

VOTE: 309 Gulu University

Table V1: Summary of Vote Estimates by Programme and Vote Function

Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
Programme: 12 Human Capital Development						
01 Delivery of Tertiary Education	4,637,173	0	4,637,173	6,331,653	0	6,331,653
02 General Administration and support services	96,578,776	0	96,578,776	113,314,216	0	113,314,216
Total for Programme	101,215,949	0	101,215,949	119,645,869	0	119,645,869
Total Excluding Arrears	95,930,723	0	95,930,723	119,486,723	0	119,486,723
Grand Total Vote 309	101,215,949	0	101,215,949	119,645,869	0	119,645,869
Total Excluding Arrears	95,930,723	0	95,930,723	119,486,723	0	119,486,723

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

Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
Vote Function 01 Delivery of Tertiary Education						
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total
001 Directorate of Research and Graduate Studies	0	531,684	531,684	0	1,310,643	1,310,643
002 Faculty of Agriculture and Environment	0	499,003	499,003	0	639,003	639,003
003 Faculty of Business and Development Studies	0	709,594	709,594	0	845,860	845,860
004 Faculty of Education and Humanities	0	933,226	933,226	0	1,078,710	1,078,710
005 Faculty of Law	0	207,903	207,903	0	207,903	207,903
006 Faculty of Medicine	0	549,857	549,857	0	719,758	719,758
007 Faculty of Science	0	303,547	303,547	0	368,547	368,547
008 Hoima Campus	0	164,232	164,232	0	168,462	168,462
009 Institute of Peace and Strategic Studies	0	111,816	111,816	0	159,316	159,316
010 Kitgum Campus	0	185,612	185,612	0	252,132	252,132
011 Multifunctional Laboratories	0	180,641	180,641	0	321,261	321,261
012 Kotido Campus	0	260,058	260,058	0	260,058	260,058
Total Recurrent Budget Estimates for Vote Function	0	4,637,173	4,637,173	0	6,331,653	6,331,653
Development Budget Estimates	GoU Dev't	External Fin.	Total	GoU Dev't	External Fin.	Total
Total for Vote Function 01	0	4,637,173	4,637,173	0	6,331,653	6,331,653
Vote Function 02 General Administration and support services						
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total
001 Academic Affairs	0	1,250,815	1,250,815	0	2,030,815	2,030,815
003 Directorate of Planning and Development	0	1,944,273	1,944,273	0	1,995,273	1,995,273
004 Library and Information Affairs Services	0	463,609	463,609	0	508,609	508,609
005 Student Affairs	0	2,741,824	2,741,824	0	2,741,824	2,741,824
006 University Hospital/Clinic	0	313,343	313,343	0	313,343	313,343
008 Office of the Vice Chancellor	0	1,144,708	1,144,708	0	1,351,628	1,351,628
009 Quality Assurance Services	0	67,356	67,356	0	150,000	150,000
010 Internal Audit	0	280,883	280,883	0	330,883	330,883

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Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total
011 Office of the University Secretary	0	9,693,120	9,693,120	0	14,287,190	14,287,190
012 Human Resource Management	45,698,264	6,191,041	51,889,306	48,698,264	6,240,759	54,939,024
013 Information and Communication Technology	0	769,782	769,782	0	971,604	971,604
014 Office of the University Bursar	0	4,183,039	4,183,039	0	1,663,290	1,663,290
Total Recurrent Budget Estimates for Vote Function	45,698,264	29,043,794	74,742,058	48,698,264	32,585,219	81,283,483
Development Budget Estimates	GoU Dev't	External Fin.	Total	GoU Dev't	External Fin.	Total
1797 Gulu University Infrastructure Development Project Phase II	18,104,233	0	18,104,233	28,633,955	0	28,633,955
1989 Institutional Development of Gulu University	3,732,485	0	3,732,485	3,396,778	0	3,396,778
Total Development Budget Estimates for Vote Function	21,836,718	0	21,836,718	32,030,733	0	32,030,733
Total for Vote Function 02	67,534,982	29,043,794	96,578,776	80,728,997	32,585,219	113,314,216
Total Excluding Arrears	65,022,997	30,907,726	95,930,723	80,728,997	38,757,726	119,486,723
Grand Total Vote 309	67,534,982	33,680,967	101,215,949	80,728,997	38,916,872	119,645,869
Total Excluding Arrears	65,022,997	30,907,726	95,930,723	80,728,997	38,757,726	119,486,723

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Table V3: Summary of Project allocations by Department

Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
Programme 12 Human Capital Development						
Vote Function 02 General Administration and support services						
Department 003 Directorate of Planning and Development						
1797 Gulu University Infrastructure Development Project Phase II	18,104,233	0	18,104,233	28,633,955	0	28,633,955
1989 Institutional Development of Gulu University	3,732,485	0	3,732,485	3,396,778	0	3,396,778
Total for the Department 003	21,836,718	0	21,836,718	32,030,733	0	32,030,733
Total Excluding Arrears	19,324,733	0	19,324,733	32,030,733	0	32,030,733
Grand Total Vote	21,836,718	0	21,836,718	32,030,733	0	32,030,733
Total Excluding Arrears	19,324,733	0	19,324,733	32,030,733	0	32,030,733

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Table V4: Summary Vote Estimates by Economic Classification

Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
211 Wages and Salaries	51,544,096	0	51,544,096	54,233,418	0	54,233,418
212 Social Contributions	4,039,728	0	4,039,728	4,039,728	0	4,039,728
221 General Use of goods and services	2,996,446	0	2,996,446	3,901,325	0	3,901,325
222 Communications	558,744	0	558,744	738,444	0	738,444
223 Utility and Property Expenses	807,310	0	807,310	1,141,649	0	1,141,649
224 Supplies and Services	3,196,599	0	3,196,599	5,515,941	0	5,515,941
225 Professional Services	1,558,105	0	1,558,105	1,389,952	0	1,389,952
226 Insurances and Licenses	174,170	0	174,170	357,170	0	357,170
227 Travel and Transport	1,445,138	0	1,445,138	1,736,082	0	1,736,082
228 Maintenance	1,027,175	0	1,027,175	1,255,964	0	1,255,964
263 To other general government units.	877,689	0	877,689	4,749,659	0	4,749,659
273 Employment-related social benefits	30,000	0	30,000	30,000	0	30,000
282 Current transfers not elsewhere classified	8,350,789	0	8,350,789	8,366,657	0	8,366,657
312 Acquisition of Produced Assets	17,502,500	0	17,502,500	28,955,733	0	28,955,733
313 Major Repairs, Overhaul and Improvement to Produced Assets	1,822,233	0	1,822,233	3,000,000	0	3,000,000
342 Acquisition of Non - Produced Assets	0	0	0	75,000	0	75,000
352 Financial Assets	5,285,226	0	5,285,226	159,146	0	159,146
Grand Total Vote 309	101,215,949	0	101,215,949	119,645,869	0	119,645,869
Total Excluding Arrears	95,930,723	0	95,930,723	119,486,723	0	119,486,723

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Table V5: Summary Vote Estimates by Item

Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Items	GoU	External Fin.	Total	GoU	External Fin.	Total
211101 General Staff Salaries	45,698,264	0	45,698,264	45,904,236	0	45,904,236
211102 Contract Staff Salaries	0	0	0	2,794,028	0	2,794,028
211104 Employee Gratuity	2,029,342	0	2,029,342	2,029,342	0	2,029,342
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	2,520,144	0	2,520,144	2,196,252	0	2,196,252
211107 Boards, Committees and Council Allowances	1,296,345	0	1,296,345	1,309,559	0	1,309,559
212102 Medical expenses (Employees)	111,200	0	111,200	111,200	0	111,200
212201 Social Security Contributions	3,928,528	0	3,928,528	3,928,528	0	3,928,528
221001 Advertising and Public Relations	123,791	0	123,791	193,284	0	193,284
221002 Workshops, Meetings and Seminars	19,150	0	19,150	0	0	0
221003 Staff Training	675,371	0	675,371	756,965	0	756,965
221004 Recruitment Expenses	68,012	0	68,012	68,012	0	68,012
221005 Official Ceremonies and State Functions	245,009	0	245,009	886,923	0	886,923
221007 Books, Periodicals & Newspapers	318,529	0	318,529	289,780	0	289,780
221008 Information and Communication Technology Supplies.	345,579	0	345,579	352,082	0	352,082
221009 Welfare and Entertainment	478,282	0	478,282	502,467	0	502,467
221011 Printing, Stationery, Photocopying and Binding	231,556	0	231,556	307,245	0	307,245
221012 Small Office Equipment	112,035	0	112,035	73,880	0	73,880
221017 Membership dues and Subscription fees.	354,631	0	354,631	453,947	0	453,947
221020 Litigation and related expenses	24,500	0	24,500	16,740	0	16,740
222001 Information and Communication Technology Services.	556,334	0	556,334	731,474	0	731,474
222002 Postage and Courier	2,410	0	2,410	6,970	0	6,970
223003 Rent-Produced Assets-to private entities	356,600	0	356,600	366,200	0	366,200
223004 Guard and Security services	199,520	0	199,520	195,141	0	195,141
223005 Electricity	143,020	0	143,020	228,320	0	228,320
223006 Water	97,640	0	97,640	342,840	0	342,840

