

VOTE: 301 Makerere University

Table V1: Overview of Vote Expenditure (Ushs Billion)

		2024/25 Approved Budget	2025/26 Approved Estimates	MTEF Budget Projections			
				2026/27	2027/28	2028/29	2029/30
Recurrent	Wage	221.607	221.607	232.687	244.322	256.538	269.365
	Non-Wage	121.769	135.084	158.049	181.756	218.107	261.728
Dev't.	GoU	13.835	23.392	26.901	29.591	35.509	42.611
	Ext Fin.	0.000	10.527	108.165	196.325	199.390	0.000
GoU Total		357.211	380.083	417.637	455.669	510.154	573.704
Total GoU+Ext Fin (MTEF)		357.211	390.610	525.802	651.994	709.544	573.704
Arrears		0.000	0.000	0.000	0.000	0.000	0.000
Total Budget		357.211	390.610	525.802	651.994	709.544	573.704
Total Vote Budget Excluding Arrears		357.211	390.610	525.802	651.994	709.544	573.704

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

Thousand Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
Vote Function 01 Delivery of Tertiary Education						
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total
001 College of Agricultural and Environmental Sciences	0	2,294,475	2,294,475	0	2,044,475	2,044,475
002 College of Business and Management Sciences	0	3,672,310	3,672,310	0	3,952,310	3,952,310
003 College of Computing and Information Sciences	0	2,190,555	2,190,555	0	2,190,555	2,190,555
004 College of Education and External Studies	0	3,103,482	3,103,482	0	3,523,482	3,523,482
005 College of Engineering, Design Art and Technology	0	2,997,179	2,997,179	0	3,647,179	3,647,179
006 College of Health Sciences	0	4,031,272	4,031,272	0	4,351,272	4,351,272
007 College of Humanities and Social Sciences	0	2,877,564	2,877,564	0	3,067,564	3,067,564
008 College of Natural Sciences	0	1,982,200	1,982,200	0	2,212,450	2,212,450
009 College of Veterinary Medicine, Animal resources and Biosecurity	0	1,843,515	1,843,515	0	1,855,508	1,855,508
010 Jinja Campus	0	651,738	651,738	0	651,738	651,738
011 School of Law	0	1,262,080	1,262,080	0	1,262,080	1,262,080
Total Recurrent Budget Estimates for Vote Function	0	26,906,370	26,906,370	0	28,758,613	28,758,613
Development Budget Estimates	GoU Dev't	External Fin.	Total	GoU Dev't	External Fin.	Total
Total for Vote Function 01	0	26,906,370	26,906,370	0	28,758,613	28,758,613

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Thousand Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
Vote Function 02 Support Services						
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total
001 Central Administration	221,606,970	94,862,463	316,469,433	221,606,970	106,325,575	327,932,545
Total Recurrent Budget Estimates for Vote Function	221,606,970	94,862,463	316,469,433	221,606,970	106,325,575	327,932,545
Development Budget Estimates	GoU Dev't	External Fin.	Total	GoU Dev't	External Fin.	Total
1603 Retooling of Makerere University	13,835,429	0	13,835,429	0	0	0
1805 Makerere University, College of Business and Management Sciences Infrastructure Expansion Project	0	0	0	10,000,000	0	10,000,000
1982 Institutional Development of Makerere University	0	0	0	13,392,254	10,526,983	23,919,237
Total Development Budget Estimates for Vote Function	13,835,429	0	13,835,429	23,392,254	10,526,983	33,919,237
Total for Vote Function 02	235,442,399	94,862,463	330,304,862	244,999,224	116,852,558	361,851,782
Total for Programme 12	235,442,399	121,768,833	357,211,232	244,999,224	145,611,171	390,610,395
Grand Total Vote 301	235,442,399	121,768,833	357,211,232	244,999,224	145,611,171	390,610,395
Total Excluding Arrears	235,442,399	121,768,833	357,211,232	244,999,224	145,611,171	390,610,395

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Table V3: Summary Vote Estimates by Economic Classification

Thousand Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
211 Wages and Salaries	232,280,140	0	232,280,140	231,157,482	0	231,157,482
212 Social Contributions	24,165,865	0	24,165,865	24,055,857	0	24,055,857
221 General Use of goods and services	10,318,949	0	10,318,949	11,057,493	0	11,057,493
222 Communications	3,125,070	0	3,125,070	3,304,246	0	3,304,246
223 Utility and Property Expenses	12,160,269	0	12,160,269	11,565,298	0	11,565,298
224 Supplies and Services	45,206,469	0	45,206,469	45,662,633	0	45,662,633
225 Professional Services	679,291	0	679,291	594,291	0	594,291
226 Insurances and Licenses	465,982	0	465,982	491,582	0	491,582
227 Travel and Transport	2,186,887	0	2,186,887	2,505,156	0	2,505,156
228 Maintenance	4,762,603	0	4,762,603	5,071,962	0	5,071,962
263 To other general government units.	1,457,075	0	1,457,075	7,007,699	0	7,007,699
273 Employment-related social benefits	31,000	0	31,000	34,000	0	34,000
282 Current transfers not elsewhere classified	6,536,204	0	6,536,204	14,183,458	0	14,183,458
312 Acquisition of Produced Assets	5,702,698	0	5,702,698	21,397,288	10,526,983	31,924,271
313 Major Repairs, Overhaul and Improvement to Produced Assets	8,132,730	0	8,132,730	1,994,966	0	1,994,966
Grand Total Vote 301	357,211,232	0	357,211,232	380,083,412	10,526,983	390,610,395
Total Excluding Arrears	357,211,232	0	357,211,232	380,083,412	10,526,983	390,610,395

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Table V4: Summary Vote Estimates by Item

Thousand Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Items	GoU	External Fin.	Total	GoU	External Fin.	Total
211101 General Staff Salaries	221,606,970	0	221,606,970	221,606,970	0	221,606,970
211104 Employee Gratuity	4,200,000	0	4,200,000	4,200,000	0	4,200,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	5,434,564	0	5,434,564	4,311,907	0	4,311,907
211107 Boards, Committees and Council Allowances	1,038,605	0	1,038,605	1,038,605	0	1,038,605
212101 Social Security Contributions	22,421,085	0	22,421,085	22,160,697	0	22,160,697
212102 Medical expenses (Employees)	1,630,000	0	1,630,000	1,625,000	0	1,625,000
212103 Incapacity benefits (Employees)	114,780	0	114,780	270,160	0	270,160
221001 Advertising and Public Relations	656,829	0	656,829	732,429	0	732,429
221002 Workshops, Meetings and Seminars	402,179	0	402,179	574,747	0	574,747
221003 Staff Training	2,285,878	0	2,285,878	1,977,201	0	1,977,201
221004 Recruitment Expenses	0	0	0	0	0	0
221005 Official Ceremonies and State Functions	60,000	0	60,000	167,100	0	167,100
221007 Books, Periodicals & Newspapers	652,366	0	652,366	677,839	0	677,839
221008 Information and Communication Technology Supplies.	1,454,031	0	1,454,031	1,434,431	0	1,434,431
221009 Welfare and Entertainment	2,257,470	0	2,257,470	2,727,321	0	2,727,321
221011 Printing, Stationery, Photocopying and Binding	2,062,297	0	2,062,297	2,244,156	0	2,244,156
221012 Small Office Equipment	146,585	0	146,585	134,455	0	134,455
221014 Bank Charges and other Bank related costs	1,000	0	1,000	0	0	0
221017 Membership dues and Subscription fees.	340,313	0	340,313	360,813	0	360,813
221020 Litigation and related expenses	0	0	0	27,000	0	27,000
222001 Information and Communication Technology Services.	3,079,574	0	3,079,574	3,269,250	0	3,269,250
222002 Postage and Courier	45,496	0	45,496	34,996	0	34,996
223001 Property Management Expenses	1,878,548	0	1,878,548	2,077,477	0	2,077,477
223003 Rent-Produced Assets-to private entities	154,500	0	154,500	154,500	0	154,500
223004 Guard and Security services	324,941	0	324,941	367,041	0	367,041
223005 Electricity	5,220,000	0	5,220,000	4,118,000	0	4,118,000
223006 Water	4,540,000	0	4,540,000	4,841,800	0	4,841,800

