FY 2025/26

ENNAMBIKA YA BANNANSI KU MBALIRIRA Y'EGGWANGA

Bifulumiziddwa: Minsitule y'eby'ensimbi, okuteeketeekera wamu n'enkulaakulana y'eby'enfuna bye ggwanga.

Ng'ekolagana ne

CSBAG

Budgeting for equity

UGANDA DEBT NETWORK

DEBT IS SLAVERY

unicef

for every child

Omulamwa:

Okujjuzza ensimbi mu by'enfuna bya Uganda okuyita mu by'obulimi n'obulunzi eby'ettunzi, ebyamakolero, okutumbula eby'empeereza, okukyusa ebya tekinologiya n'okufuna obutale.

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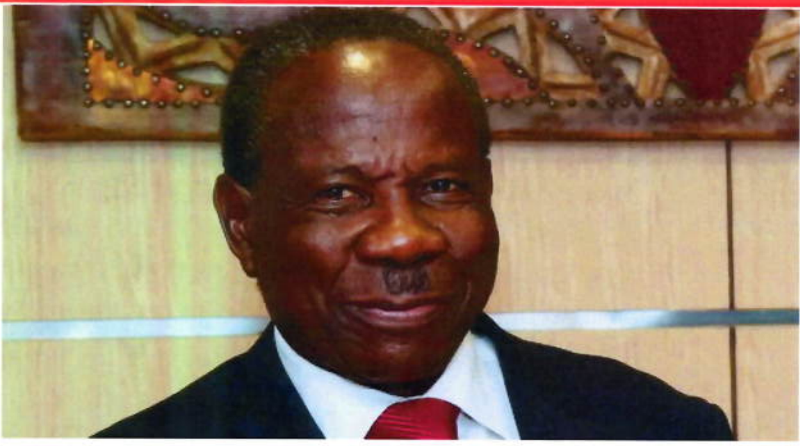
EBIGAMBO EBIFUNZIDDWA N'ENNYINYONYOLA Y'ABYO MU BUJJUVU

ACF	Ensimbi ez'okuvujjirira eby'obulimi.
AFCON	Ekikopo ky'omupiira gwa Ssemazinga wa Afirika.
BEL	Ekkolero lya masanyalaze erya Bujaagali Energy Limited.
BoU	Bbanka ya Uganda enkulu.
CSOs	Ebitongole bya nnakyewa.
EACOP	Omudumu ogutambuza amafuta agatannasengejjebwa mu buvanjuba bwa Afirika.
EFRIS	Enkola ya tekinologiya eraga ebyamaguzi ebitundiddwa.
FDI	Okusiga ensimbi obutereevu okuva mu bamusiga nsimbi okuva ebweru w'eggwanga.
FY	Omwaka gw'eby'ensimbi.
GDP	Omugatte gw'ensimbi ku by'ettunzi wamu n'empeereza mu ggwanga.
GoU	Gavumenti ya Uganda.
ICT	Enkola za tekinologiya eziyamba mu kutambuza emirimu wamu n'amawulire.
ICU	Waadi omujjanjabirwa abalwadde abasizza ku byuma.
IFMIS	Enkola ey'omuggundu gavumenti mweyita okukuba ttooci wamu n'okulondooola embalirira y'eggwanga.
MoFPED	Minisitule Y'eby'ensimbi, okuteekerateekera wamu n'enkulaankulana y'eggwanga.
MTEF	Enkola ya gavumenti mweyita okutemaatema ensimbi okusinziira ku bikulu ebyetaagisa mu mbalirira.
NDP IV	Enteekateeka y'enkulaakulana y'eggwanga lyonna.
PBS	Enkola eraga ensaasaanya y'ensimbi.
PDM	Enkola ya Gavumenti ey'okuggya abantu mu bwavu mu Miruka.
SBRF	Ensimbi ezizza engulu bizinensi entonnotono.
UShs.	Shiringi ya Yuganda.
SMEs	Bizinensi entonotono.
UDB	Bbanka ya Uganda Development Bank.
UEDCL	Ekitongole ki UEDCL ekivunaanyizibwa mu kubunyisa amasanyalaze.
URA	Ekitongole Kya Yuganda ekiwooza ky'omusolo.
VAT	Omusolo oguteekebwa ku by'ettunzi ebigattiddwako omutindo.
WASH	Amazzi, obuyonjo bw'ebitundu wamu n'obw'abantu ssekinnoomu.

ENNYANJULA



Omwaka gw'eby'ensimbi 2025/26 gulaze omwaka ogusooka mu kuteeka mu nkola omutendera ogw'okuna ogwa National Development Plan (NDP IV), wamu **n'emirundi ekkumi egy'obukodyo bw'enkulaakulana.** Embaliira y'omwaka gw'ebyensimbi 2025/26 nga bweragibwa mu nteekateeka y'emirimu yali erungamizibwa NDP IV, n'enteekateeka enkulu ezaalambikibwa omukulembeze w'eggwanga.

Mu kiruubirirwa kya gavumenti okutuusa Uganda ku mutendera oguggumidde ogw'eby'enfuna by'amakolero. Omwaka gw'eby'ensimbi 2025/26 gugenda kussa essira mu kuteeka ensimbi mu bujjuvu mu by'enfuna bye Gwanga okuyita mu by'obulimi obw'ensimbi, amakolero, okugaziya n'okwongera obuweereza, enkyukyuks mu mpeereza ez'enkola eyadigito okwo kwossa okufuna obutale.

Nga tuteeka mu nkola embalirira y'omwaka gw'eby'ensimbi 2025/26, tuluubirira okutumbula obwerufu, okuwa embalirira era n'okufuna bwiino yenna eyeetaagisa ku mbalirira. Tussa ekitiibwa mu nkolagana yaffe n'abekikwatibwako abalala okugeza, **Bank of Uganda (BoU), Uganda Revenue Authority (URA), Civil Society Budget Advocacy Group (CSBAG), Private Sector Foundation Uganda (PSFU)** wamu n'ebitongole ebirala.

Ebitongole bwe tuteegeeza bannaansi nabyo amawulire agakwata ku mbalirira ye ggwanga buli mwezi ku biteeso ebikwata ku musolo, amabanja, embalirira wamu n'ebikolebwa ebirala okukwongera okumanya ku bikwata ku mbalirira.

