



FY 2025/26

CITIZENS'

GUIDE TO THE

BUDGET

Produced by: Ministry of Finance, Planning and Economic Development

In Partnership with



unicef 
for every child

Theme:

Full Monetisation of the
Ugandan Economy through
Commercial Agriculture,
Industrialisation, Expanding
and Broadening Services,
Digital Transformation and
Market Access.

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ABBREVIATIONS AND ACRONYMS

ACF	Agricultural Credit Facility
AFCON	African Cup of Nations
BEL	Bujagali Energy Limited
BoU	Bank of Uganda
CSOs	Civil Society Organisations
EACOP	East African Crude Oil Pipeline
EFRIS	Electronic Fiscal Receipting and Invoicing System
FDI	Foreign Direct Investment
FY	Financial Year
GDP	Gross Domestic Product
GoU	Government of Uganda
ICT	Information Communication and Technology
ICU	Intensive Care Unit
IFMIS	Integrated Financial Management Information System
MoFPED	Ministry of Finance, Planning and Economic Development
MTEF	Medium Term Expenditure Framework
NDP IV	National Development Plan
PBS	Programme Budgeting System
PDM	Parish Development Model
SBRF	Small Business Recovery Fund
UShs.	Uganda Shillings
SMEs	Small Medium Enterprises
UDB	Uganda Development Bank
UEDCL	Uganda Electricity Distribution Company Limited
URA	Uganda Revenue Authority
VAT	Value Added Tax
WASH	Water, Sanitation and Hygiene



FOREWORD

The Financial Year (FY) 2025/26 marks the first year of implementation of the Fourth National Development Plan (NDP IV), and the tenfold growth strategy. The tenfold growth strategy is an economic roadmap designed to expand the country's GDP from approximately US \$50 billion to US \$500 billion by 2040.

Central to this vision is achieving double-digit economic growth by doubling the size of the economy every five years. The strategy prioritizes four key sectors: Agro-industrialization, Tourism, Mineral development (including oil & gas), and Science, Technology, and Innovation (ATMS) to drive transformation.

The Budget for FY 2025/26 as reflected by work plans, was guided by the NDP IV, and priority interventions pronounced by H.E the President.

In light of Government's vision to transform Uganda into a modern industrial income economy, the FY 2025/26 budget shall continue to focus on the Full Monetisation of the Ugandan Economy through Commercial Agriculture, Industrialisation, Expanding and Broadening Services, Digital Transformation and Market Access.

As we implement the budget for FY 2025/26, we commit to promote transparency, accountability and ease access to all relevant information on the budget.

We value our partnership with all stakeholders including Bank of Uganda (BOU), Uganda Revenue Authority (URA),

the Civil Society Budget Advocacy Group (CSBAG), the Private Sector Foundation Uganda (PSFU) and other Civil Society Organisations (CSOs) with whom we undertake public awareness campaigns during the Budget Month especially dialogues on tax, debt, budget and other activities to raise awareness on the budget.

The total approved budget for FY 2025/26 of Shs. 72.376 trillion, of which Shs. 40.995 trillion was appropriated by Parliament and Shs. 31.381 trillion is Statutory Expenditure, **is expected to have a huge transformative effect on rural and urban households in terms of job creation, wealth creation and market access.**

All stakeholders are encouraged to take keen interest in the budget and to further enrich yourselves with knowledge on the budget by visiting our budget website www.budget.finance.go.ug or calling the toll-free hotline 0800229229.

For God and My Country.

Matia Kasaija (MP)
Minister for Finance, Planning and Economic Development

INTRODUCTION

1

What is a National Budget?

Refers to a country's official statement which shows how Government plans to raise revenue and how this revenue will be allocated to different programmes and projects over a given period of time, usually a financial year.

2

What is the Citizen's Guide to the Budget?

The Citizen's Guide to the Budget is a simplified version of the budget developed to enable the general public to understand the priorities of the Government budget.

It summarises Government's plans to raise revenue and allocate those resources to different areas of the economy.

3

Why is the citizens' Guide to the Budget published?

To inform the citizens how the Government intends to raise the resources about financing the budget;

To inform the citizens about the Government will make use of the available resources that have been raised highlighting the priorities; and

To enable the citizens participate actively at all levels and to hold Government responsible and accountable for quality service delivery.

