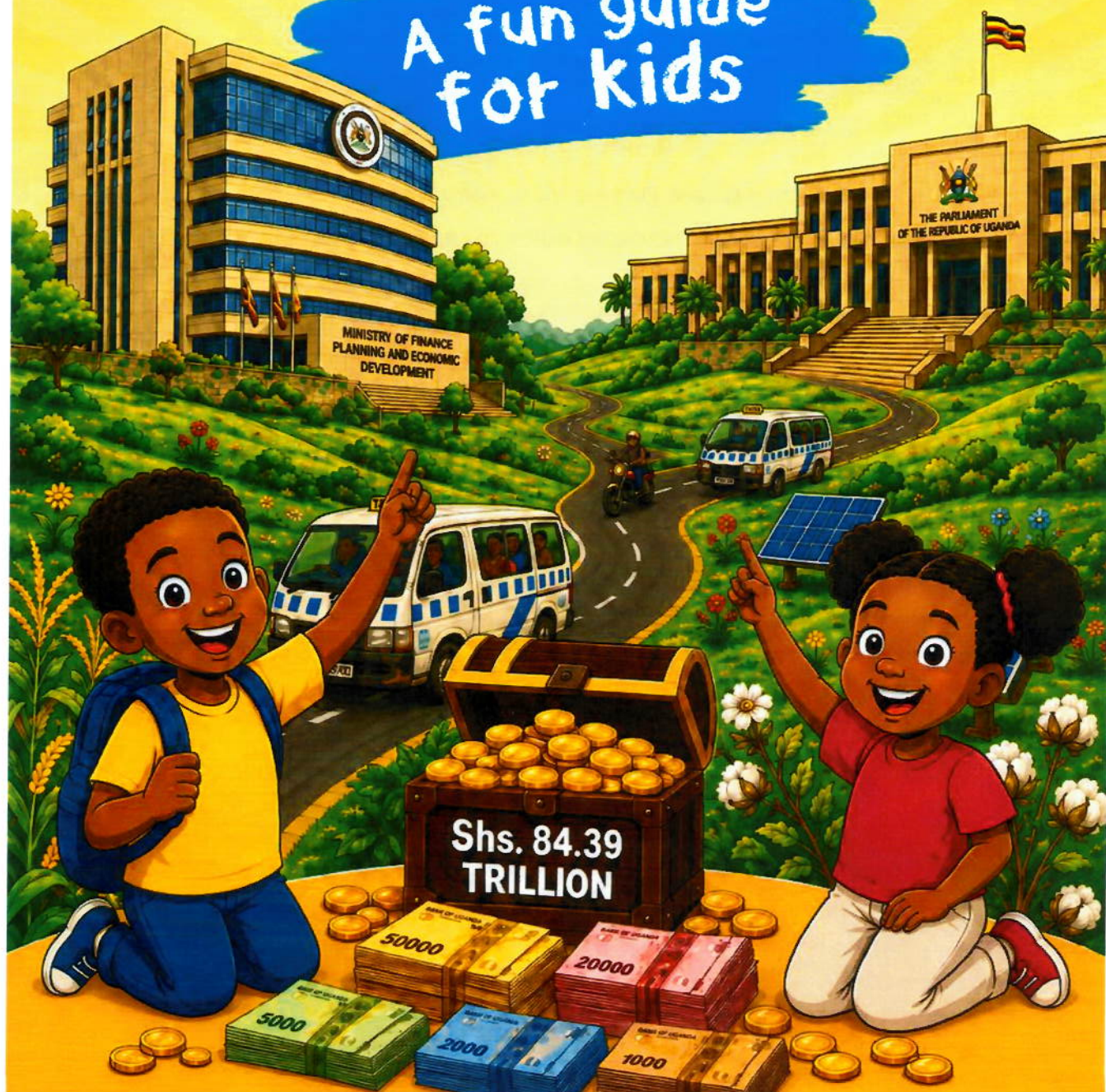




DISCOVER UGANDA'S 2026/27 BUDGET CITIZEN'S GUIDE TO THE BUDGET

A fun guide
for kids



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ILLUSTRATIONS: © Joseph Kalwanyi

FOREWORD



Dear Young Ugandan,

The Financial Year 2026/27 Budget is Uganda's second big step in our Fourth National Development Plan IV (NDP IV) — our country's great plan for growth!

This year we are going even bigger with farming, factories, digital technology and trade.

The total budget this year is **Shs. 84.39 trillion** bigger than last year's Shs. 72 trillion!

This money will build schools, hospitals, roads, and create jobs for your parents and for you when you grow up; and protect your country from wars.

