhance productive and efficient use of energy

Transmission losses have gradually reduced from 3.9% recorded in 2021 to 2.7% in 2025. The graph below illustrates the trends in transmission losses.

Figure 6.3: Energy transmission Losses



Source: ERA – Transmission Statistics Q3 2025

Outlook for FY2026/27

In FY2026/27, Shs2,068.58 have been allocated to:

- i. Commence the development of the 380 MW Kiba hydropower plant (HPP);
- ii. Implement Engineering, Procurement, and Construction (EPC) works for the 10 MW floating solar plant at Isimba HPP in Kamuli District;

109 Own calculation based on "ERA (Electricity Distribution database Q3 2025)"

- iii. Commence the development of at least 500 MW of utility scale solar photovoltaic (PV) generation power plants in the Elgon and Acholi Regions;
- iv. Undertake site studies and evaluations for the development of the Buyende nuclear power plant;
- v. Continue to build transmission infrastructure such as the 400 kV Olwiyo–Nimule–Juba, 400 kV Karuma–Tororo, 400 kV Masaka Mwanza, 400 kV Masaka–Mbarara, and 220 kV Hoima–Kinyara–Kafu transmission lines
- vi. Continue with the electrification of industrial and commercial consumers.

6.3.6: Regional Balanced Development

Regional Development Programme seeks to minimize regional imbalance and inequities and deepen decentralization to ensure all regions have equal access to opportunities and resources and as a result support the realization of the results in the Plan.

In FY2025/26, Government allocated Shs1,635.888 billion to the Regional Development Programme, of which Shs475.502 billion was for Wages, and Ush842.629 billion was for Non-Wage Recurrent. Consequently, Government implemented the following interventions under the respective Programme Objectives.

a) Enhance and sustain local economic development

In FY2025/26 Government:

- i. National Planning Authority (NPA) reviewed all 176 LG Development Plans and certified 20 of them. The rest received technical guidance on how to proceed with improving their Plans;
- ii. Having completed the Karamoja Regional Development Plan which was approved by Cabinet; NPA commenced the drafting of the sub-regional Development Plans for Acholi, Bukedi, Teso, Busoga and Kigezi;
- iii. Conducted trainings of four (4) Local Governments (LGs) (Obongi Moyo, Yumbe and Koboko) on developing the Local Government area Economic Profile and conducted training of six (6) LGs of Isingiro Rakai, Rwampara, Kyotera, Lyantonde and Mbarara on Public Private Dialogue;
- iv. Disseminated Public Private Partnerships (PPP) Guidelines across the country;
- v. Monitored the performance of Projects in 6 LGs, Local Economic Growth Project (LEGS) Projects in Bunyangabu (Gatyanga coffee facility which is nearly completion) and Kabarole Kihondo Market which is waiting for handover;
- vi. Fast-tracked implementation of the Local Economic Growth (LEGS) Project, i.e. Progress was indicated as follows: Civil Works at Kajamaka earth dam in Kumi (94% complete); Civil Works at Kimara Valley Tank in Ntoroko District 84% complete); Palaam Multipurpose Irrigation Scheme in Katakwi District (80% completion of Civil Works); Rwakibira Earth Dam in Gomba District (70% of Civil Works complete); Kinoni Water Pipeline in Nakeseke District 80% of Civil Works compete) and the Installation of the Kanapa Piped Water System in Kumi District (88% of the civil works complete);

- vii. Completed civil works at Karangura Shared Solar Mini Grid in Kabarole, and 80% of civil works at Nakalango Shared Solar Mini Grid in Nakaseke; and
- viii. Conducted two regional trainings in Kigezi, Tooro, Rwenzori for LED Investment Committees to: identify and implement investment opportunities for job creation and revenue enhancement; develop market linkages for PDM enterprises; and enhance Public-Private dialogue and PPP guidelines to promote private sector investment in 10 LGs.

b) Enhance local revenue generation

In FY2025/26 Government:

- i. Supported 5 Urban Councils to register new tax payers: Entebbe MC, Rukungiri MC, Sheema MC, Kabaale MC and Ntungamo MC. The same were inspected for compliance to the Laws, Regulations and Guidelines on own source revenue mobilization. Furthermore, 10 Urban Councils of Bugiri MC, Sembabule TC, Bukomansimbi TC, Mbarara City, Hoima City, Bundibugyo TC, Kamwenge TC, Mutukula TC, Lukaya TC and Kyotera TC were supported to implement revenue enhancement plans;
- ii. Conducted research to identify and assess potential sources of local revenue as part of the Local Government Finance Commission's (LGFC's) efforts to strengthen local revenue mobilization. The research covered 30 LGs. The half-year findings provide critical insights into emerging and under-exploited revenue sources, administrative and policy constraints, and good practices, and will inform targeted policy recommendations and interventions to enhance the fiscal sustainability of LGs;
- iii. Provided technical support to LGs on the amended legal provisions governing major local revenue sources. The amended legal provisions were disseminated to the respective LGs to enhance compliance, interpretation and effective implementation;
- iv. A regional stakeholder engagement was held in Kigezi sub-region to address key local revenue concerns, bringing together both technical and political leaders from Kabale, Rukungiri, Rubanda, Rukiga and Kanungu. It provided a platform for sharing experiences and best practices in local revenue mobilization and generation; and
- v. The District LG leaders of Butaleja, Bugweri, Butebo, Bulambuli, Lyantonde, Namisindwa, Lwengo, Abim, Kotido, Mubende and Ntungamo were trained in revenue mobilization and administration, strengthening compliance and accountability and improving Local Revenue.

c) Strengthen affirmative action in lagging regions and refugee-hosting communities
Bunyoro Affairs

Under the revised budget for FY2025/26 Government allocated Bunyoro Affairs Shs4.366 Billion to implement the following:

- i. Conducted 3 political monitoring missions on: (i) Beneficiaries of micro projects grant support across the 10 LGs of Bunyoro sub region; (ii) Beneficiaries of iron sheets across the 10 LGs of Bunyoro sub region; (iii) Beneficiaries of tailoring machines across the 10 LGs of Bunyoro sub-region. Data on households benefiting from these affirmative action interventions was collected and published;

- ii. Comprehensive elimination of river blindness, a Neglected Tropical Diseases (NTDs) in communities surrounding Budongo Forest. This restored productivity and improved the quality of life for residents in affected areas across Masindi, Buliisa and Hoima districts; and
- iii. Conducted 3 technical monitoring and supervision missions on the; (i) the monitoring of heifers' beneficiaries in the 10 LGs of Bunyoro sub region; (ii) the nursery bed beneficiaries in the 10 LGs of Bunyoro sub region; (iii) Capacity building and monitoring the 10 LGs of Bunyoro sub region.

Busoga Affairs

In FY2025/26, Busoga Affairs vote function was allocated Shs4.104 Billion and has been able to implement the following:

- iv. Mobilized fifty-two (52) associations of youth, women and vulnerable poor from communities affected by war and not benefiting from PDM in the districts of Iganga (06), Jinja (10), Mayuge (07), Namayingo (06), Iganga Municipality Council (05), Luuka (08), Kamuli Municipal Council (04) AND Bugweri (06) to engage in income generating activities and take advantage of existing Government programs; and
- v. During the ROOTs campaign at Busoga College, Mwiri, 107,600 seedlings were planted translating into 172.2ha of landscape restored.

Karamoja Affairs

For affirmative action, Government allocated Shs4.971 Billion to Karamoja Affairs in FY2025/26. The following has been achieved:

- vi. Held two (2) technical monitoring of the Education infrastructure in Karamoja, and supervision mission to assess the performance agricultural sector on school feeding program and food security;
- vii. Conducted seven (7) security and peace meetings in North Karamoja and South Karamoja in the districts of Kaabong, Kotido, Moroto, Napak, Amudat and Nakapiripirit. These are heavily focused on consolidating the gains from the ongoing "Usalama Kwa Wote" (security for all) operations;
- viii. 70 households benefitted from the special livelihood programs/projects aimed to address region-specific needs and harness local potential and opportunities; and
- ix. Coordinated the update of drought anticipatory action protocols for the 09 districts in Karamoja sub-region in preparation for the March-April-May (MAM) season of 2026.

Luwero Affairs

For the Luwero-Rwenzori Affairs, Shs21.962 Billion was allocated to in FY2025/26 to implement the following:

- x. Mobilized seventy-two (72) associations of youth, women and vulnerable poor from communities affected by war and conflict, and are not benefiting from PDM to engage in income generating activities to take advantage of existing Government programs;

- xi. Held 2 political mobilization meetings with the Lakwena Civilian veterans for mindset change and participation in Government Programs within the sub region; and
- xii. Conducted a monitoring visit on the programs implemented by state and non-state actors in Luweero-Rwenzori which includes service delivery gaps in the districts of Mukono, Buikwe, Kayunga, Bundibugyo, Ntoroko, Bunyangabu and Kassanda. Data on households benefiting from affirmative action interventions in Luwero, Nakaseke, Nakasongola, Kayunga, Kasese and Kabarole was collected to inform future actions.

Northern Uganda Affairs

Government allocated Shs4.415 Billion to Northern Uganda Affairs in FY2025/26 and implemented the following:

- xiii. Commenced civil works of Lango chiefs complex (phase 2) which was at 80% complete by December 2025;
- xiv. Procured 6,504 iron sheets and conducted 1 technical coordination and monitoring exercise on the utilization of iron sheets by vulnerable groups in Lango, Acholi, Elgon and West Nile;
- xv. By end of Q2, 134 households were benefiting from the special livelihood programs/projects to address region-specific needs and harness local potential and opportunities;
- xvi. 459 pupils/students benefited from education infrastructure constructed/rehabilitated in the targeted areas under the Special livelihood programs; and
- xvii. Procured 6,504 iron sheets for distribution to the vulnerable groups to support decent housing.

Teso Affairs

In FY2025/26, Government allocated Shs4.464 Billion to implement the following:

- xviii. Procured 3,500 iron sheets for victims of counter insurgency operations, women, youth, vulnerable groups and institutions in Teso sub-region;
- xix. Held 2 coordination meetings with: (i) Bakenye community representatives on rehabilitation, reconstruction and compensation of war affected persons in Teso; and (ii) LG leaders on implementation of micro projects support program in Teso sub region; and
- xx. Signed an MoU with NEC for the construction of a two-classroom block, VIP latrine at Kapelebyong Primary School; and for construction of lined pit latrines at Kumi Girls Primary School affected by road works in Kumi Municipality.

d) Strengthen policy, legal, institutional coordination and regulatory frameworks

- i. Performance Improvement Plans were developed for 17 least-performing LGs. Specifically, 5 District LGs (Gulu, Lira, Hoima, Fort Portal and Mbarara) had their relocation status to new cities established and were provided with technical support to ensure a smooth transition. Twelve (12) District LGs of Kitagwenda, Kasese, Buhweju, Lyantonde, Yumbe, Adjumani, Obongi, Maracha, Wakiso, Mpigi, Butambala and Mubende were supported to supervise the recruitment processes and enhancement

- of the overall functionality of their District Service Commissions;
- ii. The Programme organized a retreat to review and update LG Councils Training Manuals in preparation of the upcoming Induction of LG Councils, following the 2026 General Elections;
 - iii. The Ministry of Local Government trained leaders of Gulu, Arua, Lira, Soroti and Mbale Cities, as well as 10 ULGs of Bushenyi, Ishaka, Rukungiri, Ntungamo, Mityana, Mubende, Busia, Lugazi and Njeru and 6 Town Councils of Bwizibwera, Kagarama, Kitwe, Nyakyera Luwero, Bbanda, Busunju, Kasambyato on how to implement Physical Development Plans, manage waste, markets, By-laws & Ordinances on climate change resilience, greening and beautification, restoration and preservation of urban forests and wetlands;
 - iv. The Programme also conducted public procurement compliance inspections on Policies, Acts, Regulations and Guidelines in selected LGs of Bushenyi Ishaka Mc, Gulu City, Bushenyi, Arua and Kabarole DLGs. This aimed at strengthening the capacities of PDU staff, Contract Committee Members, Heads of departments and other stakeholders in LGs involved in the procurement process to ensure compliance to the existing public Procurement and disposal legal frame works; and
 - v. Capacity building support was provided to Arua City, Bundibugyo, Bunyangabo, Gulu and Sheema LGs, to enhance the functionality of the Contracts Committees. This was aimed at strengthening procurement processes, ensure compliance and improve service delivery.

Outlook for FY2026/27

Government has appropriated Shs2,160.18 Billion in FY2026/27 under Regional Balanced Development Programme for the following interventions:

- a. URA to intensify surveillance of wider coverage of porous borders to curb smuggling (Intelligence Focused Operations);
- b. Strengthen the functionality of local government structures through training and facilitating of LG structures;
- c. Reinforcing implementation of the Local Government Revenue Mobilization Strategy;
- d. Continued integration of physical planning with Local Economic Development (LED);
- e. Government to establish 13 local markets through the Rural Development and Food Security project in Northern Uganda. Under the same project, Government plans to link 10 Local SMEs to regional and global markets; and
- f. Ministry of Local Government to increase access to markets through constructing and rehabilitating 284kms of Community Access Roads (CARs) in Northern Uganda.

6.3.7: Human Capital Development

This Programme is a critical enabler under the Tenfold Growth Strategy, aimed at accelerating socio-economic transformation and harnessing the demographic dividend. In 2024, Uganda's Human Development Index stood at 0.582, an improvement from 0.550 in 2023, ranking 157 out of 193 countries worldwide and second best in East African region after Kenya (0.628).

In FY2025/26, the approved Budget for the Programme was Shs11,484.57 billion. Additional supplementary funding amounting to Shs581.06 billion increased the Programme's total Budget to Shs12,065.63 billion.

The performance based on each of the Programme objectives, at the National and Higher Local Government (LG) level, was as follows:

a) Strengthened Foundations for Human Capital Development

Government advanced key reforms across education, health, water and nutrition to strengthen the foundations for the human capital base. In FY2025/26, Government:

- i. Supported Early Childhood Development (ECD) through proper nutrition by training 225 Community Development Officers (CDOs) from fifteen (15) Local Governments in ODK-based nutrition data collection, reporting, and planning. The intervention is aimed at building District-level capacity to identify, monitor and respond to nutrition challenges at the community level;
- ii. Trained 1,500 targeted health workers in immunisation practices, achieving 82% under-one immunisation coverage and 90% cold chain functionality. The health workers identified gaps in the second dose measles-rubella (MR2) administration as well as deworming and malaria vaccine uptake for priority remediation;
- iii. Trained and mentored health workers countrywide to strengthen maternal and child health service delivery as well as family planning as follows:
 - Eighty (80) health workers from 11 Busoga region districts were oriented in Emergency Triage, Assessment and Treatment (ETAT);
 - Sixty (60) health workers from six Kigezi sub-region districts were mentored in Essential Newborn Care (ENC);
 - One-hundred twenty-five (125) health workers from 10 high-burden districts in West Nile and Acholi sub-regions were trained in Family Planning and Sexual and Reproductive Health services;
 - Twenty (20) service providers from Makerere and Kyambogo Universities were mentored in adolescent and youth friendly health services.

b) Strengthened Access to Basic Education

Government continued to promote access to basic education through the Universal Primary Education (UPE) and Universal Secondary Education (USE). In FY2025/26, Government:

- i. Released the 2025 Primary Leaving Examinations (PLE) in January 2026, with the following characteristics:
 - 817,885 candidates from 15,388 centres (schools) had been registered for PLE in 2025, compared to 797,744 candidates in 2024 (a 2.5% increase in the number of candidates);
 - 522,036 (63.8%) from 11,525 centres were UPE beneficiaries, and 295,847 (36.2%) of the candidates from 3,863 centres were Non UPE;

- 91,990 candidates (11.39%) passed in first grade, 388,293 (48.1%) in second grade, 165,226 (20.47%) in third grade and 84,724 (10.49%) in fourth grade. However, 77,080 candidates (9.4%) failed the exams and were not graded; and
 - The rate of absentees remained the same at 1.3% for both 2024 and 2025.
- ii. Continued implementation of the new competence-based curriculum, with the second cohort of candidates sitting the Uganda Certificate of Education (UCE) in 2025. The number of registered candidates increased by 20% from 359,417 in 2024 to 432,163 in 2025. The overall results indicated that 428,628 candidates (99.7%) qualified for award of the Certificate (Result 1);
 - iii. Deployed the Teacher Electronic Learner Attendance (TELA) system and e-Inspection platform, improving teacher attendance from 65.5% in 2023 to 70% in 2025 as well as raising school inspection coverage to 89%. The system will reinforce accountability in service delivery across the education system;
 - iv. Re-scoped the Uganda Secondary Education Expansion Project (USEEP) from 116 new schools and 61 expansion schools to 90 new and 52 expansion schools, reflecting a contraction in programme ambition. Implementation remained behind schedule, with civil works commencing at only 18 out of the planned 90 new school sites by end December 2025;
 - v. Completed key preparatory activities for the rehabilitation of 120 traditional secondary schools and 31 Special Needs Education (SNE) primary schools under the Uganda Learning Acceleration and Enhancement Programme (U-LEARN); and
 - vi. Commenced Phase I construction of the Uganda National Examinations Board (UNEB) 14-floor E-Assessment and Digital Centre in August 2025. Physical construction progress as at December 2025 was 13%.

c) Increased Proportion of Knowledgeable and Skilled Population

In FY2025/26, Government:

- i. Continued to streamline and ensure that certified health professionals meet high national standards. 99,751 candidates were assessed in nursing, midwifery and allied health programmes through UHPAB¹¹⁰ as well as 137,546 candidates across vocational and technical training institutions through UVTAB.¹¹¹ This will expand the pipeline of formally certified skilled workers in the health and technical sectors;
- ii. Completed and commissioned the Uganda Vocational and Technical Board Assessment Centre on 9th January 2026. The facility is home to the TVET Council, marking a significant milestone in consolidating the institutional infrastructure for competency-based assessment;
- iii. Operationalised the Uganda National Institute of Teacher Education (UNITE) across six campuses by:¹¹²
 - Appointing 43 academic staff;

110 Uganda Health Professions Assessment Board

111 Uganda Vocational and Technical Assessment Board

112 Shimoni, Mubende, Unyama, Kaliro, Kabale, Muni

- Rolling out two diploma upgrading programmes; and
 - Enrolling and examining 3,478 students under two Cohorts.
- iv. Disbursed Shs7.61 billion (tuition and functional fees) to 2,211 students through the Higher Education Students Financing Board (HESFB), representing a 19.4% increase from 1,852 students financed in FY2024/25 across twenty-one (21) Higher Education Institutions;
 - v. Completed construction works at six Technical Institutes¹¹³ under the Phase II Vocational Education OFID Project, with overall physical completion rate standing at 90%. In addition, progress on construction works at Lokopio Hills and Lwengo Technical Institutes reached 85% and 70% respectively;
 - vi. Continued construction at nine Technical Institutes¹¹⁴, with expansion works averaging 83.1% under the Phase II BTVET Support Project.
 - vii. Continued construction at Wapakhabulo Memorial College of Nursing and Midwifery under the Health Training Institutions Project, with progress standing at 40% completion rate;
 - viii. Facilitated construction and renovation of teaching and accommodation facilities across Public Universities as follows:
 - **Soroti University:** Phase II construction of the Anatomy Block had progressed to 98%. The building was commissioned on 13th December 2025.
 - **Kabale University:** Completed Phase III construction of the Faculty of Engineering, Technology, Applied Design and Fine Art.
 - **Makerere University:** Renovation of selected Halls of Residence was completed. In addition, construction of the MaRCCI-Kabanyoro Administration Block had reached 98% physical completion rate.
 - **Lira University:** Progress on construction of the Administration Block reached 88% physical completion rate;
 - **Muni University:** Construction of the Health Science Laboratory Building progressed to 89.5% completion; while the Administration Block Annex construction had progressed to 67.5% physical completion level and construction of the Mechanical Workshop stood at 75.3% physical progress;
 - **Busitema University:** Progress on construction of the Five-level Lecture and Laboratory Block at Mbale Campus reached 90% level, while construction of the Maritime Institute at Namasagali stood at 70% physical completion level;
 - **Mbarara University:** Construction of the Faculty of Applied Science and Technology progressed to 70% completion, Estates Buildings to 95% and road rehabilitation to 90% completion. In addition, water source drilling at Town Campus was completed;
 - **Gulu University:** Construction of the Business and Development Centre progressed to 42% physical completion level while construction of the Senate

113 Nawanyago, Basoga Nsadh Memorial, Ogolai, Kilak Corner, Sasira, and Buhimba.

114 Nkoko, Nalwire, and Birembo

Building reached 31.8% physical completion level;

- **Busoga University:** Renovation of Busoga University's main campus in Iganga was completed. **The University is** awaiting formal National Council for Higher Education (NCHE) clearance and gazetting.
- **Bunyoro University:** Physical planning and structural designs for the university facilities were completed. Construction will proceed after securing approval from the Local Government.

d) **Enhanced Sports, Recreation and Physical Education**

Government, in FY2025/26, scaled up development of Uganda's competitive sports infrastructure as follows:

- Completed and commissioned Hoima City Stadium on 24th December 2025, delivering a key AFCON 2027 venue. The Defects Liability Period will expire in December 2026. During this period, the contractor will undertake remedial works if deemed necessary, to address comments made by CAF after their recent inspection in February 2026;
- Facilitated construction of the Akii-Bua Olympic Stadium in Lira, as a flagship athletics infrastructure projects in the country, progressing to 36% completion rate so far;
- Signed Memoranda of Understanding (MoUs) for the development of training facilities at Makerere University, Lira University and Pece Stadium in Gulu, expanding the network of accredited venues available for national team preparations, ahead of AFCON 2027;
- Initiated procurement of 100 acres at the Sir. Tito Winyi Secondary School site for expansion of a national training facility network, as part of the AFCON 2027 preparations;
- Completed Phase 1 construction of the training facility at Kyambogo University, providing an additional venue for athlete development;
- Commenced the process of transferring the Land Title of Hoima Boma and Masindi Municipal training facilities to the National Council of Sports; and
- Completed FUFA Kadiba Stadium. The facility is in the Defects Liability Period.¹¹⁵

e) **Improved Population Health, Water Access, Sanitation and Hygiene**

In FY2025/26, Government:

- Facilitated Urban Water Supply and Sanitation (WSS) as follows:
 - 33km pipes were laid across multiple systems in Kampala. In addition, construction of water reservoirs in Kanyanya and Mutungo is ongoing;
 - Construction of booster stations at Kungu and Kabulengwa is ongoing;
 - Construction of the following WSS projects is ongoing: Bulangira WSS, Bulumi WSS, Bukumi WSS, Namasale WSS, Kaliro-Namungalwe WSS, Budaka-Kadama-Tirinyi WSS and Busaale WSS.
- Facilitated rural and refugee water systems across the country¹¹⁶, with varying levels

115 The final contractual stage during which the contractor is responsible for remedying any outstanding defects before formal handover.

116 Kyankwanzi reached 95% completion rate; Kassanda and Nakasongola 90%; Kaliro, Namayingo, and Mayuge 80%; and Kiryandongo, Adjumani, Yumbe, Lamwo, and Moyo between 15% and 45%.

of progress at different projects. The refugee settlement systems in Baroli and Lobule were completed, while the same at Angangura reached 75% completion rate;

- iii. Drilled three (3) boreholes and restored the functionality of eighteen (18) boreholes, expanding access to safe water in rural areas;
- iv. Completed rehabilitation of water systems in 42 towns countrywide and supported solar-powered instalments in 20 towns, registering a coverage of 74% as at the end of December 2025;
- v. Constructed ten (10) institutional toilets in three (3) refugee settlements, along with Faecal Sludge Treatment Plants (FSTP), to ensure safe human waste disposal alongside pumped water systems in countrywide.¹¹⁷
- vi. Completed 356 out of the planned 373 targeted Health Centre III's under the Uganda Intergovernmental Fiscal Transfer (UgIFT) programme, with 35 HC III's in refugee host districts transitioning to Government management;
- vii. Facilitated 1,794 medical interns with field allowance to support the delivery of health services across the country;
- viii. Bridged critical health staffing gaps by recruiting 673 health workers as well as recommending 19 senior health professionals to H.E. the President for appointment;
- ix. Procured eleven (11) out of the twenty (20) planned ambulances for emergency services by December 2025;
- x. Completed regional incinerators in Fort Portal, Mbarara, Lira, Gulu, and Kampala Capital City Authority, with all equipment installed;
- xi. Procured and installed five (5) out of the ten (10) planned X-ray machines as well as ten (10) out of the planned twenty (20) ultrasound machines in different hospitals across the country. In addition, pre-installation works for twenty (20) Digital X-ray Machines was completed at thirteen (13) General Hospitals;
- xii. Completed all three planned regional call and dispatch centers and trained 625 first responders (63% of target);
- xiii. Reduced the burden of communicable diseases (Malaria, HIV/AIDS and TB) as follows:
 - Facilitated Indoor Residual Spraying (IRS) against malaria across all targeted Local Governments, registering 100% coverage rate. In addition, Government advanced seasonal malaria chemoprophylaxis for children under five, with Village Health Teams (VHTs) treating 66% of sick children within 24 hours of fever onset;
 - Registered significant progress in the control of tuberculosis, with treatment coverage reaching 91%. Treatment success was reported at 88%, exceeding the set target of 86%; and
 - Initiated 91% of HIV-positive pregnant women on Antiretroviral Therapy (ART). In addition, 82% of HIV-exposed infants received a second Deoxyribonucleic Acid/ Polymerase Chain Reaction (DNA/PCR) test for Early Infant Diagnosis of HIV.
- xiii. Continued to strengthen interventions for the prevention and control of non-communicable diseases, as outlined below:

117 Rukungiri and Koboko, Loro, Kyenjojo, Kiboga and Kasali-Kyotera. Sanitation facilities in Kaliro-Namung'alwe and Budaka-Kadama-Tirinyi projects reached 86% and 97% respectively.

- Delivered specialised cardiac services through the Uganda Heart Institute, performing 71 open heart surgeries, 60 closed heart surgeries, 41 vascular surgeries and 284 catheterisation procedures by December 2025. Outpatient attendances reached 15,238, with 1,294 critical care admissions and 971 general ward admissions recorded;
 - Operationalized the Regional Cancer Centres (Northern, Western, Eastern, and West Nile regions), though only the Northern Centre was expanded and fully functional. In addition, Government continued construction works at the Uganda Cancer Institute under the AfDB Project, with progress recorded at 69% completion rate by December 2025;
 - Supported blood collection and distribution countrywide, with 2,220 blood units transfused against a target of 1,000 and 218,089 clinical chemistry tests performed against a target of 200,000 by December 2025. During the same period, a total of 1,230,000 potential blood donors were mobilized, and 233,319 units of whole blood collected (49%), against an annual target of 460,000 units;
 - Supplied dialysis consumables to Lira, Mbale, Mbarara, Hoima and Kawempe National Referral Hospitals for the control and management of kidney disease;
 - Supported the provision of mental health care and psychosocial support interventions at Butabika National Referral Hospital. By December 2025, performance stood at:
 - 2,068 admissions (24%) against an annual target of 8,700;
 - 23,607 mental health clinic attendances (54%) against an annual target of 43,700;
 - 20,180 laboratory investigations (36%) against an annual target of 56,000; and
 - 589 radiology investigations (33%) against an annual target of 1,800. This reflects a persistent gap in mental health service delivery capacity, thereby underscoring the need for targeted structural interventions.
- xiv. Advanced health infrastructure development countrywide, with progress varying at different facilities by December 2025 as follows:
- **Naguru Heart Facility:** Civil works stood at 27% physical progress.
 - **Mulago National Referral Hospital:** Construction of 150 staff houses had reached 59% physical progress.
 - **Busolwe General Hospital:** Completed rehabilitation of the facility.
 - **Kambuga General Hospital:** Construction of the theatre block and the 16-unit staff houses is at 95% and 88% completion rate.
 - **Masaka Regional Referral Hospital: Construction of the** Radiology block is at 75.4% completion rate.
 - **Katakwi General Hospital:** Construction of the theatre block reached 60% progress rate.

- **Masindi General Hospital:** Construction of the 16-unit staff house block stood at 43% completion rate.
 - **Muko General Hospital:** Infrastructure upgrade at the hospital is ongoing, currently at 30% completion rate.
 - **Itojo General Hospital:** Rehabilitation of the theatre was completed.
 - **Kapchorwa General Hospital:** Construction of the theatre block is at 71% completion rate.
- xv. Supported the distribution of essential drugs and medicines as follows:
- ARVs worth Shs184.2 billion were procured and distributed to facilities countrywide. An additional Shs68.8 billion was allocated as a supplementary provision to cover shortfalls in ARV supply previously financed by USAID.
 - Joint Medical Stores was allocated Shs.24 billion for the procurement and supply of essential medicines and health supplies for PNFP¹¹⁸ health facilities.

f) **Reduced Vulnerability and Gender Equality along the life cycle**

In FY2025/26, Government:

- i. Prioritized social protection under the Social Assistance Grant for Empowerment (SAGE), providing grants to 306,649 eligible older persons across 146 districts and cities;
- ii. Supported 277 older persons' groups across 60 LGs, benefitting 1,621 older persons through community-based social support structures;
- iii. Equipped 690 youth with non-formal vocational skills in Kobulin, Mobuku, and Ntawo Skills Centres. In addition, 608 youth were trained in entrepreneurship, health education, financial literacy and building practical capabilities for self-employment and economic participation;
- iv. Supported 40 Jua-kali groups with business toolkits to boost productivity and strengthen informal sector enterprise development;
- v. Strengthened affirmative action initiatives by supporting 742 enterprises for Persons With Disabilities (PWDs) across seventy-one (71) LGs, reaching 4,366 beneficiaries. In addition, six (6) specialised Vocational Rehabilitation Centres (VRCs) were supported with food and non-food items, benefitting 472 youth with disabilities;
- vi. Supported women and youth economic empowerment by facilitating the joint implementation of Youth Livelihood Programme (YLP) and Uganda Women Empowerment Programme (UWEP). 711 youth enterprises (benefitting 4,763 youth) as well as 1,008 women enterprises (benefitting 3,576 women) were funded by December 2025;
- vii. Improved access to basic rights of 2,617 children with provision of food and non-food items in remand homes and rehabilitation centres. In addition, 243 juveniles from remand homes across the country¹¹⁹ were reunited with families and guardians.

118 Private-Non-For-Profit

119 Fort Portal, Gulu, Masindi, Arua, and Mbale.

Furthermore, 431 juveniles from different remand homes¹²⁰ were supported to attend court sessions; and

- viii. Assessed all the eighteen (18) NDPIV Programmes for Gender and Equity compliance within the FY2026/27 Budget Framework Papers. The assessment yielded an average compliance score of 61.2%, thereby establishing a measurable baseline to inform and strengthen gender and equity-responsive planning and budgeting across Government.

g) **Promote Creative and Cultural Industries**

Government:

- i. Operationalised the Creative Uganda Revolving Fund with Shs28 billion, through four (4) regional SACCOs, targeting nine (9) Creative and Cultural Industries domains. The domains include performing arts, film and video, fashion and design, publishing, and visual arts;
- ii. Trained approximately 1,200 culture and creative practitioners in creative business models, entrepreneurship and financial literacy in five (5) regions; and
- iii. Facilitated the development of regional infrastructure to promote the creative industry. Shs.18 billion has been earmarked to build and decentralize regional creative and cultural centers alongside well-equipped recording studios, allowing artists outside Kampala to access resources.

h) Promote a decent and productive work environment

Government:

- i. Registered 1,018 workplaces in compliance with the Occupational Safety and Health (OSH) Act, 2006, strengthening protection for workers in formal and informal employment settings. This intervention generated Shs1.097 billion in non-tax revenue by end of December 2025.

i) **Strengthen community mobilization for increased participation in national development**

Government:

- i. Supported fifteen (15) cultural leaders with monthly emoluments to mobilise communities and strengthen cultural engagement at the grassroots levels;
- ii. Provided technical support and supervision of the Community Development Function and PDM in twenty-two (22) LGs¹²¹ to strengthen oversight, guideline compliance, and coordination at Parish level;
- iii. Engaged the Multi-sectoral Community Mobilisation and Empowerment Taskforce to harmonise mobilisation approaches and integrate pro-poor models in implementation of the PDM;
- iv. Conducted nationwide NGO and Civil Society Organisation (CSO) mapping and mentored District NGO Monitoring Committees in Kole, Kiryandongo, Namutumba, Mayuge and Kyenjojo;

120 Fort Portal, Gulu, Masindi, and Arua

121 Rukungiri, Kabale, Lira City, Mubende, Ntoroko, Soroti, and Namayingo

- v. Promoted civic awareness through national and district-level commemoration of International Literacy Day on 8th September 2025, to strengthen public participation in literacy and development programming;
- vi. Trained thirty (30) Community Development Officers (CDOs) from 20 LGs in PDM household visioning. In addition, CDOs were trained the Integrated Community Learning for Wealth Creation (ICOLEW) Management Information System; and
- vii. Advanced preparatory works for community learning centres in Zombo, Oyam, Masindi, Kaliro, and Rakai. The learning centres serve as decentralized hubs for adult education, skill development and community empowerment under the ICOLEW Programme.

j) Strengthen Policy, Legal, Institutional Coordination and Regulatory Frameworks

In FY2025/26, The President assented to:

- i. The National Drug and Health Products Authority Act, 2026 on 29th April 2026. The Act seeks to establish the National Drug and Health Products Authority as the central body responsible for regulating, controlling and supervising the manufacture, importation, exportation, distribution, and use of drugs and other health products in Uganda. The legislation replaces the outdated 1993 framework and significantly expands the authority's mandate to cover a broader range of products, including vaccines, diagnostics, biologicals, medical devices, cosmetics, public health products, and nutritional supplements. Parliament also adopted stringent penalties aimed at curbing illegal practices across the pharmaceutical sector.
- ii. The Employment (Amendment) Act 2025, on 29th April 2026. The amended legislation updates the Employment Act, 2006, with a focus on protecting vulnerable workers, including domestic workers, casual labourers, and migrant employees. The new Act introduces improved protections for breastfeeding mothers, requiring employers to provide nursing breaks and, where possible, appropriate facilities. It also clarifies conditions for casual workers, stating that continuous employment beyond six months may be converted into a formal contract—an effort to curb job insecurity. Additionally, the law expands sexual harassment provisions to cover all workplaces regardless of size and gives the Minister responsible for labour powers to introduce broader preventive measures in line with international standards.
- iii. The Copyright and Neighbouring Rights (Amendment) Act, 2026 on 29th April 2026. The legislation aims to overhaul protections for the creative industry, combat rampant piracy and ensure artists get paid for their intellectual property.

Outlook for FY2026/27

In FY2026/27, Government has allocated Shs13,521.49 billion (16% of the Total Budget)¹²² to the Human Capital Development Programme. Government will prioritize the following interventions:

- i. Operationalization of Busoga and Bunyoro Universities;
- ii. Construction of 60 secondary schools in sub counties without and 35 secondary schools in selected LGs;
- iii. Provision for UPE, USE and UPOLET;
- iv. Extension of student loans to 5,192-degree students and 1,125-diploma students under the Loan Scheme;
- v. Prevention and control of communicable diseases;
- vi. Improve the emergency medical services, critical care and referral system;
- vii. Construction of 11 strategic multi-purpose water storage reservoirs in eleven (11) districts across the country;
- viii. Continue various social protection interventions; and
- ix. Prepare to co-host the 2027 Africa Cup of Nations (AFCON). Government has provided Shs905billion for Uganda's preparations to co-host the 2027 AFCON, with major investments planned in transport infrastructure, health, stadium facilities and hospitality as follows:
 - a) A significant portion of the aforementioned Budget has been allocated to infrastructure. Shs213.76 billion has been earmarked to upgrade at least 47.5km of roads around Hoima City Stadium and Mandela National Stadium, alongside pedestrian walkways and street lighting to improve accessibility and safety;
 - b) Shs184.9 billion has been set aside for the establishment of a passenger terminal at Kabalega International Airport, aimed at easing travel logistics during the tournament;
 - c) Shs91.5 billion will fund upgrades at Hoima Regional Referral Hospital, Masindi General Hospital and Biseroka Health Centre III to meet Confederation of African Football (CAF) standards for emergency and intensive care service;
 - d) Government is also extending support to the private sector, allocating Shs101.1 billion through the Uganda Development Bank (UDB) to facilitate the upgrading of selected hotels in Hoima and Masindi. Engagements between hotel owners and the Bank commenced on 23rd April 2026, following consultations with CAF on accommodation standards;
 - e) Preparations on the pitch are equally underway. The Federation of Uganda Football Associations (FUFA) has been allocated Shs5.2billion to upgrade a stadium into a training facility, while Shs12.55billion will support preparations of the national team, the Uganda Cranes;
 - f) Shs109 billion has been channelled to the Local Organising Committee to coordinate tournament logistics, including security, ICT systems, accreditation, medical services, anti-doping measures and event operations;

¹²² Draft Budget Estimates (April 2026).

- g) Shs56.2 billion has been allocated for the ongoing remodelling of Mandela National Stadium, Namboole, whose expansion under Phase II aims to increase seating capacity from 38,268 to 45,000 and upgrade VIP areas, media facilities and spectator amenities;
- h) Government has earmarked Shs6.44 billion for ICT infrastructure across airports, hotels and health facilities, Shs13.75 billion for sanitation and environmental management in host cities, and Shs37.85 billion for destination marketing;
- i) Transport infrastructure will also receive a boost, with Shs23.33 billion allocated for railway upgrades along the Kampala–Mukono line, including Namamve and Namboole, while Shs4.6 billion will fund electricity connections to key AFCON facilities.

6.3.8: Public Sector Transformation

Public Sector Transformation (PST) is a key pillar of the Tenfold Growth Strategy, mandated to dismantle institutional rigidity, strengthen stewardship of public resources, and enable private sector-led growth. In FY2025/26, the programme was allocated Shs288.532 billion, including Shs14.535 billion for development and Shs35 billion for arrears. By mid-year, Shs130.63 billion had been released, with 78.5% utilization, reflecting steady absorption of funds.

Key priorities included streamlining government structures under RAPEX, rolling out the Human Capital Management (HCM) system, and advancing the Public Service Pension Fund. The Ministry of Public Service achieved about 70% of planned outputs, aligning with annual targets and underscoring progress in reform implementation and institutional strengthening.

a) Strengthen accountability for results across government;

- i. Public sector performance management reforms recorded strong progress, with the balance scorecard cascading implemented in 16 institutions against a target of 15. This achievement reflects improved alignment of institutional performance with national priorities; The Inspectorate of Government filed 68 cases with the Leadership Code Tribunal and resolved 330 ombudsman complaints, facilitating recovery of Shs2.6 billion in unpaid employment benefits. These actions demonstrate tangible accountability gains. However, grievance-handling systems in MDAs and Local Governments performed poorly due to competing institutional priorities, highlighting an area requiring management attention; Efficiency of District and City Service Commissions improved through the induction of newly appointed judges and the conclusion of all scheduled reference checks, disciplinary cases, and appeals. These measures have strengthened oversight and enhanced the integrity of recruitment and disciplinary processes;
- ii. Implementation of service delivery standards showed mixed results. Standards were developed in 14 MDAs and institutional clusters, but dissemination to 24 Local Governments was not undertaken. Compliance inspections covered only 6 Local Governments and 1 MDA, and the planned e-inspection tool is yet to be rolled out. These gaps underscore the need for stronger coordination and digital infrastructure to ensure consistent service delivery monitoring.

b) Streamline government structures and institutions for efficient and effective service delivery

- i. By FY2025/26, the proportion of MDAs and Local Governments with organizational structures aligned to their mandates and the National Development Plan rose to 80%, up from 75% in FY2023/24. Over 90% of targeted institutions had their structures reviewed and approved under Programme-Based Budgeting (PBB), and these were integrated into the Human Capital Management (HCM) system. However, full operationalization was slowed by recruitment ceilings and fiscal constraints;
- ii. The Productivity Measurement Framework was successfully rolled out across all sampled institutions, achieving full planned coverage. Despite this milestone, routine use of productivity data to guide management decisions remained limited, underscoring the need for stronger institutional adoption of evidence-based practices; The Office of the Prime Minister convened 167 inter-ministerial coordination meetings to address bottlenecks in programme implementation. These engagements strengthened collaboration across government entities and provided a platform for resolving challenges that hinder effective delivery of national priorities.

c) Strengthen human resource management for improved service delivery;

- i. Public perception of civil servants' performance improved to 50% in FY2025/26, up from 47% previously, reflecting growing confidence in service delivery and accountability within the public sector;
- ii. Compliance with established procedures in human resource management improved through strengthened support for the implementation of HR practices. This was achieved across 20 MDAs and 60 Local Governments, reducing administrative irregularities and enhancing consistency in workforce management.
- iii. The critical preparatory phase of the Public Service Pension Fund was undertaken, including stakeholder consultations. At the same time, the Human Capital Management (HCM) System was rolled out in nearly all government votes, enabling automated management functions and improving efficiency in personnel administration;
- iv. On the downside, measures to strengthen recruitment underperformed. The rollout of e-recruitment systems and competence-based profiling faced delays, limiting progress in modernizing recruitment processes. Addressing these gaps remains essential for achieving full operationalization of reforms.
- v. Significant pay raises were noted for some public servants in senior positions and lower ranks. Assistant Inspector General of Police (AIGPs) and Chief Administrative experienced a rise to Shs12.75 million. Police Constables received a bump from Shs466,000 to Shs583,000.

d) Deepen decentralisation and citizen participation in Local Development;

- i. Local revenue allocated to community development projects increased from 20% as of 2022 up to an estimated 40% by 2025, reflecting a modest but positive shift in prioritizing grassroots investments that directly benefit communities;
- ii. Programme-based decentralization was strengthened with the operationalization of the Balanced Scorecard, completion of analytical studies on donor funding incentives,

and conduction of all planned regional budget consultative workshops by the Local Government Finance Commission (LGFC).

- iii. Under the PDM, Parish priorities were identified, SACCO leaders were trained and Shs9.8 billion was disbursed as revolving funds to beneficiary groups. However, weak levels of transparency were registered due to poor performance of the PDMIS and enterprise certification.
- iv. To strengthen oversight, Accountability Days were introduced at the Local Government level, requiring district leaders to present comprehensive reports on revenues and programme expenditures to the public. This initiative has improved transparency and citizen trust in local governance.
- v. In 2025, Government initiated the State of the Parish Economy and Asset Register (SPEAR), which are reports are intended to monitor economic progress and deepen Programme based budgeting at Parish level, aligned to the NDP goal of monetizing the economy. This was communicated to Local Governments in the Budget Call Circulars FY2026/27. Through the review period, the SPEAR was integrated into the MoLG¹²³ statistical tool, and 73.7% of Local Governments had submitted data using this tool.

e) Re-engineer the public service delivery business processes; and

- i. The satisfaction of the population with the quality of public health services improved significantly, rising from 73% in FY2023/24 to 80% in FY2025/26. This reflects growing confidence in the health sector's ability to deliver accessible and reliable services to citizens.
- ii. To enhance efficiency, key service delivery processes were documented, and new recruitment and assessment tools were developed. These initiatives mark important progress in the design stage of Business Process Re-Engineering (BPR), laying the foundation for more streamlined and effective health service management.
- iii. The Integrated Revenue Administration System (IRAS) was mandated as the exclusive system for Local Government Revenue collection. This reform is expected to strengthen efficiency, improve transparency, and reduce leakages in local revenue mobilization, thereby supporting sustainable financing for public health and other community services

Outlook for FY2026/27

Through FY2026/27, the program hopes to achieve strengthened Government human resource management, trained Parish Development Committees, an upgrade of the e-recruitment system. The proposed funding allocation is Shs219 billion with the following interventions:

- 1) Recommendations for the Ministry of Public Service to scale up implementation support, including structured change-management clinics with embedded technical assistance.
- 2) Implementing institutions are encouraged to initiate the procurement process early and strengthen contract management, with closer oversight of underperforming Votes.

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- 3) The Public Service Pension fund is scheduled for full operationalization in July 2026, following nation-wide sensitization.
- 4) The Rationalization of Agencies (RAPEX) will continue through 2026 to improve the “cost-to-service” ratio across all MDAs.
- 5) The shift in Performance Management to hold public servants directly accountable for NDP IV service delivery standards is underway with the transition toward a Balanced Scorecard and results based-management.

6.3.9: Administration of Justice

This programme is designed to secure rule of law, peace and stable conditions necessary for socio-economic transformation. Administration of Justice directly advances Sustainable Development Goal 16, bringing together 12 government institutions coordinated by the Judiciary.

For FY2025/26, the programme was allocated Shs609.987 billion, representing a 370% increase from the previous year, largely driven by a non-wage recurrent budget of Shs358.189 billion.

Of the funds allocated, Shs306.6 billion had been released by December 2025, of which 84.8% of this had been spent. This investment has reinforced the rule of law, creating a stable environment that attracts investment, protects property rights, and supports economic monetization. A key achievement during the year was the expansion of frontline justice delivery points to at least 119 districts, significantly improving access to justice across the country.

National and Central Government milestones include the following:

a) Strengthen a people-centered justice delivery system;

- i. **Case Turnaround Time:** In FY2025/26, the average case turnaround time was reduced to 813 days, down from 843 days in FY2023/24, reflecting an improvement of 30 days. This progress demonstrates ongoing efforts to enhance judicial efficiency and reduce case backlog.
- ii. **Public Trust:** The level of public trust in the justice system was maintained at 71%, signaling consistent confidence in judicial processes and the rule of law. Sustaining this trust remains critical for stability and investment.
- iii. **Rights Dialogues:** Dialogues were conducted with Indigenous Minority Groups, older persons, and persons with disabilities to address rights-related issues, including the erosion of indigenous languages and exclusion from mainstream empowerment interventions. These engagements strengthened inclusivity in justice delivery.
- iv. **Efficiency Tools:** A new judgment writing tool was rolled out to improve delivery time for court decisions. By simplifying administrative drafting and integrating legal resources, the tool strengthens efficiency and consistency in judicial processes.
- v. **Human Rights Mainstreaming:** The Human Rights Mainstreaming Strategy was reviewed during FY2025/26, while the National Equity and Social Inclusion Promotion Strategy was disseminated in Karamoja. Additionally, inclusive civic education manuals focusing on duties, rights, and responsibilities of special interest groups were developed and shared, reinforcing Uganda’s commitment to rights-based governance.

In addition, 40% of MDAs, and Local Governments have been trained in gender and equity mainstreaming, against a planned target of 65%. This reflects progress in embedding equity and rights-based practices into national development programs, while also highlighting the need to scale up training and capacity-building to close the gap and achieve full compliance.

b) Strengthen and reform Justice business processes; and

- i. Despite an increase in the absolute number of backlog cases to 48,326 in FY2025/26, the proportion of backlog declined from 26.32% in FY2023/24 to 24.30% in FY2025/26. This reduction in percentage terms reflects improved case management and efficiency despite rising demand.
- ii. The percentage of cases completed within two years of filing rose to 61.3% in FY2025/26 up from 58% from FY2024/25, demonstrating progress in delivering justice more promptly and reducing delays that undermine public confidence.
- iii. The Sixth Judiciary Strategic Plan (FY2025/26–FY2029/30) was launched in January 2026, focusing on digital transformation, workforce development, integrity mechanisms, and alignment with national priorities under Vision 2040 and NDP IV. This plan is designed to address systemic bottlenecks such as staffing gaps, resource constraints, and emerging justice needs. According to the 2025 Annual Police Report, 115,301 reported cases were submitted to the Office of the Director of Public Prosecutions, of which 79,291 were taken to court. A total of 24,899 cases secured convictions, resulting in 31,732 individuals convicted and sentenced, underscoring the judiciary’s role in upholding accountability and strengthening the rule of law.
- iv. Digitalization in case management: The use of the Electronic Court Case Management Information System (ECCMIS) has facilitated an increase in efficiency, with the average case lead time dropping to 934 days in 2026 from 1164 days in 2024. This has caused a reduction in case backlog with the percentage halved to 24.2% by February 2026 – a major improvement from 48% in 2021. Furthermore, the system has sealed leakages in revenue collection with digital payments - increasing court fee collections to Shs5 billion in 2026 from approximately 3 billion in 2024.
- v. Relatedly, the use of Video Conferencing (VCS) enables virtual court hearings where children, traumatized witness and other vulnerable groups can participate in hearings remotely from secure locations. Additionally, litigants in the diaspora can attend court hearings, reducing the rate of “no-shows” and perpetual adjournments in court.
- vi. Human Rights: According to the Equal Opportunities Commission, 46% of municipalities, districts, and cities have successfully integrated inclusive non-discriminatory rules into funds allocation in the Parish Development Model (PDM) and Emyooga programs.
- vii. Case disposal: There was a 12.1% year-on-year increase in case disposal, with 139,159 cases disposed by December 2025 compared to 122,067 in December 2024. The Supreme Court disposed of 42 civil cases (target 60), 39 criminal cases (target 52), and 3 constitutional cases (target 18). The Court of Appeal disposed of 493 civil cases, surpassing the half-year proportion of its 602-annual target, and 115 criminal cases;

- viii. Alternative Dispute Resolution (ADR): 107 cases were resolved through mediation and other ADR approaches, against an annual target of 444. Mediation settlement fortnights were introduced, where 2 weeks every quarter are dedicated to resolving family disputes amicably. This increases case disposal rate and reduces the emotional burden of open court hearings on litigants;
- ix. Institutional capacity: Construction of regional court houses is ongoing, including High Courts in Soroti, Mpigi, Rukungiri, and Tororo, institutional houses in Karenga and Buhweju, and Courts of Appeal in Mbarara and Gulu, expanding access to justice infrastructure nationwide.

c) Strengthen Administrative, Legal, Institutional and Coordination capacity for the programme.

- i. The judiciary prioritized digital transformation by introducing AI-powered legal tools and a new judgment-writing tool to simplify drafting and accelerate decision-making. In February 2026, Commercial Court Judicial Officers were trained under the Judicial Training Institute on tools such as LexisNexis and the Uganda Legal Information Institute, enhancing the quality, efficiency, and accuracy of judicial work. Furthermore, digital integration of judicial systems with NIRA has aided the verification of beneficiaries and reduced fraud, especially in family succession and probate cases;
- ii. To strengthen judicial capacity, the programme facilitated the appointment of 8 Court of Appeal Justices, 21 High Court Judges, and 82 lower bench officers. While this represents progress in addressing staffing gaps, the pace of recruitment remains constrained by funding limitations;
- iii. The Judicial Service Commission (JSC) intensified accountability measures, holding 11 Disciplinary Committee sittings against Judicial Officers, surpassing the planned 6 sittings for the quarter. This increase was driven by changes in business processes, reflecting stronger oversight and integrity mechanisms within the judiciary;
- iv. Following the completion of the Supreme Court and Court of Appeal buildings in 2024, March 2026 marked the relocation of the Ministry of Justice and Constitutional Affairs to the JLOS Towers in Naguru, Kampala, housing 24 institutions as a one-stop justice centre.

Outlook for FY2026/27

For FY2026/27, the programme is projected to receive Shs607 billion. Strategic focus will be on strengthening Alternative Dispute Resolution, expanding the jurisdiction of magistrates' courts, compensating war victims, and accelerating the use of technology in justice delivery. These priorities are designed to enhance access to justice, improve efficiency, and reinforce public confidence in the rule of law, positioning the sector as a key enabler of Uganda's Tenfold Growth Strategy.

- 1) In a bid to embrace digitalization, all ECCMIS courts will go fully paperless and cease manual filing effective June 1st 2026, which will boost efficiency, transparency, and access to justice.
- 2) Operationalize all High Court Circuits and continue the decentralisation of the Court of Appeal to eight regions (including Gulu and Mbarara) to bring justice closer.

- 3) Unlock massive amounts of money locked in the judicial system i.e. Shs5.98 trillion tied up in 5790 commercial cases and Shs1.71 trillion tied up in land cases.
- 4) Address the low internet access level by expanding the connectivity to all 279 court stations.

6.3.10: Governance & Security

This programme safeguards national defence and security, ensuring regional stability, constitutional order, and integration. In FY2025/26, focus areas included combating human trafficking through stronger interagency coordination, regulating NGOs with a 60% compliance target, and achieving full management of counterterrorism operations.

The budget was revised upward from Shs9.505 trillion to Shs12.171 trillion, representing 16.8% of the national budget. By Q2, Shs7.71 trillion had been released, with 78.5% utilized, directed toward priority security operations and institutional strengthening.

a) To strengthen the capacity of Security Agencies to participate in production and value addition and address security threats and emergencies

- i. To strengthen Military capability and consolidation, the Ministry of Defence (MODVA) acquired and maintained strategic equipment worth Shs1.467 trillion by December 2025.
- ii. Uganda registered a Global Peace Index (GPI) score of 2.217 in 2025, down from 2.477 in 2024, indicating a relative improvement in peace and security. The GPI measures levels of peace across countries, with lower scores representing greater peace. Uganda's 2025 score suggests progress in reducing conflict intensity and improving stability compared to the previous year. However, the country remains in the mid-range globally, reflecting ongoing challenges such as localized insecurity, governance pressures, and socio-economic vulnerabilities. Security was strengthened in tourism areas and around the EACOP to protect strategic national assets.
- iii. In terms of Logistics, Shs117.338 billion was spent on feeding the forces in operations, training schools and UPDF health facilities. Uniforms, tents and other accommodation items worth Shs38.084 billion were procured catering to over 20,000 personnel in cross-border operations. Petroleum products worth Shs70.8 billion were distributed to ease troop deployments, border mobility, tactical field training and regional logistics distribution.
- iv. To maintain readiness on the regional force front, MODVA disbursed Shs13.7 billion towards refurbishing and maintaining its Land Force combat equipment.
- v. Air support: Shs5.967 billion was used for the repair of aircraft and ground-based air defence equipment used in cross-border surveillance.

b) Enhanced Transparency, Accountability and Anti-money laundering systems for effective governance

- i. The Enterprise governance effectiveness index was recorded at 0.385. Uganda's performance on the Enterprise Governance Effectiveness Index in 2025 highlighted incremental gains in government effectiveness and regulatory frameworks, supporting a more enabling environment for enterprises. The index pointed to strengthened

institutional accountability and modest improvements in policy implementation, which helped foster resilience among micro, small, and medium enterprises (MSMEs).