FY 2025/26 BUDGET HIGHLIGHTS

Introduction

The Budget for the FY 2025/26 is premised on the theme "**Full Monetisation of Uganda's Economy through Commercial Agriculture Industrialisation, Expanding and Broadening Services Digital Transformation and Market Access**". This is to concretise the gains so far achieved, and to propel the economy to higher socio-economic transformation levels.

Government expenditure for FY 2025/26

The budget for FY 2025/26 amounts to **Shs. 72.38 trillion (tn)** comprised of recurrent and development expenditure.

Table 1: Government Expenditure for FY 2025/26

Category	Amount (Shs. Trillion)
Wage	8.57
Non-wage recurrent expenditure	28.33
Development expenditure	18.24
Domestic debt refinancing	10.03
Debt amortisation	4.98
Domestic debt repayment to Bank of Uganda	0.49
Domestic arrears	1.4
Local Government expenditure from own source	0.33
Total Budget	72.38

The funds used for expenditure categories highlighted in Table 1 will be generated from the sources indicated in Table 2.

Government Sources of Revenue FY 2025/26

Domestic funding sources for FY 2025/26 Budget amount to **Shs. 48.94 tn.**

Domestic revenue for FY 2025/26 is Shs. 37.55 tn of which URA tax revenue Shs. 33.94 tn, and Non-Tax Revenue Shs. 3.29 tn.

Table 2: Government Sources of Revenue FY 2025/26

Financing Source	Amount (Shs Trillion)
Domestic sources	48.94
Budget support	2.08
Domestic financing of domestic maturing debt	10.03
Project support (external financing)	11.3
Total Resource Inflows	72.38

PROGRAMME BUDGET ALLOCATIONS FOR FY 2025/26

Shs 43,807.67 Billion (Bn)

Table 3: Programme Budget Allocations for FY 2025/26 (Shs. Bn)

PROGRAMME ALLOCATIONS	GoU	External	Total	%
Human Capital Development	9,004.33	2,436.28	11,440.61	26.1%
Governance & Security	9,643.68	255.98	9,899.66	22.6%
Integrated Transport Infrastructure & Services	2,048.38	4,335.21	6,383.60	14.6%
Development Plan Implementation	2,667.28	46.17	2,713.44	6.2%
Private Sector Development	2,336.86	368.06	2,704.92	6.2%
Agro-Industrialisation	1,062.83	795.25	1,858.09	4.2%
Regional Development	1,519.38	114.14	1,633.52	3.7%
Sustainable Urbanisation & Housing	240.59	1,251.24	1,491.83	3.4%
Sustainable Energy Development	374.34	660.55	1,034.88	2.4%
Legislation, Oversight & Representation	1,030.26	-	1,030.26	2.4%
Sustainable Extractives Industry Development	222.42	653.39	875.81	2.0%
Administration of Justice	602.71	-	602.71	1.4%
Tourism Development	430.02	-	430.02	1.0%
Innovation, Technology Dev't & Transfer	388.23	-	388.23	0.9%
Digital Transformation	184.67	197.08	381.75	0.9%
Climate Change, Natural Resource, Environment & Water Management	243.34	122.76	366.10	0.8%
Manufacturing	221.14	90.97	312.11	0.7%
Public Sector Transformation	260.12	-	260.12	0.6%
Total	32,480.60	11,327.07	43,807.67	100%

Note: The programme allocation total excludes domestic refinancing, interest payments, external debt repayments, domestic arrears, domestic debt payment and appropriation in aid.

ALLOCATIONS TO KEY PRIORITY AREAS FOR FY 2025/26

ALLOCATION TO WEALTH FUNDS

UGANDA DEVELOPMENT BANK



To support industrialisation, agricultural commercialisation and acquisition of appropriate technologies to increase productivity.

PARISH DEVELOPMENT MODEL



Investment in agro-industry through vertical and horizontal value addition. Targeting production of high value multi-input products such as nutritional-foods, baby foods that use several products like milk, eggs and maize, fruits and vegetables.

EMYOOGA



To support more Emyooga enterprises as off-takers of PDM outputs. Following enactment of the new TVET Act, the Government will support certification and issuance of practicing permits to competent practitioners benefitting from the Emyooga Programme.

AGRICULTURAL CREDIT FACILITY



An addition to agricultural insurance that benefits all farmers PDM beneficiaries.



