

VOTE: 303 Makerere University Business School

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 Programme	3,514,934	0	3,514,934	5,697,313	0	5,697,313
02 General Administration and support services	151,738,350	0	151,738,350	177,590,927	0	177,590,927
Total for Programme	155,253,284	0	155,253,284	183,288,240	0	183,288,240
Total Excluding Arrears	154,276,470	0	154,276,470	183,288,240	0	183,288,240
Grand Total Vote 303	155,253,284	0	155,253,284	183,288,240	0	183,288,240
Total Excluding Arrears	154,276,470	0	154,276,470	183,288,240	0	183,288,240

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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 Programme						
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total
001 Arua Campus	0	186,576	186,576	0	228,501	228,501
002 Faculty of Commerce	0	385,655	385,655	0	908,013	908,013
003 Faculty of Computing and Informatics	0	250,453	250,453	0	428,282	428,282
004 Faculty of Energy Economics and Mgt	0	167,978	167,978	0	355,508	355,508
005 Faculty of Entrepreneurship and Small Business Administration	0	447,317	447,317	0	226,298	226,298
006 Faculty of Graduate Studies and Research	0	172,804	172,804	0	388,872	388,872
007 Faculty of Management	0	182,696	182,696	0	374,377	374,377
009 Faculty of Vocational Distance Education	0	136,353	136,353	0	267,044	267,044
010 Jinja Campus	0	376,785	376,785	0	486,651	486,651
011 Mbale Campus	0	94,756	94,756	0	105,573	105,573
012 Mbarara Campus	0	261,618	261,618	0	432,844	432,844
013 Faculty of Procurement and Logistics Management	0	232,575	232,575	0	309,246	309,246
014 Faculty of Tourism, Hospitality and Languages	0	407,657	407,657	0	477,098	477,098
015 Faculty of Marketing and International Business	0	211,712	211,712	0	317,068	317,068
016 Faculty of Business Administration	0	0	0	0	391,936	391,936
Total Recurrent Budget Estimates for Vote Function	0	3,514,934	3,514,934	0	5,697,313	5,697,313
Development Budget Estimates	GoU Dev't	External Fin.	Total	GoU Dev't	External Fin.	Total
Total for Vote Function 01	0	3,514,934	3,514,934	0	5,697,313	5,697,313
Vote Function 02 General Administration and support services						
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total
001 Central Administration	91,794,309	52,771,069	144,565,378	91,794,309	58,154,235	149,948,544
002 Dean of students	0	5,291,377	5,291,377	0	5,760,789	5,760,789
Total Recurrent Budget Estimates for Vote Function	91,794,309	58,062,446	149,856,755	91,794,309	63,915,024	155,709,332

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Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
Development Budget Estimates	GoU Dev't	External Fin.	Total	GoU Dev't	External Fin.	Total
1836 Makerere University Business School Infrastructure Development Project	500,000	0	500,000	17,015,249	0	17,015,249
1984 Institutional Development of Makerere University Business School	1,381,595	0	1,381,595	4,866,345	0	4,866,345
Total Development Budget Estimates for Vote Function	1,881,595	0	1,881,595	21,881,595	0	21,881,595
Total for Vote Function 02	93,675,903	58,062,446	151,738,350	113,675,903	63,915,024	177,590,927
Total Excluding Arrears	93,675,903	60,600,567	154,276,470	113,675,903	69,612,336	183,288,240
Grand Total Vote 303	93,675,903	61,577,381	155,253,284	113,675,903	69,612,336	183,288,240
Total Excluding Arrears	93,675,903	60,600,567	154,276,470	113,675,903	69,612,336	183,288,240

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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 Strategy and Projects						
1836 Makerere University Business School Infrastructure Development Project	500,000	0	500,000	17,015,249	0	17,015,249
1984 Institutional Development of Makerere University Business School	1,381,595	0	1,381,595	4,866,345	0	4,866,345
Total for the Department 003	1,881,595	0	1,881,595	21,881,595	0	21,881,595
Total Excluding Arrears	1,881,595	0	1,881,595	21,881,595	0	21,881,595
Grand Total Vote	1,881,595	0	1,881,595	21,881,595	0	21,881,595
Total Excluding Arrears	1,881,595	0	1,881,595	21,881,595	0	21,881,595

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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	105,414,869	0	105,414,869	108,199,811	0	108,199,811
212 Social Contributions	13,292,566	0	13,292,566	14,646,727	0	14,646,727
221 General Use of goods and services	10,260,193	0	10,260,193	10,887,936	0	10,887,936
222 Communications	714,065	0	714,065	1,249,042	0	1,249,042
223 Utility and Property Expenses	4,573,771	0	4,573,771	4,401,186	0	4,401,186
224 Supplies and Services	2,720,181	0	2,720,181	6,951,469	0	6,951,469
226 Insurances and Licenses	1,826,886	0	1,826,886	1,411,803	0	1,411,803
227 Travel and Transport	1,836,097	0	1,836,097	1,882,784	0	1,882,784
228 Maintenance	4,156,605	0	4,156,605	3,878,436	0	3,878,436
263 To other general government units.	4,278,040	0	4,278,040	4,233,506	0	4,233,506
282 Current transfers not elsewhere classified	3,321,602	0	3,321,602	3,663,945	0	3,663,945
312 Acquisition of Produced Assets	1,881,595	0	1,881,595	21,881,595	0	21,881,595
352 Financial Assets	976,814	0	976,814	0	0	0
Grand Total Vote 303	155,253,284	0	155,253,284	183,288,240	0	183,288,240
Total Excluding Arrears	154,276,470	0	154,276,470	183,288,240	0	183,288,240

