

VOTE: 132 Education Service Commission (ESC)

Table V1: Overview of Vote Expenditure (Ushs Billion)

				MTEF Budget Projections			
		2025/26 Approved Budget	2026/27 Approved Estimates	2027/28	2028/29	2029/30	2030/31
Recurrent	Wage	3.153	3.980	4.179	4.388	4.608	4.838
	Non-Wage	7.754	14.387	16.545	19.854	23.824	28.589
Dev't.	GoU	1.584	1.584	1.742	2.090	2.509	3.010
	Ext Fin.	0.000	0.000	0.000	0.000	0.000	0.000
GoU Total		12.490	19.951	22.466	26.333	30.941	36.438
Total GoU+Ext Fin (MTEF)		12.490	19.951	22.466	26.333	30.941	36.438
Arrears		0.000	0.000	0.000	0.000	0.000	0.000
Total Budget		12.490	19.951	22.466	26.333	30.941	36.438
Total Vote Budget Excluding		12.490	19.951	22.466	26.333	30.941	36.438

Table V2: Summary of Vote Estimates by Vote Function, Department and Project

Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
Vote Function 01 General Administration and Support Services						
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total
001 Headquarters	3,152,911	4,550,433	7,703,344	3,980,412	5,153,446	9,133,858
Total Recurrent Budget Estimates for Vote Function	3,152,911	4,550,433	7,703,344	3,980,412	5,153,446	9,133,858
Development Budget Estimates	GoU Dev't	External Fin.	Total	GoU Dev't	External Fin.	Total
Total for Vote Function 01	3,152,911	4,550,433	7,703,344	3,980,412	5,153,446	9,133,858
Vote Function 02 Management of Education Service Personnel						
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total
001 Education Services	0	2,328,811	2,328,811	0	8,308,864	8,308,864
Total Recurrent Budget Estimates for Vote Function	0	2,328,811	2,328,811	0	8,308,864	8,308,864
Development Budget Estimates	GoU Dev't	External Fin.	Total	GoU Dev't	External Fin.	Total
1978 Institutional Development of Education Service Commission	1,583,666	0	1,583,666	1,583,666	0	1,583,666
Total Development Budget Estimates for Vote Function	1,583,666	0	1,583,666	1,583,666	0	1,583,666
Total for Vote Function 02	1,583,666	2,328,811	3,912,477	1,583,666	8,308,864	9,892,530

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Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
Vote Function 03 Research, Policy and Management Services						
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total
001 Research and Management	0	874,469	874,469	0	924,409	924,409
Total Recurrent Budget Estimates for Vote Function	0	874,469	874,469	0	924,409	924,409
Development Budget Estimates	GoU Dev't	External Fin.	Total	GoU Dev't	External Fin.	Total
Total for Vote Function 03	0	874,469	874,469	0	924,409	924,409
Total for Programme 12	4,736,577	7,753,712	12,490,290	5,564,079	14,386,719	19,950,798
Grand Total Vote 132	4,736,577	7,753,712	12,490,290	5,564,079	14,386,719	19,950,798
Total Excluding Arrears	4,736,577	7,753,712	12,490,290	5,564,079	14,386,719	19,950,798

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Table V3: Summary Vote Estimates by Economic Classification

Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
211 Wages and Salaries	3,961,509	0	3,961,509	4,889,011	0	4,889,011
212 Social Contributions	70,000	0	70,000	70,000	0	70,000
221 General Use of goods and services	2,924,621	0	2,924,621	8,874,627	0	8,874,627
222 Communications	92,096	0	92,096	72,150	0	72,150
223 Utility and Property Expenses	167,122	0	167,122	187,122	0	187,122
224 Supplies and Services	215,000	0	215,000	15,000	0	15,000
227 Travel and Transport	1,178,145	0	1,178,145	1,428,084	0	1,428,084
228 Maintenance	315,844	0	315,844	315,844	0	315,844
273 Employment-related social benefits	1,982,286	0	1,982,286	2,515,293	0	2,515,293
312 Acquisition of Produced Assets	1,583,666	0	1,583,666	1,583,666	0	1,583,666
Grand Total Vote 132	12,490,290	0	12,490,290	19,950,798	0	19,950,798
Total Excluding Arrears	12,490,290	0	12,490,290	19,950,798	0	19,950,798

