Telephone: 256 414707000/232095 Fax : 256 41 4233524

Email

finance@finance.go.ug treasury@finance.go.ug

Website: www.finance.go.ug
Plot No. 2-8 Apollo Kaggwa Road
In any correspondence on
This subject please quote No.

Ref. No. BPD/107/86/02



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

Kampala, Uganda

### 15th February 2023

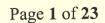
### All Technical Program Heads All Accounting Officers:

- Central Government Votes;
- Missions Abroad;
- Local Government Votes; and
- State-Owned Enterprises and Public Corporations.

# THE SECOND BUDGET CALL CIRCULAR (2<sup>nd</sup> BCC) ON FINALISATION OF THE BUDGET ESTIMATES FOR FINANCIAL YEAR 2023/2024.

### A. INTRODUCTION

- 1. Pursuant to Section 10-13 of the Public Finance Management (PFM) Regulations, 2016 (as amended), this is to issue the Second Budget Call Circular to facilitate the finalization of both recurrent and development expenditure estimates for the Financial Year 2023/24.
- 2. The PFM Regulations, 2016 (as amended), provide for issuance of budget ceilings and update on the state of the economy, consistent with the Budget Framework Paper to facilitate the preparation of Vote Budget Estimates by the respective Accounting Officers. The Accounting Officers are in turn required to timely submit the said estimates to enable the Minister of Finance, Planning and Economic Development consolidate and submit to Parliament the Annual Draft Budget Estimates by 1st April.
- **3.**You recall that in line with Sections 9 (5 & 8) of the Public Finance Management Act (PFMA), 2015 (as amended), Parliament approved the National Budget Framework Paper (NBFP) for FY 2023/2024 2027/2028 on 31st January 2023 with recommendations. These should inform the finalization of the Ministerial Policy Statements (MPSs) and the Budget Estimates for FY 2023/2024.
- 4. The purpose of this Circular therefore, is to:
  - i) Provide the revised FY 2023/24 Indicative Budget Ceilings for the respective Votes to use in finalizing detailed budget estimates; and
  - ii) Provide fiscal and administrative guidelines to be used by the Accounting Officers in finalizing the budget estimates and Ministerial Policy Statements.



## B. UPDATE ON THE ECONOMIC GROWTH AND BUDGET STRATEGY FOR FY 2023/2024

The State of the Economy

- **5.**Uganda's economy is projected to grow at between **6 and 7 percent** in FY 2023/2024, up from 5.3 percent in this current FY 2022/2023. Details are in the National Budget Framework Paper FY 2023/24.
- 6. The theme for the Budget for FY 2023/2024 is "Full Monetization of the Ugandan Economy through Commercial Agriculture, Industrialization, Expanding and Broadening Services, Digital Transformation and Market Access". This is consistent with the overall East Africa Community's agenda of "Accelerating Economic Recovery and Enhancing Productive Sectors for Improved Livelihoods".

The Budget Strategy

- **7.**The Budget Strategy and Program priority interventions for FY 2023/2024 are detailed in your respective Vote BFPs but summarized in the National Budget Framework Paper for FY 2023/2024 FY 2027/2028 as approved by Parliament. For ease of reference, it can be accessed on the Ministry's website <a href="https://www.finance.go.ug">https://www.finance.go.ug</a> and the Budget Information website <a href="https://www.budget.go.ug">https://www.budget.go.ug</a>
- 8. Therefore, all Accounting Officers should ensure that the detailed budget estimates are in line with the approved budget strategy, the Budget Framework Paper of FY 2023/24-2027/28 and the priority areas as directed by H.E. The President.

### C. THE INDICATIVE BUDGET CEILINGS FOR FY 2023/2024

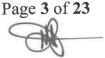
The Resource Envelope for FY 2023/2024

- 9. The Preliminary Resource Envelope for FY 2023/2024 issued in the 1st BCC amounted to **UShs. 47.328 Trillion**. This has since been revised upwards to **UShs. 50.871 Trillion**, of which **UShs. 28.922 Trillion** is Domestic Revenues; **UShs. 2.471 Trillion** is Budget Support; **UShs. 2.010** is Domestic Borrowing; **UShs. 8.870** is Project Support; **UShs. 8.358** is Domestic Refinancing; **UShs. 238.5 Billion** is AIA and **UShs. 90.39 Billion** is NTR as detailed in **Annex 1**.
- 10. Please note that whereas the overall budget has increased, from UShs. 47.328 Trillion in FY 2022/23 to UShs. 50.871 Trillion in FY 2023/24, the discretionary resource has reduced by UShs 3,370 billion.

Consequently, the Budget Ceilings for Programs and Votes have 11. been adjusted to ensure that the critical priorities for FY 2023/2024 are catered for within the available resources. Respective Program Working Group Secretariats and Accounting Officers need to ensure their Vote allocations are in line with the revised MTEF in Annex 2.

### D. FISCAL POLICY GUIDELINES

- In view of the current challenging economic environment where 12. economic growth is lower than projected and a rise in our public debt and its servicing costs, the discretionary resource available for allocation to Votes has reduced. It is therefore imperative that the following initiatives as directed by H.E. The President are prioritized in the Budget for FY 2023/2024, and they include:
- Starting the construction of the Standard Gauge Railway and (i) finalization of the rehabilitation of the Meter Gauge Railway;
- Enhance small scale solar powered irrigation investments as well as (ii) addressing climate change and food security;
- Construction of power service stations and transmission lines; and (iii)
- Capitalization of UDB and UDC to continue supporting private (iv) sector development, recovery and economic transformation.
- In addition to the above, the critical investments in the key 13. fundamentals such as: Security, Peace and Governance; Human Capital Development (Health, Education and provision of Water for Human Consumption); Road Maintenance; Social Spending and investments in Oil and Gas among others, should be prioritized within the resources issued in this Circular.
- 14. In view of the constrained resources, the following Fiscal Policy Guidelines have guided the repurposing of the Budget for FY 2023/2024: -
  - There will be no new borrowing next financial year and this shall i). continue over the short-to-medium term so as to minimize the share of URA revenues being used to service debt in the medium term so as to make more resources available to finance to critical development priorities of Government.
  - No entity shall receive an increase in the budget in light of the ii). UGX 3.37 Trillion reduction in discretionary resources.
  - Travel abroad spending shall be restricted to only H.E the iii). President, H.E the Vice President, the Rt. Hon. Speaker and Deputy Speaker, His Lordship the Chief Justice and Deputy Chief Justice; Rt. Hon Prime Minister, Principal Judge, and



- critical travel for security, arbitration of Government cases and resource mobilization.
- iv). Salary enhancement is suspended by one year (for FY 2023/2024) and implementation of the comprehensive salary enhancement plan will commence effective FY 2024/25.
- v). No new non-concessional projects shall commence, except those already provided for in the debt framework, or those with no direct or indirect claim on the Consolidated Fund;
- vi). Vehicle purchase is frozen in FY 2023/2024 with the exception of the purchase of hospital ambulances, vehicles for medical supplies/distribution, agricultural extension services, security and revenue mobilization;
- vii). Spending on Workshops and Seminars shall be reduced by 50% while considering the mandate of the Vote;
- viii). Restored the reduced wage and non-wage for revenue generating subventions and those with statutory requirements;
  - ix). Only allocations for on-going commitments under multi-year projects and retooling projects have been provided.

### E. INSTRUCTIONS TO ACCOUNTING OFFICERS

Certification and Compliance of the Budget for FY 2023/2024

- a. Certificate of Compliance of the Budget with NDPIII
- 15. Section 13 (7) of the PFM Act, 2015 requires the Minister of Finance, Planning and Economic Development to present the proposed Budget Estimates for the next financial year in Parliament along with a Certificate of Compliance of the Annual Budget of the previous financial year with the Third National Development Plan (NDPIII).
- 16. Pursuant to this, each Accounting Officer should submit to the National Planning Authority (NPA) copies of the following documents for review by Friday, 10<sup>th</sup> March 2022 to facilitate issuance of the Certificate of Compliance:
  - i. Approved Ministry's, Department's and Agency's (MDA) Strategic Plan for 2023/2024;
  - ii. MDA's Budget Framework Paper (BFP) for FY 2023/2024 2027/2028;
  - iii. Respective Ministerial Policy Statement (MPS) for FY 2023/2024;
  - iv. Half-Year financial and physical progress reports for FY 2022/2023;

- v. Approved Workplan and Budget for FY 2023/2024;
- vi. Annual Performance Report for FY 2021/2022; and
- vii. MDA Project Specific Progress Reports for FY 2021/2022 and 2022/2023.
- b. Certificate of Gender and Equity Compliance
- 17. Section 9(6) of the PFM Act 2015 (as amended) mandates the Minister of Finance, Planning, and Economic Development in consultation with Equal Opportunities Commission to certify that Vote budgets are gender and equity responsive.
- 18. The Equal Opportunities Commission assessment of the National Budget Framework Paper for FY 2023/2024 2027/2028 for compliance with the gender and equity requirements stood at 53% against the required pass mark of 50% for **only** twelve Programs indicated below:
  - i. Sustainable Urbanization and Housing 61%
  - ii. Tourism Development 60%
  - iii. Legislation, Oversight and Representation 60%
  - iv. Community Mobilization and Mindset Change 60%
  - v. Human Capital Development 57%
  - vi. Sustainable Development of Petroleum Resources 57%
  - vii. Governance and Security 56%
  - viii. Natural Resources, Environment, Climate Change, Land and Water Management Development 55%
    - ix. Development Plan Implementation 55%
    - x. Public Sector Transformation 53%
    - xi. Integrated Transport and Infrastructure Services 50%
  - xii. Administration of Justice 50%.
- 19. The Equal Opportunities Commission is urged to work with the other eight Programs and their respective Votes, that did not attain the required pass mark at NBFP level, to ensure that the identified gaps are addressed before submission of the Draft Estimates to Parliament.
- 20. In fulfillment of Section 13 (11) (e) (i-ii), all respective Accounting Officers must plan and budget taking into consideration the Gender and Equity requirements stipulated in the Law to enable the Equal Opportunities Commission and this Ministry undertake timely assessment of the Budget. This will enable the Minister of Finance, Planning and Economic Development to issue the Certificate of Compliance of the Budget Estimates for FY 2023/2024 for submission to Parliament by 1st of April as required by the PFMA,

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## 2015 (as amended). Accounting Officers who do not submit timely will not have their estimates appropriated by Parliament.

- c. Certificate of Climate Change Compliance
- 21. Section 30 of the Climate Change Act, 2021 and the National Environment Act 2019 require all Government Ministries, Departments and Agencies (MDAs) to mainstream the Climate Change and Environmental Issues in the detailed annual budget estimates. Accordingly, the Program Implementation Action Plans (PIAPs) have been revised to mainstream climate change interventions.
- 22. Budget outputs have been created on both the Integrated Financial Management System (IFMS), namely: Climate Change Mitigation with Code 000089 and Climate Change Adaptation with Code 000090. The National Planning Authority is requested to share the revised PIAPs with all Programs for this purpose. All MDAs are required to use the above codes during the preparation of Ministerial Policy Statements and Draft Budget Estimates for FY 2023/24.
- **23.** Specifically, for FY 2023/2024, Accounting Officers are required to ensure they undertake the following:
  - i) Mainstream clear interventions for environmental conservation and mitigation of and adaptation to climate change effects;
  - ii) Define workplans with clear outputs and outcomes to facilitate the monitoring of implementation of the identified interventions;
  - iii) Allocate sufficient resources within the medium-term expenditure framework (MTEF) projections to facilitate the implementation of the identified interventions;
  - iv) Submit a copy of the Ministerial Policy Statement for FY 2023/24 to the Ministry of Water and Environment for scrutiny to facilitate issuance of the Certificate by 10<sup>th</sup> March 2023.
  - v) Apart from the Ministry of Water and Environment, all Accounting Officers of other MDAs should advise this Ministry on where the Climate Change budget outputs should be mapped in the PBS with regard to the Sub Sub-sub Program (Department).

### Preparation of the Detailed Budget Estimates and Work plans

24. All Ministries, Agencies, Missions Abroad and Local Governments should prepare and submit detailed Budget Estimates using the Program Budgeting System (PBS). The detailed Budget Estimates should detail, among others the annual work plans, quarterly work plans, recruitment plans, procurement plans and in-post staff-lists. As required under Section 10 (4) of the PFM Regulations, each

Accounting Officer is expected to submit to the office of the Secretary to the Treasury the Draft Final Estimates by Tuesday, 28<sup>th</sup> February 2023.

Ministerial Policy Statements (MPSs)

25. As already indicated in Para. No. 3 above, the National Budget Framework Paper (NBFP) for FY 2023/2024 – 2027/2028 was approved by Parliament with recommendations on 31st January 2023. The approved Budget Framework Paper should inform the finalization of respective Ministerial Policy Statements (MPSs) for FY 2023/2024 which shall be presented to Parliament by 15th March, 2023 in line with Section 13 (13) of the PFMA, 2015.

Budgeting for Non-Tax Revenue

26. Section 29 (2) (a – b) of the PFMA, 2015 (Amended) requires that all revenues collected or received by a Vote, State Enterprise or Public Corporation should be remitted to the Consolidated Fund. Such resources should not be utilized at source unless a Vote is authorized as per Section 29 (3) of the PFMA. Votes that collect NTR, are advised to budget accurately for FY 2023/2024to avoid supplementary requests.

Subventions

27. Subvented Institutions receive block transfers to finance their operations without a detailed breakdown of their budgets. This practice has contributed to shortfalls in meeting statutory obligations where adjustments are made on account of resource shortfalls. Accordingly, Accounting Officers hosting subventions should ensure that they submit clear breakdown of their budgets by item/category as per the Chart of Accounts for easy reporting and accountability.

Access to the Program Budgeting System (PBS) and IFMS

- 28. The Program Based Budgeting System has been enhanced to improve on its access, performance and timely delivery. Equally, before and during the preparation of Vote BFPs, all your priorities were mapped in line with the respective Program Implementation Action Plans (PIAPs).
- 29. Accounting Officers should ensure that any omissions and commissions during the preparation of the BFPs, are addressed before submission of the final estimates to this Ministry.



- **30.** Furthermore, we have noted that staff deployments, re-deployments and transfers are undertaken from time to time. This results into the need to assign and re-assign user rights/roles on the PBS thus affecting timely preparation and submission of budget documents such as the Draft and Approved Estimates, Quarterly Performance reports and Procurement plans. To avoid this, all Accounting officers are urged to provide the updated list of users and communicate any such changes to facilitate smooth operation of the Budget process. Please note that Accounting officers are solely responsible for the user accounts created on the PBS.
- 31. In order to support the use of the enhanced PBS, a user Manual has been prepared and is now available for reference on the budget website (www.budget.finance.go.ug).

### Public Investment Management

- **32.** To ensure effectiveness of Public Investments, the Ministry undertakes annual reviews of the Public Investment Plan (PIP) to identify projects to exit, and approve new ones to enter the PIP. The status is as follows:
  - i. Thirty-Seven (37) projects that will close on 30<sup>th</sup> June 2023 and shall exit the Public Investment Plan (PIP) for FY 2023/24, **Annex 3.**
  - ii. Sixteen (16) Projects that have been admitted into the PIP for FY 2023/2024 and granted codes as per **Annex 4**.
  - iii. Sixty-Nine (69) Retooling projects that were found to be non-compliant as detailed in the **Annex 5** and not admitted into the PIP for next financial year.
  - iv. Accounting Officers are reminded to budget for Operation and Maintenance of assets.

### Budgeting for Domestic Arrears

33. Over the last eight financial years, Government of Uganda has cumulatively released **UShs. 2.738 Trillion** to various MDAs to clear outstanding arrears owed to the private sector. However, the Internal Auditor General's Report shows that the stock of arrears stands at **UShs. 2.74 Trillion** as at end of June 2022. Due to the resource constraints, only **UShs. 200 Billion** has been provided in the budget for FY 2023/2024 and allocated as per **Annex 6** attached. Accounting Officers of the beneficiary Votes are urged to budget for arrears as per the attached schedule. Please, note that no further accumulation of arrears will be tolerated by this **Ministry**, going forward.

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34. Furthermore, and in order to deal with the persistent misreporting of Domestic Arrears, Accounting Officers will henceforth be required to submit the draft final accounts to the Accountant General together with duly signed Certificates of Outstanding Commitments with copies submitted to the Internal Auditor General for review. Draft final Accounts submitted without Certificates of Outstanding Commitments will not be accepted. Compliance with this requirement will form part of the considerations in the re-appointment process of Accounting Officers in line with the provisions of the Treasury Instructions 2017.

### Parish Development Model

- 35. The Government of Uganda approved a total budget of **UShs.** 1.059 **Trillion** annually (for Pillar No. 3, i.e., Financial Inclusion) to finance the Parish Development Model as a key driver for helping the 39% of households still engaged in subsistence agriculture into money economy. This is a key direction according to the NRM Manifesto for 2021 2026.
- **36.** In FY 2023/2024, this allocation has been maintained and the resource utilization will be in line with the Policy Guidelines approved by Cabinet and updated from time to time.

### Budgeting for Missions Abroad

- 37. Government of Uganda has thirty-eight (38) embassies around the globe. Each has a political head, the Ambassador and an Accounting Officer who is the technical head of Mission. Accounting Officers of Missions Abroad are therefore advised to plan and adequately budget as follows:
  - i) Ensure your respective Mission plans adequately reflect your Mission Charters, Vision, and in line with the key priority areas of Government for next financial year.

ii) Your workplans and budgets reflect the two-release patterns of July (First Ouarter) and January (Third Quarter).

iii) Allocate adequate resources for Utilities such as rent, heating, and other energy requirements to avoid accumulation of arrears and further requests for supplementary expenditures and virement during execution;

iv) Properly capture all Non-Tax Revenue projections in the budget. This must be remitted to the Uganda Consolidated Fund as required by the PFMA



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v) Accurately Plan and budget for mission staff salaries and other entitlements in line with your Mission Charter.

Budgeting for Salaries, Pension, Gratuity and Acting Allowance

- 38. In all the consultations, it has been established that the major causes of recurring shortfalls and perennial supplementary requests for Wage, Pension and Gratuity budgets are: poor human resource planning; poor budgeting for staff in post; illegal/unauthorized recruitments; access of staff to wrong payroll categories; attaching staff wrong post titles; salary scales and salary scale codes in the Integrated Personnel and Payroll System/Human Capital Management System (IPPS/HCMS); mischarges of non-wage recurrent expenditures like allowances and Casual laborers' payments on the wage budget; failure to maintain a clean payroll and gross negligence to payroll supervision and management by the Accounting Officers; and processing of salaries and pensions off the IPPS/HCM system. This contravenes section 45 (1) and (2) of the Public Finance Management Act 2015.
- 39. Therefore, Accounting Officers are reminded to address the above issues during budget preparation and avoid distortions during execution. In addition to the sanctions provided for under Section 45 (5) and (8) and Section 11 (2)(g) of the PFM Act 2015, Accounting Officers and Human Resource Personnel Officers shall be held personally responsible for the distortions in the wage bill.
- 40. <u>Wage Allocations</u> and Ceilings for FY 2023/2024 have been based on the FY 2022/2023 approved wage budgets for staff in-post, adjusted by the verified shortfalls this FY 2022/2023. All Accounting Officers are reminded to ensure that the list of staff uploaded and submitted in the PBS are comprehensive enough, since this shall be the source of information for future budgeting.
- 41. All payments for salaries shall be based on submissions made at this time of budgeting to cater for all such related costs. Failure to pay attention to completeness of this information in the system will lead to Accounting Officers being held personally responsible for any salary shortfalls that will arise out of the errors of omission and/or commission committed during upload of staff lists.
- 42. To facilitate proper payroll management and processing of Wage payments, Accounting Officers should plan and budget for staff under appropriate payroll categories to reduce recurrence of mischarges. All Wage IPFs adjustments should be finalized and submitted to this Ministry in writing before the 28th February 2023, to facilitate adjustment of the draft IPFs before they are submitted to Parliament for approval.

- 43. Furthermore, Accounting Officers are reminded that in FY 2023/2024, NO provisions have been made for new recruitments across Government. Therefore, NO VOTE will be authorized to recruit new staff except on a replacement basis, with evidence that the position(s) to be filled have provision in the budget for FY 2023/2024. Authorized recruitment already received but not yet effected in FY 2022/2023 should be reported immediately to Ministry of Public Service with a copy to this Ministry, for further guidance before the recruitment exercise is concluded.
- 44. The Pension allocation for FY 2023/2024 is based on the Pensioners on the payroll, reported monthly Pension shortfalls, the new retirees for FY 2023/2024 and the provision of the index of annual inflation of 5% provision for FY 2022/23 and another 5% provision for FY 2023/24. Accounting Officers must therefore note this provision and ensure that there is full provision for existing Pensioners' increment.
- 45. <u>Budgeting for Gratuity</u>: It has also been noted that most MALGs have not been aligning Gratuity payment requirements to the quarterly cash flow projections. This has led to partial payments of Commuted Pension Gratuity that undermines the purpose of lump-sum advance to beneficiaries. This is therefore to remind you that gratuity payments to retirees should be aligned to the Annual and quarterly cash flow projections to ensure that adequate funds are released in the quarter when the expenditure falls due.
- **46.** <u>Gratuity allocations</u> for FY 2023/2024 are based on projections as submitted by Accounting Officers to the Ministry of Public Service and Information on Pension lists uploaded on the Program Budgeting System.
- 47. <u>Salaries</u>, <u>Pension and Gratuity Arrears</u>: Provision for Salaries, Pension and Gratuity Arrears for FY 2023/2024 have also been made based on the Accounting Officers' verified arrears claims submitted to this Ministry by 10<sup>th</sup> February 2023. You are therefore reminded to budget strictly for individual claims that were verified and submitted to this Ministry within the above timeframe.
- 48. Severance package for the abolished positions like Accounts Assistant, Nursing Assistant, Office Copy Typist, has been made according to the filled staff in-post on the payroll. Accounting Officers are therefore advised to appropriately budget for this expenditure under the relevant cost Centre budget Item 273103: (Retrenchment Costs).

### Digital Number Plates

49. Government of Uganda concluded the process of gazzetting the Traffic and Road Safety Regulations 2022 under Statutory Instrument

- No. 49 for registration of new number plates with enhanced and stronger security identification features effective 1st July 2023.
- 50. Accounting Officers are advised to make adequate provisions under the item for vehicle maintenance to cater for the costs of new registration and change of existing number plates for both motor vehicles and motor cycles in the respective Votes. Please, note that registration of new, as well as the replacement of all old Government of Uganda Number Plates (for Vehicles and Motor Cycles), will each cost UShs. 735,000/= (Seven Hundred and Thirty-Five Thousand) or US\$ 200. This should not be accrued as arrears.

The Health Commodities Supply Chain Priorities

- 51. The Government of Uganda launched a ten-year National Health Commodities Supply Chain Roadmap (2021/22 2031/32) to strengthen the capacity of MDAs to plan, finance and effectively manage the national health commodities supply chain priorities independent of donor support. To achieve this, a multi-program integrated planning and budgeting framework under 'One-Government" approach is required.
- **52.** Therefore, all Accounting Officers of affected MDAs (Ministry of Health, National Medical Stores, Ministry of Local Government, Ministry of Public Service, Ministry of Energy and Mineral Development, Ministry of ICT and National Guidance, and Ministry of Finance Planning and Economic Development) that have a pivotal role in the health commodities supply chain, should allocate resources, and provide the required competencies and capacities to help achieve the goal of this Roadmap.
- **53.** The Health Supply Chain Roadmap priority areas to be planned and budgeted for are as summarized below and the respective Accounting Officers are advised to provide resources accordingly:
  - i. <u>Office of the Prime Minister</u>: To coordinate all Government entities to implement the roadmap;
  - ii. <u>Ministry of Health</u>: To provide technical oversight and an enabling policy environment for effective implementation of the roadmap;
  - iii. <u>Ministry of Local Government</u>: To oversee the implementation of the roadmap in the Local Governments and align it to Pillar Number Four (04) of the Parish Development Model (under social services):
  - iv. <u>Ministry of Public Service</u>: To support the Ministry of Health by reviewing the human resource structures, management systems and agree on long term annual pre-determined targets and plan.