You are the future of Uganda. Learn about this budget, ask questions, and one day YOU will help make it even better!

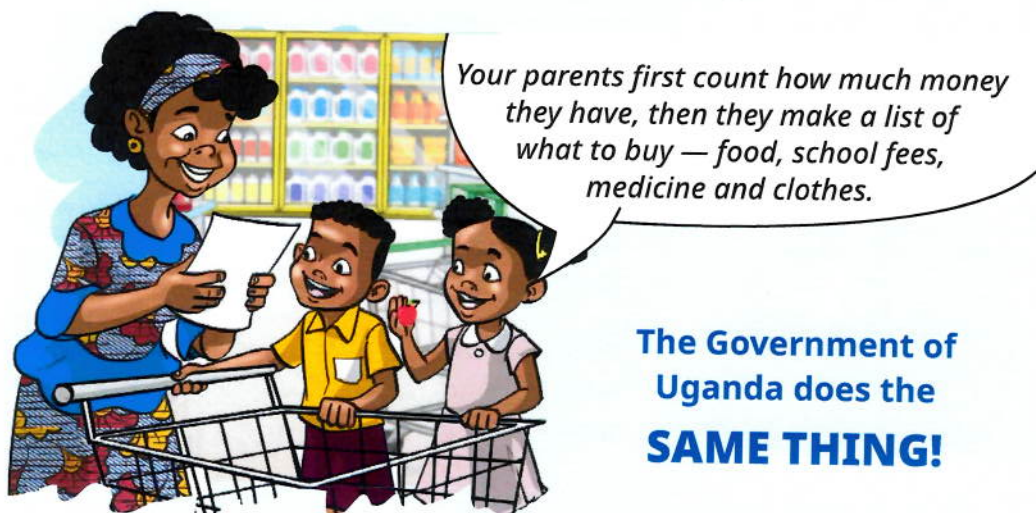
For God and my Country,

A blue ink signature of Hon. Henry Musasizi, written in a cursive style.

Hon. Henry Musasizi (MP)
Minister of Finance, Planning
and Economic Development

WHAT IS THE NATIONAL BUDGET?

Think about when your family goes shopping.



The Government of
Uganda does the
SAME THING!

Every year it counts its money and makes a big plan for the whole country.



End of FY 2026/27

And just like your family plans for a whole school term, the National Budget follows what is called a **Financial Year** or FY in short.

A Financial Year is a 12-month period. In Uganda it starts on 1st July and ends on 30th June the following year. So the **2026/27 Financial Year** starts on 1st July 2026 and ends on 30th June 2027. Each new budget is made for one Financial Year at a time.

WHERE DOES THE MONEY COME FROM?

1 TAXES

When you buy things at a shop, part of the price goes to the government.

When your parents earn money, they share some with the government. This is called **TAX**.

When your parents sale coffee to other countries like kenya, they pay tax.

When they buy for you a computer from other countries they pay tax.



2 BORROWING

Sometimes the government borrows money from other countries or banks.

When your parents do not have money to pay your school fees, they borrow from either friends or a bank.

Government borrows from banks when the money from taxes is not enough.

3 GRANTS

As you have friends at school who share with you eats, Uganda also has friends in other countries who give us money to finance our budget.



What is special about Uganda's national budget?

Uganda's 2026/27
budget



Shs. 84.39
trillion

That is like filling 84 trillion piggy banks!

The money comes from:



LOANS



GRANTS



TAXES



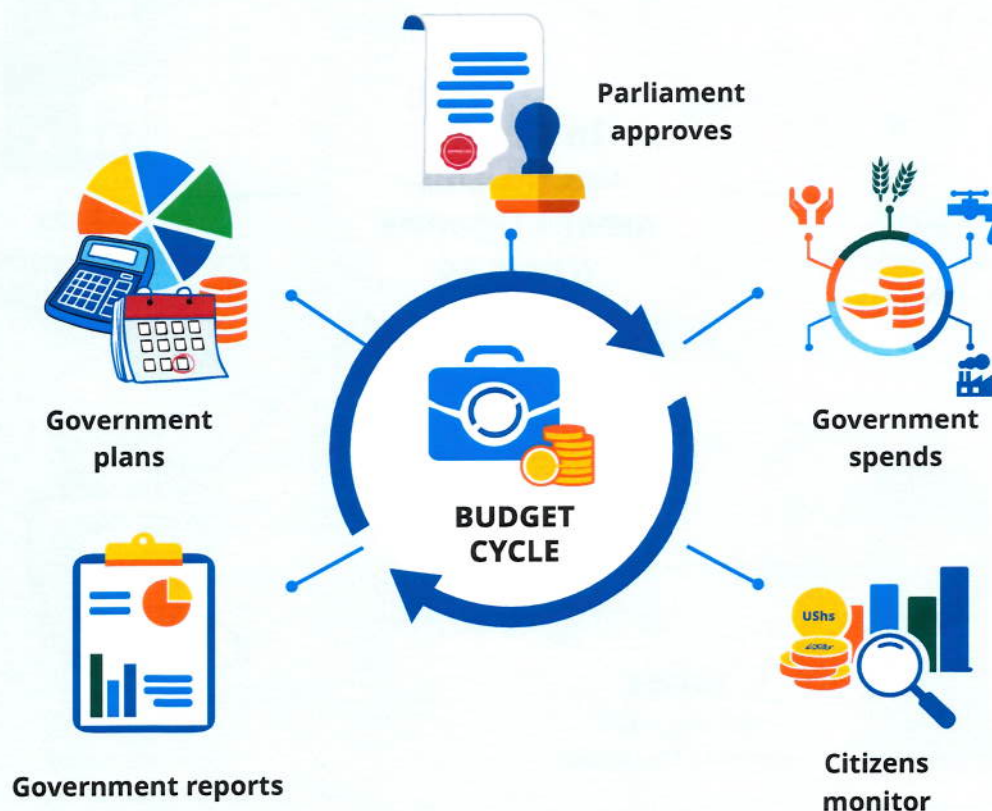
Shs. 84.39
TRILLION



HOW THE MONEY IS DITRIBUTED



HOW THE BUDGET BECOMES REAL



THIS YEAR'S SPECIAL THEME

Full monetization of Uganda's economy through commercial agriculture, industrialization, expanding and broadening services, digital transformation and market access



YOUR RIGHTS AS A CHILD

Every child has the right to;



EDUCATION



HEALTH CARE



CLEAN WATER



PROTECTION



These rights belong to **YOU** and every child in Uganda. They are protected by **Uganda's Constitution** and the **UN Convention on the Rights of the Child (UNCRC)**.

The budget helps make these rights a reality.

HOW DOES THE BUDGET HELP YOU?

Did you know that 50% of Ugandans (22,750,701) — that is HALF the country — are children under 18? That means the budget must work for YOU!

The government is spending a lot of money so that every child in Uganda can go to school and learn well. Here is what it will do:

EDUCATION AND SPORTS Shs. 6,660 billion



Expanding free education for more children



Improving teaching and learning in schools



Teaching science, technology, and practical skills



Building sports facilities for AFCON 2027



Also, an extra Shs. 568.65 billion will be used to:

- Pay primary school teachers and arts teachers more money
- Get ready to host the big football tournaments CHAN 2026 and AFCON
- Hire more teachers and open 116 brand new secondary schools
- Make schools better for children with special needs



WHAT SUCCESS LOOKS LIKE

- More children in school
- Shorter distance to water
- Healthier mothers and babies.



WATER AND SANITATION Shs. 1,013 Billion

Clean water keeps families healthy. Here is what the money will do:



More water pipes and taps will reach homes and villages



Better toilets and hand-washing places will be built at schools



Safe, clean water will be available for drinking and cooking



WHAT SUCCESS LOOKS LIKE

This means: More children will have clean water, move shorter distances to water and have better toilets.



SOCIAL PROTECTION Shs. 173.55 billion

This money helps people who need extra support. Here is how:



Older people (Senior Citizen's Grant) and poor families will get support for their basic needs



Young people and women will get help to start and grow businesses



Workers will be protected so they are treated fairly at their jobs



WHAT SUCCESS LOOKS LIKE

This means: Children and families will be able to afford basic needs like food, health care and education

HEALTH Shs. 5,230 billion



The government wants every Ugandan to be healthy. Here is how it will spend the money:



Mothers and babies will get better health care



Children will get healthy food and vaccines to stay strong



Health centres will have more medicines and better services



Doctors, nurses, and ambulances will be better prepared to help people



WHAT SUCCESS LOOKS LIKE

This means: More mothers, babies and children will be healthy.



ELECTRICITY Shs. 2,070 billion

Electricity helps children study at night, keeps hospitals running and powers factories. Here is the plan:



More electricity will be produced using water and solar energy



More homes, villages and factories will get electricity



WHAT SUCCESS LOOKS LIKE

This means: More families, hospitals and schools will have light and power for daily activities.