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Thousand Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Items	GoU	External Fin.	Total	GoU	External Fin.	Total
223007 Other Utilities- (fuel, gas, firewood, charcoal)	6,280	0	6,280	6,480	0	6,480
223901 Rent-(Produced Assets) to other govt. units	36,000	0	36,000	0	0	0
224001 Medical Supplies and Services	121,415	0	121,415	716,847	0	716,847
224002 Veterinary supplies and services	25,947	0	25,947	25,947	0	25,947
224004 Beddings, Clothing, Footwear and related Services	0	0	0	11,580	0	11,580
224005 Laboratory supplies and services	60,000	0	60,000	30,000	0	30,000
224008 Educational Materials and Services	19,754,547	0	19,754,547	21,078,844	0	21,078,844
224011 Research Expenses	25,244,559	0	25,244,559	23,799,415	0	23,799,415
225101 Consultancy Services	679,291	0	679,291	591,291	0	591,291
225201 Consultancy Services-Capital	0	0	0	3,000	0	3,000
226001 Insurances	175,312	0	175,312	180,912	0	180,912
226002 Licenses	290,670	0	290,670	310,670	0	310,670
227001 Travel inland	657,659	0	657,659	785,280	0	785,280
227003 Carriage, Haulage, Freight and transport hire	1,500	0	1,500	0	0	0
227004 Fuel, Lubricants and Oils	1,527,728	0	1,527,728	1,719,876	0	1,719,876
228001 Maintenance-Buildings and Structures	1,523,459	0	1,523,459	1,640,924	0	1,640,924
228002 Maintenance-Transport Equipment	892,560	0	892,560	914,560	0	914,560
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	975,887	0	975,887	1,005,448	0	1,005,448
228004 Maintenance-Other Fixed Assets	1,370,697	0	1,370,697	1,511,030	0	1,511,030
263402 Transfer to Other Government Units	1,457,075	0	1,457,075	7,007,699	0	7,007,699
273102 Incapacity, death benefits and funeral expenses	31,000	0	31,000	34,000	0	34,000
282101 Donations	12,000	0	12,000	20,000	0	20,000
282102 Fines and Penalties	1,250,000	0	1,250,000	400,000	0	400,000
282103 Scholarships and related costs	4,421,158	0	4,421,158	13,174,458	0	13,174,458
282104 Compensation to 3rd Parties	0	0	0	13,000	0	13,000
282202 Transfer to Endowment and Convocation Funds	853,047	0	853,047	576,000	0	576,000
312111 Residential Buildings - Acquisition	980,400	0	980,400	3,120,000	0	3,120,000

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Thousand Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Items	GoU	External Fin.	Total	GoU	External Fin.	Total
312121 Non-Residential Buildings - Acquisition	200,000	0	200,000	15,275,534	10,526,983	25,802,517
312137 Information Communication Technology network lines - Acquisition	400,000	0	400,000	811,754	0	811,754
312139 Other Structures - Acquisition	300,000	0	300,000	0	0	0
312212 Light Vehicles - Acquisition	1,000,000	0	1,000,000	0	0	0
312221 Light ICT hardware - Acquisition	0	0	0	680,000	0	680,000
312229 Other ICT Equipment - Acquisition	1,186,416	0	1,186,416	0	0	0
312231 Office Equipment - Acquisition	52,460	0	52,460	50,000	0	50,000
312235 Furniture and Fittings - Acquisition	583,422	0	583,422	460,000	0	460,000
312423 Computer Software - Acquisition	136,000	0	136,000	136,000	0	136,000
312424 Computer databases - Acquisition	864,000	0	864,000	864,000	0	864,000
313111 Residential Buildings - Improvement	6,942,730	0	6,942,730	577,765	0	577,765
313121 Non-Residential Buildings - Improvement	0	0	0	500,000	0	500,000
313129 Other Buildings other than dwellings - Improvement	0	0	0	917,200	0	917,200
313233 Medical, Laboratory and Research & appliances - Improvement	1,190,000	0	1,190,000	0	0	0
Grand Total Vote 301	357,211,232	0	357,211,232	380,083,412	10,526,983	390,610,395
Total Excluding Arrears	357,211,232	0	357,211,232	380,083,412	10,526,983	390,610,395

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

Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
Vote Function 01 Delivery of Tertiary Education						
Recurrent Budget Estimates						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 College of Agricultural and Environmental Sciences						
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	250,000	250,000	0	80,000	80,000
Total Cost of Key Service Area 320036	0	250,000	250,000	0	80,000	80,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	0	0
212103 Incapacity benefits (Employees)	0	10,000	10,000	0	7,000	7,000
221001 Advertising and Public Relations	0	30,000	30,000	0	20,000	20,000
221003 Staff Training	0	6,000	6,000	0	12,000	12,000
221007 Books, Periodicals & Newspapers	0	2,976	2,976	0	2,976	2,976
221008 Information and Communication Technology Supplies.	0	48,000	48,000	0	28,000	28,000
221009 Welfare and Entertainment	0	118,800	118,800	0	157,800	157,800
221011 Printing, Stationery, Photocopying and Binding	0	40,000	40,000	0	44,000	44,000
221012 Small Office Equipment	0	6,000	6,000	0	10,000	10,000
222001 Information and Communication Technology Services.	0	49,200	49,200	0	67,200	67,200
222002 Postage and Courier	0	8,000	8,000	0	8,000	8,000
223001 Property Management Expenses	0	30,000	30,000	0	40,000	40,000
223004 Guard and Security services	0	7,200	7,200	0	7,200	7,200
224008 Educational Materials and Services	0	1,376,299	1,376,299	0	1,266,663	1,266,663
224011 Research Expenses	0	60,000	60,000	0	0	0
226001 Insurances	0	10,000	10,000	0	5,000	5,000
226002 Licenses	0	18,000	18,000	0	0	0
227001 Travel inland	0	20,000	20,000	0	10,000	10,000
227004 Fuel, Lubricants and Oils	0	78,000	78,000	0	123,636	123,636
228001 Maintenance-Buildings and Structures	0	30,000	30,000	0	35,000	35,000
228002 Maintenance-Transport Equipment	0	50,000	50,000	0	80,000	80,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	23,000	23,000	0	20,000	20,000
228004 Maintenance-Other Fixed Assets	0	23,000	23,000	0	20,000	20,000
Total Cost of Key Service Area 320043	0	2,044,475	2,044,475	0	1,964,475	1,964,475
Total Cost for Department 001	0	2,294,475	2,294,475	0	2,044,475	2,044,475
Total Excluding Arrears	0	2,294,475	2,294,475	0	2,044,475	2,044,475

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 002 College of Business and Management Sciences						
Key Service Area 320008 Community Outreach services						
212103 Incapacity benefits (Employees)	0	0	0	0	6,000	6,000
221001 Advertising and Public Relations	0	0	0	0	5,000	5,000
227001 Travel inland	0	0	0	0	5,000	5,000
282202 Transfer to Endowment and Convocation Funds	0	0	0	0	16,000	16,000
o/w Transfer to Endowment and Convocation Funds	0	0	0	0	16,000	16,000
Total Cost of Key Service Area 320008	0	0	0	0	32,000	32,000
Key Service Area 320036 Research, Innovation and Technology Transfer						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	164,305	164,305	0	0	0
221003 Staff Training	0	426,000	426,000	0	20,000	20,000
221009 Welfare and Entertainment	0	6,300	6,300	0	0	0
224008 Educational Materials and Services	0	9,000	9,000	0	0	0
224011 Research Expenses	0	0	0	0	807,999	807,999
Total Cost of Key Service Area 320036	0	605,605	605,605	0	827,999	827,999
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	667,999	667,999	0	685,305	685,305
212103 Incapacity benefits (Employees)	0	6,000	6,000	0	0	0
221001 Advertising and Public Relations	0	16,965	16,965	0	4,965	4,965
221003 Staff Training	0	20,000	20,000	0	0	0
221005 Official Ceremonies and State Functions	0	10,000	10,000	0	10,000	10,000
221007 Books, Periodicals & Newspapers	0	33,940	33,940	0	33,940	33,940
221008 Information and Communication Technology Supplies.	0	113,850	113,850	0	113,850	113,850
221009 Welfare and Entertainment	0	64,300	64,300	0	70,600	70,600
221011 Printing, Stationery, Photocopying and Binding	0	77,070	77,070	0	77,070	77,070
221012 Small Office Equipment	0	1,000	1,000	0	0	0
222001 Information and Communication Technology Services.	0	28,400	28,400	0	28,400	28,400
222002 Postage and Courier	0	3,600	3,600	0	1,200	1,200
223001 Property Management Expenses	0	86,400	86,400	0	86,400	86,400
223004 Guard and Security services	0	15,000	15,000	0	15,000	15,000
224008 Educational Materials and Services	0	1,630,000	1,630,000	0	1,677,800	1,677,800
226001 Insurances	0	17,000	17,000	0	11,000	11,000
226002 Licenses	0	15,400	15,400	0	38,000	38,000
227001 Travel inland	0	7,700	7,700	0	2,700	2,700
227004 Fuel, Lubricants and Oils	0	68,080	68,080	0	68,080	68,080