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- v. <u>Ministry of Energy and Mineral Development</u>: To support health supply chain digitization by extending on and off-national electricity grid connections to the prioritized health facilities in alignment to the planned scale-up of power distribution across the country.
- vi. <u>Ministry of ICT and National Guidance</u>: To support health supply chain digitization and align it with Phase 5-Last Mile internet connections of prioritized health facilities to the national backbone in the next five years.
- vii. <u>Ministry of Finance, Planning and Economic Development</u>: To finance the roadmap through enhanced annual incremental funding to essential medicines and health supplies (EMHS).
- F. RECOMMENDATIONS OF PARLIAMENT; PRESIDENTIAL ADVISORY COMMITTEE ON THE BUDGET (PACOB) ON THE NATIONAL BUDGET FRAMEWORK PAPER (NBFP) FOR FY 2023/2024 AND THE LOCAL GOVERNMENTS' REGIONAL BUDGET CONSULTATIVE WORKSHOPS FOR FY 2023/2024.
  - **54.** As already indicated above, the NBFP FY 2023/2024 FY 2027/2028 was approved by Parliament with amendments and recommendations that cover critical policy areas of Government. Accounting Officers are advised to be aware of these recommendations as detailed in **Annex 7** attached.
- 55. The Presidential Advisory Committee on the Budget equally critiqued the National Budget Framework Paper for FY 2023/2024 2027/2028 and made a number of critical recommendations. Accounting Officers are advised to take keen consideration as they finalize the Budget. These are attached as **Annex 8**.
  - 56. During the Regional Local Governments' consultations on the Budget for FY 2023/2024, several issues were raised, ranging from policy to administrative/operational nature. While finalizing your Budgets, Accounting Officers should be aware of these issues, as attached in **Annex 9**.
- G. SPECIFIC INSTRUCTIONS TO THE LOCAL GOVERNMENT ACCOUNTING OFFICERS

Final Local Government IPFs for FY 2023/24

**57.** The final IPFs for Local Government Votes are attached in **Annex 10** as generated from the Online Transfer Information Management System (OTIMS) following the revision of the indicators and Local Government

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performance assessment results that inform the Allocation Formulae by respective MDAs. Local Government Accounting Officers are reminded to budget as per the ceilings provided for your respective Local Governments as communicated by this Ministry.

Locally Raised Revenue

- **58.** Many revenue sources were greatly affected by the COVID-19 pandemic and the Ebola outbreak. You were thus requested to provide realistic Local Revenue projections for FY 2023/24, clearly indicating the Non-Wage Recurrent and Development components, as well as the proportions to be remitted to the Sub-Counties and Municipal/City Divisions.
- 59. The Local Revenue IPFs have been provided based on your submissions, and where no such submission was made and or/ those whose submission was received late beyond the deadline, the allocations submitted in the Budget Framework Papers and or/the level of FY2022/23 were considered. Please ensure that, all your Local Revenues have been budgeted for appropriately, approved by the respective Local Councils together with other grants before submission to this Ministry in the Budget for appropriation by Parliament in line with the relevant Laws.

Budgeting for District Discretionary and Equalization Grant (DDEG)/Use of Grant Guidelines

- 60. The Local Government Management of Service Delivery (LGMSD) Performance Assessment results are used in the allocation of a portion of the Discretionary Development and Equalization Grant (DDEG). Therefore, you are requested to observe strict adherence to Planning, budgeting and implementation Guidelines issued by Ministries as you finalize the allocations of your budget for mock assessment.
- 61. In addition, Government has received additional support from European Union (EU) towards DDEG and these resources have been earmarked for enhancement of Health-related interventions. Accordingly, Accounting Officers are requested to ensure that, these funds are allocated towards Health-related activities in line with the DDEG guidelines issued by Ministry of Local Government.

Budgeting for Ex-Gratia and Councilors' Allowances

**62.** Some Local Governments have continuously reported shortfalls on Ex-gratia and Honoraria for their respective Political Leaders. Due to resource constraints, however, there are no additional resources and therefore Local Governments are expected to use their Unconditional

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Grant to meet this requirement. All Local Governments should adequately Budget for their Political Leaders as this Ministry expects no shortfalls in the budget for FY 2023/24. You are further advised to ensure that the funds are budgeted for on the correct item lines as per the Chart of Accounts to avoid any challenges during budget execution.

Uganda Inter-Governmental Fiscal Transfer Reform for Results

- 63. Operationalization of completed projects: To date, 102 Seed Secondary Schools and 184 Health Center IIIs have been completed and operationalized. An additional 157 Seed Secondary Schools and 187 Health Center IIIs are expected to be operationalized by FY 2023/24. Local Government Accounting Officers in liaison with the Line Ministries, should adequately Budget for their operationalization and ensure adequate wage provisions and utilities (power and water). For operation and maintenance costs i.e. utilities and hardware replacements for the Seed Secondary Schools and Health Centers, funds should be allocated under budget Code 228001 (Maintenance of buildings and structures).
- of projects has been observed to be inadequate and this has resulted in reported shoddy works, over/underpayment of certificates, etc. To address this matter, you should adequately provide resources using the Project Investment Service Costs using budget Code 225204 (Monitoring and supervision of capital works) to facilitate monthly, quarterly and joint monitoring and supervision by the Project Management Team (PMT). In addition, Accounting Officers together with the Project Management Teams specifically the District Engineers, DCDOs and Environment Officers are required to ensure Maximum Supervision of construction works to avoid any defects and ensure quality of works. You shall be held accountable for any shoddy works.
- 65. Budgeting for Environment and Social Safeguards Compliance: In line with the National Environment Act (NEA) 2019, all Local Governments are required to conduct environmental and social impact assessments of all development Projects including screening, development of project briefs and conducting of Environmental and Social Impact Assessments (ESIA) and related Environmental and Social Management Plans (ESMPs) per project prior to commencement of civil works.
- **66.** I note with concern however that, most Local Governments do not budget funds for Environment and Social Safeguards preliminary activities including: screening of projects and development of project

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briefs, costed Environmental and Social Management Plans are not being developed and when they are developed, are not integrated into the Bills of Quantities which has culminated into inadequate implementation of Environment and Social Safeguards by contractors hence no adequate provisions are being made for community engagement, constituting grievance redress committees among others.

- 67. In addition, support supervision and monitoring implementation of Environmental, Health and Social Safeguards to enforce compliance for all Government Sites is inadequate and in some cases absent due to inadequate funds. Therefore, all Local Government Accounting Officers should allocate adequate funds for activities aimed at enforcing compliance to Environment, Social, Health and Safety safeguards at all stages of project implementation. These funds should be allocated under Output item Code 225202 (Environmental Impact Assessment of Capital Works)
- 68. <u>Budgeting for Titling of Land</u>: It has come to our attention that a significant number of UgIFT investments have been undertaken on unsecured land, contrary to the provisions of the UgIFT Program Operations Manual (POM). You should therefore make adequate budgetary provisions for titling of land for all completed and new projects for FY 2023/24. This should be under Output item Codes 342111 for land acquisition and 343111 for land transfer.
- 69. Co-financing of Irrigation Schemes by Farmers: Implementation of the Micro-Scale Irrigation Program commenced in FY2020/21 under 40 pilot Districts and rolled out to an additional 95 District Local Governments in FY2022/23. However, it has been noted that there is low uptake of the program by the targeted farmers. As such, District Local Governments should adequately budget for farmer mobilization and awareness to boost uptake of the program and improve compliance towards the agreed upon co-financing arrangements. In addition, the District Local Government Accounting Officers should make budget projections for the expected farmer contributions in FY 2023/24 as part of their expected Local Revenue projections. These farmer contributions should therefore, be budgeted and managed in accordance with the Grant and Budget Guidelines issued by the Ministry of Agriculture, Animal Industry and Fisheries.
- 70. Mainstreaming Results-Based Financing (RBF) into the Intergovernmental Transfers System: In addition to the current input-based financing for decentralized health services, the mainstreaming and roll-out of RBF into the Inter-Governmental Fiscal Transfer System under the UGIFT Program will commence in FY 2023/24 under the health sub-program, based on the lessons learnt from the previous programmes/projects. As such, a Results-Based Financing sub-grant

has been provided and will be allocated on annual basis to all Local Governments and Health Centers IIIs and IVs based on their previous period performance against strategically selected quantity and quality indicators in line with the formulae stipulated in the Ministry of Health RBF Strategy. The Local Government Accounting Officers are therefore, requested to properly budget for these funds in accordance with the guidelines by the Ministry of Health. In addition, Local Governments should support the health facilities to develop and implement Performance Improvement Plans (PIPs) that will ensure improved quality service delivery by the Health Workers as well as the utilization of key health services by the communities necessary to reverse the poor health seeking practices.

### Budgeting for the District Service Commissions

71. Over the years, this Ministry has noticed return of Wage funds by some Local Governments on account of non-recruitment of Staff by the District Service Commissions, yet each Local Government was provided additional funds in the Budget for FY 2022/23 to facilitate the Service Commission activities. These funds have been maintained in the IFPs for FY 2023/24. Accordingly, LG Accounting Officers are reminded to ensure that they fully constitute the District Service Commissions and budget adequately for their activities to facilitate recruitments.

### Timely Submission of Performance Contracts (Form B)

**72.** In line with PFM Act 2015, Accounting Officers are required to submit their Performance Contract on a timely basis, as one of the requirements to renew your role as an Accounting Officer and to commence Budget Execution for the following financial year.

### H. CROSS CUTTING ISSUES

### HIV and AIDS

- **73.** Mainstreaming HIV and AIDS into national development processes has been prioritized in the program approach under the NDP III to ensure a sustained response to the epidemic through domestic HIV financing. The overall objective is to end HIV/AIDS in Uganda by the year 2030.
- 74. In the Financial Year 2022/2023, this Ministry issued and activated a budget output Code 000013 in the PBS and IFMS to facilitate the budgeting and implementation of the HIV and AIDS Mainstreaming Guidelines issued in February 2020. A communication to this effect was provided in the second BCC for FY 2022/2023, where all entities were instructed to allocate 0.1% of their total budget (excluding pension,

- gratuity and transfers) towards HIV&AIDs interventions as per the HIV&AIDs Mainstreaming Guidelines issued by the Uganda AIDs Commission.
- 75. However, following a progress performance assessment of all MDAs for the same by Uganda AIDS Commission, it was noted that, almost all Government entities did not use the HIV and AIDs Chart of Accounts code (000013) provided for budgeting for HIV and AIDs mainstreaming interventions, hence making it hard to assess how much was budgeted and spent on such activities. It has also been noted that HIV and AIDS activities are scattered across budget outputs as opposed to the guidance for each Entity to plan and budget for them under a single MTEF Code (000013) for HIV and AIDs mainstreaming activities.
- 76. Therefore, this is to guide all Accounting Officers to clearly use the Budget output Code 000013 to outline and cost their HIV / AIDS related activities for the FY 2023/24 including but not limited to: Counselling, Social support, Awareness Campaigns, Workplace policies and Care and treatment. Further, you are advised allocate 0.1% of your total budget (excluding pension, gratuity and transfers) towards various HIV&AIDs interventions as per the 2022 updated HIV&AIDs mainstreaming Guidelines issued by Uganda AIDs Commission. Uganda AIDS Commission will on a regular basis follow up to monitor, track and ensure compliance during the implementation of the Budget for FY 2023/2024 to ensure this instruction is implemented accordingly.

### Gender and Equity Mainstreaming

- 77. Section 9(6) of the PFM Act 2015 mandates the Minister of Finance, Planning, and Economic Development in consultation with Equal Opportunities Commission to certify that Vote Budget Framework Papers are gender and equity responsive.
- **78.** In addition, Section 13 (11) (e) (i-ii) mandates the Minister of Finance Planning and Economic Development to submit the Draft Estimates of the forth coming financial year to Parliament along with a Certificate of Gender and Equity Compliance.
- 79. Therefore, all Accounting Officers should ensure that gender and equity issues are mainstreamed in the detailed budget estimates for FY 2023/2024 in accordance with the Guidelines issued by the Equal Opportunities Commission. All those Votes that did not obtain the pass mark at BFP level should treat it as a priority to ensure their Estimates are compliant.



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80. There are growing concerns over nutrition challenges across the country, with only 15% of 6-month to 2-year old children in Uganda consuming the minimum acceptable diet, as measured by diversity and frequency. I therefore wish to urge the Sub-Programs of Health, Agriculture, Water, Education, Social Development, and Trade should identify and implement measures to mitigate against food security and under-nutrition, specifically maternal and child under-nutrition which is the leading cause of stunting today.

### Environment and Climate Change Interventions

- 81. In line with Section 30 of the Climate Change Act, 2021 and the National Environment Act 2019, all Government Ministries, Departments and Agencies (MDAs) should mainstream Climate Change and Environmental Issues in the detailed annual budget estimates. This Ministry and Ministry of Water and Environment will work together to facilitate assessment on-line through the PBS. The respective Codes have already been provided for this purpose.
- **82.** In addition, the Ministry of Water and Environment and, the National Environment Management Authority are required to follow up and provide the necessary technical support to other Government MDAs during implementation.

### Mainstreaming Malaria at Work Place

- 83. Malaria remains one of the lead killer diseases in Uganda. It largely affects the strength of the labor force through sickness and time taken to treat as well as care provision for those affected. As part of the budget preparation for FY 2023/2024, Accounting Officers are advised to plan for a malaria free environment by ensuring that resources are earmarked for fumigation, bush clearing around the offices as well as sensitization of staff to adopt malaria preventive measures, among other budget cross cutting actions, in their homes.
- **84.** For Institutions undertaking earthworks such as road construction that requires excavations or building, construction of housing facilities, construction of dams, valley tanks etc., you are advised to close or level up any holes and clear any bushes that may heed breeding grounds for mosquitoes.
- 85. Furthermore, in the development of work plans where the intended intervention(s) have a community focus, the issue of malaria prevention should be incorporated. The Permanent Secretary, Ministry of Health issue the Guidelines on specific details related to malaria prevention to

- guide Accounting Officers in the course of preparing their work plans and detailed budget estimates for FY 2023/2024.
- **86.** A copy of the Guidelines can be accessed on the link <a href="https://www.afro.who.int/publications/guidelines-mainstreaming-malaria-multisectoral-national-and-district-plans.">https://www.afro.who.int/publications/guidelines-mainstreaming-malaria-multisectoral-national-and-district-plans.</a>

### I. TIMELINES AND REMINDERS

Adherence to Submission timelines for Budget Documents

- 87. We have witnessed continuous delays in submission of budget documents by a number of Votes citing system related challenges. Following finalization of system upgrades and reconfiguration in line with the program approach to planning, all Votes are expected to timely submit their budget documents in line with the budget process calendar for FY 2023/2024 and the PFM Act 2015 (Amended). All Votes that still have challenges in using the upgraded systems should request for technical support from this Ministry timely.
- 88. All Accounting officers should ensure that gender and equity issues are mainstreamed in the detailed budget estimates for FY 2023/2024. The Equal Opportunities Commission will work with this Ministry to assess the gender and equity compliance of the Estimates to facilitate the issuance of the Certificate in time. Accordingly, Accounting Officers should finalize their estimates on the PBS by Friday 10<sup>th</sup> March 2023 for assessment.
- 89. Ensure all your Ministerial Policy Statements are ready for assessment for Compliance with Climate Change requirements by the Ministry of Water and Environment by 10<sup>th</sup> March 2023 to facilitate issuance of the Certificate not later than 15<sup>th</sup> March 2023.
- 90. Central Government MDAs such as Uganda Road Fund, Office of the Prime Minister, Ministry of Agriculture, Ministry of Local Government, Ministry of Health, Ministry of Education, Ministry of Gender Labor and Social Development and others, that have resources appropriated under their Votes but meant for disbursement to Local Governments should submit their IPFs to the Local Governments by 15th March 2023 to enable them finalize their Budgets in time.
- 91. Section 13 (13) of the PFM Act 2015 requires all Votes to submit Ministerial Policy Statements (MPS) to Parliament by 15th March. In order to ensure their consistency with the program approach to planning, the detailed draft Budget Estimates and the approved Budget Strategy for FY 2023/2024, Accounting Officers are guided to submit a



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copy of the Ministerial Policy Statements to this Ministry by Friday, 10th March 2023.

- 92. In line with Sections 13 (15) (a)-(i) of the PFMA, 2015 (Amended), every MPS shall contain the following:
  - i. The achievements of the vote for the previous financial year;
  - ii. The annual procurement plan of the vote;
  - iii. The annual recruitment plan of the vote;
  - iv. A statement of the actions taken by the vote to implement the recommendations of Parliament in respect to the report of the Auditor General of the preceding financial year;
  - v. The cash flow projections of the vote;
  - vi. A certificate issued by the Minister responsible for Finance in consultation with the Equal Opportunities Commission certifying that the policy statement is gender and equity responsive and specifying measures taken to equalize opportunities for men, women, persons with disabilities and other marginalized groups;
  - vii. Vehicle utilization report; and
  - viii. The asset register of the votes in the format issued by the Accountant-General.
- 93. Please, note that the Structure of the MPS has not changed and is herewith attached as **Annex 11**, for ease of reference.
- 94. All Accounting Officers should submit their Detailed Budget Estimates and Project Profiles for FY 2023/2024 online, using the PBS to the Permanent Secretary/Secretary to the Treasury for the attention of the Director Budget not later than Friday, 10<sup>th</sup> March 2023.
- **95.** Specifically, all Local Government Accounting Officers are advised as follows:
  - Ensure that, the Budget Performance Contract for FY 2023/24, which includes the annual and quarterly work plans, are submitted to this Ministry not later than **Friday 15<sup>th</sup> June 2023**, using the issued Budgeting Template on the Programme Budget Budgeting System (PBS);
  - ii. Note that, an extract of the Performance Contract should be submitted to the relevant Program/MDAs to confirm the consistency between the work plans and the Grant Guidelines issued; and
  - iii. Note that, no funds for FY 2023/24 shall be released to any Vote whose Accounting Officer has not submitted the Budget Performance



Contract for FY 2023/24 and countersigned by the Secretary to the Treasury.

- 96. Please note that, the Law commands the Minister of Finance Planning and Economic Development to submit the Draft Budget Estimates for the following financial year to Parliament by 1st April. Accordingly, all Accounting Officers must submit their draft estimates to this Ministry by 28th February 2023 for consolidation and onward submission to Parliament.
- **97.** In case of need for technical assistance on the PBS, please contact our Support Team on 0414707151 from Monday to Friday 08:00Hrs 17:00Hrs, email: <a href="mailto:pbssupport@gmail.com">pbssupport@gmail.com</a> or contact your respective desk officers for immediate assistance.
- **98.** I thank you for your continued support and efforts towards Improving Service Delivery and wish you success as you finalize your detailed budget estimates for FY 2023/2024.

### J. CONCLUSION

- **99.** This Circular provides the Resource Envelope for FY 2023/2024 and the policy and administrative guidelines for preparation of the Draft Estimates for next financial year and onward submission to Parliament for Appropriation by 31st May in line with the Law.
- 100. The Circular has considered the recommendations by Parliament and the Presidential Advisory Committee on the Budget (PACOB) to the extent possible within the constrained resource envelope.
- 101. I urge Accounting Officers to adhere to all the timelines communicated in this circular so that in turn the Minister of Finance can fulfill his statutory duties.

Ramathan Ggoobi

PERMANENT SECRETARY/SECRETARY TO THE TREASURY

cc: Rt. Hon. Speaker of Parliament

Rt. Hon. Deputy Speaker of Parliament

Rt. Hon Prime Minister

Hon. Minister of Finance, Planning and Economic Development

All Hon. Ministers and Ministers of State

The Chairperson/Parliamentary Budget Committee

All Hon. Members of Parliament

The Chairperson, National Planning Authority

The Head of Public Service and Secretary to Cabinet

The Principal Private Secretary to H.E the President

The Clerk to Parliament

Auditor General/Auditor General's Office

Internal Auditor General/MoFPED

The Director/Parliamentary Budget Office

All Resident District Commissioners

All Chairpersons LCV and Mayors of Municipalities

The Inspectorate of Government.

# Annex 1: Summary of Resource FY 2022/23 and FY 2023/24

		and AIA	
30,468.7	30,093.9	ort, Domestic Refinancing, A	13
		GOU MTEF: Resource Envelope Less External Debt	
(238.5)	(238.5)	Appropriation in Aid (AIA) - Local Revenue	12
(200.0)	(661.9)	Domestic Arrears	=
(8,358.0)	(8,008.0)	Domestic Refinancing	10
(8,870.6)	(6,716.2)	Project Support (External Financing)	9
(2,735.1)	(2,412.2)	External Debt Repayments (Amortization)	~
50,871.0	48,130.7	Total Resource Inflows (1+2+3+4+5+6+7)	
238.5	238.5	Local Revenue for Local Governments	7
8,358.0	8,008.0	Domestic Refinancing (Roll-over)	6
8,870.6	6,716.2	Project Support (External Financing)	5
2,010.6	5,007.9	Domestic Financing (Domestic Borrowing and BOU Recapitalisation)	4
2,471.7	2,609.2	Budget Support	ω
ı		Petroleum Fund	2
28,921.5	25,550.8	Domestic Revenues	
(4)	(3)	(2)	3
FY2023/24	FY2022/23	Source	SZ



16

GOU Discretional Resources (MTEF less Interest Payments)

25,402.0

23,005.0

(2,396.9)

(5,995.7) (1,468.0)

(1,303.8) (1,468.0)

(4,691.9)

Domestic Debt Payment (BoU) and BOU recapitalisation

14 15

Interest payments

PRIVATE COB	CLIMATE 003 011 012 019 108 122 150 156 157 109 500	TOURISM 022 117 122 138 500	SUSTAIN 008 013 017 139 161 154 150 006	MINERAL 017 108 138 161 500	AGRO-IN 010 011 011 011 011 011 011 011 011 108 112 122 122 122 122 123 124 138 142 153 154 155 155 155 160 160 160 160 160 160 160 160 160 160
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SUB-TOTAL DEVELOPMENT PLAN IMPLEMENTATION	Missions Abroad	Uganda Retirement Benelits Regulatory Authority	National Population Council	Local Government Finance Commission	Treasury Operations	Equal Opportunities Commission	National Lotteries and Gaming Regulatory Board	URA	OAG	Kampala Capital City Authority	Uganda Registration Services Bureau	National Planning Authority	Inspectorate of Government (IG)	Ministry of Kampala Capital City and Metropolitan Affairs	Ministry of Local Government	Ministry of Finance, Planning & Economic Dev	Ministry of Fareign Affairs	Office of the Prime Minister	001 Office of the President	PMENT PLAN IMPLEMENTATION		SUB-TOTAL REGIONAL DEVELOPMENT	National Agricultural Research Organization(NARO)	Ministry of Tourism, Wildlife and Heritage	Ministry of Information, and Communications Technology	Ministry of Energy and Minerals	Ministry of Works, and Communications	Ministry of Trade, Industry and Co-Operatives	Ministry of Agriculture, Animal Industry and Fisheries	Local Government Finance Commission	Ugande Investment Authority (UIA)	National Planning Authority	Ministry of Local Government	003 Office of the Prime Minister	AL DEVELOPMENT		SHRITOTAL PHRIIC SECTOR TRANSFORMATION	Local Government Finance Commission	Local Government Finance Commission	Public Social Commission Registration Authority (NIRA)	National Information Technologies Authority	National Lolteries and Gaming Regulatory Board	Kampala Capital City Authority	National Curriculum Development Centre	Nallonal Planning Authority	Inspectorale of Government (1G)	East African Community	Ministry of Information, and Communications Technology	Ministry of Local Government	SECTOR TRANSFORMATION	CONTRACTOR STORES	Satisfied Hentification and Regulation Authority (NIRA)	Directorate of Government Analytical Laboratory	External Security Organisation	Internal Security Organisation (ISO)	PPDA	Judicial Service Commission	Uganda Prisons	Ulanda Police Force	Auditor General	Treasury Operations	Financial Intelligence Authority (FIA)	National Lotteries and Gaming Regulatory Board  Equal Opportunities Commission	Kampala Capital City Authority	National Citizenship and Immigration Control	Unanda Registration Services Burgan	Law Development Centre	T NO GO NAME MANAGEMENT OF THE	PROGRAMMENOTE	
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ADMINISTRATION OF JUSTICE



# ANNEX 2: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2022/23 - 2027/28 (Excl. Arrears, External Debt Repayments, Debt Re-financing and AIA) Ushs.Bn.