FARMING Shs. 2,260 billion



Uganda has very good soil and many hardworking farmers. The government will help farmers grow more food and sell it:



Scientists will help find better seeds and ways to grow food



More water will be brought to farms so crops grow even when there is no rain



More farm helpers will visit farmers to teach them new skills



Farmers will get good tools, seed and fertilizers



New places will be built to store food after harvest so it does not go bad



Ugandan food will be packed and sold to other countries



WHAT SUCCESS LOOKS LIKE

This means: Families will have more food and farmers will earn more money.



ROADS AND TRANSPORT Shs. 8,790 billion



Good roads help everyone — farmers take food to market, children get to school, and doctors reach patients faster. Here is what will be built:



New roads and bridges will be built all over Uganda



A big new railway from Malaba to Kampala will be constructed



New ferries and boat routes will connect islands and lake areas



Air travel will improve with a new airport and a bigger Uganda Airlines



WHAT SUCCESS LOOKS LIKE

This means: Children and families will travel more easily and safely.



FACTORIES AND MANUFACTURING

Shs. 1,030 billion



Uganda wants to make its own products instead of buying everything from other countries. Here is what will happen:



More factories
will be built
to create jobs



Uganda will make
more products from
its own crops



New ideas and
inventions will
be supported

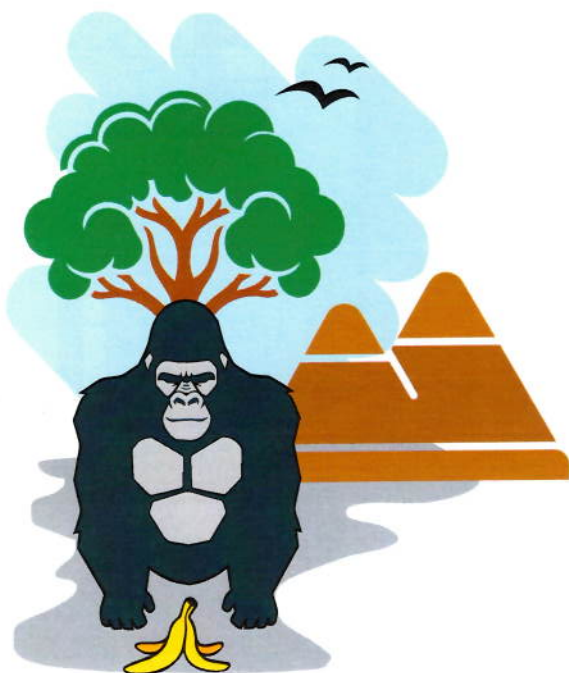


WHAT SUCCESS LOOKS LIKE

This means: More jobs will be created and families can afford the things children need to grow and learn.

TOURISM Shs. 567.32 billion

Uganda is called the Pearl of Africa because it is so beautiful! More visitors bring money to Uganda. Here is the plan:



Uganda will be marketed to the world as a place to visit



Tourist sites like national parks will be improved



Hotels and rest places along highways will be built



Health tourism will be promoted so people come to Uganda for medical care



Wildlife and animals in national parks will be protected



WHAT SUCCESS LOOKS LIKE

This means: More visitors come to Uganda, creating jobs and helping families earn money.



OIL, GAS AND MINERALS

Shs. 473.51 billion

Uganda has oil, gold and many other valuable minerals underground. This money will help turn them into wealth for all Ugandans:



More exploration to find out where minerals and oil are located



The East African Crude Oil Pipeline (EACOP) will be set up to export Uganda's oil



An oil refinery will be built so Uganda can process its own oil



Markets where minerals can be bought and sold will be established



WHAT SUCCESS LOOKS LIKE

This means: Uganda earns more money from its natural resources.



SECURITY AND GOVERNANCE

Shs. 10,210 billion

Uganda needs to be safe and well managed so everyone can live and work peacefully:



The army and police will help keep Uganda safe



More tools (like cameras) will be used to stop crime and protect people



A new hospital will care for soldiers and their families



Government money will be used honestly and for the right things



WHAT SUCCESS LOOKS LIKE

This means: People live, work and learn in a safe and peaceful country.



TECHNOLOGY AND INNOVATION

Shs. 1,140 billion

Uganda is becoming a technology country! Here is what the money will do:



Uganda will make its own cars



More medicines and vaccines will be made in Uganda



Young people will get technology jobs



More people will get internet access



WHAT SUCCESS LOOKS LIKE

This means: Children can learn new skills using computers and the internet and have better opportunities in the future.