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 002 College of Business and Management Sciences						
Key Service Area 320043 Teaching and Training						
228001 Maintenance-Buildings and Structures	0	60,000	60,000	0	60,000	60,000
228002 Maintenance-Transport Equipment	0	60,000	60,000	0	60,000	60,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	41,000	41,000	0	41,000	41,000
228004 Maintenance-Other Fixed Assets	0	7,000	7,000	0	7,000	7,000
282202 Transfer to Endowment and Convocation Funds	0	16,000	16,000	0	0	0
o/w Transfer to Endowment and Convocation Funds	0	0	0	0	0	0
o/w Transfer to Endowment and Convocation Funds	0	16,000	16,000	0	0	0
Total Cost of Key Service Area 320043	0	3,066,705	3,066,705	0	3,092,310	3,092,310
Total Cost for Department 002	0	3,672,310	3,672,310	0	3,952,310	3,952,310
Total Excluding Arrears	0	3,672,310	3,672,310	0	3,952,310	3,952,310
Department 003 College of Computing and Information Sciences						
Key Service Area 320008 Community Outreach services						
221001 Advertising and Public Relations	0	0	0	0	59,000	59,000
Total Cost of Key Service Area 320008	0	0	0	0	59,000	59,000
Key Service Area 320036 Research, Innovation and Technology Transfer						
221001 Advertising and Public Relations	0	46,500	46,500	0	46,500	46,500
221002 Workshops, Meetings and Seminars	0	29,400	29,400	0	29,400	29,400
221017 Membership dues and Subscription fees.	0	7,250	7,250	0	7,250	7,250
224011 Research Expenses	0	336,900	336,900	0	336,900	336,900
228004 Maintenance-Other Fixed Assets	0	0	0	0	42,500	42,500
Total Cost of Key Service Area 320036	0	420,050	420,050	0	462,550	462,550
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	276,384	276,384	0	266,000	266,000
212103 Incapacity benefits (Employees)	0	0	0	0	2,400	2,400
221001 Advertising and Public Relations	0	59,000	59,000	0	0	0
221003 Staff Training	0	52,500	52,500	0	52,500	52,500
221007 Books, Periodicals & Newspapers	0	11,400	11,400	0	11,400	11,400
221008 Information and Communication Technology Supplies.	0	132,700	132,700	0	132,700	132,700
221009 Welfare and Entertainment	0	196,246	196,246	0	196,331	196,331
221011 Printing, Stationery, Photocopying and Binding	0	50,000	50,000	0	50,000	50,000

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 003 College of Computing and Information Sciences						
Key Service Area 320043 Teaching and Training						
221017 Membership dues and Subscription fees.	0	8,000	8,000	0	8,000	8,000
222001 Information and Communication Technology Services.	0	30,000	30,000	0	30,000	30,000
222002 Postage and Courier	0	3,000	3,000	0	1,000	1,000
223001 Property Management Expenses	0	59,000	59,000	0	59,000	59,000
223004 Guard and Security services	0	35,000	35,000	0	37,000	37,000
224008 Educational Materials and Services	0	575,254	575,254	0	579,154	579,154
226001 Insurances	0	5,000	5,000	0	15,000	15,000
227004 Fuel, Lubricants and Oils	0	46,800	46,800	0	46,800	46,800
228001 Maintenance-Buildings and Structures	0	40,000	40,000	0	40,000	40,000
228002 Maintenance-Transport Equipment	0	30,000	30,000	0	20,000	20,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	47,021	47,021	0	47,020	47,020
228004 Maintenance-Other Fixed Assets	0	97,200	97,200	0	54,700	54,700
282103 Scholarships and related costs	0	16,000	16,000	0	20,000	20,000
Total Cost of Key Service Area 320043	0	1,770,505	1,770,505	0	1,669,005	1,669,005
Total Cost for Department 003	0	2,190,555	2,190,555	0	2,190,555	2,190,555
Total Excluding Arrears	0	2,190,555	2,190,555	0	2,190,555	2,190,555
Department 004 College of Education and External Studies						
Key Service Area 320008 Community Outreach services						
221008 Information and Communication Technology Supplies.	0	0	0	0	3,150	3,150
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	2,000	2,000
224008 Educational Materials and Services	0	0	0	0	18,000	18,000
227001 Travel inland	0	0	0	0	3,000	3,000
227004 Fuel, Lubricants and Oils	0	0	0	0	15,000	15,000
Total Cost of Key Service Area 320008	0	0	0	0	41,150	41,150
Key Service Area 320036 Research, Innovation and Technology Transfer						
221003 Staff Training	0	10,000	10,000	0	10,000	10,000
221008 Information and Communication Technology Supplies.	0	8,550	8,550	0	5,400	5,400
221009 Welfare and Entertainment	0	9,000	9,000	0	9,000	9,000
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	7,000	7,000
221012 Small Office Equipment	0	9,000	9,000	0	0	0
222001 Information and Communication Technology Services.	0	4,000	4,000	0	4,000	4,000

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 004 College of Education and External Studies						
Key Service Area 320036 Research, Innovation and Technology Transfer						
224008 Educational Materials and Services	0	86,000	86,000	0	40,000	40,000
224011 Research Expenses	0	60,000	60,000	0	80,000	80,000
227001 Travel inland	0	10,000	10,000	0	7,000	7,000
227004 Fuel, Lubricants and Oils	0	0	0	0	20,000	20,000
Total Cost of Key Service Area 320036	0	196,550	196,550	0	182,400	182,400
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	167,743	167,743	0	167,743	167,743
212103 Incapacity benefits (Employees)	0	5,500	5,500	0	5,500	5,500
221001 Advertising and Public Relations	0	32,000	32,000	0	32,000	32,000
221003 Staff Training	0	45,000	45,000	0	75,000	75,000
221005 Official Ceremonies and State Functions	0	0	0	0	32,000	32,000
221007 Books, Periodicals & Newspapers	0	12,096	12,096	0	12,096	12,096
221008 Information and Communication Technology Supplies.	0	56,700	56,700	0	56,700	56,700
221009 Welfare and Entertainment	0	113,000	113,000	0	113,000	113,000
221011 Printing, Stationery, Photocopying and Binding	0	72,000	72,000	0	63,000	63,000
221012 Small Office Equipment	0	4,000	4,000	0	6,000	6,000
221017 Membership dues and Subscription fees.	0	4,000	4,000	0	4,000	4,000
222001 Information and Communication Technology Services.	0	31,400	31,400	0	31,400	31,400
222002 Postage and Courier	0	5,000	5,000	0	5,000	5,000
223001 Property Management Expenses	0	69,000	69,000	0	69,000	69,000
223901 Rent-(Produced Assets) to other govt. units	0	36,000	36,000	0	0	0
224008 Educational Materials and Services	0	1,978,443	1,978,443	0	2,377,043	2,377,043
224011 Research Expenses	0	15,000	15,000	0	0	0
226002 Licenses	0	0	0	0	15,400	15,400
227001 Travel inland	0	45,000	45,000	0	45,000	45,000
227004 Fuel, Lubricants and Oils	0	75,000	75,000	0	85,000	85,000
228001 Maintenance-Buildings and Structures	0	36,000	36,000	0	36,000	36,000
228002 Maintenance-Transport Equipment	0	35,000	35,000	0	35,000	35,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	34,050	34,050	0	34,050	34,050
228004 Maintenance-Other Fixed Assets	0	35,000	35,000	0	0	0
Total Cost of Key Service Area 320043	0	2,906,932	2,906,932	0	3,299,932	3,299,932

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Total Cost for Department 004	0	3,103,482	3,103,482	0	3,523,482	3,523,482
Total Excluding Arrears	0	3,103,482	3,103,482	0	3,523,482	3,523,482
Department 005 College of Engineering, Design Art and Technology						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	0	0	0	76,500	76,500
Total Cost of Key Service Area 320008	0	0	0	0	76,500	76,500
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	30,000	30,000	0	130,000	130,000
Total Cost of Key Service Area 320036	0	30,000	30,000	0	130,000	130,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	0	0
221001 Advertising and Public Relations	0	5,000	5,000	0	5,000	5,000
221003 Staff Training	0	65,000	65,000	0	65,000	65,000
221007 Books, Periodicals & Newspapers	0	2,880	2,880	0	2,880	2,880
221008 Information and Communication Technology Supplies.	0	65,000	65,000	0	66,000	66,000
221009 Welfare and Entertainment	0	140,000	140,000	0	140,000	140,000
221011 Printing, Stationery, Photocopying and Binding	0	60,088	60,088	0	60,088	60,088
221017 Membership dues and Subscription fees.	0	10,000	10,000	0	10,000	10,000
222001 Information and Communication Technology Services.	0	62,282	62,282	0	62,282	62,282
222002 Postage and Courier	0	1,996	1,996	0	1,996	1,996
223001 Property Management Expenses	0	50,000	50,000	0	50,000	50,000
224008 Educational Materials and Services	0	2,264,059	2,264,059	0	2,727,559	2,727,559
226001 Insurances	0	1,000	1,000	0	500	500
226002 Licenses	0	500	500	0	1,000	1,000
227001 Travel inland	0	18,000	18,000	0	18,000	18,000
227004 Fuel, Lubricants and Oils	0	87,440	87,440	0	87,440	87,440
228001 Maintenance-Buildings and Structures	0	40,000	40,000	0	40,000	40,000
228002 Maintenance-Transport Equipment	0	20,000	20,000	0	20,000	20,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	33,934	33,934	0	33,934	33,934
228004 Maintenance-Other Fixed Assets	0	40,000	40,000	0	40,000	40,000
273102 Incapacity, death benefits and funeral expenses	0	0	0	0	9,000	9,000
Total Cost of Key Service Area 320043	0	2,967,179	2,967,179	0	3,440,679	3,440,679
Total Cost for Department 005	0	2,997,179	2,997,179	0	3,647,179	3,647,179
Total Excluding Arrears	0	2,997,179	2,997,179	0	3,647,179	3,647,179