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<i>Thousand Uganda Shillings</i>	2025/26 Approved Estimates			2026/27 Draft Estimates		
<i>Items</i>	GoU	External Fin.	Total	GoU	External Fin.	Total
223007 Other Utilities- (fuel, gas, firewood, charcoal)	10,530	0	10,530	9,148	0	9,148
224001 Medical Supplies and Services	45,000	0	45,000	45,000	0	45,000
224002 Veterinary supplies and services	7,000	0	7,000	7,880	0	7,880
224003 Agricultural Supplies and Services	31,320	0	31,320	31,320	0	31,320
224004 Beddings, Clothing, Footwear and related Services	197,728	0	197,728	209,305	0	209,305
224005 Laboratory supplies and services	344,395	0	344,395	453,936	0	453,936
224008 Educational Materials and Services	2,025,046	0	2,025,046	3,709,296	0	3,709,296
224010 Protective Gear	26,111	0	26,111	36,047	0	36,047
224011 Research Expenses	520,000	0	520,000	1,023,159	0	1,023,159
225101 Consultancy Services	85,970	0	85,970	41,000	0	41,000
225201 Consultancy Services-Capital	936,080	0	936,080	397,928	0	397,928
225202 Environment Impact Assessment for Capital Works	42,000	0	42,000	44,000	0	44,000
225203 Appraisal and Feasibility Studies for Capital Works	300,000	0	300,000	399,000	0	399,000
225204 Monitoring and Supervision of capital work	194,055	0	194,055	508,024	0	508,024
226001 Insurances	164,920	0	164,920	346,670	0	346,670
226002 Licenses	9,250	0	9,250	10,500	0	10,500
227001 Travel inland	831,484	0	831,484	1,039,052	0	1,039,052
227004 Fuel, Lubricants and Oils	613,654	0	613,654	697,030	0	697,030
228001 Maintenance-Buildings and Structures	498,894	0	498,894	559,755	0	559,755
228002 Maintenance-Transport Equipment	308,280	0	308,280	377,627	0	377,627
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	220,001	0	220,001	318,582	0	318,582
263402 Transfer to Other Government Units	607,689	0	607,689	607,690	0	607,690
263405 Transfers to Autonomous Government Units	270,000	0	270,000	4,141,969	0	4,141,969
273102 Incapacity, death benefits and funeral expenses	30,000	0	30,000	30,000	0	30,000
282103 Scholarships and related costs	2,073,282	0	2,073,282	2,089,150	0	2,089,150

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Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Items	GoU	External Fin.	Total	GoU	External Fin.	Total
282202 Transfer to Endowment and Convocation Funds	129,529	0	129,529	129,529	0	129,529
282301 Transfers to Government Institutions	6,147,978	0	6,147,978	6,147,978	0	6,147,978
312121 Non-Residential Buildings - Acquisition	16,577,500	0	16,577,500	25,558,955	0	25,558,955
312211 Heavy Vehicles - Acquisition	0	0	0	600,000	0	600,000
312212 Light Vehicles - Acquisition	845,000	0	845,000	450,000	0	450,000
312221 Light ICT hardware - Acquisition	80,000	0	80,000	892,850	0	892,850
312231 Office Equipment - Acquisition	0	0	0	245,000	0	245,000
312232 Electrical machinery - Acquisition	0	0	0	257,500	0	257,500
312235 Furniture and Fittings - Acquisition	0	0	0	951,428	0	951,428
313121 Non-Residential Buildings - Improvement	1,526,733	0	1,526,733	3,000,000	0	3,000,000
313211 Heavy Vehicles - Improvement	251,000	0	251,000	0	0	0
313212 Light Vehicles - Improvement	44,500	0	44,500	0	0	0
342111 Land - Acquisition	0	0	0	75,000	0	75,000
352881 Pension and Gratuity Arrears Budgeting	1,289,330	0	1,289,330	0	0	0
352882 Utility Arrears Budgeting	60	0	60	0	0	0
352899 Other Domestic Arrears Budgeting	3,995,836	0	3,995,836	159,146	0	159,146
Grand Total Vote 309	101,215,949	0	101,215,949	119,645,869	0	119,645,869
Total Excluding Arrears	95,930,723	0	95,930,723	119,486,723	0	119,486,723

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Table V6: Detailed Estimates by Vote Function, Department, Project, Output and Key Service Area

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
Vote Function 01 Delivery of Tertiary Education						
Recurrent Budget Estimates						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Directorate of Research and Graduate Studies						
Key Service Area 000014 Administrative and Support Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,140	7,140	0	18,651	18,651
211107 Boards, Committees and Council Allowances	0	9,840	9,840	0	18,329	18,329
221003 Staff Training	0	120,000	120,000	0	120,000	120,000
221007 Books, Periodicals & Newspapers	0	498	498	0	498	498
221008 Information and Communication Technology Supplies.	0	7,090	7,090	0	7,090	7,090
221009 Welfare and Entertainment	0	8,910	8,910	0	8,910	8,910
221011 Printing, Stationery, Photocopying and Binding	0	3,803	3,803	0	3,803	3,803
221012 Small Office Equipment	0	1,090	1,090	0	1,090	1,090
222001 Information and Communication Technology Services.	0	1,680	1,680	0	1,680	1,680
222002 Postage and Courier	0	0	0	0	4,000	4,000
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	240	240	0	240	240
224004 Beddings, Clothing, Footwear and related Services	0	2,540	2,540	0	2,540	2,540
224010 Protective Gear	0	210	210	0	210	210
227001 Travel inland	0	0	0	0	3,240	3,240
227004 Fuel, Lubricants and Oils	0	2,704	2,704	0	2,704	2,704
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	0	0	500	500
Total Cost of Key Service Area 000014	0	165,744	165,744	0	193,484	193,484
Key Service Area 320036 Research, Innovation and Technology Transfer						
221017 Membership dues and Subscription fees.	0	5,000	5,000	0	6,000	6,000

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Directorate of Research and Graduate Studies						
Key Service Area 320036 Research, Innovation and Technology Transfer						
222002 Postage and Courier	0	400	400	0	0	0
224008 Educational Materials and Services	0	336,800	336,800	0	88,000	88,000
224011 Research Expenses	0	20,000	20,000	0	1,023,159	1,023,159
227001 Travel inland	0	3,240	3,240	0	0	0
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	500	500	0	0	0
Total Cost of Key Service Area 320036	0	365,940	365,940	0	1,117,159	1,117,159
Total Cost for Department 001	0	531,684	531,684	0	1,310,643	1,310,643
Total Excluding Arrears	0	531,684	531,684	0	1,310,643	1,310,643
Department 002 Faculty of Agriculture and Environment						
Key Service Area 000089 Climate Change Mitigation						
224003 Agricultural Supplies and Services	0	31,320	31,320	0	31,320	31,320
227001 Travel inland	0	4,560	4,560	0	4,160	4,160
227004 Fuel, Lubricants and Oils	0	3,000	3,000	0	3,400	3,400
Total Cost of Key Service Area 000089	0	38,880	38,880	0	38,880	38,880
Key Service Area 000090 Climate Change Adaptation						
224008 Educational Materials and Services	0	12,304	12,304	0	12,304	12,304
Total Cost of Key Service Area 000090	0	12,304	12,304	0	12,304	12,304
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	101,000	101,000	0	191,000	191,000
Total Cost of Key Service Area 320008	0	101,000	101,000	0	191,000	191,000
Key Service Area 320036 Research, Innovation and Technology Transfer						
282103 Scholarships and related costs	0	7,600	7,600	0	7,600	7,600
Total Cost of Key Service Area 320036	0	7,600	7,600	0	7,600	7,600
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	94,266	94,266	0	86,780	86,780
211107 Boards, Committees and Council Allowances	0	11,376	11,376	0	17,136	17,136

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 002 Faculty of Agriculture and Environment						
Key Service Area 320043 Teaching and Training						
221008 Information and Communication Technology Supplies.	0	17,385	17,385	0	16,155	16,155
221009 Welfare and Entertainment	0	19,800	19,800	0	20,750	20,750
221011 Printing, Stationery, Photocopying and Binding	0	11,876	11,876	0	12,121	12,121
221012 Small Office Equipment	0	2,000	2,000	0	720	720
222001 Information and Communication Technology Services.	0	2,280	2,280	0	2,280	2,280
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	2,560	2,560	0	1,584	1,584
224004 Beddings, Clothing, Footwear and related Services	0	5,491	5,491	0	5,531	5,531
224005 Laboratory supplies and services	0	45,545	45,545	0	65,545	65,545
224008 Educational Materials and Services	0	36,380	36,380	0	36,380	36,380
224010 Protective Gear	0	2,051	2,051	0	2,051	2,051
226001 Insurances	0	200	200	0	200	200
227001 Travel inland	0	10,000	10,000	0	12,935	12,935
227004 Fuel, Lubricants and Oils	0	19,663	19,663	0	19,620	19,620
228002 Maintenance-Transport Equipment	0	10,000	10,000	0	10,000	10,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	16,320	16,320	0	27,855	27,855
282103 Scholarships and related costs	0	5,700	5,700	0	5,250	5,250
Total Cost of Key Service Area 320043	0	312,893	312,893	0	342,893	342,893
Key Service Area 320111 Commercial Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,800	4,800	0	4,800	4,800
224002 Veterinary supplies and services	0	7,000	7,000	0	7,880	7,880
224008 Educational Materials and Services	0	9,326	9,326	0	28,826	28,826
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	5,200	5,200	0	4,820	4,820