AGRO - INDUSTRIALISATION



The programme was allocated a total of **Shs. 1.8 tn** towards deepening agro-industrialisation with increased focus on commercialisation, and value addition in agriculture. Interventions for FY 2025/26 include



IRRIGATION

Construction of key water storage and irrigation infrastructure; enforcement of standards and market access.

STANDARDS & QUALITY ENFORCEMENT

Increasing the number of inspectors and facilitation to ensure surveillance and enforcement of standards and quality.



VALUE ADDITION

Appropriate agro-processing and value addition technologies.

Supporting vertical and horizontal value addition for production of high-value multi-input products such as nutritional foods, baby foods that use several products like milk, eggs, maize, vegetables, fruits, etc.



RESEARCH

Investment in agricultural research for key commodities including coffee (NaCORI).

EXTENSION SERVICES

Extension services including recruitment of more extension workers, and facilitating them to reach the farmers of crops, livestock and fisheries.



POST-HARVEST HANDLING & CERTIFICATION

Establishing appropriate post-harvest handling and storage facilities and infrastructure.

Certification and regulation, including a functional online export system.

Appropriate finance for the various components of the agricultural value chain including large scale farmers, coffee value addition, and export, etc.



TOURISM DEVELOPMENT



Given that tourism has a high return on investment, for FY 2025/26, the programme was allocated a total of **Shs. 430 bn** towards direct investment in the tourism programme. This is in addition to about Shs. 2.2 tn provided for other tourism support investments like, tourism support infrastructure e.g. tourism roads, ICT infrastructure in tourism areas, AFCON infrastructure, and security strengthening in tourism areas.

BRANDING, MARKETING AND PROMOTING UGANDA TOURISM

Branding and marketing of Uganda as a tourism and investment destination.

Emphasis is going to be put on branding and marketing campaigns using international media, domestic media campaigns, experiential campaigns with influencers and tourism ambassadors, digital promotion campaigns, and the forthcoming AFCON.

Promoting health tourism by investment in specialised health facilities. Economic and Commercial Diplomacy (ECD) by our Missions abroad is being strengthened through increased funding to facilitate mobilisation of foreign direct investment, and tourism promotion and enabling penetration into export markets.

TOURISM INFRASTRUCTURE

Infrastructure development and construction of sanitation infrastructure in tourism sites.

Construction of refreshment centres and highway/road signage and sanitary facilities.

Improving tourism security.

Improving and enforcing hospitality standards and training.



MINERAL-BASED INDUSTRIAL DEVELOPMENT INCLUDING OIL, AND GAS



Shs. 875.8 bn was allocated to mineral-based industrial development, including oil and gas.

Establishing the governance framework and the fiscal rule for the mining sector.

Quantification of mineral resources.

Expediting the finalisation of the East African Crude Oil Pipeline (EACOP).

Strengthening the minerals tracking system.

Prioritising construction of the oil refinery and refined products pipeline, Kabalega Industrial Park, among others.

Adequate capitalisation of the National Mining Company.



SCIENCE, TECHNOLOGY & INNOVATION INCLUDING ICT, AND CREATIVE INDUSTRY



Shs. 835.98 bn has been provided to cater for Science, Technology, and Innovation including ICT, and Creative Art Industry.



Shs. 381.75 bn is for ICT and Digitalisation.



Shs. 388.23 bn for Science Technology and Innovation, and Shs 66 bn for Creative Art Industry.

- Research and development.
- Commencing the development of the bio-sciences park in Nakasongola.
- Providing additional support to the banana project in Bushenyi to fully commercialise.
- Providing further support to vaccine development including anti-tick.
- Supporting investment in the auto-mobile industry.
- Supporting investment in the auto-mobile industry.
- Expanding rapid electronics prototyping and contract manufacturing.
- Clinical trials for natural therapeutics for five (5) investigational medicinal products, including anti-cancers.
- Increasing access to ICT services.
- Supporting the creative industry.

HUMAN CAPITAL DEVELOPMENT



Health

Shs. 5.87 tn



Education

Shs. 5.04 tn



Water, Sanitation & Environmental Protection

Shs. 366.1 bn

Shs. 11,440.61 bn has been provided to cater for Human Capital Development.