- ii. Uganda's anti-money laundering index for FY2025/26 is 5.72, placing Uganda 54th globally for exposure to money laundering and terrorist financing risks. Uganda's Basel AML Index 2025 score placed it in the moderate-risk category, showing improvement compared to previous years when the country was under FATF Grey List monitoring (2020–2024). The removal from the Grey List in February 2024 signaled strengthened compliance with international AML/CFT standards. This index is critical in restoring investor confidence, lowering the cost of cross-border financial transactions and mitigates the curbing of illicit financial flows (IFFs).
- iii. Uganda's performance on the 2025 Global Corruption Perceptions Index (CPI) remains a critical governance concern. The country scored 25 out of 100, ranking 148th out of 182 nations, which signals a high prevalence of corruption in the public sector. This position places Uganda among the lower tier globally and below regional reform leaders, underscoring persistent weaknesses in transparency, accountability, and enforcement of anti-corruption measures. Corruption drains a large sum of development resources (approx. 7.5 trillion annually), increases the cost of doing business and drains public trust in the Government. The index highlights the urgent need to strengthen institutional integrity, enhance oversight mechanisms, and build public trust through consistent application of governance reforms.

c) Promote Uganda's interests at regional and international level

- i. Economic and Commercial Diplomacy: Uganda adopted the Economic and Commercial Policy 2025, a strategic framework designed to strengthen trade competitiveness, industrial growth, and investment promotion. The policy emphasizes diversification of exports, modernization of commercial infrastructure, and improved regulatory efficiency to attract both domestic and foreign investors. It also prioritizes support for micro, small, and medium enterprises (MSMEs), integration into regional and global value chains, and the advancement of digital commerce. By aligning economic governance with commercial innovation, the policy aims to enhance Uganda's resilience, create jobs, and accelerate inclusive economic transformation. Uganda has invested in branding as a top destination for the ATMS sectors. Some of the interventions include facilitation of business summits e.g. with the EU-Uganda, Vietnam.
- ii. IGAD Protocol on Free movement: Uganda finalized a roadmap to ratify the IGAD Protocol on the Free Movement of Persons, positioning the country as a regional champion for open borders and migrant rights.
- iii. Aviation: Uganda committed to harmonizing air navigation fees and joining the Single African Air Transport Market (SAATM), aimed at reducing regional airfares and opening new destinations for Uganda Airlines.
- iv. Chairmanship of the EAC: On behalf of Uganda, H.E President Yoweri Museveni took over chairmanship of the East African Community in March 2026. Some of the priorities for his term include addressing the funding crisis within the EAC, and political integration.

- v. AUSSOM developments: The UPDF celebrated a successful transition of deployment in Somalia from Battle Group 43 to Battle Group 47 in April 2026. Battle Group 43, which had served under the African Union Support and Stabilization Mission since February 2025, was commended for its exemplary performance in degrading Al-Shabaab activities in the Lower Shabelle region of Somalia, as well as providing technical expertise in the renovation of the Barawe Airport.
- vi. However, the UPDF and MODVA in general continue to be constrained by the budget ceilings, prompting continuous supplementary budget requests to prevent disruption, especially in border operations such as Shujaa and Usalama.

d) Enhance the national response for coordinating refugee protection and migration management

- i. The Office of the Prime Minister registered and settled 34,576 new refugees in 2025, comprising 16,942 males and 17,576 females. Additionally, 16,231 asylum applications were submitted to the Refugee Eligibility Committee (REC) for status determination, reflecting the continued scale of Uganda's humanitarian response and the administrative demands placed on refugee management systems. By FY2025/26, the proportion of refugees demonstrating resilience stood at 53%.
- ii. In terms of durable solutions, 575 refugees were facilitated to voluntarily return to their countries of origin, while 491 were successfully resettled in third countries, reflecting Uganda's continued commitment to both local integration and international burden-sharing.
- iii. In FY2025/26, the Office of the Prime Minister supported approximately 11,814 disaster-affected households, reaching 59,071 individuals nationwide with relief food and essential non-food items. This intervention reflects Uganda's continued commitment to rapid humanitarian response and resilience-building for communities impacted by disasters.
- iv. To strengthen disaster preparedness, seven assessments were conducted across local governments, providing critical insights for risk management. In addition, monthly bulletins under the National Integrated Early Warning Systems were produced for October, November, and December 2025, ensuring timely information flow to guide decision-making and response planning.

e) Strengthen the administrative, institutional, and coordination capacity for governance and security

- i. Through the Resident District Commissioners, the Office of the President collaborated closely with District Security Committees and the Uganda Police to mobilize peace and strengthen security in sensitive regions such as the Rwenzori, while also responding effectively to local security concerns.
- ii. Key infrastructure projects under implementation include the Joint Service Headquarters twin tower office block in Mbuya, now at 70% completion; the Airforce Headquarters administrative block at 50%; the SFC Airborne facility at 75%; and the Marine Brigade Headquarters at 92%. In addition, the Combat Engineering Brigade facility in Magamaga has been fully completed.

- iii. 34,197 personnel under the UPDF enrolled for training locally and abroad, of which 28.4% completed this training. The courses included Basic, Senior Command and Staff Course, Professional Cadet course, Instructors course, leadership courses, specialized courses, Mountain Warfare Course. Similarly, In July 2025, five senior officers completed the prestigious one-year senior command and staff course in Bwebajja.
- iv. The capacity and operational readiness of the UPDF were boosted by recruitment of 10,400 persons. The professional forces targeted teachers, IT specialists, engineers, and Air Force officers. Additionally, 600 Local Defence Personnel were recruited specifically for the Rwenzori region. Relatedly, the Prisons service passed out 1238 new recruits in April 2026.
- v. To ensure peace and stability during elections, the Police force carried out a massive 10,000 Special Police Constable recruitment for elections.
- vi. In April 2026, the Police force launched new forensic induction tools to enhance technical abilities.

Outlook for FY2026/27

For FY2026/27, the programme is allocated Shs9.025 trillion. Priority targets include completing strategic infrastructure, enhancing crime management efficiency, and finalizing the National ID rollout. Interventions will focus on consolidating institutional capacity, strengthening security systems, and expanding citizen access to identification and justice services—critical enablers of stability and socioeconomic transformation.

- 1) Mainstream all the Transparency, Accountability, and Anti-Corruption (TAAC) initiatives to ensure court-ordered fines and recoveries are efficiently processed to boost national revenue.
- 2) Missions abroad continue to promote Economic Commercial Diplomacy as a way of branding Uganda as a top tourism destination, as well as creating export and investment opportunities, as we aim to grow the economy ten-fold.
- 3) Strengthen the capacity for project preparation and oversight within the programme.
- 4) Border security should be enhanced both in personnel and transport equipment to mitigate any looming threats at porous border points.
- 5) Strengthen internal controls through mandatory Information Technology and Performance Audits across all Ministries, Agencies, and Local Governments (MALGs).
- 6) Enhance Security welfare, including their families, through dedicated health and education services, and continued expansion of financial access through the Wazalendo SACCO.

6.3.11: Legislation, Representation & Oversight

This programme anchors Public Governance by enhancing the functionality and accountability of the legislative arm of government. By midyear, Shs570 billion had been released, with 91.5% utilization, reflecting strong absorption and effective resource use. Performance underscores steady progress in strengthening legislative oversight, institutional accountability, and delivery of governance reforms critical to Uganda's Tenfold Growth Strategy.

a) Increase effectiveness and efficiency in legislative processes

- i. In FY2025/26, Parliament recorded progress in reducing the turnaround time for the enactment of legislation. The percentage of bills processed by Parliamentary Committees within 45 days rose to 75%, up from 74% in FY2024/25. Similarly, the proportion of Committee reports on bills adopted showed improvement, reflecting enhanced efficiency in legislative processes.
- ii. During the year, Parliament handled several bills and amendments -22 were approved. These legislative outputs underscore Parliament's role in shaping fiscal policy, strengthening regulatory frameworks, and supporting national development priorities. The bills approved include:

1. The Copyright and Neighbouring Rights (Amendment) Bill, 2025 2. The Protection of Sovereignty Bill, 2026 3. The Building Control bill, 2025 4. The Value Added Tax (Amendment) Bill, 2025 5. The Stamp Duty (Amendment) Bill, 2025 6. The External Trade (Amendment) Bill, 2026 7. The Tax Procedures Code (Amendment) Bill, 2026 8. The Excise Duty (Amendment) Bill, 2025 9. The Magistrates Courts (Amendment) Bill, 2026 10. The Uganda People's Defence Forces (Amendment) Bill, 2025 11. The Political Parties and Organisations (Amendment) Bill, 2025	12. The Hides and Skins (Export Duty) (Amendment) Bill, 2025 13. The Income Tax (Amendment) Bill, 2025 14. The Supplementary Appropriation 2025 15. The National Drug and Health Products Authority Bill, 2025 16. The Mortgage Refinance Institutions Bill, 2025 17. The Valuation Bill, 2025 18. Appropriation Bill, 2025 19. The East African Community Mediation Agreement Bill, 2024 20. The Forensic Evidence Bill, 2024 21. The Public Service Pension Fund Bill, 2024 22. The Technical and Vocational Education and Training Bill, 2024
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- iii. To strengthen citizen participation in legislative processes, Parliament conducted training on core areas of civic engagement and equipping personnel with inclusivity skills. The training catered to seven staff members and Project Preparation Committee members.

b) Strengthen oversight and budget alignment with the NDP;

- i. Parliament convened 551 public committee meetings against a planned 750, passed 14 major bills during the FY2025/26 legislative session; producing 12 reports that reinforced oversight and accountability, demonstrating impact despite the shortfall in scheduled sessions.
- ii. Parliament launched its Strategic Plan (FY2025/26–2029/30) to boost legislative efficiency from 62.7% bill enactment in FY2023/24 to 85% by FY2029/30, anchored on digital processes, stronger performance, and higher service standards. The plan also targets 90% budget alignment, 70% unqualified audits, and 90% internal efficiency by 2030..
- iii. Construction of the New Chambers progressed to 49.6% completion, up from 45% in FY2024/25, marking a 4.6% increase.
- iv. Citizen engagement improved through live broadcasts of plenary sessions via CCTV and social media platforms. This increased online presence has expanded subscriptions, followings, and views, enabling stakeholders and the public to share feedback and contribute to parliamentary business.

c) Strengthen the institutional capacity of the programme

- i. In FY2025/26, the programme achieved 75% of its planned results, an improvement from 69% in FY2023/24. This reflects steady progress in delivering on key commitments and strengthening institutional performance. To enhance efficiency, additional staff were recruited to boost the capacity of the Parliamentary Service.
- ii. A new conference system for 12 committees and meeting rooms was procured, installed, and commissioned, ensuring effective audio-visual recording and management of committee and parliamentary meetings.
- iii. Capacity development seminars and workshops were conducted for Parliamentary Committee Members, Parliamentary Service staff, and Local Councils in five districts. These covered areas such as research methods, report writing, advanced editing, effective management of political offices, protocol best practices, and writing skills.
- iv. Vehicles were also purchased to facilitate parliamentary activities and improve service delivery.
- v. Despite these gains, the programme continues to face challenges, including understaffing, limited skills, and outdated digital infrastructure. The absence of integrated data generation systems hinders effective programme assessment, while weak collaboration among actors affects delivery of interventions such as legislative process enhancement. Addressing these gaps remains critical for sustaining progress.
- vi. Building construction: The Parliamentary chambers construction is currently in the 9th year of construction from 2017. As of Q3, physical works progress stood at 49% against an annual planned target of 69% for the FY2025/26. Some of the challenges cited include; multiple contract extensions, and cash flow delays. Some mitigating measures introduced to combat the delays is direct payments to the construction suppliers as opposed to paying through third parties.

Outlook for FY2026/27

For FY2026/27, the programme anticipates an allocation of Shs1.060 trillion. Priority targets include strengthening parliamentary oversight of democracy and governance and enhancing accountability for public funds and programmes. Interventions will be directed toward reinforcing institutional checks, improving transparency in resource use, and ensuring effective monitoring of government programmes to safeguard public trust and advance governance reforms.

- 1) Carry out intensified oversight of ATMS sectors to ensure the projected 10.4% GDP growth.
- 2) The Legislature plays a central role in overseeing fiscal discipline and will monitor the strategy to eliminate the current stock of domestic arrears over three years.
- 3) The incoming 12th Parliament will carry out the post-election legislative agenda to support the NRM Manifesto 2026–2031, including reforms in public procurement and the management of state-owned enterprises.
- 4) In a bid to bridge the gap between national policy and grassroots implementation, the programme is to earmark facilitation for MPs to attend Local Government council meetings.
- 5) Enforce budget alignment, with at least 85% alignment of ministerial policy statements to NDP IV objectives before approval.

6.3.12: Development Plan Implementation (DPI)

The Programme accounted for the largest share of the FY2025/26 national budget at Shs29,540.68 billion (38.5%), affirming its role as the central fiscal anchor. Over the year, DPI was redefined and expanded to align directly with the Tenfold Growth Strategy and Uganda's industrialization and commercialization agenda.

Programme performance in FY2025/26 is assessed under its strategic objectives, highlighting progress in fiscal management, institutional reforms, and delivery of national priorities.

a) Strengthen capacity for evidence-based development planning across the Government

- i. Government, through the National Planning Authority (NPA) finalized and produced the Employment and Skills Status Report 2025 that provides a comprehensive assessment of the country's labor market performance and skills development;
- ii. In February 2026, NPA launched the 2025 State of the Population Report which focuses on evidence-based population trends and their implications for development;
- iii. Uganda Bureau of Statistics (UBOS) finalized and disseminated the Multidimensional Poverty Index (MPI) Monograph based on the National Population and Housing Census 2024 data, in March 2026. the MPI captures simultaneous deprivations experiences by individuals and household across multiple dimensions of life;
- iv. UBOS also finalized and produced the following reports in FY2025/26: the Civil Registration and Vital Statistics (CRVS) report; the National Human Resource Survey Report 2023-2024; the Labour Market Survey Report 2025, the Uganda Aquaculture Census (UAC) Report 2025, the Uganda Malaria Indicator Survey (UMIS) Report 2025, the Refugee Health Status Report 2022, National Governance, Peace and Security

Survey Report 2024/25, and the National Population and Housing Census 2024 Community Module Vol. 6;

- v. UBOS provided key outcome indicators required for measuring the performance of the economy: Annual Gross Domestic Product (AGDP), Quarterly Gross Domestic Product (QGDP), Consumer Price Indices and Inflation for April 2026, Construction Input Price Index for February 2026, Residential Property Price Index (RPPI) Q3 2025/26, Producer Price Index – Manufacturing and Utilities (PPI-M&U), and National Priority Gender Equality Indicators (NPGEIs), the National Standard Indicator Framework (NSI) 2026;
- vi. The Bureau also produced the Rapid Assessment on the flooding incidence in the Greater Kampala Metropolitan Area (GKMA);
- vii. The Specialized Municipal Solid Waste Survey Report was also produced by UBOS from undertaking a specialized study in four cities; i.e. Gulu, Fort Portal, Soroti and Masaka using Waste Wise Cities Tool (WaCT) methodology;
- viii. 10 LGs were trained on Balanced Scorecard as part of the efforts to improve service delivery;
- ix. Uganda Retirement Benefits Regulatory Authority (URBRA) strengthened retirement literacy by reaching more than 300,000 individuals with information on retirement savings and unclaimed benefits;
- x. Public Procurement Compliance inspections were conducted in 10LGs of Mbarara, Isingiro, Amuria, Butaleja, Bushenyi, Arua, Kabarole, Tororo, Bushenyi Ishaka Municipal Council and Gulu city to strengthen adherence to the PPDA legal framework. The inspections targeted Procurement & Disposal Units (PDUs), Contracts Committees, Heads of Departments (HODs), and other stakeholders involved in procurement with objective of strengthening technical capacity and reducing procurement related risks; and
- xi. Data collection for the Baseline Education Census was concluded across all districts in Uganda by UBOS. This fully covered the Pre-primary schools, Primary schools, Secondary schools and Vocational institutions;
- xii. URBRA trained 222 trustees to improve understanding of tax regulations, identify opportunities for tax savings and strengthen proactive planning within the pension sector.

b) Enhance resource mobilization to finance the National Development Plan

- i. By end of Q3 FY2025/26, Uganda Revenue Authority registered a total revenue collection of Shs16,843.22 Billion against a target of Shs17,978.17 Billion, recording a performance of 93.69 percent, and a revenue growth of 8 percent compared to FY2024/25;
- ii. Domestic Tax revenue collections were Shs10,926.18 Billion by end of Q3 against a target of Shs11,721.73 Billion, registering a performance of 93.21 percent and a growth of Shs767.22 Billion (7.55%) compared to same period in FY2024/25;
- iii. The average on-time filing ratios were 86.46 percent for Pay As You Earn (PAYE) against a target of 90 percent and 87.74 percent for Value Added Tax (VAT) against a target of 90 percent;

- iv. Government finalized and passed the Auction Calendar introducing a new Instrument – the 25-year Treasury Bond. The introduction of a 25-year Bond offers multiple benefits, including extending the average maturity period of Uganda’s domestic debt portfolio, thereby easing the repayment burden and enhancing fiscal sustainability;
- v. MoFPED, in collaboration with Bank of Uganda, concluded the project of a mobile platform for investment in Government securities using mobile money (Okusevinga). Project Okusevinga is a mobile-based platform enabling Ugandans to buy and sell Government securities such as Treasury Bills and Bonds directly via mobile money wallets. A nation-wide sensitization campaign to mobilize the population to embrace Okusevinga scheme kicked off on 17th December 2026; and
- vi. Four loans were negotiated and signed including; Development Response to Displacement Impact (DRDIP) Project worth USD180million, PIMPLUS worth USD200million, NUSAF IV worth USD250million, U LEARN worth USD115million.

c) Strengthen budgeting and accountability systems

- i. The Gender and Equity Compliance Assessment Report of FY2026/27¹²⁴ was finalized and published. In this Report, the overall compliance remained moderate but improving with a score of 70%, up from 68%. The national Budget scored 67% while Vote Ministerial Policy Statements averaged 70%;
- ii. The Treasury Operations Vote processed invoices for domestic debt obligations (reimbursement to Bank of Uganda) to the tune of Shs7.741 trillion within 5 working days; processed invoices for external debt payment (Principal, Interest, Commitment & Management fees) within 5 working days of receipt of bills from creditors amounting to Shs1.371 trillion; and processed 519 loan withdraw applications for various projects amounting to Shs4.48 trillion within 5 working days of receipt;
- iii. Public Procurement & Disposal of Public Assets (PPDA Authority conducted and issued 22 performance audit reports covering a sample of 276 procurements valued at Shs465,032,190,087. The audits highlighted irregularities in bid evaluation, inadequately prepared solicitation documents, failure to implement previous recommendations and poor contract management; and
- iv. NPA produced the Certificate of Compliance for the alignment of the FY2024/25 Annual Budget to NDP III. At National Strategic level, the FY2024/25 annual budget was at 67.3% alignment to the NDP III which was moderately satisfactory compared to the benchmark of 70 percent.

d) Strengthen oversight, coordination and M&E across Government

- i. Government launched the Public Investment and Asset Management for Growth and Resilience Operation (PIM Plus) designed to strengthen Government’s ability to plan, execute and manage public investment and assets across MDAs. Anchored under the theme, “Powering Performance through the PIM+”, the World Bank supported, results-based initiative worth USD200 million operation will be implemented over five-years;
- ii. National Planning Authority (NPA) developed and validated Guidelines for; Physical Planning Appeals, Complaints and Change of Land Use, and Guidelines for preparation,

submission, and approval of physical development plans in consultation with relevant MDAs and LG physical planners;

- iii. PPDA Authority undertook 36 bid preparatory audits aimed at ensuring that public procurement planning and requisition is conducted in a manner which promotes transparency, accountability and fairness and to establish if solicitation documents are compliant with PPDA Act; and
- iv. UBOS commissioned the Electronic Human Resource Management System (eHRMS) for staff related functions and recruitment as part of digitization efforts within the institution.

e) Strengthen the legal, policy, institutional, and coordination capacity of the DPI Programme

- i. Government, through NPA, reviewed and endorsed 27 approved LG physical development plans including 3 for Municipalities, 11 for Districts and 13 for Town Councils; and
- ii. 102 out of 177 MDA Development plans and 29 out of 176 LG Development Plans were Certified to ensure that development plans are consistent with national strategic directions, project appraisal standards, and budget frameworks.

Outlook for FY2026/27

In FY2026/27, Government plans to implement the following:

1. Office of the Prime Minister (OPM) is set to launch the SGD Implementation Roadmap 2025-2030, aligned with the country's fourth National Development Plan (NDP IV). This roadmap will prioritize high-impact interventions for the remaining SDG timeline, with emphasis on bolstering data systems, public awareness, financing and resource mobilization and evaluation;
2. Intensify efforts to mobilize concessional loans and grants from bilateral and multilateral development partners to support priority development Programmes;
3. Finalize the regulatory framework for establishing a sandbox environment to boost innovation in retirement saving products. The goal is to gather evidence on new products, identify regulatory gaps, and foster financial inclusion;
4. PPDA will establish a new regional office in Hoima to serve the Bunyoro subregion and strengthen existing offices in Mbale, Gulu, Mbarara and Kampala to decentralize procurement oversight and enhance responsiveness;
5. Government will fast track the roll out of the electronic government procurement (eGP) system to streamline processes to reduce human interference and minimize opportunities for corruption while enhancing efficiency of procurement processes in entities;
6. Government will implement Science forensic & Exchange of Information support requests through URA for compliance enhancement;
7. Operationalize and provide sufficient funding for the Project Preparation Facility to support the development, appraisal, and implementation of bankable and viable projects;

8. Continued implementation of the Tenfold Growth Strategy of the Government in alignment with the NDP IV;
9. Review the Parish Development Model to ensure that populations not currently covered are effectively catered for and enabled to access affordable low-cost financing;
10. Establish a National Long-Term Savings Scheme for informal sector workers to reduce pension exclusion, address future old age poverty and mobilize long term domestic savings for national development;
11. Full integration of e-procurement and financial systems, including IFMS, PBS, e-GP, IRAS, and HCM to enhance transparency, improve efficiency, and promote sustainable procurement practices; and
12. Strengthen implementation of Parish Action Plans and the State of Parish Asset Register (SPEAR) for effective delivery of the Parish Development Model (PDM).

6.4: Public Spending and Service Delivery at Parish Level

Implementation of Uganda's Parish Development Model (PDM) as Government's last-mile service delivery framework advanced across all 146 districts and over 10,589 Parishes with the overall goal of transitioning all households from subsistence production into the money economy. Key milestones across the seven pillars include the following:

Pillar 1: Production, Processing, and Marketing

Local Government Service Delivery Standards provide for one extension worker per Parish; four farmer training sessions per Parish per year; one demonstration site per Parish; one pest/disease surveillance inspection per month and 60% input distribution reach for targeted farmers; and ensure reliable, accessible, and cost-effective bulk water infrastructure for agricultural, livestock, and industrial use, with clear benchmarks on coverage, timeliness, and accountability.

In FY2025/26, Government undertook the following:

1. Extension Services for Crop, Animal Husbandry and Fisheries

Subsidiary Standard: one extension worker serving 5,000 farmers in a Parish. Government strengthened the agricultural extension system by:

- i. Training 60 goat farmers and 10 veterinary officers in West Nile in Community-Based Breeding Programmes (CBBPs);
- ii. Establishing 28 Parish-level One-Stop Centre demonstration sites, targeting 10,000 youth;
- iii. Promoting 34 technologies to over 3,000 farmers during World Food Day (2025), covering tea, bananas, beans, potatoes, machinery, coffee, forestry, apiculture, fisheries, livestock feeds, and value-added products;
- iv. Establishing five demonstration plots for soil and water conservation technologies to support research and promote sustainable cotton production;
- v. Mobilising and sensitising 50,000 farmers through nucleus farms on good agronomic

practices (GAPs) for cotton; and training 500 cotton farming households in quality seed production.¹²⁵

2. Farmer Training Sessions

Subsidiary Standard: More than four farmer training session per Parish per year. The following training and capacity-building activities were undertaken in FY2025/26, working towards the minimum of four training sessions per Parish per year:

- i. 606 nursery operators and 34,781 coffee farmers were trained in good agronomic practices;
- ii. 500 cotton farming households were trained in quality seed production (Pader and Nebbi districts, and the Kazinga Channel region);
- iii. Mobilising and sensitising 50,000 farmers through nucleus farms on good agronomic practices (GAPs) for cotton;
- iv. Through the Insurance Training College (ITC), in partnership with the Agro-Consortium, a specialised training programme in agricultural insurance was developed, designed to address critical knowledge gaps and strengthen professional competence in the design, underwriting, and management of agricultural insurance products;
- v. 8 Pay for Service Providers (PSPs) were recruited to deliver agronomic, crop insurance, and market services to 1,440 farmer groups across 81 districts in support of the oil seeds value chain. The PSPs profiled 823 farmer groups, 14,300 households, and 58,402 acres in preparation for value chain interventions.

3. Demonstration Sites

Subsidiary Standard: More than one demonstration site per Parish annually. The following demonstration infrastructure was established during FY2025/26:

- i. 28 Parish-level One-Stop Centre demonstration sites were established, targeting 10,000 youth;
- ii. Five demonstration plots for soil and water conservation technologies were established to support research and promote sustainable cotton production.

4. Pest/Disease Surveillance

Subsidiary Standard: one pest/disease surveillance inspection per month.

The following pest, vector, and disease management interventions were implemented:

- i. Government strengthened pest, vector, and disease management by constructing four regional Animal Disease Control Centres: Sanga (Kiruhura, 73% completion), Rubona (Bunyangabo, 60%), Nakaseke (60%), and Katine (Soroti, 60%);
- ii. 689 MT of inputs and 21,519 units of Amdoc pesticides were distributed in the Kazinga Channel region;
- iii. 105,395 units of assorted pesticides and 264 knapsack sprayers were distributed

¹²⁵ Pader and Nebbi districts, and Kazinga Channel region

to cotton farmers through the Uganda Ginners and Cotton Exporters Association (UGCEA);

- iv. Veterinary drugs and vaccines were supplied alongside 84 Holstein Friesians procured under the restocking intervention.

5. Input Distribution Reach

Subsidiary Standard: At least 60% input distribution reach for targeted farmers.

Under the Uganda Climate Smart Agricultural Transformation Project (UCSATP), Government produced and distributed seed and other agricultural inputs to farmers to build a competitive and sustainable seed system, including:

- i. Production of 5,000 Nile tilapia and 600 African catfish parent stock selected for breeding; 60 tonnes of assorted fish feed ingredients; and 10 tonnes of floating fish feeds;
- ii. Establishment of 100 acres of pasture; 28,000 indexed disease-free cassava plantlets; rootstocks of 30 citrus and 3 mango varieties grafted and placed in nursery for propagation; and 5 acres of cashew nut mother gardens in Kifu;
- iii. To enhance coffee production:
 - a. Two coffee mother gardens were established in Northern and Eastern Uganda, and 1,366,484 coffee seedlings were distributed to 7,532 farmers;
 - b. 360 coffee nurseries were inspected and certified to produce quality seeds;
 - c. 522,525 kg of fertilisers were distributed to 15,326 beneficiaries in coffee-growing regions.
- iv. In support of cotton development, Government, through MAAIF, distributed:
 - a. 689 MT of inputs and 21,519 units of Amdoc pesticides in the Kazinga Channel region; and
 - b. 105,395 units of assorted pesticides and 264 knapsack sprayers to cotton farmers through the Uganda Ginners and Cotton Exporters Association (UGCEA).

6. Market Access

Subsidiary Standard: At least one functional market per subcounty (LED Standard).

To enhance physical market access for agro-based commodities, the following road and infrastructure investments were made:

- i. Construction and rehabilitation of 1,035.42 km of Batch-A roads in 81 districts under the National Oil Seeds Project (NOSP) progressed to 72.4% physical completion, enhancing market access.
- ii. Procurement of consultants for Batch 2 (1,466 km) of the NOSP was initiated.
- iii. 116.25 km of farm access roads were constructed under the National Oil Palm Project.
- iv. 644 roads (1,565 km of farm access roads) were rehabilitated across various districts.

7. Value Chain Initiatives

Subsidiary Standard: At least three priority commodities (LED Standard).

Government supported multiple priority value chains during FY2025/26, well exceeding the minimum of three. Active value chain interventions covered coffee, cotton, oil palm, oilseeds, fisheries, cassava, citrus, mango, cashew nut, and livestock, including:

- i. Government continued to support oil palm seedling production and multiplication by:
 - a. Establishing fertiliser storage infrastructure across Buvuma, Masaka/Rakai, Mayuge, and Kyotera hubs to promote commercial oil palm plantations;
 - b. Planting 2,600 ha in the nucleus estates at Buvuma hub, and 1,400 ha in Sango Bay (Rakai District);
 - c. Construction of a 1,000 MT fertiliser store in Buvuma, which reached 85% physical progress by December 2025; construction of a fertiliser store and hub office in Mayuge also commenced.
- ii. 8 Pay for Service Providers (PSPs) were recruited to deliver agronomic, crop insurance, and market services to 1,440 farmer groups across 81 districts in support of the oil seeds value chain. The PSPs profiled 823 farmer groups, 14,300 households, and 58,402 acres in preparation for value chain interventions.
- iii. 1,366,484 coffee seedlings were distributed to 7,532 farmers, supported by the establishment of two coffee mother gardens in Northern and Eastern Uganda;
- iv. 31,625 doses of semen and 42,754 litres of liquid nitrogen were produced, and 1,159 cattle were inseminated, benefiting 149 farmers nationwide — supporting the livestock value chain.

8. Water for production

The 2024 Government's Service Delivery Standard requires that government ensures reliable, accessible, and cost-effective bulk water infrastructure for agricultural, livestock, and industrial use, with clear benchmarks on coverage, timeliness, and accountability.

In the FY2025/26; Government through the Ministry of Water and Environment:

- i. Constructed two piped Water Supply and Sanitation (WSS) Facilities in Adjumani and Moyo Districts, handed over to Umbrella Watsan-Northern. The facilities are projected to serve a combined population of 24,698 people (Boroli system: 7,541 people by 2045; Arra-Dufile system: 20,282 people by 2044), covering 20 villages across 5 Parishes, Osioze, Eramva, Ndara, Awuvu, and Aripa.
- ii. Established the Water for Production Regional Centre – Karamoja (WfPRC-K) as a service delivery and funding mechanism to focus on planning, development and provision of Water for Production services in the Karamoja sub-region.
 - a. Completed rehabilitation of five (5) multipurpose dams in Karamoja namely, Arechek dam in Napak, Kawomeri in Abim, Longoromit dam in Kaabong, Kobebe in Moroto
 - b. Completed construction of one (1) production well in Abim district

- c. Completed the construction of four (4) production wells under the Karamoja Drought Resilience (KDR) project
- d. The Ongoing projects include: the Construction of six (6) 20,000 m³ capacity valley tanks under the KDR project; Construction of Tirikol valley tank in Nabilatuk district; and Rehabilitation of three (3) valley tanks to restore functionality.
- iii. Launched the Global Environment Facility (GEF)-funded project, “Fostering Water Security and Catchment Resilience in Uganda’s Cattle Corridor.” This initiative aims to enhance safe water access and build climate-resilient livelihoods across the region by driving local climate adaptation, strengthening policy coherence, improving knowledge management, and deploying a gender-sensitive monitoring and evaluation system
- iv. Partnered with Nexus Green and constructed a solar-powered irrigation scheme that has transformed livelihoods in the remote village of Agule, Toroma County, Katakwi District. By providing a reliable water supply, the project has successfully revitalized Agule’s formerly arid lands into productive agricultural fields that now feed the entire community.
- v. Partnered with the Water for Production Regional Centre–Karamoja, and completed major earthworks on the Naitakiru Valley Tank in Kotido District, one of three strategic tanks supporting the planned Nangololapolon Dam. Completed excavation of the valley tank measuring 103m long, 73m wide and 5m deep. The project seeks to strengthen drought resilience for pastoral and agro-pastoral communities by improving access to water for livestock and people, reducing distress migration, and supporting livelihood

9. Training/Capacity Building

During FY2025/26, Government:

- i. Through the Insurance Training College (ITC), in partnership with the Agro-Consortium, developed a specialized training programme in agricultural insurance. The programme was designed to address critical knowledge gaps and strengthen professional competence in the design, underwriting, and management of agricultural insurance products; and
- ii. Established regional offices in key agricultural zones across the country. These offices¹²⁶ serve as accessible points of contact for farmers, partners, and stakeholders, and play a critical role in farmer sensitization, training, and ongoing technical support.

Pillar 2: Infrastructure and Economic Services

Government’s Local Government Service Delivery Standards provide for a district road density of 15km per 100km²; 100% routine maintenance of motorable roads; 10% periodic maintenance of district road network; 70% of district roads in good/fair condition; one bridge inspection per year and 80% of villages to be connected by community access roads; one functional market per sub-county; one district investment promotion event per year; at least one value chain initiative for each of the top three priority commodities

126 Eastern Region (Jinja and Mbale); Western Region (Mbarara and Fort Portal); and Northern Region (Gulu).

Performance against Service Delivery Standards in FY2025/26 under Pillar 2 registered the milestones below:

1. District Roads and Community Access Roads

Subsidiary Standard: District roads and community access roads are maintained at 100% and 75%, respectively:

- i. 110.3km out of 180km of community roads were rehabilitated, and a total of 123.53km and 174.97km were opened and graded, respectively;
- ii. Three bridges (Aleles in Palisa, Karujumba in Kasese and Bugibuni-Bunadasa in Sironko) were substantially completed, while Bikongozo in Rukungiri, Tajar in Bulambuli and Nyahuka-Mirambo in Bundibugyo bridges were at 75%, 5% and 45% physical progress, respectively;
- iii. Under the National Oilseed Project, 484.45km of Community Access Roads (CARs) was completed. Commutatively, 900km of CARs substantially completed and are under defects liability period. Relatedly, following the procurement of the contractor for Kapchorwa CAR in the First Quarter and commencement of civil works, the project team concluded training of the last Road User Committee in December, 2025

2. Unpaved Municipal and Urban Council roads

Subsidiary Standard: Unpaved Municipal and Urban Council roads maintained at 90%:

- i. Upgrade of selected urban roads was at varying completion rates i.e. Nsuube and Mother Kevin roads in Nkokonjeru Town Council (TC) was at 60%, JC Kiwanuka Road in Katabi TC was at 70% and Lubowa Factory Link Road in Nsangi TC was at 15%;
- ii. Under Rural Development and Food Security in Northern Uganda, completed the request for proposals for consultants to undertake design of Nine (9) selected rural markets which is before the Development Partner for their No-Objection, and completed the draft engineering design reports for the rehabilitation of the 324.4 Kms of Community Access Roads (CARs) in the 9 Districts;

Pillar 3: Financial Inclusion

Local Government Service Delivery Standards provide for capitalization of each Parish SACCO with Shs100 million per year for lending to eligible PDM Enterprise members an interest rate of 6% and for maximum period of years. In addition, Government extend a SAGE grant to eligible citizens in Parishes across the county (80 years and above)

1. Financial literacy and enterprise development services supported all PDM SACCOs. Cumulative capitalization exceeded Shs3.7trillion, benefiting 4.5million Ugandans through Parish SACCO financing, enterprise development, extension services, skilling, and market access initiatives;

Table 6.6: A Summary of PDM Funds Utilization Among Last-Mile Beneficiaries as of April 2025

SN	Category	Statistics
1	Enterprise Group created	225,253
2	Number of Beneficiaries Profiled	4.5 million
3	Beneficiaries who have accessed money	3.747 million
4	Total amount absorbed by beneficiaries	3.698 trillion

Source: Financial Services Department, MFPED

2. Nationwide scale-up of capitalization with 10, 589 PDM SACCOs being capitalized with Shs100 million each financial year.
3. The Wendi digital platform recorded strong performance in advancing financial inclusion. The platform facilitated digital access to credit and savings for 10,589 PDM SACCOs, reaching approximately 2.2million beneficiaries. Loan disbursement efficiency improved, with repayment compliance rising above 85%. As of end of April, 2026, the PDM SACCOs had cumulatively collected Shs1.706 billion in loan repayments from 6,829 beneficiaries. These outcomes demonstrate Wendi's effectiveness in reducing financial leakages, strengthening accountability, and accelerating household transition into the money economy.
4. To safeguard production and productivity, government established the Uganda Agriculture Insurance Scheme (UAIS) as a Public-Private Partnership. The scheme was designed to mitigate financial losses faced by farmers due to uncontrollable natural disasters. As of December 2025, the scheme:
 - a) Increased the value of insured agricultural loans to Shs1.85 trillion;
 - b) Expanded coverage from 259,224 insured farmers in FY2020/21 to 500,000 farmers by FY2024/25; and farmer engagement and reach (farmer interfaces) from 8.1 million in 2021 to 18.1 million.

Pillar 4: Social Services

Government Policy Standards provide for one public primary school per Parish; one secondary school per sub-country; one Health Center III per sub-country; and one functional safe water point per village. Local Government Service Delivery Standards on their part provide for skilled birth attendance to at least 85% of deliveries; a pupil-teacher ratio of 55:1 (primary); a student-teacher ratio of 40:1% (secondary); classroom pupil ratio of 1:55; a latrine stance-pupil ratio of 1:40 (girls) and 1:60 (boys); 3 inspections per school per year and a textbook ratio of 1:3.

In FY2025/26, the following achievements were registered under Pillar 4:

1. Education

Government continued to expand access to secondary education through the Uganda Intergovernmental Fiscal Transfers Programme for Results (UgIFT) as follows:

- i. Improved primary-level learning outcomes from 36% in 2023 to 45% in 2025.

- ii. Constructed 259 Seed Secondary Schools, of which 199 were operational by December 2025.
- iii. Increased cumulative enrolment in Seed Secondary Schools from 27,967 learners in 2022 to 78,929 learners in 2025.
- iv. Deployed 5,656 teachers to Local Government payrolls to operationalise newly constructed and upgraded schools.
- v. However, Uganda's primary education infrastructure faces severe capacity deficits, with key service delivery metrics significantly exceeding national standards. Currently, the Pupil-Teacher Ratio (61:1) surpasses the target ceiling of 40-53:1, while the Classroom-Pupil Ratio (79:1) and Latrine Stance-Pupil Ratio (61:1) drastically overshoot their respective standards of 53:1 and 40:1 respectively. Addressing these critical gaps is vital for policy makers to alleviate overcrowding, improve sanitation, and safeguard the quality of public education.

2. Health

Government has achieved the service delivery standard for health infrastructure, which provides for at least one Health Centre II per Parish, one Health Centre III per sub-county, one Health Centre IV per county/constituency, and a general hospital at district level, thereby strengthening the national health service delivery network.

- i. Local Government Health Sector Performance (FY2024/25) improved from 73.6% in FY2023/24 to 76.9%, with half of all local governments surpassing the national benchmark of 75.4%, signaling steady gains in service delivery. Leading performers include Kiruhura DLG, Bundibugyo DLG, Mbale DLG, Lira City, and Amolatar DLG, while the lowest scores were recorded in Arua, Soroti, Butebo, Hoima, and Bukomansimbi. This upward trend highlights both progress and areas requiring urgent policy attention.
- ii. Village Health Teams (VHTs) conducted 3.9 million child health assessments, though performance was affected by commodity stock-outs.
- iii. Community Health Extension Workers (CHEWs) expanded to 3,136 trained workers across 23 districts, improving child nutrition and boosting facility-based deliveries by 140%.
- iv. In addition, Government:
 - 1. Continued the upgrade of HC IIs to HC IIIs, completing 363 of 373 targeted facilities.
 - 2. Deployed 7,755 health workers to Local Government payrolls to operationalise the above upgraded facilities.
 - 3. Improved average Local performance scores in health service delivery from 60.15% in 2024 to 67.23% in 2025 across all 176 assessed Local Government votes.

3. Water and Sanitation

Subsidiary Standard: Access to safe water within a 1-kilometer radius:

In this Regard, Government:

- i. Registered commendable progress towards achieving the above standards. Access to safe water supply improved from 67% (rural) and 72.8% (urban) in FY2022/23 to 77.4% and 86.6% respectively in 2025;
- ii. Supported universal access of safe water within 1 kilometer by developing 4,975 water access points, serving 828,450 people across 690 previously underserved villages;
- iii. Functionality of rural water points remained unchanged from the previous year at 84%. However, challenges relating to vandalism, dry season water stress and community maintenance capacity continue to affect sustainability of water infrastructure in some areas;
- iv. Extended water connections to newly constructed seed secondary schools and Health Centre IIIs under the UglIFT Programme.

4. Social Development

Subsidiary Standard: Universal access to the SAGE Grant for persons aged 80 years and above

In FY2025/26, Government:

- i. Continued to provide unconditional cash transfers to the elderly and most vulnerable households at the Parish level, in line with the social protection service delivery standard as follows:
 - a. Provided Social Assistance Grants for the Elderly (SAGE) to 306,649 eligible older persons across 146 districts and cities. a significant increase from approximately 167,000–220,000 beneficiaries in the prior period. The monthly grant was increased from Shs25,000 to Shs35,000, representing a 40% improvement in transfer value.
 - b. Supported 277 older persons groups across 60 Local Government, benefitting 1,621 older persons through community based social support structures.
 - c. Extended support to persons with disabilities through approximately 5,560 PWD groups, reaching an estimated 43,398 beneficiaries, representing a strong expansion in coverage compared to prior years
- ii. Invested Shs7,909 billion to strengthen decentralised service delivery across Education, Health, Water and Environment as indicated in the table below:

Table 6.7: Overall UGIFT transfers, Non-wage and Dev (Shs, Billion)

Sector and Sub Grant Lines	FY2023/24 Budget Non-Wage	FY2023/24 Budget Dev	Sub-total	FY2024/25 Non-Wage	FY2024/25 Dev	Sub-Total
Education	238.805	197.337	436.142	490.298	203.328	693.627
Health	142.120	61.002	203.121	157.776	72.645	230.422
Water and Environment	14.500	89.124	103.624	15.620	92.459	108.079
Cross Cutting	14.500	-	14.500	5.100	-	5.100
Total	409.925	347.4630	757.388	669.194	368.432	1,037.626

Source: MFPED (UgIFT Program Completion Report, April 2026)

Pillar 5: Mind Set Change, Community Mobilization and Cross Cutting Issues

Local Government Service Delivery Standards provide for gender mainstream compliance for 100% of LG programmes; one PWD support service programme per sub-county; resolution of labour disputes cases in under 30 days and 50% reach of eligible youth for livelihood support initiatives.

In FY2025/26, Government undertook:

1. Nationwide mobilisation campaigns intensified to transition households into commercial economy to increase public awareness and participation in PDM;
2. Community sensitisation conducted during presidential assessment tours across the country to reinforce accountability and productive use of funds;
3. SACCO leaders and local officials trained on patriotism and proper fund management to strengthen local stewardship and governance
4. Institutional strengthening and capacity building. Regional Support Centres (RSCs) have been established to enhance SACCO governance, financial management, and coordination with local governments, thereby improving accountability at the subregional level. Complementing this, Practical Training Centers (PTCs) have been rolled out in 8,602 Parishes, training 172,472 beneficiaries before fund access (as of 1 May 2026). In parallel, 13,006 CommunityBased Facilitators (CBFs) were mobilized to provide continuous household mentorship, reinforcing enterprise management skills. This dual approach—predisbursement training at PTCs and postdisbursement followup by CBFs—ensures proper fund utilization and reduces enterprise mortality. Current rollout shows strong momentum: PTC coverage at 81.2% and CBF coverage at 61.41%, with several regions already surpassing targets illustrated in the Table below:

Table 6.8: Regional Support Centres (RSCs)

S/N	Sub-Region	Target CBF	No of CBF	%-identified	Target PTC	No of PTCs established	% identified
1	Acholi	1254	480	38.28%	627	240	38.3%
2	Ankole	1744	1559	89.39%	872	1089	124.9%
3	Buganda	3322	1605	48.31%	1661	1330	80.1%
4	Bugisu	1942	614	31.62%	971	307	31.6%
5	Bukedi	1256	1141	90.84%	628	899	129.1%
6	Bunyoro	1100	940	85.45%	550	661	120.2%
7	Busoga	1620	1243	76.73%	810	729	90.0%
8	Kampala	196	200	102.04%	98	-	0.0%
9	Karamoja	944	437	46.29%	472	262	55.5%
10	Kigezi	856	453	52.92%	428	277	64.7%
11	Lango	1226	679	55.38%	613	532	86.8%
12	Madi	258	64	24.81%	129	35	27.1%
13	Rwenzori	784	233	29.72%	392	138	35.25
14	Sebei	590	223	37.80%	295	114	38.6%
15	Teso	1708	1360	79.63%	854	763	89.3%
16	Tooro	982	696	70.88%	491	455	92.7%
17	West-Nile	1396	1079	77.29%	698	859	123.1%
Grand total		21,178	13,006	61.41%	10589	8602	81.2%

Source: MFPEP

Pillar 6: Parish-Based Management Information System (PBMIS)

Government Policy provides for digitization of Local Government services. The applicable Local Government Service Delivery Standards in this regard include one internet enable tablet per Parish chief and last-mile internet connectivity for front line service delivery units:

In FY2025/26, Government under:

1. Development of Data Systems

- i. Deployed the Local Government Statistics Tool (LGST): The LGST was deployed in all Local Governments to facilitate preparation of State of the Parish Economy and Asset Register Report. Its rollout has already achieved national coverage of over 70%, providing a reliable foundation for validating, cleaning, and consolidating local government statistics.
- ii. Commenced the development of a Government Digital Registry, an e-database of existing e-government systems across MDAs and Local Governments and their

functionalities. To date 624 systems have been documented;

- iii. Automated and rolled out e-government services, including PDM and smart city solution;
- iv. Successfully onboarded all PDM SACCOS on the digital ecosystem and verified beneficiaries across its core platforms: PDMIS, Wendi, and Zaidi, achieving extensive nationwide adoption.
 - a. PDMIS acts as a centralized data warehouse and M&E tool, offering visibility into individual/household profiles, enterprise types, disbursements, and repayments through real-time analytics.
 - b. Wendi is a mobile wallet platform enabling cashless, secure fund disbursement directly to verified beneficiaries. It reduces fraud, enhances financial inclusion (especially for rural and unbanked populations), and supports USSD services for feature phone users, ensuring broad accessibility.
 - c. Zaidi is a real-time beneficiary tracking tool that provides a transparent interface for monitoring disbursements, enterprise investments, and performance outcomes at the individual level.

2. Enhancing capacity for data collection

- i. Carried out capacity building of 30 Community Development Officers on PDM household visioning and ICOLEW Management Information System (IMIS) in 20 LGs of Mbarara, Mbarara City, Isingiro, Ntungamo, Rukiga, Kabarole, Kyenjojo, Fortportal City, Kitagwenda, Kasese from Western region; Mukono, Mukono MC, Lugazi, Njeru, Kayunga from Central region; Mbale, Budaka, Kibuku, Tororo, Tororo MC from Eastern region;
- ii. Conducted PDMIS refresher trainings for IT Officers, CAOs and Parish chief in Rwenzori, Ankole and Kigezi sub regions. The training targeted:
 - a. PDMIS system usage and enhancements for District IT Officers, Chief Administrative Officers, and selected Parish Chiefs in the Western Region¹²⁷; and
 - b. Users with active system tickets and focused on resolving practical usage challenges, thereby improving system adoption and effective utilization at Parish and local government levels.
 - c. Trained:
 - 860 government officers from various institutions in key ICT competencies. The training covered the use of PDMIS, computer hardware and application basics, cybersecurity essentials, networking essentials, operating systems and IT, data science, cybersecurity, and web application development;
 - 510 government officers from various entities in several key digital competency areas aiming at enhancing skills and improve digital transformation within local governments. The training focused on, among others, utilization of the Parish Development Management Information System (PDMIS), digital literacy and office productivity tools, information

¹²⁷ Kabale, Kazo, Kasese, Mbarara City and District Local Government, and Fort Portal City and District Local Government.

and records management, foundations of digital transformation for local government covering data management, analytics, governance, and data protection.

- Conducted capacity-building and rollout activities for the Monitoring and Evaluation (M&E) module of the PDMIS, targeting users in Bulisa, Hoima, Kiryandongo, Kagadi, Kakumiro, and Kibale districts. The engagements focused on collecting feedback from the proposed system users on the functionality and application of the M&E module to support effective tracking, reporting, and oversight of PDM interventions.

3. Data Collection initiatives

- i. Developed documentaries on socio-economic transformation initiatives including PDM. Content for documentaries on the implementation of LED and fiscal decentralization programmes like PDM collected in Central and Eastern Uganda. Production and translation into Luganda, Acholi, Runyakira, and Alur is ongoing.
- ii. A total of 13,632 household records were collected and uploaded onto PDMIS, alongside an additional 78,000 households in Kampala. This progress strengthens the database for monitoring and guiding implementation of the Parish Development Model. Under the National ICT Initiatives Support Program (NIISP), developed, continues to update, and actively use the Parish-Based Management Information System (PDMIS) to maintain household, community profiles and digitize all PRF funds disbursements to the households:
 - a. The system provides dashboards for quick access to information, ensuring transparency, efficiency, and accountability in PDM processes;
 - b. PDMIS captures vital beneficiaries' data, including names, National Identification Numbers (NINs), telephone numbers, locations, business enterprises, business plans, borrowed amounts, repayments, savings, account details, enterprise group memberships, and Savings and Credit Cooperative Organization (SACCO) affiliations;
 - c. To ensure that only eligible and traceable beneficiaries receive payments, PDMIS verifies all NINs with the National Identification and Registration Authority (NIRA) database. This feature allows the Government to easily track and confirm the identities of recipients, preventing fraud and ensuring that funds reach the intended beneficiaries;
- iii. PDMIS successfully digitized over 8 million household records throughout Uganda, covering nearly 79% of all households in the country. This ongoing initiative:
 - a. Will create a comprehensive national database once the remaining households are included;
 - b. Since its launching, the system is tracking over Shs2.7 trillion sent to PDM Savings and Credit Cooperatives (SACCOs), with Shs2.5 trillion reaching more than 2.5 million beneficiaries directly.
 - c. When complete, this digital foundation will empower Government decision-makers at all levels with reliable data.

- iv. The Parish-Based Management Information System (PBMIS) registered over 11 million Ugandans, with digital literacy support rolled out in Kampala, Wakiso and Jinja.
- v. Full registration and synchronization of 100% of active PRF borrowers, capturing national identification numbers (NINs), biometric data, and unique household codes on the PDMIS platform.

Pillar 7: Governance and Administration

Government Policy provides for a Parish Chief and Parish Development Committee (PDC) for every Parish. The applicable Local Government Service Delivery Standards in this regard include dispute resolution at Local Council Courts (Level 2); Parish Action Planning and Budgeting including production of annual report on the State of the Parish Economy and Asset Register (SPEAR).

In the FY2025/26, Key deliverables include:

- i. Near full staffing of all 10,589 Parish Chiefs posts, ensuring complete administrative coverage for implementing the Parish Development Model and strengthening accountability at the grassroots
- ii. By 15 March 2026, 79% of Parishes had submitted their SPEAR reports for FY2025/26, reflecting growing compliance in performance reporting.
- iii. The judiciary introduced mobile courts to extend judicial services to remote areas, ensuring that even hard-to-reach communities benefit from timely access to justice. This innovation enhances equity in service delivery;
- iv. Ministry of Local Government (MoLG) strengthened oversight and accountability in PDM implementation through targeted training, supervision and compliance monitoring. Parish Development Committees (PDCs) in selected Parishes across 8 Sub-regions of Kigezi, Masaka, Mubende, Bukedi, Ankole, Busoga, Greater Mpigi and Luwero were trained on their roles in monitoring PDM, progress and documenting success stories. The PDCs are responsible for community mobilization, vetting beneficiaries, guiding enterprise selection, and ensuring accountability in local project implementation.
- v. Inspections were carried out in 41 Local Governments (LGs) to flag emerging issues and enforce compliance with PDM guidelines, strengthening oversight and accountability.
- vi. Internal audit visits were conducted in 65 Local Governments to assess financial and operational compliance, and functionality of PDM structures was monitored in 75 Local Governments.
- vii. Parish
- viii. All 10,589 PDM SACCOs held their Annual General meetings (AGMs) to elect new leadership, ensuring transparent governance and accountability across the cooperative network.
- ix. In terms of Enterprise group Licensing and regulation, Out of 225,554 enterprise groups, 182,415 are registered, while 43,139 remain unregistered. Ongoing efforts aim to bring all unregistered groups under formal regulation to strengthen compliance and oversight.
- x. The State of Human Resource Report 2024 highlights that Community Development Officers are among the best-staffed positions in Local Governments, particularly at the Subcounty

level, where they achieved a 96% staffing rate. This reflects strong prioritization of community mobilization and social development functions, ensuring effective grassroots engagement and delivery of government programs.