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 006 College of Health Sciences						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	0	0	0	30,000	30,000
Total Cost of Key Service Area 320008	0	0	0	0	30,000	30,000
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	0	0	0	30,000	30,000
Total Cost of Key Service Area 320036	0	0	0	0	30,000	30,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	0	0
212103 Incapacity benefits (Employees)	0	0	0	0	6,000	6,000
221001 Advertising and Public Relations	0	12,978	12,978	0	15,978	15,978
221002 Workshops, Meetings and Seminars	0	5,000	5,000	0	33,000	33,000
221003 Staff Training	0	20,100	20,100	0	32,900	32,900
221008 Information and Communication Technology Supplies.	0	104,180	104,180	0	101,730	101,730
221009 Welfare and Entertainment	0	111,800	111,800	0	148,790	148,790
221011 Printing, Stationery, Photocopying and Binding	0	242,472	242,472	0	330,272	330,272
221012 Small Office Equipment	0	10,500	10,500	0	10,670	10,670
221014 Bank Charges and other Bank related costs	0	1,000	1,000	0	0	0
221017 Membership dues and Subscription fees.	0	12,500	12,500	0	12,500	12,500
222001 Information and Communication Technology Services.	0	88,950	88,950	0	126,367	126,367
222002 Postage and Courier	0	1,000	1,000	0	1,000	1,000
223001 Property Management Expenses	0	88,637	88,637	0	105,867	105,867
223004 Guard and Security services	0	11,704	11,704	0	12,704	12,704
224001 Medical Supplies and Services	0	99,715	99,715	0	241,418	241,418
224008 Educational Materials and Services	0	2,622,095	2,622,095	0	2,524,255	2,524,255
226001 Insurances	0	14,000	14,000	0	14,000	14,000
227001 Travel inland	0	27,500	27,500	0	19,150	19,150
227003 Carriage, Haulage, Freight and transport hire	0	1,500	1,500	0	0	0
227004 Fuel, Lubricants and Oils	0	128,500	128,500	0	147,000	147,000
228001 Maintenance-Buildings and Structures	0	207,403	207,403	0	184,233	184,233
228002 Maintenance-Transport Equipment	0	77,600	77,600	0	83,600	83,600
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	93,488	93,488	0	91,488	91,488

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 006 College of Health Sciences						
Key Service Area 320043 Teaching and Training						
228004 Maintenance-Other Fixed Assets	0	42,650	42,650	0	48,350	48,350
273102 Incapacity, death benefits and funeral expenses	0	6,000	6,000	0	0	0
Total Cost of Key Service Area 320043	0	4,031,272	4,031,272	0	4,291,272	4,291,272
Total Cost for Department 006	0	4,031,272	4,031,272	0	4,351,272	4,351,272
Total Excluding Arrears	0	4,031,272	4,031,272	0	4,351,272	4,351,272
Department 007 College of Humanities and Social Sciences						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	0	0	0	60,000	60,000
Total Cost of Key Service Area 320008	0	0	0	0	60,000	60,000
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	0	0	0	60,000	60,000
Total Cost of Key Service Area 320036	0	0	0	0	60,000	60,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	0	0
212103 Incapacity benefits (Employees)	0	10,000	10,000	0	10,000	10,000
221001 Advertising and Public Relations	0	50,000	50,000	0	50,000	50,000
221002 Workshops, Meetings and Seminars	0	0	0	0	60,000	60,000
221003 Staff Training	0	198,869	198,869	0	198,869	198,869
221005 Official Ceremonies and State Functions	0	50,000	50,000	0	100	100
221007 Books, Periodicals & Newspapers	0	11,000	11,000	0	6,000	6,000
221008 Information and Communication Technology Supplies.	0	40,000	40,000	0	40,000	40,000
221009 Welfare and Entertainment	0	302,500	302,500	0	307,500	307,500
221011 Printing, Stationery, Photocopying and Binding	0	35,000	35,000	0	55,000	55,000
221017 Membership dues and Subscription fees.	0	3,500	3,500	0	16,000	16,000
222001 Information and Communication Technology Services.	0	45,000	45,000	0	45,000	45,000
223001 Property Management Expenses	0	40,000	40,000	0	65,000	65,000
224008 Educational Materials and Services	0	1,769,654	1,769,654	0	1,777,555	1,777,555
226001 Insurances	0	7,000	7,000	0	13,000	13,000
226002 Licenses	0	15,000	15,000	0	15,000	15,000
227001 Travel inland	0	3,000	3,000	0	30,000	30,000
227004 Fuel, Lubricants and Oils	0	110,000	110,000	0	120,000	120,000
228001 Maintenance-Buildings and Structures	0	48,865	48,865	0	35,865	35,865

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 007 College of Humanities and Social Sciences						
Key Service Area 320043 Teaching and Training						
228002 Maintenance-Transport Equipment	0	15,000	15,000	0	20,000	20,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	22,000	22,000	0	25,000	25,000
228004 Maintenance-Other Fixed Assets	0	101,176	101,176	0	57,675	57,675
Total Cost of Key Service Area 320043	0	2,877,564	2,877,564	0	2,947,564	2,947,564
Total Cost for Department 007	0	2,877,564	2,877,564	0	3,067,564	3,067,564
Total Excluding Arrears	0	2,877,564	2,877,564	0	3,067,564	3,067,564
Department 008 College of Natural Sciences						
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	67,500	67,500	0	7,750	7,750
221001 Advertising and Public Relations	0	18,000	18,000	0	12,000	12,000
221003 Staff Training	0	5,000	5,000	0	5,000	5,000
221007 Books, Periodicals & Newspapers	0	2,220	2,220	0	2,220	2,220
221008 Information and Communication Technology Supplies.	0	189,964	189,964	0	189,964	189,964
221009 Welfare and Entertainment	0	50,220	50,220	0	50,220	50,220
221011 Printing, Stationery, Photocopying and Binding	0	136,308	136,308	0	136,308	136,308
222001 Information and Communication Technology Services.	0	22,600	22,600	0	22,600	22,600
223001 Property Management Expenses	0	133,428	133,428	0	133,428	133,428
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	6,000	6,000	0	6,000	6,000
224008 Educational Materials and Services	0	1,232,444	1,232,444	0	1,528,444	1,528,444
226001 Insurances	0	9,000	9,000	0	9,000	9,000
227004 Fuel, Lubricants and Oils	0	27,716	27,716	0	27,716	27,716
228001 Maintenance-Buildings and Structures	0	32,400	32,400	0	32,400	32,400
228002 Maintenance-Transport Equipment	0	16,800	16,800	0	16,800	16,800
228004 Maintenance-Other Fixed Assets	0	32,600	32,600	0	32,600	32,600
Total Cost of Key Service Area 320043	0	1,982,200	1,982,200	0	2,212,450	2,212,450
Total Cost for Department 008	0	1,982,200	1,982,200	0	2,212,450	2,212,450
Total Excluding Arrears	0	1,982,200	1,982,200	0	2,212,450	2,212,450
Department 009 College of Veterinary Medicine, Animal resources and Biosecurity						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	0	0	0	156,000	156,000
Total Cost of Key Service Area 320008	0	0	0	0	156,000	156,000

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 009 College of Veterinary Medicine, Animal resources and Biosecurity						
Key Service Area 320036 Research, Innovation and Technology Transfer						
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	31,962	31,962	0	31,962	31,962
Total Cost of Key Service Area 320036	0	31,962	31,962	0	31,962	31,962
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	100	100	0	0	0
212103 Incapacity benefits (Employees)	0	4,000	4,000	0	4,000	4,000
221001 Advertising and Public Relations	0	6,500	6,500	0	6,500	6,500
221007 Books, Periodicals & Newspapers	0	5,475	5,475	0	5,475	5,475
221008 Information and Communication Technology Supplies.	0	56,400	56,400	0	56,400	56,400
221009 Welfare and Entertainment	0	43,590	43,590	0	43,590	43,590
221011 Printing, Stationery, Photocopying and Binding	0	45,600	45,600	0	45,600	45,600
221012 Small Office Equipment	0	1,500	1,500	0	1,500	1,500
222001 Information and Communication Technology Services.	0	36,000	36,000	0	36,000	36,000
222002 Postage and Courier	0	1,200	1,200	0	1,200	1,200
223001 Property Management Expenses	0	10,000	10,000	0	67,964	67,964
223004 Guard and Security services	0	3,000	3,000	0	3,000	3,000
224001 Medical Supplies and Services	0	16,700	16,700	0	16,700	16,700
224002 Veterinary supplies and services	0	25,947	25,947	0	25,947	25,947
224005 Laboratory supplies and services	0	60,000	60,000	0	30,000	30,000
224008 Educational Materials and Services	0	1,278,471	1,278,471	0	1,129,507	1,129,507
224011 Research Expenses	0	35,000	35,000	0	0	0
227001 Travel inland	0	30,000	30,000	0	30,000	30,000
227004 Fuel, Lubricants and Oils	0	60,570	60,570	0	72,663	72,663
228001 Maintenance-Buildings and Structures	0	33,000	33,000	0	33,000	33,000
228002 Maintenance-Transport Equipment	0	42,500	42,500	0	42,500	42,500
228004 Maintenance-Other Fixed Assets	0	16,000	16,000	0	16,000	16,000
Total Cost of Key Service Area 320043	0	1,811,553	1,811,553	0	1,667,546	1,667,546
Total Cost for Department 009	0	1,843,515	1,843,515	0	1,855,508	1,855,508
Total Excluding Arrears	0	1,843,515	1,843,515	0	1,855,508	1,855,508
Department 010 Jinja Campus						
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	171,627	171,627	0	0	0
221001 Advertising and Public Relations	0	30,000	30,000	0	30,000	30,000
221003 Staff Training	0	0	0	0	10,000	10,000