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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	91,794,309	0	91,794,309	91,794,309	0	91,794,309
211104 Employee Gratuity	579,420	0	579,420	671,189	0	671,189
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	10,628,545	0	10,628,545	12,631,307	0	12,631,307
211107 Boards, Committees and Council Allowances	2,412,595	0	2,412,595	3,103,005	0	3,103,005
212101 Social Security Contributions	12,751,727	0	12,751,727	13,446,727	0	13,446,727
212102 Medical expenses (Employees)	340,839	0	340,839	1,000,000	0	1,000,000
212103 Incapacity benefits (Employees)	200,000	0	200,000	200,000	0	200,000
221001 Advertising and Public Relations	564,650	0	564,650	518,863	0	518,863
221002 Workshops, Meetings and Seminars	446,104	0	446,104	530,760	0	530,760
221003 Staff Training	1,700,000	0	1,700,000	1,700,000	0	1,700,000
221005 Official Ceremonies and State Functions	200,210	0	200,210	203,210	0	203,210
221007 Books, Periodicals & Newspapers	307,500	0	307,500	367,808	0	367,808
221008 Information and Communication Technology Supplies.	463,577	0	463,577	489,377	0	489,377
221009 Welfare and Entertainment	861,524	0	861,524	1,395,952	0	1,395,952
221010 Special Meals and Drinks	600,000	0	600,000	600,000	0	600,000
221011 Printing, Stationery, Photocopying and Binding	2,677,070	0	2,677,070	2,726,412	0	2,726,412
221012 Small Office Equipment	1,273,809	0	1,273,809	1,136,754	0	1,136,754
221016 Systems Recurrent costs	100,000	0	100,000	100,000	0	100,000
221017 Membership dues and Subscription fees.	112,800	0	112,800	118,800	0	118,800
221020 Litigation and related expenses	952,950	0	952,950	1,000,000	0	1,000,000
222001 Information and Communication Technology Services.	712,865	0	712,865	1,247,842	0	1,247,842
222002 Postage and Courier	1,200	0	1,200	1,200	0	1,200
223001 Property Management Expenses	748,819	0	748,819	823,429	0	823,429
223003 Rent-Produced Assets-to private entities	656,604	0	656,604	848,000	0	848,000
223004 Guard and Security services	2,000,000	0	2,000,000	1,500,000	0	1,500,000

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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
223005 Electricity	691,371	0	691,371	701,371	0	701,371
223006 Water	476,976	0	476,976	528,386	0	528,386
224001 Medical Supplies and Services	341,400	0	341,400	341,400	0	341,400
224008 Educational Materials and Services	1,027,581	0	1,027,581	2,647,452	0	2,647,452
224010 Protective Gear	40,000	0	40,000	40,000	0	40,000
224011 Research Expenses	1,311,200	0	1,311,200	3,922,617	0	3,922,617
226001 Insurances	1,826,886	0	1,826,886	1,411,803	0	1,411,803
227001 Travel inland	515,347	0	515,347	562,509	0	562,509
227004 Fuel, Lubricants and Oils	1,320,750	0	1,320,750	1,320,275	0	1,320,275
228001 Maintenance-Buildings and Structures	3,881,170	0	3,881,170	3,503,000	0	3,503,000
228002 Maintenance-Transport Equipment	100,000	0	100,000	200,000	0	200,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	175,436	0	175,436	175,436	0	175,436
263402 Transfer to Other Government Units	4,278,040	0	4,278,040	4,233,506	0	4,233,506
282101 Donations	30,000	0	30,000	50,000	0	50,000
282103 Scholarships and related costs	3,036,602	0	3,036,602	3,315,439	0	3,315,439
282106 Contributions to Religious and Cultural institutions	60,000	0	60,000	0	0	0
282202 Transfer to Endowment and Convocation Funds	195,000	0	195,000	298,506	0	298,506
312121 Non-Residential Buildings - Acquisition	500,000	0	500,000	17,015,249	0	17,015,249
312137 Information Communication Technology network lines - Acquisition	0	0	0	111,027	0	111,027
312211 Heavy Vehicles - Acquisition	0	0	0	800,000	0	800,000
312212 Light Vehicles - Acquisition	0	0	0	400,000	0	400,000
312221 Light ICT hardware - Acquisition	792,000	0	792,000	850,569	0	850,569
312222 Heavy ICT hardware - Acquisition	0	0	0	0	0	0
312229 Other ICT Equipment - Acquisition	0	0	0	302,779	0	302,779
312231 Office Equipment - Acquisition	0	0	0	177,500	0	177,500
312232 Electrical machinery - Acquisition	0	0	0	530,600	0	530,600

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Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Items	GoU	External Fin.	Total	GoU	External Fin.	Total
312233 Medical, Laboratory and Research & appliances - Acquisition	0	0	0	212,400	0	212,400
312235 Furniture and Fittings - Acquisition	589,595	0	589,595	1,459,425	0	1,459,425
312237 Sports Equipment - Acquisition	0	0	0	22,044	0	22,044
352881 Pension and Gratuity Arrears Budgeting	421,808	0	421,808	0	0	0
352899 Other Domestic Arrears Budgeting	555,005	0	555,005	0	0	0
Grand Total Vote 303	155,253,284	0	155,253,284	183,288,240	0	183,288,240
Total Excluding Arrears	154,276,470	0	154,276,470	183,288,240	0	183,288,240

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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 Programme						
Recurrent Budget Estimates						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Arua Campus						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	21,961	21,961	0	28,451	28,451
Total Cost of Key Service Area 320008	0	21,961	21,961	0	28,451	28,451
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	29,000	29,000	0	62,035	62,035
Total Cost of Key Service Area 320036	0	29,000	29,000	0	62,035	62,035
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	17,608	17,608	0	17,608	17,608
211107 Boards, Committees and Council Allowances	0	8,487	8,487	0	8,487	8,487
221001 Advertising and Public Relations	0	15,000	15,000	0	15,000	15,000
221005 Official Ceremonies and State Functions	0	2,000	2,000	0	2,000	2,000
221007 Books, Periodicals & Newspapers	0	0	0	0	2,000	2,000
221009 Welfare and Entertainment	0	5,400	5,400	0	5,400	5,400
221011 Printing, Stationery, Photocopying and Binding	0	7,200	7,200	0	7,200	7,200
221012 Small Office Equipment	0	7,200	7,200	0	9,600	9,600
222001 Information and Communication Technology Services.	0	12,720	12,720	0	12,720	12,720
223001 Property Management Expenses	0	6,000	6,000	0	6,000	6,000
223005 Electricity	0	3,400	3,400	0	3,400	3,400
223006 Water	0	2,600	2,600	0	2,600	2,600
224008 Educational Materials and Services	0	20,000	20,000	0	18,000	18,000
227001 Travel inland	0	19,000	19,000	0	19,000	19,000
228001 Maintenance-Buildings and Structures	0	9,000	9,000	0	9,000	9,000