- xi. In contrast, Commercial Officers remain under-staffed, especially at Municipal Councils, where overall staffing stood at 64% with notable shortfalls in agriculture, engineering, and procurement functions. This persistent gap undermines local economic development and trade facilitation, leaving critical functions under-supported and highlighting the need for targeted recruitment and capacity building in economic roles.

CHAPTER

7

MACROECONOMIC
AND FISCAL
OUTLOOK FOR
FY2026/27 AND THE
MEDIUM - TERM

CHAPTER SEVEN: MACROECONOMIC AND FISCAL OUTLOOK FOR FY2026/27 AND THE MEDIUM - TERM

7.1 Introduction

Government's policy and planning frameworks FY2026/27 have been designed based on an outlook that reflects a transition into a new phase of development characterized by accelerated economic expansion under the Tenfold growth strategy and oil production. The FY2026/27 strategy is therefore anchored on efforts to leverage the emerging opportunities so as to accelerate socioeconomic growth and transformation. These efforts will be implemented alongside measures to maintain macroeconomic stability, ensure debt sustainability, and strengthen resilience to both domestic and external shocks.

In FY2026/27, Government will align its priorities with the development objectives outlined in the 4th National Development Plan (NDP IV), the Tenfold Growth Strategy and the 2026-2031 NRM Manifesto. Particular emphasis will continue to be placed on the implementation of wealth creation and poverty eradication programs such as the Parish Development Model (PDM), "Emyooga", and UDB. Priority will also be given to investing in the ATMS under the Tenfold Growth Strategy including: (Agro-Industrial Development; Tourism Development; Mineral-based Development plus the Oil and Gas industry; and Science, Technology, ICT and Innovation) and their ENABLERS. To ably finance these plans, strengthening domestic revenue mobilization will remain of high priority particularly broadening the tax base, enhancing tax administration, improving compliance and ensuring efficient and transparent management and collection of oil revenues.

Additionally, to preserve macroeconomic stability, maintaining price stability will remain a key objective, supported by coordinated fiscal and monetary policies. Efforts to improve the trade balance and increase foreign exchange reserves will also be reinforced to cushion the economy against global shocks. Government will therefore prioritize export promotion and diversification, including value addition in both traditional sectors and the oil and gas sector.

7.2 Macroeconomic Projections

The outlook for economic growth remains positive, with economic growth projected to increase to 10.2 percent in FY2026/27 and average 7.0 percent over the rest of the medium term. This will be supported by First Oil production and continued investment in the oil and gas sector, continued Government interventions to support the private sector, increased export growth supported by regional integration, Agricultural industrialization, tourism development, supporting manufacturing through continued development of industrial parks, investment in ICT, investment in public infrastructure projects and improved efficiency in public spending. These efforts are aligned with Government's Tenfold Growth Strategy.

However, risks to the outlook remain, including rising geopolitical tensions, commodity price volatility, tighter global financial conditions that could raise borrowing costs, increased spread of Ebola outbreak and climate related shocks such as unpredictable weather patterns.

Nonetheless, Government remains committed to sustaining long-term growth through strategic investments in infrastructure, human capital, and value addition, as well as continued support to businesses and households through programs such as the PDM and UDB financing, among others.

Inflation has remained low and stable, averaging 3.3 percent between July 2025 and May 2026, supported by prudent monetary policy and an exchange rate appreciation for the most part of the financial year. Although the recent rise in international oil prices exerted inflationary pressures on the domestic economy especially on fuel and transportation costs, overall price pressures remained broadly contained and consistent with the Bank of Uganda's medium-term inflation target.

Over the medium-term, annual headline and core inflation are projected to remain within the Central Bank's medium-term target of 5.0 percent, supported by prudent fiscal and monetary policies. Table 7.1 details the key macroeconomic assumptions underlying the macroeconomic policy framework for FY2026/27 and the medium term.

Table 7.1: Key Macroeconomic assumptions (FY2026/27 -FY2030/31)

Macroeconomic assumptions	outturn	proj. Outturn	proj	proj	proj	proj	proj
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
Nominal GDP at Market prices (Ushs billion)	227,875	250,447	287,231	323,802	362,838	404,862	453,096
Real MP GDP growth	6.3%	6.4%	10.2%	7.8%	7.2%	6.7%	6.7%
Headline Inflation (period average)	3.5%	3.8%	5.3%	5.0%	4.8%	4.9%	5.3%
Core inflation (period average)	3.9%	4.0%	4.7%	5.0%	5.0%	5.0%	5.0%

Source: MFPEd

7.3 Fiscal Strategy for FY2026/27 and the Medium-Term

Fiscal policy in FY2026/27 will ensure that resources are efficiently allocated towards growth-enhancing sectors, aligned with the Ten-Fold Growth Strategy and the National Development Plan IV. Fiscal policy will also remain focused on debt sustainability, with continued efforts to reduce the fiscal deficit and maintain it within prudent thresholds.

This shall be achieved through the following measures;

- i. Strengthening Domestic revenue mobilization through broadening the tax base, enhancing tax administration, strengthening compliance.
- ii. Harnessing revenues from the commencement of commercial oil production by ensuring efficient and transparent management and collection of these oil revenues.
- iii. Rationalizing government expenditure through strengthening expenditure controls.
- iv. Strengthening public financial management systems to enhance transparency and accountability.
- v. Adapting of prudent borrowing strategies including; carefully appraising financing options, prioritizing concessional borrowing and ensuring effective debt portfolio management.

- vi. Ensuring that borrowed funds are directed towards high-impact, growth-enhancing projects so as to maximize economic returns and further strengthen debt sustainability.

7.4 Resource Envelope Projections for FY2026/27

In FY2026/27 and over the medium term, spending resources will be mobilized from both domestic and external sources. Domestic revenues will comprise of tax, nontax, oil and gas receipts, and domestic borrowing, while external financing will include budget support grants and loans, project grants, and concessional and nonconcessional loans. Net of arrears and domestic debt repayments, the resource envelope is projected at Shs53,768billion in FY2026/27. Table 7.2 below shows a summary of the projected resource envelope for FY2026/27.

Table 7.2: Resource Envelope Projections for FY2026/27 and the Medium-Term

	Budget 2025/26	Proj. 2026/27	Proj. 2027/28	Proj. 2028/29
A. Budget Support (net of HIPC debt relief) - Shs	2,084.3	1,216.7	0.0	0.0
Grants	27.1	0.0	0.0	0.0
Loans (including revolving credit)	2,057.2	1,216.7	0.0	0.0
B. Externally financed projects - Shs	11,327.1	11,270.1	12,157.4	12,410.0
Grants	2,719.5	2,830.3	1,336.0	304.7
Concessional loans	4,376.1	4,248.4	5,000.8	6,000.0
Non-concessional loans	4,231.5	4,191.4	5,820.6	6,105.3
C. Domestic Resources	37,227.2	46,029.1	56,263.4	64,472.2
Tax Revenue	33,943.1	40,160.58	46,183.95	52,824.27
Non-Tax Revenue	3,284.2	4,019.72	4,471.81	4,977.44
Oil revenue	0.0	1,848.9	5,607.6	6,670.5
Loan Repayments	0.0	0.0	0.0	0.0
D. External Debt Repayments - Shs	-4,985.8	-4,181.8	-3,917.0	-7,030.7
Amortisation (net of HIPC debt relief and rescheduling)	-4,985.8	-4,181.8	-3,917.0	-7,030.7
Arrears	0.0	0.0	0.0	0.0
E. Domestic Financing	20,916.2	24,988.9	17,261.1	17,467.2
o/w domestic debt refinancing	10,027.8	13,967.8	9,422.1	7,752.6
o/w domestic borrowing	11,381.3	11,974.3	11,827.9	14,569.3
o/w petroleum fund inflow	0.0	-1,848.9	-5,607.6	-6,670.5
o/w petroleum fund withdrawal	0.00	1,442.64	2,226.69	2,491.67
o/w Domestic Debt Payment	-493.0	-547.0	-608.0	-676.0
F. Resource Envelope Including Projects (A+B+C+D+E)	66,569.0	79,323.1	81,764.9	87,318.7
G. GoU Resource Envelope (F-B)	55,242.0	68,053.0	69,607.5	74,908.7
GoU Res Env net of Interest, Arrears & Domestic Debt Repayments (G-M1-M2-M3)	32,480.6	39,657.8	44,920.0	50,737.2
GoU Res Env net of Arrears & Domestic Debt Repayments (G-M2-M3)	43,813.3	53,768.2	59,985.3	66,956.0
Memo items				
M1. Interest Payments	11,332.7	14,110.4	15,065.3	16,218.8
M2. Domestic Arrears	1,400.8	317.0	200.0	200.0
M3. Domestic Debt Repayments	10,027.8	13,967.8	9,422.1	7,752.6

Source: MFPED

7.4.1 Domestic resources

1) Domestic revenues

Domestic revenue in FY2026/27 is projected to reach Shs45,622.94 billion, comprising Shs40,160.58 billion from tax revenues, Shs4,019.72 billion from nontax revenues, and Shs1,442.64 billion from oil revenues earmarked for budget support. The projected increase is expected to be driven by continued improvement in economic activity in the country, enhanced collections by URA through new tax policy measures, administrative reforms and enforcement, and the commencement of commercial oil production generating first oil revenues.

2) Domestic borrowing

Borrowing from the domestic market through securities issuance is projected at Shs11,974.3 billion in FY2026/27, with a planned decline over the medium term consistent with Government's fiscal consolidation strategy.

7.4.2 External resources

External resources totaling Shs12,486.9 billion are projected to support the budget, with Shs1,216.7 billion allocated to budget support and Shs11,270.1 billion directed toward project financing.

Budget support

Budget support in FY2026/27 is projected at Shs1,216.7 billion, entirely sourced from budget support loans

Externally financed projects

Externally financed projects are expected to rise to Shs11,270.1 billion in FY2026/27, comprising Shs2,830.3 billion in project grants, Shs4,248.4 billion in concessional loans, and Shs4,191.4 billion in nonconcessional loans.

7.4.3 External Debt Repayments

External debt repayments (amortization) is projected to reduce from Shs4,985.8 billion in FY2025/26 to Shs4181.8 billion in FY2026/27. This reduction is on account of Government's deliberate efforts to reduce commercial external borrowing.

7.5 Medium Term Fiscal Framework

7.5.1 Domestic revenue

Domestic revenues in FY2026/27 are projected at Shs45,622.94 billion, equivalent to 16.5 percent of GDP, rising to 17.4 percent in FY2027/28 and averaging 17.2 percent over the medium term. This growth reflects efficiency gains in tax administration, new policy measures, and expansion of the tax base under the Domestic Revenue Mobilization Strategy, complemented by oil revenues as commercial production begins.

7.5.2 Government expenditure

Government expenditure in FY2026/27 is projected at Shs65,355.4 billion (23.5 percent of GDP), up from Shs55,450.1 billion in FY2025/26 (22.1 percent of GDP). This increase reflects critical investments to prepare for crude oil production, including completion of the East African Crude Oil Pipeline and the refinery.

Additional drivers of expenditure growth include multisectoral investments ahead of the 2027 AFCON games, salary enhancements for primary and secondary school teachers and specialized UPDF personnel, and counterpart funding for flagship infrastructure projects such as the Standard Gauge Railway, Jinja Express way Highway, MeterGauge Railway rehabilitation, and electricity extension to industrial parks.

Over the medium term, Government expenditure is projected to decline gradually, reflecting a deliberate fiscal consolidation path aimed at safeguarding debt sustainability and maintaining overall fiscal stability.

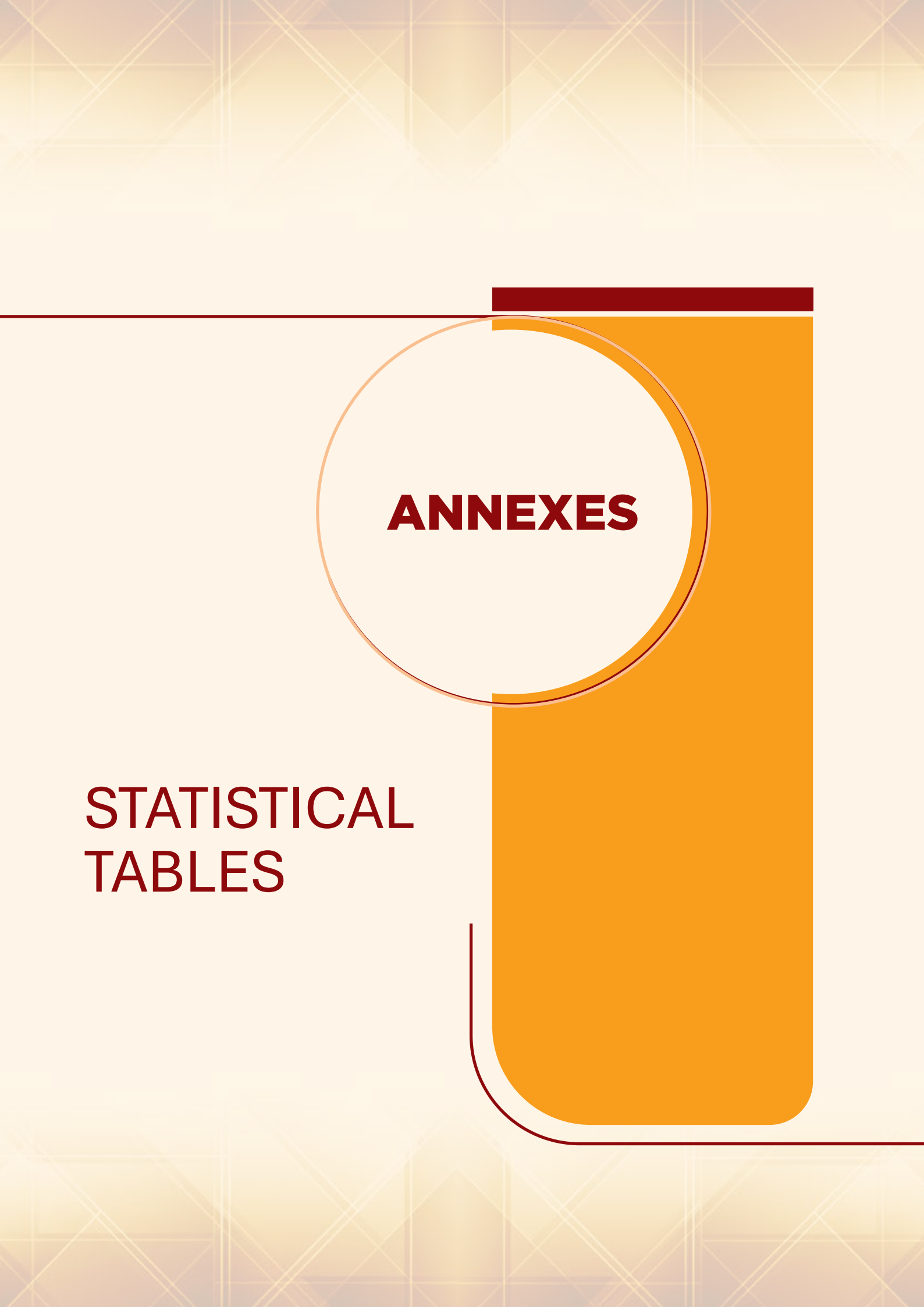
7.5.3 Fiscal deficit

The fiscal deficit is projected to reduce to 5.9 percent to GDP in FY2026/27 from an estimated 7 percent of GDP in FY2025/26 before gradually declining to 2.9 percent by the end of the medium term, reflecting the Government's commitment to fiscal consolidation and debt sustainability.

Table 7.3: Medium Term Fiscal Framework (FY2026/27 – FY2030/31)

Projected fiscal operations (Shs bn)	proj	proj	proj	proj	proj
	2026/27	2027/28	2028/29	2029/30	2030/31
Total revenue and grants	48,859	57,599	65,620	75,390	86,329
Revenue	46,029	56,263	64,473	74,407	85,475
Tax revenue	40,161	46,184	52,825	60,738	69,903
Non-tax revenue (including AIA and UNOC Transfe	4,020	4,472	4,977	5,319	5,992
Oil revenues (including capital gains tax)	1,849	5,608	6,670	8,351	9,580
Grants	2,830	1,336	1,148	983	854
Budget support	0	0	0	0	0
Project grants	2,830	1,336	1,148	983	854
Expenditures and net lending	65,355	72,343	80,409	88,896	98,821
Current expenditures	42,985	47,331	51,697	57,412	64,004
Wages and salaries	9,709	10,954	12,285	14,143	16,467
Interest payments and commitment fees	14,110	15,065	16,219	17,295	18,506
o/w: domestic	12,352	13,245	14,298	15,354	16,637
o/w: foreign and commitment fees	1,759	1,820	1,920	1,941	1,869
Other current spending	19,166	21,312	23,194	25,973	29,032
Development expenditures	22,053	24,812	28,434	31,284	34,617
External	11,270	12,157	13,175	13,940	14,574
Domestic	10,783	12,654	15,259	17,344	20,043
Net lending and investment	0	0	78	0	0
Contingency fund	0	0	0	0	0
Other spending (clearance of arrears, etc.)	317	200	200	200	200
Overall balance	-16,496	-14,743	-14,789	-13,505	-12,493
Primary balance	-2,386	322	1,430	3,790	6,013
Financing	16,496	14,743	14,789	13,505	12,493
External financing (net)	5,475	6,904	5,075	5,118	6,057
Disbursement	9,657	10,821	12,105	12,957	13,721
Budget support	1,217	0	0	0	0
Concessional project loans	4,248	5,001	6,000	7,468	7,643
Non-concessional borrowing (HPPs)	0	0	78	0	0
Non-concessional borrowing (other)	4,191	5,821	6,028	5,488	6,077
Revolving credit	0	0	0	0	0
Amortisation (-)	-4,182	-3,917	-7,031	-7,838	-7,664
Domestic financing (net)	11,021	7,839	9,715	8,387	6,436
Errors and omissions/gap	0	0	0	0	0
Memo items:					
Fiscal deficit Excluding Oil (% of GDP)	-6.6%	-6.5%	-6.2%	-5.7%	-5.1%
Expenditure (% of GDP)	23.5%	23.2%	23.2%	23.0%	22.9%
Donor grants and loans (% of GDP)	3.0%	2.0%	2.1%	2.2%	2.0%

Source: MFPED

The background features a light beige grid pattern. A large, solid orange shape, resembling a stylized 'P' or a bracket, is positioned on the right side. A white circle is centered within the upper part of this orange shape. The word 'ANNEXES' is written in bold, dark red capital letters inside this circle. To the left of the orange shape, the words 'STATISTICAL TABLES' are written in dark red capital letters, stacked vertically. A thin dark red line runs horizontally across the top, and another runs horizontally across the bottom, both partially obscured by the orange shape.

ANNEXES

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Table 1: Summary of Gross Domestic Product (GDP) at market prices

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
GDP at market prices						
At current prices (Billion shillings)	148,310	162,750	183,004	203,708	227,875	250,447
At constant 2016/17 prices (Billion shillings)	130,881	136,886	144,191	152,923	162,606	173,020
Quantity index (2016/17=100)	121	126	133	141	150	159
Constant price growth rates (%)	3.5%	4.6%	5.3%	6.1%	6.3%	6.4%
Implied deflators (2016/17=100)	113.3	118.9	126.9	133.2	140.1	145
GDP per capita at current prices						
GDP per capita (UGS '000)	3,500	3,723	4,058	4,380	4,802	5,127
GDP per capita (US \$)	957	1,042	1,081	1,159	1,306	1,420
Memorandum items						
Population ('000)	42,369	43,717	45,097	46,508	47,453	48,851
Exchange rate UGS per US \$	3,659	3,572	3,752	3,779	3,676	3,612

Note: Population is as at end December

Source: Uganda Bureau of Statistics

Table 2a: Value added by economic activity at current prices, Bill shs. Fiscal years

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
GDP at market prices	148,310	162,750	183,004	203,708	227,875	250,447
Agriculture, forestry and fishing	35,360	39,079	44,085	50,151	59,549	65,621
Cash crops	3,051	4,462	4,650	7,229	11,374	12,842
Food crops	17,001	18,543	21,668	23,005	24,974	26,763
Livestock	5,835	6,456	7,430	8,522	10,073	11,523
Agriculture Support Services	20	21	22	24	25	26
Forestry	6,102	6,299	6,744	7,619	8,470	9,161
Fishing	3,351	3,298	3,571	3,752	4,634	5,305
Industry	40,265	43,562	47,130	50,654	55,309	60,336
Mining & quarrying	2,796	2,327	2,686	2,600	2,622	3,481
Manufacturing	24,373	26,645	28,639	30,779	32,982	35,396
Electricity	2,134	2,180	2,188	2,203	2,390	2,711
Water	3,258	3,487	3,883	4,306	4,847	5,197
Construction	7,704	8,923	9,734	10,766	12,468	13,551
Services	62,062	67,789	77,800	87,882	95,915	105,362
Trade and Repairs	11,739	13,646	16,731	19,229	21,842	24,734
Transportation and Storage	4,804	5,183	6,480	7,571	8,661	9,101
Accommodation and Food Service Activities	3,549	3,594	4,028	4,754	5,278	5,904
Information and Communication	2,678	2,745	2,824	4,420	4,491	5,053
Financial and Insurance Activities	4,103	4,657	5,126	5,559	6,006	6,670
Real Estate Activities	9,273	10,214	11,208	12,160	12,970	13,998
Professional, Scientific and Technical Activities	2,964	3,133	4,282	4,565	4,729	4,795
Administrative and Support Service Activities	2,840	3,160	3,788	4,114	4,289	4,883
Public Administration	4,455	4,778	5,259	5,792	6,230	6,883
Education	5,565	5,848	6,698	7,368	8,130	9,186
Human Health and Social Work Activities	5,078	5,791	6,174	6,471	6,776	7,284
Arts, Entertainment and Recreation	229	234	263	314	353	357
Other Service Activities	3,679	3,626	3,622	4,169	4,674	4,939
Activities of Households as Employers	1,107	1,178	1,319	1,397	1,484	1,574
Taxes on products	10,623	12,320	13,990	15,021	17,101	19,128

Table 2b: Expenditure on GDP at current prices, Bill shs. Fiscal years

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
GDP at Market Prices	148,310	162,750	183,004	203,708	227,875	250,447
Final Consumption Expenditure	121,698	131,370	148,563	155,007	175,191	190,909
General Government Final Consumption Exp	14,730	15,929	17,506	20,415	26,587	27,682
NPISH Final Consumption Exp	6,141	7,098	8,005	8,254	7,862	7,350
Household Final Consumption Exp	100,827	108,343	123,051	126,338	140,742	155,877
Gross Fixed Capital Formation	34,615	38,161	40,415	44,091	49,805	53,743
Dwellings	460	496	645	608	662	673
Other Buildings	7,824	9,356	9,647	10,272	12,540	13,795
Other Structures	12,748	13,280	14,640	16,558	18,848	20,266
Transport Equipment	2,892	2,987	2,756	2,970	4,096	4,363
ICT Equipment	513	560	594	529	540	738
Other Machinery and Equipment	7,314	8,265	7,931	8,281	7,850	8,238
Biological Resources	1,655	1,791	1,972	2,304	2,767	3,109
Research and Development	648	614	1,393	1,385	1,324	1,400
Mineral and Petroleum Exploration	562	812	838	1,184	1,177	1,161
Changes in Inventories	1,101	1,225	1,332	1,525	1,796	2,049
Acquisitions less Disposals of Valuables	6	2	7	13	4	5
Exports less Imports of Goods and Services	-15,056	-17,026	-18,553	-18,614	-16,680	-20,268
Exports	23,405	19,566	21,232	34,137	48,855	65,556
Goods	18,108	13,913	15,828	25,602	39,132	54,840
Services	5,297	5,653	5,403	8,535	9,724	10,716
Less Imports	38,461	36,592	39,785	52,751	65,535	85,824
Goods	26,334	24,754	26,951	37,139	48,626	63,949
Services	12,127	11,837	12,834	15,612	16,909	21,875
Statistical Discrepancy	5,946	9,018	11,241	21,686	17,758	24,010

Source: Uganda Bureau of Statistics

Table 3a: Value added by economic activity at constant (2016/17) prices, Bill shs, fiscal years

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
GDP at market prices	130,881	136,886	144,191	152,923	162,606	173,020
Agriculture, forestry and fishing	30,604	31,881	33,328	35,187	37,563	39,987
Cash crops	3,433	3,627	3,652	4,101	4,565	5,119
Food crops	16,091	16,656	17,434	18,329	19,202	20,137
Livestock	4,426	4,793	5,217	5,628	6,121	6,659
Agriculture Support Services	19	20	21	22	23	25
Forestry	4,557	4,701	4,848	4,997	5,162	5,331
Fishing	2,079	2,084	2,156	2,109	2,490	2,716
Industry	34,499	36,268	37,730	39,801	42,552	45,289
Mining & quarrying	1,879	2,223	2,335	2,409	2,492	2,579
Manufacturing	19,644	20,397	21,035	22,019	23,258	24,536
Electricity	1,844	1,902	2,063	2,247	2,513	2,874
Water	3,063	3,255	3,392	3,571	3,665	3,802
Construction	8,070	8,490	8,905	9,554	10,625	11,497
Services	57,081	59,386	62,919	66,926	70,564	74,429
Trade and Repairs	10,879	11,248	11,681	12,771	13,922	14,886
Transportation and Storage	3,980	3,827	3,621	3,996	4,485	4,709
Accommodation and Food Service Activities	3,247	3,166	3,559	4,038	4,205	4,529
Information and Communication	2,930	3,146	3,470	3,674	3,921	4,182
Financial and Insurance Activities	3,863	4,037	4,060	4,136	4,338	4,699
Real Estate Activities	8,747	9,532	10,240	10,999	11,536	12,169
Professional, Scientific and Technical Activities	2,801	2,889	3,714	3,850	3,906	3,954
Administrative and Support Service Activities	2,577	2,668	3,143	3,254	3,402	3,643
Public Administration	3,999	4,140	4,187	4,472	4,648	4,974
Education	5,230	5,306	5,488	5,724	6,024	6,360
Human Health and Social Work Activities	4,404	4,826	5,037	5,157	5,254	5,347
Arts, Entertainment and Recreation	210	206	214	231	235	237
Other Service Activities	3,219	3,373	3,454	3,545	3,579	3,601
Activities of Households as Employers	994	1,022	1,050	1,079	1,108	1,139
Taxes on products	8,697	9,351	10,216	11,009	11,926	13,316

Table 3b: Expenditure on GDP at constant (2016/17) prices, Bill shs. fiscal years

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
GDP at Market Prices	130,881	136,886	144,191	152,923	162,606	173,020
Final Consumption Expenditure	110,106	114,881	119,174	122,146	134,942	142,871
General Government Final Consumption Exp	13,058	13,731	14,255	16,386	21,120	21,519
NPISH Final Consumption Exp	4,567	5,148	5,496	5,543	5,148	4,706
Household Final Consumption Exp	92,481	96,001	99,422	100,218	108,673	116,646
Gross Fixed Capital Formation	32,849	35,246	36,552	38,986	41,777	44,918
Dwellings	351	357	362	368	374	380
Other Buildings	7,699	8,691	8,679	9,150	10,624	11,669
Other Structures	12,716	12,802	13,895	15,097	16,387	17,595
Transport Equipment	2,020	2,164	2,159	1,957	2,393	2,535
ICT Equipment	462	501	522	454	460	625
Other Machinery & Equipment	7,123	7,863	7,414	8,010	7,433	7,853
Biological Resources	1,484	1,608	1,725	1,905	2,154	2,433
Research and Development	582	533	1,109	1,069	989	1,013
Mineral & Petroleum Exploration	411	729	687	975	964	815
Changes in Inventories	875	962	1,061	1,128	1,231	1,311
Acquisitions less Disposals of Valuables	1	0	0	0	0	0
Exports less Imports of Goods and Services	-9,903	-11,541	-10,759	-5,609	-3,377	-4,012
Exports	20,444	16,422	16,467	24,216	29,932	39,866
Goods	15,859	11,690	12,119	17,697	22,981	32,206
Services	4,585	4,732	4,348	6,520	6,951	7,660
Less Imports	30,347	27,963	27,226	29,825	33,309	43,878
Goods	21,146	19,149	18,150	18,733	21,780	28,963
Services	9,201	8,813	9,076	11,092	11,529	14,915
Statistical Discrepancy	-3,047	-2,662	-1,835	-3,728	-11,967	-12,069

Source: Uganda Bureau of Statistics

Table 4a: Percentage growth rates for Value added by economic activity at constant (2016/17) prices, fiscal years

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
GDP at market prices	3.5	4.6	5.3	6.1	6.3	6.4
Agriculture, forestry and fishing	4.3	4.2	4.5	5.6	6.8	6.5
Cash crops	12.5	5.7	0.7	12.3	11.3	12.1
Food crops	4.1	3.5	4.7	5.1	4.8	4.9
Livestock	7.8	8.3	8.8	7.9	8.8	8.8
Agriculture Support Services	2.1	4.5	2.2	7.1	5.4	5.3
Forestry	2.9	3.2	3.1	3.1	3.3	3.3
Fishing	-8.8	0.3	3.4	-2.2	18.0	9.1
Industry	3.5	5.1	4.0	5.5	6.9	6.4
Mining & quarrying	6.9	18.3	5.0	3.2	3.4	3.5
Manufacturing	2.2	3.8	3.1	4.7	5.6	5.5
Electricity	11.6	3.1	8.4	8.9	11.9	14.4
Water	4.8	6.3	4.2	5.3	2.6	3.7
Construction	3.6	5.2	4.9	7.3	11.2	8.2
Services	2.8	4.0	5.9	6.4	5.4	5.5
Trade and Repairs	-0.6	3.4	3.8	9.3	9.0	6.9
Transportation and Storage	-0.3	-3.8	-5.4	10.4	12.2	5.0
Accommodation and Food Service Activities	-0.6	-2.5	12.4	13.5	4.1	7.7
Information and Communication	11.8	7.4	10.3	5.9	6.7	6.6
Financial and Insurance Activities	8.0	4.5	0.6	1.9	4.9	8.3
Real Estate Activities	3.9	9.0	7.4	7.4	4.9	5.5
Professional, Scientific and Technical Activities	2.1	3.1	28.6	3.6	1.5	1.2
Administrative and Support Service Activities	2.3	3.5	17.8	3.5	4.6	7.1
Public Administration	12.6	3.5	1.1	6.8	3.9	7.0
Education	-4.2	1.5	3.4	4.3	5.3	5.6
Human Health and Social Work Activities	7.1	9.6	4.4	2.4	1.9	1.8
Arts, Entertainment and Recreation	-13.7	-2.2	4.1	8.0	1.6	0.9
Other Service Activities	2.9	4.8	2.4	2.6	1.0	0.6
Activities of Households as Employers	2.7	2.8	2.7	2.8	2.7	2.8
Taxes on products	6.2	7.5	9.2	7.8	8.3	11.6

Table 4b: Percentage growth rates for Expenditure on GDP at constant (2016/17) prices, fiscal years

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
GDP at Market Prices	3.5	4.6	5.3	6.1	6.3	6.4
Final Consumption Expenditure	6.0	4.3	3.7	2.5	10.5	5.9
General Government Final Consumption Exp	6.5	5.2	3.8	14.9	28.9	1.9
NPISH Final Consumption Exp	-2.9	12.7	6.7	0.9	-7.1	-8.6
Household Final Consumption Exp	6.4	3.8	3.6	0.8	8.4	7.3
Gross Fixed Capital Formation	4.6	7.3	3.7	6.7	7.2	7.5
Dwellings	1.6	1.6	1.6	1.6	1.6	1.6
Other Buildings	1.6	12.9	-0.1	5.4	16.1	9.8
Other Structures	5.0	0.7	8.5	8.7	8.5	7.4
Transport Equipment	21.0	7.1	-0.2	-9.4	22.3	5.9
ICT Equipment	-6.7	8.4	4.2	-13.1	1.3	35.9
Other Machinery and Equipment	4.0	10.4	-5.7	8.0	-7.2	5.7
Biological Resources	13.7	8.3	7.3	10.5	13.0	13.0
Research and Development	-2.0	-8.5	108.3	-3.6	-7.5	2.4
Mineral and Petroleum Exploration	-9.3	77.2	-5.8	42.0	-1.2	-15.4
Changes in Inventories	9.7	10.0	10.2	6.3	9.2	6.5
Acquisitions less Disposals of Valuables						
Exports less Imports of Goods and Services	92.8	16.5	-6.8	-47.9	-39.8	18.8
Exports	0.2	-19.7	0.3	47.1	23.6	33.2
Goods	12.5	-26.3	3.7	46.0	29.9	40.1
Services	-27.2	3.2	-8.1	49.9	6.6	10.2
Less Imports	18.9	-7.9	-2.6	9.5	11.7	31.7
Goods	33.2	-9.4	-5.2	3.2	16.3	33.0
Services	-4.7	-4.2	3.0	22.2	3.9	29.4
Statistical Discrepancy						

Source: Uganda Bureau of Statistics

Table 5a: Percentage share for Value added by economic activity at current prices, fiscal years

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
GDP at market prices	100.0	100.0	100.0	100.0	100.0	100.0
Agriculture, forestry and fishing	23.8	24.0	24.1	24.6	26.1	26.2
Cash crops	2.1	2.7	2.5	3.5	5.0	5.1
Food crops	11.5	11.4	11.8	11.3	11.0	10.7
Livestock	3.9	4.0	4.1	4.2	4.4	4.6
Agriculture Support Services	0.0	0.0	0.0	0.0	0.0	0.0
Forestry	4.1	3.9	3.7	3.7	3.7	3.7
Fishing	2.3	2.0	2.0	1.8	2.0	2.1
Industry	27.1	26.8	25.8	24.9	24.3	24.1
Mining & quarrying	1.9	1.4	1.5	1.3	1.2	1.4
Manufacturing	16.4	16.4	15.6	15.1	14.5	14.1
Electricity	1.4	1.3	1.2	1.1	1.0	1.1
Water	2.2	2.1	2.1	2.1	2.1	2.1
Construction	5.2	5.5	5.3	5.3	5.5	5.4
Services	41.8	41.7	42.5	43.1	42.1	42.1
Trade and Repairs	7.9	8.4	9.1	9.4	9.6	9.9
Transportation and Storage	3.2	3.2	3.5	3.7	3.8	3.6
Accommodation and Food Service Activities	2.4	2.2	2.2	2.3	2.3	2.4
Information and Communication	1.8	1.7	1.5	2.2	2.0	2.0
Financial and Insurance Activities	2.8	2.9	2.8	2.7	2.6	2.7
Real Estate Activities	6.3	6.3	6.1	6.0	5.7	5.6
Professional, Scientific and Technical Activities	2.0	1.9	2.3	2.2	2.1	1.9
Administrative and Support Service Activities	1.9	1.9	2.1	2.0	1.9	1.9
Public Administration	3.0	2.9	2.9	2.8	2.7	2.7
Education	3.8	3.6	3.7	3.6	3.6	3.7
Human Health and Social Work Activities	3.4	3.6	3.4	3.2	3.0	2.9
Arts, Entertainment and Recreation	0.2	0.1	0.1	0.2	0.2	0.1
Other Service Activities	2.5	2.2	2.0	2.0	2.1	2.0
Activities of Households as Employers	0.7	0.7	0.7	0.7	0.7	0.6
Taxes on products	7.2	7.6	7.6	7.4	7.5	7.6

Table 5b: Percentage share for Expenditure on GDP at current prices, fiscal years

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
GDP at Market Prices	100.0	100.0	100.0	100.0	100.0	100.0
Final Consumption Expenditure	82.1	80.7	81.2	76.1	76.9	76.2
General Government FCE	9.9	9.8	9.6	10.0	11.7	11.1
NPISH FCE	4.1	4.4	4.4	4.1	3.5	2.9
Household FCE	68.0	66.6	67.2	62.0	61.8	62.2
Gross Fixed Capital Formation	23.3	23.4	22.1	21.6	21.9	21.5
Dwellings	0.3	0.3	0.4	0.3	0.3	0.3
Other Buildings	5.3	5.7	5.3	5.0	5.5	5.5
Other Structures	8.6	8.2	8.0	8.1	8.3	8.1
Transport Equipment	1.9	1.8	1.5	1.5	1.8	1.7
ICT Equipment	0.3	0.3	0.3	0.3	0.2	0.3
Other Machinery and Equipment	4.9	5.1	4.3	4.1	3.4	3.3
Biological Resources	1.1	1.1	1.1	1.1	1.2	1.2
Research and Development	0.4	0.4	0.8	0.7	0.6	0.6
Mineral and Petroleum Exploration	0.4	0.5	0.5	0.6	0.5	0.5
Changes in Inventories	0.7	0.8	0.7	0.7	0.8	0.8
Acquisitions less Disposals of Valuables	0.0	0.0	0.0	0.0	0.0	0.0
Exports less Imports of Goods and Services	-10.2	-10.5	-10.1	-9.1	-7.3	-8.1
Exports	15.8	12.0	11.6	16.8	21.4	26.2
Goods	12.2	8.5	8.6	12.6	17.2	21.9
Services	3.6	3.5	3.0	4.2	4.3	4.3
Less Imports	25.9	22.5	21.7	25.9	28.8	34.3
Goods	17.8	15.2	14.7	18.2	21.3	25.5
Services	8.2	7.3	7.0	7.7	7.4	8.7
Statistical Discrepancy						

Source: Uganda Bureau of Statistics

Table 6: Implicit price deflators for Value added by economic activity (2016/17=100), fiscal years

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
CPI						
GDP at market prices	113.3	118.9	126.9	133.2	140.1	144.7
Agriculture, forestry and fishing	115.5	122.6	132.3	142.5	158.5	164.1
Cash crops	88.9	123.0	127.3	176.3	249.1	250.9
Food crops	105.7	111.3	124.3	125.5	130.1	132.9
Livestock	131.9	134.7	142.4	151.4	164.6	173.0
Agriculture Support Services	103.8	105.4	107.7	106.7	104.8	106.0
Forestry	133.9	134.0	139.1	152.5	164.1	171.9
Fishing	161.2	158.3	165.7	177.9	186.1	195.3
Industry	116.7	120.1	124.9	127.3	130.0	133.2
Mining & quarrying	148.8	104.7	115.0	107.9	105.2	135.0
Manufacturing	124.1	130.6	136.1	139.8	141.8	144.3
Electricity	115.7	114.6	106.1	98.0	95.1	94.3
Water	106.4	107.1	114.5	120.6	132.3	136.7
Construction	95.5	105.1	109.3	112.7	117.3	117.9
Services	108.7	114.2	123.7	131.3	135.9	141.6
Trade and Repairs	107.9	121.3	143.2	150.6	156.9	166.2
Transportation and Storage	120.7	135.4	179.0	189.5	193.1	193.3
Accommodation and Food Service Activities	109.3	113.5	113.2	117.7	125.5	130.4
Information and Communication	91.4	87.3	81.4	120.3	114.5	120.8
Financial and Insurance Activities	106.2	115.4	126.2	134.4	138.5	142.0
Real Estate Activities	106.0	107.2	109.5	110.6	112.4	115.0
Professional, Scientific and Technical Activities	105.8	108.5	115.3	118.6	121.1	121.2
Administrative and Support Service Activities	110.2	118.4	120.5	126.4	126.0	134.0
Public Administration	111.4	115.4	125.6	129.5	134.0	138.4
Education	106.4	110.2	122.0	128.7	135.0	144.4
Human Health and Social Work Activities	115.3	120.0	122.6	125.5	129.0	136.2
Arts, Entertainment and Recreation	108.7	113.5	122.7	135.6	150.2	150.4
Other Service Activities	114.3	107.5	104.9	117.6	130.6	137.2
Activities of Households as Employers	111.3	115.3	125.6	129.5	133.9	138.2
Taxes on products	122.1	131.8	136.9	136.4	143.4	143.7

Table 7: Composite CPI for Uganda, 2021- 2026 (Base 2016/17=100)

	Food And Non- Alcoholic Beverage s	Alcoholic Beverage s, Tobacco & Narcotics	Clothing and Footwear	Housing, Water, Electricity , Gas and Other	Furnishing s, Household Equipment and	Health	Transport	Information and Communi- cation	Recreation, sport and Culture	Educatio n services	Restaur ants and Accomm odation services	Insuranc e and Financial services	Personal Care, Social protectio n and Miscellan	Monthly % change	Annual % change
Weights	270.54	38.80	69.77	104.16	48.37	47.47	104.55	44.32	49.85	57.96	87.38	22.80	54.04		
Calendar year															
2021	107.44	107.33	115.01	111.42	110.60	116.19	143.70	94.40	109.04	109.29	109.20	115.10	113.88		
2022	122.03	112.72	118.79	116.10	126.64	119.35	149.36	92.91	113.49	119.67	115.49	116.74	120.53		
2023	134.91	119.21	122.55	120.14	131.42	122.33	148.59	94.70	115.07	127.93	121.56	120.67	130.02		
2024	134.12	122.93	127.72	125.40	135.76	130.69	154.47	96.21	121.37	142.10	126.99	127.31	136.54		
2025	138.69	125.29	131.85	128.62	139.24	137.05	158.64	98.08	123.95	152.14	133.04	145.19	139.05		
Financial year															
2020/21	105.87	107.01	114.20	111.64	108.84	113.22	139.94	94.93	109.19	108.96	108.30	114.03	112.49		
2021/22	111.45	108.54	116.60	113.08	117.85	117.74	144.99	93.42	110.18	113.37	111.50	116.56	116.23		
2022/23	132.21	116.94	120.87	117.99	130.10	120.59	151.19	93.52	115.05	124.17	118.88	117.86	125.80		
2023/24	134.67	121.25	124.80	123.09	133.52	126.37	151.14	95.45	117.60	134.87	124.57	124.07	133.67		
2024/25	136.03	124.38	130.15	127.07	137.93	134.19	157.17	96.99	122.96	147.12	129.72	136.11	137.82		
Monthly															
2021 Jan	104.29	107.27	114.83	111.04	108.47	111.88	140.75	94.92	109.33	108.85	107.92	114.00	112.65	-0.1	2.0
Feb	105.48	107.74	114.60	111.61	108.64	116.16	140.14	94.86	108.97	108.85	108.31	114.00	112.48	0.5	2.3
Mar	107.19	107.40	114.22	111.25	108.57	115.54	139.10	94.96	109.62	108.85	108.84	114.00	112.54	0.3	2.7
Apr	107.89	107.36	114.62	110.78	108.97	115.88	140.05	94.95	109.38	108.85	108.77	114.00	113.23	0.3	2.1
May	107.43	107.52	114.64	110.70	109.44	115.92	141.42	95.16	109.44	109.50	109.58	113.62	113.57	0.2	1.9
Jun	106.58	107.19	114.70	111.34	109.84	115.95	147.95	95.21	109.62	109.51	108.93	113.62	113.37	0.4	2.0
Jul	106.43	107.20	114.67	111.32	110.11	116.30	147.58	93.17	109.27	109.51	109.55	115.22	113.90	0.0	2.1
Aug	107.57	106.71	114.92	111.13	110.86	116.37	144.48	93.14	108.38	109.51	109.62	115.31	113.87	0.0	1.9
Sep	108.83	106.98	115.39	111.56	111.78	117.14	144.59	94.10	108.43	109.51	109.65	116.85	115.07	0.6	2.2
Oct	109.23	106.65	115.95	112.12	112.99	117.12	144.01	94.11	108.57	109.51	109.67	116.86	114.98	0.2	1.9
Nov	108.96	107.21	115.49	112.40	113.43	118.10	145.37	94.09	108.43	109.51	110.24	116.86	115.15	0.2	2.6
Dec	109.35	108.72	116.03	111.82	114.13	117.96	148.91	94.08	108.97	109.51	109.35	116.86	115.72	0.5	2.9
2022 Jan	109.83	108.53	116.75	112.21	114.79	118.39	141.04	94.14	109.48	109.51	110.44	116.86	117.21	-0.3	2.7
Feb	110.28	108.84	117.48	112.87	119.02	118.72	141.03	93.50	109.58	118.67	111.78	116.87	117.65	1.0	3.2
Mar	111.85	108.61	117.88	113.39	123.54	117.98	141.56	92.71	111.38	118.67	113.60	116.87	117.72	0.8	3.7
Apr	115.28	108.91	117.90	115.81	126.98	118.11	143.26	92.65	112.56	118.67	114.24	116.78	116.77	1.4	4.9
May	119.28	109.96	118.14	115.62	128.35	118.39	147.60	92.56	113.05	118.67	114.30	116.84	118.03	1.5	6.3
Jun	120.48	114.23	118.62	116.77	128.19	118.36	150.40	92.82	114.01	119.24	115.56	116.48	118.73	1.0	6.8
Jul	122.31	114.29	118.55	117.08	129.00	119.61	154.42	91.93	114.74	119.24	115.99	116.65	120.01	1.0	7.9
Aug	124.46	114.13	118.79	118.04	128.81	120.16	157.12	92.06	115.35	119.24	117.11	116.70	121.49	1.0	9.0
Sep	128.88	115.26	119.28	118.39	129.85	120.65	157.28	92.84	115.64	123.53	117.83	116.70	123.29	1.5	10.0
Oct	133.47	115.89	119.79	117.74	130.08	120.67	154.74	93.33	114.80	123.53	118.45	116.73	123.58	0.8	10.7
Nov	133.70	116.55	120.88	117.86	130.58	120.52	152.74	93.15	114.92	123.53	118.48	116.73	125.39	0.1	10.6
Dec	134.49	117.37	121.39	117.40	130.46	120.58	151.10	93.19	116.41	123.53	118.16	116.73	126.52	0.1	10.2
2023 Jan	134.99	117.67	121.09	118.41	130.13	120.50	148.01	93.41	115.11	123.53	118.07	116.54	126.33	-0.2	10.4
Feb	133.34	118.68	121.81	118.49	129.78	120.60	148.63	93.71	115.09	123.53	118.89	116.54	127.47	-0.1	9.2
Mar	135.23	118.53	122.20	118.30	130.25	120.07	147.68	93.85	115.03	127.39	120.77	116.54	127.88	0.7	9.0
Apr	136.55	118.36	122.06	118.33	130.57	120.23	148.86	94.79	114.49	127.39	120.17	121.49	128.57	0.5	8.0
May	135.38	117.99	122.34	118.19	131.10	121.65	147.23	94.86	114.53	127.39	120.46	121.49	129.14	-0.3	6.2
Jun	133.68	118.60	122.28	117.71	130.61	121.80	146.49	95.15	114.48	128.19	122.18	121.49	129.91	-0.3	4.9
Jul	132.08	118.62	122.56	120.89	131.21	122.61	145.85	95.12	114.42	128.19	122.18	121.49	130.88	0.0	3.9
Aug	134.02	118.40	122.10	122.02	131.89	122.77	146.24	95.10	114.27	128.19	122.95	121.48	131.04	0.6	3.5
Sep	135.45	119.90	122.63	121.94	133.07	122.83	149.76	95.05	115.04	128.19	122.81	121.46	131.40	0.7	2.7
Oct	137.00	120.90	122.67	122.37	132.67	123.13	149.29	95.07	115.13	131.06	123.41	123.19	132.01	0.6	2.4
Nov	136.52	121.32	123.99	122.15	132.81	125.77	150.29	95.15	116.55	131.06	123.56	123.17	132.35	0.2	2.6
Dec	134.68	121.58	124.89	122.86	132.96	125.98	154.74	95.17	116.74	131.06	123.31	123.18	133.28	0.1	2.6
2024 Jan	134.97	121.66	125.00	123.51	133.62	126.75	151.74	95.12	117.13	131.06	123.80	123.27	134.42	0.0	2.8
Feb	133.97	121.21	125.40	123.73	133.86	127.38	151.37	95.29	118.12	141.47	126.01	123.29	135.18	0.5	3.4
Mar	134.54	122.68	126.05	123.66	133.95	128.13	152.26	95.55	120.74	141.47	126.46	127.06	135.44	0.5	3.3
Apr	135.43	122.72	126.75	124.00	134.40	128.82	153.19	96.18	120.66	141.47	126.42	127.07	135.42	0.4	3.2
May	134.20	122.90	127.49	125.00	135.37	130.80	154.55	96.27	121.30	141.47	126.73	127.07	135.90	0.2	3.6
Jun	133.16	123.11	128.06	125.00	136.43	131.46	154.45	96.35	121.07	143.68	127.20	127.07	136.66	0.0	3.9
Jul	132.32	123.02	128.19	125.52	136.58	131.47	155.05	96.34	122.63	143.68	127.16	127.03	137.15	0.0	4.0
Aug	133.26	123.21	128.83	125.72	136.53	131.68	154.12	96.33	123.01	143.68	127.09	126.29	137.28	0.2	3.5
Sep	133.44	123.41	129.31	126.98	136.71	132.57	154.11	96.47	123.06	143.68	127.31	126.29	137.77	0.2	3.0
Oct	134.07	123.60	129.15	127.47	137.39	132.75	156.54	96.84	123.03	144.51	128.16	126.41	138.00	0.5	2.9
Nov	135.04	123.72	129.03	127.17	137.01	133.20	155.87	96.87	122.88	144.51	128.31	133.45	137.52	0.2	2.9
Dec	135.00	123.94	129.45	127.08	137.31	133.29	160.45	96.87	122.76	144.51	129.24	133.45	137.76	0.5	3.3
2025 Jan	135.78	124.82	130.62	126.93	138.64	133.95	158.30	96.92	122.22	144.51	129.77	142.73	137.76	0.3	3.6
Feb	137.04	125.27	130.82	126.65	138.84	135.33	157.92	97.03	122.50	150.88	130.75	142.73	137.90	0.6	3.7
Mar	137.30	125.53	130.97	126.41	139.17	135.82	158.23	97.43	122.69	150.89	131.38	143.73	137.96	0.2	3.4
Apr	138.87	125.72	131.57	128.21	138.89	136.20	157.87	97.41	122.67	150.89	131.69	143.73	138.09	0.5	3.5
May	140.62	124.93	131.68	128.01	139.08	136.54	158.70	97.38	123.62	150.89	132.62	143.73	138.15	0.5	3.8
Jun	139.60	125.35	132.15	128.62	138.95	137.47	158.90	97.94	124.48	152.79	133.12	143.73	138.46	0.1	3.9
Jul	138.18	125.35	132.09	128.98	139.17	137.81	158.99	98.07	124.36	152.79	133.46	146.99	139.14	-0.1	3.8
Aug	138.22	124.68	132.34	129.56	139.45	138.11	158.81	98.83	124.83	152.79	134.21	146.99	140.13	0.2	3.8
Sep	140.31	125.10	132.14	129.85	139.28	138.08	159.14	98.98	124.85	152.79	134.40	147.00	139.92	0.5	4.0
Oct	139.73	125.04	132.45	130.07	139.46	138.09	158.15	98.98	124.82	155.47	134.82	146.98	139.86	0.0	3.4
Nov	138.96	125.72	132.56												

Table 8: Composite CPI by major groups, 2022- 2026 (Base: 2016/17=100)

	Food Crops & Related Items	Energy, Fuel & Utilities (EFU)	Core	All items index	Annual percentage changes			
					Food Crops	Elec, Fuel & Utilities (EFU)	Core	All items index
Weights	95.1046	65.2755	839.6200	1000.0000				
Calendar year								
2022	113.58	133.16	121.07	121.15	14.9	12.8	6.0	7.2
2023	129.56	135.72	126.79	127.63	14.8	2.0	4.8	5.5
2024	128.07	143.83	131.38	131.88	-1.09	6.05	3.62	3.33
2025	133.09	144.17	136.41	136.60	3.93	0.24	3.83	3.58
Financial year								
2020/21	97.80	118.86	109.08	109.06	-4.3	0.0	0.0	0.0
2021/22	102.11	123.88	116.49	115.61	4.4	4.2	6.8	6.0
2022/23	125.30	134.93	125.15	125.80	22.9	9.2	7.4	8.8
2023/24	129.49	141.30	128.91	129.77	3.51	4.83	3.01	3.16
2024/25	130.11	143.81	133.98	134.26	0.54	1.81	3.94	3.46
Monthly								
2022 Jan	98.88	123.92	115.30	114.30	3.7	6.5	2.3	2.7
Feb	98.68	125.61	116.52	115.42	3.7	7.0	3.1	3.2
Mar	102.33	126.43	117.19	116.38	1.9	8.5	3.6	3.7
Apr	107.82	129.17	118.26	117.98	5.4	11.2	4.3	4.9
May	114.10	130.21	119.55	119.73	13.6	12.0	5.1	6.3
Jun	112.56	134.74	120.75	120.88	14.5	14.2	5.5	6.8
Jul	112.01	137.94	121.94	122.04	16.4	17.2	6.3	7.9
Aug	115.50	141.08	122.74	123.24	18.8	19.6	7.2	9.0
Sep	121.95	141.22	124.21	125.10	21.6	18.7	8.1	10.0
Oct	126.31	138.01	125.19	126.13	25.6	15.2	8.9	10.7
Nov	126.20	135.74	125.48	126.21	27.8	12.2	8.8	10.6
Dec	126.62	133.92	125.77	126.38	29.4	10.6	8.4	10.2
2023 Jan	126.15	133.32	125.64	126.19	27.6	7.6	9.0	10.4
Feb	125.66	132.11	125.62	126.04	27.4	5.2	7.8	9.2
Mar	129.71	132.00	126.15	126.87	26.7	4.4	7.6	9.0
Apr	135.07	131.89	126.26	127.47	25.3	2.1	6.8	8.0
May	132.02	131.39	126.24	127.13	15.7	0.9	5.6	6.2
Jun	126.42	130.57	126.54	126.79	12.3	-3.1	4.8	4.9
Jul	122.44	135.72	126.55	126.76	9.3	-1.6	3.8	3.9
Aug	126.80	137.21	126.84	127.51	9.8	-2.7	3.3	3.5
Sep	131.60	139.48	127.24	128.46	7.9	-1.2	2.4	2.7
Oct	134.71	141.01	127.66	129.20	6.6	2.2	2.0	2.4
Nov	134.32	141.51	128.02	129.50	6.4	4.3	2.0	2.6
Dec	129.80	142.48	128.66	129.67	2.5	6.4	2.3	2.6
2024 Jan	129.48	143.17	128.69	129.71	2.6	7.4	2.4	2.8
Feb	126.35	142.67	129.87	130.37	0.5	8.0	3.4	3.4
Mar	129.24	142.05	130.38	131.03	-0.4	7.6	3.4	3.3
Apr	131.87	142.35	130.65	131.53	-2.4	7.9	3.5	3.2
May	130.24	143.90	130.95	131.73	-1.4	9.5	3.7	3.6
Jun	126.99	144.05	131.36	131.77	0.5	10.3	3.8	3.9
Jul	124.92	144.13	131.59	131.78	2.0	6.2	4.0	4.0
Aug	126.08	143.64	131.79	132.02	-0.6	4.7	3.9	3.5
Sep	126.25	145.69	131.99	132.34	-4.1	4.5	3.7	3.0
Oct	127.61	145.71	132.63	133.01	-5.3	3.3	3.9	2.9
Nov	128.93	144.60	132.93	133.31	-4.0	2.2	3.8	2.9
Dec	128.91	143.96	133.70	133.91	-0.7	1.0	3.9	3.3
2025 Jan	129.79	143.61	134.12	134.33	0.2	0.3	4.2	3.6
Feb	131.82	143.02	134.96	135.19	4.3	0.2	3.9	3.7
Mar	133.23	142.59	135.12	135.43	3.1	0.4	3.6	3.4
Apr	135.01	142.40	135.72	136.09	2.4	0.0	3.9	3.5
May	135.88	142.56	136.42	136.77	4.3	-0.9	4.2	3.8
Jun	132.95	143.76	136.81	136.90	4.7	-0.2	4.2	3.9
Jul	128.94	144.14	137.03	136.73	3.2	0.0	4.1	3.8
Aug	129.82	145.17	137.14	136.97	3.0	1.1	4.1	3.8
Sep	135.63	145.56	137.22	137.61	7.4	-0.1	4.0	4.0
Oct	135.38	145.78	137.20	137.59	6.1	0.1	3.4	3.4
Nov	134.10	145.42	137.23	137.46	4.0	0.6	3.2	3.1
Dec	134.54	146.04	137.90	138.11	4.4	1.4	3.1	3.1
2026 Jan	133.63	146.04	138.56	138.58	3.0	1.7	3.3	3.2
Feb	134.21	146.95	139.00	139.06	1.8	2.7	3.0	2.9
Mar	134.59	148.42	139.05	139.23	1.0	4.1	2.9	2.8
Apr	135.84	151.05	139.77	140.13	0.6	6.1	3.0	3.0
May	136.22	155.52	140.52	141.09	0.2	9.1	3.0	3.2

Source: Uganda Bureau of Statistics.