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800	130			NTERE		011	007	104	LEGISL		145	144	018	133	311	148	101				
Total Caniro Total Caniro Total Local Government Programmes Statutory Intensit Payments GRAND TOTAL	SUB-TOTAL INTEREST PAYMENTS	External interest	Domestic Interest	INTEREST PAYMENTS DUE	SUB-TOTAL LEGISLATION, OVERSIGHT & REPRESENTAT	Ministry of Local Government	Ministry of Justice and Constitutional Affairs	Parliamentary Commission	LEGISLATION, OVERSIGHT & REPRESENTATION	SUB-TOTAL ADMINISTRATION OF JUSTICE	Uganda Prisons Service	Uganda Police Force	Ministry of Gender Labour and Social Development	Directorate of Public Prosecution(DPP)	Law Development Centre	Judicial Service Commission	Judiciary		PROGRAMME/VOTE		
3,520.27 2,855,31		\$6			112.64			112 64		112.43	14		٠	÷	0.47	3.19	108 77		Wage		
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254,02 27,358.08 4,888,57 5,985.88			) 4,858.00				0.10										387,54		External	Total Incl.	
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PRIVATE SECTOR DEVEL DPMENT  Ministry of Trade, Industry and Cooperatives  1015 Ministry of Trade, Industry and Cooperatives  1021 East African Community  1022 Capital African Community  1031 Ministry of Kampula Capital City and Metropolitan Affairs  1040 Ministry of Kampula Capital City and Metropolitan Affairs  1050 Ministry of Manual City and Metropolitan Affairs  1061 Matterial Planning Authority  1071 Mallonal Lolleries and Gaming Regulatory Board  1072 Mallonal Lolleries and Gaming Regulatory Board  1073 Mallonal Lolleries and Gaming Regulatory  1074 Uganda Fore promotion Gaurd  1075 March Free Zones Authority  1076 Matterial Microlitance Regulatory Authority  1076 Matterial Matterial Medical  1077 Matterial Matterial Medical  1078 Matterial Matterial  1078 Matterial Matterial  1078 Ministry Ministry Ministry Matterial  1078 Ministry Ministry Ministry Matterial  1078 Ministry Minis	E CHANGE, NATURAL RESOURCE, ENVIRONMENT AND WA Office of the Prime Minister Ministry of Local Government Ministry of Local Government Ministry of Londs, Housing & Urban Development Ministry of Waler and Environment National Planning Authority National Panenting Authority National Environment Management Authority Ugandd, Land Commission National Forestry Authority Ugandd Land Commission National Forestry Authority Missions Abroad Meleorological Authority Missions Abroad Meleorological Authority Sol-1999 Local Governments	TOURISM DEVELOPMENT OUT Tourism, Wuldife and Antiquities 17 Uganda Tourism Baard 18 Kampala Sopilal City Authority 18 Uganda Invastment Authority (UIA) 18 Manienta Rategal 19 Bustrotal Tourism Development	SUSTAINABLE DEVELOPMENT OF PETROLEUM RESOURCES  008 Ministry of Finance, Planning & Economic Dev.  013 Ministry of Education and Sports  179 Ferrolly and Ministry of Uganda  181 Uganda Free Zones Authority  184 Uganda National Bureau of Standards (UNBS)  185 Uganda National Bureau of Standards (UNBS)  186 Ministry of Foreign Affairs  Sub-TOTAL SUSTAINABLE DEVELOPMENT OF PETROLE  SUB-TOTAL SUSTAINABLE DEVELOPMENT OF PETROLE	L DEVELOPMENT Energy and Minerals National Planning Authority Uganda Investment Authority Uganda Free Zones Authority Missions Abroad Missions Abroad	INDUST INALISATION  Ministry of Agriculture, Animal Industry & Fisheries  Ministry of Local Government  Trade, Industry and Cooperatives  Ministry of Vizier and Environment  cast African Community  Mational Planning Authority  Dainy Development Authority  Varipada Capilal City Authority  Varipada Capilal City Authority  Varipada Investment Authority (JIIA)  National Animal Genetic Res. Centre and Data Bank  Viganda Investment Authority (JIIA)  National Agricultural Research Organisation  Valanda Notional Bureau of Standards  Uganda Cotten Development Authority  Uganda Free Zenes Authority  Missions Akroad  601-999 Local Governments  SUB-TOTAL AGRO-INDUSTRIALISATION	m
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1.916.68 2.54 2.12 2.12 0.31 0.80 0.60 0.60 0.53,73 9.84 1.914 1.914 1.923 1.163 1.163 1.163 1.163	18,71 32,29 759,00 22,12 22,12 39,44 39,44 29,90 19,47 4,28 957,85	102.54	344.37 1.22 1.680.38 106.80 1.10 0.61 0.65 0.85	46.22 46.22	743.62 0.31 12.04 216.34 0.31 0.31 0.31 0.43 15.75 0.43 95.60 120.54 1.15 1.15 1.15 1.15 1.15	Total incl. External
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HUMAN CAPITAL DEVELOPMENT  003 Office of the Prime Minister  003 Ministry of Incard Spanning and Economic Development  01 Ministry of Local Government  01 Ministry of Local Government  01 Ministry of Local Government  01 Ministry of Health  01 East African Community  10 East African Community  10 Upanda AlD Commission  10 National Planning Authority  11 Upanda AlD Commission  10 National Planning Authority  11 Upanda Aldical Storas  11 Equal Opportunities Commission  12 Kampala Capital City Authority  13 Upanda Hearl Institute  14 Upanda Storas  15 Upanda Hearl Ministria  16 Upanda Hearl Storas  17 Equal Opportunities Commission  18 Upanda National Examinations Board  19 Upanda National Examinations Board  10 Upanda Hearl Storas  11 Upanda Hearl Storas  12 Kampala Capital City Authority  13 Upanda National Examinations Board  14 Upanda Instructure Commission  15 Upanda Hearl Storas  16 Upanda National Examinations Board  17 Equal Opportunities Commission  18 Macarete University  19 National Population Council  Makarete University	DIGITAL TRANSFORMATION  013 Ministry of Education and Sports 020 Ministry of Calucation and Sports 020 Ministry of ICT and National Guidance 111 National Curriculum Development Centre 119 Uganda Registration Services Bureau 122 Kampala Capital City Authority 123 National Lotteries and Gaming Regulatory Soord 126 Malament Inflamenton Technology Authority 127 SUBTOTAL DIGITAL TRANSFORMATION  SUBTAINABLE URBANISATION AND HOUSING 011 Ministry of Local Governmen 012 Ministry of Works and Transport 013 Ministry of Works and Transport 014 Ministry of Works and Transport 015 Ministry of Works and Transport 016 Ministry of Works and Transport 017 Ministry of Works and Transport 018 Uganda Investment Authority (UIA) 138 Uganda Investment Authority 140 Uganda Free Zones Authority 150 Uganda Free Zones Authority 151 Uganda Free Zones Authority 152 Uganda Free Zones Authority 153 Uganda Free Zones Authority 154 Uganda Free Zones Authority 155 Uganda Free Zones Authority 156 Uganda Free Zones Authority 157 Uganda Free Zones Authority 158 Uganda Free Zones Authority 159 Uganda Free Zones Authority 150 Uganda Free Zones Authority 150 Uganda Free Zones Authority 150 Uganda Free Zones Authority 157 Uganda Free Zones Authority 157 Uganda Free Zones Authority 157 Uganda Free Zones Authority 158 Uganda Free Zones Authority 159 Uganda Free Zones Authority 150 Uganda Free Zo	SUSTAINABLE ENERGY DEVELOPMENT  O13 Ministry of Education and Sports  O17 Energy and Minerals  180 National Environment Management Authority (NEMA)  180 National Environment Management Authority (NEMA)  181 National Environment Management Authority (NEMA)  182 Ministry of France, Planning and Economic Development  O12 Ministry of France, Planning and Economic Malon Ministry of Public Service  183 Uganda National Bureau of Standards (UNBS)  184 Ministry of Public Service  185 Ministry of Freety Affairs  186 Uganda Free Zones Authority  SUB-TOTAL SUSTAINABLE ENERGY DEVELOPMENT	INTEGRATED TRANSPORT INFRASTRUCTURE AND SERVICES  016 Works and Transport  023 Ministry of Kampala Capital City and Matropolitan Affairs  113 Uganda National Reads Authority (UNRA)  118 Rood Fund  120 KCCA Road Rehabiliation Grant  121 KCCA Road Rehabiliation Grant  122 KCCA Social Covernments  133 SOL-301 LOCAL COVERNMENT  144 SOL-303 LOCAL COVERNMENT  155 SUB-TOTAL INTEGRATED TRANSPORT INFRASTRUCTUR  156 SUB-TOTAL INTEGRATED TRANSPORT INFRASTRUCTUR	MANUFACTURING  006 Ministry of Foreign Affairs  008 Ministry of France, Planning and Economic Development  015 Trade, Industry and Cooperatives  015 Upanda Industrial Research Institute  10 Upanda Industrial Research Institute  10 Upanda Insastment Authority (UIA)  138 Upanda Insastment Authority (UIA)  159 Upanda Insastment Authority  161 Upanda Insastment Authority  160 Missiona Abroad  160 Missiona Missiona Missiona  160 Missiona Missiona Missiona  160 Missiona Missiona  160 Missiona Missiona  160 Missiona Missiona  160 Missi	PROGRAMMEVOTE 601-999 Local Governments SUB-TOTAL PRIVATE SECTOR DEVELOPMENT
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	GOVERNANCE AND SECURITY  OIL Clifice of the President  OIL Clifice of the Prime Minister  OIL Ministry of Defence  OIL Ministry of Foreign Affairs  Ministry of Foreign Affairs  OIL Ministry of Foreign Affairs  OIL Ministry of Internet Primering & Economic Dev  OIL Ministry of Internet Primering & Economic Dev  OIL Ministry of Internal Affairs  OIL Ministry of Internal Affairs  OIL East African Community  CIL East African Community  CIL East African Community  Law Reform Commission  Law Reform Commission  Law Reform Commission  OIL Law Reform Commission	SUB-TOTAL COMMUNITY MOBILIZATION AND MINDSET C	COMMUNITY MOBILIZATION AND MINDSET CHANGE  01 Office of the President  01 Office of the President  01 Ministry of Education and Sports  01 Ministry of Education and Sports  020 Ministry of Education and Sports  020 Ministry of Foreign Affairs  020 Ministry of ICT and National Guidance  Directoral of Elbics and Inegrity  121 Upanda Registration Services Bureau  122 Kampala Calylatal of National Seguiatory Board  123 Malional Lestenses and Gasming Regulatory Board  124 Equal Opportunities Commission  125 Miscons Abroad  601-990 Local Governments	SUB-TOTAL INNOVATION, TECHNOLOGY DEVELOPMENT	IMNOVATION, TECHNOLOGY DEVELOPMENT AND TRANSFER  02 Stale House  036 Ministry of Foreign Affairs  110 Uganda Industrial Research Institute  119 Uganda Ingistrialina Sendriess Bureau  1187 Ministry of Science, Technology and Innovation  150 Missions Abroad	SUB-TOTAL HUMAN CAPITAL DEVELOPMENT	National Council of Sports Nissions Abroad	National Council for Higher Education Uganda Business and Technical Examination Board	oganda virus kasaaron insidua (OVRI) Kabala University Sorati University	Lira University  National Curriculum Development Centre	Millago Specialized Women and Neonatal Hospital Kayunga Referral Hospital Yumba Referral Hospital	Kawempe Referral Hospital Enlebbe Regional Referral Hospital	Nagara Referral Hospital Nagara Referral Hospital Kiruddu Referral Hospital	Albarara Referral Hospital Mubende Referral Hospital	Soroli Roferal Hospital Lira Referral Hospital	Kabale Referral Hospital Masaka Referral Hospital Masaka Referral Hospital	Hoima Referral Hospital Jinja Referral Hospital	Fort Portal Referred Hospital  Gutu Referral Hospital	Bulabika Hospilal Arua Referral Hospilal	Gülü Ünivefsity Uganda Blood Transfusion Service (UBTS) Mülaqo Hospilal Complex	Uganda Management Institute Mountains of the Moon University	Nakerere University Business School Kyambogo University		PROGRAMME/VOTE	
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	173.68 459.71 862.67 26.33 247 66.11 0.56 4.94 42.43 127.00 38.99 17.08	15.91	13.46	21.50	0.71 1.84 0.16 18.68	3,284.43	19.31	15.74	28 B1 12 46	17 36 28.49	15 09 7 03	11.44 4 13	3 00	19.79	6 26	8,42 5,53	4,09 17 35	5 85	25.80	33 19 33 29 72 76	36 68 19 76	60,97 123 30			
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	229,75 511,92 155.17 3,937,21 3,937,21 3,937,21 180,37 70,86 0,90 5,06 44,17 174,97 83,64 22,29 23,42	20.53	22,20 1,18 0,35 2,45 0,36	60,37	0.71 8.60 1.29 49.64	9,749.93	21 17 0,34	21 79	76.25	41 33	19 39	23 38 10 54	14,95	30.16 12.97	15.39 27.56	15,86 15 16	14 21 32,03	16 38 24.22	39.29	79,10 41,81	59.93 45.16	135,87 195,98	96,79	Total incl.	
	32 16 28 76 28 76 0 27 79 780 7.63 3.11 0.33 1.83 1.83 1.83 1.83 1.83 1.83 1.83 1	5.08	0.39 1.30	13,98	7.45 1.25 5.29	3,881.57 5,230,38		6.66	2 H2 48 77	19.76 10.87	14 11 4 73	11.95 5.86	9 08 12 82 12 93	11 24 8 98	9.88 10.61	8 02 10 43	10.97 15.99	11.43	11.53	48 30 7 7 4	23.83 27.94		50.83	Waga Nor	
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)	37.56 36.49 0.57 2,713.93 0.20 33.60 2.59 2.69 2.59 6.25 6.25 2.3.52 0.89	8,40		38,62	36.62	1,672.11	o :	4.70	4.35	8.40	3.81	1.51	0.40	0.20	0.20	0.20	0.20	0.20	4 22	2.81 2.07	2.22	3.57 2.84		la di	The second second
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900	309	163	149	130	124	143 123	14.	122	119	108	023	011	008	006	001	DEVEL		617	142	0220	030	016	015	010	147	138	108	011	REGIO		500	147	146	137	126	122	111	108	103	021	020	005 011	PUBLIC	13/	135	500	156	148	145	144	131	129	124	122	120	112	311		
SUB-TOTAL DEVELOPMENT PLAN IMPLEMENTATION	ZZZ	Uganda Relirement Benefits Regulatory Authority	National Population Council	Treasury Operations	Equal Opportunities Commission	Uganda Bureau of Statistics  National Lotteries and Gaming Regulatory Board	URA	Kampala Capital City Authority	Uganda Registration Services Bureau	National Planning Authority	Ministry of Kampala Capital City and Metropolitan Affairs	Ministry of Local Government	Ministry of Finance, Planning & Economic Dev	Office of the Prime Minister Ministry of Foreign Affairs	001 Office of the President	DPMENT PLAN IMPLEMENTATION	SUB-TOTAL REGIONAL DEVELOPMENT	601-999 Local Governments	National Agricultural Research Organization(NARO)	Ministry of Tourism. Wildlife and Heritage	Ministry of Energy and Ministrals	Ministry of Works, and Communications	Alinistry of Trade, Industry and Co-Operatives	Ministry of Agriculture, Animal Industry and Fisheries	Local Government Finance Commission	Uganda Invesiment Authority (UIA)	National Planning Authority	Ministry of Local Government	REGIONAL DEVELOPMENT	COURT CONTRACTOR	CITE TOTAL BUBBLE SECTOR TRANSCORMATION	Local Government Finance Commission	Public Service Commission	National Identification and Registration Authority (NIRA)	National Information Technologies Authority	National Capital City Authority	National Curriculum Development Centre	National Planning Authority	Inspectorate of Government (IG)	East African Community	Ministry of Information, and Communications Technology	005 Ministry of Public Service 011 Ministry of Local Government	SECTOR TRANSFORMATION	SUB-TOTAL GOVERNANCE AND SECURITY	Directorate of Government Analytical Laboratory	External Security Organisation Missions Abroad	Internal Security Organisation (ISO)	Judicial Service Commission	Uganda Prisons	Office of the Director of Public Prosecutions  Upanda Police Force	Audilor General	Financial Intelligence Authority (FIA) Treasury Operations	Equal Opportunities Commission	Kampala Capital City Authority	Uganda Registration Services Bureau National Citizenship and Immigration Control	Ethics and Integrity	Law Development Centre	PROGRAMMENOTE	
289,63	4	,		0 40	3 43	24.71	237_35			16.88		2 26	10,39	3 71	0.32		488.75	488 29		4 >				,	- 1	¥	+1	0 0 4 0	200	100.00	175 70	1 28	3.80	٠		91 93	(0)	4	4 44	0 1	ilia.	5 04 25 58		1,714,49	3.83	21_15	60.59	12 72	110.45	27 82	50.27	11 08	p. S	554	60.9	7 30		Wago	
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305,83		1	0.29		0.26	16.16	54.38	0.52	1	2.42	1 30	10	215.78	4.53	1		16.68		,		•	1	1	1	• 9	¥	10	13.68	8	11,30	4 15	0,12	0.00	360	(3)	(1)	) <b>•</b> 0	3	6.9	*	90	3.84		2,788.53	5.54	1.20	12.82	3 10	31,65	20.45	2 11	0.87	0)(4	29	4 60	0.18	5.40 F	Domostic E	FY 2025/29 Budget Estimates Total excl.
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2.047,34	2 '	1	0.29	475 32	13 20	303.34	670,16	3.09		36.42	0.06	12.54	429,30	62,26	17 80		671.78	644.96	0,12	0 12	0.37	0.49	0.12	0.37	0.12		024	20 98	000	40,717	274.6	11.07	13.84	0.33	0000	137.56	. 1	ě	8.74		2,99	38 91 48 07		7,084.33	40,28	87,92	178,42	3 7 8 3	378.60	90.57	114 66	32 62	1.80	Œ	145 14	17 28	33.48	External	stat incl.
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1,931.00	,	(() <u>*</u>	* = 2	641 68	12.84	354.34	510,88	3,40	(2)	23.12	0.08	13 88	261,24	72.92	23.59		224,58	211,51	0.17	0.17	0.50	0.66	0.17	0.50	0.17		033	0.33	2	100,04		13_06	13 55	0.45	134	61.60	*:		5.82	t to	4.03	40,54 13,62		4,577,88	41.71	137 33	141.77	13 83	319.27	57 10	84.07	27,89	2.42	151	181.51	13 23	-	Non-Wage D	9
427.88	5	70.1	0.41	1	0.36	22 63	76,14	0,73	* 6	3,38	100	iti.	302 10	6.34	25		23,35			, ,	,				- ;	*		19.15		44.49	24.00	0.17	0.00	to	UŞ!	839	20	,†	tina	*!		5,38 18,75		3,265.74	7.76	1,68	17.94	л 2	44.30	28.63	2.96	1 22	2.2	S.t	6.44	0.25	7.56 F	Domestic E	FY 2020/27 Body
10.27	ā	i i	107	20	14	101	100		4.1			710	10.27	9	Ĭ.		4		•	, ,	,					à	13				i	2	٠	i)		Į.	1	ŭ	114	*	i i	A I A		184.81	Dil			٠		(e	•	<u>(6)</u>	9.8	(4	•	•	inancing F	xternal E	et Estimates T
2,688.48		14	0.41	641,88	16.97	0.57	848,10	4,19		45.07	0.08	16,36	574,76	0.57	23.95		785,56	748.63	0,17	0.17	0.00	0.66	0,17	0.50	0,17		0.33	28 QQ	200	10.545		14,63	17,73	0.45	1 34	162,73	ě		10.70		4.03	51.45 60.51		9,728.64	53,69	113.46	226,36	31 07	485,08	116,33	142,32	41,30	2,42	( <b>•</b>	194,65	21,51	inancing 43.17	xternal E	20/27 Bodget Estimates Total excl. To
2,898.74		154	0.41	641 58	16 97	404,14	848,10	4,19	60 B	45.07	0.08	16,36	585,03	0.57	23.95		785,58	748.63	0,17	0.33	0.50	0.66	0 17	0.50	0.17		0.33	28.90	2	20,107		14.63	17.73	0.45	1 34	162 73	*	¥	10.70		4.03	51.45 60.51		90.58	53 69	113,46	226.36	31 87	485.08	116.33	142 32	41 30	2.42		57.30 194.65			Extornal	otal incl.
329,80	*	ů.	. 0	0 86	3,77	27 18	261.08	( )		18.56		2 49	11.43	4 08	0.36		537 82	537 12	4		1	(A	20	ě		8		0.05	2	40 Ab1		1 40	4 18	*:	3.10	101 13	8	*	4.88			5.54 28,14		1,883.02	4,22	23,27	66,65		121,50	30,60	55,30	12 19			6.70			₩ e B e A	
1,931.00		i.	21.2	641.68	12 84	354 34	510,88	3.46		23 12	0.08	13 88	261.24	72.92	23 59		224.59	211.51	0.17	0.33	0.00	0.66	0.17	0.50	0.17		0 22 0	0.33		100 34	,	13 06	13.55	0.45	1 34	61.60			5.82	7)	4 03	40.54 13.62		4,577.89	41.71	137 33	141 77	2	319 27	57 10	84 07	27.89	2.42	0.	45 81 181 51	13.23	Recurrent 25.48	Non-Wago	
427.88	5	100	0.41	. 2	0.36	22 63	76_14	0.73		3 38	16 70	e.	302 10	6 34			23.35		it :	e ilike		// T	80	Œ.	tili	ť		10 15	2	A7"b7		0.17	0.00	200		0.3	83	(¢	638	X	(*)	5.38 18.75		3,285.74	7.76	1.68	17 94	n Œ	44 30	28 63	2 96	1 22			6 44	0.25	Dev 7.56	Domostic	FY 2027/28 Bu
	8	(0	80	*	9	100	750			0))	į	*1	9		8				4	()	į	()	ŧ.	ĕ		Ę					(8)	٠			è	ě	80	9	03	ý	ě	673		184.85	,	,		Ţ			X)	•		e e	Val:	100	Financing	External	FY 2027/28 Budgat Estimates Total each
2,686,48	200	)it	0.41	641.68	16,97	404 14	848,10	4 19	ĕ -	45.07	0.08	16 36	574.76	0.57	23.95		785,56	748 63	0 17	0.17	0.50	0.66	0 17	0.50	0.17		0.33	78 497		741,07	2	14 63	17 73	0.45	1 34	162 73	ŧ)	ď.	10 70	*	4 03	51 45 60 51		90.58	53.69	113 46	226 36	2	485.08	116 33	142 32	41.30	2 42		57 30 194 65	21.51	Financing 43 17	External	Total auch
2,688,48	2	5/4	0.41	641.68	16 97	0.57	848.10	4 19	4	45.07	0.08	16 36	574.76	0.57	23.95		785.56	748 63	0.17	0 17	0.50	0.66	0 17	0.50	0.17		0.33	28 90	a di	341.67	2	14.63	17 73	0.45	1 34	162 73	410	ŭ II	10 70	77	4 03	51 45 60 51		9,911.50	53.69	113 46	226 36	24 64	465.08	116 33	142 32	41 30	2 42	no .	57 30 194 65	21.51	43.17	External	Total Incl.