Embalirira enzijjuvu eyakakasiddwa ey'omwaka gw'ebyensimbi 2025/26 eri obuse nsanvu mu bubiri mu obuwumbi bisatu mu nsanvu mu mukaaga mu nsimbi za Uganda (Shs. 72.376 trillion) nga obuse ana mu obuwumbi lwenda mu kyenda mu butaano (Shs. 40.995 trillion) bwayisibwa olukiiko lwe ggwanga olukulu ate obuse asatu mu kamu mu obuwumbi bisatu mu kinaana mu kamu (Shs. 31.381 trillion) obwetteeka, **bwo busuubirwa okukyusa okw'omuggundu ku mbeera z'abantu mu byalo ne mu bibuga okuyita mu kutumbula okutondawo emirimu, okutondawo obugagga wamu n'okufuna obutale.**

Abakwatibwako bonna bakubirizibwa okussaayo nnyo essira mu mbalirira era mugende mu maaso okubunyisa ku bikwata ku mbalirira nga munoonyereza ku mutimbagano gwaffe ku www.budget.finance.go.ug oba okukuba ku nnamba etali yakusasulira 0800229229

Ku lwa Katonda n'ensi yange

Hon. Matia Kasaija,
Minister for Finance, Planning and Economic Development

ENNYANJULA

1

Embalirira y'eggwanga kye ki?

Kye kiwandiiko ekitongole ekiraga engeri Gavumenti gyeruubirira okufuna omusolo era n'engeri omusolo guno gye gugenda okutemwatemwa mu mirimu egy'enjawulo wamu ne pulojeekiti mu bbanga eriweereddwa, nga lino liba lya mwaka gwa bya nsimbi.

2

Ennambika ya bannansi ku mbalirira y'eggwanga kye ki?

Ennambika ya bannansi ku mbalirira y'eggwanga kye kiwandiiko ekibagiddwa nga kigonzeddwamu okusobozesa bannansi okutegeera ebikulu mu mbalirira ya Gavumenti.

Enfunza enteekateeka za Gavumenti ez'okukuŋŋanya omusolo wamu n'okugabanya ensimbi ezo mu bitongole eby'enjawulo mu by'enfuna.

3

Lwaki ennambika ya bannansi ku mbalirira erangibwa?

Okutegeeza bannansi engeri Gavumenti gyeruubirira okufunamu ensimbi ez'okuvvujjirira embalirira;

Okutegeeza bannansi engeri Gavumenti gyegenda okukozesaamu ensimbi ezikuŋŋanyiziddwa ng'eraga ebisoosoowaziddwa; wamu

Okusobozesa bannansi okwetaba obuteereevu ku mitendera gyonna era n'okufuula gavumenti ey'obuvunaanyizibwa era okukwatibwako ku kutuusa empeereza ennungi.

EBIKULU MU MBALIRIRA Y'OMWAKA GW'EBYENSIMBI 2025/26

Ennyanjula

Embalirira y'omwaka gw'ebyensimbi 2025/26 yeetooloolera ku mulamwa ogugamba nti "**Okujjuzza ensimbi mu by'enfuna bya Uganda okuyita mu by'obulimi eby'ettunzi, ebyamakolero, okugaziya n'okuwanvuya eby'empeereza, okukyusa ebya tekinologiya n'okufuna obutale**". Kino kiggummizza ebibala ebya kafunwa, wamu n'okusitula eby'enfuna by'eggwanga okutuuka ku by'enfuna n'embeera za bantu ebya waggulu.

Ensaasaanya ya gavumenti ey'omwaka gw'ebyensimbi 2025/26

Embalirira y'omwaka gw'ebyensimbi 2025/26 ewerera ddala **obuse bwensimbi zaakuno nsanvu mu bbiri mu buwumbi asatu mu munaana (Shs. 72.38 tn)** ng'ejjuddemu ensaasaanya ey'okuddiŋŋana n'enkulaakulana.

Table 1: Government Expenditure for FY 2025/26

Omutendera	Omuwendo (Shs. Trillion)
Omusaala	8.57
Ensaasaanya etali ya musaala guddiŋŋana	28.33
Ensaasaanya y'eby'enkulaakulana	18.24
Okusasula amabanja ageewolebwa munda mu ggwanga	10.03
Okusasula amabanja mu bitundutundu	4.98
Okusasula amabanja eri Bbanka ya Uganda enkulu	0.49
Amabanja g'omunda amakadde	1.4
Ensaasaanya za Gavumenti ez'ebitundu okuva mu zzo ze nnyini.	0.33
Omugatte gw'embalirira	**72.38**

Ensimbi ezikozesebwa mu mitendera gy'ensaasaanya eragiddwa mu kameeza waggulu egenda kuggyibwa okuva mu makubo agalagiddwa mu kameeza ak'okubiri.

Amakubo ga Gavumenti agayingiza ensimbi mu mwaka gw'eby'ensimbi 2025/26.

Amakubo agayingiza ssente munda mu ggwanga mu mwaka gw'eby'ensimbi 2025/26 gaweza **obuse bw'ezaakuno ana mu munaana mu obuwumbi kyenda mu buna (Shs. 48.94 tn).**

Omusolo ogusoloozeddwa mwaka gw'eby'ensimbi bbiri abiri mu etaano / bbiri abiri mu mukaaga guli obuse mu nsimbi za Uganda asatu mu musanvu mu obuwumbi ataano mu butaano nga kuzino obuse asatu mu busatu busooloozeddwa URA ng'omusolo ate obuse busatu mu obuwumbi abiri mu mwenda ssi bwa musolo.

Akameeza ako kubiri: Amakubo ga Gavumenti agayingiza ensimbi mu mwaka gw'eby'ensimbi 2025/26.

Amakubo omuva ssente	Omuwendo (Shs. Trillion)
Amakubo g'omunda mu ggwanga	48.94
Okuvvujjirira okuva mu mbalirira	2.08
Okuvvujjirira munda mu ggwanga okusasula ebbanja eririiwo	10,03
Okuwagira puloojekiti (Obuwagizi okuva wabweru)	11.3
Omugatte ng'ensimbi eziyingira	**72.38**

ENTEEKATEEKA Y'OKUGABANYA ENSIMBI MU MWAKA GW'EBY'ENSIMBI 2025/26

Shs 43,807.67 Billion (Bn)

Table 3: Engabanya mu ntekateeka y'embalirira y'omwaka gw'eby'ensimbi 2025/26 (Shs. Bn)