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Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 010 Jinja Campus						
Key Service Area 320043 Teaching and Training						
221007 Books, Periodicals & Newspapers	0	2,000	2,000	0	30,000	30,000
221008 Information and Communication Technology Supplies.	0	8,000	8,000	0	16,000	16,000
221009 Welfare and Entertainment	0	36,085	36,085	0	36,400	36,400
221011 Printing, Stationery, Photocopying and Binding	0	28,000	28,000	0	28,000	28,000
221012 Small Office Equipment	0	1,000	1,000	0	2,000	2,000
222001 Information and Communication Technology Services.	0	5,000	5,000	0	32,000	32,000
222002 Postage and Courier	0	400	400	0	400	400
223001 Property Management Expenses	0	15,246	15,246	0	25,000	25,000
223003 Rent-Produced Assets-to private entities	0	154,500	154,500	0	154,500	154,500
223004 Guard and Security services	0	7,200	7,200	0	7,200	7,200
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	280	280	0	480	480
224008 Educational Materials and Services	0	92,000	92,000	0	160,358	160,358
227001 Travel inland	0	19,600	19,600	0	19,600	19,600
227004 Fuel, Lubricants and Oils	0	28,800	28,800	0	32,800	32,800
228002 Maintenance-Transport Equipment	0	50,000	50,000	0	35,000	35,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	0	0	15,000	15,000
228004 Maintenance-Other Fixed Assets	0	0	0	0	12,000	12,000
282101 Donations	0	2,000	2,000	0	5,000	5,000
Total Cost of Key Service Area 320043	0	651,738	651,738	0	651,738	651,738
Total Cost for Department 010	0	651,738	651,738	0	651,738	651,738
Total Excluding Arrears	0	651,738	651,738	0	651,738	651,738
Department 011 School of Law						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	0	0	0	60,000	60,000
Total Cost of Key Service Area 320008	0	0	0	0	60,000	60,000
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	20,000	20,000	0	89,480	89,480
Total Cost of Key Service Area 320036	0	20,000	20,000	0	89,480	89,480
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	130,000	130,000	0	130,000	130,000
212103 Incapacity benefits (Employees)	0	15,000	15,000	0	15,000	15,000
221001 Advertising and Public Relations	0	20,000	20,000	0	20,000	20,000
221003 Staff Training	0	30,000	30,000	0	40,000	40,000

Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 011 School of Law						
Key Service Area 320043 Teaching and Training						
221007 Books, Periodicals & Newspapers	0	21,640	21,640	0	27,400	27,400
221008 Information and Communication Technology Supplies.	0	30,000	30,000	0	35,000	35,000
221009 Welfare and Entertainment	0	90,000	90,000	0	80,000	80,000
221011 Printing, Stationery, Photocopying and Binding	0	30,000	30,000	0	30,000	30,000
221012 Small Office Equipment	0	15,000	15,000	0	10,000	10,000
221017 Membership dues and Subscription fees.	0	3,000	3,000	0	4,000	4,000
222001 Information and Communication Technology Services.	0	144,440	144,440	0	100,000	100,000
222002 Postage and Courier	0	6,000	6,000	0	4,000	4,000
223001 Property Management Expenses	0	70,000	70,000	0	70,000	70,000
224008 Educational Materials and Services	0	451,000	451,000	0	358,200	358,200
224011 Research Expenses	0	10,000	10,000	0	0	0
226002 Licenses	0	1,000	1,000	0	1,000	1,000
227001 Travel inland	0	20,000	20,000	0	20,000	20,000
227004 Fuel, Lubricants and Oils	0	80,000	80,000	0	80,000	80,000
228001 Maintenance-Buildings and Structures	0	50,000	50,000	0	60,000	60,000
228002 Maintenance-Transport Equipment	0	10,000	10,000	0	10,000	10,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	15,000	15,000	0	15,000	15,000
228004 Maintenance-Other Fixed Assets	0	0	0	0	3,000	3,000
Total Cost of Key Service Area 320043	0	1,242,080	1,242,080	0	1,112,600	1,112,600
Total Cost for Department 011	0	1,262,080	1,262,080	0	1,262,080	1,262,080
Total Excluding Arrears	0	1,262,080	1,262,080	0	1,262,080	1,262,080
Development Budget Estimates						
	GoU	External Fin.	Total	GoU	External Fin.	Total
Total for Vote Function 01	26,906,370	0	26,906,370	28,758,613	0	28,758,613
Total Excluding Arrears	26,906,370	0	26,906,370	28,758,613	0	28,758,613
Vote Function 02 Support Services						
Recurrent Budget Estimates						

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	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	0	0	0	3,404	3,404
221003 Staff Training	0	0	0	0	40,000	40,000
221007 Books, Periodicals & Newspapers	0	0	0	0	5,000	5,000
221008 Information and Communication Technology Supplies.	0	0	0	0	10,000	10,000
221009 Welfare and Entertainment	0	0	0	0	55,400	55,400
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	6,000	6,000
221012 Small Office Equipment	0	0	0	0	3,000	3,000
221017 Membership dues and Subscription fees.	0	0	0	0	10,640	10,640
222001 Information and Communication Technology Services.	0	0	0	0	34,460	34,460
225201 Consultancy Services-Capital	0	0	0	0	3,000	3,000
226001 Insurances	0	0	0	0	212	212
227001 Travel inland	0	0	0	0	40,512	40,512
227004 Fuel, Lubricants and Oils	0	0	0	0	10,000	10,000
228002 Maintenance-Transport Equipment	0	0	0	0	20,600	20,600
Total Cost of Key Service Area 000001	0	0	0	0	242,228	242,228
Key Service Area 000004 Finance and Accounting						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	2,388,806	2,388,806
212102 Medical expenses (Employees)	0	0	0	0	25,000	25,000
212103 Incapacity benefits (Employees)	0	0	0	0	50,000	50,000
221002 Workshops, Meetings and Seminars	0	0	0	0	18,000	18,000
221003 Staff Training	0	0	0	0	200,000	200,000
221007 Books, Periodicals & Newspapers	0	0	0	0	8,368	8,368
221008 Information and Communication Technology Supplies.	0	0	0	0	80,000	80,000
221009 Welfare and Entertainment	0	0	0	0	140,000	140,000
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	162,660	162,660
221012 Small Office Equipment	0	0	0	0	15,000	15,000
221017 Membership dues and Subscription fees.	0	0	0	0	35,000	35,000
222001 Information and Communication Technology Services.	0	0	0	0	75,000	75,000
223001 Property Management Expenses	0	0	0	0	38,488	38,488
223005 Electricity	0	0	0	0	4,106,000	4,106,000

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
Key Service Area 000004 Finance and Accounting						
223006 Water	0	0	0	0	4,840,000	4,840,000
226001 Insurances	0	0	0	0	2,000	2,000
227001 Travel inland	0	0	0	0	25,000	25,000
227004 Fuel, Lubricants and Oils	0	0	0	0	50,000	50,000
228001 Maintenance-Buildings and Structures	0	0	0	0	200,000	200,000
228002 Maintenance-Transport Equipment	0	0	0	0	50,000	50,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	0	0	270,000	270,000
228004 Maintenance-Other Fixed Assets	0	0	0	0	350,000	350,000
273102 Incapacity, death benefits and funeral expenses	0	0	0	0	25,000	25,000
Total Cost of Key Service Area 000004	0	0	0	0	13,154,322	13,154,322
Key Service Area 000005 Human Resource Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	14,500	14,500
212102 Medical expenses (Employees)	0	0	0	0	1,600,000	1,600,000
212103 Incapacity benefits (Employees)	0	0	0	0	1,000	1,000
221001 Advertising and Public Relations	0	0	0	0	60,000	60,000
221003 Staff Training	0	0	0	0	505,685	505,685
221007 Books, Periodicals & Newspapers	0	0	0	0	5,000	5,000
221008 Information and Communication Technology Supplies.	0	0	0	0	35,000	35,000
221009 Welfare and Entertainment	0	0	0	0	80,000	80,000
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	35,000	35,000
221012 Small Office Equipment	0	0	0	0	21,000	21,000
221017 Membership dues and Subscription fees.	0	0	0	0	7,000	7,000
222001 Information and Communication Technology Services.	0	0	0	0	20,000	20,000
222002 Postage and Courier	0	0	0	0	5,000	5,000
226001 Insurances	0	0	0	0	300	300
227001 Travel inland	0	0	0	0	22,500	22,500
227004 Fuel, Lubricants and Oils	0	0	0	0	15,000	15,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	0	0	30,000	30,000
Total Cost of Key Service Area 000005	0	0	0	0	2,456,985	2,456,985