Education

- Rehabilitating selected primary and secondary schools.
- Operationalising Bunyoro & Busoga Public Universities.
- Operationalising the Uganda National Institute for Teacher Education (UNITE).
- Providing textbooks and instructional materials.
- Investing in infrastructure, and preparatory activities for the CHAN 2026 and African Cup of Nations.
- Recruiting teaching, and non-teaching staff.
- Establishing 116 new seed secondary schools.
- Improving facilities for special needs education.

Water, Sanitation & Environmental Protection

- Constructing water supply infrastructure to increase service in underserved communities in rural, urban, and refugee settlement.
- Increasing rehabilitation and expansion of existing WASH infrastructure.
- Increasing forest and wetland cover.

Health

- Procurement, storage and distribution of essential medicines.
- Construct specialised centres of excellence for cancer and cardiovascular.
- Preventive and curative health care interventions.
- Health infrastructure development, and welfare of health workers.

SOCIAL PROTECTION

Shs. 811 bn

YOUTH AND WOMEN

Shs. 27 bn

Joint Programme on Youth livelihood and Women Entrepreneurship Fund.

OLDER PERSONS

Shs. 121.156 bn

SAGE for older persons aged 80 and above.

OLDER PERSONS

Shs. 5 bn

Special Assistance Grant for Older Persons for those aged 61-79 to boost their businesses.

PERSONS WITH DISABILITY

Shs. 16 bn

National Special Grant for persons with disabilities- supports the PWDs to sustain their livelihoods.

GROW

Shs. 138.7 bn

GROW Project to support women in businesses.



INTEGRATED TRANSPORT INFRASTRUCTURE & SERVICES



Shs. 6.38 tn has been provided for Integrated Transport Infrastructure & Services.



COMPLETION OF 202.4 KMS OF ROADS AND BRIDGES

Commencing the construction of Laropi Umi, New Katunguru, Masindi Port, Karuma, and Semliki bridges.

Commencing the construction of 23.6km Yumbe Ure Road and Bridge, 69.3km Katine-Ochero Road and 2.9 kms of town roads in Kaberamaido and Kalaki Towns, 105 km road of Kyenjojo-Kihura- Bwizi-Rwamwanja-Kahunge and Mpara Bwizi, 56.3km Iganga-Bulopa-Kamuli-Jinja road.



MAINTENANCE OF EXISTING ROAD NETWORK

Rehabilitating Kampala-Jinja Highway.

Continuing construction and rehabilitation of district urban and community access roads.

Routine, and periodic maintenance of national roads.



RAILWAY TRANSPORT

Completing the rehabilitation of the Tororo-Gulu metre gauge railway line.

Continuing the construction of the Standard Gauge Railway (SGR).

Construction of the 26.5 Km Kampala-Malaba-Port Bell metre gauge railway.



AIR TRANSPORT

Capitalisation of Uganda Airlines to acquire additional aircraft to open up more routes and service existing ones more efficiently.

Building cargo operations and handling capacity of Uganda Airlines.

Commencing the operations of Kabalega International Airport, as well as rehabilitation and upgrade of the existing strategic airports/aerodromes..



SUSTAINABLE ENERGY



Shs. 1.04 tn has been provided for Sustainable Energy in FY 2025/26.

Power Generation

Commencing the development of additional power generation plants including the 8,400-megawatt nuclear power plant project in Buyende District, and solar projects among others to meet the growing future energy demand.

Rehabilitating the Kiira-Nalubaale Power Project.

Transmission Lines

Construction, and rehabilitation of energy transmission, and distribution infrastructure specifically, Olwiyo-Nimule-Juba Transmission line, Masaka-Mutukula-Mwanza Transmission line, Mutundwe-Buloba-Kabulasoke-Masaka 132 kV, Kabulasoke-Nkongwe-Rugonjo-Nkenda 132 kV, and Hoima-Kinyara-Kafu 220 kV targeting load centres to promote value addition.

System Improvement

Completion of the Kampala Metropolitan System Improvement Project, and Kabalega Petro-based industrial park substation.

Strengthening the management and operation of the Uganda Electricity Distribution Company Limited (UEDCL) through the support to investing in Grid strengthening aimed at enhancing the efficiency and reliability of power distribution and networks.



ADMINISTRATION OF JUSTICE



Shs. 602.7 bn has been provided for administration of Justice

Increasing use of
technology in justice
delivery.

Building more courts to
improve access to justice.