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 002 Faculty of Agriculture and Environment						
Total Cost of Key Service Area 320111	0	26,326	26,326	0	46,326	46,326
Total Cost for Department 002	0	499,003	499,003	0	639,003	639,003
Total Excluding Arrears	0	499,003	499,003	0	639,003	639,003
Department 003 Faculty of Business and Development Studies						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	102,445	102,445	0	614,492	614,492
227001 Travel inland	0	7,520	7,520	0	107,010	107,010
227004 Fuel, Lubricants and Oils	0	12,740	12,740	0	11,440	11,440
Total Cost of Key Service Area 320008	0	122,705	122,705	0	732,942	732,942
Key Service Area 320036 Research, Innovation and Technology Transfer						
282103 Scholarships and related costs	0	10,000	10,000	0	10,000	10,000
Total Cost of Key Service Area 320036	0	10,000	10,000	0	10,000	10,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	480,903	480,903	0	12,810	12,810
221008 Information and Communication Technology Supplies.	0	5,600	5,600	0	900	900
221009 Welfare and Entertainment	0	13,450	13,450	0	14,190	14,190
221011 Printing, Stationery, Photocopying and Binding	0	3,173	3,173	0	1,898	1,898
221017 Membership dues and Subscription fees.	0	38,000	38,000	0	38,000	38,000
222001 Information and Communication Technology Services.	0	1,680	1,680	0	1,080	1,080
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	240	240	0	240	240
224004 Beddings, Clothing, Footwear and related Services	0	3,496	3,496	0	1,796	1,796
224008 Educational Materials and Services	0	7,680	7,680	0	0	0
224010 Protective Gear	0	496	496	0	235	235
227001 Travel inland	0	3,200	3,200	0	4,480	4,480

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 003 Faculty of Business and Development Studies						
Key Service Area 320043 Teaching and Training						
227004 Fuel, Lubricants and Oils	0	10,816	10,816	0	20,700	20,700
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,000	2,000	0	0	0
282103 Scholarships and related costs	0	6,156	6,156	0	6,590	6,590
Total Cost of Key Service Area 320043	0	576,889	576,889	0	102,919	102,919
Total Cost for Department 003	0	709,594	709,594	0	845,860	845,860
Total Excluding Arrears	0	709,594	709,594	0	845,860	845,860
Department 004 Faculty of Education and Humanities						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	209,279	209,279	0	373,487	373,487
227004 Fuel, Lubricants and Oils	0	6,474	6,474	0	6,474	6,474
Total Cost of Key Service Area 320008	0	215,753	215,753	0	379,961	379,961
Key Service Area 320010 E-Learning, and innovation services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,700	2,700	0	2,700	2,700
221009 Welfare and Entertainment	0	6,125	6,125	0	7,350	7,350
Total Cost of Key Service Area 320010	0	8,825	8,825	0	10,050	10,050
Key Service Area 320036 Research, Innovation and Technology Transfer						
282103 Scholarships and related costs	0	12,000	12,000	0	12,000	12,000
Total Cost of Key Service Area 320036	0	12,000	12,000	0	12,000	12,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	584,241	584,241	0	561,153	561,153
221008 Information and Communication Technology Supplies.	0	16,500	16,500	0	9,600	9,600
221009 Welfare and Entertainment	0	38,950	38,950	0	45,588	45,588
221011 Printing, Stationery, Photocopying and Binding	0	8,561	8,561	0	9,561	9,561

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 004 Faculty of Education and Humanities						
Key Service Area 320043 Teaching and Training						
222001 Information and Communication Technology Services.	0	1,680	1,680	0	1,680	1,680
224004 Beddings, Clothing, Footwear and related Services	0	17,657	17,657	0	17,657	17,657
227001 Travel inland	0	8,200	8,200	0	10,600	10,600
227004 Fuel, Lubricants and Oils	0	5,050	5,050	0	5,050	5,050
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	8,010	8,010	0	8,010	8,010
282103 Scholarships and related costs	0	7,800	7,800	0	7,800	7,800
Total Cost of Key Service Area 320043	0	696,648	696,648	0	676,699	676,699
Total Cost for Department 004	0	933,226	933,226	0	1,078,710	1,078,710
Total Excluding Arrears	0	933,226	933,226	0	1,078,710	1,078,710
Department 005 Faculty of Law						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	35,000	35,000	0	35,000	35,000
227001 Travel inland	0	20,560	20,560	0	20,560	20,560
227004 Fuel, Lubricants and Oils	0	8,112	8,112	0	8,112	8,112
Total Cost of Key Service Area 320008	0	63,672	63,672	0	63,672	63,672
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,651	15,651	0	15,651	15,651
211107 Boards, Committees and Council Allowances	0	5,232	5,232	0	5,232	5,232
221007 Books, Periodicals & Newspapers	0	41,700	41,700	0	41,700	41,700
221008 Information and Communication Technology Supplies.	0	16,475	16,475	0	16,475	16,475
221009 Welfare and Entertainment	0	5,952	5,952	0	5,952	5,952
221011 Printing, Stationery, Photocopying and Binding	0	13,564	13,564	0	13,564	13,564

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 005 Faculty of Law						
Key Service Area 320043 Teaching and Training						
221012 Small Office Equipment	0	3,070	3,070	0	3,070	3,070
221017 Membership dues and Subscription fees.	0	2,400	2,400	0	2,400	2,400
222001 Information and Communication Technology Services.	0	1,680	1,680	0	1,680	1,680
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	240	240	0	240	240
224004 Beddings, Clothing, Footwear and related Services	0	4,371	4,371	0	4,371	4,371
227001 Travel inland	0	17,580	17,580	0	17,580	17,580
227004 Fuel, Lubricants and Oils	0	10,816	10,816	0	10,816	10,816
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	5,500	5,500	0	5,500	5,500
Total Cost of Key Service Area 320043	0	144,231	144,231	0	144,231	144,231
Total Cost for Department 005	0	207,903	207,903	0	207,903	207,903
Total Excluding Arrears	0	207,903	207,903	0	207,903	207,903
Department 006 Faculty of Medicine						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	25,719	25,719	0	22,300	22,300
227001 Travel inland	0	7,040	7,040	0	16,450	16,450
227004 Fuel, Lubricants and Oils	0	3,120	3,120	0	6,300	6,300
Total Cost of Key Service Area 320008	0	35,879	35,879	0	45,050	45,050
Key Service Area 320036 Research, Innovation and Technology Transfer						
221009 Welfare and Entertainment	0	0	0	0	2,400	2,400
282103 Scholarships and related costs	0	10,000	10,000	0	21,200	21,200
Total Cost of Key Service Area 320036	0	10,000	10,000	0	23,600	23,600
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	207,183	207,183	0	269,200	269,200
211107 Boards, Committees and Council Allowances	0	0	0	0	6,900	6,900

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 006 Faculty of Medicine						
Key Service Area 320043 Teaching and Training						
221008 Information and Communication Technology Supplies.	0	13,335	13,335	0	9,685	9,685
221009 Welfare and Entertainment	0	19,480	19,480	0	21,060	21,060
221011 Printing, Stationery, Photocopying and Binding	0	10,556	10,556	0	10,132	10,132
221012 Small Office Equipment	0	4,190	4,190	0	9,900	9,900
222001 Information and Communication Technology Services.	0	3,240	3,240	0	2,280	2,280
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	228	228	0	228	228
224004 Beddings, Clothing, Footwear and related Services	0	9,530	9,530	0	8,570	8,570
224005 Laboratory supplies and services	0	49,790	49,790	0	89,659	89,659
224008 Educational Materials and Services	0	74,093	74,093	0	110,932	110,932
224010 Protective Gear	0	2,340	2,340	0	1,640	1,640
227001 Travel inland	0	14,680	14,680	0	17,820	17,820
227004 Fuel, Lubricants and Oils	0	56,233	56,233	0	51,402	51,402
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,400	1,400	0	3,600	3,600
282103 Scholarships and related costs	0	37,700	37,700	0	38,100	38,100
Total Cost of Key Service Area 320043	0	503,978	503,978	0	651,108	651,108
Total Cost for Department 006	0	549,857	549,857	0	719,758	719,758
Total Excluding Arrears	0	549,857	549,857	0	719,758	719,758
Department 007 Faculty of Science						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	20,440	20,440	0	20,440	20,440
Total Cost of Key Service Area 320008	0	20,440	20,440	0	20,440	20,440
Key Service Area 320036 Research, Innovation and Technology Transfer						
282103 Scholarships and related costs	0	4,600	4,600	0	4,600	4,600