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
Key Service Area 000006 Planning and Budgeting services						
221003 Staff Training	0	0	0	0	25,000	25,000
221008 Information and Communication Technology Supplies.	0	0	0	0	34,843	34,843
221009 Welfare and Entertainment	0	0	0	0	25,801	25,801
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	26,927	26,927
222001 Information and Communication Technology Services.	0	0	0	0	12,000	12,000
223001 Property Management Expenses	0	0	0	0	11,147	11,147
227001 Travel inland	0	0	0	0	5,000	5,000
227004 Fuel, Lubricants and Oils	0	0	0	0	30,000	30,000
228001 Maintenance-Buildings and Structures	0	0	0	0	10,000	10,000
228002 Maintenance-Transport Equipment	0	0	0	0	25,560	25,560
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	0	0	14,280	14,280
Total Cost of Key Service Area 000006	0	0	0	0	220,558	220,558
Key Service Area 000007 Procurement and Disposal Services						
221008 Information and Communication Technology Supplies.	0	0	0	0	30,000	30,000
221009 Welfare and Entertainment	0	0	0	0	22,000	22,000
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	55,000	55,000
221012 Small Office Equipment	0	0	0	0	5,000	5,000
221017 Membership dues and Subscription fees.	0	0	0	0	3,000	3,000
222001 Information and Communication Technology Services.	0	0	0	0	10,000	10,000
223001 Property Management Expenses	0	0	0	0	7,000	7,000
227001 Travel inland	0	0	0	0	13,000	13,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	0	0	5,000	5,000
Total Cost of Key Service Area 000007	0	0	0	0	150,000	150,000
Key Service Area 000010 Leadership and Management						
211107 Boards, Committees and Council Allowances	0	1,038,605	1,038,605	0	1,038,605	1,038,605
221009 Welfare and Entertainment	0	0	0	0	177,000	177,000
222001 Information and Communication Technology Services.	0	0	0	0	30,000	30,000

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
Key Service Area 000010 Leadership and Management						
263402 Transfer to Other Government Units	0	600,000	600,000	0	600,000	600,000
o/w Julius Nyerere Leadership centre funds	0	0	0	0	600,000	600,000
o/w Transfer to Other Government Units NYERERE CENTRE	0	600,000	600,000	0	0	0
Total Cost of Key Service Area 000010	0	1,638,605	1,638,605	0	1,845,605	1,845,605
Key Service Area 000011 Communication and Public Relations						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	5,000	5,000
212103 Incapacity benefits (Employees)	0	0	0	0	2,000	2,000
221001 Advertising and Public Relations	0	0	0	0	48,989	48,989
221002 Workshops, Meetings and Seminars	0	0	0	0	5,000	5,000
221003 Staff Training	0	0	0	0	20,000	20,000
221005 Official Ceremonies and State Functions	0	0	0	0	5,000	5,000
221007 Books, Periodicals & Newspapers	0	0	0	0	2,460	2,460
221008 Information and Communication Technology Supplies.	0	0	0	0	15,000	15,000
221009 Welfare and Entertainment	0	0	0	0	8,000	8,000
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	28,028	28,028
221012 Small Office Equipment	0	0	0	0	2,000	2,000
221017 Membership dues and Subscription fees.	0	0	0	0	2,000	2,000
222001 Information and Communication Technology Services.	0	0	0	0	18,000	18,000
225101 Consultancy Services	0	0	0	0	5,000	5,000
227001 Travel inland	0	0	0	0	7,500	7,500
Total Cost of Key Service Area 000011	0	0	0	0	173,977	173,977
Key Service Area 000012 Legal and Advisory services						
221002 Workshops, Meetings and Seminars	0	0	0	0	10,000	10,000
221003 Staff Training	0	0	0	0	48,000	48,000
221007 Books, Periodicals & Newspapers	0	0	0	0	4,000	4,000
221008 Information and Communication Technology Supplies.	0	0	0	0	15,000	15,000
221009 Welfare and Entertainment	0	0	0	0	31,000	31,000
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	14,000	14,000
221012 Small Office Equipment	0	0	0	0	3,000	3,000

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
Key Service Area 000012 Legal and Advisory services						
221017 Membership dues and Subscription fees.	0	0	0	0	17,000	17,000
221020 Litigation and related expenses	0	0	0	0	27,000	27,000
222001 Information and Communication Technology Services.	0	0	0	0	25,000	25,000
223001 Property Management Expenses	0	0	0	0	2,500	2,500
226001 Insurances	0	0	0	0	500	500
227001 Travel inland	0	0	0	0	20,000	20,000
227004 Fuel, Lubricants and Oils	0	0	0	0	20,000	20,000
228001 Maintenance-Buildings and Structures	0	0	0	0	4,000	4,000
228002 Maintenance-Transport Equipment	0	0	0	0	20,000	20,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	0	0	4,000	4,000
228004 Maintenance-Other Fixed Assets	0	0	0	0	5,000	5,000
Total Cost of Key Service Area 000012	0	0	0	0	270,000	270,000
Key Service Area 000013 HIV/AIDS Mainstreaming						
221002 Workshops, Meetings and Seminars	0	40,000	40,000	0	0	0
224008 Educational Materials and Services	0	0	0	0	40,000	40,000
Total Cost of Key Service Area 000013	0	40,000	40,000	0	40,000	40,000
Key Service Area 000019 ICT Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	30,000	30,000
221001 Advertising and Public Relations	0	0	0	0	6,000	6,000
221003 Staff Training	0	0	0	0	10,000	10,000
221007 Books, Periodicals & Newspapers	0	0	0	0	6,000	6,000
221009 Welfare and Entertainment	0	0	0	0	29,000	29,000
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	10,000	10,000
221012 Small Office Equipment	0	0	0	0	5,000	5,000
222001 Information and Communication Technology Services.	0	0	0	0	2,100,000	2,100,000
223001 Property Management Expenses	0	0	0	0	8,400	8,400
226002 Licenses	0	0	0	0	200,000	200,000
227001 Travel inland	0	0	0	0	31,613	31,613
227004 Fuel, Lubricants and Oils	0	0	0	0	40,000	40,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	0	0	40,000	40,000

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
Total Cost of Key Service Area 000019	0	0	0	0	2,516,013	2,516,013
Key Service Area 000020 Public Investment Management Centre of Excellence						
224011 Research Expenses	0	3,550,624	3,550,624	0	0	0
263402 Transfer to Other Government Units	0	0	0	0	3,550,624	3,550,624
o/w Transfer to Other Government Units PIMS	0	0	0	0	3,550,624	3,550,624
Total Cost of Key Service Area 000020	0	3,550,624	3,550,624	0	3,550,624	3,550,624
Key Service Area 000021 Gender Mainstreaming services						
221001 Advertising and Public Relations	0	0	0	0	6,000	6,000
221002 Workshops, Meetings and Seminars	0	0	0	0	150,000	150,000
221007 Books, Periodicals & Newspapers	0	0	0	0	1,679	1,679
221008 Information and Communication Technology Supplies.	0	0	0	0	6,950	6,950
221009 Welfare and Entertainment	0	0	0	0	8,000	8,000
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	14,000	14,000
222001 Information and Communication Technology Services.	0	0	0	0	6,000	6,000
227004 Fuel, Lubricants and Oils	0	0	0	0	8,000	8,000
228002 Maintenance-Transport Equipment	0	0	0	0	7,000	7,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	0	0	4,000	4,000
Total Cost of Key Service Area 000021	0	0	0	0	211,629	211,629
Key Service Area 000026 Grants Management						
212103 Incapacity benefits (Employees)	0	0	0	0	2,000	2,000
221001 Advertising and Public Relations	0	0	0	0	5,325	5,325
221002 Workshops, Meetings and Seminars	0	0	0	0	122,422	122,422
221003 Staff Training	0	0	0	0	101,600	101,600
221007 Books, Periodicals & Newspapers	0	0	0	0	576	576
221008 Information and Communication Technology Supplies.	0	0	0	0	22,053	22,053
221009 Welfare and Entertainment	0	0	0	0	15,840	15,840
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	20,000	20,000
221012 Small Office Equipment	0	0	0	0	4,000	4,000
222001 Information and Communication Technology Services.	0	0	0	0	30,000	30,000
223001 Property Management Expenses	0	0	0	0	10,000	10,000
226002 Licenses	0	0	0	0	40,000	40,000

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
Key Service Area 000026 Grants Management						
227001 Travel inland	0	0	0	0	3,500	3,500
227004 Fuel, Lubricants and Oils	0	0	0	0	40,000	40,000
Total Cost of Key Service Area 000026	0	0	0	0	417,316	417,316
Key Service Area 000063 Quality Assurance Systems						
212103 Incapacity benefits (Employees)	0	0	0	0	2,000	2,000
221001 Advertising and Public Relations	0	0	0	0	2,048	2,048
221003 Staff Training	0	0	0	0	18,500	18,500
221007 Books, Periodicals & Newspapers	0	0	0	0	3,600	3,600
221008 Information and Communication Technology Supplies.	0	0	0	0	20,000	20,000
221009 Welfare and Entertainment	0	0	0	0	15,000	15,000
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	28,000	28,000
222001 Information and Communication Technology Services.	0	0	0	0	21,600	21,600
223001 Property Management Expenses	0	0	0	0	12,000	12,000
224011 Research Expenses	0	0	0	0	200,000	200,000
227001 Travel inland	0	0	0	0	15,000	15,000
227004 Fuel, Lubricants and Oils	0	0	0	0	18,000	18,000
228002 Maintenance-Transport Equipment	0	0	0	0	7,500	7,500
228004 Maintenance-Other Fixed Assets	0	0	0	0	3,000	3,000
Total Cost of Key Service Area 000063	0	0	0	0	366,248	366,248
Key Service Area 000089 Climate Change Mitigation						
223001 Property Management Expenses	0	43,488	43,488	0	0	0
224008 Educational Materials and Services	0	0	0	0	43,488	43,488
Total Cost of Key Service Area 000089	0	43,488	43,488	0	43,488	43,488
Key Service Area 000090 Climate Change Adaptation						
224008 Educational Materials and Services	0	43,488	43,488	0	43,488	43,488
Total Cost of Key Service Area 000090	0	43,488	43,488	0	43,488	43,488
Key Service Area 320001 Academic Affairs						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	300,200	300,200	0	280,200	280,200
212103 Incapacity benefits (Employees)	0	1,000	1,000	0	1,000	1,000
221001 Advertising and Public Relations	0	41,000	41,000	0	41,000	41,000
221002 Workshops, Meetings and Seminars	0	0	0	0	0	0
221007 Books, Periodicals & Newspapers	0	4,576	4,576	0	4,575	4,575
221008 Information and Communication Technology Supplies.	0	15,500	15,500	0	15,500	15,500
221009 Welfare and Entertainment	0	110,593	110,593	0	110,593	110,593