Increasing the civil
jurisdiction of
magistrates' courts.



NATURAL RESOURCES RESPONSE & MANAGEMENT



In the next financial year **Shs. 189.7 bn** has been provided for improving meteorological services and early warning signalling to mitigate risks.

Installing 203 advanced weather stations across the country, aimed at significantly improving data collection and forecasting capabilities.

With these stations in place, the goal is to achieve a 76% accuracy rate in weather predictions, ensuring that the information provided is both reliable and timely.



SECURITY, GOOD GOVERNANCE & RULE OF LAW

Shs. 9.9 tn

In the next financial year **Shs. 9.9 tn** has been provided for Security, Good Governance & Rule of Law.

- Consolidating Uganda's security through continued modernisation, and professionalisation of the security agencies.
- Improving the welfare of the security forces.
- Undertaking general elections in 2026.
- Increasing access to justice, law and order services.
- Strengthening immigration and border security.

ECONOMIC PERFORMANCE AND OUTLOOK

ECONOMIC PERFORMANCE AND OUTLOOK

The economy is projected to grow at 7.0% in the medium-term starting FY 2025/26.

INFLATION

Annual headline inflation in FY 2024/25 has averaged at 3.4% between July 2024, and February 2025, while core inflation averaged at 3.9% over the same period. The low inflation was due to a stable exchange rate, good crop harvests and the decreasing global prices for liquid fuels during this period. Inflation is expected to remain below the policy target of 5 % per annum on account of continued stability of the shilling, expected lower global oil prices, and close coordination of fiscal and monetary policies.

EXCHANGE RATE

The shilling appreciated by 3.05% year-on-year in January 2025 compared to the same month in 2024. This resilience is due to exceptionally good export performance, continued strong inflows of foreign direct investment, strong tourism receipts, and attraction of short-term investors in Government treasury bills and bonds.

INTEREST RATES

The weighted average lending rates for Ugandan shilling-denominated credit decreased from 18.08% in November 2024 to 17.37% in December 2024. This decline was partly driven by gradual easing of the monetary policy stance, as well as increased lending to prime corporate borrowers, who secured lower rates due to their lower risk profiles.

ECONOMIC PERFORMANCE AND OUTLOOK

PRIVATE SECTOR CREDIT

The stock of private sector credit grew from Shs. 21.9 trillion in June 2024 to Shs. 22.8 trillion. This represents growth of 4.2%. This is expected to increase as private sector activity and household demand continue to recover.

PUBLIC DEBT

By the end of FY 2023/24, Uganda's nominal debt-to-GDP ratio was at 46.8 %.

Debt to GDP ratio is expected to be 52.7 % by the end of this FY 2024/25 and 53.3 % by the end of FY 2025/26.

Debt has largely been used to finance key infrastructure projects including roads, railways, energy, and water for production and domestic use.

In particular, these projects include construction of oil roads, power generation plants, the development of industrial parks, acceleration of rural electrification, water, and sanitation projects, electricity transmission lines, metre gauge railway, and rehabilitation of roads, among others.

Going forward, the Government will exercise increased caution in acquiring new debt, with the rate of debt accumulation expected to decrease as major infrastructure projects near completion.

TAX MEASURES

FY 2025/26

EXCISE DUTY

- Excise duty on soft cap cigarettes increased from Shs. 55,000 to Shs. 65,000 per 1,000 sticks, and on hinge lid cigarettes from Shs. 80,000 to Shs. 90,000 per 1,000 sticks.
- For countries outside the EAC, excise duty on soft cap cigarettes rose from Shs. 75,000 to Shs. 150,000 per 1,000 sticks, and on hinge lid cigarettes from Shs 100,000 to Shs. 200,000 per 1,000 sticks.
- The excise duty on imported beer is harmonised to Shs. 2,050 per litre.
- Excise duty for beer made with at least 75% locally-sourced raw materials is harmonised to Shs. 900 per litre or 30% of the value.

VALUE ADDED TAX (VAT)

- The EFRIS penalty structure has been amended. The previous penalty of Shs. 6 million per invoice, regardless of transaction value, is replaced with a penalty of twice the tax owed, addressing disproportionate burden on taxpayers and improving tax compliance.