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 007 Faculty of Science						
Total Cost of Key Service Area 320036	0	4,600	4,600	0	4,600	4,600
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	67,900	67,900	0	139,208	139,208
221007 Books, Periodicals & Newspapers	0	100	100	0	100	100
221008 Information and Communication Technology Supplies.	0	12,600	12,600	0	12,580	12,580
221009 Welfare and Entertainment	0	11,733	11,733	0	11,753	11,753
221011 Printing, Stationery, Photocopying and Binding	0	5,450	5,450	0	5,450	5,450
221012 Small Office Equipment	0	3,420	3,420	0	3,420	3,420
222001 Information and Communication Technology Services.	0	1,080	1,080	0	600	600
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	500	500	0	600	600
224004 Beddings, Clothing, Footwear and related Services	0	2,948	2,948	0	2,948	2,948
224005 Laboratory supplies and services	0	127,422	127,422	0	140,094	140,094
224008 Educational Materials and Services	0	18,500	18,500	0	0	0
224010 Protective Gear	0	1,068	1,068	0	1,068	1,068
227001 Travel inland	0	3,220	3,220	0	3,220	3,220
227004 Fuel, Lubricants and Oils	0	10,816	10,816	0	10,816	10,816
228001 Maintenance-Buildings and Structures	0	6,000	6,000	0	6,000	6,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	3,000	3,000	0	3,000	3,000
282103 Scholarships and related costs	0	2,750	2,750	0	2,650	2,650
Total Cost of Key Service Area 320043	0	278,507	278,507	0	343,507	343,507
Total Cost for Department 007	0	303,547	303,547	0	368,547	368,547
Total Excluding Arrears	0	303,547	303,547	0	368,547	368,547

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 008 Hoima Campus						
Key Service Area 320008 Community Outreach services						
221001 Advertising and Public Relations	0	2,000	2,000	0	2,000	2,000
224008 Educational Materials and Services	0	6,000	6,000	0	6,000	6,000
227004 Fuel, Lubricants and Oils	0	0	0	0	2,080	2,080
Total Cost of Key Service Area 320008	0	8,000	8,000	0	10,080	10,080
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	124,800	124,800	0	124,800	124,800
221008 Information and Communication Technology Supplies.	0	1,200	1,200	0	1,200	1,200
221009 Welfare and Entertainment	0	3,600	3,600	0	3,600	3,600
221011 Printing, Stationery, Photocopying and Binding	0	1,563	1,563	0	1,563	1,563
221012 Small Office Equipment	0	200	200	0	200	200
222001 Information and Communication Technology Services.	0	1,080	1,080	0	1,080	1,080
223005 Electricity	0	2,520	2,520	0	2,520	2,520
223006 Water	0	2,040	2,040	0	2,040	2,040
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	480	480	0	480	480
224004 Beddings, Clothing, Footwear and related Services	0	1,014	1,014	0	1,014	1,014
224010 Protective Gear	0	165	165	0	165	165
227001 Travel inland	0	7,450	7,450	0	9,960	9,960
227004 Fuel, Lubricants and Oils	0	9,120	9,120	0	7,560	7,560
228001 Maintenance-Buildings and Structures	0	600	600	0	1,800	1,800
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	400	400	0	400	400
Total Cost of Key Service Area 320043	0	156,232	156,232	0	158,382	158,382
Total Cost for Department 008	0	164,232	164,232	0	168,462	168,462

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Total Excluding Arrears	0	164,232	164,232	0	168,462	168,462
Department 009 Institute of Peace and Strategic Studies						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	5,000	5,000	0	5,000	5,000
Total Cost of Key Service Area 320008	0	5,000	5,000	0	5,000	5,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	51,772	51,772	0	91,895	91,895
221008 Information and Communication Technology Supplies.	0	12,855	12,855	0	12,855	12,855
221009 Welfare and Entertainment	0	6,659	6,659	0	14,036	14,036
221011 Printing, Stationery, Photocopying and Binding	0	4,730	4,730	0	4,730	4,730
221012 Small Office Equipment	0	3,990	3,990	0	3,990	3,990
222001 Information and Communication Technology Services.	0	1,080	1,080	0	1,080	1,080
223005 Electricity	0	1,000	1,000	0	1,000	1,000
224004 Beddings, Clothing, Footwear and related Services	0	4,014	4,014	0	4,014	4,014
224010 Protective Gear	0	1,092	1,092	0	1,092	1,092
227001 Travel inland	0	2,240	2,240	0	2,240	2,240
227004 Fuel, Lubricants and Oils	0	9,984	9,984	0	9,984	9,984
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	7,400	7,400	0	7,400	7,400
Total Cost of Key Service Area 320043	0	106,816	106,816	0	154,316	154,316
Total Cost for Department 009	0	111,816	111,816	0	159,316	159,316
Total Excluding Arrears	0	111,816	111,816	0	159,316	159,316
Department 010 Kitgum Campus						
Key Service Area 320008 Community Outreach services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,450	3,450	0	0	0

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 010 Kitgum Campus						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	100	100	0	0	0
Total Cost of Key Service Area 320008	0	3,550	3,550	0	0	0
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	154,455	154,455	0	206,540	206,540
221008 Information and Communication Technology Supplies.	0	945	945	0	1,250	1,250
221009 Welfare and Entertainment	0	4,200	4,200	0	4,200	4,200
221011 Printing, Stationery, Photocopying and Binding	0	2,088	2,088	0	2,315	2,315
221012 Small Office Equipment	0	430	430	0	0	0
222001 Information and Communication Technology Services.	0	2,160	2,160	0	1,080	1,080
223005 Electricity	0	1,200	1,200	0	1,200	1,200
223006 Water	0	1,200	1,200	0	1,200	1,200
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	114	114	0	228	228
224004 Beddings, Clothing, Footwear and related Services	0	1,902	1,902	0	2,363	2,363
224010 Protective Gear	0	108	108	0	540	540
227001 Travel inland	0	1,820	1,820	0	14,700	14,700
227004 Fuel, Lubricants and Oils	0	8,840	8,840	0	12,916	12,916
228001 Maintenance-Buildings and Structures	0	0	0	0	1,800	1,800
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,600	2,600	0	1,800	1,800
Total Cost of Key Service Area 320043	0	182,062	182,062	0	252,132	252,132
Total Cost for Department 010	0	185,612	185,612	0	252,132	252,132
Total Excluding Arrears	0	185,612	185,612	0	252,132	252,132

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 011 Multifunctional Laboratories						
Key Service Area 320036 Research, Innovation and Technology Transfer						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	13,775	13,775	0	14,875	14,875
221008 Information and Communication Technology Supplies.	0	12,355	12,355	0	20,355	20,355
221009 Welfare and Entertainment	0	8,800	8,800	0	8,800	8,800
221011 Printing, Stationery, Photocopying and Binding	0	5,995	5,995	0	5,995	5,995
221012 Small Office Equipment	0	3,940	3,940	0	3,940	3,940
221017 Membership dues and Subscription fees.	0	0	0	0	50,000	50,000
222001 Information and Communication Technology Services.	0	2,160	2,160	0	2,160	2,160
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	228	228	0	228	228
224004 Beddings, Clothing, Footwear and related Services	0	8,400	8,400	0	8,400	8,400
224005 Laboratory supplies and services	0	100,000	100,000	0	140,000	140,000
224010 Protective Gear	0	2,340	2,340	0	2,340	2,340
227001 Travel inland	0	9,680	9,680	0	10,600	10,600
227004 Fuel, Lubricants and Oils	0	9,568	9,568	0	9,568	9,568
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	3,400	3,400	0	44,000	44,000
Total Cost of Key Service Area 320036	0	180,641	180,641	0	321,261	321,261
Total Cost for Department 011	0	180,641	180,641	0	321,261	321,261
Total Excluding Arrears	0	180,641	180,641	0	321,261	321,261
Department 012 Kotido Campus						
Key Service Area 320008 Community Outreach services						
221001 Advertising and Public Relations	0	1,000	1,000	0	1,000	1,000
224008 Educational Materials and Services	0	5,520	5,520	0	5,520	5,520
Total Cost of Key Service Area 320008	0	6,520	6,520	0	6,520	6,520

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 012 Kotido Campus						
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	169,075	169,075	0	169,075	169,075
212102 Medical expenses (Employees)	0	7,200	7,200	0	7,200	7,200
221003 Staff Training	0	4,520	4,520	0	4,520	4,520
221007 Books, Periodicals & Newspapers	0	140	140	0	140	140
221008 Information and Communication Technology Supplies.	0	11,000	11,000	0	11,000	11,000
221009 Welfare and Entertainment	0	3,000	3,000	0	3,000	3,000
221011 Printing, Stationery, Photocopying and Binding	0	10,883	10,883	0	7,383	7,383
221012 Small Office Equipment	0	2,510	2,510	0	2,010	2,010
222001 Information and Communication Technology Services.	0	2,556	2,556	0	1,956	1,956
223005 Electricity	0	3,600	3,600	0	3,600	3,600
223006 Water	0	3,600	3,600	0	3,600	3,600
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	395	395	0	395	395
224004 Beddings, Clothing, Footwear and related Services	0	1,647	1,647	0	1,647	1,647
224008 Educational Materials and Services	0	6,660	6,660	0	5,660	5,660
224010 Protective Gear	0	216	216	0	216	216
227001 Travel inland	0	10,320	10,320	0	10,680	10,680
227004 Fuel, Lubricants and Oils	0	12,293	12,293	0	12,293	12,293
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	3,924	3,924	0	9,164	9,164
Total Cost of Key Service Area 320043	0	253,538	253,538	0	253,538	253,538
Total Cost for Department 012	0	260,058	260,058	0	260,058	260,058
Total Excluding Arrears	0	260,058	260,058	0	260,058	260,058
Development Budget Estimates						