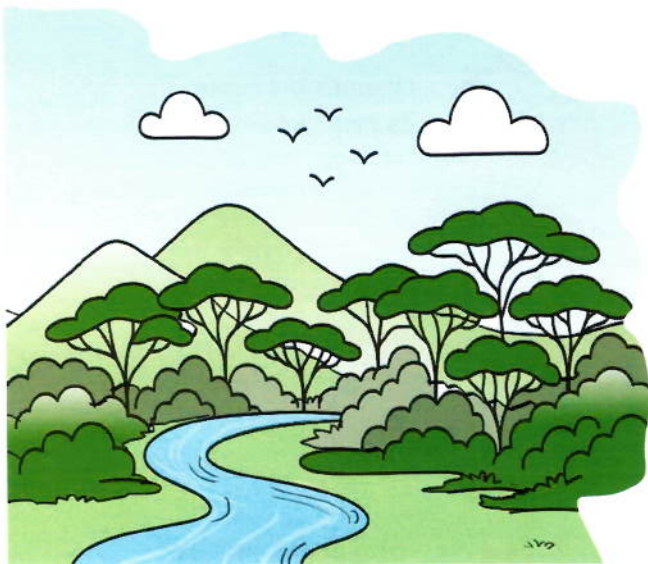


ONLINE SAFETY TIP

Use the internet responsibly and keep your personal information private.

ENVIRONMENT **Shs. 494.08 billion**

Uganda's forests, wetlands, lakes and rivers must be protected for future generations including YOU:



More trees will be planted and wetlands protected to keep our environment healthy and provide clean water.



Communities will learn how to reduce waste, recycle and use clean energy such as solar power.



Action will be taken to address climate change and protect people from floods and droughts.



WHAT SUCCESS LOOKS LIKE

This means: Children will have clean water, fresh air and a healthy environment to grow up in.



DID YOU KNOW?

Many schools, health centres, roads and water sources and other services are looked after by your District, Municipal council or City where you live?

Oh yes, They help make sure these services reach children and families.

HOW IS UGANDA'S ECONOMY DOING?

You might be wondering — is Uganda doing well? **The answer is YES!** Uganda's economy is growing and getting stronger every year. Let us look at what is happening.



Uganda is growing!

Think of Uganda's economy like a plant. Every year it grows a little taller.

Right now Uganda's economy is growing at 6.4%. That means the country is producing more food, more goods and more services than last year. The whole size of Uganda's economy is now worth about Shs. 250 trillion — **that is a very big number!**



Prices are not rising too fast

Have you ever heard your parents say '**things are getting expensive**'? That is called inflation.

In Uganda right now, prices are only going up by about 3.8% — which is quite low and stable. This means your family's money can still buy most of the things it needs. The government is working hard to keep prices from rising too fast. This means that if icecream was at Shs 1000 last year, it is shs 1,038 this year. This means that if icecream was at Shs 1000 last year, it is shs 1,038 this year.



More people want to do business in uganda!

When people from other countries bring their money to Uganda to start businesses, that is called Foreign Direct Investment.

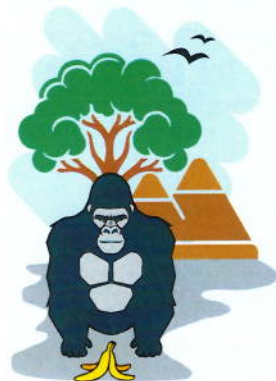
In one year, investors brought USD 3.2 billion into Uganda — that is a LOT of money! This means Uganda is seen as a safe and good place to do business.



Each Ugandan's share of that wealth called GDP per capita is now about Shs. 5.1 million per person per year.

Ugandans abroad are sending money home

Many Ugandans work in other countries like the USA, UK, UAE and others. They send money back home to their



families. This money helps families pay for school fees, food and medical care. In one year, they sent back USD 2.8 billion, that is more than the previous year's USD 1.9 billion.

More tourists are visiting uganda

Uganda is one of the most beautiful countries in the world — gorillas, lions, Lake Victoria, the Nile and much more! After COVID-19 kept tourists away, they are now coming



back in big numbers. Tourists brought in USD 1.86 billion in 2025 — much more than before the pandemic. When tourists come, they spend money at hotels, restaurants and parks, which creates jobs for Ugandans.

The uganda shilling is holding strong

The Uganda Shilling, our money, is one of the most stable currencies in Africa. This means if your parents earn shillings,



those shillings keep their value. Uganda now has USD 6 billion saved up in foreign reserves — that is money kept aside to protect the country if there is ever an emergency. A year ago, it was only USD 3.6 billion!

Uganda is selling more to the world

Uganda sells things like coffee, gold, fish, sugar and cocoa to other countries. This is called exporting. In the last five years Uganda's exports have grown by 204% — meaning we are now selling more than double what we sold before! Uganda earned USD 18.04 billion from exports in one year. Coffee alone



brought in USD 2.46 billion — more than ever before!