INCOME TAX

- New businesses started by citizens after July 1, 2025, to get a 3-year tax holiday to boost business survival, innovation and SME growth.
- Capital gains are tax-exempt when individuals transfer assets to their controlled companies, encouraging formalisation.
- Bujagali Energy Limited (BEL) is income tax-exempt until June 30, 2032, to aid cost recovery and affordable electricity.

EXTERNAL TRADE

- Import declarations on goods for home use were introduced to fund infrastructure, especially the SGR, boosting Uganda's trade.
- Export levies on wheat bran, cotton cake, and maize bran promote local value addition in animal feed production, incentivising local processing, manufacturing, and job creation.

GLOSSARY OF SELECTED TERMS

Appropriation Act: Authorises Government Ministries and Agencies to allocate and spend funds on selected programmes and projects.

Approved Budget: This is the appropriated budget and statutory expenditure by the Parliament of the Republic of Uganda, for a financial year from 1st July to 30th June.

Budget: This is an estimation of revenue and expenditure for a specified future period of time usually a year.

Budget deficit: This refers to the difference between what Government collects, and what Government spends.

Chart of Accounts: This is a complete list of items against which budgets allocations are made and appropriated through the Integrated Financial Management System (IFMS). This forms basis of the detailed Budget Estimates.

Concessional loans: Loans extended on terms substantially more generous than market loans. The concessionality can be achieved either through interest rates below those on the market or by grace periods, or a combination of these. Concessional loans usually have long grace periods. These are usually provided by multilateral agencies e.g the World Bank.

Development partner: Development partners are organisations, often international, that work with national and local governments to provide development assistance.

Domestic financing: Is the amount of money raised by Government in local currency, and from its own residents mostly through the commercial banks, and issuing Government securities.

Economic growth: Increase in the amount of goods and services produced in a country over a period of time, usually one year. Economic growth is measured using the Gross Domestic Product (GDP).

External financing (External fin.): This refers to the category of expenditure that was previously referred to as donor in the budget documents. The change in name is to ensure conformity with the international nomenclature.

GoU: This refers to the category of expenditure on domestic development funded by the Government of Uganda.

Grants: Are non-payable funds or products disbursed by one party, often a Government Department, Cooperation, Foundation or Trust. These are provided for mostly by bi-lateral development partners.

Grants and subsidies (outputs funded): These are services funded by the Vote but delivered by another institution. They relate to expenditures on grants and transfers in the Chart of Accounts.

Gross Domestic Product (GDP): Is the monetary value of all finished goods and services produced within a country's borders in a specific time period, though GDP is usually calculated on an annual basis.

IFMS: This is an IT-based system that manages spending, payment processing, budgeting and reporting for Governments and other entities.

Inflation: This is a sustained increase in the general price level of goods and services in an economy over a given period of time.

Inflation: Refers to the increase in the general price of goods and services.

Investment (capital purchases): These relate to purchase of capital assets in the Chart of Accounts.

Item: These are the lowest operational level of the budget and represent the resources necessary to carry out activities e.g. staff salaries, travel inland, printing and stationery etc.

MTEF: Is an annual plan that shows the amount of money that Government intends to spend in the next five years.

Non-tax revenue: This is revenue from other sources apart from taxes collected and sent to the consolidated fund. These include fees and licences.

Programme Budgeting System (PBS): Is the online budgeting system that describes and gives the detailed costs of every activity that is to be carried out with a given budget.

Project: These represent the result or set of activities implemented by the Vote which contribute to the achievement of the set objectives. They primarily involve capital purchases and may be financed by the Government of Uganda and development partners e.g. Emergency constructions of primary school classrooms.

Programmes: These represent a result or set of activities implemented by the Vote, which contribute to the achievement of set objectives. These are recurrent in nature.

Public debt: This is the debt owed by a Central Government.

Release: Central Government transfer of funds to MDAs (including supplementary schedule) from the consolidated fund.

Trade deficit: This is an economic measure of a negative balance of trade in which a country's imports exceed the exports. A trade deficit represents an outflow of domestic currency to foreign markets.

Taxes: These are financial charges or other levies imposed upon a taxpayer (an individual or legal entity) by a state or the functional equivalent of the state to fund various public expenditures. In Uganda, tax revenues are collected by URA these include income tax, VAT, excise duty, custom duties among others.

Vote: These are institutions (Ministries, Departments, and Agencies and the Local Governments) which are the basis for accountability e.g. Ministry of Education, Ministry of Public Service etc.



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