Table 9: Producer Price Index for Manufacturing (Combined): Jan 2021– Mar 2026, (July 2009 to June 2010=100)

		FOOD PRODUCTS	BEVERAGES	WEARING APPAREL	PAPER & PAPER PRODUCTS	CHEMICALS & CHEMICAL PRODUCTS	PHARMACEUTI CALS, MEDICINAL CHEM PRODUCTS	RUBBER & PLASTIC PRODUCTS	OTHER NON- METALLIC MINERAL Products	PPI-M (Combined)
	Weight	358.4	74.2	17.8	13.2	36.5	73.7	27.0	50.6	1000.0
Calendar year										
2021		117.5	104.8	116.7	106.8	113.4	110.9	104.8	89.3	111.9
2022		128.6	106.1	119.3	116.4	141.4	117.4	109.3	97.4	119.5
2023		130.9	111.0	123.5	122.1	140.8	117.4	110.3	101.3	122.3
2024		131.7	112.6	123.0	121.9	137.8	114.9	107.8	104.5	123.7
2025		137.5	113.1	122.9	121.8	137.5	111.8	107.2	103.9	125.0
Fiscal Year										
2020/21		113.1	105.2	113.1	106.5	105.8	111.8	102.0	88.9	109.7
2021/22		122.7	104.4	117.3	109.8	129.5	112.5	107.1	92.7	115.2
2022/23		131.1	108.9	122.3	121.3	141.7	119.9	110.6	99.6	121.8
2023/24		131.1	112.2	123.3	121.8	139.2	115.8	108.7	103.2	123.2
2024/25		134.6	112.9	122.9	122.1	137.6	112.9	107.6	104.8	124.4
Monthly										
2021	Jan	113.3	106.3	116.2	106.4	104.4	112.4	103.7	88.7	110.0
	Feb	114.2	105.5	116.2	106.4	106.4	112.1	103.7	88.7	110.4
	Mar	115.8	105.5	116.2	106.5	108.9	111.7	103.7	88.7	111.0
	Apr	116.1	104.5	116.2	106.4	109.2	111.4	103.7	89.4	111.2
	May	116.6	104.5	116.2	106.6	110.4	110.2	103.7	89.1	111.1
	Jun	116.3	104.5	116.2	106.7	110.9	110.3	103.7	89.1	111.1
	Jul	117.5	104.5	117.1	105.5	114.7	110.6	103.7	89.1	111.8
	Aug	118.7	104.5	117.1	105.4	114.7	110.3	103.7	89.1	112.2
	Sep	117.7	104.8	117.1	105.4	116.5	110.2	104.2	89.7	112.0
	Oct	119.6	104.6	117.1	108.8	117.3	110.6	107.9	89.7	113.0
	Nov	121.8	104.0	117.1	109.1	123.5	110.8	107.9	90.1	114.1
	Dec	122.4	104.1	117.1	108.7	124.0	110.6	108.1	90.1	114.3
2022	Jan	123.0	103.8	117.5	109.1	132.2	112.0	108.3	90.1	115.1
	Feb	123.1	103.7	117.5	109.1	136.0	112.1	107.5	90.5	115.3
	Mar	124.2	103.6	117.5	109.5	140.6	112.6	107.9	94.7	116.5
	Apr	127.5	103.7	117.5	115.5	144.9	115.2	107.8	98.6	118.4
	May	127.2	106.0	117.5	115.7	144.7	116.7	108.2	100.8	118.9
	Jun	130.0	106.0	117.5	116.1	145.2	118.2	109.6	99.9	120.2
	Jul	130.6	106.1	118.9	116.2	144.7	119.1	110.0	99.1	120.9
	Aug	130.8	107.0	118.9	116.2	144.8	120.3	110.0	99.1	121.1
	Sep	132.8	107.4	122.3	122.6	141.8	120.1	110.0	99.1	122.1
	Oct	131.8	108.1	122.3	122.5	140.1	120.1	110.2	99.1	121.9
	Nov	131.4	108.4	122.3	122.4	140.1	121.2	110.2	99.1	121.8
	Dec	130.9	109.5	122.3	122.2	141.3	120.7	111.4	99.1	121.7
2023	Jan	131.3	109.5	124.1	122.3	140.8	120.3	111.9	99.1	122.0
	Feb	130.9	110.0	123.4	122.2	141.5	120.1	111.9	99.1	121.9
	Mar	130.6	110.0	123.4	122.4	141.5	120.3	110.8	99.1	122.0
	Apr	131.6	110.3	123.4	122.4	141.3	120.3	110.8	99.1	122.4
	May	130.8	110.4	123.4	122.1	141.7	119.1	110.8	102.3	122.2
	Jun	130.3	110.4	123.5	122.0	140.3	117.5	109.8	102.3	121.7
	Jul	130.6	110.5	123.5	122.0	140.3	114.7	109.8	102.4	122.0
	Aug	131.4	111.9	123.5	122.0	140.3	114.9	109.8	102.4	122.5
	Sep	131.6	112.3	123.5	122.2	140.3	115.2	109.7	102.4	122.8
	Oct	130.8	112.4	123.5	122.0	140.3	115.3	109.3	102.4	122.6
	Nov	130.5	111.9	123.5	122.0	140.3	115.5	109.3	102.4	122.7
	Dec	130.1	111.9	123.5	122.0	140.3	115.5	109.3	102.4	122.7
2024	Jan	131.1	111.9	123.5	121.4	138.6	115.9	109.2	102.4	123.1
	Feb	131.8	113.0	123.5	121.9	137.9	116.3	107.6	102.4	123.9
	Mar	131.7	112.6	122.9	121.8	137.9	117.1	107.6	103.1	124.1
	Apr	130.9	113.2	122.9	121.4	138.1	116.6	107.6	105.4	123.9
	May	131.0	112.5	122.9	121.3	138.3	116.4	107.6	105.4	123.8
	Jun	131.4	112.5	122.9	121.2	138.3	116.1	107.7	105.4	123.8
	Jul	131.8	112.3	122.9	121.1	138.3	115.4	107.7	105.4	123.9
	Aug	132.0	113.2	123.2	121.1	138.3	113.9	107.7	105.4	124.0
	Sep	131.2	112.4	122.9	122.9	136.8	113.5	107.6	104.7	123.4
	Oct	131.4	112.4	122.9	122.8	136.9	113.2	107.6	104.7	123.0
	Nov	132.4	112.4	122.9	122.8	136.9	113.0	107.7	104.7	123.4
	Dec	133.9	113.0	122.9	122.3	136.7	111.5	107.7	104.7	123.8
2025	Jan	135.8	112.9	122.9	122.3	137.7	111.6	107.8	104.7	124.7
	Feb	136.2	112.9	122.9	122.3	137.8	113.5	107.8	104.7	125.0
	Mar	137.3	112.9	122.9	122.3	137.8	112.8	107.8	104.7	125.4
	Apr	137.0	113.4	122.9	122.3	138.2	112.4	107.5	104.7	125.2
	May	137.9	113.4	122.9	121.4	138.2	112.3	107.2	104.7	125.4
	Jun	138.2	113.4	123.0	121.3	137.4	112.0	107.2	104.7	125.4
	Jul	138.5	113.4	122.9	121.7	136.7	111.8	107.2	103.7	125.3
	Aug	138.2	113.2	122.9	121.7	136.7	111.7	106.7	103.3	125.1
	Sep	138.0	113.2	122.9	121.5	137.4	111.3	106.7	103.3	124.9
	Oct	137.5	113.3	122.9	121.4	137.4	110.3	106.7	102.7	124.5
	Nov	137.2	112.9	122.9	121.8	137.4	111.1	106.7	102.7	124.6
	Dec	137.8	112.4	122.9	121.8	136.9	111.1	106.7	102.7	124.8
2026	Jan	138.3	112.9	122.9	122.0	136.8	112.1	107.0	103.1	125.1
	Feb	138.9	113.2	122.7	122.1	136.9	112.1	107.0	103.8	125.4
	Mar	138.5	113.2	122.7	122.4	137.3	113.6	107.2	105.8	126.0

Source: Uganda Bureau of Statistics

Table 9: Index of Production, Manufacturing (Base 2016/17=100) –Formal sector 2021-2025

		Manufacture of food products	Manufactur e of Beverages	Manufactur e of Chemical & Chemical	Manufacture of pharmaceuti cals, medicin	Manufactu re of other non- mettalic	Manufacture of basic metals	Manufact ure of furniture	Utility	Mining & Quarrying	Total Industrial Sector
Weight		309.1769	57.0782	33.9288	79.3401	38.9075	45.0814	83.5290	182.5167	41.8827	1000.0000
Calendar year											
2021		131.4	106.1	167.1	140.8	135.8	113.4	97.4	129.9	115.3	128.1
2022		141.1	119.0	154.2	144.3	129.5	119.0	111.7	139.7	120.1	135.3
2023		150.4	124.3	148.2	172.9	143.9	120.5	119.4	149.3	149.6	145.4
2024		153.6	131.0	165.1	210.6	150.5	129.0	135.8	158.5	161.8	155.9
2025		155.4	149.3	173.8	229.3	159.6	140.6	131.3	171.9	167.9	163.3
Fiscal Year											
2020/21		127.7	103.1	163.4	134.1	130.8	106.7	101.3	121.2	110.4	124.5
2021/22		134.6	110.6	159.4	136.9	133.2	118.3	103.7	138.3	115.5	131.0
2022/23		144.8	120.4	150.0	156.3	138.3	119.1	116.5	142.8	124.2	139.1
2023/24		153.6	131.9	157.6	193.0	147.9	124.4	122.2	153.0	163.2	151.1
2024/25		156.6	138.7	168.1	216.0	152.1	134.1	143.9	165.6	165.9	160.7
Monthly											
2021	Jan	122.2	98.4	160.6	128.6	119.8	92.9	99.1	122.4	104.4	120.9
	Feb	126.5	100.7	165.9	147.9	130.0	102.2	99.8	117.9	115.8	123.9
	Mar	137.4	117.1	179.4	170.1	143.2	114.7	103.0	126.2	125.6	134.6
	Apr	139.1	112.1	171.6	150.0	134.9	114.5	99.7	121.9	119.9	131.1
	May	138.7	104.3	172.6	147.5	134.1	121.1	91.5	126.2	125.4	130.7
	Jun	131.5	103.1	161.0	148.2	129.9	104.0	93.1	124.8	124.6	126.8
	Jul	124.4	94.1	159.9	134.4	143.4	116.4	94.0	135.9	121.6	125.0
	Aug	129.8	98.8	155.6	129.4	140.4	127.5	98.0	137.7	104.0	126.9
	Sep	128.3	104.5	169.1	131.1	144.4	129.9	91.1	134.1	106.1	127.0
	Oct	131.4	109.2	171.1	129.2	140.7	118.5	91.8	138.6	109.5	129.1
	Nov	132.7	109.7	165.5	139.4	134.8	108.4	97.6	134.9	108.5	128.9
	Dec	134.3	121.8	172.8	133.5	133.4	110.4	110.4	138.3	118.0	132.0
2022	Jan	132.9	113.3	152.6	138.4	132.1	113.3	122.5	142.0	104.8	132.8
	Feb	132.7	113.1	152.9	135.8	124.6	115.3	111.9	133.2	112.0	129.7
	Mar	144.8	116.1	154.6	150.3	138.0	134.0	107.3	142.9	121.2	138.1
	Apr	139.1	121.3	155.1	144.1	122.9	121.4	103.4	139.6	127.4	133.9
	May	141.3	106.9	151.1	139.0	120.5	112.5	103.9	141.3	124.1	133.2
	Jun	142.9	118.7	152.8	138.6	123.4	111.6	113.2	141.0	128.4	135.1
	Jul	137.4	114.0	152.2	133.4	137.4	127.5	102.9	145.2	119.5	133.5
	Aug	141.4	115.9	154.2	140.1	137.5	138.1	120.7	139.6	114.3	136.7
	Sep	144.5	122.3	157.0	142.1	128.0	123.4	112.3	131.7	112.4	135.3
	Oct	144.5	122.8	149.8	142.0	131.3	112.9	112.5	135.9	127.1	135.4
	Nov	144.2	124.2	161.0	158.1	129.1	107.6	109.5	138.9	131.4	137.8
	Dec	147.5	139.6	157.7	170.2	129.0	110.1	120.4	145.0	118.0	142.6
2023	Jan	141.7	124.7	147.1	171.1	137.4	121.3	124.1	148.8	124.3	141.6
	Feb	142.7	118.3	148.6	164.2	148.7	119.0	126.6	139.0	114.6	139.1
	Mar	146.9	118.9	154.9	168.2	154.4	123.1	123.1	147.7	117.9	142.9
	Apr	141.5	114.3	142.6	151.1	141.0	106.5	116.6	143.8	129.6	136.7
	May	149.4	114.8	140.0	163.0	145.6	118.7	122.7	149.7	132.5	143.1
	Jun	155.7	115.2	134.8	171.9	140.0	120.8	106.7	148.0	149.1	144.7
	Jul	156.5	126.8	150.2	167.3	150.9	135.3	115.8	156.4	160.6	149.4
	Aug	157.5	132.3	153.9	173.9	148.5	137.0	121.2	157.0	170.2	152.2
	Sep	153.7	124.1	150.1	155.8	134.4	121.9	123.6	148.2	175.3	146.3
	Oct	153.4	128.1	150.6	193.3	151.3	121.5	119.3	152.8	182.7	150.5
	Nov	153.6	135.3	147.7	195.1	139.6	114.0	114.8	147.9	171.9	148.3
	Dec	152.8	139.3	158.0	200.1	135.2	107.1	118.0	152.8	166.5	149.9
2024	Jan	150.7	135.7	158.2	200.7	147.4	120.8	122.7	157.0	156.7	151.7
	Feb	151.3	134.7	164.5	202.6	143.2	123.6	131.3	149.3	160.9	151.2
	Mar	157.6	134.9	168.0	211.6	148.7	125.0	120.9	155.5	152.9	154.8
	Apr	153.4	131.2	165.1	211.3	152.0	125.1	115.1	150.7	156.2	151.9
	May	154.0	134.1	165.2	202.4	163.9	133.8	125.4	156.1	159.5	154.5
	Jun	148.7	126.5	160.3	202.0	159.7	127.2	138.3	151.7	145.5	152.0
	Jul	155.1	118.6	153.2	199.4	172.0	142.4	144.4	164.3	175.2	159.0
	Aug	154.2	129.6	166.2	214.5	162.0	134.8	142.9	166.2	190.6	160.7
	Sep	154.6	123.9	174.1	211.2	146.8	124.5	147.1	161.3	163.2	157.8
	Oct	157.7	126.8	167.4	222.7	132.6	137.1	151.1	164.0	148.9	160.0
	Nov	151.9	132.1	166.3	229.3	132.5	132.2	143.0	160.6	164.9	157.9
	Dec	154.5	143.7	172.9	219.9	145.6	122.0	147.8	164.7	167.4	159.4
2025	Jan	162.4	141.8	172.6	223.9	151.7	137.9	147.4	173.1	161.7	165.0
	Feb	153.5	138.5	178.1	221.2	149.3	125.1	146.7	160.6	156.3	158.0
	Mar	155.8	154.5	169.3	211.9	163.0	132.5	139.4	170.4	148.5	160.9
	Apr	159.1	155.4	165.1	207.4	153.7	137.5	133.4	165.5	149.7	160.1
	May	164.9	152.5	164.8	216.4	161.7	146.4	144.4	170.2	165.5	166.2
	Jun	155.0	147.1	166.7	214.0	153.9	137.3	138.7	166.7	199.0	162.9
	Jul	150.4	148.8	169.5	210.0	171.0	154.5	124.6	174.7	185.3	162.5
	Aug	146.2	145.5	176.4	237.7	163.3	144.1	118.4	179.5	162.2	161.9
	Sep	147.2	147.3	190.8	284.9	163.8	144.6	113.5	176.9	175.2	165.4
	Oct	158.2	141.7	179.2	272.0	161.7	147.7	122.7	172.5	159.1	166.0
	Nov	148.7	148.0	169.1	234.3	160.7	140.7	122.9	170.5	197.9	162.0
	Dec	163.0	170.7	184.4	217.9	161.4	138.4	123.4	182.0	154.0	168.9

Source: Uganda Bureau of Statistics

Table 10: Production, Procurement and Exports of principal agricultural products, 2021 - 2026

Table 10: Production, Procurement and Exports of principal agricultural products, 2021 - 2026											
	Coffee			Tea			Cotton		Tobacco		
	Procurement	Exports	Production	Exports	Exports	Exports	Exports	Exports	Exports		
	tonnes	tonnes	000 US\$	tonnes	tonnes	000 US\$	tonnes	000 US\$	tonnes	000 US\$	
Calendar year											
2021	414,005	405,948	716,380	81,675	75,451	84,958	11,695	20,585	22,154	71,727	
2022	352,724	337,821	859,910	74,260	75,769	88,432	10,711	27,347	14,989	52,916	
2023	394,228	367,003	965,104	69,735	77,765	87,907	14,387	27,190	22,193	75,133	
2024	458,602	382,169	1,550,399	54,282	59,893	56,163	10,223	17,670	21,584	87,337	
2025	629,556	528,494	2,463,917	60,295	56,479	54,542	9,186	12,046	25,283	96,907	
Fiscal year											
2020/21	387,005	364,913	551,791	78,192	75,157	85,516	19,595	29,064	23,038	74,444	
2021/22	378,941	375,478	862,850	79,694	81,958	85,653	12,813	31,017	14,301	51,828	
2022/23	349,108	345,511	845,484	76,781	72,288	89,165	12,300	23,624	21,052	68,233	
2023/24	432,297	367,599	1,144,756	58,465	70,147	67,571	12,350	21,780	21,366	79,611	
2024/25	557,223	465,602	2,213,308	53,141	55,035	54,921	7,662	10,240	20,340	93,019	
Monthly											
2021	Jan	26,429	26,755	39,620	7,260	5,505	6,562	895	1,342	2,653	7,679
	Feb	32,221	33,852	50,670	5,672	6,060	7,225	1,489	2,353	2,867	8,165
	Mar	33,627	34,308	53,480	5,562	6,009	7,099	2,540	4,293	3,310	10,437
	Apr	35,919	32,246	47,060	7,293	5,857	6,825	1,675	2,854	1,966	6,122
	May	41,028	29,605	47,060	7,905	7,857	8,504	484	849	2,525	8,007
	Jun	37,405	37,100	58,550	7,512	6,602	7,952	1,198	2,334	894	3,967
	Jul	44,685	41,963	69,860	5,655	6,227	6,719	306	680	1,059	3,488
	Aug	36,016	42,059	75,100	4,542	4,102	4,295	201	370	1,095	3,183
	Sep	36,249	35,193	66,740	6,572	5,464	5,892	254	579	1,761	6,847
	Oct	27,469	29,098	61,100	8,040	7,429	8,310	227	602	1,439	5,093
	Nov	30,879	31,533	71,780	7,681	6,729	7,531	608	1,257	1,337	3,996
	Dec	32,076	32,236	75,360	7,980	7,610	8,044	1,818	3,072	1,248	4,742
2022	Jan	25,319	24,114	61,940	6,785	7,762	5,553	2,210	5,255	775	3,221
	Feb	28,376	27,025	72,380	5,327	6,955	8,702	1,596	3,667	1,058	3,739
	Mar	30,114	28,680	81,040	5,284	6,995	5,773	1,617	4,097	1,435	5,133
	Apr	25,687	24,463	70,890	6,826	6,930	6,339	1,993	4,997	766	2,988
	May	28,657	27,293	72,870	8,239	7,612	10,095	975	3,008	1,123	4,872
	Jun	33,413	31,822	83,790	6,763	8,142	8,399	1,008	3,434	1,205	4,526
	Jul	36,219	34,494	83,290	5,384	6,810	6,802	247	809	957	3,426
	Aug	31,588	30,084	71,200	3,597	4,371	5,136	72	31	1,043	3,585
	Sep	32,127	30,598	72,100	5,055	5,017	5,721	3	4	1,629	5,224
	Oct	28,656	27,291	66,740	6,666	5,531	8,111	2	1	1,578	4,467
	Nov	28,171	26,830	64,140	7,698	5,956	8,955	438	988	1,733	6,333
	Dec	24,396	25,128	59,530	6,636	3,687	8,845	550	1,056	1,688	5,402
2023	Jan	35,825	29,645	67,253	7,139	6,180	7,112	1,661	3,183	1,603	6,092
	Feb	20,875	28,767	66,021	5,165	6,284	7,070	2,205	4,009	1,917	5,615
	Mar	18,987	29,264	71,491	5,499	5,940	6,681	3,123	5,344	3,385	11,937
	Apr	29,395	22,375	59,845	8,199	6,005	6,837	1,313	2,829	1,947	5,767
	May	27,048	27,187	73,241	8,474	8,623	9,420	1,221	2,424	2,087	5,666
	Jun	35,821	33,849	90,634	7,268	7,884	8,475	1,466	2,946	1,485	4,720
	Jul	77,919	39,056	105,858	5,673	7,031	7,462	361	838	1,447	5,990
	Aug	30,974	44,412	121,043	4,468	6,071	6,202	1,081	2,129	1,350	5,330
	Sep	36,722	34,584	94,092	4,661	5,370	5,549	895	1,758	1,246	3,991
	Oct	29,298	28,182	78,884	5,846	6,831	6,921	235	394	2,359	7,638
	Nov	26,374	25,565	70,732	3,953	6,107	5,855	4	6	1,721	5,447
	Dec	24,990	24,117	66,010	3,389	5,440	4,888	823	1,330	1,646	6,941
2024	Jan	34,627	28,856	85,343	5,501	5,560	5,434	1,237	1,999	1,075	4,288
	Feb	31,278	26,065	82,497	4,076	4,995	4,643	3,471	5,918	1,007	3,982
	Mar	24,088	20,073	65,666	4,956	4,877	4,342	2,053	3,562	3,999	15,325
	Apr	28,174	23,478	84,884	6,128	6,247	5,693	1,287	2,190	2,300	8,061
	May	39,785	33,154	127,130	5,351	6,355	5,802	714	1,340	1,954	7,254
	Jun	48,067	40,055	162,616	4,462	5,263	4,780	189	317	1,262	5,364
	Jul	59,148	49,290	210,449	3,218	4,639	4,197	358	620	1,501	5,722
	Aug	60,169	50,141	221,023	2,887	3,381	3,083	264	480	1,271	4,984
	Sep	38,975	32,479	147,467	3,397	3,581	3,290	232	565	1,374	5,375
	Oct	35,772	29,810	139,357	4,996	4,674	4,508	27	42	2,216	10,071
	Nov	28,778	23,982	108,946	4,899	5,648	5,579	29	47	1,869	7,823
	Dec	29,741	24,784	115,021	4,410	4,672	4,813	361	590	1,755	9,090
2025	Jan	40,203	33,020	156,499	5,544	5,671	5,760	1,205	1,321	2,225	12,376
	Feb	40,840	33,345	167,675	3,615	3,911	4,102	2,419	2,625	3,831	18,722
	Mar	46,828	38,641	198,938	3,557	3,559	3,847	1,552	2,267	1,405	5,350
	Apr	49,486	41,659	214,383	4,819	3,659	3,767	254	344	1,023	4,683
	May	56,744	47,607	243,949	6,942	6,319	6,526	73	213	978	4,887
	Jun	70,539	60,844	289,600	4,858	5,322	5,450	888	1,126	890	3,938
	Jul	71,655	59,826	250,603	4,939	5,138	5,212	792	1,085	1,106	3,259
	Aug	61,823	53,126	202,749	4,183	4,116	3,691	717	1,168	1,364	4,558
	Sep	60,514	50,697	218,555	4,629	4,247	3,507	360	536	1,306	3,710
	Oct	48,906	41,154	185,102	6,050	4,836	4,076	1	0.38	2,780	7,132
	Nov	45,786	38,420	185,997	5,676	4,956	4,190	438	679	4,732	15,138
	Dec	36,232	30,155	149,865	5,483	4,746	4,415	488	681	3,641	13,154
2026	Jan	40,813	34,167	160,999	2,808	5,152	4,723	547	762	2,302	8,176
	Feb	46,939	39,116	180,981	942	4,644	4,072	556	780	2,347	8,741
	Mar	46,706	40,269	173,366		4,723	4,346	1,811	2,460	1,383	6,514

Source: Uganda Coffee Development Authority; Uganda Tea Association; Cotton Development Organisation

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Table 11: Value of non- traditional exports ('000 US\$), 2021 - 2026

Table 11: Value of Non-traditional exports ('000 US\$, 2021-2025)																
	Fish & Fish Products	Maize	Beans	Flowers	Cocoa beans	Animal / Veg. Fat or Oil	Cattle Hides	Electric Current	Gold & Gold Cpds	Iron & Steel	Petroleum Products	Sugar & Confectionery	Cement	Other	Total	
Calendar year																
2021	116,144	52,038	102,984	68,917	105,844	105,232	13,999	36,501	1,036,623	93,863	93,720	98,478	85,589	794,666	2,804,599	
2022	149,607	89,881	113,190	60,166	81,910	121,034	13,212	39,829	526	126,825	104,710	163,286	86,721	1,062,522	2,213,418	
2023	137,491	202,882	66,958	63,840	140,709	26,234	10,043	46,566	2,229,861	153,923	133,211	85,228	92,006	1,307,754	4,946,191	
2024	143,066	137,964	79,154	64,101	306,091	25,160	8,555	42,879	3,379,007	177,938	134,054	166,480	85,973	1,169,039	5,814,329	
2025	161,735	84,262	80,963	63,646	632,338	52,716	9,971	60,470	6,402,742	169,351	126,321	241,308	95,840	1,994,642	10,176,305	
Fiscal year																
2020/21	116,175	79,342	73,615	61,932	105,357	81,043	12,077	26,530	2,252,870	72,786	78,317	86,408	78,037	739,899	3,864,388	
2021/22	134,442	50,280	113,965	67,597	97,642	119,576	12,641	42,418	602	117,983	97,953	129,632	89,540	914,429	1,988,701	
2022/23	143,873	159,834	90,446	61,443	93,119	70,809	13,186	40,792	866,270	132,852	116,396	120,248	89,547	1,229,876	3,337,669	
2023/24	137,537	186,560	82,908	61,775	217,864	23,092	8,140	45,138	2,985,412	184,967	141,074	117,578	86,550	1,205,225	5,512,247	
2024/25	153,696	96,058	67,244	64,315	620,755	38,021	8,595	46,263	4,210,931	154,420	131,959	217,953	88,910	1,603,334	7,509,402	
Monthly																
2021	Jan	10,542	7,094	5,628	4,486	10,091	6,748	507	2,193	173,891	5,323	6,519	9,180	5,423	50,310	297,935
	Feb	8,286	9,616	5,260	6,236	12,473	7,070	1,359	2,586	175,083	6,161	6,757	7,663	6,561	65,916	321,028
	Mar	8,274	5,375	5,703	5,940	13,266	8,731	946	2,826	155,694	8,105	7,811	7,545	7,729	73,955	311,899
	Apr	7,824	3,064	3,993	5,608	10,339	9,219	2,607	2,032	175,610	6,204	7,959	12,807	6,996	56,104	310,365
	May	9,137	7,881	6,652	5,634	7,381	8,766	1,058	2,925	190,320	7,343	7,559	12,771	8,575	72,122	348,124
	Jun	9,889	3,367	13,944	7,103	8,883	8,018	892	2,995	165,900	6,151	8,001	11,459	6,812	65,867	319,280
	Jul	6,441	2,789	11,088	7,434	7,925	9,175	1,212	3,589	0	8,610	7,887	6,650	6,457	73,285	152,542
	Aug	9,097	2,807	7,571	6,985	7,704	9,083	1,028	3,384	0	8,349	7,992	5,339	6,428	65,138	140,905
	Sep	8,273	3,303	9,143	5,522	4,746	9,533	1,265	3,381	124	8,109	8,212	5,331	6,679	65,692	139,312
	Oct	11,489	1,890	7,949	4,637	6,155	8,494	937	3,458	0	8,594	8,558	6,715	7,588	64,910	141,375
	Nov	14,399	1,636	13,406	4,657	7,726	10,393	1,257	3,509	0	8,603	7,624	7,608	7,638	73,299	161,755
	Dec	12,493	3,215	12,647	4,676	9,155	10,002	933	3,622	0	12,312	8,844	5,409	8,704	68,068	160,081
2022	Jan	10,807	6,903	14,512	5,561	7,492	8,876	772	3,841	464	10,304	7,120	7,551	7,819	63,045	155,067
	Feb	13,391	6,985	10,776	6,010	12,073	8,883	1,288	4,132	0	8,477	6,282	13,088	8,105	72,650	172,139
	Mar	11,521	5,823	8,128	5,164	9,126	13,610	1,328	3,907	0	13,573	7,921	14,358	9,317	88,475	192,250
	Apr	10,811	4,660	3,389	4,989	10,013	11,842	1,001	3,415	0	10,366	8,201	19,010	6,923	88,503	183,123
	May	12,539	5,752	3,203	6,393	6,007	8,250	1,023	3,044	0	10,517	8,355	18,932	7,616	99,164	190,795
	Jun	13,181	4,516	12,154	5,569	9,521	11,435	598	3,133	14	10,170	10,958	19,641	6,268	92,201	199,359
	Jul	12,204	7,235	6,687	5,608	3,762	8,502	1,251	2,780	0	9,307	10,142	12,265	6,148	94,667	180,558
	Aug	10,896	11,011	5,198	4,726	3,739	11,531	828	2,545	48	12,284	10,331	20,320	7,771	78,011	179,238
	Sep	10,369	5,880	5,205	4,012	2,979	7,818	1,023	3,222	0	13,309	8,435	11,675	6,101	84,327	164,354
	Oct	14,599	6,301	9,988	3,950	7,090	11,145	1,812	3,346	0	10,188	8,625	6,442	7,657	111,494	202,638
	Nov	14,707	4,338	19,402	4,091	5,099	10,610	1,022	3,022	0	9,407	8,947	10,387	5,872	89,798	186,701
	Dec	14,581	20,476	14,548	4,095	5,011	8,532	1,265	3,441	0	8,925	9,393	9,618	7,124	100,187	207,196
2023	Jan	12,520	27,590	8,144	5,284	8,569	1,685	885	3,796	50	11,655	9,644	1,446	6,660	137,584	235,512
	Feb	12,013	21,855	7,401	5,964	12,415	1,577	792	2,825	0	9,893	7,655	2,396	8,456	98,898	192,141
	Mar	10,984	17,170	3,159	5,603	12,273	2,925	1,225	5,140	281,022	13,370	8,898	5,131	8,669	118,752	503,728
	Apr	10,531	13,497	2,236	4,946	11,512	2,739	1,269	3,266	200,847	9,092	9,828	10,123	7,656	91,368	378,912
	May	9,923	14,373	4,699	6,466	11,228	2,411	917	3,644	190,031	11,169	11,541	19,684	8,601	108,274	402,962
	Jun	10,546	10,108	3,779	6,701	9,443	1,334	896	3,765	194,272	14,254	12,958	10,762	8,831	116,515	503,729
	Jul	10,087	14,864	3,229	6,015	10,505	1,529	647	4,677	146,683	10,855	16,731	8,234	8,519	115,861	358,436
	Aug	12,104	20,661	3,544	5,463	10,644	1,774	602	4,526	239,394	15,254	12,551	8,640	8,035	114,282	457,474
	Sep	11,898	14,833	4,023	4,404	6,216	2,718	585	3,286	225,928	19,080	10,086	13,661	7,201	101,057	503,730
	Oct	12,406	17,142	3,933	4,313	11,995	2,890	1,010	4,651	281,536	12,383	9,158	2,612	7,064	115,136	486,229
	Nov	12,478	14,172	10,737	4,167	15,514	2,318	521	3,472	228,841	14,022	11,954	1,361	6,173	93,878	419,608
	Dec	12,000	16,617	12,073	4,515	20,395	2,334	693	3,517	241,256	12,898	12,206	1,178	6,142	96,148	503,731
2024	Jan	12,190	22,127	10,438	4,927	23,498	1,807	831	3,774	123,250	12,994	11,977	2,642	6,052	95,277	331,782
	Feb	10,779	16,937	7,376	5,509	25,981	2,365	466	3,753	263,880	10,673	12,070	12,611	6,172	90,606	503,732
	Mar	10,253	17,721	8,223	4,963	39,265	1,583	766	3,283	270,423	42,223	11,730	11,584	6,109	91,477	519,603
	Apr	10,840	11,961	6,360	4,909	23,859	1,044	532	2,924	259,963	13,358	10,560	20,649	8,246	99,531	474,738
	May	11,649	9,729	6,336	6,245	11,599	1,480	663	3,193	455,371	11,635	10,946	18,943	8,496	94,083	503,733
	Jun	10,852	9,795	6,634	6,345	18,393	1,251	824	4,081	248,886	9,593	11,104	15,464	8,342	97,888	449,453
	Jul	10,391	7,397	4,704	6,505	28,178	1,113	756	3,693	292,059	11,590	10,962	16,426	7,982	110,513	512,267
	Aug	10,914	9,058	3,798	6,224	12,705	2,295	666	3,679	306,511	13,599	11,132	15,338	7,977	114,302	503,734
	Sep	9,564	9,012	2,951	4,955	19,844	1,760	759	3,363	271,827	10,618	10,831	16,110	6,378	90,454	458,426
	Oct	14,703	9,724	6,830	4,550	22,548	2,809	1,155	3,823	317,762	16,015	10,902	15,106	7,232	93,832	526,992
	Nov	15,759	6,350	7,940	4,564	35,950	3,267	530	3,869	268,075	14,048	10,475	10,835	6,478	94,182	503,735
	Dec	15,171	8,152	7,564	4,406	44,272	4,387	607	3,444	300,999	11,592	11,366	10,773	6,509	96,894	526,135
2025	Jan	14,744	11,881	9,588	5,274	67,359	1,668	68								

Table 12: Volume of non- traditional exports, 2021 - 2026

		Fish & Fish Pdt. (Tonnes)	Maize (Tonnes)	Beans (Tonnes)	Flowers (Tonnes)	Cocoa beans (Tonnes)	Animal/ Veg Fat or oil (Tonnes)	Cattle Hides (Tonnes)	Electric Current ('000kws)	Gold & Gold cpds (Kgs)	Iron & Steel (Tonnes)	Petroleum Products (000 Litres)	Sugar & confectionery (Tonnes)	Cement (Tonnes)
Calendar year														
2020		18,048	322,516	97,209	5,969	41,281	66,146	6,584	222,216	33,674	75,043	68,935	138,521	525,797
2021		14,714	168,980	198,005	7,361	44,470	78,483	9,631	392,889	19,195	92,040	89,403	171,258	625,534
2022		26,812	190,388	173,565	7,000	34,953	76,046	9,002	426,964	753	125,281	98,239	229,085	563,403
2023		29,976	630,917	96,883	6,881	47,503	17,354	6,392	496,634	39,675	158,146	124,944	98,948	644,695
2024		20,013	386,901	97,022	6,399	57,805	16,341	5,418	480,743	48,141	168,538	126,693	239,218	608,307
2025		27,782	232,684	101,511	45,240	76,737	25,744	5,424	711,584	62,915	196,661	118,419	312,591	751,212
Fiscal year														
2019/20		23,230	314,958	62,449	5,635	37,513	67,483	7,983	242,838	23,019	74,265	99,503	167,712	437,637
2020/21		19,707	120,542	208,975	7,136	41,306	77,406	8,759	453,848	730	114,420	92,560	201,250	597,078
2021/22		19,707	120,542	208,975	7,136	41,306	77,406	8,759	453,848	730	114,420	92,560	201,250	597,078
2022/23		30,048	453,686	122,681	7,213	37,803	47,049	8,371	424,987	16,230	134,269	109,131	156,518	612,465
2023/24		25,455	553,981	113,256	6,238	56,112	16,187	5,278	498,069	48,764	166,242	133,077	144,684	611,282
2024/25		21,034	234,660	80,042	6,472	73,756	22,641	5,292	534,515	50,875	177,281	124,029	302,502	667,300
Monthly														
2021	Jan	1,426	27,256	11,128	525	4,098	5,688	510	24,303	3,371	5,663	6,519	15,659	43,830
	Feb	848	37,158	9,923	603	5,240	5,856	860	28,106	3,183	6,576	6,374	12,577	51,690
	Mar	615	18,648	10,443	609	5,657	6,992	928	30,647	2,924	8,063	7,369	12,767	60,024
	Apr	849	10,910	7,487	649	4,215	6,663	1,453	22,437	3,203	6,557	7,524	22,598	54,320
	May	966	24,291	11,761	671	3,110	6,657	807	31,519	3,513	7,582	7,091	22,638	61,590
	Jun	1,210	9,144	27,647	737	3,837	6,036	743	32,751	2,943	6,280	7,509	20,079	48,537
	Jul	1,186	8,317	19,214	715	3,518	7,112	944	38,767	0	8,614	8,081	11,964	48,079
	Aug	1,122	7,841	14,948	684	3,385	6,562	765	36,801	0	7,830	7,556	9,489	43,736
	Sep	1,190	8,775	14,984	600	1,927	6,804	764	36,547	57	7,573	7,747	9,713	47,667
	Oct	1,569	4,522	15,892	511	2,503	5,845	551	36,263	0	8,096	8,081	12,418	54,984
	Nov	2,123	4,018	27,192	503	3,247	7,364	719	37,028	0	7,452	7,201	12,887	54,366
	Dec	1,610	8,101	27,385	554	3,733	6,902	588	37,720	0	11,753	8,352	8,470	56,712
2022	Jan	1,665	19,976	28,374	555	3,131	6,213	587	41,202	652	9,700	6,726	12,031	51,128
	Feb	2,012	18,209	21,386	627	4,954	5,909	954	43,577	-	9,890	5,924	21,620	56,388
	Mar	1,799	12,104	12,257	513	3,828	7,724	962	41,633	-	13,800	7,492	22,213	59,595
	Apr	1,584	10,265	6,093	582	4,288	6,947	825	36,845	-	11,746	7,700	27,262	41,372
	May	1,832	10,442	4,834	666	2,574	4,591	672	32,983	-	8,796	7,895	26,607	46,790
	Jun	2,015	7,970	16,416	625	4,218	5,432	429	34,483	21	9,169	9,804	26,576	36,261
	Jul	2,334	14,402	10,712	668	1,705	4,787	860	30,471	-	7,715	9,567	16,598	39,131
	Aug	1,922	21,644	6,686	585	1,639	7,517	625	27,714	80	10,950	9,745	27,701	51,912
	Sep	2,152	11,372	6,268	551	1,327	6,160	590	33,849	-	12,499	7,948	14,421	40,367
	Oct	3,157	13,088	14,875	577	3,133	7,955	1,270	35,341	-	11,557	8,136	8,905	49,892
	Nov	3,406	8,152	26,412	551	2,139	6,595	507	32,169	-	9,556	8,440	14,098	41,854
	Dec	2,933	42,763	19,250	499	2,016	6,216	721	36,697	-	9,903	8,862	11,054	48,714
2023	Jan	3,504	89,322	12,493	613	3,630	1,164	612	40,279	689	11,275	8,507	1,492	43,029
	Feb	2,710	80,803	7,624	677	5,173	1,041	475	31,021	-	10,577	7,225	2,680	59,076
	Mar	1,971	67,981	4,844	633	4,692	1,453	853	44,660	4,647	14,667	8,367	6,210	59,849
	Apr	1,905	41,800	2,572	545	4,564	1,858	772	33,933	3,399	8,912	9,252	13,327	54,572
	May	2,014	36,865	4,562	669	4,130	1,354	562	38,155	3,127	11,002	10,888	27,630	62,280
	Jun	2,038	25,494	6,383	646	3,654	947	523	40,698	4,288	15,655	12,195	12,404	61,790
	Jul	2,664	40,253	5,008	622	3,495	991	420	52,365	3,298	11,774	15,769	8,456	58,041
	Aug	2,964	57,182	5,144	572	3,499	1,110	329	51,512	3,981	16,827	11,821	8,654	56,016
	Sep	2,277	37,005	4,207	453	2,002	1,963	475	37,528	3,962	17,293	9,526	13,862	51,361
	Oct	2,890	50,056	5,462	530	3,300	1,618	630	50,454	4,788	13,698	8,622	2,370	49,421
	Nov	2,406	50,467	18,615	461	4,143	1,834	226	37,357	3,667	13,750	11,279	1,034	44,167
	Dec	2,632	53,688	19,970	460	5,220	2,019	515	38,674	3,828	12,717	11,493	831	45,095
2024	Jan	1,757	68,198	13,096	470	6,242	1,053	564	41,110	2,840	14,872	11,312	2,935	42,360
	Feb	1,699	54,388	8,851	509	5,527	1,750	311	41,110	4,271	11,443	11,375	14,978	44,162
	Mar	1,612	55,549	9,468	508	10,469	1,331	519	35,678	4,082	14,875	11,051	14,660	42,302
	Apr	1,543	35,527	7,373	488	5,204	648	357	31,329	3,706	15,400	9,936	27,170	58,301
	May	1,617	26,992	7,712	588	3,010	1,133	448	34,969	6,843	13,387	10,403	26,809	60,086
	Jun	1,394	24,675	8,350	577	4,000	737	484	45,986	3,499	10,209	10,489	22,924	59,970
	Jul	1,297	18,056	5,588	577	4,593	563	504	40,498	4,130	13,411	10,376	25,253	57,462
	Aug	1,324	20,715	4,910	614	2,065	1,660	369	40,261	3,979	15,731	10,545	23,775	57,327
	Sep	1,248	25,217	3,681	534	2,948	975	342	39,536	3,536	12,351	10,248	26,766	47,828
	Oct	1,954	20,738	8,293	532	3,508	1,494	834	44,732	4,063	17,041	10,305	22,915	44,641
	Nov	2,560	15,075	10,142	509	5,384	1,858	398	45,426	3,308	16,307	9,898	15,967	45,585
	Dec	2,008	21,770	9,559	493	4,856	3,138	286	40,110	3,886	13,512	10,754	15,065	48,281
2025	Jan	2,590	41,967	11,698	526	7,652	1,018	492	50,527	4,008	13,852	10,917	29,574	63,179
	Feb	1,460	18,336	7,550	530	7,979	2,631	293	43,834	3,664	16,156	10,242	17,670	54,133
	Mar	1,633	13,793	4,499	514	10,391	1,663	493	45,265	4,258	12,236	10,061	40,845	60,453
	Apr	1,680	14,207	3,250	533	9,593	2,512	340	43,884	5,921	14,380	10,194	35,421	61,078
	May	1,512	14,181	3,358	553	9,867	2,321	545	47,683	5,128	12,960	10,311	30,287	61,538
	Jun	1,769	10,605	7,515	557	4,920	2,807	395	52,760	4,995	19,344	10,178	18,964	65,795
	Jul	3,745	12,885	8,212	522	3,662	2,712	521	61,586	6,070	19,118	4,768	37,959	70,158
	Aug	3,108	34,626	9,098	466	2,648	1,250	542	80,558	5,108	16,363	4,924	24,549	60,009
	Sep	1,425	19,174	6,797	10,152	2,161	2,208	362	77,270	3,765	14,519	10,821	20,118	57,477
	Oct	1,745	15,341	7,337	29,967	3,909	3,053	508	81,991	8,298	17,913	10,017	17,736	63,402
	Nov	2,558	18,561	14,142	547	5,013	1,850	453	59,693	5,376	20,555	8,976	19,349	59,840
	Dec	4,558	19,009	18,056	374	8,940	1,721	479	66,532	6,325	19,264	17,010	20,120	74,149
2026	Jan	1,649	28,063	12,254	491	7,680	1,245	361	59,930	6,254	18,118	8,869	17,517	61,283
	Feb	1,362	20,559	7,985	488	7,912	2,315	607	62,356	5,941	20,156	9,484	17,116	68,131
	Mar	1,258	17,631	7,511	498	8,299	2,919	378	67,842	5,552	19,930	12,475	40,817	84,741

Note: Export quantities for 2026 are provisional.

Source: Uganda Bureau of Statistics

Table 13: Balance of payments (million US\$), 2021/22 - 2025/26

	2021/22	2022/23	2023/24	2024/25	2025/26	
					Q1	Q2
Current account	(3,458.98)	(3,734.60)	(4,324.55)	(3,845.52)	(693.09)	(839.26)
Credit	7,674.61	9,511.18	12,279.88	15,694.60	3,830.62	4,755.16
Debit	11,133.59	13,245.78	16,604.43	19,540.13	4,523.71	5,594.42
Goods and services	(4,409.37)	(4,528.31)	(4,757.74)	(4,493.40)	(774.68)	(1,064.48)
Goods	(3,300.12)	(3,109.21)	(3,003.54)	(2,554.97)	(458.38)	(481.14)
Services	(1,109.24)	(1,419.10)	(1,754.20)	(1,938.43)	(316.30)	(583.34)
Credit	1,792.25	1,934.57	2,318.27	2,767.22	791.75	701.14
Debit	2,901.49	3,353.67	4,072.47	4,705.65	1,108.04	1,284.48
Primary income	(969.75)	(1,230.85)	(1,488.71)	(1,415.44)	(330.37)	(305.15)
Secondary income	1,920.13	2,024.56	1,921.90	2,063.32	411.96	530.37
Capital account	157.95	111.02	120.78	184.13	44.22	62.72
	(3,301.03)	(3,623.58)	(4,203.77)	(3,661.40)	(648.87)	(776.54)
Net lending (+) / net borrowing (-) (balance from current						
Financial account						
Net lending (+) / net borrowing (-) (balance from financia	(3,013.40)	(3,406.25)	(2,529.30)	(4,292.10)	(1,072.01)	(1,409.15)
Direct investment	(2,300.23)	(2,972.86)	(3,005.89)	(3,467.68)	(960.82)	(900.91)
Net acquisition of financial assets	0.36	0.37	0.39	0.41	0.10	0.10
Net incurrence of liabilities	2,300.59	2,973.23	3,006.28	3,468.08	960.92	901.01
Equity and investment fund shares	2,174.05	2,784.08	2,908.03	3,424.59	934.99	875.08
Equity other than reinvestment of earnings	1,789.23	2,420.89	2,513.01	3,015.74	830.75	770.83
Debt instruments	126.54	189.15	98.25	43.49	25.93	25.93
Portfolio investment	187.51	502.46	341.92	(613.45)	(267.90)	(373.41)
Net acquisition of financial assets	308.28	147.86	272.16	231.28	19.60	-
Net incurrence of liabilities	120.77	(354.60)	(69.76)	844.73	287.50	373.41
Other investment	(1,387.40)	(933.44)	137.67	(191.99)	160.30	(135.84)
Other equity	(9.89)	32.97	(19.72)	(20.91)	(4.61)	(4.61)
Currency and deposits	211.77	(21.40)	409.03	257.89	(82.99)	121.99
Net acquisition of financial assets	235.10	(27.69)	410.39	294.98	(85.33)	118.40
Net incurrence of liabilities	23.33	(6.29)	1.36	37.09	(2.34)	(3.59)
Loans	(1,095.88)	(946.98)	(255.96)	(431.09)	247.54	(253.57)
Net acquisition of financial assets	5.86	28.26	(36.84)	25.15	13.14	12.23
Net incurrence of liabilities	1,101.74	975.24	219.12	456.25	(234.40)	265.80
Trade credit and advances	(2.69)	1.96	4.32	2.12	0.35	0.35
Net acquisition of financial assets	-	-	-	-	-	-
Net incurrence of liabilities	2.69	(1.96)	(4.32)	(2.12)	(0.35)	(0.35)
Net errors and omissions	(13.32)	166.88	679.19	398.78	(138.05)	77.32
Overall Balance	(189.83)	50.45	995.27	(1,029.47)	(285.09)	(709.93)

Estimates based on BPM6

Source: Bank of Uganda

Table 14: Selected macro-economic indicators, 2020/21 - 2025/26 (Ratio as a Percentage)

Description	Outturn 2020/21	Outturn 2021/22	Outturn 2022/23	Outturn 2023/24	Outturn 2024/25	Budget 'oj 2025/26	Outturn 2025/26
Revenue & Grants / GDP	14.7%	14.1%	14.5%	14.1%	14.7%	15.9%	15.2%
Domestic Revenue incl Oil / GDP	13.4%	13.4%	14.0%	13.6%	14.1%	14.8%	14.5%
Domestic Revenue / GDP	13.3%	13.4%	14.0%	13.6%	14.1%	14.8%	14.3%
Tax revenue incl Oil / GDP	12.4%	12.5%	13.0%	12.6%	13.1%	13.5%	13.4%
Tax revenue / GDP	12.3%	12.5%	13.0%	12.6%	13.1%	13.5%	13.2%
Total Expenditure (excl domestic arrears repayments) / GDP	23.6%	21.1%	19.6%	18.7%	20.6%	21.9%	21.8%
Total Expenditure (incl domestic arrears repayments) / GDP	24.2%	21.5%	20.0%	18.8%	20.7%	22.5%	22.2%
Gross Operating Balance / GDP	-0.9%	-1.5%	-1.3%	-1.1%	-0.8%	-2.3%	n/a
Domestic Balance / GDP	-6.4%	-4.7%	-3.5%	-2.6%	-4.1%	-2.4%	-4.3%
Primary Balance / GDP	-6.8%	-4.3%	-2.3%	-1.6%	-2.3%	-2.1%	-2.6%
Budget Deficit (excl Grants) / GDP	-10.8%	-8.1%	-6.1%	-5.2%	-6.6%	-7.7%	-7.7%
Budget Deficit (incl Grants) / GDP	-9.5%	-7.4%	-5.5%	-4.7%	-6.0%	-6.6%	-7.0%
Domestic Financing (net) / GDP (-borrowing/+ saving)	-5.0%	-3.4%	3.4%	4.2%	5.4%	4.3%	5.1%
o/w Bank Financing (-borrowing/+ saving)	-1.6%	-1.7%	2.1%	2.1%	1.3%	2.1%	1.8%
o/w Non-Bank Financing (-borrowing/+ saving)	-3.4%	-1.8%	1.3%	2.1%	4.2%	2.3%	3.3%
Foreign Disbursements (grants and loans) / Total Budget (incl domestic arrears)	26.2%	22.0%	19.7%	11.8%	11.9%	38.9%	19.6%
Foreign Disbursements (grants and loans) / GDP	6.3%	4.7%	4.0%	2.2%	2.5%	8.8%	4.4%
External Borrowing (net) (disbursements less amortization) / GC	-4.0%	-3.0%	2.1%	0.5%	0.5%	2.3%	1.7%
External Borrowing Disbursements / GDP	-5.0%	-4.0%	3.4%	1.7%	1.9%	7.7%	3.7%
Ratio of external borrowing disbursements to budget deficit (incl grants and Oil)	52.9%	54.6%	61.6%	37.1%	31.1%	116.3%	52.2%
Ratio of external borrowing disbursements to budget deficit (excl grants and Oil)	46.4%	49.8%	55.9%	33.6%	28.3%	99.8%	47.5%
Total public debt / GDP	46.9%	48.4%	46.9%	46.8%	50.9%		
o/w Domestic debt / GDP	17.2%	18.8%	18.7%	20.0%	26.5%		
o/w External debt / GDP	29.7%	29.6%	28.2%	26.8%	24.4%		
Memorandum Items							
GDP at Current Market Prices (Ush.s Billion)	148,328	162,883	181,413	207,480	227,875	251,394	249,363

Note: Total Budget is equal to total expenditures (including domestic arrears) minus net lending.