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	GoU	External Fin.	Total	GoU	External Fin.	Total
Total for Vote Function 01	4,637,173	0	4,637,173	6,331,653	0	6,331,653
Total Excluding Arrears	4,637,173	0	4,637,173	6,331,653	0	6,331,653
Vote Function 02 General Administration and support services						
Recurrent Budget Estimates						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Academic Affairs						
Key Service Area 000030 Career Guidance						
227001 Travel inland	0	10,600	10,600	0	10,600	10,600
Total Cost of Key Service Area 000030	0	10,600	10,600	0	10,600	10,600
Key Service Area 320001 Academic Affairs						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	12,362	12,362	0	6,181	6,181
211107 Boards, Committees and Council Allowances	0	404,762	404,762	0	305,945	305,945
221001 Advertising and Public Relations	0	46,566	46,566	0	105,559	105,559
221005 Official Ceremonies and State Functions	0	200,009	200,009	0	210,923	210,923
221007 Books, Periodicals & Newspapers	0	23,413	23,413	0	30,030	30,030
221008 Information and Communication Technology Supplies.	0	17,900	17,900	0	11,710	11,710
221009 Welfare and Entertainment	0	4,520	4,520	0	4,520	4,520
221011 Printing, Stationery, Photocopying and Binding	0	10,444	10,444	0	70,436	70,436
221012 Small Office Equipment	0	2,410	2,410	0	820	820
222001 Information and Communication Technology Services.	0	6,360	6,360	0	4,560	4,560
222002 Postage and Courier	0	480	480	0	1,440	1,440
224004 Beddings, Clothing, Footwear and related Services	0	5,500	5,500	0	16,120	16,120
224008 Educational Materials and Services	0	361,414	361,414	0	1,094,485	1,094,485
224010 Protective Gear	0	420	420	0	385	385
226001 Insurances	0	8,700	8,700	0	8,760	8,760

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Academic Affairs						
Key Service Area 320001 Academic Affairs						
227001 Travel inland	0	49,958	49,958	0	58,084	58,084
227004 Fuel, Lubricants and Oils	0	27,188	27,188	0	34,448	34,448
228002 Maintenance-Transport Equipment	0	13,280	13,280	0	13,280	13,280
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	15,000	15,000	0	13,000	13,000
Total Cost of Key Service Area 320001	0	1,210,686	1,210,686	0	1,990,686	1,990,686
Key Service Area 320104 Convocation services						
282202 Transfer to Endowment and Convocation Funds	0	29,529	29,529	0	29,529	29,529
o/w Transfer to Convocation	0	29,529	29,529	0	0	0
o/w Transfer to Convocation Funds	0	0	0	0	29,529	29,529
Total Cost of Key Service Area 320104	0	29,529	29,529	0	29,529	29,529
Total Cost for Department 001	0	1,250,815	1,250,815	0	2,030,815	2,030,815
Total Excluding Arrears	0	1,250,815	1,250,815	0	2,030,815	2,030,815
Department 003 Directorate of Planning and Development						
Key Service Area 000006 Planning and Budgeting services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	38,670	38,670	0	14,910	14,910
221003 Staff Training	0	63,600	63,600	0	63,600	63,600
221007 Books, Periodicals & Newspapers	0	23,000	23,000	0	27,000	27,000
221008 Information and Communication Technology Supplies.	0	36,400	36,400	0	36,400	36,400
221009 Welfare and Entertainment	0	20,160	20,160	0	20,160	20,160
221011 Printing, Stationery, Photocopying and Binding	0	10,606	10,606	0	10,606	10,606
221012 Small Office Equipment	0	26,570	26,570	0	1,570	1,570
221017 Membership dues and Subscription fees.	0	5,600	5,600	0	5,600	5,600

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 003 Directorate of Planning and Development						
Key Service Area 000006 Planning and Budgeting services						
222001 Information and Communication Technology Services.	0	4,925	4,925	0	4,925	4,925
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	400	400	0	400	400
224004 Beddings, Clothing, Footwear and related Services	0	8,123	8,123	0	8,123	8,123
224008 Educational Materials and Services	0	0	0	0	261,593	261,593
224010 Protective Gear	0	846	846	0	846	846
225101 Consultancy Services	0	49,970	49,970	0	0	0
225201 Consultancy Services-Capital	0	936,080	936,080	0	397,928	397,928
225202 Environment Impact Assessment for Capital Works	0	42,000	42,000	0	44,000	44,000
225203 Appraisal and Feasibility Studies for Capital Works	0	300,000	300,000	0	399,000	399,000
225204 Monitoring and Supervision of capital work	0	194,055	194,055	0	508,024	508,024
226001 Insurances	0	15,000	15,000	0	15,000	15,000
227001 Travel inland	0	111,540	111,540	0	111,540	111,540
227004 Fuel, Lubricants and Oils	0	24,728	24,728	0	32,048	32,048
228002 Maintenance-Transport Equipment	0	20,000	20,000	0	20,000	20,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	12,000	12,000	0	12,000	12,000
Total Cost of Key Service Area 000006	0	1,944,273	1,944,273	0	1,995,273	1,995,273
Total Cost for Department 003	0	1,944,273	1,944,273	0	1,995,273	1,995,273
Total Excluding Arrears	0	1,944,273	1,944,273	0	1,995,273	1,995,273
Department 004 Library and Information Affairs Services						
Key Service Area 320026 Library services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	52,428	52,428	0	32,600	32,600
211107 Boards, Committees and Council Allowances	0	4,380	4,380	0	4,380	4,380

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Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 004 Library and Information Affairs Services						
Key Service Area 320026 Library services						
221001 Advertising and Public Relations	0	0	0	0	10,500	10,500
221003 Staff Training	0	28,200	28,200	0	24,060	24,060
221007 Books, Periodicals & Newspapers	0	201,042	201,042	0	144,523	144,523
221008 Information and Communication Technology Supplies.	0	8,500	8,500	0	33,900	33,900
221009 Welfare and Entertainment	0	28,810	28,810	0	38,610	38,610
221011 Printing, Stationery, Photocopying and Binding	0	20,597	20,597	0	27,795	27,795
221012 Small Office Equipment	0	0	0	0	2,465	2,465
221017 Membership dues and Subscription fees.	0	55,000	55,000	0	58,510	58,510
222001 Information and Communication Technology Services.	0	2,760	2,760	0	2,880	2,880
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	800	800	0	800	800
224004 Beddings, Clothing, Footwear and related Services	0	19,459	19,459	0	17,909	17,909
224010 Protective Gear	0	3,620	3,620	0	648	648
226001 Insurances	0	0	0	0	8,760	8,760
227001 Travel inland	0	24,000	24,000	0	29,090	29,090
227004 Fuel, Lubricants and Oils	0	5,408	5,408	0	11,400	11,400
228002 Maintenance-Transport Equipment	0	0	0	0	10,727	10,727
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	8,605	8,605	0	49,053	49,053
Total Cost of Key Service Area 320026	0	463,609	463,609	0	508,609	508,609
Total Cost for Department 004	0	463,609	463,609	0	508,609	508,609
Total Excluding Arrears	0	463,609	463,609	0	508,609	508,609

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Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 005 Student Affairs						
Key Service Area 000013 HIV/AIDS Mainstreaming						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	19,740	19,740	0	19,740	19,740
221007 Books, Periodicals & Newspapers	0	500	500	0	500	500
221008 Information and Communication Technology Supplies.	0	930	930	0	930	930
221009 Welfare and Entertainment	0	3,840	3,840	0	3,840	3,840
221011 Printing, Stationery, Photocopying and Binding	0	3,201	3,201	0	3,201	3,201
221012 Small Office Equipment	0	980	980	0	980	980
221017 Membership dues and Subscription fees.	0	1,600	1,600	0	0	0
222001 Information and Communication Technology Services.	0	600	600	0	2,160	2,160
224004 Beddings, Clothing, Footwear and related Services	0	1,499	1,499	0	1,539	1,539
224010 Protective Gear	0	479	479	0	480	480
227001 Travel inland	0	9,780	9,780	0	9,780	9,780
227004 Fuel, Lubricants and Oils	0	7,234	7,234	0	7,234	7,234
Total Cost of Key Service Area 000013	0	50,383	50,383	0	50,384	50,384
Key Service Area 000014 Administrative and Support Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	47,557	47,557	0	49,317	49,317
221007 Books, Periodicals & Newspapers	0	5,600	5,600	0	5,600	5,600
221008 Information and Communication Technology Supplies.	0	5,994	5,994	0	1,860	1,860
221009 Welfare and Entertainment	0	14,180	14,180	0	14,180	14,180
221011 Printing, Stationery, Photocopying and Binding	0	3,306	3,306	0	2,694	2,694
221012 Small Office Equipment	0	850	850	0	800	800
221017 Membership dues and Subscription fees.	0	14,000	14,000	0	12,500	12,500