ADMINISTRATION OF JUSTICE

# ANNEX 2: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2022/23 - 2027/28 (Excl. Arrears, External Debt Repayments, Debt Re-financing and AIA) Ushs.Bh.

600	130	007 011	101 148 311 133 018 144 145	
Tolal Cantre Tolal Local Government Programmes Statutory Interest Payments GRAND TOTAL	Domastic Interest External Interest SUB-TOTAL INTEREST PAYMENTS	rationonary commission Ministry of Lostie and Constitutional Affairs Ministry of Lostia Government SUB-TOTAL LEGISLATION, OVERSIGHT & REPRESENTAT	PROGRAMME/VOTE  101 Judiciary 148 Judicia Service Commission 148 Development Centre Directorate of Public Prosequion(DPP) 1019 Ministry of Gender, Labour and Social Development 144 Uganda Force 145 Uganda Folica Force 145 SUB-TOTAL ADMINISTRATION OF JUSTICE 158 SUB-TOTAL ADMINISTRATION OF JUSTICE	
4,080.88 4,138.28 8,219.11		129.97	Wage 125.63 3.69 0.54 4.45	
12,238,18 1,014.48 8,040,09 21,282.75	6,498.07 1,542.02 8,040.09	856.07 0.12 0.12 858.31	Non-Wage Recurrent 284 10 16 93 0.77 9 78 0.61 1 22 203.41	
8,412,83 647,67 7,060,30	65	77.39	Domestic Dev 75.61 0.56 0.30	FT 2025/26 E
10,921.52	D5:	(36.3)	External	FT 2025/26 Budget Estimat
22,731 87 5,800 41 8,040 09 38,572 18	6,498 07 1,542.02 8,040.09	1,063 42 0 12 0 12 1,083.67	Total exci. External Financing 485 33 21 17 1 61 14 23 0 61 1 22 1 70 1 20 505.34	19
33,653.18 5,800.41 8,040.09 47,493.68	6,498 07 1,542.02 8,040.08	1,063.42 0.12 0.12 1,083.67	Total incl. External 465.33 21.17 1.61 14.23 0.61 1.22 1.20 505.38	
4,486.02 4,552.08	F (100);	142.96	Wage 138,19 4 06 0 58 0 4 90 4 90	
16,805.08 1,373,71 13,847.25	11,430.66 2,216.59 13,847.25	1,155.69 0.17 0.17 0.17 1,156.02	Non-Wage Recurrent 356.53 22.85 1.03 13.20 0.83 1.85	
8,339.48 908.73	15500	108.34	Dav 105 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	FY 2028/27
9 9,723.53	. egan	2 100	External Financing	27 Budget Estimate
29,430.58 8,832.53 13,847.25 49,810.38	11,430.66 2,216.59 13,647.25	1,407.00 0,17 0,17 1,407.33	Total excl. External Financing 600.57 27.69 2.05 18.10 0.83 1.85 1.85 1.85	
38,154.11 9,832.53 13,847.25	11,430,66 2,216.59 13,647.25	1,407,00 0,17 0,17 0,17	Total Incl. External 600,57 27,69 2 05 2 05 18.10 0.83 1.85 1.85	
4,486.02 4,552.08	et esse	142.96	Wage 138.19 4.06 0.59 4.90	
2 16,605,08 2 1,373,71 8 13,647,25	11,430.66 2,216.59 13,647.25	6 1,155.69 0.17 0.17 0.17 8 1,158.02	Non-Wage Recurrent 9 356 53 6 22.85 9 10.3 0 13.20 0 83 1.55	
8,338 48 806,73 9,246 21	4 4 4	108.34		FY 2927/28 E
8,383.39	4.62		External Financing	FY 2027/28 Budget Extension
29,430.58 6,832.53 13,647.25	11,430 66 2,216 50 13,647,25	1,407 00 0 17 0 17 0 17 1,407.33	Total excl. External Financing 600 57 69 27 69 2 18 10 0 0 83 1 65 2 67	*
37,813.97 6,832.53 13,847.25	11,430 66 1,216 59 13,647.25	1,407.00 7 0 17 7 0 17 0 17 0 17	Total Incl. External External 27 600 57 7 600 57 27 69 20 50 18 10 0 83 1 65 257	



### Annex 2b: Proposed cuts on Travel Abroad FY 2023/24 - (Ushs billions)

Vote	Vote Name	Amount	Reduction	%
104	Parliamentary Commission	64.9	32.5	50%
166	National Council of Sports	5.8	72	0%
017	Ministry of Energy and Mineral Development	3.3	3.3	100%
131	Office of the Auditor General (OAG)	3.3	34	0%
120	National Citizenship and Immigration Control (NCIC)	3.0	1.5	50%
139	Petroleum Authority of Uganda (PAU)	2.5	2.5	100%
021	Ministry of East African Community Affairs	2.5	V <sub>E</sub> :	0%
160	Uganda Coffee Development Authority (UCDA)	1.6	1.6	100%
003	Office of the Prime Minister	1.1	S#	0%
010	Ministry of Agriculture, Animal Industry and Fisheries	1.0	1.0	100%
141	Uganda Revenue Authority (URA)	1.0		0%
006	Ministry of Foreign Affairs	1.0	04	0%
500	Missions Abroad	0.9		0%
007	Ministry of Justice and Constitutional Affairs	0.9	245	0%
133	Directorate of Public Prosecution (DPP)	0.6	975	0%
136	Uganda Export Promotion Board (UEPB)	0.6	-	0%
102	Electoral Commission (EC)	0.5	72	0%
140	Capital Markets Authority	0.5	0.5	100%
019	Ministry of Water and Environment	0.4	0.4	100%
167	Science, Technology and Innovation	0.4	0.4	100%
800	Ministry of Finance, Planning and Economic Development	0.3	-	0%
016	Ministry of Works and Transport	0.3	0.3	100%
143	Uganda Bureau of Statistics (UBOS)	0.3	0.3	100%
001	Office of the President	0.2	72	0%
109	Uganda National Meteorological Authority (UNMA)	0.2	0.2	100%
020	Ministry of ICT and National Guidance	0.2	0.2	100%
301	Makerere University	0.2	0.2	100%
128	Uganda National Examination Board (UNEB)	0.2	0.2	100%
155	Cotton Development Organization	0.2	0.2	100%
119	Uganda Registration Services Bureau (URSB)	0.2	0.2	100%
125	National Animal Genetic Resource Centre and Data Bank	0.1	0.1	100%
121	Dairy Development Authority (DDA)	0.1	0.1	100%
014	Ministry of Health	0.1	y 🕶	0%
135	Directorate of Government Analytical Laboratory (DGAL)	0.1	₹ <b>=</b>	0%
011	Ministry of Local Government	0.1	0.1	100%
148	Judicial Service Commission (JSC)	0.1	0.1	100%
147	Local Government Finance Commission (LGFC)	0.1	0.1	100%
154	Uganda National Bureau of Standards (UNBS)	0.1	0.1	100%
129	Financial Intelligence Authority (FIA)	0.0	-	12
111	National Curriculum Development Centre (NCDC)	0.0	-	15
153	Public Procurement & Disposal of Public Assets (PPDA)	0.0	==:	22
150	National Environment Management Authority (NEMA)	0.0	54	
126	National Information Technologies Authority	0.0	=	(e)
305	Busitema University	0.0	¥	~
106	Uganda Human Rights Commission (UHRC)	0.0	E#10	THE.
400	Referral Hospitals	0.0	S#3	i e
151	Uganda Blood Transfusion Service (UBTS)	0.0	=	HE.
308	Soroti University	0.0	i ac	79E
015	Ministry of Trade, Industry and Co-operatives	0.0	=	j.
101	Judiciary (Courts of Judicature)	ye.	150	(÷
002	State House	541	45	N/
304	Kyambogo University	=======================================		(3)
122	Kampala Capital City Authority (KCCA)	761	36	72
116	Uganda National Medical Stores		(2)	571
013	Ministry of Education and Sports	\e		(#1



### Annex 2b : Proposed cuts on Travel Abroad FY 2023/24 - (Ushs billions)

Vote	Vote Name	Amount	Reduction	%
005	Ministry of Public Service		-	-
303	Makerere University Business School	2	- 4	- 2
114	Uganda Cancer Institute (UCI)		-	=
115	Uganda Heart Institute (UHI)	×	-	=
312	Uganda Management Institute		-	
164	National Council for Higher Education	-	-	-
108	National Planning Authority (NPA)	-		2
009	Ministry of Internal Affairs		-	
103	Inspectorate of Government (IG)		=	
311	Law Development Centre		1-	
145	Uganda Prisons Service	-	-	-
401	Mulago National Referral Hospital	¥	14	2
309	Gulu University	5		-
105	Law Reform Commission (LRC)	=	-	-
156	Uganda Land Commission (ULC)	=	-	-
142	National Agricultural Research Organization (NARO)	-	-	H
107	Uganda Aids Commission (UAC)	¥	-	2
144	Uganda Police Force		-	5
310	Lira University	×	-	-
137	National Identification and Registration Authority (NIRA)			-
112	Directorate of Ethics and Integrity (DEI)	-	-	-
149	National Population Council			u
157	National Forestry Authority (NFA)	-	-	-
313	Mountains of the Moon University	¥	_	н
402	Butabika Hospital			-
012	Ministry of Lands, Housing & Urban Development	-	=	-
124	Equal Opportunities Commission		_	
134	Health Service Commission (HSC)	-	-	-
307	Kabale University		=	-
302	Mbarara University		-	-
004	Ministry of Defence	-	-	_
159	External Security Organization (ESO)		-	
132	Education Service Commission (ESC)	-	-	-
023	Ministry of Kampala Capital City and Metropolitan Affairs		=	=
152	National Agricultural Advisory Services (NAADS)		-	
018	Ministry of Gender, Labour and Social Development	-	-	-
146	Public Service Commission (PSC)		2	
113	Uganda National Roads Authority (UNRA)		_	
600	Local Governments		_	_
306	Muni University		-	
127	Uganda Virus Research Institute (UVRI)			
118	Uganda Road Fund (URF)		=	
163	Uganda Retirement Benefits Regulatory Authority			
138	Uganda Investment Authority (UIA)			
165	Uganda Business and Technical Examination Board			_
162	Uganda Microfinance Regulatory Authority			-
158	Internal Security Organization (ISO)			
022	Ministry of Tourism, Wildlife and Antiquities			
123	National Lotteries and Gaming Regulatory Board			2
130	Treasury Operations			<del>                                     </del>
161	Uganda Free Zones Authority	-	5	
			-	
110	Uganda Industrial Research Institute (UIRI)			
117	Uganda Tourism Board (UTB)  Total	99.0	45.9	100.0%



# Annex 2c: Proposed cuts on Workshops and Seminars FY 2023/24 - (Ushs billions)

_	Vote Name	Amount	Reduction	%
143	Uganda Bureau of Statistics (UBOS)	51.1	(a)	0%
008	Ministry of Finance, Planning and Economic Development	10.6	1.5	0%
104	Parliamentary Commission	10.1	5.0	50%
141	Uganda Revenue Authority (URA)	7.7		0%
017	Ministry of Energy and Mineral Development	4.9	2.5	50%
011	Ministry of Local Government	4.5	2.3	50%
111	National Curriculum Development Centre (NCDC)	3.3		0%
139	Petroleum Authority of Uganda (PAU)	2.6	1.3	50%
160	Uganda Coffee Development Authority (UCDA)	2.3	1.2	50%
102	Electoral Commission (EC)	2.3	1.2	50%
012	Ministry of Lands, Housing & Urban Development	2.2	1.1	50%
010	Ministry of Agriculture, Animal Industry and Fisheries	2.0	1.0	50%
003	Office of the Prime Minister	2.0	1.0	50%
021	Ministry of East African Community Affairs	1.8	0.9	50%
103	Inspectorate of Government (IG)	1.8	0.9	50%
128	Uganda National Examination Board (UNEB)	1.7	-	0%
019	Ministry of Water and Environment	1.5	0.8	50%
120	National Citizenship and Immigration Control (NCIC)	1.4	0.7	50%
116	Uganda National Medical Stores	1.2	7	0%
131	Office of the Auditor General (OAG)	1.2	0.6	50%
147	Local Government Finance Commission (LGFC)	1.1		0%
400	Referral Hospitals	1.1		0%
005	Ministry of Public Service	0.9	0.5	50%
107	Uganda Aids Commission (UAC)	0.9	-	0%
156	Uganda Land Commission (ULC)	0.9	-	0%
009	Ministry of Internal Affairs	0.9	0.4	50%
163	Uganda Retirement Benefits Regulatory Authority	0.9	=	0%
500	Missions Abroad	0.9	-	0%
122	Kampala Capital City Authority (KCCA)	0.7		0%
020	Ministry of ICT and National Guidance	0.7	0.4	50%
006	Ministry of Foreign Affairs	0.7	=	0%
018	Ministry of Gender, Labour and Social Development	0.7	-	0%
304	Kyambogo University	0.7	:=:	0%
105	Law Reform Commission (LRC)	0.7	•	0%
150	National Environment Management Authority (NEMA)	0.6	0.3	50%
001	Office of the President	0.6	:#:	0%
108	National Planning Authority (NPA)	0.6	~	0%
119	Uganda Registration Services Bureau (URSB)	0.6	=	0%
301	Makerere University	0.5		0%
303	Makerere University Business School	0.5	*	0%
136	Uganda Export Promotion Board (UEPB)	0.5	1=1	0%
311	Law Development Centre	0.5		0%
313	Mountains of the Moon University	0.4	320	0%
007	Ministry of Justice and Constitutional Affairs	0.4		0%
015	Ministry of Trade, Industry and Co-operatives	0.4		0%
135	Directorate of Government Analytical Laboratory (DGAL)	0.4	0.2	50%
109	Uganda National Meteorological Authority (UNMA)	0.3	0.2	50%
148	Judicial Service Commission (JSC)	0.3	4	0%
138	Uganda Investment Authority (UIA)	0.3	0.1	50%
016	Ministry of Works and Transport	0.3	-	0%
140	Capital Markets Authority	0.3	0.1	50%
112	Directorate of Ethics and Integrity (DEI)	0.2	0.1	50%
101	Judiciary (Courts of Judicature)	0.2	120	0%
023	Ministry of Kampala Capital City and Metropolitan Affairs	0.2	0.1	50%
152	National Agricultural Advisory Services (NAADS)	0.2	543	0%

# Annex 2c: Proposed cuts on Workshops and Seminars FY 2023/24 - (Ushs billions)

Vote	Vote Name	Amount	Reduction	%
162	Uganda Microfinance Regulatory Authority	0.2	0.1	50%
014	Ministry of Health	0.2	9	0%
154	Uganda National Bureau of Standards (UNBS)	0.2	0.1	50%
121	Dairy Development Authority (DDA)	0.1	9	0%
113	Uganda National Roads Authority (UNRA)	0.1	0.1	50%
305	Busitema University	0.1	9	0%
167	Science, Technology and Innovation	0.1	0.1	50%
133	Directorate of Public Prosecution (DPP)	0.1	0.1	50%
022	Ministry of Tourism, Wildlife and Antiquities	0.1	0.1	50%
129	Financial Intelligence Authority (FIA)	0.1	0.1	50%
164	National Council for Higher Education	0.1	0.1	50%
106	Uganda Human Rights Commission (UHRC)	0.1	3	0%
124	Equal Opportunities Commission	0.1		0%
153	Public Procurement & Disposal of Public Assets (PPDA)	0.1	0.0	50%
132	Education Service Commission (ESC)	0.1	-	0%
126	National Information Technologies Authority	0.0	=	0%
125	National Animal Genetic Resource Centre and Data Bank	0.0	-	0%
401	Mulago National Referral Hospital	0.0		0%
306	Muni University	0.0	2	0%
149	National Population Council	0.0		0%
308	Soroti University	0.0	<u> </u>	0%
310	Lira University	0.0	-	0%
142	National Agricultural Research Organization (NARO)	0.0	-	0%
123	National Lotteries and Gaming Regulatory Board	0.0		0%
144	Uganda Police Force	0.0	_	0%
137	National Identification and Registration Authority (NIRA)	0.0		0%
002	State House	0.0	5.	0%
145	Uganda Prisons Service	0.0	9	070
146	Public Service Commission (PSC)		= = =	- ia
004	Ministry of Defence		-	_
157	National Forestry Authority (NFA)			-
165	Uganda Business and Technical Examination Board		5	
309	Gulu University			= 20
151	Uganda Blood Transfusion Service (UBTS)			
402	Butabika Hospital			
166	National Council of Sports		= =	
155	Cotton Development Organization			
013	Ministry of Education and Sports			
114	Uganda Cancer Institute (UCI)		2	
115	Uganda Heart Institute (UHI)			
312				8.
	Uganda Management Institute Health Service Commission (HSC)	-	_	
134		<u> </u>		1
307	Kabale University			-
302	Mbarara University			
159	External Security Organization (ESO)	*		-
600	Local Governments		_	_
127	Uganda Virus Research Institute (UVRI)			7
118	Uganda Road Fund (URF)	=	2	-
158	Internal Security Organization (ISO)		_=	
130	Treasury Operations		×	
161	Uganda Free Zones Authority	2	Ë	3
110	Uganda Industrial Research Institute (UIRI)			=
117	Uganda Tourism Board (UTB)	-	¥	
	Total	138.7	23.4	100.0%

# Annex 2d: Proposed cuts on Light vehicles FY 2023/24 - (Ushs billions)

Vote	Vote Name	Amount	Reduction	%
101	Judiciary (Courts of Judicature)	21.8	<b>;</b>	0%
001	Office of the President	14.2	15%	0%
133	Directorate of Public Prosecution (DPP)	8.8	(#)	0%
141	Uganda Revenue Authority (URA)	8.0	020	0%
143	Uganda Bureau of Statistics (UBOS)	4.5	,#3	0%
017	Ministry of Energy and Mineral Development	4.1	4.1	100%
500	Missions Abroad	3.4	-	0%
104	Parliamentary Commission	3.0	3.0	100%
002	State House	2.7		0%
120	National Citizenship and Immigration Control (NCIC)	2.5	2.5	100%
003	Office of the Prime Minister	2.3	2.3	100%
150	National Environment Management Authority (NEMA)	2.2	2.2	100%
019	Ministry of Water and Environment	2.2	2.2	100%
010	Ministry of Agriculture, Animal Industry and Fisheries	2.0	2.2	0%
131	Office of the Auditor General (OAG)	2.0	2.0	100%
301	Makerere University	2.0	2.0	100%
128	Uganda National Examination Board (UNEB)	1.8	1.8	100%
007	Ministry of Justice and Constitutional Affairs	1.7	1.7	100%
148	Judicial Service Commission (JSC)	1.5	1.5	100%
145	Uganda Prisons Service	1.5		0%
009	Ministry of Internal Affairs	1.4	1.4	100%
146	Public Service Commission (PSC)	1.4	1.4	100%
162	Uganda Microfinance Regulatory Authority	1.3	1.3	100%
119	Uganda Registration Services Bureau (URSB)	1.3	2	0%
004	Ministry of Defence	1.3		0%
139	Petroleum Authority of Uganda (PAU)	1.2	1.2	100%
167	Science, Technology and Innovation	1.2	1.2	100%
103	Inspectorate of Government (IG)	1.2	1.2	100%
021	Ministry of East African Community Affairs	1.1	1.1	100%
157	National Forestry Authority (NFA)	1.1	1.1	100%
400	Referral Hospitals	1.0	625	0%
108	National Planning Authority (NPA)	0.9	0.9	100%
011	Ministry of Local Government	0.8	0.8	100%
154	Uganda National Bureau of Standards (UNBS)	0.8		0%
311	Law Development Centre	0.7	0.7	100%
006	Ministry of Foreign Affairs	0.7	0.7	100%
107	Uganda Aids Commission (UAC)	0.6	0.6	100%
008	Ministry of Finance, Planning and Economic Development	0.6	0.6	100%
	Ministry of Finance, Planning and Economic Development  Ministry of Tourism, Wildlife and Antiquities		0.0	0%
022		0.6	0.5	
112	Directorate of Ethics and Integrity (DEI)	0.5	0.5	100%
305	Busitema University	0.5	0.5	100%
156	Uganda Land Commission (ULC)	0.5	0.5	100%
165	Uganda Business and Technical Examination Board	0.5	0.5	100%
309	Gulu University	0.5	0.5	100%
151	Uganda Blood Transfusion Service (UBTS)	0.4	140	0%
402	Butabika Hospital	0.4		0%
152	National Agricultural Advisory Services (NAADS)	0.4	; <del>-</del> :	0%
111	National Curriculum Development Centre (NCDC)	0.3	0.3	100%
149	National Population Council	0.3	0.3	100%
126	National Information Technologies Authority	0.3	0.3	100%
160	Uganda Coffee Development Authority (UCDA)	0.2		0%
138	Uganda Investment Authority (UIA)	0.2	0.2	100%
166	National Council of Sports	-	-	-
136	Uganda Export Promotion Board (UEPB)	-		-
102	Electoral Commission (EC)		-	