Uganda sells its goods mainly to: the Middle East, Africa, Europe, and Asia.

More jobs are being created

More and more Ugandans are getting jobs. In the last 10 years the number of people working in formal



private companies has gone up by 245% — from about 672,000 workers to over 2.3 million workers! Services like banking, health, trade and technology now provide more than half of all jobs in Uganda.

Uganda has borrowed money but it is being used wisely

Uganda owes money to other countries and banks. This is called public debt.

Uganda's total debt is about USD 34.86 billion. But the money was used to build roads, electricity, water, schools and hospitals. These things will help Uganda grow for many years.

The government says the debt is manageable and can be paid back.

WHAT'S NEW WITH TAXES IN 2026/27?

Taxes are money that people and businesses pay to the government. The government uses taxes to build roads, schools and hospitals. Every year Parliament agrees on new tax rules. Here is what changed for 2026/27:

What is a Tax?

Imagine your whole class puts money into one pot. The class uses that pot to buy chalk, a ball or a broom. That is how taxes work for a whole country!

Everyone gives a little. Everyone benefits a lot.



Workers will keep more money

Your parents pay a tax on their salary. It is called Pay as you earn (PAYE).



GOOD NEWS!

Before, workers paid PAYE once they earned Shs. 235,000 a month. Now they only start paying at Shs. 335,000 a month. Lower-paid workers take home more money.

Fuel will cost a little more



Cars, taxis and boda bodas use petrol and diesel. The government added Shs. 200 more tax per litre of fuel.



Used clothes from abroad will cost more

Used clothes is second-hand clothing from other countries. The tax on imported used clothes went up from 15% to 30%.

This encourages Ugandans to buy clothes made right here.

Small businesses get a break



Value Added Tax (VAT) is a tax on goods sold by businesses. Before, businesses had to pay VAT if they sold more than Shs. 150 million a year. Now the limit is Shs. 300 million.

Smaller shops and traders do not have to worry about VAT until they grow bigger.

Hotels and tourism get support



Big hotels bring tourists and create jobs. Investors who build luxury hotels will get a tax holiday.

They will not pay some taxes for a period of time. This makes it easier and cheaper for them to start.

Some things will cost more



Alcoholic drinks
to discourage too
much drinking



Boda boda
motorcycles -
more tax when
first registered



Plastic bags -
much higher tax
to protect the
environment



Sugar - a small
extra tax per
kilogram



Cement - a little
more expensive



Cooking fat - a
new small tax



Cooking oil - a
small extra tax



Paints and
varnishes
- a new tax

Why do taxes matter to you?



Your school was built
with tax money



Your road was built
with tax money



Your hospital was
built with tax money



One day you will earn money
and pay taxes too. Your taxes will help
build an even better Uganda.

**For the next generation,
just like taxes-built things for YOU!**

STORY TIME

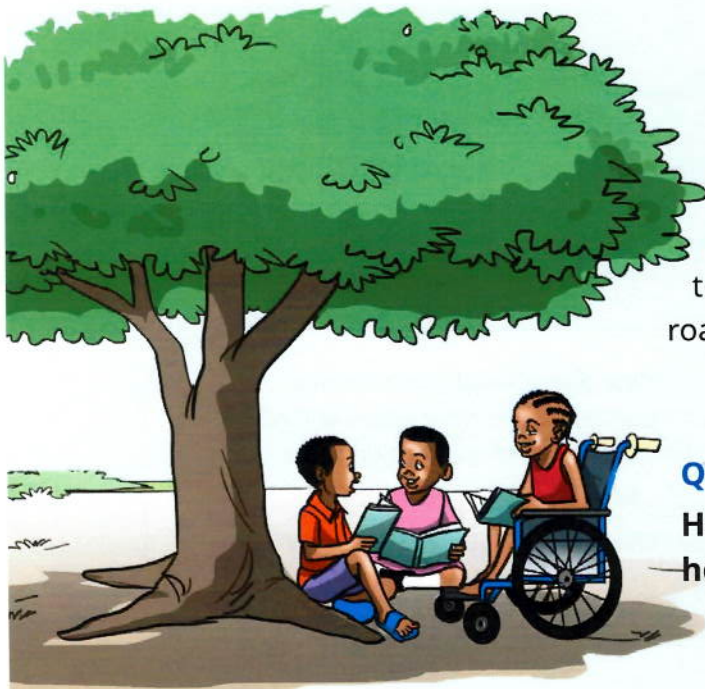
One day, a class planted a small tree. Each pupil took turns watering it.

After some time, the tree grew and gave shade to everyone.