ENTEEKATEEKA EZIGABANYIZIBWAMU	Gavumenti ya Uganda	Eby'ebweru	Omugatte	%
Okutumbula obukugu mu bakozi	9,004.33	2,436.28	11,440.61	26.1%
Enfuga n'eby'okwerinda	9,643.68	255.98	9,899.66	22.6%
Empeereza z'eby'entambula ezigattiddwa	2,048.38	4,335.21	6,383.60	14.6%
Okussa mu nkola enteekateeka y'enkulaakulana	2,667.28	46.17	2,713.44	6.2%
Okuzza bannanyini makolero ago bwannanyini	2,336.86	368.06	2,704.92	6.2%
Eby'obulimi n'amakolero	1,062.83	795.25	1,858.09	4.2%
Enkulaakulana z'ebitundu	1,519.38	114.14	1,633.52	3.7%
Okutumbula ebibuga n'eby'ensula	240.59	1,251.24	1,491.83	3.4%
Okutumbula obugagga obw'ensibo	374.34	660.55	1,034.88	2.4%
Okuteesa, okulondoola n'okuukikirirwa	1,030.26	-	1,030.26	2.4%
Okutumbula amakolero g'okusima eby'obugaga n'enkulaakulana	222.42	653.39	875.81	2.0%
Okutuusa okugaba obw'enkanya	602.71	-	602.71	1.4%
Okutumbula eby'obulambuzi	430.02	-	430.02	1.0%
Obuyiiya, okutumbula Tekinologiya n'okusaasaanya	388.23	-	388.23	0.9%
Okukyusa eby'empuliziganya	184.67	197.08	381.75	0.9%
Enkyukakyuka mu mbeera y'obudde wamu n'ebyobugagga eby'ensibo, obutonde wamu n'enkwata y'amazzi	243.34	122.76	366.10	0.8%
Okufulumya eby'etunzi mu makolero	221.14	90.97	312.11	0.7%
Enkyukakyuka mu bitongole bya Gavumenti	260.12	-	260.12	0.6%
Omugatte gw'embalirira	**32,480.60**	**11,327.07**	**43,807.6 7**	**100%**

Weetegereze: Omuwendo gw'enteekateeka ly'okuvvujjirira eggyako okuddamu okuvvujjirira kwo munda mu ggwanga, amagoba, okuddamu okusasula amabanja, amabanja amakadde mu ggwanga, okusasula ebbanja munda mu ggwanga ssaako okugabanya obuyambi

ENGABANYA MU BIFO EBY'ENKIZO MU MWAKA GW'ENSIMBI 2025/26

ENGABANYA MU NSIMBI Z'OKWEGAGGAWAZA

UGANDA DEVELOPMENT BANK

Shhs. 1 tn

Okuwagira eby'amakolero, eby'obulimi obulimu ensimbi okwo ssaako okufuna tekinologiya asaanidde okusitula kukwongera enkola y'emirimu.

PARISH DEVELOPMENT MODEL

Shs.1.059 tn

Okussa ensimbi mu makolero g'eby'obulimi okuyita mu kugatta omutindo okwo muggundu. Okuluubirira okufulumya eby'amaguzi ebiri ku mutindo okugeza emmere ezimba omubiri, emmere y'abaana abawere ng'erimu amata, amagi, kasooli, ebibala wamu n'enva endiirwa.

EMYOOGA

Shs. 100 bn

Okuwagira emyoga nga PDM. Okusinziira ku tteeka lya TVET eppya, Gavumenti egenda kuwagira okuwa olukusa wamu n'okugaba ebbaluwa ezikkiriza abantu abalina obukugu okuva mu nteekateeka z'emyoga.

OBUYAMBI BW'ENSIMBI MU BYO BULIMI

Shs. 50 bn

Ennyongereza ku yinsuwa ku byo bulimi eziganyula abalimi bonna wamu n'abafuna mu PDM.

AMAKOLERO MU BYO BULIMI

Entekateeka yateekerwateekerwa ensimbi za Uganda akatabalika kamu n'obuwumbi lunaana **(Shs. 1.8 tn)** nga zino za kwongera amaanyi mu makolero ge by'obulimi n'essira mu kufuna ensimbi, okugatta omutindo mu byo bulimi. Ebigenda okukolebwa mu mwaka gw'ensimbi 2025/26 mulimu

OKUFUKIRIRA

Okuzimba ebifo eby'enkinzo ebitereka amazzi n'ebifukirira; okussa mu nkola omutindo n'okufuna obutale.

OMUTINDO N'OKUTEEKESA OMUTINDO

Okwongera ku muwendo gw'abalondoola wamu n'okukakasa nti okutemezebwako n'okussa mu nkola omutindo.

OKUGATTA OMUTINDO

Enkola ennuŋŋamu mu kussa omutindo ku birime okwo ssaako ne tekinologiya agattako omutindo.

Okugatta omutindo okw'omuggundu ku mu kufulumya eby'amaguzi ebiri ku mutindo ogwa waggulu okugeza, emmere ezimba omubiri, emmere y'abaana abawere naddala eyo erimu amata, amagi, kasooli, enva endiirwa, ebibala n'ebirala.

OKUNOONYEEREZA

Okuteeka ensimbi mu kunoonyeereza mu byo bulimi naddala emmwanyi (NaCORI)

EMPEEREZA EY'ENYONGEREZA

Empeereza ey'ennyongereza nga mulimu okuwa emirimu abakozi abalala, wamu n'okubavvujjirira batuuke ku balimi be birime, faamu wamu n'eby'ennyanja.

ENKOLA Y'OKUKWATAMU EBIRIME OLUVANNYUMA LW'OKUBIKUNGULA WAMU N'OKUKAKASA

Okuteekawo enkola ennuŋŋamu mu nkwata ye birime nga bimaze okukungulwa n'enkuuma n'ebirala.

Okukakasa n'okuluŋŋamya ku nkola y'omutimbagano efulumya ebyamaguzi.

Ensimbi ezisaanidde mu bintu eby'enjawulo mu by'obulimi okugeza abalimi abalimira ku masamba amanene, okussa omutindo ku mmwanyi, era n'okutunda ebintu ebweru n'ebirala.

OKUTUMBULA EBY'OBULAMBUZI

Akageri ke kiri nti eby'obulambuzi bizza ensimbi ennyingi mu kusiga ensimbi, omwaka gw'ensimbi 2025/26, enteekateeka eno yategekeddwa ensimbi za Uganda obuwumbi bina mu asatu (**Shs. 430 bn**) ng'engeri y'okussa ensimbi mu nteekateeka y'obulambuzi. Eno nno nnyoongereza ku buse obubiri mu obuwumbi bubiri obwaweebwayo okuwagira enteekateeka endala ey'obulambuzi okugeza okuzimba enguudo, enkozesa y'ebyuma bya tekinologiya mu kisaawe kye by'obulambuzi, enkulaakulana za AFCON, okunyweza eby'okwerinda mu bifo byo bulambuzi.

OKUTONAATONA, OKUTUNDA N'OKUTUMBULA EBY'OBULAMBUZI BYA UGANDA

Okutonaatona, n'okutunda ng'entikko y'olugendo lwa Uganda okuyita mu by'obulambuzi n'okusiga ensimbi. Wagenda kubaawo okussa essira ku kutonaatona n'okutunda okuyita mu mikutu gy'empuliziganya egy'ensi yonna, egya kuno, okugeza n'abakozesa emikutu gya yintanenti okutumbula ebintu eby'enjawulo wamu n'ababaka b'eby'obulambuzi, enkola eyadigito wamu n'empaka za AFCON ezijja.