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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 Arua Campus						
Total Cost of Key Service Area 320043	0	135,615	135,615	0	138,015	138,015
Total Cost for Department 001	0	186,576	186,576	0	228,501	228,501
Total Excluding Arrears	0	186,576	186,576	0	228,501	228,501
Department 002 Faculty of Commerce						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	128,135	128,135	0	247,318	247,318
Total Cost of Key Service Area 320008	0	128,135	128,135	0	247,318	247,318
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	75,000	75,000	0	328,787	328,787
Total Cost of Key Service Area 320036	0	75,000	75,000	0	328,787	328,787
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	90,447	90,447	0	200,658	200,658
211107 Boards, Committees and Council Allowances	0	19,233	19,233	0	20,000	20,000
221001 Advertising and Public Relations	0	7,000	7,000	0	7,000	7,000
221002 Workshops, Meetings and Seminars	0	20,000	20,000	0	35,000	35,000
221005 Official Ceremonies and State Functions	0	3,000	3,000	0	3,730	3,730
221008 Information and Communication Technology Supplies.	0	14,040	14,040	0	0	0
221009 Welfare and Entertainment	0	11,800	11,800	0	10,800	10,800
221012 Small Office Equipment	0	12,000	12,000	0	12,000	12,000
222001 Information and Communication Technology Services.	0	0	0	0	14,040	14,040
224008 Educational Materials and Services	0	0	0	0	17,680	17,680
227001 Travel inland	0	5,000	5,000	0	11,000	11,000
Total Cost of Key Service Area 320043	0	182,520	182,520	0	331,908	331,908
Total Cost for Department 002	0	385,655	385,655	0	908,013	908,013
Total Excluding Arrears	0	385,655	385,655	0	908,013	908,013

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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 Computing and Informatics						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	87,660	87,660	0	80,000	80,000
Total Cost of Key Service Area 320008	0	87,660	87,660	0	80,000	80,000
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	55,000	55,000	0	248,141	248,141
Total Cost of Key Service Area 320036	0	55,000	55,000	0	248,141	248,141
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	33,544	33,544	0	32,160	32,160
211107 Boards, Committees and Council Allowances	0	14,599	14,599	0	9,076	9,076
221001 Advertising and Public Relations	0	17,000	17,000	0	7,000	7,000
221002 Workshops, Meetings and Seminars	0	0	0	0	10,000	10,000
221005 Official Ceremonies and State Functions	0	3,000	3,000	0	4,000	4,000
221009 Welfare and Entertainment	0	9,000	9,000	0	7,200	7,200
221012 Small Office Equipment	0	7,200	7,200	0	9,600	9,600
222001 Information and Communication Technology Services.	0	9,600	9,600	0	9,480	9,480
224008 Educational Materials and Services	0	5,520	5,520	0	5,520	5,520
227001 Travel inland	0	8,330	8,330	0	6,104	6,104
Total Cost of Key Service Area 320043	0	107,793	107,793	0	100,141	100,141
Total Cost for Department 003	0	250,453	250,453	0	428,282	428,282
Total Excluding Arrears	0	250,453	250,453	0	428,282	428,282
Department 004 Faculty of Energy Economics and Mgt						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	47,542	47,542	0	59,644	59,644
Total Cost of Key Service Area 320008	0	47,542	47,542	0	59,644	59,644
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	45,000	45,000	0	229,530	229,530
Total Cost of Key Service Area 320036	0	45,000	45,000	0	229,530	229,530

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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 Energy Economics and Mgt						
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	24,116	24,116	0	22,014	22,014
211107 Boards, Committees and Council Allowances	0	12,658	12,658	0	12,658	12,658
221001 Advertising and Public Relations	0	14,000	14,000	0	7,000	7,000
221005 Official Ceremonies and State Functions	0	3,000	3,000	0	3,000	3,000
221009 Welfare and Entertainment	0	3,000	3,000	0	3,000	3,000
221012 Small Office Equipment	0	9,600	9,600	0	9,600	9,600
222001 Information and Communication Technology Services.	0	5,160	5,160	0	5,160	5,160
227001 Travel inland	0	3,902	3,902	0	3,902	3,902
Total Cost of Key Service Area 320043	0	75,436	75,436	0	66,334	66,334
Total Cost for Department 004	0	167,978	167,978	0	355,508	355,508
Total Excluding Arrears	0	167,978	167,978	0	355,508	355,508
Department 005 Faculty of Entrepreneurship and Small Business Administration						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	153,779	153,779	0	46,365	46,365
Total Cost of Key Service Area 320008	0	153,779	153,779	0	46,365	46,365
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	90,000	90,000	0	136,478	136,478
Total Cost of Key Service Area 320036	0	90,000	90,000	0	136,478	136,478
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	139,134	139,134	0	6,210	6,210
211107 Boards, Committees and Council Allowances	0	14,205	14,205	0	6,426	6,426
221001 Advertising and Public Relations	0	4,520	4,520	0	7,000	7,000
221005 Official Ceremonies and State Functions	0	6,000	6,000	0	2,000	2,000
221009 Welfare and Entertainment	0	10,800	10,800	0	5,400	5,400
221012 Small Office Equipment	0	14,400	14,400	0	7,200	7,200

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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 Entrepreneurship and Small Business Administration						
Key Service Area 320043 Teaching and Training						
222001 Information and Communication Technology Services.	0	9,480	9,480	0	6,720	6,720
227001 Travel inland	0	5,000	5,000	0	2,500	2,500
Total Cost of Key Service Area 320043	0	203,539	203,539	0	43,456	43,456
Total Cost for Department 005	0	447,317	447,317	0	226,298	226,298
Total Excluding Arrears	0	447,317	447,317	0	226,298	226,298
Department 006 Faculty of Graduate Studies and Research						
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	65,000	65,000	0	266,732	266,732
Total Cost of Key Service Area 320036	0	65,000	65,000	0	266,732	266,732
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	38,232	38,232	0	52,456	52,456
211107 Boards, Committees and Council Allowances	0	31,072	31,072	0	31,072	31,072
221001 Advertising and Public Relations	0	7,000	7,000	0	7,000	7,000
221005 Official Ceremonies and State Functions	0	3,000	3,000	0	3,000	3,000
221009 Welfare and Entertainment	0	5,400	5,400	0	5,400	5,400
221012 Small Office Equipment	0	7,200	7,200	0	7,200	7,200
222001 Information and Communication Technology Services.	0	10,200	10,200	0	10,200	10,200
227001 Travel inland	0	5,700	5,700	0	5,813	5,813
Total Cost of Key Service Area 320043	0	107,804	107,804	0	122,141	122,141
Total Cost for Department 006	0	172,804	172,804	0	388,872	388,872
Total Excluding Arrears	0	172,804	172,804	0	388,872	388,872
Department 007 Faculty of Management						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	54,451	54,451	0	49,330	49,330
Total Cost of Key Service Area 320008	0	54,451	54,451	0	49,330	49,330