Source: Ministry of Finance Planning and Economic Development

Table 15: Overall Fiscal Operations, 2020/21 -2025/26 (GFSM 1986), billion shillings

	Outturn 2020/21	Outturn 2021/22	Outturn 2022/23	Outturn 2023/24	Outturn 2024/25	Budget 2025/26	Proj Outturn 2025/26
Revenues and Grants	21,792.5	22,992.3	26,595.4	28,820.5	33,434.6	39,973.9	37,898.6
Revenues	19,838.8	21,830.3	25,567.1	27,805.9	32,078.6	37,227.2	36,185.8
URA	18,336.8	20,425.0	23,732.7	25,719.2	29,870.8	33,943.1	32,948.1
Non-URA	1,361.0	1,405.4	1,834.5	2,086.7	2,207.8	3,284.2	2,701.4
Oil Revenues	141.0	-	-	-	-	-	536.3
Grants	1,953.8	1,162.0	1,028.2	1,014.6	1,356.0	2,746.6	1,712.9
Budget Support	628.6	108.3	31.9	50.0	117.3	27.1	81.1
Project Support	1,325.2	1,053.7	996.3	964.6	1,238.7	2,719.5	1,631.7
Expenditure and net Lending	35,868.3	34,966.5	36,676.2	38,310.1	47,153.2	56,541.2	55,450.7
Current Expenditures	19,222.5	21,324.3	25,069.5	26,861.0	34,638.9	36,901.7	39,114.8
Wages and Salaries	5,180.5	5,627.6	7,044.5	7,443.9	8,034.9	8,568.0	8,607.0
Interest Payments	4,055.6	4,966.4	5,911.7	6,221.7	8,393.8	11,332.7	11,077.0
Domestic	3,020.0	4,163.1	4,711.3	4,877.4	7,060.8	9,478.7	9,223.0
External	1,035.6	803.4	1,200.4	1,344.4	1,333.0	1,854.0	1,854.0
Other Recurr. Expenditures ¹	9,986.4	10,730.3	12,113.3	13,195.4	18,210.2	17,001.0	19,430.8
Development Expenditures	15,160.5	12,784.9	10,691.8	11,000.6	11,875.5	18,238.7	15,362.9
Domestic Development ²	9,681.9	8,140.6	7,234.1	7,086.9	7,817.6	6,911.6	8,566.7
External Development	5,478.6	4,644.3	3,457.7	3,913.7	4,057.9	11,327.1	6,796.2
Net Lending/Repayments	640.9	251.5	137.2	252.4	417.4	-	-
Domestic Arrears Repaym.	844.4	605.8	777.7	196.0	221.5	1,400.8	973.0
Domestic Balance	(9,515.3)	(7,688.6)	(6,450.9)	(5,210.9)	(9,266.3)	(6,132.9)	(10,614.7)
Primary Balance	(10,020.2)	(7,007.8)	(4,169.1)	(3,267.8)	(5,324.8)	(5,234.6)	(6,475.1)
Overall Fiscal Bal. (excl. Grant)	(16,029.5)	(13,136.2)	(11,109.0)	(10,504.1)	(15,074.6)	(19,313.9)	(19,265.0)
Overall Fiscal Bal. (incl. Grant)	(14,075.7)	(11,974.3)	(10,080.8)	(9,489.6)	(13,718.6)	(16,567.3)	(17,552.1)
Financing:	14,075.7	11,974.3	10,080.8	9,489.6	13,718.6	16,567.3	17,552.1
External Financing (Net)	6,000.0	4,823.4	3,793.1	989.8	1,213.9	5,679.0	4,170.8
Deposits	-	-	-	-	-	-	-
Disbursements	7,441.7	6,539.2	6,214.3	3,524.4	4,264.9	19,272.3	9,156.6
Budget Support Loans	3,322.2	2,474.7	3,884.3	592.1	651.6	10,664.8	3,992.1
Project Loans	4,119.5	4,064.5	2,330.0	2,932.3	3,613.4	8,607.6	5,164.5
Amortization	(1,441.6)	(1,715.8)	(2,421.2)	(2,534.6)	(3,051.1)	(4,985.8)	(4,985.8)
Domestic Financing (Net)	7,457.0	5,585.6	6,227.3	8,498.1	12,369.4	10,888.3	12,809.0
Bank Financing (Net)	2,422.6	2,734.9	3,890.5	4,197.6	2,856.5	5,186.3	4,505.7
Non-bank Financing (Net)	5,034.5	2,850.7	2,336.8	4,300.5	9,512.9	5,702.1	8,303.3
Errors and Omissions	618.6	1,565.3	60.4	1.7	135.4	-	572.3

Note: ¹ Includes exceptional spending reclassified from the development budget of the security sector.

² Excludes exceptional spending reclassified as current spending.

Salaries, Other recurr and domestic development include transfers to other levels of government including Local Governments and extra-budgetary institutions.

Source: Ministry of Finance Planning and Economic Development

Table 16: Budgetary Central Government financial Operations (GFSM 2001 framework)

Description	Outturn 2020/21	Outturn 2021/22	Outturn 2022/23	Outturn 2023/24	Outturn 2024/25
Revenue	21,792.5	22,992.3	26,595.4	28,820.5	33,434.6
Taxes	18,336.8	20,425.0	23,732.7	25,719.2	29,870.8
Grants	1,953.8	1,162.0	1,028.2	1,014.6	1,356.0
Budget Support	628.6	108.3	31.9	50.0	117.3
Project Support	1,325.2	1,053.7	996.3	964.6	1,238.7
Oil Revenues	141.0	0.0	0.0	0.0	0.0
Other revenue	1,361.0	1,405.4	1,834.5	2,086.7	2,207.8
Expenses	23,129.9	25,394.6	28,793.3	30,621.1	39,114.2
Compensation of employees	3,675.9	3,799.1	3,998.6	5,168.6	5,232.8
Wages and salaries ¹	2,081.7	2,308.4	2,878.7	3,652.4	3,555.1
Allowances ¹	979.5	724.5	824.9	1,138.5	883.7
Other employee costs ¹	614.6	766.3	295.0	377.7	794.0
Use of goods and services ¹	5,521.8	5,685.6	5,452.3	9,215.3	8,964.1
Interest payments	4,055.6	4,966.4	5,911.7	6,221.7	8,393.8
Domestic	3,020.0	4,163.1	4,711.3	4,877.4	7,060.8
External	1,035.6	803.4	1,200.4	1,344.4	1,333.0
Depreciation			6.5	12.4	7.7
Subsidies	0.0	0.0	2.4	2.4	0.0
Grants	9,221.3	10,010.2	12,183.0	6,844.9	13,509.1
Local governments	3,703.6	4,508.7	5,710.3	5,425.2	6,579.1
Wage bill	2,293.0	2,412.9	3,179.0	3,288.6	3,434.2
Recurrent	858.6	1,195.2	1,407.0	981.5	1,845.6
Development	552.0	900.7	1,124.3	1,155.1	1,299.3
Transfers to International organizations	54.6	55.9	71.0	69.6	80.4
Transfers to Missions abroad	190.0	219.8	92.9	0.0	300.8
Transfers to Tertiary Institutions	862.5	902.2	1,009.6	973.5	1,127.7
Transfers to District Referral hospitals	262.6	324.4	431.4	0.0	503.0
Transfers to other agencies (incl URA)	4,147.9	3,999.2	4,867.9	376.7	4,301.7
Social benefits (pensions)	0.5	1.7	547.2	518.4	570.4
Other expenses ¹	654.9	931.6	691.6	2,637.2	2,436.2
Gross operating balance	-1,337.4	-2,402.3	-2,197.9	-1,800.5	-5,679.5
Investment in Non-Financial Assets	11,252.8	8,706.1	6,955.4	7,240.5	7,400.2
Domestic development budget	7,868.8	5,693.7	4,687.0	4,751.4	5,014.0
Donor projects	3,384.1	3,012.3	2,268.4	2,489.1	2,386.2
Total Outlays	34,382.8	34,100.7	35,748.7	37,861.6	46,514.3
Net borrowing	-12,590.2	-11,108.4	-9,153.4	-9,041.1	-13,079.7
less Payables (domestic arrears repayments)	844.4	605.8	777.7	196.0	221.5
Net lending for policy purposes)	640.9	251.5	137.2	252.4	417.4
Overall deficit excluding grants	-14,075.5	-11,965.7	-10,068.3	-9,489.5	-13,718.6
Overall deficit including grants	-16,029.3	-13,127.7	-11,096.5	-10,504.1	-15,074.6
Net Change in Financial Worth (Financing)	-14,075.5	-11,965.7	-10,068.3	-9,489.5	-13,718.6
Domestic	-7,457.0	-5,585.6	-6,227.3	-8,498.1	-12,369.4
Bank Financing	-2,422.6	-2,734.9	-3,890.5	-4,197.6	-2,856.5
Non Bank Financing	-5,034.5	-2,850.7	-2,336.8	-4,300.5	-9,512.9
External	-6,000.0	-4,823.4	-3,793.1	-989.8	-1,213.9
Net change in financial assets	0.0	0.0		0.0	0.0
Net change in Liabilities	6,000.0	4,823.4	3,793.1	989.8	1,213.9
Disbursement	6,000.0	4,823.4	3,793.1	3,524.4	4,264.9
Project loans	4,119.5	4,064.5	2,330.0	2,932.3	3,613.4
Import support loans	3,322.2	2,474.7	3,884.3	592.1	651.6
Amortization (-)	-1,441.6	-1,715.8	-2,421.2	-2,534.6	-3,051.1
Payment of foreign debt arrears			0.0	0.0	0.0
exceptional fin.	0.0		0.0	0.0	0.0
Errors and omissions	-618.4	-1,556.7	-47.8	-1.7	-135.4

Published to Facilitate International Comparison

1.Excludes transfers to local governments and extrabudgetary institutions.

2.All transfers include salaries, non-wage and development related spending.

Source: Ministry of Finance Planning and Economic Development

Table 17: Total Expenditures Incl Donor projects by NDP/II programmes
National Budgetary Framework Program Classifications (billion shillings)

	Outturn 2022/23	Outturn 2023/24	Budget 2024/25	Proj Outturn 2024/25
AGRO-INDUSTRIALIZATION	1,323.6	1,226.2	2,064.7	1,996.4
MINERAL DEVELOPMENT	70.5	90.3	881.1	851.7
SUSTAINABLE DEVELOPMENT OF PETROLEUM RESOURCES	830.7	478.9	454.2	544.5
MANUFACTURING	506.9	104.9	318.4	301.5
TOURISM DEVELOPMENT	105.9	143.6	297.9	357.1
CLIMATE CHANGE, NATURAL RESOURCE, ENVIRONMENT AND WATER MANA	383.1	389.7	473.7	440.4
PRIVATE SECTOR DEVELOPMENT	1,817.7	1,201.4	2,046.6	2,242.1
SUSTAINABLE ENERGY DEVELOPMENT	884.6	812.3	1,135.3	872.7
INTEGRATED TRANSPORT INFRASTRUCTURE AND SERVICES	4,301.7	4,405.4	4,918.0	4,357.6
SUSTAINABLE URBANISATION AND HOUSING	108.1	493.1	630.4	481.4
DIGITAL TRANSFORMATION	89.3	238.8	228.6	190.3
HUMAN CAPITAL DEVELOPMENT	7,769.6	7,882.4	10,070.4	10,849.2
INNOVATION, TECHNOLOGY DEVELOPMENT AND TRANSFER	268.8	1,106.5	346.9	415.9
PUBLIC SECTOR TRANSFORMATION	209.1	227.6	200.4	240.3
COMMUNITY MOBILIZATION AND MINDSET CHANGE	60.0	43.5	69.3	83.1
GOVERNANCE AND SECURITY	7,405.3	8,510.1	8,908.8	10,550.0
DEVELOPMENT PLAN IMPLEMENTATION	1,313.1	1,966.3	2,261.1	2,707.3
REGIONAL DEVELOPMENT	528.7	1,411.4	1,454.2	1,649.9
ADMINISTRATION OF JUSTICE	364.5	386.9	481.4	577.1
LEGISLATION, OVERSIGHT & REPRESENTATION	895.3	908.0	978.6	1,173.2
LOCAL GOVERNMENT	3,516.7	26.0	-	-
Interest Payments Due	5,911.7	6,221.7	9,606.0	9,808.3
Domestic Interest	4,711.3	4,877.4	7,992.6	8,217.5
External Interest	1,200.4	1,344.4	1,613.4	1,590.7
Total Centre	24,139.2	26,195.7	32,144.8	32,931.4
Total Local Government Programmes	5,710.3	5,425.2	5,621.0	7,950.5
Total Interest	5,911.7	6,221.7	9,606.0	9,808.3
Grand total	35,761.3	37,842.6	47,371.7	50,690.2

Source: Ministry of Finance, Planning and Economic Development

Table 18: Consolidated Expenditures excl Donor Projects
National Budgetary Framework Program Classifications (billion shillings)

	Outturn 2022/23	Outturn 2023/24	Budget 2024/25	Proj Outturn 2024/25
AGRO-INDUSTRIALIZATION	928.5	1,010.3	1,135.4	1,361.3
MINERAL DEVELOPMENT	55.7	71.7	484.1	580.4
SUSTAINABLE DEVELOPMENT OF PETROLEUM RESOURCES	830.7	478.9	454.2	544.5
MANUFACTURING	506.9	104.9	162.8	195.2
TOURISM DEVELOPMENT	105.9	143.6	297.9	357.1
CLIMATE CHANGE, NATURAL RESOURCE, ENVIRONMENT AND WATER MANA	316.9	298.1	226.4	271.4
PRIVATE SECTOR DEVELOPMENT	1,595.2	1,053.7	1,636.2	1,961.6
SUSTAINABLE ENERGY DEVELOPMENT	603.7	489.2	187.8	225.2
INTEGRATED TRANSPORT INFRASTRUCTURE AND SERVICES	3,180.1	2,908.0	1,932.9	2,317.3
SUSTAINABLE URBANISATION AND HOUSING	108.1	120.7	98.0	117.5
DIGITAL TRANSFORMATION	89.3	133.1	66.1	79.2
HUMAN CAPITAL DEVELOPMENT	6,769.1	7,228.3	7,695.6	9,226.0
INNOVATION, TECHNOLOGY DEVELOPMENT AND TRANSFER	213.6	1,009.1	346.9	415.9
PUBLIC SECTOR TRANSFORMATION	209.1	227.6	200.4	240.3
COMMUNITY MOBILIZATION AND MINDSET CHANGE	60.0	43.5	69.3	83.1
GOVERNANCE AND SECURITY	7,315.6	8,411.3	8,655.5	10,376.9
DEVELOPMENT PLAN IMPLEMENTATION	1,293.7	1,933.1	2,254.4	2,702.8
REGIONAL DEVELOPMENT	528.7	1,406.2	1,272.9	1,526.0
ADMINISTRATION OF JUSTICE	364.5	386.9	481.4	577.1
LEGISLATION, OVERSIGHT & REPRESENTATION	895.3	908.0	978.6	1,173.2
LOCAL GOVERNMENT	59.0	26.0	-	-
Interest Payments Due	5,911.7	6,221.7	9,606.0	9,808.3
Domestic Interest	4,711.3	4,877.4	7,992.6	8,217.5
External Interest	1,200.4	1,344.4	1,613.4	1,590.7
Total Centre	20,681.5	22,298.8	22,618.6	26,420.3
Total Local Government Programmes	5,710.3	5,425.2	5,564.2	7,911.7
Total Interest	5,911.7	6,221.7	9,606.0	9,808.3
Grand total	32,303.6	33,945.7	37,788.8	44,140.2

Source: Ministry of Finance, Planning and Economic Development

Table 19: Function Classification of Budgetary Central Government Outlays (GFSM 2001 framework), 2020/21 - 2025/26 (billion shillings)

	Outturn 2020/21	Outturn 2021/22	Outturn 2022/23	Outturn 2023/24	Outturn 2024/25	Budget 2025/26
Total Outlays	34,383.0	34,109.2	35,748.7	37,861.6	46,514.3	49,827.9
General public services	9,953.0	10,581.3	13,770.3	14,417.1	18,815.6	17,226.9
Public debt transactions	4,056.4	5,911.7	5,911.7	6,221.7	8,393.8	9,808.3
Transfers of general character between levels of gover	497.5	534.2	1,096.1	966.3	616.3	1,368.4
Defense	5,416.7	4,067.5	3,638.4	3,085.9	3,689.0	7,141.6
Public order and safety	307.8	1,810.3	807.9	792.2	1,043.7	1,482.9
Economic affairs	4,427.5	7,490.4	8,062.4	11,455.5	13,070.9	9,758.2
General Economic, Commercial and Labour Affairs	194.0	406.7	7.5	50.5	129.7	8.8
Agriculture, forestry, fishing and hunting	648.4	864.3	1,473.5	1,215.2	1,201.2	1,859.0
Fuel and Energy	293.6	973.4	1,193.0	678.2	264.2	1,407.3
Mining, manufacturing, and construction	158.6	193.0	56.6	32.4	11.7	67.1
Transport	1,744.7	3,243.0	4,247.0	3,965.6	2,917.7	5,123.5
Communication	57.7	121.6	48.2	48.4	41.6	62.8
Environmental protection	153.8	357.6	206.2	51.1	116.2	477.2
Housing and community amenities	717.2	822.7	399.3	459.8	592.5	587.9
Health	2,019.5	2,769.4	3,996.9	3,349.3	3,829.9	5,573.6
Outpatient services	10.1	12.2	-	-	-	24.5
Hospital services	87.6	643.8	369.3	191.0	103.3	480.7
Public health services	8.1	160.5	1,564.1	980.4	632.1	2,033.0
Recreation, culture and religion	36.3	21.4	-	-	-	123.3
Education	2,212.5	3,527.4	4,809.2	4,222.9	5,340.4	7,313.5
Pre-primary and primary education	17.6	64.2	87.5	73.9	-	4,846.5
Secondary education	23.9	21.8	29.7	25.1	-	31.8
Tertiary education	98.0	918.1	1,042.9	881.4	20.4	1,490.1
Social protection	198.5	526.0	58.2	27.7	16.1	142.6

Note: ⁵ Published to facilitate international comparisons. Includes transfers to local governments

Source: Ministry of Finance Planning and Economic Development

Table 20a: Function classification of central government recurrent expenditure, 2020/21 - 2024/25 (million shillings)

Function	2019/20	2020/21	2021/22	2022/23	2023/24'	2024/25
General Public Services	5,894,027	8,959,838	8,499,809	11,252,360	12,307,320	15,208,433
Defence	1,355,995	1,490,695	2,316,908	2,062,501	2,812,031	3,202,981
Public order and safety	1,299,115	1,457,482	1,936,457	1,833,594	2,171,381	2,293,548
Economic Affairs	1,263,991	1,537,838	1,631,567	1,986,952	2,161,350	2,506,000
Transport (include road, railway, air transport, ot	547,049	607,076	520,395	604,964	806,621	486,305
Agriculture , Forestry, Fishing and Hunting	209,596	227,210	271,267	252,106	266,890	279,882
Communication	61,816	55,510	67,930	75,940	124,526	113,319
Fuel and Energy Affairs And Services	125,251	106,815	71,813	59,414	71,407	60,175
Other Economic Affairs NEC	320,280	541,227	700,162	994,527	420,265	1,566,318
Environment Protection	46,906	53,637	54,994	46,451	73,841	79,781
Housing and Community amenities	58,725	70,169	103,860	76,198	137,816	139,633
Water Supply	5,678	6,354	7,638	6,852	12,504	11,330
Housing & Community Amenities n.e.c.	53,047	63,815	96,222	69,346	93,060	128,304
Health	765,329	1,032,559	1,241,622	1,162,339	1,341,466	1,491,347
Recreation, Culture, and religion	5,490	9,228	44,880	61,953	85,143	81,969
Education	1,107,269	1,251,273	1,498,556	1,473,633	1,513,237	1,739,331
Social Protection	194,017	150,156	319,986	208,865	208,729	167,460
Total	11,990,865	16,012,876	17,648,639	20,164,847	22,812,314	26,910,483

Source: Uganda Bureau of Statistics

Note: (i) Transfers from Treasury to decentralised districts and Urban Administration are excluded.

(ii) 'Revised data

Table 20b: Function classification of central government recurrent expenditure, 2020/21 - 2024/25 (by percentage)

Function	2019/20	2020/21	2021/22	2022/23	2023/24'	2024/25
General Public Services	49.2	56.0	48.2	55.8	54.0	56.5
Defence	11.3	9.3	13.1	10.2	12.3	11.9
Public order and safety	10.8	9.1	11.0	9.1	9.5	8.5
Economic Affairs	10.5	9.6	9.2	9.9	9.5	9.3
Transport (include road, railway, air transport, ot	4.6	3.8	2.9	3.0	3.5	1.8
Agriculture , Forestry, Fishing and Hunting	1.7	1.4	1.5	1.3	1.2	1.0
Communication	0.5	0.3	0.4	0.4	0.5	0.4
Fuel and Energy Affairs And Services	1.0	0.7	0.4	0.3	0.3	0.2
Other Economic Affairs NEC	2.7	3.4	4.0	4.9	1.8	5.8
Environment Protection	0.4	0.3	0.3	0.2	0.3	0.3
Housing and Community amenities	0.5	0.4	0.6	0.4	0.6	0.5
Water Supply	0.0	0.0	0.0	0.0	0.1	0.0
Housing & Community Amenities n.e.c.	0.4	0.4	0.5	0.3	0.4	0.5
Health	6.4	6.4	7.0	5.8	5.9	5.5
Recreation, Culture, and religion	0.0	0.1	0.3	0.3	0.4	0.3
Education	9.2	7.8	8.5	7.3	6.6	6.5
Social Protection	1.6	0.9	1.8	1.0	0.9	0.6
Total	100.0	100.0	100.0	100.0	100.0	100.0

Source: Uganda Bureau of Statistics

Table 21a: Economic classification of central government recurrent expenditure 2019/20 - 2024/25, (million shillings)

Economic classification	2019/20	2020/21	2021/22	2022/23	2023/24'	2024/25
Compensation of employees	3,571,396	3,943,214	5,011,601	4,908,392	5,384,163	6,108,352
Wages and salaries (In cash)	3,430,718	3,779,623	4,838,572	4,715,890	5,170,077	5,882,069
Social contributions	140,678	163,591	173,030	192,501	214,087	226,282
Actual contributions	130,492	159,928	170,529	184,196	192,869	211,666
Imputed contributions	10,186	3,663	2,500	8,305	21,217	14,616
Use of goods and services	3,323,582	4,269,343	4,576,764	4,166,814	5,754,464	6,521,738
Interest	2,932,364	4,055,558	4,966,430	5,911,733	6,221,745	8,393,776
To nonresidents	0	0	0	0	0	0
To residents other than general governr	0	0	0	0	0	0
Subsidies	0	0	0	0	2,400	3,401
Grants	1,347,928	2,989,817	2,052,857	4,059,828	3,762,501	4,222,578
To international organizations	58,169	49,412	49,276	69,281	83,323	78,983
To other general government units	1,288,919	2,939,565	2,002,741	3,983,780	3,620,155	4,033,590
To Non-government organizations	840	840	840	6767.091999	59023.03303	110005.0208
Social benefits	421,580	453,038	512,735	730,480	850,292	857,200
Other expense	394,014	301,905	528,251	387,601	836,749	803,438
Property expense other than interest	0	0	0	0	0	0
Rent	1431	125	551.789899	0	0	0
Miscellaneous other expense	392,583	301,780	527,699	387,601	836,749	803,438
Expense	11,990,865	16,012,876	17,648,639	20,164,847	22,812,314	26,910,483

Source: Uganda Bureau of Statistics

Note: (i) Transfers from Central Government to decentralized districts and Urban Administration are not included

(ii) ' Revised figures

Table 21b: Economic classification of central government recurrent expenditure 2019/20 - 2024/25, (by percentage)

Economic classification	2019/20	2020/21	2021/22	2022/23	2023/24'	2024/25
Compensation of employees	29.8	24.6	28.4	24.3	23.6	22.7
Wages and salaries (In cash)	28.6	23.6	27.4	23.4	22.7	21.9
Social contributions	1.2	1.0	1.0	1.0	0.9	0.8
Actual contributions	1.1	1.0	1.0	0.9	0.8	0.8
Imputed contributions	0.1	0.0	0.0	0.0	0.1	0.1
Use of goods and services	27.7	26.7	25.9	20.7	25.2	24.2
Interest	24.5	25.3	28.1	29.3	27.3	31.2
To nonresidents	0.0	0.0	0.0	0.0	0.0	0.0
To residents other than general governr	0.0	0.0	0.0	0.0	0.0	0.0
Subsidies	0.0	0.0	0.0	0.0	0.0	0.0
Grants	11.2	18.7	11.6	20.1	16.5	15.7
To international organizations	0.5	0.3	0.3	0.3	0.4	0.3
To other general government units	10.7	18.4	11.3	19.8	15.9	15.0
To Non-government organizations	0.0	0.0	0.0	0.0	0.3	0.4
Social benefits	3.5	2.8	2.9	3.6	3.7	3.2
Other expense	3.3	1.9	3.0	1.9	3.7	3.0
Property expense other than interest	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous other expense	3.3	1.9	3.0	1.9	3.7	3.0
Expense	100.0	100.0	100.0	100.0	100.0	100.0

Source: Uganda Bureau of Statistics

Table 22a: Function classification of central government development expenditure, 2019/20-2024/25 (million shillings)

Function	2019/20	2020/21	2021/22	2022/23	2023/24'	2024/25
General Public Services	256,665	407,609	591,120	561,705	537,360	525,011
Defence	2,794,251	3,725,457	2,166,833	1,996,776	1,668,813	1,790,903
Public order and safety	400,165	416,875	344,040	374,444	472,222	578,612
Economic Affairs	3,461,773	3,740,246	2,733,036	2,320,142	2,256,374	2,485,670
Transport (include road, railway, air transport, other transport etc.)	2,531,605	2,712,347	1,921,630	1,415,210	1,442,288	1,695,911
Agriculture , Forestry, Fishing and Hunting	338,102	462,802	370,658	274,276	306,307	542,072
Communication	28,889	12,820	30,287	12,376	2,656	581
Fuel and Energy Affairs And Services	299,750	357,363	277,322	422,798	374,477	95,361
Other Economic Affairs NEC	263,427	194,914	133,138	195,483	54,182	151,745
Environment Protection	60,228	52,618	24,058	57,139	46,325	44,594
Housing and Community amenities	274,723	409,914	458,007	337,630	433,076	227,878
Water Supply	234,263	356,463	382,915	308,113	381,582	203,457
Housing & Community Amenities n.e.c.	40,460	53,451	75,092	29,516	38,744	24,421
Health	873,774	165,396	395,170	138,916	131,949	121,528
Recreation, Culture, and religion	0	0	0	-	146,968	-
Education	90,497	152,497	222,333	138,738	173,456	408,089
Social Protection	49,765	21,247	21,320	11,042	6,434	-
Total	8,261,841	9,091,859	6,955,917	5,936,532	5,872,977	6,182,285

Source: Uganda Bureau of Statistics

Note: (i) Transfers from Treasury to decentralized districts and Urban Administration excluded.

(ii) 'Revised figures

Table 22b: Function classification of central government development expenditure , 2019/20- 2024/25 (million shillings)

Function	2019/20	2020/21	2021/22	2022/23	2023/24'	2024/25
General Public Services	3.1	4.5	8.5	9.5	9.1	8.5
Defence	33.8	41.0	31.2	33.6	28.4	29.0
Public order and safety	4.8	4.6	4.9	6.3	8.0	9.4
Economic Affairs	41.9	41.1	39.3	39.1	38.4	40.2
Transport (include road, railway, air transport, other transport etc)	30.6	29.8	27.6	23.8	24.6	27.4
Agriculture , Forestry, Fishing and Hunting	4.1	5.1	5.3	4.6	5.2	8.8
Communication	0.3	0.1	0.4	0.2	0.0	0.0
Fuel and Energy Affairs And Services	3.6	3.9	4.0	7.1	6.4	1.5
Other Economic Affairs NEC	3.2	2.1	1.9	3.3	0.9	2.5
Environment Protection	0.7	0.6	0.3	1.0	0.8	0.7
Housing and Community amenities	3.3	4.5	6.6	5.7	7.4	3.7
Water Supply	2.8	3.9	5.5	5.2	6.5	3.3
Housing & Community Amenities n.e.c.	0.5	0.6	1.1	0.5	0.7	0.4
Health	10.6	1.8	5.7	2.3	2.2	2.0
Recreation, Culture, and region	0.0	0.0	0.0	0.0	2.5	0.0
Education	1.1	1.7	3.2	2.3	3.0	6.6
Social Protection	0.6	0.2	0.3	0.2	0.1	0.0
Total	100.0	100.0	100.0	100.0	100.0	100.0

Source: Uganda Bureau of Statistics

Table 23a: Economic classification of central government development expenditure, 2019/20 - 2024/25 (million shillings)

Economic classification	2019/20	2020/21	2021/22	2022/23	2023/24'	2024/25
Compensation of employees	103,192	104,671	104,669	117,931	126,356	114,126
Wages and salaries in cash	98,028	99,420	99,019	108,117	115,528	106,077
Social contributions	5,165	5,251	5,650	9,814	10,828	8,049
Actual contributions	4,717	4,760	4,867	9,710	10,828	7,050
Imputed contributions	447.996	491.094591	782.507288	104.135801	0	999.384661
Use of goods and services	1,040,159	484,897	445,058	701,745	772,787	1,241,083
Interest	0	0	0	0	0	0
To nonresidents	0	0	0	0	0	0
To residents other than general government	0	0	0	0	0	0
Subsidies	0	0	0	2400.4	0	0
Grants	449,585	287,891	414,066	536,145	361,247	219,254
To international organizations	266,701	218,025	359,377	6,372	3,118	6,846
To other general government units	182,884	69,866	36,050	529,767	358,129	212,409
To Non government organizations	0	0	18638.46835	5	0	0
Social benefits	2,479	5,573	6,123	3,442	3,351	5,550
Other expense	186,616	204,352	174,983	24,167	17,302	8,796
Property expense than interest	0	0	0	0	0	0
Rent	0	60	304	0	0	0
Miscellaneous other expense	186,616	204,292	174,679	24,167	17,302	8,796
Expense	1,782,031	1,087,383	1,144,899	1,384,647	1,281,043	1,588,809

Source: Uganda Bureau of Statistics

Note: (i)' Revised figures

Table 23b: Economic classification of central government development expenditure by, percentage 2019/20 - 2024/25

Economic classification	2019/20	2020/21	2021/22	2022/23	2023/24'	2024/25
Compensation of employees	5.8	9.6	9.1	8.5	9.9	7.2
Wages and salaries in cash	5.5	9.1	8.6	7.8	9.0	6.7
Social contributions	0.3	0.5	0.5	0.7	0.8	0.5
Actual contributions	0.3	0.4	0.4	0.7	0.8	0.4
Imputed contributions	0.0	0.0	0.1	0.0	0.0	0.1
Use of goods and services	58.4	44.6	38.9	50.7	60.3	78.1
Interest	0.0	0.0	0.0	0.0	0.0	0.0
To nonresidents	0.0	0.0	0.0	0.0	0.0	0.0
To residents other than general government	0.0	0.0	0.0	0.0	0.0	0.0
Subsidies	0.0	0.0	0.0	0.2	0.0	0.0
Grants	25.2	26.5	36.2	38.7	28.2	13.8
To international organizations	15.0	20.1	31.4	0.5	0.2	0.4
To other general government units	10.3	6.4	3.1	38.3	28.0	13.4
To Non government organizations	0.0	0.0	1.6	0.0	0.0	0.0
Social benefits	0.1	0.5	0.5	0.2	0.3	0.3
Other expense	10.5	18.8	15.3	1.7	1.4	0.6
Property expense than interest	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous other expense	10.5	18.8	15.3	1.7	1.4	0.6
Expense	100.0	100.0	100.0	100.0	100.0	100.0

Source: Uganda Bureau of Statistics

Table 24a: Function classification of donor funded central government development, expenditure 2019/20 - 2024/25 (million shillings)

Function	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
General Public Services	4,205,845	2,843,485	2,963,336	4,229,747	999,987	375,118
Defence	279,336	396,481	201,501	-	297,034	174,373
Public order and safety	228,324	119,852	5,135	7,879	-	0
Economic Affairs	2,777,405	2,425,365	2,066,862	1,998,071	2,247,047	3,631,860
Transport (include road, railway, air transport, other transport etc)	817,943	1,438,488	1,042,468	1,278,867	1,469,620	1,541,856
Agriculture , Forestry, Fishing and Hunting	854,191	132,645	126,883	214,977	134,755	346,685
Communication	53,196	94,607	38,908	0	63,155	0
Other Economic Affairs NEC	1,052,075	759,625	858,603	504,227	141,148	1,743,319
Environment Protection	287	54,538	28,622	24,681	15,314	12,341
Housing and Community amenities	383,926	577,081	512,261	420,339	425,379	651,810
Water Supply	328,678	566,970	468,902	317,282	374,331	651,810
Housing & Community Amenties n.e.c.	55,248	10,111	43,358	103,057	0	0
Health	406,129	398,561	576,166	708,878	329,615	364,267
Recreation, Culture, and religion	-	-	-	-	-	0
Education	214,709	176,394	238,345	53,340	140,529	164,237
Social Protection	264,353	233,759	314,867	117,746	16,149	1,727
Grand Total	8,760,313	7,225,516	6,907,094	7,560,681	4,471,054	5,375,732

*Source: Uganda Bureau of Statistics**Note: (i)' Revised figures***Table 24b: Function classification of donor funded central government development, expenditure 2019/20 - 2024/25, (percentage share)**

Function	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
General Public Services	48.0	39.4	42.9	55.9	22.4	7.0
Defence	3.2	5.5	2.9	0.0	6.6	3.2
Public order and safety	2.6	1.7	0.1	0.1	0.0	0.0
Economic Affairs	31.7	33.6	29.9	26.4	50.3	67.6
Transport (include road, railway, air transport, other transport etc)	9.3	19.9	15.1	16.9	32.9	28.7
Agriculture , Forestry, Fishing and Hunting	9.8	1.8	1.8	2.8	3.0	6.4
Communication	0.6	1.3	0.6	0.0	1.4	0.0
Other Economic Affairs NEC	12.0	10.5	12.4	6.7	3.2	32.4
Environment Protection	0.0	0.8	0.4	0.3	0.3	0.2
Housing and Community amenities	4.4	8.0	7.4	5.6	9.5	12.1
Water Supply	3.8	7.8	6.8	4.2	8.4	12.1
Housing & Community Amenties n.e.c.	0.6	0.1	0.6	1.4	0.0	0.0
Health	4.6	5.5	8.3	9.4	7.4	6.8
Recreation, Culture, and religion	0.0	0.0	0.0	0.0	0.0	0.0
Education	2.5	2.4	3.5	0.7	3.1	3.1
Social Protection	3.0	3.2	4.6	1.6	0.4	0.0
Grand Total	100.0	100.0	100.0	100.0	100.0	100.0

*Source: Uganda Bureau of Statistics**Note: (i)' Revised figures*

Table 25a: Function classification of local government expenditure, 2019/20 – 2023/24 (million shillings),

Function	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
General Public Services	1,171,247	1,233,718	1,251,661	1,284,457	1,273,892	484,495
Defence	-	-	-	-	-	-
Public Order and Safety	386.6328035	4267.817608	142.288436	146.51334	26.000523	41.3046932
Economic Affairs	379,961	429,701	756,469	880,004	948,420	1,526,905
Agriculture	171,316	174,441	315,853	320,329	337,890	569,930
Construction/Works	207,143	253,320	435,702	558,871	609,696	955,589
Labour	625	779	690	595	656	1,090
Other Economic Affairs nec	877	1,161	4,224	209	179	296
Environmental Protection	32,438	36,411	52,813	49,957	55,312	90,703
Housing and Community amenities	69,952	76,829	70,392	59,740	64,373	107,630
Housing	1,619	3,030	3,424	4,449	4,841	7,577
Water Supply	8,191	12,773	12,994	10,487	10,906	19,239
Other Community Development	60,143	61,026	53,974	44,804	48,627	80,813
Health	583,212	590,456	839,225	1,073,663	1,125,148	1,893,121
Recreation, Culture and Religion	14797.65163	10846.00465	708.552981	341.16139	276.91172	476.544746
Education	1,748,964	1,762,158	1,894,980	2,309,810	2,440,083	4,071,357
Primary	964,646	1,099,427	1,189,713	1,467,924	1,551,441	2,589,074
Secondary	417,245	478,325	512,568	624,709	660,250	1,101,615
Tertiary	76,315	87,867	95,043	118,194	124,937	208,506
Other Education	290,757	96,539	97,657	98,983	103,455	172,162
Social Protection	19,481	11,314	9,869	8,319	9,012	14,974
Total	4,020,438	4,155,701	4,876,260	5,666,437	5,916,543	8,189,703

Source: Uganda Bureau of Statistics

Note: (i) Local government expenditure is a summation of Districts and Municipalities' expenditures.

Table 25b: Function classification of local government expenditure, 2019/20 – 2023/24 (by percentage)

Function	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
General Public Services	29.1	29.7	25.7	22.7	21.5	5.9
Defence	0.0	0.0	0.0	0.0	0.0	0.0
Public Order and Safety	0.0	0.1	0.0	0.0	0.0	0.0
Economic Affairs	9.5	10.3	15.5	15.5	16.0	18.6
Agriculture	4.3	4.2	6.5	5.7	5.7	7.0
Construction/Works	5.2	6.1	8.9	9.9	10.3	11.7
Labour	0.0	0.0	0.0	0.0	0.0	0.0
Other Economic Affairs nec	0.0	0.0	0.1	0.0	0.0	0.0
Environmental Protection	0.8	0.9	1.1	0.9	0.9	1.1
Housing and Community amenities	1.7	1.8	1.4	1.1	1.1	1.3
Housing	0.0	0.1	0.1	0.1	0.1	0.1
Water Supply	0.2	0.3	0.3	0.2	0.2	0.2
Other Community Development	1.5	1.5	1.1	0.8	0.8	1.0
Health	14.5	14.2	17.2	18.9	19.0	23.1
Recreation, Culture and Religion	0.4	0.3	0.0	0.0	0.0	0.0
Education	43.5	42.4	38.9	40.8	41.2	49.7
Primary	24.0	26.5	24.4	25.9	26.2	31.6
Secondary	10.4	11.5	10.5	11.0	11.2	13.5
Tertiary	1.9	2.1	1.9	2.1	2.1	2.5
Other Education	7.2	2.3	2.0	1.7	1.7	2.1
Social Protection	0.5	0.3	0.2	0.1	0.2	0.2
Total	100.0	100.0	100.0	100.0	100.0	100.0

Source: Uganda Bureau of Statistics

Table 26a: Function classification of municipalities expenditure, 2017/18- 2021/22 (million shillings)

Function	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
General Public Services	253,566	237,933	201,491	207,856	171,852	286,348	432,989	351,331
Defence	-	-	-	-	-	-	-	-
Public Order and Safety	524	442	386.632803	420.872606	142.288436	146.51334	26.0005232	41.304693
Economic Affairs	41,353	69,744	68,863	78,538	275,443	298,574	330,616	470,304
Agriculture	5,782	6,235	6,517	6,278	22,291	21,464	28,089	40,127
Construction/Works	34,869	63,440	62,190	72,138	252,950	276,888	302,323	429,833
Labour	16	-	17.6741187	53.3445857	74.567639	96.6073733	114.929708	164.22446
Other Economic Affairs nec	685	68	138.633261	68.904711	127.35125	125.422159	89.074755	178.93885
Environmental Protection	2,363	3,091	4,077	5,031	6,808	10,971	14,916	21,622
Housing and Community amen	7,112	9,888	6,146	7,982	12,257	15,025	16,358	23,528
Housing	624	499	122.21604	540.837202	2002.66251	2205.47586	2393.39421	3388.938
Water Supply	240	769	4.42158963	1091.75593	4027.70027	4407.58703	4813.67257	6815.9426
Other Community	6,249	8,621	6,019	6,349	6,227	8,412	9,151	13,323
Development								
Health	28,283	36,599	41,687	43,431	76,487	107,105	114,525	164,376
Recreation, Culture and								
Religion	963	19	1,318	947	143	151	70	123
Education	156,179	158,495	201,542	186,884	254,290	315,042	351,685	498,251
Primary	53,428	51,677	8,113	116,227	161,095	199,715	223,424	316,358
Secondary	46,483	50,195	6,885	50,882	68,569	85,000	95,098	134,655
Tertiary	13,913	6,649	1,573	10,648	12,985	16,097	18,009	25,500
Other Education	42,355	49,974	184,972	9,127	11,641	14,230	15,154	21,738
Social Protection	2,293	975	1,340	1,042	1,243	1,532	1,658	2,410
Total	492,638	517,185	526,851	532,132	798,665	1,034,893	1,262,842	1,531,985

Source: Uganda Bureau of Statistics

(i) Figures for 2013/14 to 2017/18 include the net acquisition of non-financial assets for the municipalities.

(ii) Total for Function=Economic classification of Expense+ Net Acquisition of Non-Financial Assets

Table 26b: Function classification of municipalities expenditure, 2017/18- 2021/22 (percentage share)

Function	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
General Public Services	51.5	46.0	38.2	39.1	21.5	27.7	34.3	22.9
Defence	-	-	-	0.0	0.0	0.0	0.0	0.0
Public Order and Safety	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
Economic Affairs	8.4	13.5	13.1	14.8	34.5	28.9	26.2	30.7
Agriculture	1.2	1.2	1.2	1.2	2.8	2.1	2.2	2.6
Construction/Works	7.1	12.3	11.8	13.6	31.7	26.8	23.9	28.1
Labour	0.0	-	0	0.0	0.0	0.0	0.0	0.0
Other Economic Affairs nec	0.1	0.0	0	0.0	0.0	0.0	0.0	0.0
Environmental Protection	0.5	0.6	0.8	0.9	0.9	1.1	1.2	1.4
Housing and Community amen	1.4	1.9	1.2	1.5	1.5	1.5	1.3	1.5
Housing	0.1	0.1	0	0.1	0.3	0.2	0.2	0.2
Water Supply	0.0	0.1	0	0.2	0.5	0.4	0.4	0.4
Other Community	1.3	1.7	1.1	1.2	0.8	0.8	0.7	0.9
Development								
Health	5.7	7.1	7.9	8.2	9.6	10.3	9.1	10.7
Recreation, Culture and								
Religion	0.2	0.0	0.3	0.2	0.0	0.0	0.0	0.0
Education	31.7	30.6	38.3	35.1	31.8	30.4	27.8	32.5
Primary	10.8	10.0	1.5	21.8	20.2	19.3	17.7	20.7
Secondary	9.4	9.7	1.3	9.6	8.6	8.2	7.5	8.8
Tertiary	2.8	1.3	0.3	2.0	1.6	1.6	1.4	1.7
Other Education	8.6	9.7	35.1	1.7	1.5	1.4	1.2	1.4
Social Protection	0.5	0.2	0.3	0.2	0.2	0.1	0.1	0.2
Total	100	100	100	100.0	100.0	100.0	100.0	100.0

Source: Uganda Bureau of Statistics

(i) Figures for 2013/14 to 2017/18 include the net acquisition of non-financial assets for the municipalities.

(ii) Total for Function=Economic classification of Expense+ Net Acquisition of Non-Financial Assets

Table 27: Medium term expenditure framework (excluding energy savings, arrears and non-VAT) , billion shillings, 2025/26 - 2030/2031

Programme/vote	FY 2025/26 Approved Budget						FY 2026/27 Budget Estimates					
	Non-Wage		Domestic	External	Total excl.	Total incl.	Non-Wage		Domestic	External	Total excl.	Total incl.
	Wage	recurrent					Wage	recurrent				
AGRO- INDUSTRIALISATION												
010 Ministry of Agriculture, Animal Industry & Fisheries	36.9	298.9	114.8	496.8	450.7	947.5	39.8	243.3	179.2	536.1	462.3	998.5
011 Ministry of Local Government	0.3	0.2	-	-	0.5	0.5	0.3	0.8	-	-	1.1	1.1
015 Trade, Industry and Cooperatives	-	1.8	-	-	1.8	1.8	-	1.8	-	-	1.8	1.8
019 Ministry of Water and Environment	1.6	-	76.4	257.1	78.0	335.1	1.6	0.1	74.6	523.8	76.2	600.0
021 East African Community	-	0.2	-	-	0.2	0.2	-	0.4	-	-	0.4	0.4
108 National Planning Authority	-	0.6	-	-	0.6	0.6	-	0.6	-	-	0.6	0.6
121 Dairy Development Authority	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	-	0.3	-	-	0.3	0.3	-	0.6	-	-	0.6	0.6
125 National Animal Genetic Res. Centre and Data Bank	5.7	5.3	65.5	-	76.5	76.5	5.7	5.4	100.1	-	111.2	111.2
150 National Environment Management Authority	-	0.7	0.9	-	1.6	1.6	-	1.0	0.9	-	1.9	1.9
142 National Agricultural Research Organisation	43.5	37.1	100.5	-	181.0	181.0	48.0	78.4	97.5	-	223.8	223.8
152 NAADS Secretariat	-	-	-	-	-	-	-	-	-	-	-	-
154 Uganda National Bureau of Standards	-	0.7	-	-	0.7	0.7	-	1.9	-	-	1.9	1.9
155 Uganda Cotton Development Organisation	-	-	-	-	-	-	-	-	-	-	-	-
160 Uganda Coffee Development Authority	-	-	-	-	-	-	-	-	-	-	-	-
161 Uganda Free Zones Authority	-	-	-	-	-	-	-	-	-	-	-	-
119 Uganda Registration Services Bureau	-	0.1	-	-	0.1	0.1	-	0.6	-	-	0.6	0.6
138 Uganda Investment Authority (UIA)	-	0.2	-	-	0.2	0.2	-	0.5	-	-	0.5	0.5
168 Uganda Freezones and Export Promotion Authority	-	0.3	-	-	0.3	0.3	-	0.6	-	-	0.6	0.6
500 Missions Abroad	-	9.0	-	-	9.0	9.0	-	39.4	-	-	39.4	39.4
601 601-999 Local Governments	169.2	68.8	40.4	-	278.4	278.4	173.2	68.8	39.9	-	281.8	281.8
SUB-TOTAL AGRO- INDUSTRIALISATION	257.2	424.2	398.5	753.9	1,079.9	1,833.7	268.6	444.1	492.2	1,059.9	1,204.8	2,264.7
MINERAL DEVELOPMENT												
017 Energy and Minerals	-	-	-	-	-	-	-	-	-	-	-	-
108 National Planning Authority	-	-	-	-	-	-	-	-	-	-	-	-
138 Uganda Investment Authority (UIA)	-	-	-	-	-	-	-	-	-	-	-	-
161 Uganda Free Zones Authority	-	-	-	-	-	-	-	-	-	-	-	-
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL ENERGY DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABLE EXTRACTIVES INDUSTRY DEVELOPMENT												
008 Ministry of Finance, Planning & Economic Dev.	-	1.5	-	-	1.5	1.5	-	100.5	-	38.0	100.5	138.5
013 Ministry of Education and Sports	-	1.0	-	-	1.0	1.0	-	-	-	-	-	-
017 Energy and Minerals	9.2	53.4	57.0	653.4	119.5	772.9	9.8	125.8	84.2	-	219.8	219.8
012 Ministry of Lands, Housing & Urban Development	-	-	-	-	-	-	-	0.3	-	-	0.3	0.3
019 Ministry of Water and Environment	-	-	-	-	-	-	-	0.3	-	-	0.3	0.3
139 Petroleum Authority of Uganda	28.7	30.4	31.6	-	90.7	90.7	28.7	33.3	44.8	-	106.9	106.9
144 Uganda Police Force	-	2.0	-	-	2.0	2.0	-	1.5	-	-	1.5	1.5
154 Uganda National Bureau of Standards (UNBS)	-	2.6	-	-	2.6	2.6	-	1.0	-	-	1.0	1.0
150 National Environment Management Authority (NEMA)	-	2.3	0.0	-	2.3	2.3	-	1.3	0.0	-	1.3	1.3
006 Ministry of Foreign Affairs	-	1.9	-	-	1.9	1.9	-	0.8	-	-	0.8	0.8
007 Ministry of Justice and Constitutional Affairs	-	0.5	-	-	0.5	0.5	-	0.5	-	-	0.5	0.5
500 Missions Abroad	-	1.7	-	-	1.7	1.7	-	2.7	-	-	2.7	2.7
SUB-TOTAL SUSTAINABLE EXTRACTIVES INDUSTRY DEVELOPMENT	37.9	97.3	88.5	653.4	223.8	877.2	38.5	268.0	129.0	38.0	435.5	473.5
TOURISM DEVELOPMENT												
022 Tourism, Wildlife and Antiquities	3.6	293.6	47.0	-	344.2	344.2	4.2	340.9	71.8	-	416.9	416.9
117 Uganda Tourism Board	4.8	51.5	0.0	-	56.3	56.3	4.8	88.4	3.0	-	96.2	96.2
122 Kampala Capital City Authority	-	0.6	-	-	0.6	0.6	-	0.6	-	-	0.6	0.6
020 Ministry of ICT and National Guidance	-	0.4	-	-	0.4	0.4	-	0.4	-	-	0.4	0.4
144 Uganda Police Force	-	-	-	-	-	-	-	0.5	-	-	0.5	0.5
605 601-999 Local Governments	-	1.9	-	-	1.9	1.9	-	1.9	9.5	-	11.4	11.4
500 Missions Abroad	-	27.5	-	-	27.5	27.5	-	41.3	-	-	41.3	41.3
SUB-TOTAL TOURISM DEVELOPMENT	8.4	375.5	47.1	-	430.9	430.9	9.0	474.0	84.4	-	567.3	567.3
CLIMATE CHANGE, NATURAL RESOURCE, ENVIRONMENT AND WATER MANAGEMENT												
003 Office of the Prime Minister	0.5	20.3	-	-	20.8	20.8	0.8	20.3	-	-	21.1	21.1
011 Ministry of Local Government	-	-	-	-	-	-	-	-	-	-	-	-
012 Ministry of Lands, Housing & Urban Development	-	0.1	5.0	-	5.1	5.1	-	36.3	5.0	-	41.3	41.3
019 Ministry of Water and Environment	18.3	32.5	57.6	105.6	108.5	214.1	30.6	53.3	78.1	48.0	162.0	210.0
108 National Planning Authority	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	-	24.6	-	-	24.6	24.6	-	36.6	-	-	36.6	36.6
150 National Environment Management Authority	13.9	16.5	7.2	-	37.7	37.7	19.9	19.5	7.2	-	46.6	46.6
156 Uganda Land Commission	-	-	-	-	-	-	1.2	37.3	82.8	-	121.3	121.3
157 National Forestry Authority	9.7	16.5	4.1	17.2	30.3	47.5	-	-	-	-	-	-
109 Uganda National Meteorological Authority	-	-	-	-	-	-	-	-	-	-	-	-
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-
606 601-999 Local Governments	-	10.3	-	-	10.3	10.3	-	10.3	6.8	-	17.1	17.1
SUB-TOTAL CLIMATE CHANGE, NATURAL RESOURCE, ENVIRONMENT AND WATER MANAGEMENT	42.5	120.8	74.0	122.8	237.2	360.0	52.5	213.6	180.0	48.0	446.1	494.1

Source: Ministry of Finance, Planning and Economic Development

Table 27 cont'd: Medium term expenditure framework (excluding energy savings, arrears and non-VAT) , billion shillings, 2025/26 - 2030/31