Okutumbula eby'obulamu ebirungi mu kisaawe kye by'obulambuzi okuyita mu malwaliro ag'ekikugu. Ebitebe byaffe ebweru w'eggwanga binywezezza "Economic and Commercial Diplomacy (ECD)" nga biyita mukwongeza ensimbi ennyingi okusobola okukunga bamusiga nsimbi okuva ebweru okusiga ensimbi zaabwe obuteerevu munda mu ggwanga n'okutumbula eby'obulambuzi okwo ssaako okuyingira mu butale obutunda ebya maguzi ebweru w'eggwanga.

EBIZIMBE EBIKOZESEBWA MU BY'OBULAMBUZI

Okutumbula ebizimbe ebikozesebwa wamu n'okuzimba ebifo awakyamirwa okwetaawuluza mu bifo eby'obulambuzi.

Okuzimba ebifo awawummulirwa n'obupande bw'okunguudo zzi mwasa njala wamu n'ebifo awakyamirwa okwetoowoloza.

Okutumbula ekisaawe kye by'obulambuzi.

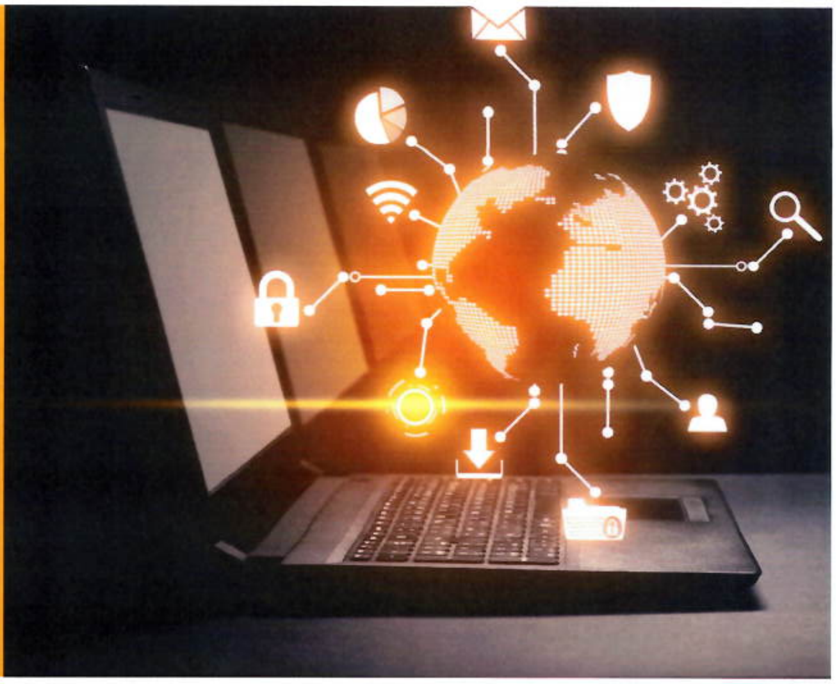
Okutumbula n'okussa amaanyi mukwaniriza wamu n'okuteendeka.

EKISAAWE KY'OKUSIMA EBY'OBUGAGGA, NGA MUNO MULIMU AMAFUTA N'OMUKKA

Obuwumbi bwa Uganda lunaana mu nsanvu mu butaano mu obukadde lunaana (Shs. 875.8 bn) bwateekebwawo mukukulaakulanya ekisaawe ky'okusima eby'obugagga, nga muno mulimu amafuta n'omukka.

- Okuteekawo enkola ennunŋamu mu nfuga wamu n'etteeka ly'ensimbi mu kisaawe ky'okusima eby'obugagga.
- Okupima omuwendo gw'eby'obugagga ebyensibo.
- Okwanguya okumaliriza omudumu gwa East African Crude Oil Pipeline (EACOP).
- Okussa amaanyi mu nkola eye kkenneenya eby'obugagga.
- Okuwa enkizo mu kuzimba ekifo awasengejjerwa amafuta okwo ssaako n'amafuta agasengejjedwa, omudumu ogutambuza amafuta, Kabalega Industrial Park n'ebirala.
- Ssente za campuni ensimi y'amafuta ezimala.

SSAAYANSI, TEKINOLOGIYA WAMU N'OBUYIIYA NGA MUNO MULIMU ENKOZESA Y'EBYUMA BIKALIMAGEZI N'OBUYIIYA MU KISAAWE KYE BY'OKUSANYUSA OKUGEZA OKUYIMBA, KATEMBA N'EBIRALA.



Obuwumbi bwa Uganda lunaana mu asatu mu butaano mu obukadde kyenda mu munaana (Shs. 835.98 bn) ziweereddwayo okulabirira Ssaayansi, Tekinologiya wamu n'obuyiiya nga muno mulimu Enkozesa y'ebyuma bikalimagezi n'obuyiiya mu kisaawe kye by'okusanyusa okugeza okuyimba, okutontoma (b'annabitone) n'ebirala.

Obuwumbi bwa Uganda bisatu kinaana mu kamu (Shs. 381.75 bn) bwa nkozesa ya byuma bikalimagezi wamu n'enkola ya ddigito.

Obuwumbi bwa Uganda bisatu kinaana mu munaana mu obukadde abiri mu busatu (Shs. 388.23 bn) bwa Ssaayansi wa Tekinologiya wamu n'obuyiiya, ate obuwumbi bwa Uganda nkaaga mu mukaaga bwa buyiiya mu kisaawe ky'obuyiiya ne by'okusanyusa okugeza okuyimba, katemba n'ebirala.

- Okunoonyereza n'enkulaakulana.
- Okuddamu okukulaakulanya bio-sciences park e Nakasongola..
- Okwongera obuvvujjirizi obulala eri puloojekiti y'amatooke e Bushenyi okufuuka ey'ebyensimbi mu bujjuvu.
- Okuwa obuyambi obulala mu kukola eddagala erigoba enkwa.
- Okuwagira okussa ensimbi mu kisaawe ky'okukola emmottoka.
- Okugaziya okw'omuggundu mu kukola ebyuma bikalimagezi n'okuwa kkampuni z'ebweru olukusa okukola ebyuma bilalimagezi okuyita mu ndagaano
- Okugezesa eddagala ly'obutonde mu bifo we bekkeenenyereza eby'eddagala oba ziyita "labalatories". Eddagala lino mulimu eritangira kkookolo.
- Okwongera obwangu mukufuna empeereza za tekinologiya.
- Okuwagira ekisaawe ky'obuyiiya.