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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 Management						
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	45,000	45,000	0	229,530	229,530
Total Cost of Key Service Area 320036	0	45,000	45,000	0	229,530	229,530
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	29,612	29,612	0	23,569	23,569
211107 Boards, Committees and Council Allowances	0	14,451	14,451	0	15,707	15,707
221001 Advertising and Public Relations	0	7,000	7,000	0	7,000	7,000
221002 Workshops, Meetings and Seminars	0	0	0	0	9,000	9,000
221005 Official Ceremonies and State Functions	0	2,000	2,000	0	2,000	2,000
221009 Welfare and Entertainment	0	7,200	7,200	0	9,000	9,000
221012 Small Office Equipment	0	9,600	9,600	0	9,600	9,600
222001 Information and Communication Technology Services.	0	9,480	9,480	0	9,240	9,240
227001 Travel inland	0	3,902	3,902	0	10,400	10,400
Total Cost of Key Service Area 320043	0	83,245	83,245	0	95,516	95,516
Total Cost for Department 007	0	182,696	182,696	0	374,377	374,377
Total Excluding Arrears	0	182,696	182,696	0	374,377	374,377
Department 009 Faculty of Vocational Distance Education						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	23,965	23,965	0	102,091	102,091
Total Cost of Key Service Area 320008	0	23,965	23,965	0	102,091	102,091
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	45,000	45,000	0	62,035	62,035
Total Cost of Key Service Area 320036	0	45,000	45,000	0	62,035	62,035
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	16,920	16,920	0	39,200	39,200
211107 Boards, Committees and Council Allowances	0	6,418	6,418	0	12,628	12,628

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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 009 Faculty of Vocational Distance Education						
Key Service Area 320043 Teaching and Training						
221001 Advertising and Public Relations	0	7,000	7,000	0	4,000	4,000
221005 Official Ceremonies and State Functions	0	4,550	4,550	0	3,000	3,000
221009 Welfare and Entertainment	0	12,440	12,440	0	19,440	19,440
221012 Small Office Equipment	0	7,200	7,200	0	7,200	7,200
222001 Information and Communication Technology Services.	0	7,440	7,440	0	7,440	7,440
227001 Travel inland	0	5,420	5,420	0	10,010	10,010
Total Cost of Key Service Area 320043	0	67,388	67,388	0	102,918	102,918
Total Cost for Department 009	0	136,353	136,353	0	267,044	267,044
Total Excluding Arrears	0	136,353	136,353	0	267,044	267,044
Department 010 Jinja Campus						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	33,602	33,602	0	48,585	48,585
Total Cost of Key Service Area 320008	0	33,602	33,602	0	48,585	48,585
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	45,000	45,000	0	111,663	111,663
Total Cost of Key Service Area 320036	0	45,000	45,000	0	111,663	111,663
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	43,162	43,162	0	48,241	48,241
211107 Boards, Committees and Council Allowances	0	20,157	20,157	0	17,600	17,600
221001 Advertising and Public Relations	0	20,000	20,000	0	16,650	16,650
221005 Official Ceremonies and State Functions	0	3,000	3,000	0	3,000	3,000
221007 Books, Periodicals & Newspapers	0	3,000	3,000	0	7,308	7,308
221009 Welfare and Entertainment	0	5,400	5,400	0	15,000	15,000
221011 Printing, Stationery, Photocopying and Binding	0	12,000	12,000	0	15,470	15,470
221012 Small Office Equipment	0	7,000	7,000	0	7,000	7,000

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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 010 Jinja Campus						
Key Service Area 320043 Teaching and Training						
222001 Information and Communication Technology Services.	0	14,640	14,640	0	14,640	14,640
223001 Property Management Expenses	0	12,000	12,000	0	17,891	17,891
223005 Electricity	0	6,000	6,000	0	15,600	15,600
223006 Water	0	7,200	7,200	0	22,800	22,800
224008 Educational Materials and Services	0	90,000	90,000	0	75,533	75,533
227001 Travel inland	0	10,000	10,000	0	20,470	20,470
228001 Maintenance-Buildings and Structures	0	15,000	15,000	0	29,200	29,200
282103 Scholarships and related costs	0	29,625	29,625	0	0	0
Total Cost of Key Service Area 320043	0	298,183	298,183	0	326,403	326,403
Total Cost for Department 010	0	376,785	376,785	0	486,651	486,651
Total Excluding Arrears	0	376,785	376,785	0	486,651	486,651
Department 011 Mbale Campus						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	9,629	9,629	0	10,632	10,632
Total Cost of Key Service Area 320008	0	9,629	9,629	0	10,632	10,632
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	15,000	15,000	0	24,814	24,814
Total Cost of Key Service Area 320036	0	15,000	15,000	0	24,814	24,814
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,020	10,020	0	10,020	10,020
211107 Boards, Committees and Council Allowances	0	5,557	5,557	0	5,557	5,557
221001 Advertising and Public Relations	0	5,080	5,080	0	5,080	5,080
221005 Official Ceremonies and State Functions	0	2,000	2,000	0	2,000	2,000
221007 Books, Periodicals & Newspapers	0	1,500	1,500	0	1,500	1,500
221009 Welfare and Entertainment	0	3,600	3,600	0	3,600	3,600

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Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 011 Mbale Campus						
Key Service Area 320043 Teaching and Training						
221011 Printing, Stationery, Photocopying and Binding	0	7,200	7,200	0	7,200	7,200
221012 Small Office Equipment	0	3,000	3,000	0	3,000	3,000
222001 Information and Communication Technology Services.	0	6,720	6,720	0	10,300	10,300
223001 Property Management Expenses	0	4,250	4,250	0	4,250	4,250
223005 Electricity	0	2,000	2,000	0	2,000	2,000
223006 Water	0	1,200	1,200	0	1,200	1,200
224008 Educational Materials and Services	0	9,400	9,400	0	5,820	5,820
227001 Travel inland	0	5,600	5,600	0	5,600	5,600
228001 Maintenance-Buildings and Structures	0	3,000	3,000	0	3,000	3,000
Total Cost of Key Service Area 320043	0	70,127	70,127	0	70,127	70,127
Total Cost for Department 011	0	94,756	94,756	0	105,573	105,573
Total Excluding Arrears	0	94,756	94,756	0	105,573	105,573
Department 012 Mbarara Campus						
Key Service Area 320008 Community Outreach Services						
224008 Educational Materials and Services	0	28,513	28,513	0	84,031	84,031
Total Cost of Key Service Area 320008	0	28,513	28,513	0	84,031	84,031
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	45,000	45,000	0	99,256	99,256
Total Cost of Key Service Area 320036	0	45,000	45,000	0	99,256	99,256
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	31,392	31,392	0	30,432	30,432
211107 Boards, Committees and Council Allowances	0	13,473	13,473	0	20,291	20,291
221001 Advertising and Public Relations	0	20,000	20,000	0	20,000	20,000
221005 Official Ceremonies and State Functions	0	3,000	3,000	0	3,000	3,000
221007 Books, Periodicals & Newspapers	0	3,000	3,000	0	3,000	3,000