Programme/vote	FY 2025/26 Approved Budget						FY 2026/27 Budget Estimates					
	Wage	Non-Wage	Domestic	External	Total excl.	Total incl.	Wage	Non-Wage	Domestic	External	Total excl.	Total incl.
	Recurrent	Recurrent	Dev	Financing	Financing	Financing	Recurrent	Recurrent	Dev	Financing	Financing	Financing
PRIVATE SECTOR DEVELOPMENT												
008 Ministry of Finance, Planning & Economic Dev.	1.05	1,893.57	-	368.06	1,894.62	2,262.68	1.38	1,933.49	-	255.53	1,934.87	2,190.40
015 Ministry of Trade, Industry and Cooperatives	1.15	2.21	-	-	3.36	3.36	1.15	4.21	-	-	5.36	5.36
021 East African Community	-	1.73	-	-	1.73	1.73	-	1.73	-	-	1.73	1.73
023 Ministry of Kampala Capital City and Metropolitan Affairs	-	-	-	-	-	-	-	-	-	-	-	-
108 National Planning Authority	-	0.25	-	-	0.25	0.25	-	0.25	-	-	0.25	0.25
119 Uganda Registration Services Bureau	4.35	5.13	-	-	9.48	9.48	4.35	5.13	-	-	9.48	9.48
123 National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-
153 PPDA	0.94	1.62	-	-	2.56	2.56	0.94	1.62	-	-	2.56	2.56
154 Uganda National Bureau of Standards	35.86	57.50	35.55	-	128.91	128.91	35.86	41.66	48.19	-	125.71	125.71
136 Uganda Export Promotion Board	-	-	-	-	-	-	-	-	-	-	-	-
138 Uganda Investment Authority (UIA)	6.83	17.30	217.97	-	242.10	242.10	12.75	22.10	116.53	-	151.38	151.38
140 Capital Markets Authority	-	-	-	-	-	-	-	-	-	-	-	-
161 Uganda Free Zones Authority	-	-	-	-	-	-	-	-	-	-	-	-
162 Uganda Microfinance Regulatory Authority	-	-	-	-	-	-	-	-	-	-	-	-
163 Uganda Retirement Benefits Regulatory Authority	7.82	5.76	0.72	-	14.30	14.30	7.82	10.10	0.72	-	18.65	18.65
500 Missions Abroad	-	14.52	-	-	14.52	14.52	-	10.91	-	-	10.91	10.91
122 Kampala Capital City Authority	-	0.50	-	-	0.50	0.50	-	0.50	-	-	0.50	0.50
110 Uganda Industrial Research Institute	-	0.50	-	-	0.50	0.50	-	-	-	-	-	-
168 Uganda Freezones and Export Promotion Authority	7.71	6.41	2.36	-	16.47	16.47	7.71	7.81	7.36	-	22.88	22.88
167 Ministry of Science, Technology and Innovation	-	0.50	-	-	0.50	0.50	-	0.50	-	-	0.50	0.50
607 601-999 Local Governments	-	8.08	0.79	-	8.87	8.87	-	8.08	0.40	-	8.48	8.48
SUB-TOTAL PRIVATE SECTOR DEVELOPMENT	65.71	2,015.58	257.39	368.06	2,338.67	2,706.73	71.96	2,048.09	173.20	255.53	2,293.25	2,548.78
MANUFACTURING												
006 Ministry of Foreign Affairs	-	1.20	-	-	1.20	1.20	-	0.40	-	-	0.40	0.40
008 Ministry of Finance, Planning and Economic Development	-	-	-	-	-	-	-	-	-	-	-	-
015 Trade, Industry and Cooperatives	3.19	208.18	6.28	-	217.64	217.64	4.28	489.14	14.26	-	507.68	507.68
110 Uganda Industrial Research Institute	-	0.30	-	-	0.30	0.30	-	0.30	-	-	0.30	0.30
138 Uganda Investment Authority (UIA)	0.54	0.30	-	90.97	0.84	91.81	0.54	0.10	161.39	334.05	162.03	496.08
154 Uganda National Bureau of Standards	-	0.66	-	-	0.66	0.66	-	0.49	-	-	0.49	0.49
161 Uganda Free Zones Authority	-	-	-	-	-	-	-	-	-	-	-	-
108 National Planning Authority	-	0.10	-	-	0.10	0.10	-	0.10	-	-	0.10	0.10
136 Uganda Export Promotion Board	-	-	-	-	-	-	-	-	-	-	-	-
007 Ministry of Justice and Constitutional Affairs	-	0.20	-	-	0.20	0.20	-	0.20	-	-	0.20	0.20
119 Uganda Registration Services Bureau	-	0.20	-	-	0.20	0.20	-	0.20	-	-	0.20	0.20
168 Uganda Freezones and Export Promotion Authority	-	-	-	-	-	-	-	20.30	-	-	20.30	20.30
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL MANUFACTURING	3.73	211.14	6.28	90.97	221.14	312.11	4.82	511.23	175.65	334.05	691.70	1,025.74
INTEGRATED TRANSPORT INFRASTRUCTURE AND SERVICES												
016 Works and Transport	53.27	677.55	889.45	4,070.70	1,620.27	5,690.97	56.19	939.17	2,681.93	4,394.53	3,677.29	8,071.82
023 Ministry of Kampala Capital City and Metropolitan Affairs	-	-	-	-	-	-	-	-	-	-	-	-
113 Uganda National Roads Authority (UNRA)	-	-	-	-	-	-	-	-	-	-	-	-
118 Road Fund	-	-	-	-	-	-	-	-	-	-	-	-
122 KCCA Road Rehabilitation Grant	-	-	202.00	264.51	202.00	466.51	-	25.00	243.34	221.29	268.34	489.64
609 601-999 Local Governments	-	176.00	50.12	-	226.12	226.12	-	176.00	50.12	-	226.12	226.12
SUB-TOTAL INTEGRATED TRANSPORT INFRASTRUCTURE AND SERVICES	53.27	853.55	1,141.57	4,335.21	2,048.38	6,383.60	56.19	1,140.17	2,975.40	4,615.82	4,171.75	8,787.57
SUSTAINABLE ENERGY DEVELOPMENT												
013 Ministry of Education and Sports	-	-	-	-	-	-	-	-	-	-	-	-
017 Energy and Minerals	7.80	56.88	301.53	660.55	366.20	1,026.75	9.14	60.98	867.42	1,125.45	937.53	2,062.98
019 Ministry of Water and Environment	-	-	-	-	-	-	-	0.20	-	-	0.20	0.20
150 National Environment Management Authority (NEMA)	-	0.10	-	-	0.10	0.10	-	0.10	-	-	0.10	0.10
008 Ministry of Finance, Planning and Economic Development	-	3.00	-	-	3.00	3.00	-	2.50	-	-	2.50	2.50
012 Ministry of Lands, Housing & Urban Development	-	0.50	-	-	0.50	0.50	-	0.40	-	-	0.40	0.40
154 Uganda National Bureau of Standards (UNBS)	-	0.95	-	-	0.95	0.95	-	0.20	-	-	0.20	0.20
007 Ministry of Justice and Constitutional Affairs	-	0.50	-	-	0.50	0.50	-	0.40	-	-	0.40	0.40
005 Ministry of Public Service	-	0.50	-	-	0.50	0.50	-	0.40	-	-	0.40	0.40
006 Ministry of Foreign Affairs	-	0.59	-	-	0.59	0.59	-	0.40	-	-	0.40	0.40
308 Soroti University	-	2.00	-	-	2.00	2.00	-	1.00	-	-	1.00	1.00
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL SUSTAINABLE ENERGY DEVELOPMENT	7.80	65.01	301.53	660.55	374.34	1,034.88	9.14	66.58	867.42	1,125.45	943.13	2,068.58
DIGITAL TRANSFORMATION												
011 Ministry of Local Government	-	-	-	-	-	-	-	0.40	-	-	0.40	0.40
020 Ministry of ICT and National Guidance	13.13	90.57	0.57	-	104.27	104.27	15.84	80.74	46.43	-	143.01	143.01
108 National Planning Authority	-	-	-	-	-	-	-	0.50	-	-	0.50	0.50
119 Uganda Registration Services Bureau	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	-	-	-	-	-	-	-	0.41	-	-	0.41	0.41
123 National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-
126 National Information Technology Authority	10.31	30.07	40.02	197.08	80.39	277.48	11.92	59.28	1.14	297.20	72.34	369.54
SUB-TOTAL DIGITAL TRANSFORMATION	23.44	120.64	40.59	197.08	184.67	381.75	27.76	141.33	47.57	297.20	216.66	513.86
SUSTAINABLE URBANISATION AND HOUSING												
011 Ministry of Local Government	-	0.50	-	-	0.50	0.50	-	1.15	-	1.50	1.15	2.65
012 Ministry of Lands, Housing & Urban Development	16.69	99.40	37.58	86.45	153.67	240.12	18.00	57.40	61.86	21.28	137.26	158.54
016 Ministry of Works and Transport	1.78	1.20	-	-	2.98	2.98	1.78	1.20	-	-	2.98	2.98
023 Ministry of Kampala Capital City and Metropolitan Affairs	-	13.99	15.00	1,162.77	28.99	1,191.76	-	9.36	51.07	262.20	60.43	322.63
122 Kampala Capital City Authority	-	0.50	-	-	0.50	0.50	-	0.60	-	-	0.60	0.60
161 Uganda Free Zones Authority	-	-	-	-	-	-	-	-	-	-	-	-
168 Uganda Freezones and Export Promotion Authority	-	-	-	-	-	-	-	0.15	-	-	0.15	0.15
108 National Planning Authority	-	5.90	-	-	5.90	5.90	-	0.50	-	-	0.50	0.50
156 Uganda Land Commission	1.09	16.94	26.92	-	44.95	44.95	-	-	-	-	-	-
610 601-999 Local Governments	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL SUSTAINABLE URBANISATION AND HOUSING	19.56	138.42	79.50	1,249.23	237.48	1,486.71	19.78	70.36	112.93	284.97	203.07	488.04

Table 27 cont'd: Medium term expenditure framework (excluding energy savings, arrears and non-VAT) , billion shillings, 2025/26 - 2030/2031

Programme/vote	FY 2025/26 Approved Budget						FY 2026/27 Budget Estimates					
	Total excl.			Total incl.			Total excl.			Total incl.		
	Wage Recurrent	Non-Wage Recurrent	Domestic Dev	External Financing	External Financing	External	Wage Recurrent	Non-Wage Recurrent	Domestic Dev	External Financing	External Financing	External
HUMAN CAPITAL DEVELOPMENT												
003 Office of the Prime Minister	-	-	-	-	-	-	-	-	-	-	-	-
119 Uganda Registration Services Bureau	6.0	-	-	-	6.0	6.0	6.0	-	-	-	6.0	6.0
011 Ministry of Local Government	-	0.0	-	-	0.0	0.0	-	0.0	-	-	0.0	0.0
013 Ministry of Education and Sports	53.1	451.0	35.9	288.6	540.0	828.6	61.1	457.6	91.9	426.8	610.6	1,037.4
014 Ministry of Health	22.7	131.7	148.2	1,261.6	302.5	1,564.1	23.7	271.3	170.3	1,058.1	465.3	1,523.4
018 Ministry of Gender, Labour and Social Development	5.7	289.7	2.6	138.4	297.9	436.3	8.3	313.1	2.6	203.4	324.0	527.4
019 Ministry of Water and Environment	4.1	0.4	208.3	669.4	212.8	882.2	4.1	0.4	435.7	572.3	440.2	1,012.5
021 East African Community	-	-	-	-	-	-	-	-	-	-	-	-
107 Uganda AIDS Commission	6.1	19.7	0.6	-	26.4	26.4	6.1	19.8	0.6	-	26.5	26.5
108 National Planning Authority	-	9.9	-	-	9.9	9.9	-	9.9	-	-	9.9	9.9
305 Busitema University	37.6	24.2	11.4	-	73.1	73.1	42.0	29.9	28.7	-	100.5	100.5
114 Uganda Cancer Institute	26.1	50.6	101.6	47.7	178.3	226.0	33.1	71.2	191.6	120.8	295.9	416.7
115 Uganda Heart Institute	18.1	31.1	8.0	61.5	57.2	118.7	23.1	40.5	34.2	75.8	97.8	173.5
116 National Medical Stores	20.3	695.8	1.4	-	717.6	717.6	23.6	837.9	1.4	-	862.9	862.9
122 Kampala Capital City Authority	62.1	24.6	-	-	86.7	86.7	70.8	24.6	-	-	95.4	95.4
124 Equal Opportunities Commission	-	4.0	-	-	4.0	4.0	-	4.0	-	-	4.0	4.0
306 Muni University	23.8	11.9	3.8	-	39.4	39.4	24.2	13.8	34.4	-	72.4	72.4
128 Uganda National Examinations Board	17.1	132.8	10.4	-	160.3	160.3	19.1	145.3	10.4	-	174.9	174.9
132 Education Service Commission	3.2	7.8	1.6	-	12.5	12.5	4.0	14.4	1.6	-	20.0	20.0
134 Health Service Commission	2.8	11.4	7.0	-	21.2	21.2	4.2	15.9	7.9	-	27.9	27.9
138 Uganda Investment Authority (UIA)	-	-	-	-	-	-	-	-	-	-	-	-
149 National Population Council	-	-	-	-	-	-	-	-	-	-	-	-
301 Makerere University	221.6	135.1	23.4	10.5	380.1	390.6	221.6	150.3	91.3	8.1	463.2	471.3
302 Mbarara University	43.3	23.5	34.7	-	101.5	101.5	45.3	30.5	35.8	-	111.6	111.6
303 Makerere University Business School	91.8	60.6	1.9	-	154.3	154.3	91.8	69.6	21.9	-	183.3	183.3
304 Kyambogo University	67.2	78.7	4.0	-	149.9	149.9	70.2	81.8	9.1	-	161.1	161.1
312 Uganda Management Institute	22.6	21.4	-	-	44.0	44.0	20.0	23.2	0.9	-	44.1	44.1
313 Mountains of the Moon University	25.2	15.9	5.2	-	46.3	46.3	27.7	16.1	25.2	-	69.0	69.0
309 Gulu University	45.7	30.9	19.3	-	95.9	95.9	48.7	38.8	32.0	-	119.5	119.5
151 Uganda Blood Transfusion Service (UBTS)	12.4	28.3	4.1	-	44.8	44.8	12.5	29.0	4.1	-	45.7	45.7
401 Mulago Hospital Complex	50.3	64.6	23.2	-	138.1	138.1	53.6	69.0	44.2	-	166.8	166.8
402 Butabika Hospital	9.6	11.0	2.3	-	22.8	22.8	13.0	26.6	7.3	-	46.8	46.8
403 Arua Referral Hospital	9.0	4.4	4.6	-	18.0	18.0	13.0	10.5	2.6	-	26.1	26.1
404 Fort Portal Referral Hospital	9.8	4.6	0.8	-	15.2	15.2	14.9	6.5	1.2	-	22.6	22.6
405 Gulu Referral Hospital	10.4	6.5	0.1	-	16.9	16.9	14.6	7.7	0.1	-	22.4	22.4
406 Hoima Referral Hospital	10.0	4.1	0.2	-	14.3	14.3	14.1	4.5	26.7	-	45.3	45.3
407 Jinja Referral Hospital	13.2	9.0	0.2	-	22.4	22.4	17.3	10.2	0.2	-	27.8	27.8
408 Kabale Referral Hospital	7.5	6.1	0.1	-	13.7	13.7	11.7	6.8	0.1	-	18.5	18.5
409 Masaka Referral Hospital	9.9	4.6	0.1	-	14.6	14.6	14.1	6.3	0.1	-	20.5	20.5
410 Mbale Referral Hospital	11.8	7.9	1.4	-	21.2	21.2	16.0	9.3	1.4	-	26.8	26.8
411 Soroti Referral Hospital	8.4	3.3	0.1	-	11.9	11.9	12.6	5.1	0.1	-	17.8	17.8
412 Lira Referral Hospital	10.0	8.2	0.1	-	18.4	18.4	14.8	10.1	0.1	-	25.0	25.0
413 Mbarara Referral Hospital	11.4	9.2	0.1	-	20.8	20.8	15.6	17.0	0.1	-	32.8	32.8
414 Mubende Referral Hospital	11.1	3.2	0.1	-	14.4	14.4	15.3	8.3	0.1	-	23.7	23.7
415 Moroto Referral Hospital	8.0	4.3	0.1	-	12.5	12.5	12.6	5.1	0.1	-	17.8	17.8
416 Naguru Referral Hospital	10.8	4.9	7.2	-	22.9	22.9	14.9	8.2	7.2	-	30.4	30.4
417 Kiruddu Referral Hospital	11.1	16.9	1.4	-	29.4	29.4	13.7	19.3	1.4	-	34.4	34.4
418 Kawempe Referral Hospital	15.1	11.2	0.8	-	27.1	27.1	18.2	12.5	30.7	-	61.3	61.3
419 Entebbe Regional Referral Hospital	9.1	7.6	0.8	-	17.5	17.5	14.5	9.4	0.8	-	24.7	24.7
420 Mulago Specialized Women and Neonatal	16.1	16.4	2.0	-	34.6	34.6	21.8	18.7	5.1	-	45.6	45.6
421 Kayunga Referral Hospital	6.8	8.9	0.3	-	16.0	16.0	11.0	9.5	0.3	-	20.9	20.9
422 Yumbe Referral Hospital	7.3	6.2	0.1	-	13.6	13.6	13.2	7.0	0.6	-	20.8	20.8
310 Lira University	28.8	12.9	4.3	-	45.9	45.9	28.8	13.6	13.6	-	56.0	56.0
111 National Curriculum Development Centre	9.6	28.1	0.4	-	38.1	38.1	9.6	31.7	0.2	-	41.5	41.5
127 Uganda Virus Research Institute (UVRI)	3.9	5.4	0.3	-	9.7	9.7	4.0	11.4	2.8	-	18.2	18.2
307 Kabale University	43.7	24.7	2.1	-	70.5	70.5	45.7	32.2	7.1	-	85.0	85.0
308 Soroti University	24.6	15.1	11.0	-	50.7	50.7	24.6	19.0	19.0	-	62.7	62.7
164 National Council for Higher Education	7.8	9.2	0.1	-	17.0	17.0	7.8	9.3	18.1	-	35.1	35.1
165 Uganda Business and Technical Examination Board	-	-	-	-	-	-	-	-	-	-	-	-
169 Uganda Vocational and Technical Assessment Board	10.0	50.1	9.0	-	69.1	69.1	17.8	91.5	9.0	-	118.3	118.3
170 Uganda Health Professional Assessment Board	-	-	-	-	-	-	13.1	59.6	2.5	-	75.2	75.2
166 National Council of Sports	3.0	54.1	446.5	-	503.7	503.7	3.0	191.4	266.4	-	460.8	460.8
500 Missions Abroad	-	0.3	-	-	0.3	0.3	-	0.3	-	-	0.3	0.3
612 601-999 Local Governments	2,941.0	685.9	277.1	-	3,904.0	3,904.0	3,498.2	729.5	305.8	-	4,533.5	4,533.5
SUB-TOTAL HUMAN CAPITAL DEVELOPMENT	3,922.9	2,923.7	849.0	2,374.8	7,695.6	10,070.4	4,175.4	3,400.6	1,428.3	2,436.3	9,004.3	11,440.6

Table 27 cont'd: Medium term expenditure framework (excluding energy savings, arrears and non-VAT) , billion shillings, 2025/26 - 2030/2031

FY 2025/26 Approved Budget							FY 2026/27 Budget Estimates					
Programme/vote	Total excl.			Total incl.			Total excl.			Total incl.		
	Non-Wage	Domestic	Donor	Donor	Donor		Non-Wage	Domestic	Donor	Donor	Donor	
	Wage	Recurrent	dev't	Project	Project	Project	Wage	Recurrent	dev't	Project	Project	Project
INNOVATION, TECHNOLOGY DEVELOPMENT AND TRANSFER												
002 State House	-	-	-	-	-	-	-	-	-	-	-	-
006 Ministry of Foreign Affairs	-	0.37	-	-	0.37	0.37	-	0.50	-	-	0.50	0.50
110 Uganda Industrial Research Institute	10.33	9.11	2.89	-	22.33	22.33	10.33	11.88	2.89	-	25.10	25.10
119 Uganda Registration Services Bureau	0.98	1.12	-	-	2.10	2.10	0.98	0.92	-	-	1.90	1.90
154 Uganda National Bureau of Standards	-	-	-	-	-	-	-	1.30	-	-	1.30	1.30
167 Ministry of Science, Technology and Innovativ	4.16	317.91	41.00	-	363.07	363.07	5.86	512.98	77.00	-	595.83	595.83
500 Missions Abroad	-	0.67	-	-	0.67	0.67	-	2.23	-	-	2.23	2.23
SUB-TOTAL INNOVATION, TECHNOLOGY DEVELOPMENT AND TRANSFER	15.47	329.18	43.89	-	388.53	388.53	17.16	529.81	79.89	-	626.87	626.87
COMMUNITY MOBILIZATION AND MINDSET CHANGE												
001 Office of the President	-	-	-	-	-	-	-	-	-	-	-	-
006 Ministry of Foreign Affairs	-	-	-	-	-	-	-	-	-	-	-	-
013 Ministry of Education and Sports	-	-	-	-	-	-	-	-	-	-	-	-
018 Ministry of Gender, Labour and Social Develo	-	-	-	-	-	-	-	-	-	-	-	-
020 Ministry of ICT and National Guidance	-	-	-	-	-	-	-	-	-	-	-	-
112 Directorate of Ethics and Integrity	-	-	-	-	-	-	-	-	-	-	-	-
119 Uganda Registration Services Bureau	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	-	-	-	-	-	-	-	-	-	-	-	-
123 National Lotteries and Gaming Regulatory Bo	-	-	-	-	-	-	-	-	-	-	-	-
124 Equal Opportunities Commission	-	-	-	-	-	-	-	-	-	-	-	-
149 National Population Council	-	-	-	-	-	-	-	-	-	-	-	-
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-
615 601-999 Local Governments	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL COMMUNITY MOBILIZATION AND MINDSET CHANGE	-	-	-	-	-	-	-	-	-	-	-	-
GOVERNANCE AND SECURITY												
001 Office of the President	31.38	279.94	20.12	-	331.45	331.45	32.73	311.24	21.02	-	364.99	364.99
002 State House	37.75	443.11	27.72	-	508.58	508.58	44.41	409.05	27.72	-	481.19	481.19
003 Office of the Prime Minister	0.43	1.87	-	8.49	2.30	10.79	0.55	10.57	-	116.17	11.12	127.29
004 Ministry of Defence	1,391.51	1,509.26	1,773.09	255.98	4,673.85	4,929.83	1,525.52	1,739.58	1,773.09	348.70	5,038.19	5,386.89
006 Ministry of Foreign Affairs	14.12	26.03	3.55	-	43.71	43.71	21.20	31.99	14.74	1.82	67.93	69.76
007 Ministry of Justice and Constitutional Affairs	16.57	87.31	16.64	-	120.52	120.52	34.91	95.73	16.64	-	147.27	147.27
008 Ministry of Finance, Planning & Economic Dev	-	3.44	-	-	3.44	3.44	-	3.44	-	-	3.44	3.44
009 Ministry of Internal Affairs	3.22	46.76	0.69	-	50.67	50.67	5.54	64.62	0.69	-	70.85	70.85
011 Ministry of Local Government	0.28	0.19	-	-	0.47	0.47	0.28	0.19	-	-	0.47	0.47
018 Ministry of Gender, Labour and Social Develo	0.00	-	-	-	0.00	0.00	0.00	-	-	-	0.00	0.00
021 East African Community	1.57	37.90	0.09	-	39.57	39.57	2.23	43.71	2.39	-	48.33	48.33
102 Electoral Commission	38.39	549.25	3.35	-	590.99	590.99	38.39	99.16	3.35	-	140.90	140.90
103 Inspectorate of Government (IG)	23.84	33.03	22.80	-	79.67	79.67	23.88	36.53	27.30	-	87.71	87.71
105 Law Reform Commission	3.42	12.56	0.38	-	16.35	16.35	3.42	13.42	0.88	-	17.71	17.71
106 Uganda Human Rights Commission	11.02	15.19	6.77	-	32.97	32.97	11.02	18.05	4.00	-	33.07	33.07
311 Law Development Centre	-	-	-	-	-	-	-	-	-	-	-	-
112 Ethics and Integrity	3.75	10.04	0.06	-	13.86	13.86	3.75	16.11	0.06	-	19.92	19.92
119 Uganda Registration Services Bureau	7.08	35.92	3.90	-	46.89	46.89	10.23	37.54	3.90	-	51.67	51.67
120 National Citizenship and Immigration Control	6.85	163.20	20.54	-	190.59	190.59	8.88	164.14	20.54	-	193.56	193.56
122 Kampala Capital City Authority	-	-	-	-	-	-	-	6.09	-	-	6.09	6.09
123 National Lotteries and Gaming Regulatory Bo	-	-	-	-	-	-	-	-	-	-	-	-
124 Equal Opportunities Commission	-	1.22	-	-	1.22	1.22	-	2.22	-	-	2.22	2.22
129 Financial Intelligence Authority (FIA)	12.38	32.38	1.48	-	46.23	46.23	15.38	39.23	1.48	-	56.08	56.08
130 Treasury Operations	-	-	-	-	-	-	-	-	-	-	-	-
131 Auditor General	48.52	59.51	1.57	-	109.60	109.60	48.52	66.61	4.37	-	119.50	119.50
133 Office of the Director of Public Prosecutions	-	-	-	-	-	-	-	-	-	-	-	-
144 Uganda Police Force	522.48	409.28	266.27	-	1,198.03	1,198.03	533.62	370.40	283.70	-	1,187.71	1,187.71
145 Uganda Prisons	149.04	320.81	58.71	-	528.56	528.56	151.72	353.97	58.71	-	564.40	564.40
148 Judicial Service Commission	-	-	-	-	-	-	-	-	-	-	-	-
153 PPDA	13.65	10.89	1.30	-	25.83	25.83	15.65	12.39	1.30	-	29.33	29.33
158 Internal Security Organisation (ISO)	82.00	156.76	10.24	-	249.00	249.00	99.60	180.29	55.24	-	335.14	335.14
159 External Security Organisation	27.04	87.49	0.70	-	115.23	115.23	34.26	92.35	15.70	-	142.31	142.31
500 Missions Abroad	41.21	225.99	55.69	-	322.89	322.89	41.79	193.52	89.49	-	324.79	324.79
135 Directorate of Government Analytical Laborat	3.67	13.86	22.73	-	40.26	40.26	4.90	13.20	22.73	-	40.83	40.83
023 Ministry of Kampala Capital City and Metropol	0.32	0.50	-	-	0.82	0.82	0.44	0.50	-	-	0.93	0.93
137 National Identification and Registration Author	20.36	220.32	13.90	-	254.58	254.58	20.36	120.42	13.90	-	154.68	154.68
SUB-TOTAL GOVERNANCE AND SECURIT	2,511.87	4,794.00	2,332.28	264.47	9,638.14	9,902.61	2,733.18	4,546.25	2,462.93	466.69	9,742.36	10,209.05

Source: Ministry of Finance, Planning and Economic Development

Table 27 cont'd: Medium term expenditure framework (excluding energy savings, arrears and non-VAT) , billion shillings, 2025/26 - 2030/2031

Programme/vote	FY 2025/26 Approved Budget						FY 2026/27 Budget Estimates					
	Wage	Non-Wage Recurrent	Domestic dev't	Donor Project	Total excl. Donor Project	Total Incl. Donor Project	Wage	Non-Wage Recurrent	Domestic dev't	Donor Project	Total excl. Donor Project	Total Incl. Donor Project
PUBLIC SECTOR TRANSFORMATION												
005 Ministry of Public Service	6.35	28.57	10.49	-	45.41	45.41	8.59	50.15	42.00	-	100.73	100.73
011 Ministry of Local Government	-	9.19	-	-	9.19	9.19	-	16.80	-	-	16.80	16.80
020 Ministry of Information, and Communications Technology	-	1.14	-	-	1.14	1.14	-	1.14	-	-	1.14	1.14
021 East African Community	-	-	-	-	-	-	-	-	-	-	-	-
023 Ministry of Kampala Capital City and Metropolitan Affairs	-	-	-	-	-	-	-	-	-	-	-	-
103 Inspectorate of Government (IG)	4.47	4.59	-	-	9.06	9.06	4.47	4.59	-	-	9.06	9.06
108 National Planning Authority	-	-	-	-	-	-	-	-	-	-	-	-
111 National Curriculum Development Centre	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	104.26	47.96	-	-	152.22	152.22	79.00	44.26	-	-	123.26	123.26
123 National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-
126 National Information Technologies Authority	-	0.81	-	-	0.81	0.81	-	0.81	-	-	0.81	0.81
137 National Identification and Registration Authority (NIRA)	-	0.27	-	-	0.27	0.27	-	0.27	-	-	0.27	0.27
146 Public Service Commission	3.74	17.93	2.54	-	24.21	24.21	4.77	22.25	9.03	-	36.05	36.05
147 Local Government Finance Commission	2.85	6.87	1.50	-	11.22	11.22	2.85	9.52	1.50	-	13.87	13.87
614 601-999 Local Governments	-	-	-	-	-	-	-	-	-	-	-	-
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL PUBLIC SECTOR TRANSFORMATION	121.67	117.32	14.54	-	253.53	253.53	99.68	149.80	52.53	-	302.00	302.00
REGIONAL DEVELOPMENT												
003 Office of the Prime Minister	0.61	43.86	-	3.72	44.47	48.19	0.89	141.26	-	44.80	142.15	186.95
011 Ministry of Local Government	31.52	19.11	6.23	114.14	56.85	170.99	50.46	44.85	51.98	130.70	147.29	277.99
108 National Planning Authority	-	0.10	-	-	0.10	0.10	-	1.30	-	-	1.30	1.30
138 Uganda Investment Authority (UIA)	-	-	-	-	-	-	-	-	-	-	-	-
147 Local Government Finance Commission	-	2.11	-	-	2.11	2.11	-	4.56	-	-	4.56	4.56
010 Ministry of Agriculture, Animal Industry and Fisheries	-	-	-	-	-	-	-	-	-	-	-	-
015 Ministry of Trade, Industry and Co-Operatives	-	0.10	-	-	0.10	0.10	-	0.10	-	-	0.10	0.10
016 Ministry of Works, and Communications	-	-	-	-	-	-	-	-	-	-	-	-
017 Ministry of Energy and Minerals	-	-	-	-	-	-	-	-	-	-	-	-
020 Ministry of Information, and Communications Technology	-	0.15	-	-	0.15	0.15	-	0.15	-	-	0.15	0.15
022 Ministry of Tourism, Wildlife and Heritage	-	-	-	-	-	-	-	-	-	-	-	-
142 National Agricultural Research Organization(NARO)	-	-	-	-	-	-	-	-	-	-	-	-
617 601-999 Local Governments	443.38	777.20	193.68	-	1,414.25	1,414.25	548.20	866.70	262.70	18.22	1,677.59	1,695.82
SUB-TOTAL REGIONAL DEVELOPMENT	475.50	842.63	199.90	117.85	1,518.03	1,635.89	599.55	1,058.92	314.67	193.72	1,973.14	2,166.86
DEVELOPMENT PLAN IMPLEMENTATION												
001 Office of the President	0.28	22.08	-	-	22.36	22.36	0.28	23.08	-	-	23.36	23.36
003 Office of the Prime Minister	5.64	64.63	5.47	-	75.74	75.74	6.92	67.66	5.47	1.52	80.05	81.57
006 Ministry of Foreign Affairs	-	0.91	-	-	0.91	0.91	-	6.41	-	-	6.41	6.41
008 Ministry of Finance, Planning & Economic Dev.	11.03	290.92	176.86	33.96	478.81	512.77	14.82	366.42	283.21	1.05	664.45	665.51
011 Ministry of Local Government	0.16	9.52	-	-	9.68	9.68	0.16	9.52	-	-	9.68	9.68
023 Ministry of Kampala Capital City and Metropolitan Affairs	-	0.05	-	-	0.05	0.05	-	0.05	-	-	0.05	0.05
103 Inspectorate of Government (IG)	-	-	-	-	-	-	-	-	-	-	-	-
108 National Planning Authority	21.46	27.66	44.92	-	94.04	94.04	24.96	36.16	64.77	29.77	125.90	155.67
119 Uganda Registration Services Bureau	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	-	9.49	19.62	-	29.10	29.10	-	9.49	52.75	-	62.24	62.24
131 OAG	-	4.00	-	-	4.00	4.00	-	4.00	-	-	4.00	4.00
141 URA	400.26	412.25	64.79	-	877.30	877.30	400.26	422.35	104.79	-	927.40	927.40
143 Uganda Bureau of Statistics	23.26	92.72	18.36	-	134.35	134.35	23.26	83.87	41.36	-	148.49	148.49
123 National Lotteries and Gaming Regulatory Board	5.10	11.29	1.00	-	17.39	17.39	8.87	15.47	2.65	-	26.99	26.99
124 Equal Opportunities Commission	5.83	11.59	0.79	-	18.21	18.21	5.83	11.69	0.79	-	18.31	18.31
130 Treasury Operations	-	877.07	-	-	877.07	877.07	-	777.59	-	-	777.59	777.59
147 Local Government Finance Commission	-	1.27	-	-	1.27	1.27	-	3.77	-	-	3.77	3.77
149 National Population Council	-	-	-	-	-	-	-	-	-	-	-	-
163 Uganda Retirement Benefits Regulatory Authority	-	-	-	-	-	-	-	-	-	-	-	-
005 Ministry of Public Service	-	1.01	-	-	1.01	1.01	-	3.01	-	-	3.01	3.01
137 NIRA	-	1.00	-	-	1.00	1.00	-	1.00	-	-	1.00	1.00
153 Public Procurement & Disposal of Public Assets (PPDA)	-	1.50	-	-	1.50	1.50	-	1.50	-	-	1.50	1.50
500 Missions Abroad	-	23.57	-	-	23.57	23.57	-	20.89	-	-	20.89	20.89
SUB-TOTAL DEVELOPMENT PLAN IMPLEMENTATION	473.03	1,862.52	331.81	33.96	2,667.36	2,701.31	485.36	1,863.94	555.80	32.34	2,905.09	2,937.44
ADMINISTRATION OF JUSTICE												
101 Judiciary	109.09	270.04	56.01	-	435.14	435.14	109.60	313.72	56.01	-	479.33	479.33
148 Judicial Service Commission	5.01	12.67	2.50	-	20.17	20.17	5.19	18.82	2.50	-	26.50	26.50
311 Law Development Centre	10.56	26.24	4.05	-	40.85	40.85	10.56	26.34	4.05	-	40.95	40.95
133 Directorate of Public Prosecution(DPP)	38.81	41.62	18.34	-	98.77	98.77	41.06	44.72	18.34	-	104.12	104.12
018 Ministry of Gender, Labour and Social Development	-	5.10	-	-	5.10	5.10	-	5.20	-	-	5.20	5.20
144 Uganda Police Force	-	0.70	-	-	0.70	0.70	-	0.50	-	-	0.50	0.50
008 Ministry of Finance, Planning & Economic Dev.	-	0.10	-	-	0.10	0.10	-	0.10	-	-	0.10	0.10
009 Ministry of Internal Affairs	-	1.18	-	-	1.18	1.18	-	1.48	-	-	1.48	1.48
135 Directorate of Government Analytical Laboratory	-	0.10	-	-	0.10	0.10	-	2.00	-	-	2.00	2.00
122 Kampala Capital City Authority	-	0.10	-	-	0.10	0.10	-	4.07	-	-	4.07	4.07
103 Inspectorate of Government (IG)	-	-	-	-	-	-	-	0.10	-	-	0.10	0.10
011 Ministry of Local Government	-	0.20	-	-	0.20	0.20	-	0.20	-	-	0.20	0.20
145 Uganda Prisons Service	-	-	1.00	-	1.00	1.00	-	-	1.00	-	1.00	1.00
SUB-TOTAL ADMINISTRATION OF JUSTICE	163.47	358.05	81.89	-	603.41	603.41	166.41	417.24	81.89	-	665.55	665.55
LEGISLATION, OVERSIGHT & REPRESENTATION												
104 Parliamentary Commission	119.79	864.50	45.18	-	1,029.47	1,029.47	119.79	1,030.88	45.18	-	1,195.86	1,195.86
007 Ministry of Justice and Constitutional Affairs	-	0.32	-	-	0.32	0.32	-	0.18	-	-	0.18	0.18
105 Law Reform Commission	-	0.30	-	-	0.30	0.30	-	0.30	-	-	0.30	0.30
131 Office of the Auditor General (OAG)	-	-	-	-	-	-	-	0.15	-	-	0.15	0.15
122 Kampala Capital City Authority (KCCA)	-	-	-	-	-	-	25.35	4.07	-	-	29.42	29.42
011 Ministry of Local Government	-	0.17	-	-	0.17	0.17	-	0.62	-	-	0.62	0.62
SUB-TOTAL LEGISLATION, OVERSIGHT & REPRESENTATION	119.79	865.28	45.18	-	1,030.26	1,030.26	145.14	1,036.20	45.18	-	1,226.52	1,226.52
INTEREST PAYMENTS DUE												
Domestic Interest	-	9,478.71	-	-	9,478.71	9,478.71	-	12,351.53	-	-	12,351.53	12,351.53
External Interest	-	1,854.03	-	-	1,854.03	1,854.03	-	1,758.86	-	-	1,758.86	1,758.86
SUB-TOTAL INTEREST PAYMENTS	-	11,332.73	-	-	11,332.73	11,332.73	-	14,110.39	-	-	14,110.39	14,110.39
Total Centre	5,024.44	15,262.76	6,352.74	11,325.06	26,639.93	37,964.99	5,489.27	17,304.43	10,161.93	11,198.76	32,955.63	44,154.38
600 Total Local Government Programmes	3,553.53	1,728.24	562.08	-	5,843.86	5,843.86	4,219.54	1,861.24	675.24	18.22	6,756.03	6,774.25
Statutory Interest Payments	-	11,332.73	-	-	11,332.73	11,332.73	-	14,110.39	-	-	14,110.39	14,110.39
GRAND TOTAL	8,577.97	28,323.73	6,914.82	11,325.06	43,816.53	55,141.59	9,708.81	33,276.07	10,837.17	11,216.98	53,822.05	65,039.03

Table 27 cont'd: Medium term expenditure framework (excluding energy savings, arrears and non-VAT) , billion shillings, 2025/26 - 2030/2031

Sector/vote	FY 2027/28 Budget Estimates					FY 2028/29 Budget Estimates						
	Wage	Non-Wage	Domestic	External	Total excl.	Total incl.	Wage	Non-Wage	Domestic	External	Total excl.	Total incl.
	Recurrent	Recurrent	Dev	Financing	Financing	External	Recurrent	Recurrent	Dev	Financing	Financing	External
AGRO- INDUSTRIALISATION												
010 Ministry of Agriculture, Animal Industry &	41.84	279.24	197.16	800.52	518.24	1,318.77	43.93	335.09	236.59	740.25	615.62	1,355.87
011 Ministry of Local Government	0.26	0.92	-	-	1.18	1.18	0.28	1.10	-	-	1.38	1.38
015 Trade, Industry and Cooperatives	-	2.09	-	-	2.09	2.09	-	2.51	-	-	2.51	2.51
019 Ministry of Water and Environment	1.68	0.06	82.03	114.79	83.76	198.55	1.76	0.07	98.43	30.85	100.27	131.12
021 East African Community	-	0.46	-	-	0.46	0.46	-	0.55	-	-	0.55	0.55
108 National Planning Authority	-	0.70	-	-	0.70	0.70	-	0.84	-	-	0.84	0.84
121 Dairy Development Authority	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	-	0.69	-	-	0.69	0.69	-	0.83	-	-	0.83	0.83
125 National Animal Genetic Res. Centre an	6.02	6.16	110.10	-	122.28	122.28	6.32	7.39	132.12	-	145.83	145.83
150 National Environment Management Aut	-	1.15	0.99	-	2.14	2.14	-	1.38	1.19	-	2.57	2.57
142 National Agricultural Research Organisa	50.36	90.11	107.25	-	247.72	247.72	52.88	108.14	128.70	-	289.72	289.72
152 NAADS Secretariat	-	-	-	-	-	-	-	-	-	-	-	-
154 Uganda National Bureau of Standards	-	2.21	-	-	2.21	2.21	-	2.65	-	-	2.65	2.65
155 Uganda Cotton Development Organisati	-	-	-	-	-	-	-	-	-	-	-	-
160 Uganda Coffee Development Authority	-	-	-	-	-	-	-	-	-	-	-	-
161 Uganda Free Zones Authority	-	-	-	-	-	-	-	-	-	-	-	-
119 Uganda Registration Services Bureau	-	0.69	-	-	0.69	0.69	-	0.83	-	-	0.83	0.83
138 Uganda Investment Authority (UIA)	-	0.58	-	-	0.58	0.58	-	0.69	-	-	0.69	0.69
168 Uganda Freezones and Export Promotic	-	0.69	-	-	0.69	0.69	-	0.83	-	-	0.83	0.83
500 Missions Abroad	-	39.38	-	2.53	39.38	39.38	-	-	-	2.53	36.85	39.38
601 601-999 Local Governments	181.81	79.11	43.89	-	304.82	304.82	190.90	94.94	52.67	-	338.51	338.51
SUB-TOTAL AGRO- INDUSTRIALISA	281.98	504.24	541.42	917.84	1,327.64	2,242.95	296.08	557.83	649.70	773.63	1,540.46	2,314.10
MINERAL DEVELOPMENT												
017 Energy and Minerals	-	-	-	-	-	-	-	-	-	-	-	-
108 National Planning Authority	-	-	-	-	-	-	-	-	-	-	-	-
138 Uganda Investment Authority (UIA)	-	-	-	-	-	-	-	-	-	-	-	-
161 Uganda Free Zones Authority	-	-	-	-	-	-	-	-	-	-	-	-
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL ENERGY DEVELOPMEN	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABLE EXTRACTIVES INDUSTRY DEVELOPMENT												
008 Ministry of Finance, Planning & Econom	-	115.58	-	-	115.58	115.58	-	138.69	-	-	138.69	138.69
013 Ministry of Education and Sports	-	-	-	-	-	-	-	-	-	-	-	-
017 Energy and Minerals	10.29	144.70	92.60	-	247.59	247.59	10.80	173.65	111.12	-	295.57	295.57
012 Ministry of Lands, Housing & Urban Dev	-	0.35	-	-	0.35	0.35	-	0.41	-	-	0.41	0.41
019 Ministry of Water and Environment	-	0.35	-	-	0.35	0.35	-	0.41	-	-	0.41	0.41
139 Petroleum Authority of Uganda	30.15	38.31	49.32	-	117.78	117.78	31.66	45.97	59.19	-	136.82	136.82
144 Uganda Police Force	-	1.73	-	-	1.73	1.73	-	2.07	-	-	2.07	2.07
154 Uganda National Bureau of Standards (I	-	1.15	-	-	1.15	1.15	-	1.38	-	-	1.38	1.38
150 National Environment Management Aut	-	1.50	0.00	-	1.50	1.50	-	1.79	0.00	-	1.79	1.79
006 Ministry of Foreign Affairs	-	0.92	-	-	0.92	0.92	-	1.10	-	-	1.10	1.10
007 Ministry of Justice and Constitutional Aff	-	0.58	-	-	0.58	0.58	-	0.69	-	-	0.69	0.69
500 Missions Abroad	-	2.67	-	-	2.67	2.67	-	-	-	-	2.67	2.67
SUB-TOTAL SUSTAINABLE EXTRAC	40.44	307.81	141.92	-	490.18	490.18	42.46	366.17	170.31	-	581.61	581.61
TOURISM DEVELOPMENT												
022 Tourism, Wildlife and Antiquities	4.42	392.02	79.00	-	475.43	475.43	4.64	470.42	94.80	-	569.86	569.86
117 Uganda Tourism Board	5.00	101.68	3.35	-	110.03	110.03	5.25	122.02	4.02	-	131.28	131.28
122 Kampala Capital City Authority	-	0.69	-	-	0.69	0.69	-	0.83	-	-	0.83	0.83
020 Ministry of ICT and National Guidance	-	0.46	-	-	0.46	0.46	-	0.55	-	-	0.55	0.55
144 Uganda Police Force	-	0.58	-	-	0.58	0.58	-	0.69	-	-	0.69	0.69
605 601-999 Local Governments	-	2.19	10.45	-	12.64	12.64	-	2.62	12.54	-	15.16	15.16
500 Missions Abroad	-	40.09	-	-	40.09	41.09	-	3.17	-	-	40.09	41.09
SUB-TOTAL TOURISM DEVELOPME	9.42	537.70	92.80	-	639.91	640.91	9.89	600.30	111.35	-	758.46	759.46
CLIMATE CHANGE, NATURAL RESOURCE, ENVIRONMENT AND WATER MANAGEMENT												
003 Office of the Prime Minister	0.83	23.34	-	-	24.17	24.17	0.87	28.01	-	-	28.88	28.88
011 Ministry of Local Government	-	-	-	-	-	-	-	-	-	-	-	-
012 Ministry of Lands, Housing & Urban Dev	-	41.80	5.50	-	47.30	47.30	-	50.16	6.60	-	56.76	56.76
019 Ministry of Water and Environment	32.15	61.29	85.95	988.52	179.39	1,167.91	33.76	73.55	103.14	940.86	210.44	1,151.31
108 National Planning Authority	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	-	42.05	-	-	42.05	42.05	-	50.46	-	-	50.46	50.46
150 National Environment Management Aut	20.91	22.39	7.95	-	51.25	51.25	21.96	26.86	9.54	-	58.37	58.37
156 Uganda Land Commission	1.26	42.85	91.11	-	135.22	135.22	1.32	51.42	109.34	-	162.08	162.08
157 National Forestry Authority	-	-	-	-	-	-	-	-	-	-	-	-
109 Uganda National Meteorological Authori	-	-	-	-	-	-	-	-	-	-	-	-
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-
606 601-999 Local Governments	-	11.87	7.48	-	19.35	19.35	-	14.24	8.98	-	23.22	23.22
SUB-TOTAL CLIMATE CHANGE, NATI	55.15	245.59	198.00	988.52	498.74	1,487.26	57.91	294.71	237.60	940.86	590.22	1,531.08

Table 27 cont'd: Medium term expenditure framework (excluding energy savings, arrears and non-VAT) - billion shillings, 2025/26 - 2030/2031

Programme/vote	FY 2027/28 Budget Estimates						FY 2028/29 Budget Estimates					
	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total excl. External Financing	Total incl. External	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total excl. External Financing	Total incl. External
PRIVATE SECTOR DEVELOPMENT												
008 Ministry of Finance, Planning & Economic Dev.	5.15	2,188.74	-	228.11	2,193.89	2,422.00	9.30	2,634.47	-	-	2,643.78	2,643.78
015 Ministry of Trade, Industry and Cooperatives	1.21	4.84	-	-	6.05	6.05	1.27	5.81	-	-	7.08	7.08
021 East African Community	-	1.99	-	-	1.99	1.99	-	2.39	-	-	2.39	2.39
023 Ministry of Kampala Capital City and Metropolitan Affairs	-	-	-	-	-	-	-	-	-	-	-	-
108 National Planning Authority	-	0.29	-	-	0.29	0.29	-	0.35	-	-	0.35	0.35
119 Uganda Registration Services Bureau	4.57	5.90	-	-	10.47	10.47	4.79	7.08	-	-	11.87	11.87
123 National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-
153 PPDA	0.99	1.86	-	-	2.85	2.85	1.04	2.24	-	-	3.27	3.27
154 Uganda National Bureau of Standards	37.65	47.91	53.01	-	138.57	138.57	39.53	57.49	63.61	-	160.63	160.63
136 Uganda Export Promotion Board	-	-	-	-	-	-	-	-	-	-	-	-
138 Uganda Investment Authority (UIA)	13.39	25.41	128.18	-	166.99	166.99	14.06	30.49	153.82	-	198.37	198.37
140 Capital Markets Authority	-	-	-	-	-	-	-	-	-	-	-	-
161 Uganda Free Zones Authority	-	-	-	-	-	-	-	-	-	-	-	-
162 Uganda Microfinance Regulatory Authority	-	-	-	-	-	-	-	-	-	-	-	-
163 Uganda Retirement Benefits Regulatory Authority	8.21	11.62	0.79	-	20.62	20.62	8.63	13.94	0.95	-	23.52	23.52
500 Missions Abroad	-	10.91	-	-	9.61	9.61	-	-	-	-	9.61	9.61
122 Kampala Capital City Authority	-	0.58	-	-	0.58	0.58	-	0.69	-	-	0.69	0.69
110 Uganda Industrial Research Institute	-	-	-	-	-	-	-	-	-	-	-	-
168 Uganda Freezones and Export Promotion Authority	8.09	8.98	8.10	-	25.17	25.17	8.50	10.78	9.72	-	28.99	28.99
167 Ministry of Science, Technology and Innovation	-	0.58	-	-	0.58	0.58	-	0.69	-	-	0.69	0.69
607 601-999 Local Governments	-	9.29	0.44	-	9.73	9.73	-	11.15	0.53	-	11.68	11.68
SUB-TOTAL PRIVATE SECTOR DEVELOPMENT	79.26	2,318.89	190.52	228.11	2,587.36	2,815.48	87.11	2,777.57	228.62	-	3,102.91	3,102.91
MANUFACTURING												
006 Ministry of Foreign Affairs	-	0.46	-	-	0.46	0.46	-	0.55	-	-	0.55	0.55
008 Ministry of Finance, Planning and Economic Development	-	-	-	-	-	-	-	-	-	-	-	-
015 Trade, Industry and Cooperatives	4.49	562.51	15.69	-	582.69	582.69	4.72	675.02	18.82	-	698.56	698.56
110 Uganda Industrial Research Institute	-	0.35	-	-	0.35	0.35	-	0.41	-	-	0.41	0.41
138 Uganda Investment Authority (UIA)	0.57	0.12	177.53	160.81	178.21	339.02	0.59	0.14	213.03	115.41	213.77	329.17
154 Uganda National Bureau of Standards	-	0.56	-	-	0.56	0.56	-	0.67	-	-	0.67	0.67
161 Uganda Free Zones Authority	-	-	-	-	-	-	-	-	-	-	-	-
108 National Planning Authority	-	0.12	-	-	0.12	0.12	-	0.14	-	-	0.14	0.14
136 Uganda Export Promotion Board	-	-	-	-	-	-	-	-	-	-	-	-
007 Ministry of Justice and Constitutional Affairs	-	0.23	-	-	0.23	0.23	-	0.28	-	-	0.28	0.28
119 Uganda Registration Services Bureau	-	0.23	-	-	0.23	0.23	-	0.28	-	-	0.28	0.28
168 Uganda Freezones and Export Promotion Authority	-	23.35	-	-	23.35	23.35	-	28.01	-	-	28.01	28.01
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL MANUFACTURING	5.06	587.92	193.22	160.81	786.19	946.99	5.31	705.50	231.86	115.41	942.67	1,058.07
INTEGRATED TRANSPORT INFRASTRUCTURE AND SERVICES												
016 Works and Transport	59.00	1,080.05	2,950.13	5,699.52	4,089.17	9,788.69	61.95	1,296.06	3,540.15	5,864.92	4,898.16	10,763.08
023 Ministry of Kampala Capital City and Metropolitan Affairs	-	-	-	-	-	-	-	-	-	-	-	-
113 Uganda National Roads Authority (UNRA)	-	-	-	-	-	-	-	-	-	-	-	-
118 Road Fund	-	-	-	-	-	-	-	-	-	-	-	-
122 KCCA Road Rehabilitation Grant	-	28.75	267.68	184.07	296.43	480.49	-	34.50	321.21	132.68	355.71	488.39
609 601-999 Local Governments	-	202.40	55.13	-	257.53	257.53	-	242.88	66.16	-	309.04	309.04
SUB-TOTAL INTEGRATED TRANSPORT INFRASTRUCTURE AND SERVICES	59.00	1,311.20	3,272.94	5,883.59	4,643.13	10,526.72	61.95	1,573.44	3,927.52	5,997.60	5,562.91	11,560.50
SUSTAINABLE ENERGY DEVELOPMENT												
013 Ministry of Education and Sports	-	-	-	-	-	-	-	-	-	-	-	-
017 Energy and Minerals	9.59	70.12	954.16	1,709.02	1,033.88	2,742.90	10.07	84.15	1,145.00	1,892.48	1,239.21	3,131.70
019 Ministry of Water and Environment	-	0.23	-	-	0.23	0.23	-	0.28	-	-	0.28	0.28
150 National Environment Management Authority (NEMA)	-	0.12	-	-	0.12	0.12	-	0.14	-	-	0.14	0.14
008 Ministry of Finance, Planning and Economic Development	-	2.88	-	-	2.88	2.88	-	3.45	-	-	3.45	3.45
012 Ministry of Lands, Housing & Urban Development	-	0.46	-	-	0.46	0.46	-	0.55	-	-	0.55	0.55
154 Uganda National Bureau of Standards (UNBS)	-	0.23	-	-	0.23	0.23	-	0.28	-	-	0.28	0.28
007 Ministry of Justice and Constitutional Affairs	-	0.46	-	-	0.46	0.46	-	0.55	-	-	0.55	0.55
005 Ministry of Public Service	-	0.46	-	-	0.46	0.46	-	0.55	-	-	0.55	0.55
006 Ministry of Foreign Affairs	-	0.46	-	-	0.46	0.46	-	0.55	-	-	0.55	0.55
308 Soroti University	-	1.15	-	-	1.15	1.15	-	1.38	-	-	1.38	1.38
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL SUSTAINABLE ENERGY DEVELOPMENT	9.59	76.56	954.16	1,709.02	1,040.32	2,749.34	10.07	91.87	1,145.00	1,892.48	1,246.94	3,139.43
DIGITAL TRANSFORMATION												
011 Ministry of Local Government	-	0.46	-	-	0.46	0.46	-	0.55	-	-	0.55	0.55
020 Ministry of ICT and National Guidance	16.64	92.85	51.07	-	160.55	160.55	17.47	111.41	51.07	-	179.95	179.95
108 National Planning Authority	-	0.58	-	-	0.58	0.58	-	0.69	-	-	0.69	0.69
119 Uganda Registration Services Bureau	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	-	0.47	-	-	0.47	0.47	-	0.57	-	-	0.57	0.57
123 National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-
126 National Information Technology Authority	12.51	68.17	1.26	134.00	81.94	215.95	13.14	81.81	1.26	-	96.20	96.20
SUB-TOTAL DIGITAL TRANSFORMATION	29.15	162.52	52.33	134.00	244.00	378.01	30.61	195.03	52.33	-	277.96	277.96
SUSTAINABLE URBANISATION AND HOUSING												
011 Ministry of Local Government	-	1.32	-	1.50	1.32	2.82	-	1.59	-	1.50	1.59	3.09
012 Ministry of Lands, Housing & Urban Development	18.90	66.02	68.04	27.05	152.96	180.01	19.84	79.22	81.65	27.35	180.71	208.06
016 Ministry of Works and Transport	1.87	1.38	-	-	3.25	3.25	1.96	1.66	-	-	3.62	3.62
023 Ministry of Kampala Capital City and Metropolitan Affairs	-	10.76	56.18	320.64	66.94	387.58	-	12.92	67.41	347.18	80.33	427.51
122 Kampala Capital City Authority	-	0.69	-	-	0.69	0.69	-	0.83	-	-	0.83	0.83
161 Uganda Free Zones Authority	-	-	-	-	-	-	-	-	-	-	-	-
168 Uganda Freezones and Export Promotion Authority	-	0.17	-	-	0.17	0.17	-	0.21	-	-	0.21	0.21
108 National Planning Authority	-	0.58	-	-	0.58	0.58	-	0.69	-	-	0.69	0.69
156 Uganda Land Commission	-	-	-	-	-	-	-	-	-	-	-	-
610 601-999 Local Governments	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL SUSTAINABLE URBANISATION AND HOUSING	20.8	80.9	124.2	349.2	225.9	575.1	21.8	97.1	149.1	376.0	268.0	644.0