# Annex 2d: Proposed cuts on Light vehicles FY 2023/24 - (Ushs billions)

Vote	Vote Name	Amount	Reduction	%
140	Capital Markets Authority	×	=	=
016	Ministry of Works and Transport			=
109	Uganda National Meteorological Authority (UNMA)	я	н	9
020	Ministry of ICT and National Guidance	- 単	=	-
155	Cotton Development Organization			
125	National Animal Genetic Resource Centre and Data Bank	=	-	-
121	Dairy Development Authority (DDA)	8	<u> </u>	
014	Ministry of Health		5.	
135	Directorate of Government Analytical Laboratory (DGAL)	9	(2)	ē
147	Local Government Finance Commission (LGFC)		-	- 5
129	Financial Intelligence Authority (FIA)		=	-
153	Public Procurement & Disposal of Public Assets (PPDA)	3	S	
106	Uganda Human Rights Commission (UHRC)	-		=
308	Soroti University		5	8
015	Ministry of Trade, Industry and Co-operatives	-	-	-
304	Kyambogo University	9	9	-
122	Kampala Capital City Authority (KCCA)	5	5	-
116	Uganda National Medical Stores	-	-	:
013	Ministry of Education and Sports	-		-
005	Ministry of Public Service	-	-	-
303	Makerere University Business School	-	9	2
114	Uganda Cancer Institute (UCI)	-	-	8
115	Uganda Heart Institute (UHI)	9	-	Э
312	Uganda Management Institute	-	_	-
164	National Council for Higher Education		-	-
401	Mulago National Referral Hospital	=	9	12
105	Law Reform Commission (LRC)	-	_	
142	National Agricultural Research Organization (NARO)	-	*	-
144	Uganda Police Force			(2.0
310	Lira University	-	-	-
137	National Identification and Registration Authority (NIRA)	=	-	
313	Mountains of the Moon University		_	-
012	Ministry of Lands, Housing & Urban Development	-	-	-
124	Equal Opportunities Commission	-	8	- 42
134	Health Service Commission (HSC)	-	-	-
307	Kabale University	2	2	-
302	Mbarara University		=======================================	_
159	External Security Organization (ESO)		-	_
132	Education Service Commission (ESC)			
023	Ministry of Kampala Capital City and Metropolitan Affairs			_
018	Ministry of Gender, Labour and Social Development			
113	Uganda National Roads Authority (UNRA)			
600	Local Governments		= =	
306	Muni University			
127	Uganda Virus Research Institute (UVRI)		-	
118	Uganda Road Fund (URF)			
163	Uganda Retirement Benefits Regulatory Authority			
158	Internal Security Organization (ISO)		2	
				-
123	National Lotteries and Gaming Regulatory Board			-
130	Treasury Operations	-		
161	Uganda Free Zones Authority	-		-
110	Uganda Industrial Research Institute (UIRI)			
117	Uganda Tourism Board (UTB)	4455	42.0	400.001
	Total	116.0	42.9	100.0%

# Annex 2e - Savings from additional items on the Budget for FY 2023/24

	1 001 100 017	253 043 895	_	5 500 000 000	מרת בתו בכת תו	709 OF9 F3F 3			-
	817,977,287		1,048,243,101				Parliamentary Commission	104	Representation
								tht &	Legislation, Oversight &
							Uganda Coffee Development Authority(UCDA)		Agro-Industrialisation
							National Agricultural Advisory Services (NAADS)	152	
						500,000,000	NAGRIC and DB	125	
						200,000,000	Ministry of Water and Environment	019	
					1,800,000,000	1,000,000,000	Ministry of Agriculture, Animal Industry and Fisheries	010	
						1,500,000,000	Ministry of Local Government	011	Development
									Regional Balanced
			15,000,000				Ministry of Trade, Industry and Co-Operatives	015	Manufacturing
						1,500,000,000	Ministry of Local Government	011	Implementation
							Uganda Revenue Authority (URA)	141	Development Plan
							Uganda National Bureau of Standards (UNBS)	elopment 154	Private Sector Development
							Uganda Retirements Benefits Regulatory Authority	163	
							Uganda Investment Authority (UIA)	138	
							Uganda Export Promotion Board (UEPB)	136	
							Capital Markets Authority	140	
			100,000,000			144,369,899	Uganda Microfinance Regulatory Authority	162	
			141,163,882			220,450,988	MofPED	800	
			13,500,000			400,000,000	Ministry of KCC and Metropolitan Affairs	023	Housing
			327,000,000			227,000,000	Ministry of Lands, Housing & Urban Development	sation & 012	Sustainable Urbanisation &
2,610,000,000							Uganda National Roads Authority (UNRA)	rvices 113	Infrastructure & Services
			500,000,000	5,500,000,000			Ministry of Works, and Communications	ort 016	Integrated Transport
							Kampala Capital City Authority(KCCA)	nt 122	Water Management
			X			296,000,000	Office of the Prime Minister	nent & 003	Resource, Environment &
			84,500,000				National Forestry Authority(NFA)	atural 157	Climate Change, Natural
			85,500,000			204,000,000	Uganda National Meteorological Authority (UNMA)	109	
			285,000,000				Ministry of Lands, Housing & Urban Development	012	
			150,000,000				Uganda Land Commission (ULC)	156	
			63,000,000				NEMA	150	
			277,000,000				Ministry of Water and Environment	019	
			2,579,000,000		8,005,563,038		Ministry of Energy and Minerals	017	Development
									Sustainable Energy
			2,689,600,000		4,856,600,000		Ministry of Energy and Minerals	es 017	Petroleum Resources
								ıf	Sustainable Dev't of
			400,000,000				Judicial Service Commission(JSC)	ustice 148	Administration of Justice
							Uganda National Examination Board (UNEB)	elopment 128	Human Capital Development
							Ministry of Education and Sports	013	
	8,000,000		10,000,000			111,000,000	Equal Opportunities Commission	124	Mindset Change
						50,000,000	Ministry of Gender, Labour and Social Development	sation & 018	Community Mobilisation &
77,326,078	179,700,000	117,182,105	941,157,895		311,000,000		National Information Technologies Authority	tion 126	Digital Transformation
44,200,000	75,512,560	135,861,790	682,779,000				MoICT and National Guidance	020	
(10%)	Entertainment (10	Travel Inland E	Staff Training .	Capital Works	Supervision	Travel inland	Vote Name	Vote	PROGRAMME
Contributions	Welfare and Cor			Supervision of	Monitoring and				
				•					



# Annex 2e - Savings from additional items on the Budget for FY 2023/24

Side In Mark Name         Contract Staff         Contract Staff         Scharbidge and Development         Contract Staff         Scharbidge and Development         Contract Staff         Contract Staff         Contract Staff         Contract Staff         Scharbidge and Development         Advanced           Staff Staff Staff Contract Staff Contract Staff Contract Staff Staff Contract Staff Contract Staff Staff Contract Staff Staff Staff Contract Staff			1 824 000 000	300 000 000	7 445 000 000	22 152 520 502		Agro-Industrialisation 16 Legislation, Oversight & 16 Representation 16
Value Name         Contract Staff         Scholarships and Scholarship and Vale Name         Scholarship and Scholarship and Scholarship and Scholarship and Vale Name         Scholarship and Vale Name         Scholarship and Scholarsh	350,000,000 50,979,597							isation ersight &
Votes Name         Consistancy         Consistancy         Consistancy         Consistancy         Schölsröher, and Davidopment         Davidopment         Allown           125         Nacional Information Inf	350,000,000 50,979,597							
Voice Voice Name         Consultancy         Consultancy         Consultancy         Consultancy         Subdictional Couldwise         Allowed Devent         Development         Development         Allowed Development         Allo	350,000,000 50,979,597						l	T
Voice Vote Name         Considency         Co	350,000,000 50,979,597						_	11:
Voice Voice Name         Containing         Consultancy         Submit and Information Technologies Authority         Allowed         Development         Allowed           128 Supplied National Examination         128 Supplied National Examination and Sports         8.000,000         1.000,000,000         1.824,00	350,000,000 50,979,597						_	12
ODD         Voice Name         Considency         Considency         Considency         Contract Suff         Solidaryling and Development         Development         Allows           126         126 (Hallow) Information Activately Explain Activately (Scala) Development         8,000,000         1,824 (2004) Development         4,000,000         1,824 (2000) Development         2,000,000         1,450 (2000) Development         1,450 (2000) Development <td< td=""><td>350,000,000 50,979,597</td><td></td><td></td><td></td><td></td><td>4,000,000,000</td><td></td><td>0.</td></td<>	350,000,000 50,979,597					4,000,000,000		0.
Voic Voic Name         Consultancy         Consultancy         Consultancy         Consultancy         Sanishas Dave         Scholarships and Development outs         Development and Development outs         Allows           125 National Information Redundingliss Authority         28 Data (Spanish Malary of Control Spanish Labour and Spanish Labour Albour Albour and Spanish Labour Albour Alb	350,000,000 50,979,597					1,000,000,000		0:
	350,000,000 50,979,597					4,000,000,000		
	350,000,000 50,979,597							ced
	350,000,000 50,979,597						_	
	350,000,000 50,979,597					4,000,000,000		
	350,000,000 50,979,597							Development Plan
Vote Name         Vote Name         Contract Staff         Contract Staff         Scholarships and Internation Excludence         Development         Allows           125         MotCT and National Guidance         8.000,000         Maintannance         related coasts         Budget         Others         Allows           125         Ministry of Gender, Labour and Social Development         8.000,000         200,000,000         1,824,000,000         4.000,000         1.000	350,000,000 50,979,597							Private Sector Development 15
Vote Name         Vote Name         Contract Staff         Contract Staff         Scholarships and Laborators         Development         Allows           126         MalCr and National Guidance         2.00 MolCr and National Guidance         8.000,000         melated costs         8.006 Molget         4.00 Molget         9.00 Molget	350,000,000 50,979,597					72,350,000		1:
CVO         Vote Name         Contract Staff         Contract Staff         Scholarships and Development         Development         Allows           125         Molicity of Gender, Jabour and Social Development         8,000,000         2,000,000         1,824,00	350,000,000 50,979,597					76,800,040		
Vote Note Name         Contract Staff         Contract Staff         Scholarships and Development         Development         Allows           1250         MolCT and National Guidance         8,000,000         Allows         Felated coasts         Budget         Allows         Allows           126         Vacional Information Technologies Authority         8,000,000         200,000,000         1,824,000,000         1,82	350,000,000 50,979,597					245,093,738		<u>E</u>
Vote Vote Name         Consultancy         Consultancy         Contract Staff         Scholarships and Underships and Undership	350,000,000							14
D20     D20     D20	350,000,000					67,736,814		11.
Vote Vote Name         Contract Staff         Contract Staff         Scholarships and 2020         Development Potential Sudance         Allows Salaries Devt         Maintanance         Period Development Potential Sudance         Allows Salaries Devt         Maintanance         Period Development Potential Sudance         Allows Scholarships and Social Bevelopment         Allows Scholarships and Social Bevelopment         Ministry of Genetact, Labour and Social Development         8,000,000         1,824,000,000								0(
Vote Vote Name         Consultancy         Contract Staff         Scholarships and Exhibits and Information Technologies Authority         Consultancy         Contract Staff         Scholarships and Exhibits and Ex							_	Housing 02
Vote Vote Name         Consultancy         Contract Staff         Scholarships and Development         Development Profession Technologies Authority         Consultancy         Salaries Devt         Maintanance         Fobilishings and Development         Others           126 National Information Technologies Authority         8. 0138 Ministry of Gender, Labour and Social Development         8,000,000         1.000,000         1.824,000,000								Sustainable Urbanisation & 01
Vote         Vote Name         Consultancy         Consultancy         Consultancy         Consultancy         Schlarships and Powelopment         Development           120         MolCT and National Guidance         Consultancy         Salaries Devt         Maintanance         related costs         Budget         Others           124         Equal Opportunities Commission         8.000,000         200,000,000         1,824,000,000         4.000,000,000         4.000,000,000 <t< td=""><td></td><td></td><td></td><td></td><td>7,416,000,000</td><td></td><td></td><td>Infrastructure &amp; Services 11</td></t<>					7,416,000,000			Infrastructure & Services 11
Vote         Vote Name         Consultancy         Contract Staff         Scholarships and Log         Development         Development           120         MolCT and National Guidance         Consultancy         Salaries Devt         Maintanance         Budget         Others           121         National Information Technologies Authority         8,000,000         Maintanance         Telated costs         Budget         Others           8. 018         Ministry of Ender, Labour and Social Development         8,000,000         200,000,000         1,824,000,000         100,000,000           121         Equal Opportunities Commission Social Development         8,000,000         200,000,000         1,824,000,000         18,100,000,000           128         Uganda National Examination Board (UNEB)         3,246,140,000         100,000,000         1,824,000,000         18,100,000,000           017         Ministry of Energy and Minerals         3,246,140,000         100,000,000         1,824,000,000         800,000,000           019         Ministry of Energy and Minerals         3,246,140,000         3,246,140,000         800,000,000         800,000,000           019         Ministry of Energy and Minerals         2,695,800,000         49,500,000         800,000,000         1,460,000,000           150         Uganda Land Commissio						2,970,000,000	_	Integrated Transport 01
Vote         Vote Name         Contract Staff         Contract Staff         Scholarships and Land Comment         Development         Others           128         Maior and National Guidance         Consultancy         Salaries Devt         Maintanance         Related costs         Budget         Others           128         Mainistry of Gender, Labour and Social Development         8,000,000         1,824,000,000         1,824,000,000         1,824,000,000           129         Ministry of Education and Sports         1,824,000,000         1,824,000,000         1,810,000,000         1,810,000,000           129         Ministry of Education and Sports         3,246,140,000         100,000,000         1,824,000,000         1,8100,000,000           120         Ministry of Education and Sports         3,246,140,000         100,000,000         1,824,000,000         1,8100,000,000           120         Ministry of Energy and Minerals         3,246,140,000         100,000,000         1,8100,000,000         1,800,000,000           013         Ministry of Energy and Minerals         3,246,140,000         200,000,000         200,000,000         1,460,000,000           015         NEMA         2,500,000         2,500,000         200,000,000         200,000,000         1,460,000,000           150         Ministry of Education a						141,000,000		Water Management 12
Vote         Vote Name         Consultancy         Contract Staff         Scholarships and Incomation Scholarships and Incomation Technologies Authority         Consultancy         Salaries Devt         Maintanance         Scholarships and Pevelopment         Development         Others           sation 8.         0.18. Ministry of Gender, Labour and Social Development         8,000,000         4         200,000,000         1,824,000,000         4 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>_</td><td>Resource, Environment &amp; 00</td></t<>							_	Resource, Environment & 00
Vote         Vote Name         Contract Staff         Contract Staff         Maintanance         Excholarships and Development         Development           3010         MolCT and National Guidance         Consultancy         Salaries Devt         Maintanance         related costs         Budget         Others           3010         Ministry of Gender, Labour and Social Development         8,000,000         4         200,000,000         1,824,000,000         4						288,000,000		Climate Change, Natural 15
Vote         Vote Name         Consultancy         Consultancy         Salaries Devt         Maintanance         Scholarships and loget         Development           100n         126         National Information Technologies Authority         5alaries Devt         Maintanance         related costs         Budget         Others           sation & 0.13         Ministry of Gender, Labour and Social Development         8,000,000         9						37,200,000	L	
Vote Vote Name         Contract Staff         Contract Staff         Maintanance         Scholarships and related costs         Development         Development           ition         126         National Information Technologies Authority         5 Alaries Devt         Maintanance         related costs         8 Budget         Others           sation & 126         128         Ministry of Gender, Labour and Social Development         8,000,000         1         200,000,000         1         2         1 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>240,000,000</td> <td>_</td> <td>C</td>						240,000,000	_	C
Vote         Vote Name         Consultancy         Contract Staff         Maintanance         Contract Staff         Maintanance         Development         Others           ion         126         National Information Technologies Authority         5alaries Devt         Maintanance         Budget         Others           sation & 2018         Milisitry of Gender, Labour and Social Development         8,000,000         4         200,000,000         1,824,000,000         4 <td></td> <td></td> <td></td> <td></td> <td></td> <td>15,000,000</td> <td></td> <td>1.</td>						15,000,000		1.
Vote         Vote Name         Consultancy         Contract Staff         Maintanance         Scholarships and Information Technologies Authority         Development           126         National Information Technologies Authority         8,000,000         Maintanance         related costs         Budget         Others           127         National Information Technologies Authority         8,000,000         Maintanance         related costs         Budget         Others           128         National Information Technologies Authority         8,000,000         Maintanance         related costs         Budget         Others           124         Equal Opportunities Commission         8,000,000         Maintanance         1,824,000,000         1,824,000,000           128         Uganda National Examination Board (UNEB)         200,000,000         1,824,000,000         18,100,000,000           129         Ministry of Energy and Minerals         3,246,140,000         100,000,000         1,824,000,000         1,460,000,000           129         Ministry of Energy and Minerals         3,246,140,000         2,695,800,000         2,695,800,000         1,460,000,000         1,460,000,000						49,500,000	1	
Vote         Vote Name         Consultancy         Contract Staff         Scholarships and Development         Development Pedra (Others)           120         MolCT and National Guidance         Consultancy         Salaries Devt         Maintanance         Pelated costs         Budget         Others           121         National Information Technologies Authority         Salaries Devt         Maintanance         related costs         Budget         Others           124         Equal Opportunities Commission         8,000,000         Salaries Devt         Ministry of Education and Social Development         8,000,000         1,824,000,000         1,824,000,000         1,824,000,000         18,100,000,000         18,100,000,000         18,100,000,000         18,100,000,000         18,100,000,000         1,460						2,895,800,000	_	Ç
Vote Vote Name     Vote Vote Name     Consultancy     Contract Staff     Maintanance     Scholarships and pevelopment     Development       120     MolCT and National Guidance     Consultancy     Salaries Devt     Maintanance     Related costs     Budget     Others       sation & Discourance     126     National Information Technologies Authority     5000,000     1000,000						2 505 000 000	_	Development
Vote Vote Name     Contract Staff     Contract Staff     Scholarships and Development     Development       ition     126 National Information Technologies Authority     MolCT and National Guidance     Maintanance     related costs     Budget     Others       sation & 0.18 Ministry of Gender, Labour and Social Development     8,000,000     MolCT and Maintanance     Maintanance     melated costs     Budget     Others       124 Equal Opportunities Commission     124 Equal Opportunities Commission     8,000,000     MolCT and Maintanance     Ministry of Education and Sports     Ministry of Education and Sports     124 Equal Opportunities Commission (JNC)     128 Uganda National Examination Board (UNEB)     200,000,000     1,824,000,000     18,100,000,000     18,100,000,000       ustice     148 Judicial Service Commission (JNC)     3,246,140,000     100,000,000     100,000,000     800,000,000     800,000,000	460 000 000							nergy
Vote     Vote Name     Contract Staff     Contract Staff     Scholarships and Pevelopment     Development       020     MolCT and National Guidance     5alaries Devt     Maintanance     related costs     Budget     Others       126     National Information Technologies Authority     5alaries Devt     Maintanance     related costs     Budget     Others       8     018     Ministry of Gender, Labour and Social Development     8,000,000     5     5     5     5     5       124     Equal Opportunities Commission     8,000,000     5     5     5     5     5     5     5       128     Uganda National Examination Board (UNEB)     5     200,000,000     1,824,000,000     18,100,000,000     18,100,000,000       148     Judicial Service Commission(JSC)     5     100,000,000     100,000,000     100,000,000     100,000,000     100,000,000	800,000,000							es
Vote       Vote Name       Contract Staff       Contract Staff       Scholarships and Maintanance       Development       Others         020       MolCT and National Guidance       5alaries Devt       Maintanance       related costs       Budget       Others         126       National Information Technologies Authority       5alaries Devt       Maintanance       related costs       Budget       Others         8       018       Ministry of Gender, Labour and Social Development       8,000,000       5       5       5       5       5       6								Sustainable Dev't of
Vote       Vote Name       Contract Staff       Contract Staff       Scholarships and related costs       Development       Others         020       MolCT and National Guidance       Consultancy       Salaries Devt       Maintanance       related costs       Budget       Others         126       National Information Technologies Authority       Substitute of Gender, Labour and Social Development       8,000,000       MolCT and National Substitute of Gender, Labour and Social Development       8,000,000       Substitute of Gender, Labour and Social Development       9,000,000       MolCT and National Substitute of Gender, Labour and Social Development       10,000,000       1,824,000,000       1,824,000,000       1,824,000,000       1,8,100,000,000         128       Uganda National Examination Board (UNEB)       10,000,000       1,824,000,000       1,824,000,000       1,8,100,000,000				100,000,000			_	Administration of Justice 14
Vote       Vote Name       Contract Staff       Contract Staff       Scholarships and related costs       Development       Others         020       MolCT and National Guidance       Consultancy       Salaries Devt       Maintanance       related costs       Budget       Others         018       National Information Technologies Authority       Solaries Devt       Maintanance       Edated costs       Budget       Others         018       Ministry of Gender, Labour and Social Development       8,000,000       MolCT and National Guidance       Solaries Devt       Maintanance       Felated costs       Budget       Others         018       Ministry of Gender, Labour and Social Development       8,000,000       Solaries Devt       Maintanance       Felated costs       Budget       Others         124       Equal Opportunities Commission       8,000,000       MolCT and National Guidance       Solaries Devt       Maintanance       Felated costs       Budget       Others         013       Ministry of Education and Sports       200,000,000       1,824,000,000       MolCT and National Guidance		18,100,000,000					Uganda National Examination Board	Human Capital Development 12
Vote       Vote Name       Contract Staff       Contract Staff       Scholarships and related costs       Development       Others         020       MolCT and National Guidance       Consultancy       Salaries Devt       Maintanance       related costs       Budget       Others         126       National Information Technologies Authority       Substituted in the contract Staff       Maintanance       Substituted in the contract Staff       Substituted in the contract Staff         124       Equal Opportunities Commission       8,000,000       Substituted in the contract Staff       Scholarships and related costs       Budget       Others			1,824,000,000	200,000,000			_	0:
Vote       Vote Name       Contract Staff       Contract Staff       Scholarships and related costs       Development       Others         020       MolCT and National Guidance       Consultancy       Salaries Devt       Maintanance       related costs       Budget       Others         126       National Information Technologies Authority       Solaries Devt       Maintanance       Solaries Devt       Maintanance         018       Ministry of Gender, Labour and Social Development       8,000,000       Solaries Devt       Maintanance       Scholarships and related costs       Budget       Others								Mindset Change 1
Vote       Vote Name       Contract Staff       Contract Staff       Scholarships and Pevelopment       Development         020       MoICT and National Guidance       Consultancy       Salaries Devt       Maintanance       related costs       Budget       Others         126       National Information Technologies Authority       Maintanance       Maintanance       Telated costs       Budget       Others						8,000,000		Community Mobilisation & 0
Vote Name       Consultancy       Salaries Devt       Maintanance       Scholarships and related costs       Development         MoICT and National Guidance       Consultancy       Salaries Devt       Maintanance       related costs       Budget       Others								Digital Transformation 12
Vote Name Consultancy Salaries Devt Maintanance related costs Budget Others							_	02
Contract Staff Scholarships and Development					Salaries Devt			PROGRAMME
		pment	and		Contract Staff			



# Annex 2e - Savings from additional items on the Budget for FY 2023/24

100,337,400,312	2,000,000,000	,,130,000,000	123,055,400	85,000,000	136,/92,/00	4,104,845,000		Total
2,866,220,388		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				1,000,000,000	104 Parliamentary Commission	sentation
								Legislation, Oversight &
								Agro-Industrialisation
TV.							152 National Agricultural Advisory Services (NAADS)	
500,000,000							125 NAGRIC and DB	
4,200,000,000							019 Ministry of Water and Environment	
3,800,000,000							010 Ministry of Agriculture, Animal Industry and Fisheries	
8,000,000,000	1,000,000,000					1,500,000,000	011 Ministry of Local Government	
								har
15,000,000								Manufacturing
8,000,000,000	1,000,000,000					1.500.000.000		
7,150,000,000		7,150,000,000					141 Uganda Revenue Authority (URA)	Development Plan
72,350,000							_	
76,800,040							138 Uganda Investment Authority (UIA)	
245,093,738							136 Uganda Export Promotion Board (UEPB)	
50,979,597							140 Capital Markets Authority	
481,811,713					64,860,000	104,845,000	162 Uganda Microfinance Regulatory Authority	
991,602,970			123,055,400	85,000,000	71,932,700		008 MofPED	
413,500,000							023 Ministry of KCC and Metropolitan Affairs	Housing
354,000,000							_	Sustainable Urbanisation &
10,020,000,000							╙	Infrastructure & Services
10,036,000,000								
000 000 079 8							1	
141,000,000								
296,000,000							_	
372,500,000								Climate Change, Natural
326,700,000								
525,000,000							012 Ministry of Lands, Housing & Urban Development	
165,000,000							156 Uganda Land Commission (ULC)	
112,500,000							150 NEMA	
2,972,800,000							019 Ministry of Water and Environment	
12,244,563,038							017 Ministry of Energy and Minerals	Development
								Sustainable Energy
11,592,340,000							017 Ministry of Energy and Minerals	ĭ,
500,000,000							Judicial Service Commission(JSC)	
18,100,000,000								Human Capital Development
2,024,000,000							013 Ministry of Education and Sports	
129,000,000							124 Equal Opportunities Commission	Mindset Change
58,000,000							018 Ministry of Gender, Labour and Social Development	Community Mobilisation &
1,626,366,078							126 National Information Technologies Authority	Digital Transformation
938,353,350							020 MoICT and National Guidance	
CIAC	Printing	Supplies	costs	Research expenses co	and Oils	Public Relations a	Vote Vote Name	PROGRAMME
		lecnnology	m recurrent		bricants			
		Communication		2				
		'allorination and						
		hae acitemania						