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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 012 Mbarara Campus						
Key Service Area 320043 Teaching and Training						
221009 Welfare and Entertainment	0	5,400	5,400	0	28,141	28,141
221011 Printing, Stationery, Photocopying and Binding	0	12,000	12,000	0	23,853	23,853
221012 Small Office Equipment	0	6,000	6,000	0	6,000	6,000
222001 Information and Communication Technology Services.	0	14,640	14,640	0	14,640	14,640
223001 Property Management Expenses	0	12,000	12,000	0	12,000	12,000
223005 Electricity	0	6,000	6,000	0	12,000	12,000
223006 Water	0	7,200	7,200	0	9,600	9,600
224008 Educational Materials and Services	0	23,000	23,000	0	0	0
227001 Travel inland	0	19,000	19,000	0	19,000	19,000
228001 Maintenance-Buildings and Structures	0	12,000	12,000	0	16,960	16,960
282103 Scholarships and related costs	0	0	0	0	30,639	30,639
Total Cost of Key Service Area 320043	0	188,105	188,105	0	249,556	249,556
Total Cost for Department 012	0	261,618	261,618	0	432,844	432,844
Total Excluding Arrears	0	261,618	261,618	0	432,844	432,844
Department 013 Faculty of Procurement and Logistics Management						
Key Service Area 320008 Community Outreach services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	77,031	77,031	0	0	0
224008 Educational Materials and Services	0	0	0	0	77,031	77,031
Total Cost of Key Service Area 320008	0	77,031	77,031	0	77,031	77,031
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	45,000	45,000	0	124,070	124,070
Total Cost of Key Service Area 320036	0	45,000	45,000	0	124,070	124,070
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	78,108	78,108	0	77,080	77,080

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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 Faculty of Procurement and Logistics Management						
Key Service Area 320043 Teaching and Training						
211107 Boards, Committees and Council Allowances	0	7,355	7,355	0	7,355	7,355
221001 Advertising and Public Relations	0	0	0	0	7,000	7,000
221005 Official Ceremonies and State Functions	0	3,000	3,000	0	2,000	2,000
221008 Information and Communication Technology Supplies.	0	7,080	7,080	0	0	0
221009 Welfare and Entertainment	0	4,000	4,000	0	1,028	1,028
221012 Small Office Equipment	0	8,400	8,400	0	4,000	4,000
222001 Information and Communication Technology Services.	0	0	0	0	7,080	7,080
227001 Travel inland	0	2,601	2,601	0	2,601	2,601
Total Cost of Key Service Area 320043	0	110,544	110,544	0	108,145	108,145
Total Cost for Department 013	0	232,575	232,575	0	309,246	309,246
Total Excluding Arrears	0	232,575	232,575	0	309,246	309,246
Department 014 Faculty of Tourism, Hospitality and Languages						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	40,425	40,425	0	48,544	48,544
Total Cost of Key Service Area 320008	0	40,425	40,425	0	48,544	48,544
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	45,000	45,000	0	117,867	117,867
Total Cost of Key Service Area 320036	0	45,000	45,000	0	117,867	117,867
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	39,952	39,952	0	19,386	19,386
211107 Boards, Committees and Council Allowances	0	0	0	0	7,624	7,624
221001 Advertising and Public Relations	0	0	0	0	7,000	7,000
221002 Workshops, Meetings and Seminars	0	0	0	0	9,492	9,492
221005 Official Ceremonies and State Functions	0	3,000	3,000	0	3,000	3,000
221009 Welfare and Entertainment	0	7,200	7,200	0	7,200	7,200

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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 Faculty of Tourism, Hospitality and Languages						
Key Service Area 320043 Teaching and Training						
221012 Small Office Equipment	0	9,600	9,600	0	9,600	9,600
222001 Information and Communication Technology Services.	0	9,480	9,480	0	9,480	9,480
224008 Educational Materials and Services	0	250,000	250,000	0	234,905	234,905
227001 Travel inland	0	3,000	3,000	0	3,000	3,000
Total Cost of Key Service Area 320043	0	322,232	322,232	0	310,687	310,687
Total Cost for Department 014	0	407,657	407,657	0	477,098	477,098
Total Excluding Arrears	0	407,657	407,657	0	477,098	477,098
Department 015 Faculty of Marketing and International Business						
Key Service Area 320008 Community Outreach services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	76,846	76,846	0	0	0
224008 Educational Materials and Services	0	0	0	0	76,846	76,846
Total Cost of Key Service Area 320008	0	76,846	76,846	0	76,846	76,846
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	45,000	45,000	0	142,681	142,681
Total Cost of Key Service Area 320036	0	45,000	45,000	0	142,681	142,681
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	39,906	39,906	0	44,886	44,886
211107 Boards, Committees and Council Allowances	0	11,641	11,641	0	17,256	17,256
221001 Advertising and Public Relations	0	14,000	14,000	0	7,000	7,000
221005 Official Ceremonies and State Functions	0	3,000	3,000	0	2,000	2,000
221009 Welfare and Entertainment	0	5,400	5,400	0	7,050	7,050
221012 Small Office Equipment	0	7,200	7,200	0	7,200	7,200
222001 Information and Communication Technology Services.	0	6,720	6,720	0	6,720	6,720
227001 Travel inland	0	2,000	2,000	0	5,430	5,430

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 015 Faculty of Marketing and International Business						
Total Cost of Key Service Area 320043	0	89,867	89,867	0	97,542	97,542
Total Cost for Department 015	0	211,712	211,712	0	317,068	317,068
Total Excluding Arrears	0	211,712	211,712	0	317,068	317,068
Department 016 Faculty of Business Administration						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	0	0	0	141,004	141,004
Total Cost of Key Service Area 320008	0	0	0	0	141,004	141,004
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	0	0	0	86,849	86,849
Total Cost of Key Service Area 320036	0	0	0	0	86,849	86,849
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	124,484	124,484
211107 Boards, Committees and Council Allowances	0	0	0	0	7,778	7,778
221001 Advertising and Public Relations	0	0	0	0	7,000	7,000
221005 Official Ceremonies and State Functions	0	0	0	0	3,000	3,000
221009 Welfare and Entertainment	0	0	0	0	5,400	5,400
221012 Small Office Equipment	0	0	0	0	7,200	7,200
222001 Information and Communication Technology Services.	0	0	0	0	6,720	6,720
227001 Travel inland	0	0	0	0	2,500	2,500
Total Cost of Key Service Area 320043	0	0	0	0	164,082	164,082
Total Cost for Department 016	0	0	0	0	391,936	391,936
Total Excluding Arrears	0	0	0	0	391,936	391,936
Development Budget Estimates						
	GoU	External Fin.	Total	GoU	External Fin.	Total
Total for Vote Function 01	3,514,934	0	3,514,934	5,697,313	0	5,697,313
Total Excluding Arrears	3,514,934	0	3,514,934	5,697,313	0	5,697,313
Vote Function 02 General Administration and support services						