Table 27 cont'd: Medium term expenditure framework (excluding energy savings, arrears and non-VAT) , billion shillings, 2025/26 - 2030/2031

Programme/vote	FY 2027/28 Budget Estimates						FY 2028/29 Budget Estimates					
	Wage	Non-Wage Recurrent	Domestic dev't	External Financing	Total excl. External Financing	Total incl. External Financing	Wage	Non-Wage Recurrent	Domestic dev't	External Financing	Total excl. External Financing	Total incl. External Financing
HUMAN CAPITAL DEVELOPMENT												
003 Office of the Prime Minister	-	-	-	-	-	-	-	-	-	-	-	-
119 Uganda Registration Services Bureau	6.35	-	-	-	6.35	6.35	6.66	-	-	-	6.66	6.66
011 Ministry of Local Government	-	0.02	-	-	0.02	0.02	-	0.02	-	-	0.02	0.02
013 Ministry of Education and Sports	64.16	526.22	101.12	369.35	691.51	1,060.85	67.37	631.47	121.34	303.94	820.18	1,124.12
014 Ministry of Health	24.86	311.96	187.35	171.72	524.18	695.90	26.11	374.35	224.82	351.72	625.29	977.00
018 Ministry of Gender, Labour and Social Development	8.73	360.10	2.82	255.83	371.65	627.47	9.17	432.12	3.38	-	444.67	444.67
019 Ministry of Water and Environment	4.29	0.50	479.25	-	484.04	484.04	4.51	0.60	575.10	-	580.21	580.21
021 East African Community	-	-	-	-	-	-	-	-	-	-	-	-
107 Uganda AIDS Commission	6.42	22.79	0.61	-	29.83	29.83	6.75	27.35	0.74	-	34.83	34.83
108 National Planning Authority	-	11.34	-	-	11.34	11.34	-	13.61	-	-	13.61	13.61
305 Busitema University	44.05	34.40	31.52	-	109.97	109.97	46.25	41.28	37.82	-	125.36	125.36
114 Uganda Cancer Institute	34.73	81.85	210.77	114.87	327.36	442.23	36.47	98.22	252.93	77.05	387.62	464.67
115 Uganda Heart Institute	24.21	46.58	37.62	28.40	108.41	136.81	25.42	55.90	45.14	24.93	126.46	151.39
116 National Medical Stores	24.73	963.64	1.58	-	989.95	989.95	25.97	1,156.37	1.89	-	1,184.23	1,184.23
122 Kampala Capital City Authority	74.30	28.29	-	-	102.58	102.58	78.01	33.94	-	-	111.95	111.95
124 Equal Opportunities Commission	-	4.55	-	-	4.55	4.55	-	5.45	-	-	5.45	5.45
306 Muni University	25.37	15.92	37.85	-	79.14	79.14	26.64	19.10	45.42	-	91.16	91.16
128 Uganda National Examinations Board	20.09	167.12	11.45	-	198.66	198.66	21.09	200.54	13.74	-	235.37	235.37
132 Education Service Commission	4.18	16.54	1.74	-	22.47	22.47	4.39	19.85	2.09	-	26.33	26.33
134 Health Service Commission	4.37	18.27	8.69	-	31.33	31.33	4.59	21.92	10.43	-	36.94	36.94
138 Uganda Investment Authority (UIA)	-	-	-	-	-	-	-	-	-	-	-	-
149 National Population Council	-	-	-	-	-	-	-	-	-	-	-	-
301 Makerere University	232.69	172.80	100.45	115.15	505.93	621.09	244.32	207.36	120.53	186.57	572.22	758.79
302 Mbarara University	47.59	35.04	39.42	-	122.05	122.05	49.97	42.04	47.31	-	139.32	139.32
303 Makerere University Business School	96.38	80.05	24.07	-	200.51	200.51	101.20	96.07	28.88	-	226.15	226.15
304 Kyambogo University	73.68	94.07	10.00	-	177.75	177.75	77.36	112.89	12.00	-	202.25	202.25
312 Uganda Management Institute	20.99	26.67	1.02	-	48.68	48.68	22.04	32.01	1.22	-	55.27	55.27
313 Mountains of the Moon University	29.10	18.52	27.67	-	75.29	75.29	30.56	22.22	33.20	-	85.98	85.98
309 Gulu University	51.13	44.57	35.23	-	130.94	130.94	53.69	53.49	42.28	-	149.46	149.46
151 Uganda Blood Transfusion Service (UBTS)	13.14	33.38	4.54	-	51.06	51.06	13.80	40.06	5.45	-	59.31	59.31
401 Mulago Hospital Complex	56.24	79.31	48.67	-	184.22	184.22	59.06	95.17	58.40	-	212.63	212.63
402 Butabika Hospital	13.63	30.59	7.99	-	52.20	52.20	14.31	36.71	9.59	-	60.60	60.60
403 Arua Referral Hospital	13.68	12.04	2.87	-	28.59	28.59	14.37	14.45	3.44	-	32.26	32.26
404 Fort Portal Referral Hospital	15.60	7.49	1.33	-	24.41	24.41	16.38	8.98	1.59	-	26.95	26.95
405 Gulu Referral Hospital	15.30	8.85	0.12	-	24.26	24.26	16.06	10.62	0.14	-	26.82	26.82
406 Hoima Referral Hospital	14.84	5.22	29.33	-	49.40	49.40	15.58	6.27	35.20	-	57.05	57.05
407 Jinja Referral Hospital	18.20	11.76	0.21	-	30.17	30.17	19.11	14.11	0.25	-	33.47	33.47
408 Kabale Referral Hospital	12.24	7.79	0.12	-	20.15	20.15	12.85	9.35	0.14	-	22.35	22.35
409 Masaka Referral Hospital	14.79	7.28	0.12	-	22.18	22.18	15.53	8.33	0.14	-	24.40	24.40
410 Mbale Referral Hospital	16.82	10.74	1.55	-	29.10	29.10	17.66	12.88	1.86	-	32.40	32.40
411 Soroti Referral Hospital	13.25	5.83	0.12	-	19.20	19.20	13.91	7.00	0.14	-	21.05	21.05
412 Lira Referral Hospital	15.57	11.60	0.12	-	27.29	27.29	16.35	13.91	0.14	-	30.41	30.41
413 Mbarara Referral Hospital	16.39	19.59	0.12	-	36.10	36.10	17.21	23.50	0.14	-	40.86	40.86
414 Mubende Referral Hospital	16.05	9.54	0.15	-	25.74	25.74	16.85	11.45	0.18	-	28.48	28.48
415 Moroto Referral Hospital	13.20	5.84	0.12	-	19.16	19.16	13.86	7.01	0.14	-	21.01	21.01
416 Naguru Referral Hospital	15.69	9.43	7.94	-	33.06	33.06	16.48	11.31	9.53	-	37.32	37.32
417 Kiruddu Referral Hospital	14.39	22.23	1.51	-	38.13	38.13	15.11	26.68	1.82	-	43.60	43.60
418 Kawempe Referral Hospital	19.07	14.34	33.78	-	67.19	67.19	20.02	17.21	40.54	-	77.77	77.77
419 Entebbe Regional Referral Hospital	15.24	10.83	0.89	-	26.96	26.96	16.00	12.99	1.07	-	30.06	30.06
420 Mulago Specialized Women and Neonatal Hospital	22.91	21.56	5.56	-	50.03	50.03	24.06	25.87	6.67	-	56.60	56.60
421 Kayunga Referral Hospital	11.56	10.98	0.33	-	22.86	22.86	12.14	13.17	0.40	-	25.70	25.70
422 Yumbe Referral Hospital	13.82	8.08	0.66	-	22.56	22.56	14.51	9.70	0.79	-	25.00	25.00
310 Lira University	30.21	15.68	14.96	-	60.86	60.86	31.72	18.82	17.95	-	68.50	68.50
111 National Curriculum Development Centre	10.13	36.44	0.21	-	46.78	46.78	10.63	43.72	0.26	-	54.62	54.62
127 Uganda Virus Research Institute (UVRI)	4.18	13.13	3.04	-	20.35	20.35	4.39	15.75	3.64	-	23.79	23.79
307 Kabale University	47.99	37.05	7.76	-	92.80	92.80	50.39	44.46	9.31	-	104.16	104.16
308 Soroti University	25.88	21.90	20.89	-	68.66	68.66	27.18	26.27	25.06	-	78.51	78.51
164 National Council for Higher Education	8.18	10.65	19.91	-	38.74	38.74	8.59	12.77	23.89	-	45.26	45.26
165 Uganda Business and Technical Examination Board	-	-	-	-	-	-	-	-	-	-	-	-
169 Uganda Vocational and Technical Assessment Board	29.75	159.19	9.89	-	198.83	198.83	42.82	255.82	25.51	-	324.15	324.15
170 Uganda Health Professional Assessment Board	13.73	68.56	2.78	-	85.07	85.07	14.42	82.27	3.33	-	100.02	100.02
166 National Council of Sports	3.16	220.13	292.99	-	516.28	516.28	3.32	264.16	351.58	-	619.06	619.06
500 Missions Abroad	-	0.34	-	-	0.34	0.34	-	-	-	-	0.34	0.34
612 601-999 Local Governments	3,673.10	838.87	336.40	-	4,848.37	4,848.37	3,856.75	1,006.64	403.69	-	5,267.08	5,267.08
SUB-TOTAL HUMAN CAPITAL DEVELOPMENT	5,160.36	4,868.01	2,207.19	1,055.31	12,235.57	13,290.88	5,429.96	5,906.00	2,662.27	944.21	13,998.57	14,942.79

Table 27 cont'd: Medium term expenditure framework (excluding energy savings, arrears and non-VAT) , billion shillings, 2025/26 - 2030/31

Programme/vote	FY 2027/28 Budget Estimates						FY 2028/29 Budget Estimates					
	Wage	Non-Wage	Domestic	External	Total excl.	Total incl.	Wage	Non-Wage	Domestic	External	Total excl.	Total incl.
	Recurrent	Recurrent	Dev	Financing	External Financing	External	Recurrent	Recurrent	Dev	Financing	External Financing	External
INNOVATION, TECHNOLOGY DEVELOPMENT AND TRANSFER												
002 State House	-	-	-	-	-	-	-	-	-	-	-	-
006 Ministry of Foreign Affairs	-	0.58	-	-	0.58	0.58	-	0.69	-	-	0.69	0.69
110 Uganda Industrial Research Institute	10.84	13.66	3.18	-	27.69	27.69	11.38	16.40	3.82	-	31.60	31.60
119 Uganda Registration Services Bureau	1.03	1.06	-	-	2.09	2.09	1.08	1.27	-	-	2.35	2.35
154 Uganda National Bureau of Standards	-	1.50	-	-	1.50	1.50	-	1.80	-	-	1.80	1.80
167 Ministry of Science, Technology and Innovation	6.15	589.92	84.70	-	680.77	680.77	6.46	707.91	101.64	-	816.00	816.00
500 Missions Abroad	-	2.23	-	-	2.23	2.23	-	-	-	-	2.23	2.23
SUB-TOTAL INNOVATION, TECHNOLOGY DEV	18.02	608.95	87.88	-	714.85	714.85	18.92	728.06	105.46	-	854.67	854.67
COMMUNITY MOBILIZATION AND MINDSET CHANGE												
001 Office of the President	-	-	-	-	-	-	-	-	-	-	-	-
006 Ministry of Foreign Affairs	-	-	-	-	-	-	-	-	-	-	-	-
013 Ministry of Education and Sports	-	-	-	-	-	-	-	-	-	-	-	-
018 Ministry of Gender, Labour and Social Developme	-	-	-	-	-	-	-	-	-	-	-	-
020 Ministry of ICT and National Guidance	-	-	-	-	-	-	-	-	-	-	-	-
112 Directorate of Ethics and Integrity	-	-	-	-	-	-	-	-	-	-	-	-
119 Uganda Registration Services Bureau	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	-	-	-	-	-	-	-	-	-	-	-	-
123 National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-
124 Equal Opportunities Commission	-	-	-	-	-	-	-	-	-	-	-	-
149 National Population Council	-	-	-	-	-	-	-	-	-	-	-	-
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-
615 601-999 Local Governments	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL COMMUNITY MOBILIZATION AND MINDSET CHANGE	-	-	-	-	-	-	-	-	-	-	-	-
GOVERNANCE AND SECURITY												
001 Office of the President	34.36	357.92	23.13	-	415.41	415.41	36.08	429.51	27.75	-	493.34	493.34
002 State House	46.63	470.41	30.49	-	547.54	547.54	48.96	564.49	36.59	-	650.05	650.05
003 Office of the Prime Minister	0.58	12.16	-	220.80	12.74	233.54	0.61	14.59	-	267.36	15.20	282.55
004 Ministry of Defence	1,601.80	2,146.79	1,950.39	-	5,698.98	5,698.98	1,681.89	2,942.57	2,340.47	-	6,964.93	6,964.93
006 Ministry of Foreign Affairs	22.26	36.79	16.22	-	75.27	75.27	23.37	44.15	19.46	-	86.98	86.98
007 Ministry of Justice and Constitutional Affairs	36.65	110.09	18.30	-	165.04	165.04	38.48	132.11	21.96	-	192.55	192.55
008 Ministry of Finance, Planning & Economic Dev.	-	3.96	-	-	3.96	3.96	-	4.75	-	-	4.75	4.75
009 Ministry of Internal Affairs	5.82	74.31	0.76	-	80.89	80.89	6.11	89.17	0.91	-	96.19	96.19
011 Ministry of Local Government	0.30	0.22	-	-	0.52	0.52	0.31	0.26	-	-	0.57	0.57
018 Ministry of Gender, Labour and Social Developme	0.00	-	-	-	0.00	0.00	0.00	-	-	-	0.00	0.00
021 East African Community	2.34	50.27	2.63	-	55.24	55.24	2.46	60.32	3.16	-	65.93	65.93
102 Electoral Commission	40.31	114.03	3.68	-	158.03	158.03	42.33	136.84	4.42	-	183.58	183.58
103 Inspectorate of Government (IG)	25.08	42.01	30.03	-	97.12	97.12	26.33	50.42	36.03	-	112.78	112.78
105 Law Reform Commission	3.59	15.43	0.97	-	19.99	19.99	3.77	18.52	1.16	-	23.44	23.44
106 Uganda Human Rights Commission	11.57	20.76	4.40	-	36.73	36.73	12.15	24.91	5.28	-	42.34	42.34
311 Law Development Centre	-	-	-	-	-	-	-	-	-	-	-	-
112 Ethics and Integrity	3.94	18.53	0.07	-	22.54	22.54	4.13	22.23	0.09	-	26.45	26.45
119 Uganda Registration Services Bureau	10.74	43.17	4.29	-	58.20	58.20	11.28	51.81	5.15	-	68.23	68.23
120 National Citizenship and Immigration Control	9.32	188.76	22.60	-	220.67	220.67	9.79	226.51	27.12	-	263.41	263.41
122 Kampala Capital City Authority	-	7.00	-	-	7.00	7.00	-	8.40	-	-	8.40	8.40
123 National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-
124 Equal Opportunities Commission	-	2.55	-	-	2.55	2.55	-	3.06	-	-	3.06	3.06
129 Financial Intelligence Authority (FIA)	16.15	45.11	1.62	-	62.88	62.88	16.95	54.13	1.95	-	73.04	73.04
130 Treasury Operations	-	-	-	-	-	-	-	-	-	-	-	-
131 Auditor General	50.95	76.60	4.80	-	132.35	132.35	53.50	91.92	5.76	-	151.18	151.18
133 Office of the Director of Public Prosecutions	-	-	-	-	-	-	-	-	-	-	-	-
144 Uganda Police Force	560.30	425.96	312.06	-	1,298.32	1,298.32	588.31	511.15	374.48	-	1,473.94	1,473.94
145 Uganda Prisons	159.31	407.07	64.58	70.53	630.95	701.49	167.27	488.48	77.49	151.45	733.24	884.70
148 Judicial Service Commission	-	-	-	-	-	-	-	-	-	-	-	-
153 PPDA	16.43	14.25	1.42	-	32.10	32.10	17.25	17.10	1.71	-	36.06	36.06
158 Internal Security Organisation (ISO)	104.58	207.34	60.77	-	372.69	372.69	109.81	248.81	72.92	-	431.54	431.54
159 External Security Organisation	35.98	106.20	17.27	-	159.45	159.45	37.78	127.44	20.73	-	185.94	185.94
500 Missions Abroad	41.79	193.52	89.49	-	324.79	324.79	-	-	-	-	324.79	324.79
135 Directorate of Government Analytical Laboratory	5.14	15.18	25.01	-	45.33	45.33	5.40	18.22	30.01	-	53.63	53.63
023 Ministry of Kampala Capital City and Metropolitan	0.46	0.57	-	-	1.03	1.03	0.48	0.68	-	-	1.17	1.17
137 National Identification and Registration Authority (NIRA)	21.38	138.48	15.28	-	175.15	175.15	22.45	166.18	18.34	-	206.97	206.97
SUB-TOTAL GOVERNANCE AND SECURITY	2,867.74	5,345.43	2,700.27	291.34	10,913.45	11,204.78	2,967.26	6,548.72	3,132.94	418.81	12,973.71	13,392.52

Table 27 cont'd: Medium term expenditure framework (excluding energy savings, arrears and non-VAT) , billion shillings, 2025/26 - 2030/2031

Programme/vote	FY 2027/28 Budget Projections						FY 2028/29 Budget Projections					
	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total excl. External Financing	Total incl. External	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total excl. External Financing	Total incl. External
PUBLIC SECTOR TRANSFORMATION												
005 Ministry of Public Service	9.01	57.67	46.20	-	112.89	112.89	9.47	60.55	55.44	-	125.46	125.46
011 Ministry of Local Government	-	19.32	-	-	19.32	19.32	-	20.29	-	-	20.29	20.29
020 Ministry of Information, and Communications Technol	-	1.31	-	-	1.31	1.31	-	1.38	-	-	1.38	1.38
021 East African Community	-	-	-	-	-	-	-	-	-	-	-	-
023 Ministry of Kampala Capital City and Metropolitan Affa	-	-	-	-	-	-	-	-	-	-	-	-
103 Inspectorate of Government (IG)	4.69	5.28	-	-	9.98	9.98	4.93	5.55	-	-	10.48	10.48
108 National Planning Authority	-	-	-	-	-	-	-	-	-	-	-	-
111 National Curriculum Development Centre	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	82.95	50.90	-	-	133.85	133.85	87.09	53.45	-	-	140.54	140.54
123 National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-
126 National Information Technologies Authority	-	0.93	-	-	0.93	0.93	-	0.98	-	-	0.98	0.98
137 National Identification and Registration Authority (NIR)	-	0.31	-	-	0.31	0.31	-	0.33	-	-	0.33	0.33
146 Public Service Commission	5.01	25.59	9.93	-	40.53	40.53	5.26	26.87	11.91	-	44.04	44.04
147 Local Government Finance Commission	2.99	10.95	1.65	-	15.59	15.59	3.14	11.50	1.98	-	16.62	16.62
614 601-999 Local Governments	-	-	-	-	-	-	-	-	-	-	-	-
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL PUBLIC SECTOR TRANSFORMATION	104.66	172.27	57.78	-	334.71	334.71	109.89	180.89	69.34	-	360.11	360.11
REGIONAL DEVELOPMENT												
003 Office of the Prime Minister	0.93	162.45	-	140.86	163.38	304.24	0.98	170.57	-	263.51	171.55	435.06
011 Ministry of Local Government	52.99	51.58	57.17	149.08	161.74	310.82	55.63	54.16	68.61	209.12	178.40	387.52
108 National Planning Authority	-	1.50	-	-	1.50	1.50	-	1.57	-	-	1.57	1.57
138 Uganda Investment Authority (UIA)	-	-	-	-	-	-	-	-	-	-	-	-
147 Local Government Finance Commission	-	5.24	-	-	5.24	5.24	-	5.50	-	-	5.50	5.50
010 Ministry of Agriculture, Animal Industry and Fisheries	-	-	-	-	-	-	-	-	-	-	-	-
015 Ministry of Trade, Industry and Co-Operatives	-	0.12	-	-	0.12	0.12	-	0.12	-	-	0.12	0.12
016 Ministry of Works, and Communications	-	-	-	-	-	-	-	-	-	-	-	-
017 Ministry of Energy and Minerals	-	-	-	-	-	-	-	-	-	-	-	-
020 Ministry of Information, and Communications Technol	-	0.17	-	-	0.17	0.17	-	0.18	-	-	0.18	0.18
022 Ministry of Tourism, Wildlife and Heritage	-	-	-	-	-	-	-	-	-	-	-	-
142 National Agricultural Research Organization(NARO)	-	-	-	-	-	-	-	-	-	-	-	-
617 601-999 Local Governments	575.61	996.70	288.97	-	1,861.28	1,861.28	604.39	1,046.54	346.76	-	1,997.69	1,997.69
SUB-TOTAL REGIONAL DEVELOPMENT	629.53	1,217.76	346.14	289.94	2,193.42	2,483.36	661.00	1,278.64	415.37	472.62	2,355.02	2,827.64
DEVELOPMENT PLAN IMPLEMENTATION												
001 Office of the President	0.29	26.54	-	-	26.84	26.84	0.31	31.85	-	-	32.16	32.16
003 Office of the Prime Minister	7.26	77.81	6.02	-	91.09	91.09	7.63	93.37	7.22	-	108.22	108.22
006 Ministry of Foreign Affairs	-	7.37	-	-	7.37	7.37	-	8.84	-	-	8.84	8.84
008 Ministry of Finance, Planning & Economic Dev.	15.56	421.39	311.53	-	748.48	748.48	16.34	505.66	374.17	-	896.17	896.17
011 Ministry of Local Government	0.16	10.95	-	-	11.12	11.12	0.17	13.14	-	-	13.32	13.32
023 Ministry of Kampala Capital City and Metropolitan Aff.	-	0.06	-	-	0.06	0.06	-	0.07	-	-	0.07	0.07
103 Inspectorate of Government (IG)	-	-	-	-	-	-	-	-	9+9	-	-	-
108 National Planning Authority	26.21	41.59	71.25	-	139.05	139.05	27.52	49.90	85.50	-	162.93	162.93
119 Uganda Registration Services Bureau	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	-	10.91	58.03	-	68.94	68.94	-	13.09	69.64	-	82.73	82.73
131 OAG	-	4.60	-	-	4.60	4.60	-	5.52	-	-	5.52	5.52
141 URA	420.27	485.70	115.27	-	1,021.24	1,021.24	441.28	582.84	138.32	-	1,162.45	1,162.45
143 Uganda Bureau of Statistics	24.43	96.45	45.50	-	166.37	166.37	25.65	115.74	54.60	-	195.98	195.98
123 National Lotteries and Gaming Regulatory Board	9.31	17.79	2.92	-	30.02	30.02	9.78	21.35	3.50	-	34.63	34.63
124 Equal Opportunities Commission	6.12	13.45	0.87	-	20.44	20.44	6.43	16.14	1.04	-	23.61	23.61
130 Treasury Operations	-	894.23	-	-	894.23	894.23	-	1,073.08	-	-	1,073.08	1,073.08
147 Local Government Finance Commission	-	4.34	-	-	4.34	4.34	-	5.20	-	-	5.20	5.20
149 National Population Council	-	-	-	-	-	-	-	-	-	-	-	-
163 Uganda Retirement Benefits Regulatory Authority	-	-	-	-	-	-	-	-	-	-	-	-
005 Ministry of Public Service	-	3.46	-	-	3.46	3.46	-	4.15	-	-	4.15	4.15
137 NIRA	-	1.15	-	-	1.15	1.15	-	1.38	-	-	1.38	1.38
153 Public Procurement & Disposal of Public Assets (PPC)	-	1.73	-	-	1.73	1.73	-	2.07	-	-	2.07	2.07
500 Missions Abroad	-	20.89	-	-	20.89	20.89	-	-	-	-	20.89	20.89
SUB-TOTAL DEVELOPMENT PLAN IMPLEMENTAT	509.62	2,140.40	611.38	-	3,261.40	3,261.40	535.11	2,543.41	733.99	-	3,833.39	3,833.39
ADMINISTRATION OF JUSTICE												
101 Judiciary	115.08	360.77	61.61	-	537.46	537.46	120.83	432.93	73.93	-	627.69	627.69
148 Judicial Service Commission	5.45	21.64	2.75	-	29.84	29.84	5.72	25.97	3.30	-	34.99	34.99
311 Law Development Centre	11.09	30.29	4.46	-	45.84	45.84	11.65	36.35	5.35	-	53.34	53.34
133 Directorate of Public Prosecution(DPP)	43.11	51.43	20.17	-	114.72	114.72	45.27	61.72	24.20	-	131.19	131.19
018 Ministry of Gender, Labour and Social Development	-	5.98	-	-	5.98	5.98	-	7.18	-	-	7.18	7.18
144 Uganda Police Force	-	0.58	-	-	0.58	0.58	-	0.69	-	-	0.69	0.69
008 Ministry of Finance, Planning & Economic Dev.	-	0.12	-	-	0.12	0.12	-	0.14	-	-	0.14	0.14
009 Ministry of Internal Affairs	-	1.70	-	-	1.70	1.70	-	2.04	-	-	2.04	2.04
135 Directorate of Government Analytical Laboratory	-	2.30	-	-	2.30	2.30	-	2.76	-	-	2.76	2.76
122 Kampala Capital City Authority	-	4.68	-	-	4.68	4.68	-	5.61	-	-	5.61	5.61
103 Inspectorate of Government (IG)	-	0.12	-	-	0.12	0.12	-	0.14	-	-	0.14	0.14
011 Ministry of Local Government	-	0.23	-	-	0.23	0.23	-	0.28	-	-	0.28	0.28
145 Uganda Prisons Service	-	-	1.10	-	1.10	1.10	-	-	1.32	-	1.32	1.32
SUB-TOTAL ADMINISTRATION OF JUSTICE	174.73	479.83	90.08	-	744.65	744.65	183.47	575.80	108.10	-	867.37	867.37
LEGISLATION, OVERSIGHT & REPRESENTATION												
104 Parliamentary Commission	125.78	1,185.51	49.70	-	1,361.00	1,361.00	132.07	1,422.61	59.64	-	1,614.33	1,614.33
007 Ministry of Justice and Constitutional Affairs	-	0.21	-	-	0.21	0.21	-	0.25	-	-	0.25	0.25
105 Law Reform Commission	-	0.35	-	-	0.35	0.35	-	0.41	-	-	0.41	0.41
131 Office of the Auditor General (OAG)	-	0.17	-	-	0.17	0.17	-	0.21	-	-	0.21	0.21
122 Kampala Capital City Authority (KCCA)	26.61	4.68	-	-	31.30	31.30	27.94	5.62	-	-	33.56	33.56
011 Ministry of Local Government	-	0.71	-	-	0.71	0.71	-	0.86	-	-	0.86	0.86
SUB-TOTAL LEGISLATION, OVERSIGHT & REPRES	152.40	1,191.63	49.70	-	1,393.73	1,393.73	160.02	1,429.96	59.64	-	1,649.62	1,649.62
INTEREST PAYMENTS DUE												
Domestic Interest	-	12,351.53	-	-	12,351.53	12,351.53	-	13,196.59	-	-	13,196.59	13,196.59
External Interest	-	1,758.86	-	-	1,758.86	1,758.86	-	1,819.90	-	-	1,819.90	1,819.90
SUB-TOTAL INTEREST PAYMENTS	-	14,110.39	-	-	14,110.39	14,110.39	-	15,016.49	-	-	15,016.49	15,016.49
Total Centre	5,776.37	20,017.18	11,169.17	12,007.67	36,961.43	48,967.57	6,036.79	24,031.98	13,299.12	11,931.66	43,802.19	55,734.85
600 Total Local Government Programmes	4,430.52	2,140.43	742.77	-	7,313.72	7,313.72	4,652.05	2,419.01	891.32	-	7,962.38	7,962.38
Statutory Interest Payments	-	14,110.39	-	-	14,110.39	14,110.39	-	15,016.49	-	-	15,016.49	15,016.49
GRAND TOTAL	10,206.89	36,268.01	11,911.94	12,007.67	58,385.54	70,391.68	10,688.83	41,467.49	14,190.45	11,931.66	66,781.07	78,713.72

Table 27 cont'd: Medium term expenditure framework (excluding energy savings, arrears and non-VAT) , billion shillings, 2025/26 - 2030/31

Sector/vote	FY 2029/30 Budget Estimates						FY 2030/31 Budget Estimates					
	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total excl. External Financing	Total incl. External	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total excl. External Financing	Total incl. External
AGRO- INDUSTRIALISATION												
010 Ministry of Agriculture, Animal Industry & Fisheries	46.13	402.11	283.91	-	732.15	732.15	48.44	482.53	340.70	-	871.66	871.66
011 Ministry of Local Government	0.29	1.32	-	-	1.62	1.62	0.30	1.59	-	-	1.89	1.89
015 Trade, Industry and Cooperatives	-	3.01	-	-	3.01	3.01	-	3.62	-	-	3.62	3.62
019 Ministry of Water and Environment	1.85	0.08	118.12	-	120.05	120.05	1.94	0.10	141.74	-	143.79	143.79
021 East African Community	-	0.66	-	-	0.66	0.66	-	0.79	-	-	0.79	0.79
108 National Planning Authority	-	1.01	-	-	1.01	1.01	-	1.21	-	-	1.21	1.21
121 Dairy Development Authority	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	-	0.99	-	-	0.99	0.99	-	1.19	-	-	1.19	1.19
125 National Animal Genetic Res. Centre and Data Bank	6.64	8.87	158.54	-	174.05	174.05	6.97	10.64	190.25	-	207.86	207.86
150 National Environment Management Authority	-	1.66	1.43	-	3.08	3.08	-	1.99	1.71	-	3.70	3.70
142 National Agricultural Research Organisation	55.52	129.76	154.44	-	339.73	339.73	58.30	155.72	185.33	-	399.34	399.34
152 NAADS Secretariat	-	-	-	-	-	-	-	-	-	-	-	-
154 Uganda National Bureau of Standards	-	3.18	-	-	3.18	3.18	-	3.82	-	-	3.82	3.82
155 Uganda Cotton Development Organisation	-	-	-	-	-	-	-	-	-	-	-	-
160 Uganda Coffee Development Authority	-	-	-	-	-	-	-	-	-	-	-	-
161 Uganda Free Zones Authority	-	-	-	-	-	-	-	-	-	-	-	-
119 Uganda Registration Services Bureau	-	0.99	-	-	0.99	0.99	-	1.19	-	-	1.19	1.19
138 Uganda Investment Authority (UIA)	-	0.83	-	-	0.83	0.83	-	0.99	-	-	0.99	0.99
168 Uganda Freezones and Export Promotion Authority	-	0.99	-	-	0.99	0.99	-	1.19	-	-	1.19	1.19
500 Missions Abroad	-	-	-	-	-	36.85	-	-	-	-	-	36.85
601 601-999 Local Governments	200.45	113.92	63.20	-	377.57	377.57	210.47	136.71	75.84	-	423.02	423.02
SUB-TOTAL AGRO- INDUSTRIALISATION	310.88	669.40	779.64	-	1,759.92	1,796.77	326.43	803.28	935.57	-	2,065.28	2,102.13
MINERAL DEVELOPMENT												
017 Energy and Minerals	-	-	-	-	-	-	-	-	-	-	-	-
108 National Planning Authority	-	-	-	-	-	-	-	-	-	-	-	-
138 Uganda Investment Authority (UIA)	-	-	-	-	-	-	-	-	-	-	-	-
161 Uganda Free Zones Authority	-	-	-	-	-	-	-	-	-	-	-	-
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL ENERGY DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABLE EXTRACTIVES INDUSTRY DEVELOPMENT												
008 Ministry of Finance, Planning & Economic Dev.	-	166.43	-	-	166.43	166.43	-	199.71	-	-	199.71	199.71
013 Ministry of Education and Sports	-	-	-	-	-	-	-	-	-	-	-	-
017 Energy and Minerals	11.34	208.37	133.34	-	353.06	353.06	11.91	250.05	160.01	-	421.97	421.97
012 Ministry of Lands, Housing & Urban Development	-	0.50	-	-	0.50	0.50	-	0.60	-	-	0.60	0.60
019 Ministry of Water and Environment	-	0.50	-	-	0.50	0.50	-	0.60	-	-	0.60	0.60
139 Petroleum Authority of Uganda	33.24	55.16	71.03	-	159.43	159.43	34.91	66.19	85.23	-	186.33	186.33
144 Uganda Police Force	-	2.48	-	-	2.48	2.48	-	2.98	-	-	2.98	2.98
154 Uganda National Bureau of Standards (UNBS)	-	1.66	-	-	1.66	1.66	-	1.99	-	-	1.99	1.99
150 National Environment Management Authority (NEMA)	-	2.15	0.00	-	2.15	2.15	-	2.58	0.00	-	2.58	2.58
006 Ministry of Foreign Affairs	-	1.32	-	-	1.32	1.32	-	1.59	-	-	1.59	1.59
007 Ministry of Justice and Constitutional Affairs	-	0.83	-	-	0.83	0.83	-	0.99	-	-	0.99	0.99
500 Missions Abroad	-	-	-	-	-	2.67	-	-	-	-	-	2.67
SUB-TOTAL SUSTAINABLE EXTRACTIVES INDUSTRY DEVELOPMENT	44.59	439.40	204.37	-	688.36	691.03	46.82	527.28	245.24	-	819.34	822.01
TOURISM DEVELOPMENT												
022 Tourism, Wildlife and Antiquities	4.87	564.50	113.76	-	683.13	683.13	5.12	677.40	136.51	-	819.03	819.03
117 Uganda Tourism Board	5.51	146.42	4.82	-	156.75	156.75	5.79	175.70	5.78	-	187.28	187.28
122 Kampala Capital City Authority	-	0.99	-	-	0.99	0.99	-	1.19	-	-	1.19	1.19
020 Ministry of ICT and National Guidance	-	0.66	-	-	0.66	0.66	-	0.79	-	-	0.79	0.79
144 Uganda Police Force	-	0.83	-	-	0.83	0.83	-	0.99	-	-	0.99	0.99
605 601-999 Local Governments	-	3.15	15.05	-	18.19	18.19	-	3.78	18.06	-	21.83	21.83
500 Missions Abroad	-	3.81	-	-	-	40.09	-	4.57	-	-	-	40.09
SUB-TOTAL TOURISM DEVELOPMENT	10.39	720.36	133.62	-	860.57	900.66	10.91	864.44	160.35	-	1,031.12	1,071.21
CLIMATE CHANGE, NATURAL RESOURCE, ENVIRONMENT AND WATER MANAGEMENT												
003 Office of the Prime Minister	0.92	33.61	-	-	34.53	34.53	0.96	40.33	-	-	41.29	41.29
011 Ministry of Local Government	-	-	-	-	-	-	-	-	-	-	-	-
012 Ministry of Lands, Housing & Urban Development	-	60.20	7.92	-	68.12	68.12	-	72.23	9.50	-	81.74	81.74
019 Ministry of Water and Environment	35.45	88.26	123.77	-	247.47	247.47	37.22	105.91	148.52	-	291.64	291.64
108 National Planning Authority	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	-	60.56	-	-	60.56	60.56	-	72.67	-	-	72.67	72.67
150 National Environment Management Authority	23.06	32.24	11.45	-	66.75	66.75	24.21	38.68	13.74	-	76.64	76.64
156 Uganda Land Commission	1.39	61.70	131.20	-	194.29	194.29	1.46	74.04	157.44	-	232.94	232.94
157 National Forestry Authority	-	-	-	-	-	-	-	-	-	-	-	-
109 Uganda National Meteorological Authority	-	-	-	-	-	-	-	-	-	-	-	-
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-
606 601-999 Local Governments	-	17.09	10.78	-	27.87	27.87	-	20.51	12.93	-	33.44	33.44
SUB-TOTAL CLIMATE CHANGE, NATURAL RESOURCE, ENVIRONMENT AND WATER MANAGEMENT	60.81	353.65	285.12	-	699.57	699.57	63.85	424.38	342.14	-	830.37	830.37

Table 27 cont'd: Medium term expenditure framework (excluding energy savings, arrears and non-VAT) , billion shillings, 2025/26 - 2030/2031

Programme/vote	FY 2029/30 Budget Estimates						FY 2030/31 Budget Estimates					
	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total excl. External Financing	Total incl. External	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total excl. External Financing	Total incl. External
PRIVATE SECTOR DEVELOPMENT												
008 Ministry of Finance, Planning & Economic Dev.	13.85	3,161.37	-	-	3,175.22	3,175.22	14.54	3,793.64	-	-	3,808.19	3,808.19
015 Ministry of Trade, Industry and Cooperatives	1.33	16.56	-	-	17.89	17.89	1.40	19.88	-	-	21.27	21.27
021 East African Community	-	2.86	-	-	2.86	2.86	-	3.44	-	-	3.44	3.44
023 Ministry of Kampala Capital City and Metropolitan Affairs	-	-	-	-	-	-	-	-	-	-	-	-
108 National Planning Authority	-	0.41	-	-	0.41	0.41	-	0.50	-	-	0.50	0.50
119 Uganda Registration Services Bureau	5.03	8.50	-	-	13.53	13.53	5.29	10.19	-	-	15.48	15.48
123 National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-
153 PPDA	1.09	2.68	-	-	3.77	3.77	1.14	3.22	-	-	4.36	4.36
154 Uganda National Bureau of Standards	41.51	68.99	76.33	-	186.83	186.83	43.58	82.79	91.60	-	217.97	217.97
136 Uganda Export Promotion Board	-	-	-	-	-	-	-	-	-	-	-	-
138 Uganda Investment Authority (UIA)	14.76	36.59	184.58	-	235.94	235.94	15.50	43.91	221.50	-	280.91	280.91
140 Capital Markets Authority	-	-	-	-	-	-	-	-	-	-	-	-
161 Uganda Free Zones Authority	-	-	-	-	-	-	-	-	-	-	-	-
162 Uganda Microfinance Regulatory Authority	-	-	-	-	-	-	-	-	-	-	-	-
163 Uganda Retirement Benefits Regulatory Authority	9.06	16.73	1.14	-	26.93	26.93	9.51	20.08	1.37	-	30.95	30.95
500 Missions Abroad	-	-	-	-	-	9.61	-	-	-	-	-	9.61
122 Kampala Capital City Authority	-	0.83	-	-	0.83	0.83	-	0.99	-	-	0.99	0.99
110 Uganda Industrial Research Institute	-	-	-	-	-	-	-	-	-	-	-	-
168 Uganda Freezones and Export Promotion Authority	8.92	12.93	11.66	-	33.51	33.51	9.37	15.52	13.99	-	38.87	38.87
167 Ministry of Science, Technology and Innovation	-	0.83	-	-	0.83	0.83	-	0.99	-	-	0.99	0.99
607 601-999 Local Governments	-	13.38	0.63	-	14.02	14.02	-	16.06	0.76	-	16.82	16.82
SUB-TOTAL PRIVATE SECTOR DEVELOPMENT	95.55	3,342.67	274.35	-	3,712.57	3,722.18	100.33	4,011.21	329.22	-	4,440.75	4,450.36
MANUFACTURING												
006 Ministry of Foreign Affairs	-	0.66	-	-	0.66	0.66	-	0.79	-	-	0.79	0.79
008 Ministry of Finance, Planning and Economic Development	-	-	-	-	-	-	-	-	-	-	-	-
015 Trade, Industry and Cooperatives	4.95	810.02	22.59	-	837.56	837.56	5.20	972.02	27.11	-	1,004.33	1,004.33
110 Uganda Industrial Research Institute	-	0.50	-	-	0.50	0.50	-	0.60	-	-	0.60	0.60
138 Uganda Investment Authority (UIA)	0.62	0.17	255.64	-	256.43	256.43	0.66	0.20	306.77	-	307.62	307.62
154 Uganda National Bureau of Standards	-	0.81	-	-	0.81	0.81	-	0.97	-	-	0.97	0.97
161 Uganda Free Zones Authority	-	-	-	-	-	-	-	-	-	-	-	-
108 National Planning Authority	-	0.17	-	-	0.17	0.17	-	0.20	-	-	0.20	0.20
136 Uganda Export Promotion Board	-	-	-	-	-	-	-	-	-	-	-	-
007 Ministry of Justice and Constitutional Affairs	-	0.33	-	-	0.33	0.33	-	0.40	-	-	0.40	0.40
119 Uganda Registration Services Bureau	-	0.33	-	-	0.33	0.33	-	0.40	-	-	0.40	0.40
168 Uganda Freezones and Export Promotion Authority	-	33.62	-	-	33.62	33.62	-	40.34	-	-	40.34	40.34
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL MANUFACTURING	5.58	846.60	278.23	-	1,130.41	1,130.41	5.86	1,015.92	333.88	-	1,355.65	1,355.65
INTEGRATED TRANSPORT INFRASTRUCTURE AND SERVICES												
016 Works and Transport	65.04	1,555.27	4,248.18	-	5,868.49	5,868.49	68.30	1,866.32	5,097.82	-	7,032.44	7,032.44
023 Ministry of Kampala Capital City and Metropolitan Affairs	-	-	-	-	-	-	-	-	-	-	-	-
113 Uganda National Roads Authority (UNRA)	-	-	-	-	-	-	-	-	-	-	-	-
118 Road Fund	-	-	-	-	-	-	-	-	-	-	-	-
122 KCCA Road Rehabilitation Grant	-	41.40	385.46	-	426.86	426.86	-	49.68	462.55	-	512.23	512.23
609 601-999 Local Governments	-	291.46	79.39	-	370.84	370.84	-	349.75	95.27	-	445.01	445.01
SUB-TOTAL INTEGRATED TRANSPORT INFRASTRUCTURE	65.04	1,888.12	4,713.03	-	6,666.20	6,666.20	68.30	2,265.75	5,655.63	-	7,989.68	7,989.68
SUSTAINABLE ENERGY DEVELOPMENT												
013 Ministry of Education and Sports	-	-	-	-	-	-	-	-	-	-	-	-
017 Energy and Minerals	10.58	100.98	1,374.00	-	1,485.55	1,485.55	11.10	121.17	1,648.79	-	1,781.07	1,781.07
019 Ministry of Water and Environment	-	0.33	-	-	0.33	0.33	-	0.40	-	-	0.40	0.40
150 National Environment Management Authority (NEMA)	-	0.17	-	-	0.17	0.17	-	0.20	-	-	0.20	0.20
008 Ministry of Finance, Planning and Economic Development	-	4.14	-	-	4.14	4.14	-	4.97	-	-	4.97	4.97
012 Ministry of Lands, Housing & Urban Development	-	0.66	-	-	0.66	0.66	-	0.79	-	-	0.79	0.79
154 Uganda National Bureau of Standards (UNBS)	-	0.33	-	-	0.33	0.33	-	0.40	-	-	0.40	0.40
007 Ministry of Justice and Constitutional Affairs	-	0.66	-	-	0.66	0.66	-	0.79	-	-	0.79	0.79
005 Ministry of Public Service	-	0.66	-	-	0.66	0.66	-	0.79	-	-	0.79	0.79
006 Ministry of Foreign Affairs	-	0.66	-	-	0.66	0.66	-	0.79	-	-	0.79	0.79
308 Soroti University	-	1.66	-	-	1.66	1.66	-	1.99	-	-	1.99	1.99
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL SUSTAINABLE ENERGY DEVELOPMENT	10.58	110.25	1,374.00	-	1,494.82	1,494.82	11.10	132.30	1,648.79	-	1,792.20	1,792.20
DIGITAL TRANSFORMATION												
011 Ministry of Local Government	-	0.66	-	-	0.66	0.66	-	0.79	-	-	0.79	0.79
020 Ministry of ICT and National Guidance	18.34	133.70	61.28	-	213.32	213.32	19.26	160.44	73.54	-	253.24	253.24
108 National Planning Authority	-	0.83	-	-	0.83	0.83	-	0.99	-	-	0.99	0.99
119 Uganda Registration Services Bureau	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	-	0.68	-	-	0.68	0.68	-	0.81	-	-	0.81	0.81
123 National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-
126 National Information Technology Authority	13.80	98.17	1.51	-	113.47	113.47	14.49	117.80	1.81	-	134.10	134.10
SUB-TOTAL DIGITAL TRANSFORMATION	32.14	234.03	62.79	-	328.96	328.96	33.74	280.84	75.35	-	389.94	389.94
SUSTAINABLE URBANISATION AND HOUSING												
011 Ministry of Local Government	-	1.90	-	-	1.90	1.90	-	2.29	-	-	2.29	2.29
012 Ministry of Lands, Housing & Urban Development	20.84	95.06	97.98	-	213.88	213.88	21.88	114.07	117.58	-	253.53	253.53
016 Ministry of Works and Transport	2.06	1.99	-	-	4.05	4.05	2.16	2.38	-	-	4.55	4.55
023 Ministry of Kampala Capital City and Metropolitan Affairs	-	15.50	80.89	-	96.40	96.40	-	18.60	97.07	-	115.67	115.67
122 Kampala Capital City Authority	-	0.99	-	-	0.99	0.99	-	1.19	-	-	1.19	1.19
161 Uganda Free Zones Authority	-	-	-	-	-	-	-	-	-	-	-	-
168 Uganda Freezones and Export Promotion Authority	-	0.25	-	-	0.25	0.25	-	0.30	-	-	0.30	0.30
108 National Planning Authority	-	0.83	-	-	0.83	0.83	-	0.99	-	-	0.99	0.99
156 Uganda Land Commission	-	-	-	-	-	-	-	-	-	-	-	-
610 601-999 Local Governments	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL SUSTAINABLE URBANISATION AND HOUSING	22.90	116.52	178.88	-	318.30	318.30	24.04	139.83	214.65	-	378.52	378.52

Table 27 cont'd: Medium term expenditure framework (excluding energy savings, arrears and non-VAT) , billion shillings, 2025/26 - 2030/31

Programme/vote	FY 2029/30 Budget Estimates						FY 2030/31 Budget Estimates					
	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total excl. External Financing	Total incl. External	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total excl. External Financing	Total incl. External
HUMAN CAPITAL DEVELOPMENT												
003 Office of the Prime Minister	-	-	-	-	-	-	-	-	-	-	-	-
119 Uganda Registration Services Bureau	7.00	-	-	-	7.00	7.00	7.35	-	-	-	7.35	7.35
011 Ministry of Local Government	-	0.03	-	-	0.03	0.03	-	0.03	-	-	0.03	0.03
013 Ministry of Education and Sports	70.74	757.76	145.61	-	974.11	974.11	74.28	909.31	174.73	-	1,158.32	1,158.32
014 Ministry of Health	27.41	449.22	269.79	-	746.43	746.43	28.78	539.07	323.75	-	891.60	891.60
018 Ministry of Gender, Labour and Social Development	9.63	518.54	4.06	-	532.22	532.22	10.11	622.25	4.87	-	637.22	637.22
019 Ministry of Water and Environment	4.73	0.71	690.12	-	695.57	695.57	4.97	0.86	828.15	-	833.98	833.98
021 East African Community	-	-	-	-	-	-	-	-	-	-	-	-
107 Uganda AIDS Commission	7.08	32.82	0.88	-	40.78	40.78	7.44	39.38	1.06	-	47.88	47.88
108 National Planning Authority	-	16.33	-	-	16.33	16.33	-	19.59	-	-	19.59	19.59
305 Busitema University	48.57	49.54	45.39	-	143.49	143.49	50.99	59.45	54.47	-	164.91	164.91
114 Uganda Cancer Institute	38.29	117.87	303.51	-	459.67	459.67	40.21	141.44	364.21	-	545.87	545.87
115 Uganda Heart Institute	26.69	67.07	54.17	-	147.94	147.94	28.03	80.49	65.00	-	173.52	173.52
116 National Medical Stores	27.27	1,387.64	2.27	-	1,417.18	1,417.18	28.63	1,665.17	2.72	-	1,696.52	1,696.52
122 Kampala Capital City Authority	81.91	40.73	-	-	122.64	122.64	86.01	48.88	-	-	134.88	134.88
124 Equal Opportunities Commission	-	6.55	-	-	6.55	6.55	-	7.85	-	-	7.85	7.85
306 Muni University	27.97	22.92	54.50	-	105.40	105.40	29.37	27.50	65.40	-	122.28	122.28
128 Uganda National Examinations Board	22.15	240.65	16.49	-	279.28	279.28	23.25	288.78	19.78	-	331.82	331.82
132 Education Service Commission	4.61	23.82	2.51	-	30.94	30.94	4.84	28.59	3.01	-	36.44	36.44
134 Health Service Commission	4.82	26.30	12.51	-	43.64	43.64	5.06	31.57	15.02	-	51.64	51.64
138 Uganda Investment Authority (UIA)	-	-	-	-	-	-	-	-	-	-	-	-
149 National Population Council	-	-	-	-	-	-	-	-	-	-	-	-
301 Makerere University	256.54	248.83	144.64	-	650.01	650.01	269.36	298.60	173.57	-	741.54	741.54
302 Mbarara University	52.47	50.45	56.77	-	159.69	159.69	55.09	60.54	68.13	-	183.76	183.76
303 Makerere University Business School	106.26	115.28	34.66	-	256.20	256.20	111.58	138.33	41.59	-	291.50	291.50
304 Kyambogo University	81.23	135.47	14.40	-	231.10	231.10	85.29	162.56	17.28	-	265.13	265.13
312 Uganda Management Institute	23.14	38.41	1.47	-	63.02	63.02	24.30	46.09	1.76	-	72.15	72.15
313 Mountains of the Moon University	32.08	26.67	39.84	-	98.59	98.59	33.69	32.00	47.81	-	113.50	113.50
309 Gulu University	56.37	64.18	50.74	-	171.29	171.29	59.19	77.02	60.88	-	197.10	197.10
151 Uganda Blood Transfusion Service (UBTS)	14.49	48.07	6.54	-	69.10	69.10	15.21	57.69	7.84	-	80.74	80.74
401 Mulago Hospital Complex	62.01	114.21	70.08	-	246.29	246.29	65.11	137.05	84.09	-	286.25	286.25
402 Butabika Hospital	15.02	44.05	11.50	-	70.57	70.57	15.77	52.86	13.80	-	82.43	82.43
403 Arua Referral Hospital	15.08	17.34	4.13	-	36.55	36.55	15.84	20.80	4.96	-	41.60	41.60
404 Fort Portal Referral Hospital	17.19	10.78	1.91	-	29.89	29.89	18.05	12.93	2.30	-	33.28	33.28
405 Gulu Referral Hospital	16.87	12.74	0.17	-	29.78	29.78	17.71	15.29	0.21	-	33.20	33.20
406 Hoima Referral Hospital	16.36	7.52	42.24	-	66.12	66.12	17.18	9.02	50.69	-	76.89	76.89
407 Jinja Referral Hospital	20.07	16.94	0.30	-	37.30	37.30	21.07	20.32	0.36	-	41.75	41.75
408 Kabale Referral Hospital	13.49	11.22	0.17	-	24.89	24.89	14.17	13.47	0.21	-	27.84	27.84
409 Masaka Referral Hospital	16.30	10.48	0.17	-	26.95	26.95	17.12	12.58	0.21	-	29.90	29.90
410 Mbale Referral Hospital	18.54	15.46	2.23	-	36.23	36.23	19.47	18.55	2.68	-	40.69	40.69
411 Soroti Referral Hospital	14.60	8.40	0.17	-	23.17	23.17	15.33	10.08	0.21	-	25.62	25.62
412 Lira Referral Hospital	17.17	16.70	0.17	-	34.04	34.04	18.03	20.04	0.21	-	38.27	38.27
413 Mbarara Referral Hospital	18.08	28.21	0.17	-	46.45	46.45	18.98	33.85	0.21	-	53.03	53.03
414 Mubende Referral Hospital	17.69	13.74	0.21	-	31.65	31.65	18.58	16.49	0.26	-	35.33	35.33
415 Moroto Referral Hospital	14.55	8.41	0.17	-	23.13	23.13	15.28	10.09	0.21	-	25.58	25.58
416 Naguru Referral Hospital	17.30	13.58	11.43	-	42.31	42.31	18.17	16.29	13.72	-	48.18	48.18
417 Kiruddu Referral Hospital	15.86	32.01	2.18	-	50.05	50.05	16.66	38.41	2.62	-	57.69	57.69
418 Kawempe Referral Hospital	21.02	20.65	48.65	-	90.32	90.32	22.07	24.78	58.38	-	105.23	105.23
419 Entebbe Regional Referral Hospital	16.80	15.59	1.28	-	33.68	33.68	17.64	18.71	1.54	-	37.89	37.89
420 Mulago Specialized Women and Neonatal Hospital	25.26	31.04	8.00	-	64.31	64.31	26.52	37.25	9.60	-	73.38	73.38
421 Kayunga Referral Hospital	12.74	15.80	0.48	-	29.02	29.02	13.38	18.97	0.57	-	32.92	32.92
422 Yumbe Referral Hospital	15.24	11.64	0.95	-	27.83	27.83	16.00	13.97	1.14	-	31.11	31.11
310 Lira University	33.31	22.58	21.54	-	77.44	77.44	34.98	27.10	25.85	-	87.93	87.93
111 National Curriculum Development Centre	11.17	52.47	0.31	-	63.94	63.94	11.72	62.96	0.37	-	75.06	75.06
127 Uganda Virus Research Institute (UVRI)	4.61	18.91	4.37	-	27.89	27.89	4.84	22.69	5.25	-	32.78	32.78
307 Kabale University	52.91	53.35	11.18	-	117.43	117.43	55.55	64.02	13.41	-	132.99	132.99
308 Soroti University	28.53	31.53	30.08	-	90.14	90.14	29.96	37.83	36.09	-	103.89	103.89
164 National Council for Higher Education	9.02	15.33	28.67	-	53.02	53.02	9.47	18.40	34.40	-	62.27	62.27
165 Uganda Business and Technical Examination Board	-	-	-	-	-	-	-	-	-	-	-	-
169 Uganda Vocational and Technical Assessment Board	57.12	306.99	46.98	-	411.09	411.09	59.98	368.38	56.38	-	484.73	484.73
170 Uganda Health Professional Assessment Board	15.14	98.72	4.00	-	117.86	117.86	15.90	118.47	4.80	-	139.16	139.16
166 National Council of Sports	3.49	316.99	421.90	-	742.37	742.37	3.66	380.39	506.28	-	890.33	890.33
500 Missions Abroad	-	-	-	-	-	0.34	-	-	-	-	-	0.34
612 601-999 Local Governments	4,049.59	1,207.97	484.42	-	5,741.99	5,741.99	4,252.07	1,449.56	581.31	-	6,282.94	6,282.94
SUB-TOTAL HUMAN CAPITAL DEVELOPMENT	5,713.62	7,087.20	3,211.10	-	16,011.92	16,012.26	5,999.30	8,504.64	3,853.32	-	18,357.26	18,357.60