# Annex 2f - Additional NTR allocations for FY 2023/24

Vote	Vote Name	Amount
015	Ministry of Trade, Industry and Co-Operatives	6.12
016	Ministry of Works, and Communications	10.00
114	Uganda Cancer Institute (UCI)	2.50
115	Uganda Heart Institute (UHI)	2.34
119	Uganda Registration Services Bureau (URSB)	10.82
120	National Citizenship and Immigration Control(NCIC)	8.00
128	Uganda National Examination Board (UNEB)	3.50
145	Uganda Prisons Service	6.50
150	National Environment Management Authority (NEMA)	15.50
154	Uganda National Bureau of Standards (UNBS)	9.07
310	Lira University	2.50
307	Kabale University	2.14
313	Mountains of the Moon University	5.90
123	National Lotteries and Gaming Regulatory Board	5.50
	Total	90.39



570 0		ANNEA OF FRODERIS MALIED TROM THE TAX TORES AND PO	II FON A	10201	Project	GoU FY	NA AN	The second
NS	Code	Project Name	Start Date	End Date	Value	2022/23	2022/23	DC Decision
=	0906	GULU UNIVERSITY	01/07/2015			10.6		EXIL
02	1295	2ND Kampala institutional and infrastructure Development Project (KIIDP 2)	01/07/2014				35.1	Exit
03	1414	Support to Lira University Infrastructure Development	01/07/2021	Τ.		4.6		Exit
04	1495	Rural Industrial Development Project (OVOP Project Phase III)	01/07/2017	bear 6	16	6.0		Exit
05	1323	The Project on Irrigation Scheme Development in Central and Eastern Uganda (PISD)-JICA Supported Project	01/07/2015			0.5	37.2	Exit
8	1330	Livestock Diseases Control Project Phase 2	01/07/2015			16.4		EXI
07	1358	Meat Export Support Services	01/07/2015	_		5.3		EXI
28	1386	Crup Putts and Diseases Control Phase II	01/07/2016	_		3.6		Exut
09	1493	Developing A Market - Oriented & Environmentally Sustainable Beef Meat Industry	01/07/2017			0.8	18.4	Exit
10	1663	China-Uganda South-South Cooperation Project Phase III	07/01/2020	-				EXIL
듸	0023	Defence Equipment Project	01/07/2014		7,640.94	1,98		EXII
12	1338	Skills Development Project	01/07/2015	Т				
13	1143	Isimba Hydro Power Project	01/07/2012		_	31.0	36.9	
14	1262	Rural Electrification Project	01/07/2013	П		134.3		EXIL
15	1351	Nyagak III Hydro Power Project	01/07/2015			13.3		EXIL
16	1352	Midstream Petroleum Infrastructure Development Project	01/0//2015			47.0		T CALL
17	1353	Mineral Wealth and Mining Infrastructure Development	01/07/2015	100	00.001	0.0	2	EXIL
18	1208	Support to National Authorising Officer	01/07/2015	30/06/2023	Ī			2.4 Exit
19	1288	Project for Financial Inclusion in Rural Areas (PROFIRA)	01/07/2014		Ī	4.9	1.1	D.A.I.
20	1338	Skills Development Project	01/07/2015					
21	1310	Albertine Region Sustainable Development Project	01/07/2014				30.9	
22	1360	Markets and Agricultural Trade Improvements Programme (MATIP 2)	01/07/2015	1	Ī	0.5	30.0	
23	1347	Solar Powered Mini-Piped Water Schemes in rural Areas	01/07/2015	1		23.0		DXI
24	1424	Multi-Lateral Lakes Edward & Albert Integrated Fisheries and Water Resources Management	01/07/2017	1		9 20		Ewit.
25	1512	Uganda National Airline Project	01/07/2016			91.3		Hwit .
26	1325	NAGRC Strategic Intervention for Animal Genetics Improvement Project	01/07/2010				113	
27	1527	Establishment of an Oncology Centre in Northern Uganda	6102/10/10		Ī		221.2	
28	0994	Development of Industrial Parks	01/07/2008		u		221.3	EAL.
29	1106	Support to UMI Infrastructure Development	01/0//2015		14.30		3	DALC
30	0952	Upgrading of Masaka - Bukakata Road	10/03/2010			2.4	2.0	
31	1276	Mubende-Kakumiro-Kagadi Road	01/07/201					
32	1310	Albertine Region Sustainable Development Project	01/07/2014				6.47	-
33	1536	Upgrading Kitala - Gerenge Road	07/01/2019	1				
4	1544	Kisoro-Lake Bunyonyi Road	01/07/2019	Т			43.0	-
35	1553	Ishaka-Rugazi-Katunguru Road	01/07/2019	Т	Γ		31	EXII
36	0385	Assistance to Uganda Police	01/07/2010	Т	N	2.40		DAIL
77	1400	Regional Communication Infrastructure	01/07/2016	30/06/2023	2//50		532	EXIL



ANNEX 4: NEW PROJECTS A	ANNEX 4: NEW PROJECTS ADMITTED INTO THE PIP FOR FY 2023-24
VOTE	Project Code Project Name
Uganda National Roads Authority	1778 Proposed Upgrading of Namagumba - Budadiri - Nalugugu Road
CONTENT	Kampala City Lighting and Infrastructure Improvement Project
Kampala Capital City Authority	1779 (KCLIP)
ADJALA	NATIONAL OIL SPILL RESPONSE AND MONITORING
Petroleum Authority of Uganda	1780 INFRASTRUCTURE PROJECT.
Ministry of Water and Environent	1781 Feacal Sludge Management Enhancement Project (FSMEP)
Ministry of Tourism. Wildlife and Antiquities	1782 Mitigating Human-Wildlife Conflict Project (MHWCP)
A CALLES CO. II C. TOTAL CONTRACTOR CO.	Construction of Food safety and Engineering Testing
Uganda National Bureau of Standards	1783 laboratories.
	Construction of the Institute for Security and Strategic Studies-
Internal Security Organization	1784 Uganda Infrastructure Development Project
N	Proposed upgrading of Kyenjojo (Kihura) - Bwizi - Rwamanja -
Uganda National Roads Authority	1785 Kahunge (68 km)/Mpala - Bwizi (37 km)
Commence of the Commence of th	Uganda Climate Smart Agricultural Transformation Project
Ministry of Agriculture Animal Industries and Fisheries	1786 (UCSATP)
Ministry of Water and Enviroment	1787 Water for Production Regional Centre West - Phase II
Ministry of Water and Enviroment	1788 Water for Production Regional Centre North - Phase II
Ministry of Water and Enviroment	1789 Water for Production Regional Centre East - Phase II
Ministry of Water and Enviroment	1790 Water for Production Regional Centre - Karamoja
Ministry of Water and Enviroment	1791 Water for Production Regional Centre - Central
	Uganda Business and Technical Examinations Board
Uganda Business and Technical Examination Board	1792 Infrastructure Development Project
Ministry of Energy and Mineral Development	1793 Midstream Petroleum Infrastructure Development Phase II



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Maintel Besources, Environment, Climate C  Ministry of Water and Environment  Maintel Besources, Environment, Climate C  Ministry of Water and Environment  Petroling of Ministry of Mainter Auditority  Petroling of Ministry	ructure and Ser		Recooling of Liganda National Roads Authority	43,524,576,134	17,034,749	092
Satural Persairera, Environment, Climate C. Wasteral Revery Authority  Benoiting of Ministry of Water and Environment  Fermina Persairera, Environment, Climate C. Uganda, National Revery Authority  Satural Persairera, Environment, Climate C. Uganda, National Meteorological Authority  Satural Persairera, Environment, Climate C. Uganda, National Meteorological Authority  Satural Persairera, Environment, Climate C. Uganda, National Meteorological Authority  Satural Persairera, Environment, Climate C. Uganda, National Meteorological Authority  Satural Persairera, Environment, Climate C. Uganda, National Meteorological Authority  Ministry of Landa, Housing and Urban De Benoding of Ministry of Landa, Housing and Urban Development  Tourism Development  Ministry of Montery and Conservatives  Seconding of Ministry of Tourism, Widdle and Authority  Persairera, Environment Ministry of Gender Labour and Social Development Security of Conservatives  Public Sector Transformation  Ministry of Public Service  Retooling of Ministry of Internal Administry  Lam Development  Lam Devel	Natural Resources, Environment, Climate C	C. Uganga Nengghai Koatus Atuussis (		E 037 864 710	4.460	000 000
Name of Personners, Environment, Climate C Uparth National Meteorological Authority Devoling of Uparth Yational Meteorological Authority Devoling of Uparth I Authority of Tourism Devolopment Devoling of Uparth I Authority of Tourism Devolopment Devoluting and Authority of Tourism Metalicant of Uparth I Authority of Tourism Devoluting of Ministry of Tourism While and Authority Devoluting of Ministry of Tourism Ministry of Tourism While and Social Devoluting of Ministry of Tourism Organization Devoluting of Ministry of Tourism Organization Devoluting of Ministry of Public Service Reacting Organization Devoluting of Ministry of Public Service Reacting of Ministry of Internal Authority Devolution of Public Service Reacting Organization Devoluting of Ministry of Public Service Reacting of Ministry of Internal Authority Devolution of Devoluting of Ministry of Internal Authority Devolution of Devoluting Organization Devolution Devolution of Devoluting Organization Devolution	85	Ministry of Water and Environment	Retoding of Matternal Forestry Authority	5,652,225,800	æ	4,192,425,800
Satural Pressures, Environmental Housing Ministry of Lands, Housing and Urban Development  Teartam Development  Ministry of Fourism, Whiltife and Antiquib  Teartam Development  Ministry of Fourism, Whiltife and Antiquib  Rescaling of Ministry of Tourism, Whiltife and Antiquib  Rescaling of Ministry of Construction  Rescaling of Ministry of Security  Rescaling of Ministry of Industry and Construction  Rescaling of Ministry of Industry Authority  Rescaling of Ministry of Industry of Industry Authority  Rescaling of Ministry of Industry Authority  Rescaling of Ministry of Industry Authority  Rescaling of Ministry of Industry		C Upanda National Meteorological Autho	ity Retooling of Uganda National Meteorological Authority	6,556,818,607		5,806,818,607
Satural Pesaurces, Environment, Climate C Ugarda Land Commission  Resculing of Ugarda Land Commission  Resculing of Ugarda Land Commission  Resculing of Ugarda Land Commission  Manistry of Commission  Manistry of Tourism, Widdle and Antiquities  Resculing of Manistry of Tourism, Widdle and Antiquities  Digital Transformation  Ministry of Gender Labour and Social Dev Resculing of Manistry of Gender Labour and Social Dev Resculing of Manistry of Gender Labour and Social Dev Resculing of Manistry of Gender Labour and Social Dev Resculing of Manistry of Gender Labour and Social Dev Resculing of Manistry of Gender Labour and Social Dev Resculing of Manistry of Gender Labour and Social Dev Resculing of Manistry of Gender Labour and Social Dev Resculing of Manistry of Gender Labour and Social Dev Resculing of Manistry of Gender Labour and Social Dev Resculing of Manistry of Pathic Service  Public Sector Transformation  Ministry of Public Service  Resculing of Manistry of Public Service  Resculing of Ministry of Public Service  Resculing of Manistry of Public Service  Resculing of Ministry of Ministry of Public Service  Resculing of Ministry of Ministry of Public Service  Resculing of Ministry of Ministry of Ministry of Public Service  Resculing of Ministry of Ministry of Ministry of Ministry of			The late of the la			708 000 000
Manufacturing   Trade Industry of Tourism, Wildlife and Antiquitis Retooling of Ministry of Tourism, Wildlife and Antiquities	89 Sustainable Orbanisation and Housing	Ministry of Lands, Housing and Groan	Der Egiosing of Ministry of Langua, Habrier with December 200	s I		
Manufacturing  Trade Industry and Cooperatives  Retooling of Trade Industry and Cooperatives  Digital Transformation  Ministry of ICT & National Guidance  Retooling of Ministry of Gender Labour and Social Development  Ministry of Gender Labour and Social Development  Public Sector Transformation  Ministry of Public Service  Public Sector Transformation  Ministry of Public Service  Retooling of Ministry of Public Service  Retooling of Ministry of Public Service  Retooling of External Security  Development Centre  Retooling of Ministry of Internal Affairs  Retooling of Ministry o	90 Hamral Permirces, Environment, Climate C		Perceios of Ministry of Tourism, Wildlife and Anticulties	1 200 781 323		
Digital Transformation  Ministry of ICT & National Guidance  Community Mobilization and mindest charge Ministry of Gender Labour and Social Dev Brasiling of Ministry of ICT & National Guidance  Community Mobilization and mindest charge Ministry of Gender Labour and Social Dev Brasiling of Ministry of Gender Labour and Social Dev Brasiling of Ministry of Gender Labour and Social Development  Public Sector Transformation  Ministry of Public Service  Public Sector Transformation  Ministry of Public Service  Retooling of Ministry of Public Service  Retooling of Kampala Capital City Authority  Covernance and Security  Ministry of Internal Security Organization  Retooling of Ministry of Internal Affairs  Governance and Security  Validating of Internal Ministry of Internal Affairs  Retooling of Ministry of Internal Affairs  Retooling of He Law Development Centre  Retooling of the Law Development Centre  Retooling of the Law Development Centre  Retooling the Upanda Police Force  Validation  Law Development Centre  Retooling the Upanda Police Force  Validation  Literals Police Force  Validation  Literals Police Force  Retooling of Upanda Police Force			Derection of Trade Industry and Compositive	17,055,363,000		17,055,363,000
Digital Transformation  Ministry of ICT & Rational Children  Community Mobilization and mindest change Ministry of Gender Labour and Social Development  Community Mobilization and mindest change Ministry of Gender Labour and Social Development  Public Sector Transformation  Matural Planning Authority  Public Sector Transformation  Ministry of Public Service  Retooling of Ministry of Public Service  Retooling of Kampala Capital City Authority  Pathic Sector Transformation  Kampala Capital City Authority  Retooling of External Security  Covernance and Security  Ministry of Internal Affairs  Governance and Security  Law Development Centre  Retooling of Ministry of Internal Affairs  Retooling of Ministry of Internal Affairs  Retooling of His Law Development Centre  Retooling of the Law Development Centre  Retooling of the Law Development Centre  Retooling the Uponda Police Force  Pational Citizenship and Immigration Con Retooling the Uponda Police Force  Iternals Prices  Iternals Prices  Iternals Prices  Retooling of Vanta of Prices  Retooling the Uponda Police Force  Iternals Prices  Iternals Prices  Iternals Prices  Retooling of Vanta of Prices  Retooling of Prices  Iternals Prices  Iternals Prices  Iternals Prices  Iternals Prices  Iternals Prices  Retooling of Vanta of Prices  Retooling of Prices  Retooling of Prices  Retooling of Prices  Iternals Prices  Iternals Prices  Iternals Prices  Iternals Prices  Iternals Prices  Retooling of Wanta Option Prices  Iternals Prices  Iternals Prices  Iternals Planting Prices  Iternals Planting Prices  Retooling of Wanta Option Prices  Retooling of Wanta Prices  Retoolin	у з маниасшице	1.000	Promise to the state of the sta	33 679 903 809		28 184 954 127
Public Sector Transformation  Matturnal Planning Authority  Public Sector Transformation  Ministry of Public Service  Public Sector Transformation  Ministry of Public Service  Public Sector Transformation  Kampala Capital City Authority  Retooling of Kampala Capital City Authority  Retooling of External Security Organization  Governance and Security  Law Development Centre  Retooling of Ministry of Internal Affairs  Re	96 Digital Transformation  On mindset chan	Ministry of full its National Customers  Ministry of Gender Labour and Social				
Public Sector Transformation  Ministry of Public Service  Retooling of Mampala Capital City Authority  Public Sector Transformation  Retooling of Kampala Capital City Authority  Retooling of External Security Organization  Retooling of Ministry of Internal Affairs  Retooling of the Law Development Centre  Covernance and Security  National Culternable and Immigration Con Retooling of the Law Development Centre  Retooling the Upanda Police Force	0	National Planning Authority				1,570,000,000
Reinfolding of Return   Responsible Centre   Recording of Return   Ret	103 Public Sector Transformation	Ministry of Public Service	Retooling of ministry of Future Service	og 578 814 377		90,503,751,835
Governance and Security  Law Development Centre  Governance and Security  Law Development Centre  Retooling of the Law Development Centre  Retooling the Waltonal Celternship and Immigration Con Retooling the Upanda Police Force  Retooling the Upanda Police Force  Retooling the Upanda Police Force  Retooling of Upanda Police Force  Retooling of Upanda Police Force  Retooling of Upanda Police Force	107 Governance and Security	External Security Organization	Retooling of External Security Organization	839,296,000	$\rightarrow$	
Covernance and Security  National Citizenship and Immigration Con Retooling the National Citizenship and Immigration Control  Governance and Security  Upanda Police Force  Retooling the Upanda Police Force	109 Governance and Security	Ministry of Internal Affairs	Retsoling of Ministry of Internal Affairs	3,647,221,030 5,335,787,541		1,347,221,030
Governance and Security Upanda Police Force Retooling the Upanda Police Force  Upanda Police Force Retooling of Upanda Police Force		National Crizenship and Immigration	Con Reposing the National Chierrathip and Immigration Control	10.536.294.169		4,895,700,000
TOTAL STREET,	117 Governance and Security	Uganda Prisons	Retooling the Uganda Police Force Ratooling of Uganda Prisons Service	1,410,000,000		



129	12.	197	126		125	124	123	122		S/M	Ų.
Agro-industralisation	VEI O-HIGHER Infrastructus	197 Agro-Industrialisation	Agro-Industralisation		Agro-Indianialiantion	Agro-Indusrialisation	Agro-Industralisation	REGIONAL BALANCED DEVELOPMENT		Programmo	
CHRISTIA collect Sesential parties and control	Daniel coffee Decelorment Authority	Dairy Development Authority (DDA)	Ministry Agriculture, Animal Industry an		National Applicultural Advisory Services S	National Agricultural Research Organizat	National Animal Genetic Resource Centre	Ministry of Local Government		Vote Name	
Construction of the Constr	Secoling of Uganda Coffee Development Authority	Retooling of Dairy Development Authority (DDA)	Ministry Agriculture, Animal Industry and Retooling of Ministry Agriculture, Animal Industry and Fisheries		National Agricultural Advisory Services Sci Retooling of National Agricultural Advisory Services Secretariat	National Agricultural Research Organizati Retooling of National Agricultural Research Organization (NARO	National Animal Genetic Resource Centre Rotooling of National Animal Genetic Resource Centre and Data	Retooling of Ministry of Local Government		KINDOCK Name	
845,177,228,239	4,272,833,209	6 552 867,120	8,900,000,000		13 236 420,000	40,856,286,698	000 000 000	Ī	10.114.409.0716		Total Budget
691 419 205,302	3,124,203,159		8 260 000 000		5099020000	17 641 954 212	ANN MINIOTRE		6 934 429 216		Total allocation to
	1 37th Indica affocated for Non-Seminature personal and seminature	52%	93%	Funds will be spend on Medical expenses, Puel, Juanteanta and Uis, Funds will be spend on Medical expenses, Puel, Juanteanta and Ois-Constitutions, Services, Contract Staff Scharies, Travel inlands, Social Security Constitutions, Incepacity benefits (Employees), Workshop, Meetings and Constitutions, Incepacity benefits (Employees), Workshop, Meetings and Seminars, Phal. Lubricants and Oils-Printing, Stafforery, Photocopying and Seminars, Phal. Lubricants and Oils-Printing, Stafforery, Photocopying	39%	4.3% Government insutations,	7	Т	Punds were spent on Non-Residential Buildings - Acquisition, Printing, Stationery, Photocopying and Binding, Transfers to Government Institutions, Rent-Produced Assets to private entities, Consultancy Services-Capital, Other Structures - Acquisition, Information and Communication Technology Services, Travel inland, Souff Training, Consultancy Services, Allowantess (Incl. Canatals, Tempurary, stitung allowances), Information and Communication Technology Supplies, Soudal Security Contributions, Transfer to Other Government Units, Incapacity benefits (Employeed, Soudal Security Contributions, Transfer to Other Government Units, Incapacity benefits (Employeed, Soudal Security Contributions, Stationery, Photocopying and Bunting, Medical Supplies and Services, Mentioring, and Supprivation of expital Bunting, Medical Stationery, Modern Contributions, Matter, Sent. Produced Assets), Medical expenses (Employeed)		%go Observations



i i	(1)	,			Night Commission Development Centre (NICDC)	1 1 1
•						
	9	•			Upanda Industrial Research Institute (UIRI)	110
1	į.	78	S.E.	Ū.	Uganda National Meteorological Authority (UNMA)	109
	¥	0)	C/F	Q.	National Planning Authority(NPA)	108
2,284,865		*	2,284,865	T)	Uganda Aids Commission (UAC)	107
		100	e.t	(i	Uganda Human Rights Commission (UHRC)	106
		i	ĸ	*)	Uganda Law Reform Commission	105
			A)	i	Parliamentary Commission(PARL)	104
	4		1.	£.	Inspector General of Government's Office(IGG)	103
6	0	3	ï	3	Electoral Commission(EC)	102
	1	I	*	· ·	Judiciary (Office of Judicature)	101
•	ne		j	x	Treasury	130
1		,	t	C2 <b>0</b> 7 C	Ministry of Kampala Capital City and Metropolitan Affairs	023
99,036,681	0	23	99,036,681	100	Ministry of Tourism, Wildlife and Heritage	022
	¥		6	320	Ministry of East African Affairs	021
4,852,158	14	VK.	1,900,186	2,951,973	Ministry of ICT	020
7,781,015,473	3	7,781,015,473	() <b>(</b> 1)	-3	Ministry of Water and Environment	019
1,189,279,801	0	10,489,980	1,168,742,305	10,047,515	Ministry of Gender, Labout and Social Development	018
	4,586,732	360	219,281,885	6,673,983	Ministry of Energy and Minerals	017
		288,854,742	717,235,390	<b>r</b> ;	Ministry of Works, and Communications	016
	286,564,690	(2)	43,259,702	4,937,663	Ministry of Trade, Industry and cooperatives	015
	4 87,870,294	228,036,904	363,804,715	U.	Ministry of Health	014
j		42,708,837	1,565,413,152	8,594,691	Ministry of Education and Sports	013
73,470,770		1.	73,470,770	(14)7	Ministry of Lands, Housing and Urban Development	012
(80)	0		*	3.	Ministry of Local Government	011
343,693,306	314,801,504	E)	28,891,802		Ministry Of Agriculture, Animal Industry	010
	23.	,	145,555,427	x	Ministry of Internal Affairs	009
14,184,418,528	M1	r:	14,184,418,528	13	Ministry of Finance, Planning and Econ	800
187,170,293	74.	T,	187,170,293		Ministry of Justice	007
ε	i)	0	9	4	Ministry of Foreign Affairs	900
54,918,144	30,503,781	j	24,414,363		Ministry of Public Service	005
4,4			4,469,607,580		Ministry of Defence & Veteran Affairs	004
31		ī	17		Office of the Prime Minister	003
1		/ij	T		State House	002
547,131,051			547,131,051		Office of the President	001
I otal Allocation	Cont. to Int orgs	Development	Other recurrent	Rent	Description	Vote
				FY 2023/24	A: ALLOCATIONS FOR DOMESTIC ARREARS	ANNEX 6