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Programme 12 Human Capital Development						
Recurrent Budget Estimates						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
Key Service Area 000001 Audit and Risk Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	49,837	49,837	0	49,837	49,837
221002 Workshops, Meetings and Seminars	0	30,000	30,000	0	30,000	30,000
221009 Welfare and Entertainment	0	3,600	3,600	0	3,600	3,600
221011 Printing, Stationery, Photocopying and Binding	0	18,595	18,595	0	18,595	18,595
222001 Information and Communication Technology Services.	0	4,200	4,200	0	4,200	4,200
227001 Travel inland	0	25,100	25,100	0	25,100	25,100
Total Cost of Key Service Area 000001	0	131,332	131,332	0	131,332	131,332
Key Service Area 000004 Finance and Accounting						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	565,466	565,466	0	565,466	565,466
221002 Workshops, Meetings and Seminars	0	33,412	33,412	0	33,412	33,412
221009 Welfare and Entertainment	0	10,200	10,200	0	10,200	10,200
221011 Printing, Stationery, Photocopying and Binding	0	6,000	6,000	0	6,000	6,000
221012 Small Office Equipment	0	104,032	104,032	0	104,032	104,032
221016 Systems Recurrent costs	0	100,000	100,000	0	100,000	100,000
222001 Information and Communication Technology Services.	0	8,400	8,400	0	8,400	8,400
227001 Travel inland	0	21,350	21,350	0	21,350	21,350
263402 Transfer to Other Government Units	0	1,000,000	1,000,000	0	0	0
o/w Transfer to Makerere	0	1,000,000	1,000,000	0	0	0
Total Cost of Key Service Area 000004	0	1,848,859	1,848,859	0	848,859	848,859
Key Service Area 000005 Human Resource Management						
211104 Employee Gratuity	0	579,420	579,420	0	671,189	671,189

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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 Central Administration						
Key Service Area 000005 Human Resource Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,854,669	5,854,669	0	7,298,793	7,298,793
211107 Boards, Committees and Council Allowances	0	45,523	45,523	0	184,923	184,923
212102 Medical expenses (Employees)	0	340,839	340,839	0	0	0
212103 Incapacity benefits (Employees)	0	200,000	200,000	0	200,000	200,000
221003 Staff Training	0	1,700,000	1,700,000	0	1,700,000	1,700,000
221009 Welfare and Entertainment	0	0	0	0	941,119	941,119
221011 Printing, Stationery, Photocopying and Binding	0	8,400	8,400	0	8,400	8,400
221012 Small Office Equipment	0	21,648	21,648	0	21,648	21,648
222001 Information and Communication Technology Services.	0	4,920	4,920	0	4,920	4,920
224010 Protective Gear	0	40,000	40,000	0	40,000	40,000
226001 Insurances	0	1,805,886	1,805,886	0	1,361,803	1,361,803
227001 Travel inland	0	20,980	20,980	0	20,980	20,980
Total Cost of Key Service Area 000005	0	10,622,284	10,622,284	0	12,453,775	12,453,775
Key Service Area 000006 Planning and Budgeting services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	313,503	313,503	0	324,000	324,000
221002 Workshops, Meetings and Seminars	0	10,497	10,497	0	0	0
221009 Welfare and Entertainment	0	3,600	3,600	0	3,600	3,600
221011 Printing, Stationery, Photocopying and Binding	0	8,000	8,000	0	8,000	8,000
222001 Information and Communication Technology Services.	0	7,200	7,200	0	7,200	7,200
224011 Research Expenses	0	0	0	0	57,383	57,383
227001 Travel inland	0	18,000	18,000	0	18,000	18,000
Total Cost of Key Service Area 000006	0	360,800	360,800	0	418,183	418,183

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Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
Key Service Area 000007 Procurement and Disposal Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	33,433	33,433	0	8,226	8,226
211107 Boards, Committees and Council Allowances	0	59,674	59,674	0	159,674	159,674
221002 Workshops, Meetings and Seminars	0	17,860	17,860	0	15,600	15,600
221009 Welfare and Entertainment	0	2,000	2,000	0	2,000	2,000
221012 Small Office Equipment	0	7,175	7,175	0	0	0
222001 Information and Communication Technology Services.	0	960	960	0	1,800	1,800
227001 Travel inland	0	3,540	3,540	0	3,540	3,540
Total Cost of Key Service Area 000007	0	124,642	124,642	0	190,840	190,840
Key Service Area 000010 Leadership and Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	10,000	0	10,000	10,000
211107 Boards, Committees and Council Allowances	0	1,826,573	1,826,573	0	1,922,219	1,922,219
221002 Workshops, Meetings and Seminars	0	13,000	13,000	0	13,000	13,000
221012 Small Office Equipment	0	7,665	7,665	0	7,665	7,665
221020 Litigation and related expenses	0	952,950	952,950	0	1,000,000	1,000,000
223001 Property Management Expenses	0	0	0	0	783,288	783,288
227001 Travel inland	0	4,270	4,270	0	4,270	4,270
Total Cost of Key Service Area 000010	0	2,814,458	2,814,458	0	3,740,442	3,740,442
Key Service Area 000013 HIV/AIDS Mainstreaming						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	17,500	17,500
221002 Workshops, Meetings and Seminars	0	36,000	36,000	0	15,000	15,000
227001 Travel inland	0	0	0	0	3,500	3,500
Total Cost of Key Service Area 000013	0	36,000	36,000	0	36,000	36,000
Key Service Area 000014 Administrative and Support Services						
211101 General Staff Salaries	91,794,309	0	91,794,309	91,794,309	0	91,794,309