Table 27 cont'd: Medium term expenditure framework (excluding energy savings, arrears and non-VAT) , billion shillings, 2025/26 - 2030/31

Programme/vote	FY 2029/30 Budget Estimates						FY 2030/31 Budget Estimates					
	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total excl. External Financing	Total incl. External	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total excl. External Financing	Total incl. External
INNOVATION, TECHNOLOGY DEVELOPMENT AND TRANSFER												
002 State House	-	-	-	-	-	-	-	-	-	-	-	-
006 Ministry of Foreign Affairs	-	0.8	-	-	0.8	0.8	-	1.0	-	-	1.0	1.0
110 Uganda Industrial Research Institute	12.0	19.7	4.6	-	36.2	36.2	12.6	23.6	5.5	-	41.7	41.7
119 Uganda Registration Services Bureau	1.1	1.5	-	-	2.7	2.7	1.2	1.8	-	-	3.0	3.0
154 Uganda National Bureau of Standards	-	2.2	-	-	2.2	2.2	-	2.6	-	-	2.6	2.6
167 Ministry of Science, Technology and Innovation	6.8	849.5	122.0	-	978.2	978.2	7.1	1,019.4	146.4	-	1,172.9	1,172.9
500 Missions Abroad	-	-	-	-	-	2.2	-	-	-	-	-	2.2
SUB-TOTAL INNOVATION, TECHNOLOGY DEVELOPMENT AND TRANSFER	19.9	873.7	126.5	-	1,020.1	1,022.3	20.9	1,048.4	151.9	-	1,221.1	1,223.4
COMMUNITY MOBILIZATION AND MINDSET CHANGE												
001 Office of the President	-	-	-	-	-	-	-	-	-	-	-	-
006 Ministry of Foreign Affairs	-	-	-	-	-	-	-	-	-	-	-	-
013 Ministry of Education and Sports	-	-	-	-	-	-	-	-	-	-	-	-
018 Ministry of Gender, Labour and Social Developme	-	-	-	-	-	-	-	-	-	-	-	-
020 Ministry of ICT and National Guidance	-	-	-	-	-	-	-	-	-	-	-	-
112 Directorate of Ethics and Integrity	-	-	-	-	-	-	-	-	-	-	-	-
119 Uganda Registration Services Bureau	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	-	-	-	-	-	-	-	-	-	-	-	-
123 National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-
124 Equal Opportunities Commission	-	-	-	-	-	-	-	-	-	-	-	-
149 National Population Council	-	-	-	-	-	-	-	-	-	-	-	-
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-
615 601-999 Local Governments	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL COMMUNITY MOBILIZATION AND MINDSET CHANGE	-	-	-	-	-	-	-	-	-	-	-	-
GOVERNANCE AND SECURITY												
001 Office of the President	37.9	515.4	33.3	-	586.6	586.6	39.8	618.5	40.0	-	698.2	698.2
002 State House	51.4	677.4	43.9	-	772.7	772.7	54.0	812.9	52.7	-	919.5	919.5
003 Office of the Prime Minister	0.6	17.5	-	-	18.1	18.1	0.7	21.0	-	-	21.7	21.7
004 Ministry of Defence	1,766.0	3,531.1	2,808.6	-	8,105.6	8,105.6	1,854.3	4,237.3	3,370.3	-	9,461.9	9,461.9
006 Ministry of Foreign Affairs	24.5	419.4	23.4	-	467.3	467.3	25.8	503.3	28.0	-	557.1	557.1
007 Ministry of Justice and Constitutional Affairs	40.4	158.5	26.4	-	225.3	225.3	42.4	190.2	31.6	-	264.3	264.3
008 Ministry of Finance, Planning & Economic Dev.	-	5.7	-	-	5.7	5.7	-	6.8	-	-	6.8	6.8
009 Ministry of Internal Affairs	6.4	107.0	1.1	-	114.5	114.5	6.7	128.4	1.3	-	136.5	136.5
011 Ministry of Local Government	0.3	0.3	-	-	0.6	0.6	0.3	0.4	-	-	0.7	0.7
018 Ministry of Gender, Labour and Social Developme	0.0	-	-	-	0.0	0.0	0.0	-	-	-	0.0	0.0
021 East African Community	2.6	72.4	3.8	-	78.8	78.8	2.7	86.9	4.5	-	94.1	94.1
102 Electoral Commission	44.4	164.2	5.3	-	214.0	214.0	46.7	197.0	6.4	-	250.1	250.1
103 Inspectorate of Government (IG)	27.6	60.5	43.2	-	131.4	131.4	29.0	72.6	51.9	-	153.5	153.5
105 Law Reform Commission	4.0	22.2	1.4	-	27.6	27.6	4.2	26.7	1.7	-	32.5	32.5
106 Uganda Human Rights Commission	12.8	29.9	6.3	-	49.0	49.0	13.4	35.9	7.6	-	56.9	56.9
311 Law Development Centre	-	-	-	-	-	-	-	-	-	-	-	-
112 Ethics and Integrity	4.3	26.7	0.1	-	31.1	31.1	4.6	32.0	0.1	-	36.7	36.7
119 Uganda Registration Services Bureau	11.8	62.2	6.2	-	80.2	80.2	12.4	74.6	7.4	-	94.4	94.4
120 National Citizenship and Immigration Control	10.3	271.8	32.5	-	314.6	314.6	10.8	326.2	39.0	-	376.0	376.0
122 Kampala Capital City Authority	-	10.1	-	-	10.1	10.1	-	12.1	-	-	12.1	12.1
123 National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-
124 Equal Opportunities Commission	-	3.7	-	-	3.7	3.7	-	4.4	-	-	4.4	4.4
129 Financial Intelligence Authority (FIA)	17.8	65.0	2.3	-	85.1	85.1	18.7	78.0	2.8	-	99.4	99.4
130 Treasury Operations	-	-	-	-	-	-	-	-	-	-	-	-
131 Auditor General	56.2	110.3	6.9	-	173.4	173.4	59.0	132.4	8.3	-	199.6	199.6
133 Office of the Director of Public Prosecutions	-	-	-	-	-	-	-	-	-	-	-	-
144 Uganda Police Force	617.7	613.4	449.4	-	1,680.5	1,680.5	648.6	736.1	539.2	-	1,923.9	1,923.9
145 Uganda Prisons	175.6	586.2	93.0	-	854.8	854.8	184.4	703.4	111.6	-	999.4	999.4
148 Judicial Service Commission	-	-	-	-	-	-	-	-	-	-	-	-
153 PPDA	18.1	20.5	2.1	-	40.7	40.7	19.0	24.6	2.5	-	46.1	46.1
158 Internal Security Organisation (ISO)	115.3	298.6	87.5	-	501.4	501.4	121.1	358.3	105.0	-	584.4	584.4
159 External Security Organisation	39.7	152.9	24.9	-	217.5	217.5	41.6	183.5	29.8	-	255.0	255.0
500 Missions Abroad	-	-	-	-	-	324.8	-	-	-	-	-	324.8
135 Directorate of Government Analytical Laboratory	5.7	21.9	36.0	-	63.5	63.5	6.0	26.2	43.2	-	75.4	75.4
023 Ministry of Kampala Capital City and Metropolitan	0.5	0.8	-	-	1.3	1.3	0.5	1.0	-	-	1.5	1.5
137 National Identification and Registration Authority (NIRA)	23.6	199.4	22.0	-	245.0	245.0	24.8	239.3	26.4	-	290.5	290.5
SUB-TOTAL GOVERNANCE AND SECURITY	3,115.6	8,224.9	3,759.5	-	15,100.0	15,424.8	3,271.4	9,869.9	4,511.4	-	17,652.7	17,977.5

Table 27 cont'd: Medium term expenditure framework (excluding energy savings, arrears and non-VAT) , billion shillings, 2025/26 - 2030/2031

Programme/vote	FY 2029/30 Budget Estimates						FY 2030/31 Budget Estimates					
	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total excl. External Financing	Total incl. External	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total excl. External Financing	Total incl. External
PUBLIC SECTOR TRANSFORMATION												
005 Ministry of Public Service	9.94	72.67	66.53	-	149.13	149.13	10.44	87.20	79.83	-	177.47	177.47
011 Ministry of Local Government	-	24.35	-	-	24.35	24.35	-	29.22	-	-	29.22	29.22
020 Ministry of Information, and Communications Technology	-	1.65	-	-	1.65	1.65	-	1.98	-	-	1.98	1.98
021 East African Community	-	-	-	-	-	-	-	-	-	-	-	-
023 Ministry of Kampala Capital City and Metropolitan Affairs	-	-	-	-	-	-	-	-	-	-	-	-
103 Inspectorate of Government (IG)	5.18	6.66	-	-	11.83	11.83	5.43	7.99	-	-	13.42	13.42
108 National Planning Authority	-	-	-	-	-	-	-	-	-	-	-	-
111 National Curriculum Development Centre	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	91.45	64.14	-	-	155.59	155.59	96.02	76.97	-	-	172.99	172.99
123 National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-	-	-	-	-	-
126 National Information Technologies Authority	-	1.17	-	-	1.17	1.17	-	1.41	-	-	1.41	1.41
137 National Identification and Registration Authority (NIRA)	-	0.39	-	-	0.39	0.39	-	0.47	-	-	0.47	0.47
146 Public Service Commission	5.52	32.24	14.30	-	52.06	52.06	5.80	38.69	17.16	-	61.64	61.64
147 Local Government Finance Commission	3.30	13.80	2.38	-	19.47	19.47	3.46	16.56	2.85	-	22.88	22.88
614 601-999 Local Governments	-	-	-	-	-	-	-	-	-	-	-	-
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL PUBLIC SECTOR TRANSFORMATION	115.39	217.06	83.20	-	415.65	415.65	121.16	260.48	99.84	-	481.48	481.48
REGIONAL DEVELOPMENT												
003 Office of the Prime Minister	1.03	204.69	-	-	205.71	205.71	1.08	245.62	-	-	246.70	246.70
011 Ministry of Local Government	58.42	64.99	82.33	-	205.74	205.74	61.34	77.99	98.79	-	238.13	238.13
108 National Planning Authority	-	1.88	-	-	1.88	1.88	-	2.26	-	-	2.26	2.26
138 Uganda Investment Authority (UIA)	-	-	-	-	-	-	-	-	-	-	-	-
147 Local Government Finance Commission	-	6.60	-	-	6.60	6.60	-	7.92	-	-	7.92	7.92
010 Ministry of Agriculture, Animal Industry and Fisheries	-	-	-	-	-	-	-	-	-	-	-	-
015 Ministry of Trade, Industry and Co-Operatives	-	0.14	-	-	0.14	0.14	-	0.17	-	-	0.17	0.17
016 Ministry of Works, and Communications	-	-	-	-	-	-	-	-	-	-	-	-
017 Ministry of Energy and Minerals	-	-	-	-	-	-	-	-	-	-	-	-
020 Ministry of Information, and Communications Technology	-	0.22	-	-	0.22	0.22	-	0.26	-	-	0.26	0.26
022 Ministry of Tourism, Wildlife and Heritage	-	-	-	-	-	-	-	-	-	-	-	-
142 National Agricultural Research Organization (NARO)	-	-	-	-	-	-	-	-	-	-	-	-
617 601-999 Local Governments	634.61	1,255.84	416.11	-	2,306.57	2,306.57	666.34	1,507.01	499.34	-	2,672.69	2,672.69
SUB-TOTAL REGIONAL DEVELOPMENT	694.05	1,534.37	498.44	-	2,726.87	2,726.87	728.76	1,841.25	598.13	-	3,168.14	3,168.14
DEVELOPMENT PLAN IMPLEMENTATION												
001 Office of the President	0.32	38.22	-	-	38.55	38.55	0.34	45.86	-	-	46.21	46.21
003 Office of the Prime Minister	8.01	112.05	8.66	-	128.72	128.72	8.41	134.46	10.40	-	153.27	153.27
006 Ministry of Foreign Affairs	-	10.61	-	-	10.61	10.61	-	12.73	-	-	12.73	12.73
008 Ministry of Finance, Planning & Economic Dev.	17.15	606.80	449.41	-	1,073.36	1,073.36	18.01	728.15	539.29	-	1,285.45	1,285.45
011 Ministry of Local Government	0.18	15.77	-	-	15.95	15.95	0.19	18.93	-	-	19.12	19.12
023 Ministry of Kampala Capital City and Metropolitan Affairs	-	0.08	-	-	0.08	0.08	-	0.10	-	-	0.10	0.10
103 Inspectorate of Government (IG)	-	-	-	-	-	-	-	-	-	-	-	-
108 National Planning Authority	28.90	59.89	102.60	-	191.39	191.39	30.34	71.86	123.12	-	225.33	225.33
119 Uganda Registration Services Bureau	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	-	15.71	83.56	-	99.27	99.27	-	18.85	100.27	-	119.13	119.13
131 OAG	-	6.62	-	-	6.62	6.62	-	7.95	-	-	7.95	7.95
141 URA	463.35	699.41	165.98	-	1,328.74	1,328.74	486.52	839.29	199.18	-	1,524.99	1,524.99
143 Uganda Bureau of Statistics	26.93	138.89	65.51	-	231.33	231.33	28.28	166.67	78.62	-	273.56	273.56
123 National Lotteries and Gaming Regulatory Board	10.27	25.62	4.20	-	40.09	40.09	10.78	30.75	5.04	-	46.56	46.56
124 Equal Opportunities Commission	6.75	19.36	1.25	-	27.37	27.37	7.09	23.23	1.50	-	31.83	31.83
130 Treasury Operations	-	1,287.69	-	-	1,287.69	1,287.69	-	1,545.23	-	-	1,545.23	1,545.23
147 Local Government Finance Commission	-	6.24	-	-	6.24	6.24	-	7.49	-	-	7.49	7.49
149 National Population Council	-	-	-	-	-	-	-	-	-	-	-	-
163 Uganda Retirement Benefits Regulatory Authority	-	-	-	-	-	-	-	-	-	-	-	-
005 Ministry of Public Service	-	4.98	-	-	4.98	4.98	-	5.98	-	-	5.98	5.98
137 NIRA	-	1.66	-	-	1.66	1.66	-	1.99	-	-	1.99	1.99
153 Public Procurement & Disposal of Public Assets (PPDA)	-	2.48	-	-	2.48	2.48	-	2.98	-	-	2.98	2.98
500 Missions Abroad	-	-	-	-	-	20.89	-	-	-	-	-	20.89
SUB-TOTAL DEVELOPMENT PLAN IMPLEMENTATION	561.86	3,052.09	881.18	-	4,495.14	4,516.02	589.95	3,662.51	1,057.42	-	5,309.89	5,330.77
ADMINISTRATION OF JUSTICE												
101 Judiciary	126.87	519.51	88.72	-	735.11	735.11	133.22	623.42	106.46	-	863.10	863.10
148 Judicial Service Commission	6.01	31.17	3.95	-	41.13	41.13	6.31	37.40	4.74	-	48.45	48.45
311 Law Development Centre	12.23	43.62	6.42	-	62.26	62.26	12.84	52.34	7.70	-	72.88	72.88
133 Directorate of Public Prosecution (DPP)	47.53	74.06	29.05	-	150.64	150.64	49.91	88.87	34.85	-	173.64	173.64
018 Ministry of Gender, Labour and Social Development	-	8.61	-	-	8.61	8.61	-	10.33	-	-	10.33	10.33
144 Uganda Police Force	-	0.83	-	-	0.83	0.83	-	0.99	-	-	0.99	0.99
008 Ministry of Finance, Planning & Economic Dev.	-	0.17	-	-	0.17	0.17	-	0.20	-	-	0.20	0.20
009 Ministry of Internal Affairs	-	2.45	-	-	2.45	2.45	-	2.94	-	-	2.94	2.94
135 Directorate of Government Analytical Laboratory	-	3.31	-	-	3.31	3.31	-	3.97	-	-	3.97	3.97
122 Kampala Capital City Authority	-	6.73	-	-	6.73	6.73	-	8.08	-	-	8.08	8.08
103 Inspectorate of Government (IG)	-	0.17	-	-	0.17	0.17	-	0.20	-	-	0.20	0.20
011 Ministry of Local Government	-	0.33	-	-	0.33	0.33	-	0.40	-	-	0.40	0.40
145 Uganda Prisons Service	-	-	1.58	-	1.58	1.58	-	-	1.90	-	1.90	1.90
SUB-TOTAL ADMINISTRATION OF JUSTICE	192.65	690.96	129.72	-	1,013.32	1,013.32	202.28	829.15	155.66	-	1,187.09	1,187.09
LEGISLATION, OVERSIGHT & REPRESENTATION												
104 Parliamentary Commission	138.68	1,707.14	71.57	-	1,917.38	1,917.38	145.61	2,048.56	85.88	-	2,280.06	2,280.06
007 Ministry of Justice and Constitutional Affairs	-	0.30	-	-	0.30	0.30	-	0.36	-	-	0.36	0.36
105 Law Reform Commission	-	0.50	-	-	0.50	0.50	-	0.60	-	-	0.60	0.60
131 Office of the Auditor General (OAG)	-	0.25	-	-	0.25	0.25	-	0.30	-	-	0.30	0.30
122 Kampala Capital City Authority (KCCA)	29.34	6.74	-	-	36.08	36.08	30.81	8.09	-	-	38.90	38.90
011 Ministry of Local Government	-	1.03	-	-	1.03	1.03	-	1.23	-	-	1.23	1.23
SUB-TOTAL LEGISLATION, OVERSIGHT & REPRESENT	168.02	1,715.95	71.57	-	1,955.54	1,955.54	176.42	2,059.14	85.88	-	2,321.44	2,321.44
INTEREST PAYMENTS DUE												
Domestic Interest	-	15,835.91	-	-	15,835.91	15,835.91	-	19,003.09	-	-	19,003.09	19,003.09
External Interest	-	2,183.88	-	-	2,183.88	2,183.88	-	2,620.66	-	-	2,620.66	2,620.66
SUB-TOTAL INTEREST PAYMENTS	-	18,019.79	-	-	18,019.79	18,019.79	-	21,623.75	-	-	21,623.75	21,623.75
Total Centre	6,354.87	29,214.40	15,975.72	-	51,541.18	51,978.65	6,672.61	35,057.28	19,170.87	-	60,896.18	61,333.65
600 Total Local Government Programmes	4,884.65	2,902.82	1,069.59	-	8,857.05	8,857.05	5,128.88	3,483.38	1,283.50	-	9,895.76	9,895.76
Statutory Interest Payments	-	18,019.79	-	-	18,019.79	18,019.79	-	21,623.75	-	-	21,623.75	21,623.75
GRAND TOTAL	11,239.52	50,137.01	17,045.31	-	78,418.02	78,855.49	11,801.49	60,164.41	20,454.37	-	92,415.70	92,853.17

Table 28: External Debt Service Payments By Creditor Excluding Debt Relief
2023/24 - 2025/26

Creditor Category	Principal (US Million Dollars)			Interest (US Million Dollars)			Principal as % of Total		
	2023/24	2024/25	2025/26	2023/24	2024/25	2025/26	2023/24	2024/25	2025/26
Multilateral creditors									
African Dev Bank/Fund (ADB/F)	31.8	38.3	35.4	24.1	36.3	32.2	6.51%	6.43%	4.64%
Arab Bank for Econ Dev in Africa (BADEA)	1.6	1.8	2.2	0.6	0.8	1.4	0.26%	0.22%	0.25%
European Dev Fund (EDF)	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%
European Investment Bank (EIB)	6.3	8.6	9.3	1.5	1.8	1.8	0.91%	0.89%	0.77%
Int Bank for Recons and Dev (IBRD) (5)	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%
Int Dev Association (IDA)	95.3	128.9	134.7	33.3	36.0	39.8	14.97%	14.21%	11.97%
Int Fund for Agricult (IFAD)	9.0	9.3	11.1	1.8	2.1	2.4	1.26%	0.98%	0.93%
Int Monetary Fund (IMF)	0.0	0.0	181.0	0.0	0.0	0.0	0.00%	0.00%	12.41%
Islamic Dev Bank (IDB)	8.7	20.0	36.4	5.6	21.1	24.6	1.66%	3.54%	4.18%
Opec Fund	6.3	7.6	8.7	1.1	1.3	1.8	0.86%	0.77%	0.72%
Shelter Afrique	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%
Nordic Dev Fund	2.4	2.5	2.6	0.3	0.3	0.2	0.31%	0.24%	0.19%
Total multilateral creditors	161.4	217.0	421.6	68.3	99.6	104.2	26.73%	27.29%	36.05%
Non-Paris club bilateral creditors									
Abu Dhabi	0.4	0.7	0.7	0.1	0.2	0.2	0.05%	0.08%	0.06%
Burundi	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%
China, P.R. of	218.0	219.9	307.6	108.2	115.9	97.4	37.96%	28.94%	27.77%
Cuba	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%
India	0.0	0.2	2.1	0.6	0.0	0.9	0.06%	0.02%	0.20%
Kuwait	2.6	3.0	2.7	0.6	0.5	0.6	0.38%	0.30%	0.23%
Libya	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%
Saudi Arabia	1.6	2.2	2.2	0.5	0.5	0.4	0.24%	0.24%	0.18%
Tanzania	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%
North Korea	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%
South Korea	0.2	0.4	0.2	0.0	0.0	0.0	0.03%	0.04%	0.02%
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%
Total non- Paris club bilateral creditors	222.9	226.5	315.5	109.9	117.1	99.6	38.73%	29.61%	28.46%
Paris club bilateral creditors									
Austria	0.3	0.0	0.0	0.0	0.1	0.1	0.03%	0.01%	0.01%
France	10.5	13.0	21.1	3.1	3.1	6.6	1.58%	1.38%	1.90%
Germany	3.8	6.0	9.9	0.6	1.1	1.4	0.52%	0.61%	0.77%
Italy	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%
Japan	8.9	15.0	18.4	0.4	0.0	0.2	1.09%	1.30%	1.27%
Spain	0.4	0.0	1.5	0.5	0.0	0.6	0.10%	0.00%	0.14%
United Kingdom	26.6	61.5	54.1	3.4	3.0	3.2	3.49%	5.56%	3.93%
United States	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%
Sweden	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%
Norway	0.0	0.0	0.0	0.0	0.0	0.1	0.00%	0.00%	0.01%
Finland	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%
Israel	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%
Total Paris club	50.4	95.5	104.9	8.0	7.2	12.2	6.80%	8.86%	8.03%
Commercial non banks	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%
Commercial banks	128.8	251.7	259.4	109.6	145.6	140.9	27.75%	34.24%	27.45%
Other loan category ²	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%
Total Commercial	128.8	251.7	259.4	109.6	145.6	140.9	27.75%	34.24%	27.45%
Grand total³	563.4	790.8	1,101.4	295.9	369.6	356.9	100.00%	100.00%	100.00%

Note: (1) Arrears Include arrears of principal, interest and penalty interest

(2) Loans extended to private companies with government guarantee, but not currently serviced by government

(3) Small discrepancies between totals and the sum of individual components are due to rounding errors.

Source: Ministry of Finance, Planning and Economic Development

Table 29: Uganda External Debt Service Payment by Creditor including Debt Relief, 2023/24 - 2025/26

	Principal (US Million Dollars)			Interest (US Million Dollars)			Total (US Million Dollars)			Percentage		
	2023/24	2024/25	2025/26	2023/24	2024/25	2025/26	2023/24	2024/25	2025/26	2023/24	2024/25	2025/26
	pre-Relief	pre-Relief	pre-Relief	pre-Relief	pre-Relief	pre-Relief	pre-Relief	pre-Relief	pre-Relief	pre-Relief	pre-Relief	pre-Relief
Multilateral creditors												
African Dev Bank/Fund (ADB/F)	43.5	52.4	49.0	27.8	38.2	34.1	71.3	90.6	83.1	6.95%	6.95%	5.20%
Arab Bank for Econ Dev in Africa (BADEA)	1.6	1.8	2.2	0.6	0.8	1.4	2.2	2.6	3.6	0.21%	0.20%	0.22%
European Dev Fund (EDF)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%
European Investment Bank (EIB)	6.3	8.6	9.3	1.5	1.8	1.8	7.8	10.3	11.2	0.76%	0.79%	0.70%
Int Bank for Recons and Dev (IBRD) ⁵	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%
Int Dev Association (IDA)	214.4	244.0	250.2	46.7	44.4	47.6	261.1	288.4	297.8	25.43%	22.12%	18.63%
Int Fund for Agricult (IFAD)	9.0	9.3	11.1	1.8	2.1	2.4	10.8	11.4	13.5	1.05%	0.87%	0.85%
Int Monetary Fund (IMF)	0.0	0.0	181.0	0.0	0.0	0.0	0.0	0.0	181.0	0.00%	0.00%	11.32%
Islamic Dev Bank (IDB)	19.1	20.0	36.4	7.5	21.1	24.6	26.7	41.1	61.0	2.60%	3.15%	3.82%
Opec Fund	7.9	8.4	9.5	1.3	1.4	1.8	9.2	9.7	11.3	0.90%	0.75%	0.71%
Shelter Afrique	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%	0.00%	0.00%
Nordic Dev Fund	2.4	2.5	2.6	0.3	0.3	0.2	2.6	2.8	2.8	0.26%	0.21%	0.17%
Total Multilateral creditors	304.3	347.0	551.5	87.5	110.0	113.8	391.8	457.0	665.3	38.15%	44.50%	41.62%
Non-Paris club bilateral creditors												
Abu Dhabi	0.4	0.7	0.7	0.1	0.2	0.2	0.47	0.93	0.89	0.05%	0.07%	0.06%
Burundi	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00	0.00	0.00%	0.00%	0.00%
China, P.R. of	218.0	219.9	307.6	108.2	115.9	97.4	326.19	335.80	405.03	31.76%	25.75%	25.33%
Cuba	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00	0.00	0.00%	0.00%	0.00%
India	0.0	0.2	2.1	0.6	0.0	0.9	0.55	0.25	2.97	0.05%	0.02%	0.19%
Kuwait	3.5	4.2	3.3	0.8	0.5	0.7	4.22	4.71	3.96	0.41%	0.36%	0.25%
Libya	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00	0.00	0.00%	0.00%	0.00%
Saudi Arabia	2.0	2.5	2.2	0.5	0.5	0.4	2.55	2.96	2.66	0.25%	0.23%	0.17%
Tanzania	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00	0.00	0.00%	0.00%	0.00%
North Korea	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00	0.00	0.00%	0.00%	0.00%
South Korea	0.2	0.6	0.4	0.0	0.0	0.0	0.25	0.67	0.45	0.02%	0.05%	0.03%
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00	0.00	0.00%	0.00%	0.00%
Total Non-Paris club bilateral creditors	224.1	228.2	316.3	110.2	117.1	99.6	334.2	345.3	416.0	32.54%	33.62%	26.02%
Paris club bilateral creditors ⁶												
Austria	0.31	0.00	0.00	0.00	0.07	0.13	0.31	0.07	0.13	0.03%	0.01%	0.01%
France	10.48	12.99	21.06	3.07	3.06	6.65	13.55	16.06	27.71	1.32%	1.23%	1.73%
Germany	3.82	6.00	9.88	0.61	1.11	1.38	4.43	7.11	11.26	0.43%	0.54%	0.70%
Italy	1.19	0.92	0.00	0.93	0.00	0.00	2.12	0.92	0.00	0.21%	0.07%	0.00%
Japan	8.88	15.04	18.37	0.45	0.01	0.18	9.33	15.05	18.55	0.91%	1.15%	1.16%
Spain	0.41	0.00	1.52	0.5	0.9	0.6	0.90	0.92	2.08	0.09%	0.07%	0.13%
United Kingdom	26.58	61.51	54.10	3.41	2.98	3.17	29.99	64.49	57.27	2.92%	4.94%	3.58%
United States	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%
Sweden	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%
Norway	0.00	0.00	0.00	0.00	0.00	0.12	0.00	0.00	0.12	0.00%	0.00%	0.01%
Finland	1.78	0.01	0.00	0.12	0.01	0.00	1.90	0.03	0.00	0.18%	0.00%	0.00%
Israel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%
Total Paris club bilateral creditors	53.5	96.5	104.9	9.1	8.2	12.2	62.5	104.6	117.1	6.09%	8.02%	7.33%
Commercial non banks	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00	0.00	0.00%	0.00%	0.00%
Commercial banks	128.8	251.7	259.4	109.6	145.6	140.9	238.42	397.32	400.34	23.21%	30.46%	25.04%
Other loan category ³	0.00	0.00	0.00	0.0	0.0	0.0	0.00	0.00	0.00	0.00%	0.00%	0.00%
Grand total ⁴	710.67	923.38	1232.18	316.36	380.91	366.55	1027.04	1304.28	1598.72	100.00%	100.00%	100.00%

NOTE: (1) Including arrears

(2) Includes interest on arrears

(3) Loans extended to private companies with government guarantee.

(4) Small discrepancies between totals and the sum of components are due to rounding errors.

(5) PARIS CLUB VI "Naples Terms": all figures are actual payments (i.e. Excludes HIPC Relief)

(7) 2000/01 - 2002/03 data is before application of HIPC and enhanced HIPC debt relief.

(8) Figures for 2002/03 are provisional

SOURCE: Ministry of Finance, Planning and Economic Development

Table 30: Depository Corporations Survey: June 2021 - March 2026 (billion shillings)

	2021 Jun	2022 Jun	2023 Jun	2024 Jun	2025Jun	2025			2026					Mar
						Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
Net Foreign Assets	16,449.4	15,906.2	15,742.3	14,375.3	17,118.2	17,992.9	17,459.1	18,155.6	21,281.8	22,332.2	22,758.8	21,242.4	20,867.2	21,650.8
Central Bank(net)	15,574.3	14,369.6	13,916.0	12,105.4	15,540.3	16,173.8	16,110.3	17,065.8	19,289.2	20,725.4	20,774.5	20,185.0	20,169.3	21,866.3
Of Which: Official Foreign Assets	14,775.4	15,466.8	14,943.2	11,988.1	15,448.9	16,405.9	16,726.4	17,372.4	20,007.6	21,834.5	21,685.6	20,015.5	20,289.7	22,603.9
Other Depository Corporations(net)	875.2	1,536.6	1,826.3	2,269.9	1,577.9	1,819.1	1,348.9	1,089.8	1,992.6	1,606.8	1,984.3	1,057.4	697.9	- 215.5
Net Domestic Assets (NDA)	16,169.8	19,962.8	22,508.4	27,196.4	29,997.5	28,233.1	28,523.3	28,693.9	26,455.4	28,342.0	28,050.0	29,246.6	30,674.6	29,369.8
Domestic Claims	28,190.7	32,968.4	39,015.1	45,489.2	50,851.2	49,139.6	49,803.2	50,244.0	47,871.9	50,225.3	50,880.5	52,480.7	53,034.7	53,034.7
Claims on Central Government(net)	9,320.3	11,990.6	15,881.1	20,127.3	22,989.5	21,304.8	21,600.9	21,690.6	19,335.0	21,351.7	20,607.1	20,977.4	22,539.5	22,470.0
Claims on Central Government	15,944.6	17,252.1	22,426.4	25,571.0	31,173.4	31,005.1	29,743.6	30,280.8	29,597.2	30,335.4	31,195.9	31,589.8	29,936.8	29,596.5
Less Liabilities to Central Government	6,624.3	5,261.5	6,545.3	5,443.7	8,183.8	9,700.3	8,142.8	8,590.2	10,262.2	8,983.7	10,588.8	10,612.3	7,397.3	7,126.4
Claims on Other Sectors	18,870.4	20,977.8	23,134.0	25,361.8	27,861.6	27,834.9	28,202.3	28,563.4	28,536.9	29,381.3	29,618.2	29,903.1	29,941.2	30,564.6
Other Financial Corporations	15.9	52.0	825.8	953.7	871.1	981.0	1,059.0	1,012.1	934.8	1,061.4	738.1	957.7	1,006.9	926.9
State and Local Government	1.0	0.4	0.3	0.2	-	-	-	32.8	32.5	34.1	34.8	34.9	-	-
Public Non Financial Corporations	68.1	70.8	85.0	39.3	112.7	111.6	108.1	136.7	142.6	136.8	123.1	213.5	222.0	212.0
Private Sector	18,785.4	20,854.6	22,222.9	24,368.6	26,877.9	26,742.3	27,035.2	27,371.7	27,427.1	28,148.9	28,722.3	28,697.0	28,712.4	29,425.7
Of which: Loans	18,765.6	20,760.5	22,174.0	24,296.6	26,799.6	26,682.8	26,957.9	27,289.5	27,351.4	28,029.1	28,616.0	28,608.3	28,584.7	29,157.4
Other Items(Net)	-12,020.9	- 13,005.6	- 16,506.7	- 18,292.8	-20,853.7	-20,906.6	- 21,279.8	-21,550.1	- 21,416.4	-22,391.0	-22,175.3	-21,633.9	-21,806.1	-23,664.9
Shares and Other Equity	10,966.0	12,020.7	13,925.3	16,660.0	18,583.1	18,775.3	19,158.1	19,003.7	19,317.1	20,115.4	20,348.8	20,373.1	20,885.0	21,702.7
Consolidation Adjustments	- 255.5	- 157.0	- 148.3	- 148.5	- 333.8	- 152.2	- 397.3	- 128.2	- 82.2	- 136.8	- 299.3	- 70.9	- 655.6	- 373.1
Other Items(net)	- 799.4	- 827.9	- 2,433.0	- 1,484.3	- 1,936.8	- 2,146.4	- 1,724.4	- 2,418.2	- 2,017.1	- 2,138.8	- 1,527.2	- 1,331.7	- 1,576.7	- 2,335.3
Broad Money-M3	32,619.3	35,869.0	38,250.7	41,571.7	47,115.6	46,226.0	45,982.5	46,849.5	47,737.2	50,674.2	50,808.8	50,489.1	51,541.7	51,020.6
Foreign Currency Deposits	8,941.3	9,537.7	9,689.3	10,361.6	12,462.8	12,177.4	11,965.9	12,014.9	12,620.9	13,187.9	12,922.3	12,746.0	12,760.8	13,405.9
Broad Money-M2	23,677.9	26,331.3	28,581.4	31,210.1	34,652.84	34,048.62	34,016.57	34,834.65	35,116.3	37,486.2	37,886.5	37,743.0	38,780.9	37,614.7
Other Deposits-Local Currency	9,916.2	10,437.1	11,959.1	13,354.1	14,648.6	14,582.6	14,445.5	14,801.7	14,773.5	15,565.2	15,708.9	15,316.2	15,313.8	15,901.3
Narrow Money-M1	13,761.8	15,894.2	18,602.3	17,856.0	20,004.2	19,466.0	19,571.0	20,032.9	20,342.8	21,921.1	22,177.6	22,426.8	23,467.1	21,713.5
Transferable Deposits-Local Currency	8,524.5	10,176.0	10,338.0	10,697.0	12,183.7	11,637.5	11,527.6	12,269.4	12,304.3	13,221.2	13,010.1	12,718.7	13,544.0	13,169.3
Currency Outside Depository Corporations	5,237.3	5,718.2	6,264.3	7,159.0	7,820.5	7,828.5	8,043.4	7,763.5	8,038.6	8,699.8	9,167.5	9,708.1	9,923.1	8,544.2

Note: The Depository Corporations Survey inc
Source: Bank of Uganda.

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Table 31: Structure of interest rates 2021-2026

		Bank of Uganda		Treasury Bills			Commercial Banks shilling denominated				
		Rediscount rate	Commercial Banks	91 Days	182 Days	364 Days	Deposit Rates (Weighted Average)	Demand Deposits	Savings Deposits	Time Deposits (7-12 months)	Lending Rates
Calendar Year											
2021		9.7	10.7	6.9	8.9	9.9	2.2	1.5	2.4	8.6	18.5
2022		11.0	12.0	8.2	9.5	10.6	2.3	1.7	2.5	9.3	18.2
2023		12.8	13.8	9.5	10.5	11.1	2.7	2.1	2.7	10.8	18.6
2024		12.9	13.9	9.5	11.8	12.1	2.8	2.1	2.7	11.2	18.1
2025		12.8	13.8	10.5	12.1	13.2	2.9	2.3	2.6	11.2	18.3
Fiscal Year											
2020/21		10.0	11.0	7.4	9.4	10.8	2.4	1.6	2.4	9.4	18.9
2021/22		9.6	10.6	6.7	8.1	9.0	2.1	1.5	2.4	8.2	18.6
2022/23		12.7	13.7	9.7	10.5	11.7	2.6	2.0	2.6	10.6	18.6
2023/24		12.8	13.8	9.3	11.3	11.5	2.7	2.1	2.6	10.8	17.9
2024/25		12.8	13.8	10.0	12.1	12.8	2.9	2.2	2.7	11.5	18.2
Monthly											
2021	Jan	10.0	11.0	8.2	10.3	12.1	2.3	1.6	2.5	9.9	17.4
	Feb	10.0	11.0	7.4	10.1	11.0	2.3	1.6	2.5	9.8	19.9
	Mar	10.0	11.0	6.9	9.7	10.5	2.3	1.6	2.5	9.2	18.8
	Apr	10.0	11.0	6.9	9.5	10.5	2.3	1.6	2.5	8.6	18.1
	May	10.0	11.0	6.8	9.2	10.0	2.1	1.5	2.3	8.3	19.6
	Jun	9.5	10.5	6.7	8.7	9.1	2.1	1.5	2.3	8.0	17.0
	Jul	9.5	10.5	7.1	8.6	9.3	2.0	1.5	2.2	8.4	16.3
	Aug	9.5	10.5	6.9	8.4	9.0	2.1	1.5	2.3	8.7	18.3
	Sep	9.5	10.5	6.7	8.0	8.7	2.1	1.5	2.3	8.1	19.0
	Oct	9.5	10.5	6.5	8.0	9.2	2.1	1.5	2.3	8.2	19.7
	Nov	9.5	10.5	6.4	8.2	9.6	2.1	1.5	2.3	7.3	19.9
	Dec	9.5	10.5	6.4	8.1	9.4	2.1	1.5	2.5	8.7	18.6
2022	Jan	9.5	10.5	6.4	8.1	9.3	2.1	1.5	2.5	8.1	19.4
	Feb	9.5	10.5	6.4	8.1	8.9	2.1	1.6	2.4	8.5	18.8
	Mar	9.5	10.5	6.4	7.9	8.8	2.2	1.6	2.5	8.6	19.4
	Apr	9.5	10.5	6.4	7.7	8.3	2.1	1.6	2.5	8.3	18.8
	May	9.5	10.5	6.4	7.7	8.3	2.3	1.6	2.5	8.1	18.3
	Jun	10.5	11.5	7.8	8.5	9.5	2.1	1.6	2.4	8.0	16.3
	Jul	11.5	12.5	8.3	9.0	10.9	2.3	1.7	2.5	9.1	15.5
	Aug	12.0	13.0	8.7	10.3	12.0	2.3	1.8	2.5	10.0	17.3
	Sep	12.0	13.0	9.8	11.2	12.5	2.3	1.8	2.5	10.4	18.2
	Oct	13.0	14.0	10.7	12.4	13.2	2.6	1.9	2.6	10.9	18.4
	Nov	13.0	14.0	10.7	12.1	13.3	2.6	2.0	2.5	10.7	19.0
	Dec	13.0	14.0	10.5	11.1	12.1	2.6	2.0	2.5	10.7	18.9
2023	Jan	13.0	14.0	9.7	10.1	11.0	2.6	1.8	2.7	11.5	18.5
	Feb	13.0	14.0	9.8	9.7	11.0	2.6	2.0	2.7	10.8	20.2
	Mar	13.0	14.0	9.8	9.8	11.3	2.7	2.1	2.7	11.1	18.8
	Apr	13.0	14.0	9.8	9.8	11.1	2.9	2.2	2.7	11.4	19.3
	May	13.0	14.0	9.8	9.7	10.6	2.7	2.2	2.8	10.1	20.1
	Jun	13.0	14.0	9.3	10.7	10.9	2.7	2.0	2.8	11.0	18.4
	Jul	13.0	14.0	9.2	10.2	10.7	2.8	2.1	2.7	11.0	17.9
	Aug	12.5	13.5	9.7	10.5	11.1	2.7	2.2	2.7	10.4	18.4
	Sep	12.5	13.5	9.4	11.3	11.4	2.7	2.2	2.6	10.3	19.0
	Oct	12.5	13.5	8.8	11.3	11.4	2.6	2.0	2.6	10.1	18.9
	Nov	12.5	13.5	9.1	11.3	11.4	2.7	2.0	2.6	10.5	16.8
	Dec	12.5	13.5	9.3	11.3	11.4	2.7	2.0	2.6	11.9	16.7
2024	Jan	12.5	13.5	9.2	11.3	11.6	2.7	2.0	2.6	10.2	17.3
	Feb	12.5	13.5	9.0	11.3	11.6	2.7	2.1	2.6	10.9	18.1
	Mar	13.0	14.0	9.2	11.3	11.7	2.5	2.0	2.6	10.8	17.3
	Apr	13.3	14.3	9.3	11.5	11.8	2.7	2.1	2.6	10.2	17.7
	May	13.3	14.3	9.0	11.9	12.0	2.6	2.0	2.6	11.6	18.9
	Jun	13.3	14.3	10.0	11.9	12.0	2.6	2.0	2.8	11.5	17.6
	Jul	13.3	14.3	9.4	11.9	12.0	2.9	1.8	3.0	11.1	17.8
	Aug	13.0	14.0	9.0	12.0	12.0	2.7	1.9	2.9	10.8	19.1
	Sep	13.0	14.0	9.9	12.1	12.4	2.8	2.3	2.9	11.4	18.8
	Oct	12.8	13.8	10.0	12.2	12.6	2.8	2.3	2.7	11.1	19.4
	Nov	12.8	13.8	10.6	12.3	12.9	3.1	2.5	2.7	12.0	18.1
	Dec	12.8	13.8	9.8	12.2	13.1	2.9	2.4	2.6	12.4	17.4
2025	Jan	12.8	13.8	9.8	13.0	13.3	3.2	2.5	2.6	11.9	16.5
	Feb	12.8	13.8	10.0	12.6	13.0	3.0	2.3	3.0	12.0	18.8
	Mar	12.8	13.8	10.6	12.0	12.9	3.0	2.4	2.8	11.5	17.7
	Apr	12.8	13.8	9.0	11.7	13.1	2.9	2.2	2.6	11.7	16.6
	May	12.8	13.8	11.3	11.6	13.3	2.7	2.1	2.5	11.4	18.6
	Jun	12.8	13.8	11.2	11.7	13.5	2.7	2.0	2.6	11.1	19.1
	Jul	12.8	13.8	10.9	12.0	13.2	2.9	2.2	2.4	11.9	19.6
	Aug	12.8	13.8	10.7	12.3	13.2	2.8	2.4	2.6	11.1	18.5
	Sep	12.8	13.8	10.5	12.0	13.2	2.9	2.4	2.5	9.7	18.4
	Oct	12.8	13.8	10.9	11.9	13.0	3.0	2.4	2.4	10.2	19.7
	Nov	12.8	13.8	10.7	12.5	13.0	2.9	2.3	2.6	10.8	18.4
	Dec	12.8	13.8	10.7	12.4	13.0	2.9	2.1	2.3	11.8	18.0
2026	Jan	12.8	13.8	10.5	11.6	12.3	2.8	2.0	2.6	10.8	18.3
	Feb	12.8	13.8	10.3	10.9	10.9	3.3	2.7	3.2	11.1	18.7
	Mar	12.8	13.8	9.9	10.8	10.9	3.0	2.2	2.3	11.0	18.9

Note: (i) Treasury bill rates refer to monthly average annualised discount rates

(ii) Commercial banks rates are weighted averages

Source: Bank of Uganda.

Table 32: Foreign Exchange Rates 2021 - 2026 (Uganda Shillings per US\$)

Table 2.1: Foreign Exchange Rates 2020-2025 (Against US Dollar per 100)					
Bureau Weighted Average			Bureau	Official	
		Buying Rate	Selling Rate	Middle Rate	Middle Rate
Calendar Year					
2021		3,571.90	3,588.64	3,580.27	3,584.69
2022		3,676.06	3,688.39	3,682.22	3,694.98
2023		3,717.83	3,733.99	3,725.91	3,725.88
2024		3,747.95	3,763.82	3,755.89	3,757.26
2025		3,587.28	3,605.38	3,596.33	3,602.99
Financial Year					
2020/21		3,644.98	3,661.25	3,653.12	3,661.06
2021/22		3,560.21	3,571.26	3,565.74	3,571.64
2022/23		3,739.20	3,754.53	3,746.87	3,754.13
2023/24		3,776.47	3,790.06	3,783.27	3,778.53
2024/25		3,661.42	3,679.05	3,670.23	3,676.24
Monthly					
2021	Jan	3,678.71	3,692.78	3,685.75	3,691.56
	Feb	3,646.91	3,665.21	3,656.06	3,667.32
	Mar	3,652.50	3,663.98	3,658.24	3,662.87
	Apr	3,562.47	3,628.24	3,595.36	3,623.30
	May	3,543.45	3,557.02	3,550.24	3,552.79
	Jun	3,525.99	3,538.34	3,532.17	3,540.35
	Jul	3,541.44	3,551.42	3,546.43	3,552.31
	Aug	3,529.54	3,542.42	3,535.98	3,537.04
	Sep	3,525.21	3,533.16	3,529.19	3,530.63
	Oct	3,569.23	3,581.31	3,575.27	3,579.94
	Nov	3,541.24	3,553.18	3,547.21	3,551.52
	Dec	3,546.11	3,556.58	3,551.35	3,554.99
2022	Jan	3,518.33	3,528.16	3,523.25	3,528.83
	Feb	3,504.63	3,514.34	3,509.49	3,514.51
	Mar	3,576.31	3,587.08	3,581.70	3,589.84
	Apr	3,532.31	3,541.37	3,536.84	3,541.46
	May	3,614.51	3,626.18	3,620.35	3,633.07
	Jun	3,723.69	3,739.90	3,731.80	3,747.38
	Jul	3,777.29	3,796.63	3,786.96	3,791.59
	Aug	3,817.36	3,834.39	3,825.88	3,832.45
	Sep	3,810.89	3,824.12	3,817.50	3,825.33
	Oct	3,808.83	3,820.45	3,814.64	3,822.27
	Nov	3,747.61	3,759.68	3,753.65	3,760.23
	Dec	3,680.93	3,692.82	3,686.88	3,690.86
2023	Jan	3,679.92	3,694.78	3,687.35	3,693.61
	Feb	3,670.69	3,704.76	3,687.72	3,685.72
	Mar	3,728.13	3,740.59	3,734.36	3,744.52
	Apr	3,732.76	3,746.21	3,739.49	3,745.82
	May	3,718.14	3,730.61	3,724.37	3,729.55
	Jun	3,697.82	3,710.14	3,703.98	3,707.79
	Jul	3,653.57	3,666.52	3,660.04	3,661.23
	Aug	3,670.23	3,691.63	3,680.93	3,689.12
	Sep	3,697.40	3,728.19	3,712.79	3,738.02
	Oct	3,775.78	3,785.78	3,780.78	3,755.63
	Nov	3,812.26	3,822.26	3,817.26	3,782.03
	Dec	3,777.22	3,787.22	3,782.22	3,780.66
2024	Jan	3,810.54	3,820.54	3,815.54	3,805.03
	Feb	3,927.25	3,937.25	3,932.25	3,873.59
	Mar	3,876.00	3,886.00	3,881.00	3,895.78
	Apr	3,806.00	3,816.00	3,811.00	3,822.69
	May	3,776.71	3,790.40	3,783.55	3,791.40
	Jun	3,734.72	3,748.90	3,741.81	3,747.19
	Jul	3,697.69	3,712.79	3,705.24	3,705.85
	Aug	3,715.17	3,726.11	3,720.64	3,723.65
	Sep	3,704.54	3,714.59	3,709.57	3,711.31
	Oct	3,659.87	3,671.12	3,665.50	3,667.93
	Nov	3,616.07	3,675.03	3,645.55	3,678.65
	Dec	3,650.84	3,667.11	3,658.98	3,664.08
2025	Jan	3,671.08	3,688.14	3,679.61	3,688.96
	Feb	3,673.10	3,678.32	3,675.71	3,677.71
	Mar	3,658.84	3,671.54	3,665.19	3,667.86
	Apr	3,640.71	3,671.90	3,656.31	3,669.61
	May	3,646.28	3,657.72	3,652.00	3,653.40
	June	3,602.84	3,614.20	3,608.52	3,605.84
	Jul	3,576.99	3,589.54	3,583.27	3,586.57
	Aug	3,494.46	3,565.74	3,530.10	3,563.93
	Sep	3,495.17	3,510.64	3,502.90	3,507.79
	Oct	3,464.59	3,468.66	3,466.62	3,463.86
	Nov	3,557.55	3,570.96	3,564.26	3,575.14
	Dec	3,565.77	3,577.15	3,571.46	3,575.23
2026	Jan	3,545.70	3,569.10	3,557.40	3,562.14
	Feb	3,551.77	3,557.14	3,554.45	3,568.23
	Mar	3,707.66	3,727.28	3,717.47	3,730.53

Notes:

(1) Data reported is on period averages basis.

(2) The weighted average inter-bank mid-rate is the official mid-rate

Source: Bank of Uganda

Table 33: Census Population by Sex and 2014-2026 Midyear Population Estimate

Year	Male	Female	Total
2014	16,979,700	17,495,900	34,475,600
2015	17,344,000	18,158,100	35,502,100
2016	17,926,900	18,725,800	36,652,700
2017	18,527,900	19,311,000	37,838,900
2018	19,146,800	19,912,200	39,059,000
2019	19,780,500	20,527,500	40,308,000
2020	20,427,800	21,155,800	41,583,600
2021	21,088,600	21,797,300	42,885,900
2022	21,761,900	22,451,000	44,212,900
2023	22,445,900	23,116,100	45,562,000
2024*	23,139,600	23,791,300	46,930,900
2025	23,941,450	24,615,733	48,557,183
2026	24,111,830	25,442,210	49,554,040

Note: The 2024 shows census figures from National Population Housing Census 2024.*

Source: Uganda Bureau of Statistics



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