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Table V4: Summary Vote Estimates by Item

Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Items	GoU	External Fin.	Total	GoU	External Fin.	Total
211101 General Staff Salaries	3,152,911	0	3,152,911	3,980,412	0	3,980,412
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	808,598	0	808,598	908,599	0	908,599
212102 Medical expenses (Employees)	70,000	0	70,000	70,000	0	70,000
221001 Advertising and Public Relations	40,000	0	40,000	40,000	0	40,000
221002 Workshops, Meetings and Seminars	50,000	0	50,000	50,000	0	50,000
221003 Staff Training	50,000	0	50,000	50,000	0	50,000
221004 Recruitment Expenses	2,172,621	0	2,172,621	8,172,621	0	8,172,621
221007 Books, Periodicals & Newspapers	12,000	0	12,000	12,000	0	12,000
221009 Welfare and Entertainment	250,000	0	250,000	140,006	0	140,006
221011 Printing, Stationery, Photocopying and Binding	150,000	0	150,000	210,000	0	210,000
221012 Small Office Equipment	10,000	0	10,000	10,000	0	10,000
221016 Systems Recurrent costs	180,000	0	180,000	180,000	0	180,000
221017 Membership dues and Subscription fees.	10,000	0	10,000	10,000	0	10,000
222001 Information and Communication Technology Services.	77,096	0	77,096	57,150	0	57,150
222002 Postage and Courier	15,000	0	15,000	15,000	0	15,000
223001 Property Management Expenses	60,482	0	60,482	80,482	0	80,482
223004 Guard and Security services	10,000	0	10,000	10,000	0	10,000
223005 Electricity	30,000	0	30,000	30,000	0	30,000
223006 Water	10,000	0	10,000	10,000	0	10,000
223901 Rent-(Produced Assets) to other govt. units	56,640	0	56,640	56,640	0	56,640
224004 Beddings, Clothing, Footwear and related Services	15,000	0	15,000	15,000	0	15,000
224011 Research Expenses	200,000	0	200,000	0	0	0
227001 Travel inland	748,145	0	748,145	998,084	0	998,084
227004 Fuel, Lubricants and Oils	430,000	0	430,000	430,000	0	430,000
228001 Maintenance-Buildings and Structures	80,000	0	80,000	80,000	0	80,000
228002 Maintenance-Transport Equipment	215,844	0	215,844	215,844	0	215,844
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	20,000	0	20,000	20,000	0	20,000

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Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Items	GoU	External Fin.	Total	GoU	External Fin.	Total
273102 Incapacity, death benefits and funeral expenses	10,000	0	10,000	10,000	0	10,000
273104 Pension	860,621	0	860,621	930,571	0	930,571
273105 Gratuity	1,111,665	0	1,111,665	1,574,722	0	1,574,722
312212 Light Vehicles - Acquisition	1,583,666	0	1,583,666	810,000	0	810,000
312423 Computer Software - Acquisition	0	0	0	773,666	0	773,666
Grand Total Vote 132	12,490,290	0	12,490,290	19,950,798	0	19,950,798
Total Excluding Arrears	12,490,290	0	12,490,290	19,950,798	0	19,950,798

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Table V5: Detailed Estimates by Vote Function, Department, Project, Key Service Area and Item