					ACTIVITY OF A LEG CONTRACTOR OF THE	170
4,139,251	9	Ť	4,139,251	0	Indicial Commission	1/18
2,534,106	05	10)	E08	2,534,106	Local Government Finance Commission	147
19		×	1)	6	Public Service Commission (PSC)	146
1,938,400,158	0.5	16,641,052	1,901,986,081	19,773,024	Uganda Prisons	145
962,671,124		367,425,317	520,285,658	74,960,150	Uganda Police	144
		3	9.	i i	Uganda Bureau of Statistics (UBOS)	143
9		11	L.	1.	National Agricultural Research Organization(NARO)	142
ı	9	36	×	*	Uganda Revenue Authority (URA)	141
*	1	Ĭ)	1.0		Capital Markets Authority	140
32,096,512	jū.	32,096,512	ı	T.	Petroleum Authority of Uganda (PAU)	139
	I.			Q	Uganda Investment Authority (UIA)	138
		18	Ĭ.	1	National Identification and Registration Authority (NIRA)	137
•	*	150	ñ	5.4	Uganda Export Promotion Board (UEPB)	136
<b>37</b> ),	· ·	r	ř	40.	Directorate of Government Analytical Laboratory (DGAL)	135
1,235,432	r.	Dell'	1,235,432	14"	Health Service Commission(HSC)	134
	10.	1	Ĭ.	r	Directorate of Public Prsecutions	133
1	i i	20		а	Education Service Commission(ESC)	132
	T	V	i i	1000	Office of the Auditor General (OAG)	131
	-	Va	ý.	10	Treasury Operations (TOP)	130
		1		ld	Financial Intelligence Authority (FIA)	129
14	: a	: Ick		æ	Uganda National Examination Board (UNEB)	128
2 4		100	(4)	9	Uganda Virus Research Institute (UVRI)	127
50	- CI	*		1	National Information Technologies Authority	126
39,101,67	×	5,607,348	33,494,328	71	NAGRC&DB	125
30 404 (1)	·		į.	4.	Equal Opportunities Commission	124
E	0	104	ð <b>∮</b>	1.	National Lotteries and Gaming Regulatory Board	123
110	10		<u>10</u>	E	Kampala Capital City Authority(KCCA)	122
D	040	119	Ų.	ā	Diary Development Authority (DDA)	121
8,825,373	7.	7,582,763	1,242,610	100	Directorate of Citizenship and Immigration Control	120
. <b>( ( ( ( ( ( ( ( ( (</b>	D)	, i		ř	Uganda Registration Services Bureau (URSB)	119
	<i>x</i>	ı	6.5	্ৰি	Uganda Road Fund (RF)	118
25.00	ō	ŷ	¥	18	Uganda Tourism Board (UTB)	117
1.	ĵ.	r.	SJa*C	9	Uganda National Medical Stores	116
72,888,550	72,888,550	Ť		W	Uganda Heart Institute	115
T.	ń	Œ.	70	i.	Uganda Cancer Institute (UCI)	114
10,308,355,131	á	7,665,523,707	2,642,831,424	Ü	Uganda National Roads Authority (UNRA)	113
8,132,802	10	3	4,417,994	3,714,808	Directorate of Ethics and Integrity(DEI)	112
Total Allocation	Cont. to Int orgs	Development	_	Rent	Description	Vote



			>			
74	ĵ.	T.	(8)	i j	Jinja Hospital	407
	īġ	х	£	i.	Hoima Hospital	406
2,159,251	*	No.	2,159,251		Gulu Hospital	405
	ī	ă	1	T.	Fort Portal Hospital	404
0,/0/,704	í		6,767,984	7	Arua Regional Refferal Hospital	403
1,320,006	j.	j	1,320,006	100	Butabika National Referral Mental Hospital	162
1 200 000	1	0		1	Mulago National Referral Hospital	401
1	· ·	T T	-	ie	Uganda Management Institute	312
/8,688,/58	3-	32,559,896	45,978,862	150,000	Law Development Centre.	311
			K	30	Lira University	310
117,181,874	9	×	117,181,874	10	Gulu University	309
8,625,666	*	3,362,311	5,263,355	å	Soroti University	308
		110	30	10	Kabale University	307
i			(3)	39	Muni University	306
8,567,805	1	8,567,805		¥	Busitema University	305
92,872,034	E.	20,503,937	72,368,097		Kyambogo University	304
	*	i.	J.	#i	Makerere University Business School	303
7,443,705			6,633,705	810,000	Mbarara University	302
	¥	*	ř.	ng.	Makerere University	301
*	290	a	¥	Y	National Council of Sports	166
\iii	r	ť	í.	.04	Uganda Business and Technical Examination Board	165
3.	1	4	ŧ	¥	National Council for Higher Education	164
1		100	6	্ব	Uganda Retirements Benefits Regulatory Authority	163
	14	ж	î	*	Uganda Microfinance Regulatory Authority	162
	10		36	(01	Uganda Free Zones Authority	161
1	70 <b>r</b>	· C		KE	Uganda Coffee Development Authority(UCDA)	160
ı	E.	3001	lij.	104.	External Security Organization (ESO)	159
· i	J#	1	×	E,	Internal Security Organization (ISO)	158
15	HOKE		9	w	National Forestry Authority(NFA)	157
69,481,162	(0)	10	64,650,673	4,830,490	Uganda Land Commission (ULC)	156
	101	()t	4	0.	Cotton Development Organization	155
·	,	12	6	131	Uganda National Bureau of Standards (UNBS)	154
6,051,621			6,051,621	<b>X</b>	Public Procurement & Disposal of Assets (PPDA)	153
*	A	Xi	140	i i	National Agricultural Advisory Services (NAADS)	152
18,290,926	177	.1.	18,290,926		UBTS	151
1		e:	(d	¥	National Environment Management Authority (NEMA)	150
i t		T.	16	r)	National Population Council	149
Total Allocation	Cont. to Int orgs	Development	Other recurrent	Rent	Description	Vote



6,694,444         7,899,755         6,728,108         9,593,966         16,510,976,583       797,215,553         46,813,043,436         2,000,000,000         1,970,701,755         5,582,938,708         8,164,772,368         15,000,000,000         12,808,374,763         51,484,200,000         56,175,968,970	15,000,000,000 12,808,374,763 51,484,200,000 56,175,968,970		18 Salary, Pension & Gratuity (Annex 6A)	Various
797,215,553	15,000,000,000 12,808,374,763 51,484,200,000	1 4 11 11		-
797,215,553	15,000,000,000 12,808,374,763	13Bn	MoICT for Former Workers of UPTC balance out of Ushs 213Bn	020
797,215,553	15,000,000,000		MoW&E for NWSC (Police, Prison & UPDF Bills)	019
797,215,553 4			MoLHUD - Archdiocese of Kampla , Nsambya Land	012
797,215,553 4			OTHER	
797,215,553 4	8,164,772,368		External Security Organization (ESO)	159
797,215,553	5,582,938,708		Internal Security Organization (ISO)	158
797,215,553 4	1,970,701,755		Ministry of Internal Affairs	009
797,215,553	2,000,000,000		Office of the President	001
797,215,553			CLASSIFIED	
797,215,553				
i 9 y 3 i 3	29,364,872,896	139,978,404	Sub Total (A)	
7 7 7 7 7	Y.	Ē.	Yumbe Referral Hospital	422
, y , y	T	100	Kayunga Referral Hospital	421
5 7 3	9,593,966	i i	Mulago Speciaqlised Hospital	420
r g	6,728,108	¥	Entebbe Regional Referral Hospital	419
ì	7,899,755	10	Kawempe Referral Hospital	418
	6,694,444	*	Kiruddu Referral Hospital	417
i)	in the second	ij	Naguru Referral Hospital	416
2	1		Moroto Regional Referral Hospital	415
1,846,155	1,846,155	9	Mubende Regional Refferal Hospital	414
32,904,903	32,904,903	9	Mbarara Regional Hospital	413
3	ı	10	Lira Regional Refferal Hospital	412
10	10	Ē.	Soroti Hospital	411
1,287,738	1,287,738	i	Mbale Hospital	410
*	E		Masaka Regional Referral Hospital	409
10	10	Į.	Kabale Hospital	408
Development Cont. to Int orgs Total Allocation	Other recurrent Develop	Rent	Description	Vote



# ANNEX 6 B: PENSION AND GRATUITY ARREARS FOR FY 2023/24

Vote Code	Vote Name	Salary arrears FY 2023/24	Pension and Gratuity arrears FY 2023/24	Total Arrears
011	Ministry of Local Government	12	53,430,527	53,430,527
013	Ministry of Education and Sports	1063	68,370,444	68,370,444
016	Ministry of Works and Transport	1,979,084	80,585,121	82,564,205
017	Ministry of Energy and Mineral Development	1994	6,150,770,617	6,150,770,617
122	KAMPALA CAPITAL CITY AUTHORITY	37,341,735	-	37,341,735
124	Equal Opportunities Commission	356,261,449	234,258,512	590,519,961
145	Uganda Prisons	- /2	3,944,464,195	3,944,464,195
404	Fort Portal Referral Hospital	THE	6,034,246	6,034,246
405	Gulu Referral Hospital	=======================================	147,316,112	147,316,112
407	Jinja Referral Hospital	80,453,516	3,139,663	83,593,179
408	Kabale Referral Hospital	*	1,849,668,497	1,849,668,497
411	Soroti Referral Hospital	*	111,696,252	111,696,252
412	Lira Referral Hospital		2,742,286	2,742,286
1/82	Sub Total Central CG Votes	476,035,784	12,652,476,472	13,128,512,256
601	Arua City	€	565,177,068	565,177,068
603	Gulu City		37,681,769	37,681,769
604	Hoima City		223,722,473	223,722,473
605	Jinja City	-	172,240,269	172,240,269
608	Mbale City		7,847,278,545	7,847,278,545
609	Mbarara City	113,557,604		113,557,604
703	Bushenyi- Ishaka Municipal Council	-	17,560,294	17,560,294
708	Kabale Municipal Council	8,743,700	1,481,687,783	1,490,431,483
710	Kapchorwa Municipal Council		11,764,169	11,764,169
719	Makindye-Ssabagabo Municipal Council		17,741,565	17,741,565 23,197,945
720	Masindi Municipal Council	-	1	80,401
723	Mubende Municipal Council	*	80,401 87,246,777	87,246,777
730	Sheema Municipal Council	16 404 220	571,819,127	588,223,466
731	Tororo Municipal Council	16,404,339	155,012,004	155,012,004
802	Adjumani District	172 217 110		359,232,268
803	Agago District	173,317,118	146,113,402	146,113,402
804	Alebtong District		94,757,892	94,757,892
805	Amolatar District	55,610,250		182,613,811
807	Amuria District	33,010,230	1,727,148,228	1,727,148,228
808	Amuru District		839,702,573	839,702,573
810	Arua District	7,493,154		903,017,272
811	Budaka District	7,493,134	40,831,809	40,831,809
813	Bugiri District	34,123,123		34,123,123
814	Bugweri District	149,144,736		285,085,177
816	Buikwe District	28,413,272		1,151,296,460
819	Bukwo District	20,413,272	1,484,236,729	1,484,236,729
824	Bushenyi District	81,655,142		746,451,065
825	Busia District	41,132,009		705,927,932
826	Butaleja District	12,232,003	24,505,761	24,505,761
827	Butambala District			1,045,460,259
828	Butebo District		8,133,486	8,133,486
831	Dokolo District	3,091,636		379,701,728
833	Gulu District	1,202,682		502,860,572
836	Iganga District	10,178,302		223,598,140
837	Isingiro District	20,17.0,301	11,140,863	11,140,863
841	Kabarole District		291,526,347	291,526,347
842	Kaberamaido District		66,097,590	66,097,590
843	Kagadi District Kakumiro District	202,946,478		293,295,132
844	Kalangala District		178,617,567	178,617,567
846	Kalangala District  Kaliro District	108,449,342		108,449,342
847		202, 1.0/01	35,977,459	35,977,459
848 849	Kalungu District Kamuli District	55,675,531		580,333,337
-	Kamwenge District		13,872,548	13,872,548
850	Kanungu District	71,300,649		71,300,649
851 852	Kapchorwa District		291,550,890	291,550,890



# ANNEX 6 B: PENSION AND GRATUITY ARREARS FOR FY 2023/24

	Grand Total	4,334,382,822	51,841,586,148	56,175,968,970
	Sub Total Local Government Votes	3,858,347,038	39,189,109,676	43,047,456,714
935	Zombo District	62,036,701	200,928,140	262,964,841
934	Yumbe District	179,768,037	483,457,334	663,225,371
933	Wakiso District	140,728,893	191,665,255	332,394,148
932	Tororo District	76,337,638	700,055,775	776,393,413
931	Terego District	<b>2</b>	344,594,368	344,594,368
926	Sembabule District	65,567,448	-	65,567,448
924	Rukungiri District	20,617,800	749,749,385	770,367,185
923	Rukiga District		38,270,569	38,270,569
922	Rubirizi District		31,761,456	31,761,456
921	Rubanda District	10,780,142	74	10,780,142
916	Oyam District	45,055,291	146,593,778	191,649,069
911	Ntungamo District	143,177,731	252,176,450	395,354,181
909	Ngora District	58,910,661	705,512,770	764,423,431
905	Namutumba District	5,5:2,250	30,177,403	30,177,403
904	Namisindwa District	5,642,196		5,642,196
	Namayingo District	106,761,695	6	106,761,695
902	Nakasongola District		47,361,768	47,361,768
901	Nakaseke District	441,789,308	954,408,995	1,396,198,303
901	Nakapiripiriti District	-	9,748,040	9,748,040
898 899	Mukono District		2,988,642,090	2,988,642,090
897	Mpigi District  Mubende District	- 1	232,362,454	232,362,454
895	Moroto District	=	565,213,693	565,213,693
893	Mitooma District	30,000,733	81,546,669	81,546,669
892	Mbarara District	58,686,793	18,605,460	77,292,253
891	Mbale District	320,101,212	65,872,926	65,872,926
889	Masindi District	320,181,212	47,861,800	368,043,012
888	Masaka District	25,555,015	187,263,256	187,263,256
886	Manafwa District	23,339,019	19,278,661	42,617,680
884	Lyantonde District		48,183,297	48,183,297
883	Lwengo District	44,001,178	554,565,392	554,565,392
882	Luwero District	44,661,178	264,050,763	308,711,941
880	Lira District		258,085,735	258,085,735
878	Kyotera District		8,663,055	8,663,055
877	Kyenjojo District	77,134,228	292,125,673	292,125,673
876	Kyegegwa District	77,154,228	35,912,852	113,067,080
875	Kyankwanzi District		77,148,455	77,148,455
872	Kumi District	133,222,885	588,676,495 262,236,219	721,899,380 262,236,219
871	Kotido District	100 000 000	290,945,045	290,945,045
870	Kole District		258,386,901	258,386,901
869	Koboko District		83,675,196	83,675,196
868	Kitgum District	511,368,380	964,919,490	1,476,287,870
867	Kitagwenda District		918,363,638	918,363,638
866	Kisoro District		224,191,039	224,191,039
865	Kiryandongo District	21,585,540	991,280,282	1,012,865,822
861	Kiboga District	-	29,648,614	29,648,614
360	Kibaale District	-	137,561,977	137,561,977
358	Kayunga District	103,139,708	718,260,864	821,400,572
357	Katakwi District	45,395,487	70,231,791	115,627,278
56	Kasese District		3,452,233	



KEY POLICY ISSUES RAISED IN THE REPORT OF THE BUDGET COMMITTEE OF PARLIAMENT (MAJORITY REPORT) AND THE REPORT BY THE LEADER OF OPPOSITION (MINORITY REPORT) ON THE NATIONAL BUDGET FRAMEWORK PAPER FOR FY 2023/2024

# Issue

1. Progress towards the adoption of a programmatic approach to budgeting is still deficient. The programme approach was aimed at enhancing synergies and reducing "silo" approach lo planning, budgeting and implementation across government. As a result, the effective implementation of the programme approach has been undermined.

# Recommendation

- i. Fast track the full implementation of the Programme approach including, among others, finalization of the upgrade of the PBS system, shifting MTEF resource allocation be done by Programmes and strengthening the Programme secretariats so as to improve its effectiveness and increase its associated benefits. Program secretariats should be at the centre of allocating resources within their programs.
- ii. Fully strengthen programme secretariats both technically and financially, resourced annually through the budget.
- iii. NPA spearheads production of regional plans in line with the regional divisions as well as establishing regional offices.
- iv. To enhance budget efficiency there is an urgent need to introduce annual program spending reviews (expenditure tracking) prior to the budget process.

# Issue

2. There is a critical challenge of the **timely implementation of NDP III core projects** in which only 33 out of 69 core projects have been implemented.

# Recommendation

- i. Scale up revenue mobilization to fund these core projects;
- ii. In order to benefit from PPP financing given its complexity, there is a need to enhance skills development in project finance, legal provisions for contracts, and contract monitoring based on outcomes. PPPs organized by communities should also be encouraged by Government.



- iii. Government should start exploring other options to finance large infrastructure projects, as well as alternative financing models like issuing long-term Infrastructure Bonds.
- iv. Government should also mobilize large surplus institutions to finance infrastructure projects, such as pension funds, particularly the National Social Security Fund (NSSF).

# Issue

3. The NDPIII lacks an overall implementation framework to guide phasing and sequencing of implementation and interconnection of Programs following the Program Based approach. The NDPIII is implemented through the Program Implementation Action Plans (PIAP) which focus on the implementation of a particular program.

# Recommendation

4. Through the ongoing reprioritization process of the Budget, developing an implementation framework for the entire Plan should be given a priority.

## Issue

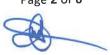
5. The past two financial years of the NDP III, revenue-to-GDP have averaged at 13.3 percent. The ratio of tax to GDP reduced to 11.4 percent in FY 2021/22 from 11.99 percent in FY 2020 /21, which was below the NDP III's target of 12.3 percent for the period. Revenue mobilization efforts have also characteristically been hindered by lack of National Tax Policy that would form the basis for tax legislation and administration; large informal sector; inadequate implementation of the DRMS; tax arrears and tax exemptions resulting in low revenue bases'; among others.

# Recommendation

- i. Fast track the implementation of the DRMS and develop an effective Implementation Action Plan
- ii. Develop a National Tax Policy for effective tax legislation and tax administration
- iii. Implement a coordinated approach to revenue mobilization across Government Ministries, Departments and Agencies
- iv. Embrace wider consultations on tax policy.

# Issue

6. Poverty and inequality remain critical development challenges for the country. The incidence in income poverty also increased during the COVID-19 from 19 percent pre-pandemic to 22 percent during the



pandemic implying that a significant part of the population remains vulnerable.

# Recommendation:

7. There is a need to strike a balance between infrastructure and human capital development as well as re-engage development partners, especially under the programme of human capital development. Investments in social sectors especially health, education and social protection have a direct impact on poverty and income inequality.

# Issue

8. On Public Investment Management, the Committee observed that project delays are still a challenge, in particular for externally funded projects, spending up to 44 percent of their allocated budgets over the last five financial years. This is also coupled with delays in the acquisition of right of way because of delayed compensation and/or resettlement for project-affected persons; procurement challenges; poor sequencing of projects; poor feasibility studies; among others.

# Recommendation

- 9. Parliament made the following recommendations:
  - i. Undertake project due diligence through rigorous feasibility assessments to gauge the viability of the project.
  - ii. Government should undertake real-time monitoring of development projects and bi-annual monitoring reports are presented to Parliament to enhance oversight of project implementation;
  - iii. Develop a comprehensive legal framework on PIMS;
  - iv. Fast-track the development of a policy on the acquisition of the Right of Way and corridors for the development of infrastructure to ease planning and avoid delays in infrastructure development;
  - v. Proper sequencing of public investments/projects, with priority given to those generating bigger growth dividends.
  - vi. Funding/releases to projects whose implementation are offtrack should be suspended and the responsible officers apprehended.
  - vii. There is a need to further review the Government's entire Project Portfolio, in order to assess the projects which should exit the Project Investment Plan (PIP). Projects that are not performing should be stopped so that funds can be released for emerging priorities in the minerals sector, manufacturing

sector, tourism sector, development of industrial park infrastructure, petroleum sector, among others.

### Issue

10. The Committee observed that frequent supplementary budgets continue to undermine planning and budgeting processes. The number of supplementary requests have continued to increase from 177 in the FY 2017/18 to 1,011 in the FY 2019/20 and leaped to 1,322 by first half of the FY 2021/22. Total supplementary expenditure by the central government increased from UGX. 1,682.81 bn in the FY 2017/18 to UGX. 4,270.48 bn in the FY 2021/22. The MTR also noted that 75 percent of supplementary expenditures were predictable and could have been planned for the budget. This points to the fact that there is a missing link between planning and budgeting.

# Recommendation

11. The Committee recommends adherence to the PFM act especially by properly planning for predictable expenditures with a view to contain supplementary budgets within 3 percent of the total budget.

# Issue

- 12. According to the NBFP, the stock of public debt increased from US\$ 19.54 billion in June 202 1 to US\$ 20.99 billion (UGX 78,833.4 billion) in June 2022. As a share of GDP, public debt increased from 46.9% to 48.4% over the same period. This represents an increase of 7.4% compared to 27.45% in the previous financial year. Public debt is therefore projected to pea k at 53.1% in June 2023.
- 13. However, according to the Auditor General's Report on Financial Statements for FY 2021/22, the reported that total public debt as of 30<sup>th</sup> June 2022 stood at UGX 86.6 trillion of which Domestic Debt Stock was UGX 38.1 trillion and the External Debt Stock was valued at UGX 48.5 trillion. This is an increase of UGX 11.5 trillion which is equivalent to 15.31% when compared to the debt stock of UGX 75.1 trillion reported as at 30<sup>th</sup> June 2021.

# Recommendation

- i. Government should reconcile the reported amount of Public Debt Stock;
- ii. Derive a balance for the support for economic recovery and sustainable public debt management,
- iii. Reduce reliance on domestic borrowing to alleviate crowding out private sector financing to keep debt sustainable.



# ISSUES RAISED IN THE MINORITY REPORT

# Issue

14. Tax exemptions and related expenditures are a big cost to the government. On the same note, Government loses over UGX 8 Trillion annually. We suspect that the award of exemptions may be one of the main conduits for corruption. The big companies are exempted from taxes yet the small taxpayers are mode to pay.