Just like the tree, public services grow when everyone contributes.



People pay taxes, and the government uses the money to provide schools, health centres, roads and clean water for everyone.



Question:

How did working together help the whole class?

How Can Children Have a Voice?

Children can have a voice through:



DEBATES



SCHOOL COUNCILS



CHILDREN'S PARLIAMENT



**COMMUNITY MEETINGS
AND LOCAL LEADERS**



**SHARING IDEAS WITH
PARENTS AND TEACHERS**

AMAZING BUDGET FUN FACTS!

1



This year's budget (84 trillion shillings) is **BIGGER** than last year's (72 trillion)!

2



50% of all Ugandans are children, that makes **YOU** one of the most important people the budget serves!

3



Uganda is building 116 brand-new secondary schools, one of them could be yours!

4

Uganda exports coffee, tea, fish and flowers to over 150 countries! Taxes from these sales help fund the budget.



5

Uganda will host AFCON 2027 and CHAN 2026, new stadiums are being built right now!



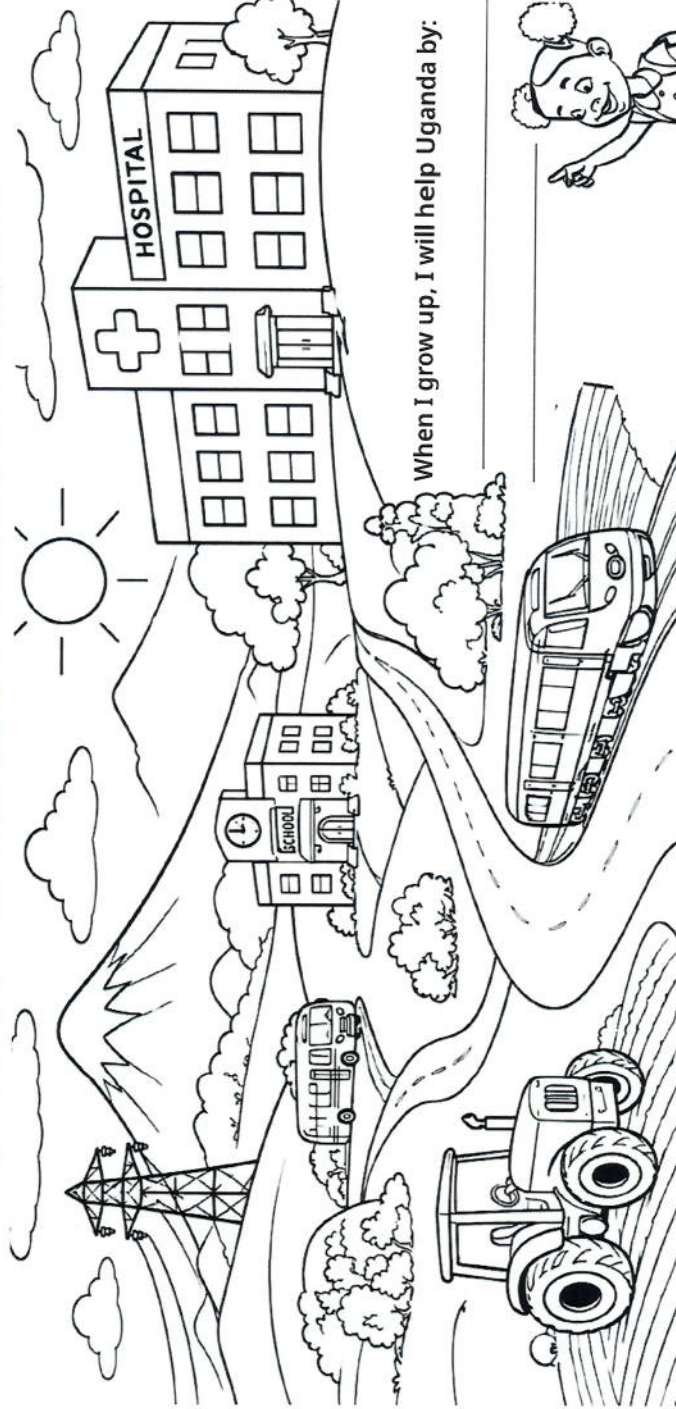
6

The government is spending Shs. 514 billion on digital technology so more children can learn online!



COLOUR WHAT THE BUDGET BUILDS FOR YOU!

The government uses tax money to build these for every child.



When I grow up, I will help Uganda by:

Name: _____

School: _____

Class: _____

WORD SEARCH

Look at the word list below with the clues. Find each word in the letter grid. Words only go **ACROSS (left to right)** or **DOWN (top to bottom)**.