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
Vote Function 01 General Administration and Support Services						
Recurrent Budget Estimates						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Headquarters						
Key Service Area 000013 HIV/AIDS Mainstreaming						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	100,000	100,000
221009 Welfare and Entertainment	0	100,000	100,000	0	0	0
Total Cost of Key Service Area 000013	0	100,000	100,000	0	100,000	100,000
Key Service Area 000089 Climate Change Mitigation						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	40,000	40,000	0	40,000	40,000
Total Cost of Key Service Area 000089	0	40,000	40,000	0	40,000	40,000
Key Service Area 000090 Climate Change Adaptation						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	80,000	80,000	0	80,000	80,000
Total Cost of Key Service Area 000090	0	80,000	80,000	0	80,000	80,000
Key Service Area 320031 Support to ESC Mandates and Functions						
211101 General Staff Salaries	3,152,911	0	3,152,911	3,980,412	0	3,980,412
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	478,598	478,598	0	478,599	478,599
212102 Medical expenses (Employees)	0	70,000	70,000	0	70,000	70,000
221001 Advertising and Public Relations	0	40,000	40,000	0	40,000	40,000
221002 Workshops, Meetings and Seminars	0	50,000	50,000	0	50,000	50,000
221003 Staff Training	0	50,000	50,000	0	50,000	50,000
221007 Books, Periodicals & Newspapers	0	12,000	12,000	0	12,000	12,000
221009 Welfare and Entertainment	0	150,000	150,000	0	140,006	140,006
221011 Printing, Stationery, Photocopying and Binding	0	100,000	100,000	0	160,000	160,000
221012 Small Office Equipment	0	10,000	10,000	0	10,000	10,000
221016 Systems Recurrent costs	0	180,000	180,000	0	180,000	180,000
221017 Membership dues and Subscription fees.	0	10,000	10,000	0	10,000	10,000

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Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Headquarters						
<i>Key Service Area 320031 Support to ESC Mandates and Functions</i>						
222001 Information and Communication Technology Services.	0	57,150	57,150	0	57,150	57,150
223001 Property Management Expenses	0	60,482	60,482	0	80,482	80,482
223004 Guard and Security services	0	10,000	10,000	0	10,000	10,000
223005 Electricity	0	30,000	30,000	0	30,000	30,000
223006 Water	0	10,000	10,000	0	10,000	10,000
223901 Rent-(Produced Assets) to other govt. units	0	56,640	56,640	0	56,640	56,640
224004 Beddings, Clothing, Footwear and related Services	0	15,000	15,000	0	15,000	15,000
227001 Travel inland	0	292,432	292,432	0	292,432	292,432
227004 Fuel, Lubricants and Oils	0	350,000	350,000	0	350,000	350,000
228001 Maintenance-Buildings and Structures	0	80,000	80,000	0	80,000	80,000
228002 Maintenance-Transport Equipment	0	215,844	215,844	0	215,844	215,844
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	20,000	20,000	0	20,000	20,000
273102 Incapacity, death benefits and funeral expenses	0	10,000	10,000	0	10,000	10,000
273104 Pension	0	860,621	860,621	0	930,571	930,571
273105 Gratuity	0	1,111,665	1,111,665	0	1,574,722	1,574,722
<i>Total Cost of Key Service Area 320031</i>	3,152,911	4,330,433	7,483,344	3,980,412	4,933,446	8,913,858
Total Cost for Department 001	3,152,911	4,550,433	7,703,344	3,980,412	5,153,446	9,133,858
<i>Total Excluding Arrears</i>	3,152,911	4,550,433	7,703,344	3,980,412	5,153,446	9,133,858
<i>Development Budget Estimates</i>						
	GoU	External Fin.	Total	GoU	External Fin.	Total
Total for Vote Function 01	7,703,344	0	7,703,344	9,133,858	0	9,133,858
<i>Total Excluding Arrears</i>	7,703,344	0	7,703,344	9,133,858	0	9,133,858
Vote Function 02 Management of Education Service Personnel						
<i>Recurrent Budget Estimates</i>						