EBINTU EBY'ENKIZO EBYONGERA MU KUKKULAAKULANYA ABANTU MU KUKOLA EMIRIMU

Ebyobulamu
Shs. 5.87 tn

Ebyenjigiriza
Shs. 5.04 tn

Amazzi, obuyonjo wamu n'okukuuma obutonde bwensi
Shs. 366.1 bn

Shs. 11,440.61 bn ziteereddwawo okulabirira okukulaakulanya obukugu mu nkola y'emirimu mu bannaansi.

Ebyenjigiriza

- Okuddaabirizza amasomero ga pulayimale ne ssekendule agalondeddwa.
- Okutandika okukola emirimu mu zzi ssettendekero za Gavumenti okuli Bunyoro ne Busoga.
- Okutandika okukola emirimu ku Uganda National Institute for Teacher Education (UNITE).
- Okugaba obutabo omuggyibwa ebisomesebwa wamu n'ebirambika eby'okusomesebwa.
- Okussa ensimbi mu bisaawe, wooteeri n'enguudo wamu n'okwetegekera empaka za CHAN bbiri abiri mu mukaaga (2026) wamu n'empaka za African Cup of Nations.
- Okuwa emirimu abasomesa wamu n'abo abayambako mu kukola emirimu mu masomero.
- Okutandikawo amasomero amapya aga ssekendule nga ssi ga bisulo agawerera ddala 116.
- Okulongoosa ebikozesebwa mu by'enjigiriza by'abayizi abalina obulemu.

Amazzi, obuyonjo wamu n'okukuuma obutonde bwensi.

- Okuzimba ebifo ebisaasaanya amazzi okwongera obuweereza mu bitundu gye butali okugeza mu byalo, ebibuga wamu n'enkambi z'abanoonyi b'obubudamu.
- Okwongera okuddaabirizza wamu n'okugaziya ebifo ebigaba amazzi.
- Okwongera okukuuma ebibira n'entobazi.

Eby'obulamu

- okugula, okutereka wamu n'okusaasaanya eddagala ery'enkizo.
- Okuzimba ebifo eby'ekikugu mu kkujjanjaba kkookolo wamu n'emisuwa gy'emitima.
- Enkola z'okutangira wamu n'okuwonya endwadde.
- Okukulaakulanya ebifo awajjanjabirwa wamu n'embeera z'abasawo.

ENTEEKATEEKA EZITANGIRA ABANTU OKUVA MU OBWAVU
Shs. 811 bn

ABAVUBUKA N'ABAKYALA
Shs. 27 bn

Enteekateeka eyawamu ku mbeera nsimbi z'abavubuka wamu n'ebizinensi z'abakyala.

ABANTU ABAKADDE
Shs. 121.156 bn

ENSAKO eweebwa abakadde abali mu myaka kinaana n'okweyongerayo buli myezi.

ABANTU ABAKADDE
Shs. 5 bn

Obuyambi bw'ensimbi obw'enjawulo eri abakadde abali wakati w'emyaka nkaaga mu gumu okutuuka ku myaka nsanvu mu mwenda okwongera amaanyi mu bizinensi zaabwe.

ABANTU ABALINA OBULEMU
Shs. 16 bn

Ensimbi z'eggwanga ez'enjawulo ez'abantu abalina obulemu ku mubiri okusobola okwerabirira.

GROW
Shs. 138.7 bn

Puloojekiti ya GROW okuwagira abakyala abali mu bizinensi

OKUGATTA EBY'ENTAMBULA WAMU N'EMPEEREZA

Obuse bwa Uganda lukaaga mu obuwumbi asatu mu munaana (Shs. 6.38 tn) ziteereddwawo, okugatta eby'entambula wamu n'empeereza

OKUMALIRIZA KILOMIITA Z'ENGUUDO BIBIRI MU BBIRI N'OBUTUNDU BUNA WAMU N'ENTINDO

Okuddamu okuzimba entindo za Laropi Umi, New Katunguru, Masindi Port, Karuma, and Semliki.

Okuddamu okuzimba oluguudo lwa Yumbe Ure oluweza kilomiita abiri mu ssatu n'obutundu mukaaga wamu n'olutindo, kilomiita nkaaga mu mwenda n'obutundu busatu olwa Katine Ochero ne Kilomiita bbiri n'obutundu mwenda ez'ebibuga bya Kaberamaido and Kalaki, Kilomiita kikumi mu ttaano ez'oluguudo lwa Kyenjojo-Kihura-BwiziRwamwanja-Kahunge ne and Mpara Bwizi, Kilomiita ataano mu mukaaga n'obutundu busatu ku luguudo lwa Iganga-Bulopa-Kamuli Jinja.

OKUKUUMA ENGUUDO EZIRIWO

Okkuddaabirizza oluguudo lwa Kampala-Jinja Highway.

Okwongera mu maaso n'okuzimba wamu n'okkuddaabirizza enguudo z'omu bibuga wamu n'ez'omubitundu eby'omunda.

Okkuddaabirizza enguudo buli kaseera wamu ne biseera ebitali bya bulijjo.

ENTAMBULA Y'EGGAALI Y'OMUKKA

Okumaliriza okkuddaabirizza oluguudo lw'eggaali y'omukka olwa "gauge"olwe Tororo-Gulu.

Okwongera okuzimba oluguudo lw'eggaali y'omukka olwa Standard

Okuzimba Kampala oluguudo lw'eggaali y'omukka olwa Malaba Port Bell metre gauge railway.

ENTAMBULA Y'ENNYONYI

Okussa ensimbi mu Uganda Airlines okusobola okufuna ennyonyi endala wamu n'okwongera ku ngendo okwo ssaako okkuddaabirizza ezo eziriwo.

Okuzimba awo awattikkirwa emigugu wamu n'enkola y'emirimu gya Uganda Airlines.

Okwongera mu maaso emirimu gya Kabalega Interntational Airport, wamu n'okkuddaabirizza ebisaawe by'ennyonyi wamu n'awo emirimu gy'ennyonyi wegikolebwa.

AMASANNYALAZE AGAMALA OKOZESEBWA EBBANGA EPPANVU AWATALI KWONOONA BUTONDE BWA NSI

Akase ka Uganda kamu mu obuwumbi ana (Shs. 1.04 tn) keekateereddwawo okufuna amasanyalaze agamala mu mwaka gw'eby'ensimbi 2025/26. Amasannyalaze

Okukola amasannyalaze

Okwongera okukkulaakulanya mu kwongera ebifo awakubirwa amasannyalaze nga mulimu megawatt za masannyalaze kanaana mu bina mu disitulikiti ye Buyende, ne pulookekiti z'amasannyalaze g'amaanyi g'enjuba okwongera okugaba amasannyalaze agamala ageetaagibwa mu biseera ebijja.