No diagonal. Circle (○) each word with a pencil or pen.

FIND THESE 8 WORDS:

TAX
SCHOOL

BUDGET
FARM

EARN
WATER

LOAN
ROAD

HOW TO PLAY:



K	C	P	K	A	K	D	F	F	S
R	M	R	P	P	A	L	A	F	C
B	F	T	P	D	U	O	N	D	H
U	N	B	P	T	P	A	D	S	O
D	P	F	A	R	M	N	R	M	O
G	N	F	E	A	R	N	T	T	L
E	R	C	K	O	M	N	B	A	U
T	B	T	A	N	T	M	U	X	G
N	T	U	W	A	T	E	R	S	B
T	K	R	R	O	A	D	P	D	G



TIP: Use a pencil to circle words as you find them.
Can you find all 8?

BUDGET QUIZ

Can you answer these questions? Write your answers on the lines below. Check with your teacher or parents!

- 1 What is the total amount of Uganda's 2026/27 budget?

Answer:

- 2 What percentage of Ugandans are children under 18?

Answer:

- 3 Imagine you have **10,000 shillings** for the week.

What I Need	Amount (Shs.)
Snacks (Gorrillos)	3,000
Pencils	3,000
Savings	4,000
Total	10,000

Your Turn! Try It Yourself: Make a Budget!

What I Need	Amount (Shs.)
Total	10,000

What was the thing you spent more money on?

Answer:

- 4 How many new secondary schools is the government building?

Answer:

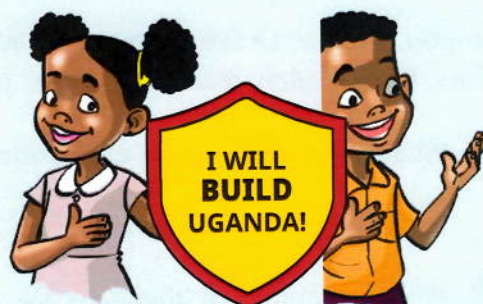
- 5 What is a TAX?

Answer:

MY BUDGET PLEDGE

I promise to:

- ✓ Learn more about Uganda's budget every year
- ✓ Stay in school so I can contribute to Uganda's future
- ✓ One day pay taxes so we can build an even better Uganda!



Name: _____

School: _____

Signed: _____ Date: _____

Together, We Build Uganda!

GLOSSARY — BIG WORDS MADE SIMPLE

Here are some important budget words and what they mean:

BUDGET	A plan for how much money you have and how to spend it
DEBT / LOAN	Money borrowed that must be paid back later, usually with extra money called interest
SHILLING (Shs.)	Uganda's money — also written as UGX
BILLION	One thousand million — 1,000,000,000
TRILLION	One million million — 1,000,000,000,000. A very big number!
PARLIAMENT	Uganda's group of elected leaders who discuss and approve the budget
MOFPED	Ministry of Finance, Planning and Economic Development — the ministry that prepares the budget
BANK OF UGANDA (BoU)	Uganda's main bank that manages the country's money and keeps prices stable
UPE	Universal Primary Education — free primary school for all children
USE	Universal Secondary Education — free secondary school for all children

GDP	Gross Domestic Product — the total value of everything a country produces in one year
EXPORT	Goods that Uganda sells and sends to other countries — like coffee, gold and fish
IMPORT	Goods bought from other countries and brought into Uganda — like machines and electronics
PAYE	Pay As You Earn — a tax taken from a worker's salary each month before they receive it
WASH	Water, Sanitation and Hygiene — clean water, good toilets and handwashing

ABBREVIATIONS

Here is a list of short forms used in this guide and what they stand for:

AFCON	Africa Cup of Nations
BoU	Bank of Uganda
CHAN	Championship of African Nations
FDI	Foreign Direct Investment
FY	Financial Year (1st July to 30th June in Uganda)
GDP	Gross Domestic Product
GoU	Government of Uganda
ICT	Information and Communications Technology
MOFPED	Ministry of Finance, Planning and Economic Development
NDP IV	National Development Plan Four (2025–2030)
PAYE	Pay As You Earn (tax on salaries)
PDM	Parish Development Model
Shs.	Uganda Shillings
UGX	Uganda Shillings (currency code)
UPE	Universal Primary Education
URA	Uganda Revenue Authority
USE	Universal Secondary Education
VAT	Value Added Tax
WASH	Water, Sanitation and Hygiene

YOUR VOICE MATTERS!





Do you want to Learn more?



Visit the budget website
www.budget.finance.go.ug

Call the free hotline
0800 229 229
Anyone can call
and ask questions!

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