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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 Central Administration						
Key Service Area 000014 Administrative and Support Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,322,721	1,322,721	0	1,908,638	1,908,638
211107 Boards, Committees and Council Allowances	0	200,000	200,000	0	531,924	531,924
212101 Social Security Contributions	0	12,751,727	12,751,727	0	13,446,727	13,446,727
212102 Medical expenses (Employees)	0	0	0	0	1,000,000	1,000,000
221001 Advertising and Public Relations	0	378,667	378,667	0	388,133	388,133
221002 Workshops, Meetings and Seminars	0	175,815	175,815	0	237,816	237,816
221007 Books, Periodicals & Newspapers	0	0	0	0	30,000	30,000
221008 Information and Communication Technology Supplies.	0	121,183	121,183	0	0	0
221009 Welfare and Entertainment	0	730,650	730,650	0	242,340	242,340
221010 Special Meals and Drinks	0	600,000	600,000	0	600,000	600,000
221011 Printing, Stationery, Photocopying and Binding	0	2,116,705	2,116,705	0	1,888,204	1,888,204
221012 Small Office Equipment	0	918,968	918,968	0	806,286	806,286
221017 Membership dues and Subscription fees.	0	71,750	71,750	0	77,750	77,750
222001 Information and Communication Technology Services.	0	311,590	311,590	0	570,602	570,602
222002 Postage and Courier	0	900	900	0	900	900
223001 Property Management Expenses	0	714,569	714,569	0	0	0
223003 Rent-Produced Assets-to private entities	0	656,604	656,604	0	848,000	848,000
223004 Guard and Security services	0	2,000,000	2,000,000	0	1,500,000	1,500,000
223005 Electricity	0	673,971	673,971	0	668,371	668,371
223006 Water	0	458,776	458,776	0	492,186	492,186
224011 Research Expenses	0	600,000	600,000	0	1,515,182	1,515,182
227001 Travel inland	0	210,000	210,000	0	258,550	258,550
227004 Fuel, Lubricants and Oils	0	1,320,750	1,320,750	0	1,320,275	1,320,275

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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 Central Administration						
Key Service Area 000014 Administrative and Support Services						
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	0	0	23,064	23,064
263402 Transfer to Other Government Units	0	1,163,040	1,163,040	0	1,500,000	1,500,000
o/w Study Tour (Tours & Hospitality)	0	0	0	0	500,000	500,000
o/w Transfer Economic Forum Activities	0	0	0	0	0	0
o/w Transfer to Economic Forum Unit	0	0	0	0	1,000,000	1,000,000
o/w Transfers to Government Institutions	0	1,163,040	1,163,040	0	0	0
282101 Donations	0	30,000	30,000	0	50,000	50,000
282202 Transfer to Endowment and Convocation Funds	0	195,000	195,000	0	298,506	298,506
o/w Transfer of Endowment funds	0	0	0	0	298,506	298,506
o/w Transfer to Endowment & Convocation Funds	0	0	0	0	0	0
o/w Transfer to Endowment and Convocation Funds	0	195,000	195,000	0	0	0
352881 Pension and Gratuity Arrears Budgeting	0	421,808	421,808	0	0	0
352899 Other Domestic Arrears Budgeting	0	555,005	555,005	0	0	0
Total Cost of Key Service Area 000014	91,794,309	28,700,203	120,494,512	91,794,309	30,203,456	121,997,765
Key Service Area 000089 Climate Change Mitigation						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	2,000	0	2,000	2,000
221002 Workshops, Meetings and Seminars	0	6,000	6,000	0	6,000	6,000
227001 Travel inland	0	4,000	4,000	0	4,000	4,000
228001 Maintenance-Buildings and Structures	0	3,000	3,000	0	3,000	3,000
Total Cost of Key Service Area 000089	0	15,000	15,000	0	15,000	15,000
Key Service Area 000090 Climate Change Adaptation						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,500	3,500	0	3,500	3,500
221002 Workshops, Meetings and Seminars	0	5,000	5,000	0	5,000	5,000
227001 Travel inland	0	3,000	3,000	0	3,000	3,000

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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 Central Administration						
Total Cost of Key Service Area 000090	0	11,500	11,500	0	11,500	11,500
Key Service Area 320001 Academic Affairs						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,446,002	1,446,002	0	1,551,819	1,551,819
211107 Boards, Committees and Council Allowances	0	101,520	101,520	0	60,800	60,800
221002 Workshops, Meetings and Seminars	0	11,280	11,280	0	12,000	12,000
221005 Official Ceremonies and State Functions	0	156,660	156,660	0	162,480	162,480
221009 Welfare and Entertainment	0	9,834	9,834	0	25,834	25,834
221011 Printing, Stationery, Photocopying and Binding	0	391,590	391,590	0	691,590	691,590
221012 Small Office Equipment	0	40,800	40,800	0	40,800	40,800
222001 Information and Communication Technology Services.	0	18,080	18,080	0	2,080	2,080
224008 Educational Materials and Services	0	0	0	0	1,190,122	1,190,122
224011 Research Expenses	0	0	0	0	57,383	57,383
227001 Travel inland	0	41,090	41,090	0	41,090	41,090
Total Cost of Key Service Area 320001	0	2,216,856	2,216,856	0	3,835,997	3,835,997
Key Service Area 320008 Community Outreach services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	50,325	50,325	0	0	0
221001 Advertising and Public Relations	0	48,383	48,383	0	0	0
221011 Printing, Stationery, Photocopying and Binding	0	40,380	40,380	0	0	0
221012 Small Office Equipment	0	6,650	6,650	0	0	0
227001 Travel inland	0	21,262	21,262	0	0	0
Total Cost of Key Service Area 320008	0	167,000	167,000	0	0	0
Key Service Area 320010 E-Learning, and innovation services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	37,800	37,800	0	52,800	52,800

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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 Central Administration						
Key Service Area 320010 E-Learning, and innovation services						
221002 Workshops, Meetings and Seminars	0	5,000	5,000	0	5,000	5,000
221008 Information and Communication Technology Supplies.	0	321,273	321,273	0	489,377	489,377
221009 Welfare and Entertainment	0	400	400	0	0	0
221012 Small Office Equipment	0	35,400	35,400	0	35,400	35,400
222001 Information and Communication Technology Services.	0	239,135	239,135	0	501,960	501,960
227001 Travel inland	0	6,400	6,400	0	6,400	6,400
263402 Transfer to Other Government Units	0	0	0	0	420,000	420,000
o/w Transfer to HERMIS	0	0	0	0	420,000	420,000
o/w Transfer to other Government Units	0	0	0	0	0	0
Total Cost of Key Service Area 320010	0	645,408	645,408	0	1,510,937	1,510,937
Key Service Area 320013 Estates Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	32,000	32,000	0	19,500	19,500
211107 Boards, Committees and Council Allowances	0	0	0	0	6,449	6,449
221002 Workshops, Meetings and Seminars	0	0	0	0	3,000	3,000
221009 Welfare and Entertainment	0	1,800	1,800	0	1,800	1,800
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	1,500	1,500
221012 Small Office Equipment	0	15,871	15,871	0	4,923	4,923
222001 Information and Communication Technology Services.	0	2,100	2,100	0	2,100	2,100
222002 Postage and Courier	0	300	300	0	300	300
226001 Insurances	0	21,000	21,000	0	50,000	50,000
227001 Travel inland	0	18,500	18,500	0	2,000	2,000
228001 Maintenance-Buildings and Structures	0	3,839,170	3,839,170	0	3,441,840	3,441,840
228002 Maintenance-Transport Equipment	0	100,000	100,000	0	200,000	200,000