Okuddaabirizza puloojekiti y'amasannyalze ya Kiira–Nalubaale

Layini ezitambuza amasannyalazze

Okuzimba, wamu n'okuddaabirizza ebitambuza amasannyalaze, wamu n'ebiyamba kutambuza amasannyalaze okusingira ddala Olwiyo - Nimule - Juba Transmission line, Masaka-Mutukula - Mwanza Transmission line, Mutundwe - Buloba-Kabulasoke - Masaka 132 kV, Kabulasoke-Nkongo Rugonjo-Nkenda 132 kV, ne Hoima-Kinyara - kafu 220 kV okwongera amaanyi mu bifo ebigaba amasannyalaze mu maka okulaba nga omutindo gwe yongera.

Okutumbula ebintu ebikozesebwa awamu

Okutumbula puloojekiti mu Kampala n'ebitundu ebiriraanyeewo wamu n'ebintu bye Kabalagala awali amakolero ga petulooli. Okwongera amaanyi mu ntamuza y'emirimu gya Uganda Electricity Distribution Company Limited (UEDCL) okuyita mu kuwagira okusiga ensimbi mu guliidi, okwongera amaanyi mu kutumbula empeereza eya nnammaddala n'okwesigika mu kubunya amasannyalaza n'emikutu.

OKUTUUSA OBWENKANYA

Ensimbi za Uganda obuwumbi lukaaga mu bu biri mu obukadde lusanvu (Shs. 602.7 bn) ziteekeddwawo okutuusa obw'enkanya

Okwongera enkozesa ya tekinolgiya mu kugaba obwenkanya

Okuzimba ebizimbe by'ekkooti okwanguya mu kufuna obwenkanya

Okwongera okuwa abalamuzi obuyinza okusalawo emisango egya nnaggommola

OKUDDAMU KU BUGAGGA OBWE NSIBO WAMU N'EKWATA

Mu mwaka gw'eby'ensimbi ogujja, obuwumbi bwa ssente za Uganda **kikumi mu kinaana mu mwenda mu obukadde lusanvu (Shs. 189.7 bn)** ziweereddwayo okutumbula empeereza z'enteebereza y'obudde wamu n'okulabula okusobola okukendeeza ku butyabaga.

Okuteekawo ebifo ebiyamba mu nteebereza y'obudde ebiwerera ddala ebikumi bibiri mu bisatu okwetooloola eggwanga lyonna, n'ekigendererwa ky'okukkungaanya bwiino wamu n'obusobozi mu nteebereza.

Ng'ebifo bino weebiri, ekiruubirirwa kya kutuukirizza ebitundu nsanvu mu mukaaga ku kikumi mu biteeberezeddwa nga bituufu mu bifo ebiyamba mu nteebereza ya budde, okukakkasa nti bwiino aleeteddwa mutuufu ate nga yeesigika.

EBY'OKWERINDA, ENFUGA ENNUNGI N'ENFUGA Y'AMATEEKA

Mu mwaka gw'eby'ensimbi ogujja, obuse bw'ensimbi za Uganda mwenda mu obuwumbi mwenda (**Shs. 9.9 tn**) zzimaze okuweebwayo ku by'okwerinda, enfuga ennungi wamu n'enfuga y'amateeka.

- Okwongera amaanyi mu by'okwerinda by'eggwanga okuyita mu kwongera okufuula eggye ery'omulembe wamu n'okutumbula obukugu mu bitongole by'eby'okwerinda.
- Okutumbula embeera y'ebitongole by'eby'okwerinda.
- Okuggussa akalulu ka bonna mu bbiri abiri mu mukaaga.
- Okwongera empeereza y'enfuga y'obw'enkanya, amateeka n'eddembe.
- Okumyumyula mu kuyingira kw'abagwira mu ggwanga wamu n'eby'okwerinda ku nsalo.

ENGERI EBY'ENFUNA GYEBIKOLAMU

ENGERI EBY'ENFUNA GYEBIKOLAMU

Eby'enfuna bisuubirwa okukula ku bitundu musanvu ku buli kikumi wakati mu kisanja okutandika mu mwaka gw'eby'ensimbi bbiri abiri mu ena 2025/26.

OKUNAABUUKA KW'ENSIMBI

Omuwendo gw'okunaabuuka mu mwaka gw'eby'ensimbi 2024/25 wakati w'ogw'omusanvu 2024 n'ogw'okubiri 2025 gwali ebintu bisatu n'obutundutundu buna ku kikumi, wadde ng'okunaabuka okuyitiridde kwali ku bitundu bisatu n'obutundutundu mwenda ku kikumi mu bbanga ly'erimu. Okunaabuuka okwa wansi kwava ku muwendo gw'okuwanyisiganya esimbi okwenkalakkalira, amakungula g'ebirime amalungi n'okkukka kw'emiwendo gy'amafuta mu bbanga lino. Okunaabuuka kusuubirwa okubeera wansi gw'enkola eruubirirwa ey'ebitundu bitaano ku buli kikumi buli mwaka okusinziira ku mbeera kwa shiringi, enteebeereza y'emiwendo gy'amafuta mu nsi yonna, wamu n'enkwatagana y'eby'ensimbi wamu n'engeri ssente gyezisaasaanamu n'okuwolebwa.

OMUWENDO GW'OKUWAANYISIGANYA

Shiringi erinnya n'ebitundu bisatu n'obutundutundu butaano ku kikumi buli mwaka mu Gatonnya 2025 ng'ogeregeranyizza mu mwezi gwe gumu mu 2024. Embeera eno yajjawo olw'embeera ennungi ddala okuva mu kutunda ebyamaguzi ebweru w'eggwanga, okweyongera kw'ennyingiza kwe nsimbi okuva ebweru w'eggwanga, ensimbi ennyingi okuva mu bulambuzi, wamu n'eba musiga nsimbi ab'ekiseera ekitono mu ssente z'eggwannika lya Gavumenti wamu n'emigabo.

SSENTE Z'AMAGOBA G'OKWEWOLA

Obuzito bw'omugatte bw'ensimbi eziwolebwa mu shiringi ya Uganda gwakka okuva ku bitundu kkumina munaana n'obutundutundu munaana mu Museenene wa 2024 okudda ku bitundu kkumina musanvu n'obutundutundu asatu mu musanvu mu Ntenvu wa 2024. Okugwa kuno ku ludda olumu kwaleetebwa okwanguya mu nkola y'ennyingiza ya ssente, wamu n'okwongera okuwola abeewozi abakungu, abassayo emiwendo emitono olwo kuba n'akatyabaga akatono.