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
Key Service Area 320001 Academic Affairs						
221011 Printing, Stationery, Photocopying and Binding	0	566,024	566,024	0	516,024	516,024
222001 Information and Communication Technology Services.	0	16,560	16,560	0	16,560	16,560
222002 Postage and Courier	0	2,000	2,000	0	2,000	2,000
223001 Property Management Expenses	0	3,500	3,500	0	3,500	3,500
223004 Guard and Security services	0	5,000	5,000	0	5,000	5,000
224008 Educational Materials and Services	0	4,299,831	4,299,831	0	4,299,831	4,299,831
226001 Insurances	0	15,800	15,800	0	15,800	15,800
227001 Travel inland	0	89,520	89,520	0	69,520	69,520
227004 Fuel, Lubricants and Oils	0	40,000	40,000	0	40,000	40,000
228001 Maintenance-Buildings and Structures	0	10,000	10,000	0	10,000	10,000
228002 Maintenance-Transport Equipment	0	50,000	50,000	0	50,000	50,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	25,000	25,000	0	5,000	5,000
228004 Maintenance-Other Fixed Assets	0	0	0	0	85,000	85,000
282103 Scholarships and related costs	0	140,000	140,000	0	140,000	140,000
Total Cost of Key Service Area 320001	0	5,736,104	5,736,104	0	5,711,103	5,711,103
Key Service Area 320002 Administrative and Support Services						
211101 General Staff Salaries	221,606,970	0	221,606,970	221,606,970	0	221,606,970
211104 Employee Gratuity	0	4,200,000	4,200,000	0	4,200,000	4,200,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,328,706	3,328,706	0	173,200	173,200
212101 Social Security Contributions	0	22,421,085	22,421,085	0	22,160,697	22,160,697
212102 Medical expenses (Employees)	0	1,630,000	1,630,000	0	0	0
212103 Incapacity benefits (Employees)	0	53,020	53,020	0	146,000	146,000
221001 Advertising and Public Relations	0	271,822	271,822	0	239,060	239,060
221002 Workshops, Meetings and Seminars	0	317,779	317,779	0	136,925	136,925
221003 Staff Training	0	1,367,462	1,367,462	0	422,200	422,200
221004 Recruitment Expenses	0	0	0	0	0	0
221005 Official Ceremonies and State Functions	0	0	0	0	120,000	120,000
221007 Books, Periodicals & Newspapers	0	70,703	70,703	0	28,233	28,233
221008 Information and Communication Technology Supplies.	0	521,877	521,877	0	226,882	226,882
221009 Welfare and Entertainment	0	772,876	772,876	0	549,296	549,296

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
Key Service Area 320002 Administrative and Support Services						
221011 Printing, Stationery, Photocopying and Binding	0	602,304	602,304	0	302,749	302,749
221012 Small Office Equipment	0	78,585	78,585	0	15,285	15,285
221017 Membership dues and Subscription fees.	0	280,563	280,563	0	210,423	210,423
222001 Information and Communication Technology Services.	0	2,473,595	2,473,595	0	225,235	225,235
222002 Postage and Courier	0	13,100	13,100	0	4,000	4,000
223001 Property Management Expenses	0	1,134,154	1,134,154	0	1,158,088	1,158,088
223004 Guard and Security services	0	240,837	240,837	0	279,937	279,937
223005 Electricity	0	5,220,000	5,220,000	0	12,000	12,000
223006 Water	0	4,540,000	4,540,000	0	1,800	1,800
224001 Medical Supplies and Services	0	5,000	5,000	0	458,729	458,729
224004 Beddings, Clothing, Footwear and related Services	0	0	0	0	11,580	11,580
224008 Educational Materials and Services	0	46,509	46,509	0	105,000	105,000
224011 Research Expenses	0	877,035	877,035	0	1,985,035	1,985,035
225101 Consultancy Services	0	679,291	679,291	0	386,291	386,291
226001 Insurances	0	95,812	95,812	0	92,900	92,900
226002 Licenses	0	240,270	240,270	0	270	270
227001 Travel inland	0	327,339	327,339	0	266,685	266,685
227004 Fuel, Lubricants and Oils	0	649,522	649,522	0	356,640	356,640
228001 Maintenance-Buildings and Structures	0	891,291	891,291	0	207,426	207,426
228002 Maintenance-Transport Equipment	0	417,660	417,660	0	183,000	183,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	558,982	558,982	0	213,264	213,264
228004 Maintenance-Other Fixed Assets	0	884,039	884,039	0	399,949	399,949
263402 Transfer to Other Government Units	0	0	0	0	2,000,000	2,000,000
o/w Gender Equity and Equality Interventions (Gender Equality Project)	0	0	0	0	2,000,000	2,000,000
273102 Incapacity, death benefits and funeral expenses	0	25,000	25,000	0	0	0
282101 Donations	0	10,000	10,000	0	15,000	15,000
282102 Fines and Penalties	0	1,250,000	1,250,000	0	400,000	400,000
o/w Fines and Penalties	0	0	0	0	400,000	400,000
o/w Fines and Penalties	0	1,250,000	1,250,000	0	0	0
282103 Scholarships and related costs	0	432,475	432,475	0	345,275	345,275
282104 Compensation to 3rd Parties	0	0	0	0	13,000	13,000

VOTE: 301 Makerere University

Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
Key Service Area 320002 Administrative and Support Services						
282202 Transfer to Endowment and Convocation Funds	0	837,047	837,047	0	560,000	560,000
o/w Endowment research funds	0	300,000	300,000	0	0	0
o/w Mak holdings funds	0	30,000	30,000	0	0	0
o/w Transfer Convocation Funds	0	150,000	150,000	0	0	0
o/w Transfer to Endowment and Convocation Funds	0	0	0	0	560,000	560,000
o/w Transfer to Endowment fund	0	357,047	357,047	0	0	0
Total Cost of Key Service Area 320002	221,606,970	57,765,740	279,372,710	221,606,970	38,612,053	260,219,023
Key Service Area 320013 Estates Management						
221003 Staff Training	0	0	0	0	25,000	25,000
221007 Books, Periodicals & Newspapers	0	0	0	0	2,500	2,500
221008 Information and Communication Technology Supplies.	0	0	0	0	15,000	15,000
221009 Welfare and Entertainment	0	0	0	0	25,000	25,000
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	20,000	20,000
221012 Small Office Equipment	0	0	0	0	1,000	1,000
221017 Membership dues and Subscription fees.	0	0	0	0	2,500	2,500
222001 Information and Communication Technology Services.	0	0	0	0	18,000	18,000
223001 Property Management Expenses	0	0	0	0	9,000	9,000
225101 Consultancy Services	0	0	0	0	200,000	200,000
226001 Insurances	0	0	0	0	1,000	1,000
227001 Travel inland	0	0	0	0	6,000	6,000
227004 Fuel, Lubricants and Oils	0	0	0	0	118,800	118,800
228001 Maintenance-Buildings and Structures	0	0	0	0	608,500	608,500
228002 Maintenance-Transport Equipment	0	0	0	0	110,000	110,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	0	0	15,000	15,000
228004 Maintenance-Other Fixed Assets	0	0	0	0	248,223	248,223
Total Cost of Key Service Area 320013	0	0	0	0	1,425,523	1,425,523
Key Service Area 320020 HIV/AIDs Research, Healthcare & Outreach Services						
263402 Transfer to Other Government Units	0	857,075	857,075	0	857,075	857,075
o/w HIV/AIDs Research, Healthcare & Outreach Services IDI FUNDS	0	0	0	0	857,075	857,075