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 005 Student Affairs						
Key Service Area 000014 Administrative and Support Services						
222001 Information and Communication Technology Services.	0	3,240	3,240	0	3,240	3,240
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	480	480	0	480	480
224004 Beddings, Clothing, Footwear and related Services	0	1,504	1,504	0	1,504	1,504
224010 Protective Gear	0	534	534	0	534	534
227001 Travel inland	0	6,120	6,120	0	7,270	7,270
227004 Fuel, Lubricants and Oils	0	9,412	9,412	0	9,412	9,412
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,000	2,000	0	1,000	1,000
282103 Scholarships and related costs	0	1,968,976	1,968,976	0	1,973,360	1,973,360
Total Cost of Key Service Area 000014	0	2,083,752	2,083,752	0	2,083,750	2,083,750
Key Service Area 320040 Student Affairs (Sports affairs, Guild affairs, chapel)						
263402 Transfer to Other Government Units	0	303,845	303,845	0	303,845	303,845
o/w Student Affairs (Guild affairs)	0	303,845	303,845	0	0	0
o/w Student Affairs (Guild Affairs)	0	0	0	0	303,845	303,845
Total Cost of Key Service Area 320040	0	303,845	303,845	0	303,845	303,845
Key Service Area 320042 Talent Identification and Development						
263402 Transfer to Other Government Units	0	303,845	303,845	0	303,845	303,845
o/w Games Union	0	303,845	303,845	0	303,845	303,845
Total Cost of Key Service Area 320042	0	303,845	303,845	0	303,845	303,845
Total Cost for Department 005	0	2,741,824	2,741,824	0	2,741,824	2,741,824
Total Excluding Arrears	0	2,741,824	2,741,824	0	2,741,824	2,741,824
Department 006 University Hospital/Clinic						
Key Service Area 320108 Medical services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	59,214	59,214	0	59,214	59,214
212102 Medical expenses (Employees)	0	104,000	104,000	0	104,000	104,000

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Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 006 University Hospital/Clinic						
Key Service Area 320108 Medical services						
221003 Staff Training	0	6,000	6,000	0	6,000	6,000
221007 Books, Periodicals & Newspapers	0	850	850	0	850	850
221008 Information and Communication Technology Supplies.	0	2,955	2,955	0	3,155	3,155
221009 Welfare and Entertainment	0	9,800	9,800	0	9,800	9,800
221011 Printing, Stationery, Photocopying and Binding	0	2,557	2,557	0	2,557	2,557
221012 Small Office Equipment	0	6,110	6,110	0	6,110	6,110
221017 Membership dues and Subscription fees.	0	800	800	0	800	800
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	480	480	0	480	480
224001 Medical Supplies and Services	0	45,000	45,000	0	45,000	45,000
224004 Beddings, Clothing, Footwear and related Services	0	4,420	4,420	0	4,420	4,420
224005 Laboratory supplies and services	0	21,637	21,637	0	18,637	18,637
224010 Protective Gear	0	920	920	0	920	920
227001 Travel inland	0	6,600	6,600	0	6,600	6,600
227004 Fuel, Lubricants and Oils	0	10,000	10,000	0	10,000	10,000
228001 Maintenance-Buildings and Structures	0	0	0	0	3,000	3,000
228002 Maintenance-Transport Equipment	0	24,000	24,000	0	24,000	24,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	8,000	8,000	0	7,800	7,800
Total Cost of Key Service Area 320108	0	313,343	313,343	0	313,343	313,343
Total Cost for Department 006	0	313,343	313,343	0	313,343	313,343
Total Excluding Arrears	0	313,343	313,343	0	313,343	313,343
Department 008 Office of the Vice Chancellor						
Key Service Area 000010 Leadership and Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	17,640	17,640	0	17,640	17,640

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 008 Office of the Vice Chancellor						
Key Service Area 000010 Leadership and Management						
221005 Official Ceremonies and State Functions	0	0	0	0	631,000	631,000
221007 Books, Periodicals & Newspapers	0	13,560	13,560	0	13,560	13,560
221008 Information and Communication Technology Supplies.	0	15,145	15,145	0	20,905	20,905
221009 Welfare and Entertainment	0	23,180	23,180	0	34,440	34,440
221011 Printing, Stationery, Photocopying and Binding	0	16,733	16,733	0	16,733	16,733
221012 Small Office Equipment	0	4,395	4,395	0	16,795	16,795
221017 Membership dues and Subscription fees.	0	54,618	54,618	0	63,318	63,318
222001 Information and Communication Technology Services.	0	2,034	2,034	0	2,034	2,034
223004 Guard and Security services	0	14,400	14,400	0	14,400	14,400
224004 Beddings, Clothing, Footwear and related Services	0	10,326	10,326	0	10,326	10,326
224011 Research Expenses	0	500,000	500,000	0	0	0
226001 Insurances	0	19,200	19,200	0	57,000	57,000
227001 Travel inland	0	114,100	114,100	0	114,100	114,100
227004 Fuel, Lubricants and Oils	0	80,740	80,740	0	80,740	80,740
228002 Maintenance-Transport Equipment	0	60,000	60,000	0	60,000	60,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	48,000	48,000	0	48,000	48,000
Total Cost of Key Service Area 000010	0	994,070	994,070	0	1,200,990	1,200,990
Key Service Area 000011 Communication and Public Relations						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,730	2,730	0	2,730	2,730
221001 Advertising and Public Relations	0	69,825	69,825	0	69,825	69,825
221003 Staff Training	0	3,000	3,000	0	3,000	3,000
221005 Official Ceremonies and State Functions	0	45,000	45,000	0	45,000	45,000

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 008 Office of the Vice Chancellor						
Key Service Area 000011 Communication and Public Relations						
221007 Books, Periodicals & Newspapers	0	1,460	1,460	0	1,460	1,460
221008 Information and Communication Technology Supplies.	0	8,000	8,000	0	8,000	8,000
221009 Welfare and Entertainment	0	12,400	12,400	0	12,400	12,400
221011 Printing, Stationery, Photocopying and Binding	0	1,847	1,847	0	1,847	1,847
221012 Small Office Equipment	0	360	360	0	360	360
221017 Membership dues and Subscription fees.	0	800	800	0	800	800
222001 Information and Communication Technology Services.	0	600	600	0	600	600
224004 Beddings, Clothing, Footwear and related Services	0	726	726	0	726	726
224010 Protective Gear	0	210	210	0	210	210
227001 Travel inland	0	3,680	3,680	0	3,680	3,680
Total Cost of Key Service Area 000011	0	150,638	150,638	0	150,638	150,638
Total Cost for Department 008	0	1,144,708	1,144,708	0	1,351,628	1,351,628
Total Excluding Arrears	0	1,144,708	1,144,708	0	1,351,628	1,351,628
Department 009 Quality Assurance Services						
Key Service Area 320035 Quality, Standard and Accreditation						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,400	1,400	0	5,460	5,460
221003 Staff Training	0	6,840	6,840	0	8,760	8,760
221007 Books, Periodicals & Newspapers	0	350	350	0	350	350
221008 Information and Communication Technology Supplies.	0	4,230	4,230	0	4,230	4,230
221009 Welfare and Entertainment	0	2,880	2,880	0	4,280	4,280
221011 Printing, Stationery, Photocopying and Binding	0	4,457	4,457	0	6,880	6,880
221012 Small Office Equipment	0	1,420	1,420	0	1,420	1,420

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Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 009 Quality Assurance Services						
Key Service Area 320035 Quality, Standard and Accreditation						
221017 Membership dues and Subscription fees.	0	9,800	9,800	0	9,800	9,800
222001 Information and Communication Technology Services.	0	2,760	2,760	0	2,760	2,760
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	825	825	0	825	825
224004 Beddings, Clothing, Footwear and related Services	0	2,922	2,922	0	5,443	5,443
224008 Educational Materials and Services	0	0	0	0	68,401	68,401
224010 Protective Gear	0	496	496	0	496	496
227001 Travel inland	0	6,840	6,840	0	8,760	8,760
227004 Fuel, Lubricants and Oils	0	18,136	18,136	0	18,136	18,136
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	4,000	4,000	0	4,000	4,000
Total Cost of Key Service Area 320035	0	67,356	67,356	0	150,000	150,000
Total Cost for Department 009	0	67,356	67,356	0	150,000	150,000
Total Excluding Arrears	0	67,356	67,356	0	150,000	150,000
Department 010 Internal Audit						
Key Service Area 000001 Audit and Risk Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	17,717	17,717	0	27,768	27,768
221003 Staff Training	0	93,828	93,828	0	104,576	104,576
221007 Books, Periodicals & Newspapers	0	940	940	0	440	440
221008 Information and Communication Technology Supplies.	0	14,650	14,650	0	10,330	10,330
221009 Welfare and Entertainment	0	4,420	4,420	0	6,100	6,100
221011 Printing, Stationery, Photocopying and Binding	0	8,578	8,578	0	2,527	2,527
221012 Small Office Equipment	0	1,560	1,560	0	1,000	1,000
221017 Membership dues and Subscription fees.	0	3,150	3,150	0	3,450	3,450