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Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Education Services						
Key Service Area 320016 Management of Education Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	90,000	90,000	0	90,000	90,000
221004 Recruitment Expenses	0	2,172,621	2,172,621	0	8,172,621	8,172,621
222001 Information and Communication Technology Services.	0	19,946	19,946	0	0	0
222002 Postage and Courier	0	15,000	15,000	0	15,000	15,000
227001 Travel inland	0	31,244	31,244	0	31,243	31,243
Total Cost of Key Service Area 320016	0	2,328,811	2,328,811	0	8,308,864	8,308,864
Total Cost for Department 001	0	2,328,811	2,328,811	0	8,308,864	8,308,864
Total Excluding Arrears	0	2,328,811	2,328,811	0	8,308,864	8,308,864
Development Budget Estimates						
	GoU	External Fin.	Total	GoU	External Fin.	Total
Project 1978 Institutional Development of Education Service Commission						
Key Service Area 000003 Facilities and Equipment Management						
312212 Light Vehicles - Acquisition	1,583,666	0	1,583,666	810,000	0	810,000
312423 Computer Software - Acquisition	0	0	0	773,666	0	773,666
Total Cost of Key Service Area 000003	1,583,666	0	1,583,666	1,583,666	0	1,583,666
Total Cost for Project 1978	1,583,666	0	1,583,666	1,583,666	0	1,583,666
Total Excluding Arrears	1,583,666	0	1,583,666	1,583,666	0	1,583,666
Total for Vote Function 02	3,912,477	0	3,912,477	9,892,530	0	9,892,530
Total Excluding Arrears	3,912,477	0	3,912,477	9,892,530	0	9,892,530
Vote Function 03 Research, Policy and Management Services						
Recurrent Budget Estimates						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Research and Management						
Key Service Area 320002 Research and Policy Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	120,000	120,000	0	120,000	120,000
221011 Printing, Stationery, Photocopying and Binding	0	50,000	50,000	0	50,000	50,000
224011 Research Expenses	0	200,000	200,000	0	0	0

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Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Research and Management						
Key Service Area 320002 Research and Policy Management						
227001 Travel inland	0	424,469	424,469	0	674,409	674,409
227004 Fuel, Lubricants and Oils	0	80,000	80,000	0	80,000	80,000
Total Cost of Key Service Area 320002	0	874,469	874,469	0	924,409	924,409
Total Cost for Department 001	0	874,469	874,469	0	924,409	924,409
Total Excluding Arrears	0	874,469	874,469	0	924,409	924,409
Development Budget Estimates						
	GoU	External Fin.	Total	GoU	External Fin.	Total
Total for Vote Function 03	874,469	0	874,469	924,409	0	924,409
Total Excluding Arrears	874,469	0	874,469	924,409	0	924,409
Grand Total Vote 132	12,490,290	0	12,490,290	19,950,798	0	19,950,798
Total Excluding Arrears	12,490,290	0	12,490,290	19,950,798	0	19,950,798

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Table V6: Summary of Project allocations by Department

Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
Programme 12 Human Capital Development						
Vote Function 02 Management of Education Service Personnel						
Department 001 Education Services						
1978 Institutional Development of Education Service Commission	1,583,666	0	1,583,666	1,583,666	0	1,583,666
Total Development for the Department 001	1,583,666	0	1,583,666	1,583,666	0	1,583,666
Total Excluding Arrears	1,583,666	0	1,583,666	1,583,666	0	1,583,666
Grand Total Vote	1,583,666	0	1,583,666	1,583,666	0	1,583,666
Total Excluding Arrears	1,583,666	0	1,583,666	1,583,666	0	1,583,666

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Table V7: External Financing for the Vote

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Table V8: NTR Projections (Uganda Shillings Billions)

Revenue Code	Revenue Name	FY2025/26	Projection FY2026/27
142159	Sale of bid documents-From Government Units	0.015	0.003
Total		0.015	0.003