# Recommendation

15. A select Committee of Parliament should be instituted to investigate the returns of the exempted companies on the overall growth and development of the economy. The Committee should also examine their overall incomes and expenditures and report to Parliament by April 2023 before approval of the Annual Budget for FY 2023/2024.

### Issue

16. The proposed resource envelope for FY 2023/2024 is unrealistic. This is demonstrated by two aspects: the tax revenue or URA collections and the debt stock. Based on the past performance, it is not feasible to project that domestic revenues will grow by UGX 3.28 Trillion.

# Recommendation

17. The Auditor General should conduct a special audit on the frameworks and models used to generate the Resource Envelope.

### Issue

18. The Integrated Transport Infrastructure and Service Program was allocated UGX. 4.6 Trillion and the Budget Committee has proposed additional UGX 1 Billion to each District for roads maintenance at District level under the Uganda Road Fund.

# Recommendation

19. Expedite the operationalization of the Uganda Road Fund.

# Issue

20. It has been noted that the mineral cartels are holding the government at ransom. Unbelievably, the gold players, due to their high influence, repelled the new tariff that was passed and commenced in FY 2021/22.



As a consequence, the value of gold imports dropped from USD 2.2 million to zero.

# Recommendation

21. A Minerals' Fund should be established, as agreed in the Chatter for Fiscal Responsibility FY 2021/2022 – FY 2025/2026 to track and ensure proper management of mineral revenue.

# Issue

22. The proposal to rationalize Government MDAs was started in 2021. Full rationalization was expected to be effected by 1st July 2023 in FY 2023/2024. Unfortunately, the NBFP for FY 2023/2024 – FY 2027/2028 does not reflect this, with all Agencies of Government appearing as ever before.

# Recommendation

23. Expedite the implementation of the rationalization of Agencies to eliminate silo planning, duplication, overlaps, and save Government resources.



# ANEEX 8:

RECOMMENDATIONS OF THE PRESIDENTIAL ADVISORY COMMITTEE ON THE BUDGET

KEY POLICY RECOMMENDATIONS OF THE PRESIDENTIAL ADVISORY COMMITTEE ON BUDGET (PACOB) FOR FY2023/24

# 1. The Programmatic Approach to Planning and Budgeting

**Observation:** The Committee observed that in the bid to implement the Programmatic Approach to Planning and budgeting, Programmes have been given too much latitude to determine their own allocation priorities, which has led to allocation inefficiency within Programmes.

The Ministries that house the Secretariats have acted like custodians of the budget and hence prioritization within many of the Programmes was most likely done without input of participating MDAs. This has meant that there is limited cohesive planning for programs and increased misalignment to NDPIII.

**Recommendation:** The Committee recommended that the programme-based system should involve all the programme players at both the planning and budgeting stages. The process should be consultative rather than priorities and allocations being determined by specific programme actors. In the future, PACOB will require that Programmes appearing before it produce minutes of consultative meetings within Programmes to ensure that budgets and allocations made involved all players and actors within the Programmes.

The Programme Secretariats need to be empowered to effectively operate and in addition, all the programme players need to participate during allocation of the available resources.

# 2. Lack of Coordination amongst Programme MDAs

**Observation**: Lack of coordination amongst Programme MDAs, which has caused duplication of interventions and multi-budgeting.

**Recommendation:** The committee recommended the allocation and distribution of funds should be done in coordinated manner with respective MDAs



# ANEEX 8:

# RECOMMENDATIONS OF THE PRESIDENTIAL ADVISORY COMMITTEE ON THE BUDGET

# 3. NDP III mid-term review

**Observation**: The mid-term review of the National Development Plan III by NPA showed a low performance against set targets, outputs and outcomes. This could largely be attributed to the COVID-19 pandemic. However, macro-economic projections and setting up targets from Ministry of Finance, Planning and Economic Development may have been overshot by the activity plans developed by the National Planning Authority.

**Recommendation:** The committee therefore recommended that National Planning Authority, MoFPED, OPM, BOU and other key stakeholders should work hand in hand in developing plans through a consultative process.

# 4. Tax Exemptions/Waivers

**Observation**: The Committee observed that tax expenditures in form of exemptions, allowances, rate reliefs, credit and deferrals has over time lead to increased revenue foregone. For FY 2022/23 the potential revenue to be foregone is estimated at UGX. 2.881 Trillion (URA submission to PACOB, 7th February 2023)

**Recommendation:** The committee recommended that taking into consideration the magnitude of the tax loss because of the exemptions, Government should revise its position on exemptions and waivers. The rationalization of tax expenditure should include but not limited to; Criteria of choosing beneficiaries, purpose of the tax incentive, time frame, clauses indicating obligations of investors who intend to benefit and impact on the economy.

# 5. Tax Policy

**Observation**: The committee observed that to-date; Government does not have a comprehensive Tax Policy to guide taxation, tax incentives and exemptions.

**Recommendation**: The committee recommended that Government comes up with a comprehensive Tax Policy to guide taxation in the country.



# ANEEX 8:

# RECOMMENDATIONS OF THE PRESIDENTIAL ADVISORY COMMITTEE ON THE BUDGET

# 6. Shift from Sector based to Programme Based Budgeting

**Observation:** The shift from sector based to programme based budgeting seem to have been hurriedly implemented without enough consultation and study. Even the necessary preparations, including training of various stakeholders involved in its implementation was not adequately done and reconciled with the provisions of the relevant laws for example the PFMA, 2015 Section 13(4) and the Local Government Act, 1997.

Recommendation: The Committee recommended that Government should train the stakeholders and reconcile the PBB with the provisions of the PFMA and LGA. Parliament should align its Rules of Procedure and processes with PBB, and this should include reconfiguring its committees in order to provide effective oversight over the Programmes.



# ANNEX 9: KEY ISSUES FROM THE LOCAL GOVERNMENT BUDGET CONSULTATIONS

#	Issue	Recommendation	Resp.	Timeline
			Center	
	SALARY, PENSION, GRATU	SALARY, PENSION, GRATUITY, RECRUITMENT AND CAPACITY	BUILDING ISSUES	SUES
	-	MoPS working with MoFPED and		FY 2023/24
	rates for scientists and	other relevant MDAs should hold MoPS	MoPS	
	ists by	meeting to resolve the salary mix-up		
	HCM/IPPS	and phasing of enhancement		
	In addition, there are wage,			
	pension and gratuity	MoPS should have a clear phase out		
	s in FY 202	plan for salary enhancement and the		
	a result of salary	Salary Review Commission should		
	enhancement for	fast trucked.		
	scientists.			
2.	Transfer of Arts/ Science	MoES should rationalize transfers in	MoES	Immediate
	teachers to replace science	consultation with MoPS and LGs on		
	teachers and vice versa,	the wage bill to avoid shortfalls		
	without commensurate			
	wage, leading to salary			
	shortfalls.			
ω	Delayed recruitment by	i.MOPS should expedite clearance	MoPS, LGs	FY 2022/23
	LGs due to delayed	where wage exists;		
	clearance by MoPS and	clearance by MoPS and ii.All illegal recruitment should stop.		
	LGs not willing to recruit	LGs not willing to recruit iii.Illegally recruited staff should not		
	due to corruption or	be accessed to the payroll;		
	leaving positions for	for iv.MoPS should fast track rollout of		
	relatives.	HCM to all LGs since illegally		
		recruited staff will not be able to		
	In addition, there is illegal	access the system; and		
	recruitment by LGs, which			
	leads to salary shortfalls.			





.∞ #	population trends between 1995 and 2022. There is no Programme to induct LG Political Leaders and yet 90% of them are	Recommendation  MoLG working with ULGA should urgently develop training materials and conduct training for political	Resp. Center MoLG	<b>Timeline</b> FY 2022/23
	new of them are	leaders.		
Ħ.	<b>UGANDA INTERGOVERNMI</b>	UGANDA INTERGOVERNMENTAL FISCAL TRANSFERS PROGRAMME	MME ISSUES	
9.	Implementation delays	CAOs of the affected LG votes were	LGs	FY 2022/23
	caused by Hybrid	requested to write clearly indicating		
	emen	the problems caused by hybrid		
		procurement at every stage of the		
		procurement/implementation cycle.		
10	Limited access to	ider the R	MEMD,	FY 2023/24
	sanitation and power	Programme	MOWE	
	services in the newly	MOWE should connect the		
	constructed schools and	Government facilities (schools and		
	Health Centers	Health centers) to power		
11	Late re-voting of unspent	LGs to fast-track the submission of	MoFPED	FY 2022/23
	funds at the end of the FY meant for the construction	follow up the re-voting of funds		
	of Seed Secondary Schools			
	and upgrade of HC IIs-IIIs			
	is delaying the completion			
13	Of projects	MoES has already guided on the	LGs	FY 2022/23
}		matter and contracts have been		
	fuel/materials and the	awarded taking into consideration		
	contractors have quoted	the contract prices		
	above the estimated cost			
	for construction			



#	Issue	Recommendation	Resp. Center	Timeline
13	Under UGIFT Micro-scale	MAAIF should revise the co-funding requirements to enable the targeted	MAAIF	FY 2023/24
		farmers to benefit from the intervention		
	powered and			
	l: GoU:25%;			
	75%. However, the co-			
	funding requirements are			
	unaffordable to some			
	farmers			
III.	NDPIII PLAN IMPLEMENTATION	TION ISSUES		
14	PIAP outputs & indicators	LGs to write to NPA to address the	LGs, NPA	FY 2023/24
	captured in PBS do not	issue		
	directly relate to the LG			
	level. There is also need for			
	guidance regarding the			
	budget outputs			
15	Delayed or non-approval	NPA was requested to expedite	NPA	FY 2022/23
	of Development Plans by	approval of all submitted plans to		
	NPA	LGs		
16	LGs have not been	NPA should develop a mechanism	NPA	FY 2022/23
	consulted during the Mid-	for consulting LGs during reviews of		
	Term Review	Development Plans		
IV.	<b>ENVIRONMENT CONSERVATION ISSUES</b>	ATION ISSUES		
17	Lack of demarcation of	NEMA should urgently demarcate	NEMA	FY 2022/23
	rivers, wetlands & other	wetlands and other water catchment		
	water catchment areas	areas		
	which allows abuse by			
	encroachers and leads to			
	challenges during			
	restoration			



Recommendation  Resp. Center  NEMA should create an inventory of wetlands and should continuously sensitize the population on the gazetted wetlands and swamps.  Government should address the issue of selective enforcement of the directive.
of sly he he he



entrenched in the PFMA 2015 as
1. The Budget Calculat is
2.
Statinal dized Ioan application form
should also develop a
1 1
SACCOs/ Enterprise Groups.
reporting template for the PDM
i.MoLG should develop a standard
not receive any
created after this directive since FY
that were
2025/2026. Any
Administrative Units
put moratorium on
uniform allocations
consider population parameter as
The allocations for next FY should
communication on PDM
streamline
timely information sharing.
that there is adequate and
the PDM Secretariat should



#=	Issue	Recommendation	Resp.	Timeline
			Center	
	systems continue to be unreliable	amended and therefore may not be changed in the short-term		
		ii.PBS enhancement has been	MoFPED	
		completed and the system is now		
		reliable		
		enhanced PBS in November 2022		
26	IFMS doesn't allow partial	MoFPED to take it up this issue and	MoFPED	FY 2022/23
	LPO payments which	fast-track clearance of payments		
	h	from LGs- should be done within 24		
	process for LGs.	hours and explanations given in case		
		of delay		
	In addition, there are			
	delays in clearance of			
	payments by MoFPED,			
	sometimes it takes more			
	than three weeks			
VII.	LOCALLY RAISED REVENUES	JES		
27	27 There is ambiguity in	MoLG was requested to expedite the	MoLG	FY 2022/23
	sharing revenues between	revision of the Law that's before the		
	TCs and HLGs. This	Solicitor General.		
	requires amendment of			
	the Law.			



											_	-																	
		31	VIII.						30				29														28		#
declining. Currently	<u>,</u> ,	Loc	INADEQUATE FUNDING FO	there is lack of information	jurisdiction. However,	activities in their areas of	mining/ any other	collect royalties from	There is need for LGs to	level	been swept is allecting	funds that have previously	Delays in re-voting of	generation.	low Local Revenue	other Agencies leading to	have been taken over by	loading/offloading fees	taxi park fees and	Revenue sources such as	In addition, some Local		automation across all LGs.	this requires full	delivery of Public Services,	collection affecting	Low Local Revenue		Issue
TOHIORAGOA		i.Grants such as DDEG which we	INADEQUATE FUNDING FOR DEVELOPMENT PROGRAMMES AT		them to claim their share of royalties.		mining/ other related activities	through a circular guiding LGs on	MEMD should share information			01 Focal Revenue anabem minas co	<u> </u>				to follow up on this issue.	the LG where it was collected. LGFC	collected is expected to be attached to	centrally by URA, the revenue	Revenue categories is being done	whereas collection of some Local	The meeting was informed that		in all LGs.	to automate local revenue collections	Government should continue efforts		Recommendation
		MoFPED		14					MEMD				MorPED														LGFC	Center	Resp.
		FY 2023/24	10000000						FY 2022/23				FY 2022/23														FY 2022/23		Timeline



#	Issue	Recommendation	Resp.
	estimated at 12% of which 9% is wage bill	ii. Whereas the concerns on relatively low funding are noted, there are funds appropriated at the center but which are transferred to LGs for implementation e.g. Road Fund iii. There are nationally funded activities from which LGs also benefit e.g. Police, Prisons, Judiciary, etc.	
 32	Some of the Health Centre IIIs are not coded and are still receiving HC II funding, some in refugee hosting LGs have been transitioned but not yet receiving the required funding, also some HCIIIs are not receiving PHC funds and drugs from the National Medical Stores;	MoH should provide codes to all upgraded HCIIIs and budget for funding for transitioned facilities in refugee hosting LGs and ensure that all HCIIIs receive PHC funds and drugs from NMS	МоН
33	funds and drugs from the National Medical Stores; Requests by LGs for Grant aiding of Schools not being responded to by MoES	There should be a review of grant aiding in line with the UGIFT program objectives and Government policy	MoES
X	INADEQUATE INFRASTRUC	policy  CTURAL DEVELOPMENT	
<b>IX</b> .	INADEQUATE INFRAS Hydro-electric power	MEMD should consider prioritizing	MEMD
	the West Nile a Northern Region	the electrification of the West Nile region and reducing the costs of	
	inadequate, unreliable and unaffordable, also still	over the Country	



#	Issue	Recommendation	Resp. Center	Timeline
	expensive all over the			
უ უ	Uniform allocation of	MDAs should factor in the allocation	LGFC	FY 2023/24
	ithout consideri	criteria the different terrains that		
	the different terrains	drive the costs of construction of		
	unique to LGs	roads and infrastructures in LGs		
36	Vocational Schools are	MoES should prioritize	MoES	FY 2023/24
	inadequate, some districts	rehabilitation of vocational schools		
	esp. newly created ones do	in line with Government policy of		
	not have any and yet there	one vocational school per		
	are several school drop-	constituency		
	outs			
37	1g	MoH should review the criteria used	MoH	FY 2023/24
	iro			
	deemed unequitable,			
	some districts have three			
	upgrades while others			
	have none			10000
38	Construction works by the	Affected LGs should put this in	LGs	FY 2022/23
	Army Brigade take too	writing and address it to the relevant		
	long and the Bill of	institution for action.		
	Quantities is higher than			
	that of other bidders.			
39	There is lack of	i.The meeting was informed that LGs	MOLHUD	FY 2023/24
	prioritization for titling of	are not expected to start new		
	public Schools/Health	projects on land without valid land		
	s t	titles.		
	Land tittles are on the			
	verge of losing their	ii.MoLHUD was requested to take up		
	properties to people who	this issue urgently		
	owners.			



		- 1	
IIIIIculate	All MIDAS	and Central Government should be	43 There is lack of protocol by Government officers while
Immodiate	111 1/17/2	•	clearing contracts.
			reading to delays in
			TILO CORCO LII
			+01200
			guidance from the center
			offices keep requesting for
		speedy provision of legal advice.	decentralized, the regional
	General	speedy clearance of contracts and	Solicitor General is
FY 2023/24	Solicitor	To engage Solicitor General on	42 Whereas legal advice from
		SUES	X. OTHER CROSSCUTTING ISSUES
		road units to LGs	maintenance equipment
		procurement of road equipment and	districts do not have road
		ITIS PWG should prioritize funds for	In addition, Some new
		(	
		maintenance equipment through	for Sharing equipment
		effective utilization of the road	centers due to poor Terms
		framework to ensure efficient and	equipment at UNRA Zonal
FY 2023/24	MoWT	There is need to put in place a	41 Inadequate road
		workshops.	use the equipment.
		creation of sub regional mechanical	increased waiting time to
		Programme should prioritize	adequate, leading to
			workshops are not
		Integrated Ti	In addition, the repair ii.The
		site to another.	from one site to another.
		that can move equipment from one	acquired road equipment
		provided to obtain transport carriers	equipment to move the
FY 2023/24	MoWT	i.Additional resources should be	40 Lack of transport
	Center		
Timeline	Resp.	Recommendation	# Issue





		— A		
	49	48	47	#
	while it appreciated Government for improved service delivery, a lot of funds are returned at the end of FY by LGs	Feedback on recommendations from budget consultation meetings for both the center and LGs is lacking and is not shared in time	Tourism is an opportunity for development but no funds sent to LGs in this regard, no tourism at LG level, tourism development is inadequate	Issue
alone	CSBAG was requested to consider all allocations under sub-programmes in their presentation and not selecting few areas only under Education and Health, for example, they should do analysis on SFG, PHC and all wealth creation funds, instead of concentrating on UGIFT and PDM	Feedback on recommendations should be shared as soon as action is taken by both Central Government MDAs and LGs	i.10% of the funds from tourism should be ploughed back into tourism development; ii.MoTWA should consider restructuring the Ministry to provide for staff at regional level in the short run; and ii.LGs should recruit qualified Tourism Officers within their existing structures and wage in order for them to ensure that their tourism sites are profiled and marketed. These Tourism Officers should have the right Job Description	Recommendation
	CSBAG	MOFPED	MoFPED MoTWA MoPS LGs	Resp. Center
	FY2023/24	FY2022/23	FY 2023/24	Timeline



#### VOTE: xxxx - Ministry of ......

I. VOTE MISSION STATEMENT

II. STRATEGIC OBJECTIVE

III. MAJOR ACHIEVEMENTS IN 2022/23

#### IV. MEDIUM TERM BUDGET ALLOCATIONS

Table 4.1: Overview of Vote Expenditure (Ushs Billion)

1,790.691	1,982.223	1,986.316	1,981.545		2,562.261	Total Vote Budget Excluding
1,790.691	1,982.223	1,986.316	1,981.545		2,572.967	Total Budget
0.000	0.000	0.000	0.000		10.706	Arrears
1,790.691	1,982.223	1,986.316	1,981.545		2,562.261	Total GoU+Ext Fin (MTEF)
1,790.691	1,790.691	1,790.691	1,790.691		2,462.944	GoU Total
0.000	191.532	195.625	190.854		99.317	Devt. Ext Fin.
190.091	190.091	190.091	190.091		190.091	GoU
1,591.304	1,591.304	1,591.304	1,591.304		2,263.558	Recurrent Non-Wage
9.296	9.296	9.296	9.296		9.296	Wage
2026/27	2025/26	2024/25	Budget Estimates	Spent by End Dec	Approved Budget	
	t Projections	MTEF Budget Projections	2023/24	1/23	2022/23	



### VOTE: xxx - Ministry of .....

ept (Ushs Billion)

Table 4.2: Budget Allocation by Department for Necurrent and Development (Como Dimon)		
	Draft Budget Estimates FY 2023/24	s FY 2023/24
Billion Uganda Shillings	Recurrent	Development
Programme:03 SUSTAINABLE PETROLEUM DEVELOPMENT	720.350	0.000
SubProgramme:02 Midstream	720.350	0.000
Sub SubProgramme:08 Public Financial Management	720.350	0.000
Programme: 18 DEVELOPMENT PLAN IMPLEMENTATION	165.659	208.954
SubProgramme:01 Development Planning, Research, Evaluation and Statistics	32.673	2.050
Sub SubProgramme:01 Budget Preparation, Execution and Monitoring	22.800	0.000
001 Budget Policy and Evaluation	16.030	0.000
003 Projects Analysis and PPPs	6.770	0.000



# VOTE: xxxx - Ministry of .....

## V. PERFORMANCE INDICATORS AND PLANNED OUTPUTS (Changed)

Table 5.1: Performance Indicators

ADIC 3.1. I CIAVI mance andience.						
Programme: 07 PRIVATE SECTOR DEVELOPMENT	OR DEVELOPMENT	7				
SubProgramme: 01 Enabling Environment	ironment					
Sub SubProgramme: 03 Development Policy and Investment Promotion	nent Policy and Inves	tment Promotion				
Department: 001 Economic Development Policy and Research	opment Policy and R	esearch				
Budget Output: 190023 Business Development Services (Enterprise Uganda)	Development Services	(Enterprise				
PIAP Output: Clients' Business continuity and sustainability Strengthened	ontinuity and sustain:	ability				
Programme Intervention:						
Indicator Name	Indicator Measure	Base Year	Base Level	FY 2022/23	22/23	2023/24
				Target	Q2 Performance	Proposed
No. of Regional Business Development Service Centres established	Number	2021	_			
Number of clients served by the Regional Business Development Service Centres	Number	2021	0			110000
Number of functional BDS centres	Number	2021	-			110
Number of SMEs facilitated in BDS	Number	2021	6000			8000
Number of Youth served through the	Number	2021	0			0001
T CANT Who house		_				



Interactive SME Web-based

### VOTE: xxx - Ministry of .....

V. VOTE NARRATIVE

Vote Challenges

Plans to improve Vote Performance

#### VII. Off Budget Support

Table 7.1: Off Budget Support by Project and Department

	A CHARLA CLARA TOO
208.954	Total For The Vote
	Department: 002 Public Sector Accounts
0.000	Department: 001 Financial Management Services
0.000	Sub SubProgramme:08 Public Financial Management
0,000	Department: 003 Internal Audit Management
0.000	Sub SubProgramme:08 Public Financial Management
0.000	SubProgramme:02 Midstream
0.000	Programme:03 SUSTAINABLE PETROLEUM DEVELOPMENT
FY 2022/23  Draft Budget Estimates	Billion Uganda Shillings



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### VIII. VOTE CROSS CUTTING POLICY AND OTHER BUDGETARY ISSUES

Table 8.1: Cross- Cutting Policy Issues

- i) Environmentii) Gender and Equity

OBJECTIVE
Issue of Concern
Planned Interventions
Budget Allocation (Billion)
OBJECTIVE
Issue of Concern
Planned Interventions
Budget Allocation (Billion)
Performance Indicators
iii) HIV/AIDS
OBJECTIVE



#### VOTE: xxx - Ministry of .....

Issue of Concern
Planned Interventions
Budget Allocation (Billion)
Performance Indicators
iv) Covid
OBJECTIVE
Issue of Concern
Planned Interventions
Budget Allocation (Billion)
Performance Indicators



#### IX. PERSONNEL INFORMATION

Table 9.1: Staff Establishment Analysis

Title	Salary Scale	Number of Approved Positions	Number of filled Po

Table 9.2: Staff Recruitment Plan

Post Title Se		
Salary Scale		
- DEC-	Posts	
No. Of Filled	Posts	
No. Of Vacant	Posts	
No. Of Posts Cleared for	Filling FY2022/23	
Gross Salary Per Month	(UGX)	
Total Annual Salary	100000	



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