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Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 010 Internal Audit						
Key Service Area 000001 Audit and Risk Management						
222001 Information and Communication Technology Services.	0	23,120	23,120	0	312	312
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	240	240	0	120	120
224004 Beddings, Clothing, Footwear and related Services	0	5,235	5,235	0	744	744
224010 Protective Gear	0	283	283	0	70	70
226001 Insurances	0	0	0	0	100	100
227001 Travel inland	0	87,920	87,920	0	113,791	113,791
227004 Fuel, Lubricants and Oils	0	16,842	16,842	0	32,455	32,455
228002 Maintenance-Transport Equipment	0	0	0	0	25,900	25,900
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,400	2,400	0	1,200	1,200
Total Cost of Key Service Area 000001	0	280,883	280,883	0	330,883	330,883
Total Cost for Department 010	0	280,883	280,883	0	330,883	330,883
Total Excluding Arrears	0	280,883	280,883	0	330,883	330,883
Department 011 Office of the University Secretary						
Key Service Area 000007 Procurement and Disposal Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	41,135	41,135	0	40,775	40,775
221001 Advertising and Public Relations	0	4,400	4,400	0	4,400	4,400
221003 Staff Training	0	22,500	22,500	0	18,400	18,400
221007 Books, Periodicals & Newspapers	0	100	100	0	6,043	6,043
221008 Information and Communication Technology Supplies.	0	13,500	13,500	0	13,500	13,500
221009 Welfare and Entertainment	0	18,298	18,298	0	20,548	20,548
221011 Printing, Stationery, Photocopying and Binding	0	6,351	6,351	0	6,351	6,351
221012 Small Office Equipment	0	550	550	0	600	600

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Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 011 Office of the University Secretary						
Key Service Area 000007 Procurement and Disposal Services						
221017 Membership dues and Subscription fees.	0	800	800	0	800	800
222001 Information and Communication Technology Services.	0	1,080	1,080	0	1,080	1,080
224004 Beddings, Clothing, Footwear and related Services	0	2,750	2,750	0	2,750	2,750
224010 Protective Gear	0	175	175	0	0	0
227001 Travel inland	0	4,500	4,500	0	1,620	1,620
227004 Fuel, Lubricants and Oils	0	12,636	12,636	0	11,908	11,908
Total Cost of Key Service Area 000007	0	128,775	128,775	0	128,775	128,775
Key Service Area 000008 Records Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,050	9,050	0	9,050	9,050
221003 Staff Training	0	500	500	0	500	500
221008 Information and Communication Technology Supplies.	0	520	520	0	520	520
221009 Welfare and Entertainment	0	2,400	2,400	0	2,400	2,400
221011 Printing, Stationery, Photocopying and Binding	0	6,471	6,471	0	6,471	6,471
221012 Small Office Equipment	0	90	90	0	90	90
221017 Membership dues and Subscription fees.	0	75	75	0	75	75
222001 Information and Communication Technology Services.	0	725	725	0	725	725
222002 Postage and Courier	0	1,280	1,280	0	1,280	1,280
227001 Travel inland	0	5,600	5,600	0	5,600	5,600
227004 Fuel, Lubricants and Oils	0	2,704	2,704	0	2,704	2,704
Total Cost of Key Service Area 000008	0	29,415	29,415	0	29,415	29,415
Key Service Area 000010 Leadership and Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,320	15,320	0	15,320	15,320

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Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 011 Office of the University Secretary						
Key Service Area 000010 Leadership and Management						
211107 Boards, Committees and Council Allowances	0	836,741	836,741	0	926,811	926,811
221003 Staff Training	0	2,680	2,680	0	2,680	2,680
221007 Books, Periodicals & Newspapers	0	2,076	2,076	0	2,076	2,076
221008 Information and Communication Technology Supplies.	0	19,455	19,455	0	19,455	19,455
221009 Welfare and Entertainment	0	112,720	112,720	0	112,720	112,720
221011 Printing, Stationery, Photocopying and Binding	0	13,214	13,214	0	13,214	13,214
221012 Small Office Equipment	0	4,490	4,490	0	4,490	4,490
222001 Information and Communication Technology Services.	0	2,316	2,316	0	2,316	2,316
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	480	480	0	480	480
224004 Beddings, Clothing, Footwear and related Services	0	12,342	12,342	0	12,342	12,342
224010 Protective Gear	0	70	70	0	10,000	10,000
226001 Insurances	0	28,100	28,100	0	20,100	20,100
227001 Travel inland	0	56,150	56,150	0	56,150	56,150
227004 Fuel, Lubricants and Oils	0	57,080	57,080	0	57,080	57,080
228001 Maintenance-Buildings and Structures	0	500	500	0	500	500
228002 Maintenance-Transport Equipment	0	36,000	36,000	0	44,000	44,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	20,500	20,500	0	20,500	20,500
Total Cost of Key Service Area 000010	0	1,220,233	1,220,233	0	1,320,233	1,320,233
Key Service Area 000012 Legal and advisory services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,570	3,570	0	3,570	3,570
221008 Information and Communication Technology Supplies.	0	830	830	0	830	830
221009 Welfare and Entertainment	0	2,400	2,400	0	3,360	3,360

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 011 Office of the University Secretary						
Key Service Area 000012 Legal and advisory services						
221011 Printing, Stationery, Photocopying and Binding	0	2,747	2,747	0	2,747	2,747
221012 Small Office Equipment	0	1,410	1,410	0	3,210	3,210
221020 Litigation and related expenses	0	24,500	24,500	0	16,740	16,740
222001 Information and Communication Technology Services.	0	600	600	0	600	600
225101 Consultancy Services	0	36,000	36,000	0	41,000	41,000
227001 Travel inland	0	5,220	5,220	0	5,220	5,220
227004 Fuel, Lubricants and Oils	0	12,480	12,480	0	12,480	12,480
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,000	1,000	0	1,000	1,000
Total Cost of Key Service Area 000012	0	90,757	90,757	0	90,757	90,757
Key Service Area 000014 Administrative and Support Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	57,810	57,810	0	64,944	64,944
221009 Welfare and Entertainment	0	4,800	4,800	0	4,800	4,800
221011 Printing, Stationery, Photocopying and Binding	0	738	738	0	1,478	1,478
221012 Small Office Equipment	0	5,000	5,000	0	0	0
222001 Information and Communication Technology Services.	0	600	600	0	1,200	1,200
223004 Guard and Security services	0	185,120	185,120	0	180,741	180,741
224004 Beddings, Clothing, Footwear and related Services	0	42,579	42,579	0	42,579	42,579
227001 Travel inland	0	900	900	0	1,806	1,806
227004 Fuel, Lubricants and Oils	0	4,004	4,004	0	4,004	4,004
Total Cost of Key Service Area 000014	0	301,551	301,551	0	301,551	301,551

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 011 Office of the University Secretary						
Key Service Area 320013 Estates Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,450	9,450	0	14,700	14,700
221003 Staff Training	0	24,200	24,200	0	24,200	24,200
221008 Information and Communication Technology Supplies.	0	12,000	12,000	0	8,582	8,582
221009 Welfare and Entertainment	0	7,800	7,800	0	7,800	7,800
221011 Printing, Stationery, Photocopying and Binding	0	6,050	6,050	0	6,005	6,005
221017 Membership dues and Subscription fees.	0	200	200	0	200	200
223003 Rent-Produced Assets-to private entities	0	356,600	356,600	0	366,200	366,200
223005 Electricity	0	134,700	134,700	0	220,000	220,000
223006 Water	0	90,800	90,800	0	336,000	336,000
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	240	240	0	400	400
224004 Beddings, Clothing, Footwear and related Services	0	5,214	5,214	0	11,628	11,628
224010 Protective Gear	0	4,070	4,070	0	7,960	7,960
226001 Insurances	0	65,000	65,000	0	217,750	217,750
226002 Licenses	0	9,250	9,250	0	10,500	10,500
227001 Travel inland	0	9,000	9,000	0	16,120	16,120
227004 Fuel, Lubricants and Oils	0	61,180	61,180	0	65,810	65,810
228001 Maintenance-Buildings and Structures	0	491,794	491,794	0	546,655	546,655
228002 Maintenance-Transport Equipment	0	105,000	105,000	0	153,000	153,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	11,862	11,862	0	13,000	13,000
Total Cost of Key Service Area 320013	0	1,404,410	1,404,410	0	2,026,510	2,026,510
Key Service Area 320111 Commercial Services						
263405 Transfers to Autonomous Government Units	0	270,000	270,000	0	4,141,969	4,141,969
o/w o/w Gulu University Holdings Company Ltd	0	0	0	0	4,141,969	4,141,969

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 011 Office of the University Secretary						
Key Service Area 320111 Commercial Services						
263405 Transfers to Autonomous Government Units	0	270,000	270,000	0	4,141,969	4,141,969
o/w Transfer to Gulu University Holdings Limited	0	270,000	270,000	0	0	0
o/w Transfers to Gulu University Holdings Company Ltd	0	0	0	0	0	0
282202 Transfer to Endowment and Convocation Funds	0	100,000	100,000	0	100,000	100,000
o/w o/w Endowment Fund	0	0	0	0	100,000	100,000
o/w Transfer to Endowment Funds	0	0	0	0	0	0
o/w Transfer to Gulu University Endowment Fund	0	100,000	100,000	0	0	0
Total Cost of Key Service Area 320111	0	370,000	370,000	0	4,241,969	4,241,969
Key Service Area 320112 Establishment of Constituent Colleges						
282301 Transfers to Government Institutions	0	6,147,978	6,147,978	0	6,147,978	6,147,978
o/w Gulu University Constituent College, Moroto Task Force	0	0	0	0	6,147,978	6,147,978
o/w Transfer to GUCCM Task Force	0	0	0	0	0	0
o/w Transfers to Government Institutions	0	6,147,978	6,147,978	0	0	0
Total Cost of Key Service Area 320112	0	6,147,978	6,147,978	0	6,147,978	6,147,978
Total Cost for Department 011	0	9,693,120	9,693,120	0	14,287,190	14,287,190
Total Excluding Arrears	0	9,693,120	9,693,120	0	14,287,190	14,287,190
Department 012 Human Resource Management						
Key Service Area 000005 Human Resource Management						
211101 General Staff Salaries	45,698,264	0	45,698,264	45,904,236	0	45,904,236
211102 Contract Staff Salaries	0	0	0	2,794,028	0	2,794,028
211104 Employee Gratuity	0	2,029,342	2,029,342	0	2,029,342	2,029,342
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	13,666	13,666	0	6,750	6,750
211107 Boards, Committees and Council Allowances	0	24,015	24,015	0	24,827	24,827
212201 Social Security Contributions	0	3,928,528	3,928,528	0	3,928,528	3,928,528