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
Key Service Area 320020 HIV/AIDs Research, Healthcare & Outreach Services						
263402 Transfer to Other Government Units	0	857,075	857,075	0	857,075	857,075
o/w Transfer to Other Government Units IDI Funds	0	857,075	857,075	0	0	0
Total Cost of Key Service Area 320020	0	857,075	857,075	0	857,075	857,075
Key Service Area 320026 Library Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	160,000	160,000	0	160,000	160,000
212103 Incapacity benefits (Employees)	0	3,000	3,000	0	3,000	3,000
221001 Advertising and Public Relations	0	17,064	17,064	0	17,064	17,064
221002 Workshops, Meetings and Seminars	0	10,000	10,000	0	10,000	10,000
221003 Staff Training	0	19,947	19,947	0	19,947	19,947
221007 Books, Periodicals & Newspapers	0	470,000	470,000	0	470,000	470,000
221008 Information and Communication Technology Supplies.	0	49,200	49,200	0	49,200	49,200
221009 Welfare and Entertainment	0	70,000	70,000	0	60,000	60,000
221011 Printing, Stationery, Photocopying and Binding	0	60,431	60,431	0	60,431	60,431
221012 Small Office Equipment	0	10,000	10,000	0	10,000	10,000
221017 Membership dues and Subscription fees.	0	4,000	4,000	0	4,000	4,000
222001 Information and Communication Technology Services.	0	25,347	25,347	0	25,347	25,347
222002 Postage and Courier	0	200	200	0	200	200
223001 Property Management Expenses	0	23,850	23,850	0	23,850	23,850
226001 Insurances	0	500	500	0	500	500
226002 Licenses	0	500	500	0	0	0
227001 Travel inland	0	15,000	15,000	0	25,000	25,000
227004 Fuel, Lubricants and Oils	0	20,800	20,800	0	20,800	20,800
228001 Maintenance-Buildings and Structures	0	44,500	44,500	0	44,500	44,500
228002 Maintenance-Transport Equipment	0	8,000	8,000	0	8,000	8,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	50,450	50,450	0	50,450	50,450
228004 Maintenance-Other Fixed Assets	0	47,033	47,033	0	41,033	41,033
282103 Scholarships and related costs	0	15,800	15,800	0	22,300	22,300
Total Cost of Key Service Area 320026	0	1,125,621	1,125,621	0	1,125,621	1,125,621
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	20,000,000	20,000,000	0	20,000,000	20,000,000

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
Total Cost of Key Service Area 320036	0	20,000,000	20,000,000	0	20,000,000	20,000,000
Key Service Area 320040 Student Affairs (Sports affairs, Guild affairs, chapel)						
212103 Incapacity benefits (Employees)	0	7,260	7,260	0	7,260	7,260
221003 Staff Training	0	20,000	20,000	0	20,000	20,000
221007 Books, Periodicals & Newspapers	0	1,460	1,460	0	1,460	1,460
221008 Information and Communication Technology Supplies.	0	14,110	14,110	0	14,110	14,110
221009 Welfare and Entertainment	0	22,160	22,160	0	22,160	22,160
221011 Printing, Stationery, Photocopying and Binding	0	17,000	17,000	0	17,000	17,000
221012 Small Office Equipment	0	10,000	10,000	0	10,000	10,000
221017 Membership dues and Subscription fees.	0	7,500	7,500	0	7,500	7,500
222001 Information and Communication Technology Services.	0	16,800	16,800	0	16,800	16,800
223001 Property Management Expenses	0	21,845	21,845	0	21,845	21,845
226001 Insurances	0	200	200	0	200	200
227001 Travel inland	0	25,000	25,000	0	25,000	25,000
227004 Fuel, Lubricants and Oils	0	26,500	26,500	0	26,500	26,500
228002 Maintenance-Transport Equipment	0	10,000	10,000	0	10,000	10,000
228004 Maintenance-Other Fixed Assets	0	45,000	45,000	0	45,000	45,000
282103 Scholarships and related costs	0	3,816,883	3,816,883	0	12,646,883	12,646,883
Total Cost of Key Service Area 320040	0	4,061,718	4,061,718	0	12,891,718	12,891,718
Total Cost for Department 001	221,606,970	94,862,463	316,469,433	221,606,970	106,325,575	327,932,545
Total Excluding Arrears	221,606,970	94,862,463	316,469,433	221,606,970	106,325,575	327,932,545
Development Budget Estimates						
	GoU	External Fin.	Total	GoU	External Fin.	Total
Project 1603 Retooling of Makerere University						
Key Service Area 000002 Construction Management						
312111 Residential Buildings - Acquisition	980,400	0	980,400	0	0	0
312121 Non-Residential Buildings - Acquisition	200,000	0	200,000	0	0	0
312139 Other Structures - Acquisition	300,000	0	300,000	0	0	0
313111 Residential Buildings - Improvement	6,942,730	0	6,942,730	0	0	0
Total Cost of Key Service Area 000002	8,423,130	0	8,423,130	0	0	0

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	GoU	External Fin.	Total	GoU	External Fin.	Total
Project 1603 Retooling of Makerere University						
Key Service Area 000003 Facilities and Equipment Management						
312137 Information Communication Technology network lines - Acquisition	400,000	0	400,000	0	0	0
312212 Light Vehicles - Acquisition	1,000,000	0	1,000,000	0	0	0
312229 Other ICT Equipment - Acquisition	1,186,416	0	1,186,416	0	0	0
312231 Office Equipment - Acquisition	52,460	0	52,460	0	0	0
312235 Furniture and Fittings - Acquisition	583,422	0	583,422	0	0	0
313233 Medical, Laboratory and Research & appliances - Improvement	1,190,000	0	1,190,000	0	0	0
Total Cost of Key Service Area 000003	4,412,298	0	4,412,298	0	0	0
Key Service Area 320026 Library services						
312423 Computer Software - Acquisition	136,000	0	136,000	0	0	0
312424 Computer databases - Acquisition	864,000	0	864,000	0	0	0
Total Cost of Key Service Area 320026	1,000,000	0	1,000,000	0	0	0
Total Cost for Project 1603	13,835,429	0	13,835,429	0	0	0
Total Excluding Arrears	13,835,429	0	13,835,429	0	0	0
Project 1805 Makerere University, College of Business and Management Sciences Infrastructure Expansion Project						
Key Service Area 320013 Estates Management						
312121 Non-Residential Buildings - Acquisition	0	0	0	10,000,000	0	10,000,000
Total Cost of Key Service Area 320013	0	0	0	10,000,000	0	10,000,000
Total Cost for Project 1805	0	0	0	10,000,000	0	10,000,000
Total Excluding Arrears	0	0	0	10,000,000	0	10,000,000
Project 1982 Institutional Development of Makerere University						
Key Service Area 000003 Facilities and Equipment Management						
312111 Residential Buildings - Acquisition	0	0	0	3,120,000	0	3,120,000
312121 Non-Residential Buildings - Acquisition	0	0	0	5,275,534	10,526,983	15,802,517
312137 Information Communication Technology network lines - Acquisition	0	0	0	811,754	0	811,754
312221 Light ICT hardware - Acquisition	0	0	0	680,000	0	680,000
312231 Office Equipment - Acquisition	0	0	0	50,000	0	50,000
312235 Furniture and Fittings - Acquisition	0	0	0	460,000	0	460,000
312423 Computer Software - Acquisition	0	0	0	136,000	0	136,000
312424 Computer databases - Acquisition	0	0	0	864,000	0	864,000
313111 Residential Buildings - Improvement	0	0	0	577,765	0	577,765

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development						
	GoU	External Fin.	Total	GoU	External Fin.	Total
Project 1982 Institutional Development of Makerere University						
Key Service Area 000003 Facilities and Equipment Management						
313121 Non-Residential Buildings - Improvement	0	0	0	500,000	0	500,000
313129 Other Buildings other than dwellings - Improvement	0	0	0	917,200	0	917,200
Total Cost of Key Service Area 000003	0	0	0	13,392,254	10,526,983	23,919,237
Total Cost for Project 1982	0	0	0	13,392,254	10,526,983	23,919,237
Total Excluding Arrears	0	0	0	13,392,254	10,526,983	23,919,237
Total for Vote Function 02	330,304,862	0	330,304,862	351,324,799	10,526,983	361,851,782
Total Excluding Arrears	330,304,862	0	330,304,862	351,324,799	10,526,983	361,851,782
Grand Total Vote 301	357,211,232	0	357,211,232	380,083,412	10,526,983	390,610,395
Total Excluding Arrears	357,211,232	0	357,211,232	380,083,412	10,526,983	390,610,395

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Table V6: Summary of Project allocations by Department

Thousand Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
Programme 12 Human Capital Development						
Vote Function 02 Support Services						
Department 001 Central Administration						
1805 Makerere University, College of Business and Management Sciences Infrastructure Expansion Project	0	0	0	10,000,000	0	10,000,000
1982 Institutional Development of Makerere University	0	0	0	13,392,254	10,526,983	23,919,237
Total Development for the Department 001	0	0	0	23,392,254	10,526,983	33,919,237
Total Excluding Arrears	0	0	0	23,392,254	10,526,983	33,919,237
Department 003 Office of the University secretary						
1603 Retooling of Makerere University	13,835,429	0	13,835,429	0	0	0
Total Development for the Department 003	13,835,429	0	13,835,429	0	0	0
Total Excluding Arrears	13,835,429	0	13,835,429	0	0	0
Grand Total Vote	13,835,429	0	13,835,429	23,392,254	10,526,983	33,919,237
Total Excluding Arrears	13,835,429	0	13,835,429	23,392,254	10,526,983	33,919,237

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Table V7: External Financing for the Vote

Million Uganda Shillings	2024/25 Approved Budget	2025/26 Approved Estimates
	Total	Total
Project 1982 Institutional Development of Makerere University	0	10,527
526 Korea S. (Rep)	0	10,527
Total External Project Financing for Vote 301	0	10,527

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Table V8: NTR Projections (Uganda Shillings Billions)

Revenue Code	Revenue Name	FY2024/25	Projection FY2025/26
142212	Educational/Instruction related levies	111.123	104.742
Total		111.123	104.742