ENGERI EBY'ENFUNA GYEBIKOLAMU

ENSIBUKO YA SSENTE MU BIZINENSI Z'OBWANNANYINI

Okutunda mu bizinensi z'obwannanyini kwalinya okuva ku butabalika abiri mu kamu mu obuwumbi mwenda mu Ssebaaseka wa 2024 okutuuka ku obutabalika abiri mu bu biri. Kino kikiikiribwa n'ebitundu bina n'obutundu bubiri ku kikumi. Kino kisuubirwa okulinnya nga bizinensi z'obwannanyini n'amaka nga bivvuunuka.

EBBANJA LY'EGGWANGA

Ku nkomerero y'omwaka gw'eby'ensimbi 2023/24, ebbanja lya Uganda bwoligeraageranya ne GDP lyali ebitundu ana mu mukaaga n'obutundututundu munaana ku buli kikumi.

Ebbanja bwoligerageranya ne GDP liteeberezebwa okuba ku bitundu ataano mu bibiri n'obutundu musanvu ku kikumi ku nkomerero y'omwaka gw'eby'ensimbi 2024/25 ate ebitundu ataano mu bisatu n'obutundu busatu ku kikumi ku nkomerero y'omwaka gw'eby'ensimbi 2025/26.

Ebbanja likozeseddwa nnyo okussa ensimbi mu mirimu gy'okukola puloojekiti omuli, okuzimba enguudo, eggaali y'omukka, amasannyalaze, wamu n'amazzi agakozesebwa mu makolero wamu n'awaka.

Mu buufo buno, puloojekiti zino mulimu okuzimba enguudo ezitambuza amafuta, ebifo awasundirwa amasannyalaze, okutumbula ebifo ebinene awabeera amakolero, okuddusa okugaba amasannyalaze mu byalo, amazzi, era ne puloojekiti z'obuyonjo, layini ezitambuza amasannyalaze, metre gauge railway, wamu n'okuddaabiriza enguudo n'ebirala.

Bino ng'obitadde ku bbali, Gavumenti egenda kwongera okwewola amabanja amalala ng'amagoba ku nsimbi ezewoleddwa gagenda kukendeera nga pulopjekiti waggulu zinaatera okumalirizibwa.

EMISOLO EGIGEREKEDDWA MU MWAKA GW'EBY'ENSIMBI 2025/26.

OMUSOLO KU BYA MAGUZI EBIKOLEDDWA MU GGWANGA

- Omusolo ku ssigala wa "soft cap" gweyongedde okuva ku ssente za Uganda Shs. 55,000 okudda ku Shs. 65,000 ku buli minwe lukumi, ate ssigala wa "hinge lid" nnaava ku shiringi za Uganda Shs. 80,000 ppaka ku Shs. 90,000 ku buli minwe lukumi.
- Mu mawanga agali ebweru wa EAC, omusolo gwa excise duty ku ssigala wa "soft cap" gwa linnya okuva ku Shs. 75,000 okudda ku ensimbi za Uganda Shs. 150,000 ku buli minwe lukumi, era ssigala wa "hinge lid" ya linnyisibwa okuva ku Shs. 1000,000 okutuuka ku Shs. 200,000 ku buli minwe lukumi.
- Omusolo gwa excise duty ku mwenge gukeendezeddwa okudda ku Shs. 2,050 buli liita.
- Omusolo gwa excise duty ku mwenge ogusogoddwa n'ebitundu 75% n'ebirungo ebiggyiddwa munda mu ggwanga gukeendezeddwa ppaka ku Shs. 900 buli liita oba ebitundu 30% ku muwendo.

OMUSOLO GWA VAT

- Enkola y'omusolo gwa EFRIS eteekeddwawo. Engasi enkadde eya Shs. 6M ku buli yinvoyisi nga totunuulidde muwendo gwa ssente zikozeseddwa esikissiddwa engasi ekubisiddwamu emirundi ebiri ku ssente enkadde ezibangibwa, nga kinnogedde eddagala omugugu oguyitiridde ku bawi b'omusolo wamu n'okutumbula obujjumbize mu kusasula omusolo.

EMISOLO KU NNYINGIZZA

- Bizinensi empya ezitandikiddwawo bannansi oluvannyuma lwa July 1, 2025, zaakufuna ebbanga lya myaka esatu nga teziwa musolo zisobola okukula obulungi okwebeezaawo, obuyiiya wamu n'enkulaakulana ya SME.
- Amagoba ga kapito tegateekebwako musolo ssinga omuntu akyusa emigabo n'aggizza mu kkampuni ezirondoolwa, okutumbula enkola entongole.
- Bujagali Energy Limited (BEL) tegenda kuteekebwako misolo ppaka nga asatu ogw'omukaaga 2032, okugiyamba okkweddaabulula okuva mu nsaasaanya y'ensimbi wamu n'amasannyalaze agali ku bbeeyi esoboka.

OBUSUUBUZI BWE BWERU

- Emisolo ku by'amaguzi ebiva ebweru gyateekebwawo okuvvujjirira ebizimbe ebikozesebwa okusingira ddala SGR, okutumbula n'eby'enfuna bya Uganda.
- Emisolo ku by'obulimi ebitundibwa ebweru w'eggwanga okugeza obulo, ppamba wamu ne kasooli byongera ku musolo ng'oggasseeko okukola emmere y'ebisolo, okuwewula ku misolo eri bannamakolero abali munda mu ggwanga wamu n'okwongera ku mirirmu.

ENKULUZE Y'EBIGAMBO EBILONDEDDWAMU

Etteeka lye ngabanya: Lino tteeka eriwa Minisistule za Gavumenti wamu n'ebitongole okuteeka ensimbi wamu n'okuzisaasaanya mu ntekateeka y'enkulaakulana yonna wamu ne Puloojekiti.

Embalirira ekkakassiddwa: Eno y'embalirira ekkakassiddwa era ensaasaanya eriwo mu tteeka okuva mu sseeteeseterezzo w'eggwanga mu mwaka gw'ebyensimbi okuva nga lumu ogw'omusanvu ppaka nga asatu ssebaaseka (1st July to 30th June).

Embalirira: Eno ebeera ensuubira 'omusolo wamu n'ensaasaanya mu mwaka gw'ebye'ensimbi mu bbanga ly'omu maaso erimanyiddwanga lino liri omwaka mulamba.

Ebbula ly'ensimbi mu mbalirira: Kino kitegeeza enjawulo wakati w'ensimbi Gavumenti zeesuubira okukunganya wamu n'ezo zeesaasaanya.

Olukalala lw'ebitabo lw'eby'enfuna: Luno lwe lukalala olujjudde olulaga ebintu n'ensaasaanya y'abyo era n'ekkirizibwa okuyita mu Integrated Financial Management System (IFMS). Kino kiwa omusungi ku nsaasaanya eziisuubirwa okukolebwa mu mbalirira.