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 012 Human Resource Management						
Key Service Area 000005 Human Resource Management						
221003 Staff Training	0	19,643	19,643	0	52,912	52,912
221004 Recruitment Expenses	0	68,012	68,012	0	68,012	68,012
221008 Information and Communication Technology Supplies.	0	8,780	8,780	0	19,580	19,580
221009 Welfare and Entertainment	0	21,526	21,526	0	16,050	16,050
221011 Printing, Stationery, Photocopying and Binding	0	7,132	7,132	0	19,412	19,412
221012 Small Office Equipment	0	1,320	1,320	0	1,600	1,600
221017 Membership dues and Subscription fees.	0	2,500	2,500	0	5,590	5,590
222001 Information and Communication Technology Services.	0	3,360	3,360	0	3,360	3,360
222002 Postage and Courier	0	250	250	0	250	250
224004 Beddings, Clothing, Footwear and related Services	0	2,655	2,655	0	4,073	4,073
224010 Protective Gear	0	356	356	0	516	516
227001 Travel inland	0	11,720	11,720	0	11,720	11,720
227004 Fuel, Lubricants and Oils	0	18,237	18,237	0	18,237	18,237
273102 Incapacity, death benefits and funeral expenses	0	30,000	30,000	0	30,000	30,000
Total Cost of Key Service Area 000005	45,698,264	6,191,041	51,889,306	48,698,264	6,240,759	54,939,024
Total Cost for Department 012	45,698,264	6,191,041	51,889,306	48,698,264	6,240,759	54,939,024
Total Excluding Arrears	45,698,264	6,191,041	51,889,306	48,698,264	6,240,759	54,939,024
Department 013 Information and Communication Technology						
Key Service Area 000019 ICT Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	23,535	23,535	0	17,725	17,725
221003 Staff Training	0	18,390	18,390	0	6,594	6,594
221008 Information and Communication Technology Supplies.	0	5,360	5,360	0	6,840	6,840

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 013 Information and Communication Technology						
Key Service Area 000019 ICT Services						
221009 Welfare and Entertainment	0	5,940	5,940	0	6,180	6,180
221011 Printing, Stationery, Photocopying and Binding	0	1,059	1,059	0	1,052	1,052
221012 Small Office Equipment	0	1,110	1,110	0	1,110	1,110
221017 Membership dues and Subscription fees.	0	154,789	154,789	0	190,605	190,605
222001 Information and Communication Technology Services.	0	476,162	476,162	0	677,194	677,194
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	680	680	0	480	480
224004 Beddings, Clothing, Footwear and related Services	0	2,075	2,075	0	1,838	1,838
224010 Protective Gear	0	2,700	2,700	0	2,700	2,700
227001 Travel inland	0	38,866	38,866	0	23,126	23,126
227004 Fuel, Lubricants and Oils	0	18,136	18,136	0	15,180	15,180
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	20,980	20,980	0	20,980	20,980
Total Cost of Key Service Area 000019	0	769,782	769,782	0	971,604	971,604
Total Cost for Department 013	0	769,782	769,782	0	971,604	971,604
Total Excluding Arrears	0	769,782	769,782	0	971,604	971,604
Department 014 Office of the University Bursar						
Key Service Area 000004 Finance and Accounting						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	95,040	95,040	0	69,720	69,720
221002 Workshops, Meetings and Seminars	0	19,150	19,150	0	0	0
221003 Staff Training	0	261,470	261,470	0	317,163	317,163
221007 Books, Periodicals & Newspapers	0	3,200	3,200	0	14,910	14,910
221008 Information and Communication Technology Supplies.	0	43,090	43,090	0	32,210	32,210
221009 Welfare and Entertainment	0	27,550	27,550	0	8,690	8,690

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 014 Office of the University Bursar						
Key Service Area 000004 Finance and Accounting						
221011 Printing, Stationery, Photocopying and Binding	0	23,229	23,229	0	26,727	26,727
221012 Small Office Equipment	0	28,570	28,570	0	2,120	2,120
221017 Membership dues and Subscription fees.	0	5,500	5,500	0	5,500	5,500
222001 Information and Communication Technology Services.	0	2,736	2,736	0	2,892	2,892
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	680	680	0	220	220
224004 Beddings, Clothing, Footwear and related Services	0	7,391	7,391	0	6,391	6,391
224008 Educational Materials and Services	0	651,386	651,386	0	729,476	729,476
224010 Protective Gear	0	846	846	0	725	725
226001 Insurances	0	28,720	28,720	0	19,000	19,000
227001 Travel inland	0	137,080	137,080	0	178,160	178,160
227004 Fuel, Lubricants and Oils	0	28,160	28,160	0	62,520	62,520
228002 Maintenance-Transport Equipment	0	40,000	40,000	0	16,720	16,720
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	6,000	6,000	0	11,000	11,000
352881 Pension and Gratuity Arrears Budgeting	0	1,289,330	1,289,330	0	0	0
352882 Utility Arrears Budgeting	0	60	60	0	0	0
352899 Other Domestic Arrears Budgeting	0	1,483,851	1,483,851	0	159,146	159,146
Total Cost of Key Service Area 000004	0	4,183,039	4,183,039	0	1,663,290	1,663,290
Total Cost for Department 014	0	4,183,039	4,183,039	0	1,663,290	1,663,290
Total Excluding Arrears	0	1,409,798	1,409,798	0	1,504,144	1,504,144
Development Budget Estimates						
GoU			External Fin. Total	GoU External Fin. Total		
Project 1797 Gulu University Infrastructure Development Project Phase II						
Key Service Area 000002 Construction Management						
312121 Non-Residential Buildings - Acquisition	16,577,500	0	16,577,500	25,558,955	0	25,558,955

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates			
Programme 12 Human Capital Development							
GoU			External Fin.	Total	GoU	External Fin.	Total
Project 1797 Gulu University Infrastructure Development Project Phase II							
Key Service Area 000002 Construction Management							
313121 Non-Residential Buildings - Improvement	1,526,733	0	1,526,733	3,000,000	0	3,000,000	
342111 Land - Acquisition	0	0	0	75,000	0	75,000	
Total Cost of Key Service Area 000002	18,104,233	0	18,104,233	28,633,955	0	28,633,955	
Total Cost for Project 1797	18,104,233	0	18,104,233	28,633,955	0	28,633,955	
Total Excluding Arrears	18,104,233	0	18,104,233	28,633,955	0	28,633,955	
Project 1989 Institutional Development of Gulu University							
Key Service Area 000003 Facilities and Equipment Management							
312211 Heavy Vehicles - Acquisition	0	0	0	600,000	0	600,000	
312212 Light Vehicles - Acquisition	845,000	0	845,000	450,000	0	450,000	
312221 Light ICT hardware - Acquisition	80,000	0	80,000	892,850	0	892,850	
312231 Office Equipment - Acquisition	0	0	0	245,000	0	245,000	
312232 Electrical machinery - Acquisition	0	0	0	257,500	0	257,500	
312235 Furniture and Fittings - Acquisition	0	0	0	951,428	0	951,428	
313211 Heavy Vehicles - Improvement	251,000	0	251,000	0	0	0	
313212 Light Vehicles - Improvement	44,500	0	44,500	0	0	0	
352899 Other Domestic Arrears Budgeting	2,511,985	0	2,511,985	0	0	0	
Total Cost of Key Service Area 000003	3,732,485	0	3,732,485	3,396,778	0	3,396,778	
Total Cost for Project 1989	3,732,485	0	3,732,485	3,396,778	0	3,396,778	
Total Excluding Arrears	1,220,500	0	1,220,500	3,396,778	0	3,396,778	
Total for Vote Function 02	96,578,776	0	96,578,776	113,314,216	0	113,314,216	
Total Excluding Arrears	91,293,550	0	91,293,550	113,155,070	0	113,155,070	
Grand Total Vote 309	101,215,949	0	101,215,949	119,645,869	0	119,645,869	
Total Excluding Arrears	95,930,723	0	95,930,723	119,486,723	0	119,486,723	

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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
141501	Rent & Rates - Non-Produced Assets – from private entities	0.005	0.005
142159	Sale of bid documents-From Government Units	0.040	0.040
142212	Educational/Instruction related levies	20.044	23.256
144149	Miscellaneous receipts/income	0.010	0.010
Total		20.098	23.311