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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 Central Administration						
Key Service Area 320013 Estates Management						
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	175,436	175,436	0	152,372	152,372
Total Cost of Key Service Area 320013	0	4,206,176	4,206,176	0	3,885,783	3,885,783
Key Service Area 320021 Hospital Management and Support Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	44,820	44,820	0	26,000	26,000
221002 Workshops, Meetings and Seminars	0	32,240	32,240	0	32,240	32,240
221009 Welfare and Entertainment	0	2,400	2,400	0	2,400	2,400
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	1,400	1,400
224001 Medical Supplies and Services	0	341,400	341,400	0	341,400	341,400
227001 Travel inland	0	6,000	6,000	0	10,000	10,000
Total Cost of Key Service Area 320021	0	426,860	426,860	0	413,440	413,440
Key Service Area 320026 Library services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	26,440	26,440	0	12,440	12,440
221002 Workshops, Meetings and Seminars	0	10,000	10,000	0	15,000	15,000
221007 Books, Periodicals & Newspapers	0	300,000	300,000	0	324,000	324,000
221011 Printing, Stationery, Photocopying and Binding	0	39,000	39,000	0	39,000	39,000
221017 Membership dues and Subscription fees.	0	41,050	41,050	0	41,050	41,050
224011 Research Expenses	0	22,200	22,200	0	22,200	22,200
227001 Travel inland	0	5,000	5,000	0	5,000	5,000
Total Cost of Key Service Area 320026	0	443,690	443,690	0	458,690	458,690
Total Cost for Department 001	91,794,309	52,771,069	144,565,378	91,794,309	58,154,235	149,948,544
Total Excluding Arrears	91,794,309	51,794,255	143,588,564	91,794,309	58,154,235	149,948,544

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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 Dean of students						
Key Service Area 000021 Gender Mainstreaming services						
221002 Workshops, Meetings and Seminars	0	0	0	0	36,000	36,000
282103 Scholarships and related costs	0	16,650	16,650	0	0	0
Total Cost of Key Service Area 000021	0	16,650	16,650	0	36,000	36,000
Key Service Area 320040 Student Affairs (Sports affairs, Guild affairs, chapel)						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	50,000	50,000	0	32,383	32,383
211107 Boards, Committees and Council Allowances	0	0	0	0	37,500	37,500
221002 Workshops, Meetings and Seminars	0	40,000	40,000	0	8,200	8,200
221009 Welfare and Entertainment	0	1,000	1,000	0	30,000	30,000
221011 Printing, Stationery, Photocopying and Binding	0	10,000	10,000	0	10,000	10,000
227001 Travel inland	0	8,400	8,400	0	8,400	8,400
263402 Transfer to Other Government Units	0	2,115,000	2,115,000	0	2,313,506	2,313,506
o/w Transfer for ACMIS	0	0	0	0	0	0
o/w Transfer for ID Processing	0	0	0	0	0	0
o/w Transfer to Government Institutions	0	2,115,000	2,115,000	0	0	0
o/w Transfer to Guild	0	0	0	0	298,506	298,506
o/w Transfer to Makerere	0	0	0	0	0	0
o/w Transfer to other units	0	0	0	0	2,015,000	2,015,000
282103 Scholarships and related costs	0	2,990,327	2,990,327	0	3,284,800	3,284,800
282106 Contributions to Religious and Cultural institutions	0	60,000	60,000	0	0	0
o/w Contribution to Religious & Cultural Institutions	0	0	0	0	0	0
o/w Contributions to Religious and Cultural Institutions	0	60,000	60,000	0	0	0
Total Cost of Key Service Area 320040	0	5,274,727	5,274,727	0	5,724,789	5,724,789
Total Cost for Department 002	0	5,291,377	5,291,377	0	5,760,789	5,760,789
Total Excluding Arrears	0	5,291,377	5,291,377	0	5,760,789	5,760,789

VOTE: 303 Makerere University Business School

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
Development Budget Estimates						
	GoU	External Fin.	Total	GoU	External Fin.	Total
Project 1836 Makerere University Business School Infrastructure Development Project						
Key Service Area 000002 Construction Management						
312121 Non-Residential Buildings - Acquisition	500,000	0	500,000	17,015,249	0	17,015,249
Total Cost of Key Service Area 000002	500,000	0	500,000	17,015,249	0	17,015,249
Total Cost for Project 1836	500,000	0	500,000	17,015,249	0	17,015,249
Total Excluding Arrears	500,000	0	500,000	17,015,249	0	17,015,249
Project 1984 Institutional Development of Makerere University Business School						
Key Service Area 000003 Facilities and Equipment Management						
312137 Information Communication Technology network lines - Acquisition	0	0	0	111,027	0	111,027
312211 Heavy Vehicles - Acquisition	0	0	0	800,000	0	800,000
312212 Light Vehicles - Acquisition	0	0	0	400,000	0	400,000
312221 Light ICT hardware - Acquisition	792,000	0	792,000	850,569	0	850,569
312229 Other ICT Equipment - Acquisition	0	0	0	302,779	0	302,779
312231 Office Equipment - Acquisition	0	0	0	177,500	0	177,500
312232 Electrical machinery - Acquisition	0	0	0	530,600	0	530,600
312233 Medical, Laboratory and Research & appliances - Acquisition	0	0	0	212,400	0	212,400
312235 Furniture and Fittings - Acquisition	589,595	0	589,595	1,459,425	0	1,459,425
312237 Sports Equipment - Acquisition	0	0	0	22,044	0	22,044
Total Cost of Key Service Area 000003	1,381,595	0	1,381,595	4,866,345	0	4,866,345
Total Cost for Project 1984	1,381,595	0	1,381,595	4,866,345	0	4,866,345
Total Excluding Arrears	1,381,595	0	1,381,595	4,866,345	0	4,866,345
Total for Vote Function 02	151,738,350	0	151,738,350	177,590,927	0	177,590,927
Total Excluding Arrears	150,761,536	0	150,761,536	177,590,927	0	177,590,927
Grand Total Vote 303	155,253,284	0	155,253,284	183,288,240	0	183,288,240
Total Excluding Arrears	154,276,470	0	154,276,470	183,288,240	0	183,288,240

VOTE: 303 **Makerere University Business School**

Table V7: External Financing for the Vote

VOTE: 303 Makerere University Business School

Table V8: NTR Projections (Uganda Shillings Billions)

Revenue Code	Revenue Name	FY2025/26	Projection FY2026/27
142119	Sale of bid documents-From Private Entities	0.018	0.000
142212	Educational/Instruction related levies	71.618	72.337
Total		71.636	72.337