Okwewola okw'emisoso (Concessional loans): Gano ge mabanja agongezebwayo mu mbeera nga ssi ya kwereega ng'ago ag'omu butale. Amabanja ag'emisoso gafunibwa kuyita mu miwendo gya ssente ezirina okuzzibwayo ng'amagoba agali wansi waago agali mu katale oba mu bbanga eriragiddwa oba nga byo ebibiri bigattiddwa. Amabanja bwegati gatera okusasulwa mu bbanga eppanvu. Gano gagabibwa ebitongole ebinene ddala okugeza Bbanka y'ensi yonna.

Bannamikago b'enkulaakulana: Bino bye bitongole naddala eby'ebweru, ebikolagana ne Gavumenti y'awakati wamu n'ez'ebitundu okuwa obuyambi bw'enkulaakulana.

Okuvujjirira okw'omunda mu ggwanga: Guno gwe muwendo gw'ensimbi ezikunganyizibwa Gavumenti mu nsimbi ez'okubutaka era nga zziva mu batuuze baayo okusingira ddala okuva mu bbaanka z'eby'ensimbi wamu n'okufulumya emisingo gya Gavumenti.

Enkulaakulana mu by'obusuubuzi: Kuno kwe kweyongera mu miwendo gy'ebyamaguzi n'empeereza ebikolebwa mu ggwanga okumala ebbanga eriweereddwa nga litera kuba lya mwaka. Enkulaakulana mu by'obusuubuzi epimibwa okuyita mu GDP.

Okuteekebwamu ensimbi okuva ebweru: Guno gwe mutendera gw'ensaasaanya edda ogwamanyibwanga ezabagabi b'obuyambi mu biwandiiko by'embalirira. Enkyukayuka mu linnya eriwo okuggumizza enkwatagana entuuma y'amannya ku mutendera gw'ensi yonna.

GoU: Guno gwe mutendera gw'ensaasaanya ku nkulaakulana z'ewaka nga zivuvvujjirirwa Gavumenti ya Uganda.

Grants: Zino ze ssente ezitali zaakusasulibwa oba ebyamaguzi ebivvujjiriddwa olw'okulonda ekitongole ekirala. Zeekuusizza ku nsaasaanya ku nsimbi eziweereddwa eggwanga n'okukyusa mu akawunta z'ebitabo.

Grants and subsidies (outputs funded): Zino z'empeereza ezivvujjibwa olw'okulonda naye nga zituukirizibwa ekitongole ekirala. Zeekuusizza ku nsaasaanya ku nsimbi eziweereddwa eggwanga n'okukyusa mu akawunta z'ebitabo.

Gross Domestic Product (GDP): kuno kwekubalirira kw'eby'ensimbi kwe by'ettunzi byonna n'empeereza ebikoleddwa mu nsalo z'eggwanga mu bbanga eggere wadde nga GDP ebalibwa mu bbanga lya mwaka.

IFMS: eno y'enkola y'omutimbagano erungamya okusaasaanya, okusasula, okutemaatema wamu n'okubagulizaako Gavumenti wamu n'ebitongole ebirala.

Okunaabuuka kw'ensimbi: Kwekweyongera okutakendeera mu miwendo gyonna egy'ebyamaguzi n'empeereza mu ggwanga okumala ebbanga eddene ddala.

Okunaabuuka kw'ensimbi: Kwekweyongera mu miwendo gy'ebyamaguzi n'empeereza.

Okusiga ensimbi (Capital purchases): Bino byekuusa ku kugula emigabo mu buufu bwa akawunta z'ebitabo.

Ebintu ebisaasaanyizibwako ssente: Bino bye bintu ebisemberayo ddala mu mbalirira wamu n'ensimbi eby'etaagisa okuddukkanya emirimu okugeza; emisaala gy'abakozi, eby'entambula munda mu ggwanga, okufulumywa ebiwandiiko ebikozesebwa wamu ne kalonda yenna okwo kwogata n'ebirala.

MTEF: Eno y'enteekateeka y'omwaka eraga omuwendo gw'ensimbi Gavumenti gwesuubira okusaasaanya mu myaka etaano egiddako.

Ensimbi ezitali za musolo: Zino ze ssente eziva mu makubo amalala ng'oggyeko ezo eziva mu misolo egikunganyiziddwa era ne zisindikibwa mu nsawo enzibizi. Kuno kuliko ebisale wamu ne layisinsi.

Programme Budgeting System (PBS): eno y'ensaasaanya ey'okumutimbagano ennyonnyola era ewa bwiino omujjuvu ku miwendo egya buli mulimu ogugenda okuba nga gukolebwa.

Puloojekiti: zino ziraga ebivuddemu oba emirimu egikoleddwa olw'okulonda okutuukiriza ebiruubirirwa ebyateekebwawo. Zikwattira ddala ku kugula mu by'ensimbi era ziyinza okuteekebwamu ensimbi gavumenti ya Uganda wamu n'abemikago mu nkulaakulana okugeza, okuzimba mu bunnambiro ebibiina bya masomero ga pulayimale.

Enteekateeka: Zino ziraga ebivuddemu oba emirimu egikoleddwa olw'okulonda, ekiviirako okutuukirizza ebiruubirirwa ebyateekebwawo.

Ebbanja ly'eggwanga: Lino lye bbanja Gavumenti ya wakati lyevunaanyizibwako.

Release: gavumenti ya wakati okukyusa ensimbi eri MDAs (nga kuno kuliko ennyongereza) okuva mu nsawo etatunuulwamu.

Okufiirwa mu by'obusuubuuzi: eno y'embeera embi ey'okufiirwa mu by'obusuubuzi ebyamaguzi ebigulibwa wabweru w'eggwanga webisinga obungi ebyo ebitundibwa ebweru w'eggwanga. Okufiirwa mu by'obusuubuzi kulaga ssente ezifuluma mu butale bwe bweru.

Emisolo: Gino gy'emisolo gy'ebyenfuna oba emisosso gyonna eggwanga oba egyefaananyirizza eggwanga gyeriteeka ku muwi w'omusolo (omuntu oba ekitongole kya mateeka) okusobola okussa ensimbi mu nsaasaanya zonna ezze'eggwanga. Mu Uganda, ensimbi z'emisolo zikkunganyizibwa URA. Gino girimu emisolo, VAT, excise duty, custom duties n'ebirala.

"Vote": Bino bye bitongole (Minisitule ez'enjawulo, "Departments", "Agencies" wamu ne gavumenti z'ebitundu) ebiwa ensibuko y'obuvuunaanyizibwa okugeza Minisitule y'ebyenjigiriza, Minisitule ya Public Service n'ebirala..

Ministry of Finance, Planning and Economic Development

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