

VOTE: 301 Makerere University

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

Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
Programme: 12 Human Capital Development						
01 Delivery of Tertiary Education	28,758,613	0	28,758,613	31,962,802	0	31,962,802
02 Support Services	351,324,799	10,526,983	361,851,782	431,220,610	8,105,333	439,325,943
Total for Programme	380,083,412	10,526,983	390,610,395	463,183,412	8,105,333	471,288,745
Total Excluding Arrears	380,083,412	10,526,983	390,610,395	463,183,412	8,105,333	471,288,745
Grand Total Vote 301	380,083,412	10,526,983	390,610,395	463,183,412	8,105,333	471,288,745
Total Excluding Arrears	380,083,412	10,526,983	390,610,395	463,183,412	8,105,333	471,288,745

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

Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
Vote Function 01 Delivery of Tertiary Education						
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total
001 College of Agricultural and Environmental Sciences	0	2,044,475	2,044,475	0	2,394,475	2,394,475
002 College of Business and Management Sciences	0	3,952,310	3,952,310	0	4,252,310	4,252,310
003 College of Computing and Information Sciences	0	2,190,555	2,190,555	0	2,290,555	2,290,555
004 College of Education and External Studies	0	3,523,482	3,523,482	0	3,873,482	3,873,482
005 College of Engineering, Design Art and Technology	0	3,647,179	3,647,179	0	4,197,179	4,197,179
006 College of Health Sciences	0	4,351,272	4,351,272	0	4,701,272	4,701,272
007 College of Humanities and Social Sciences	0	3,067,564	3,067,564	0	3,571,752	3,571,752
008 College of Natural Sciences	0	2,212,450	2,212,450	0	2,537,450	2,537,450
009 College of Veterinary Medicine, Animal resources and Biosecurity	0	1,855,508	1,855,508	0	2,030,508	2,030,508
010 Jinja Campus	0	651,738	651,738	0	701,738	701,738
011 School of Law	0	1,262,080	1,262,080	0	1,412,080	1,412,080
Total Recurrent Budget Estimates for Vote Function	0	28,758,613	28,758,613	0	31,962,802	31,962,802
Development Budget Estimates	GoU Dev't	External Fin.	Total	GoU Dev't	External Fin.	Total
Total for Vote Function 01	0	28,758,613	28,758,613	0	31,962,802	31,962,802
Vote Function 02 Support Services						
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total
001 Central Administration	221,606,970	106,325,575	327,932,545	221,606,970	118,299,836	339,906,807
Total Recurrent Budget Estimates for Vote Function	221,606,970	106,325,575	327,932,545	221,606,970	118,299,836	339,906,807
Development Budget Estimates	GoU Dev't	External Fin.	Total	GoU Dev't	External Fin.	Total
1805 Makerere University, College of Business and Management Sciences Infrastructure Expansion Project	10,000,000	0	10,000,000	40,000,000	0	40,000,000

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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
1982 Institutional Development of Makerere University	13,392,254	10,526,983	23,919,237	51,313,804	8,105,333	59,419,137
Total Development Budget Estimates for Vote Function	23,392,254	10,526,983	33,919,237	91,313,804	8,105,333	99,419,137
Total for Vote Function 02	244,999,224	116,852,558	361,851,782	312,920,774	126,405,169	439,325,943
Total Excluding Arrears	244,999,224	145,611,171	390,610,395	312,920,774	158,367,971	471,288,745
Grand Total Vote 301	244,999,224	145,611,171	390,610,395	312,920,774	158,367,971	471,288,745
Total Excluding Arrears	244,999,224	145,611,171	390,610,395	312,920,774	158,367,971	471,288,745

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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 Support Services						
Department 001 Central Administration						
1805 Makerere University, College of Business and Management Sciences Infrastructure Expansion Project	10,000,000	0	10,000,000	40,000,000	0	40,000,000
1982 Institutional Development of Makerere University	13,392,254	10,526,983	23,919,237	51,313,804	8,105,333	59,419,137
Total for the Department 001	23,392,254	10,526,983	33,919,237	91,313,804	8,105,333	99,419,137
Total Excluding Arrears	23,392,254	10,526,983	33,919,237	91,313,804	8,105,333	99,419,137
Grand Total Vote	23,392,254	10,526,983	33,919,237	91,313,804	8,105,333	99,419,137
Total Excluding Arrears	23,392,254	10,526,983	33,919,237	91,313,804	8,105,333	99,419,137

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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	231,157,482	0	231,157,482	231,610,252	0	231,610,252
212 Social Contributions	24,055,857	0	24,055,857	23,976,057	0	23,976,057
221 General Use of goods and services	11,057,493	0	11,057,493	13,480,045	0	13,480,045
222 Communications	3,304,246	0	3,304,246	3,451,223	0	3,451,223
223 Utility and Property Expenses	11,565,298	0	11,565,298	12,013,878	0	12,013,878
224 Supplies and Services	45,662,633	0	45,662,633	65,460,000	0	65,460,000
225 Professional Services	594,291	0	594,291	983,927	0	983,927
226 Insurances and Licenses	491,582	0	491,582	691,244	0	691,244
227 Travel and Transport	2,505,156	0	2,505,156	3,069,946	0	3,069,946
228 Maintenance	5,071,962	0	5,071,962	6,713,837	0	6,713,837
263 To other general government units.	7,007,699	0	7,007,699	9,407,699	0	9,407,699
273 Employment-related social benefits	34,000	0	34,000	25,000	0	25,000
282 Current transfers not elsewhere classified	14,183,458	0	14,183,458	986,500	0	986,500
312 Acquisition of Produced Assets	21,397,288	10,526,983	31,924,271	82,693,804	8,105,333	90,799,137
313 Major Repairs, Overhaul and Improvement to Produced Assets	1,994,966	0	1,994,966	8,620,000	0	8,620,000
Grand Total Vote 301	380,083,412	10,526,983	390,610,395	463,183,412	8,105,333	471,288,745
Total Excluding Arrears	380,083,412	10,526,983	390,610,395	463,183,412	8,105,333	471,288,745

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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	221,606,970	0	221,606,970	221,606,970	0	221,606,970
211104 Employee Gratuity	4,200,000	0	4,200,000	1,200,000	0	1,200,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	4,311,907	0	4,311,907	6,492,677	0	6,492,677
211107 Boards, Committees and Council Allowances	1,038,605	0	1,038,605	2,310,605	0	2,310,605
212101 Social Security Contributions	22,160,697	0	22,160,697	22,160,697	0	22,160,697
212102 Medical expenses (Employees)	1,625,000	0	1,625,000	1,642,500	0	1,642,500
212103 Incapacity benefits (Employees)	270,160	0	270,160	172,860	0	172,860
221001 Advertising and Public Relations	732,429	0	732,429	715,789	0	715,789
221002 Workshops, Meetings and Seminars	574,747	0	574,747	1,031,517	0	1,031,517
221003 Staff Training	1,977,201	0	1,977,201	3,034,691	0	3,034,691
221005 Official Ceremonies and State Functions	167,100	0	167,100	139,000	0	139,000
221007 Books, Periodicals & Newspapers	677,839	0	677,839	641,041	0	641,041
221008 Information and Communication Technology Supplies.	1,434,431	0	1,434,431	1,558,717	0	1,558,717
221009 Welfare and Entertainment	2,727,321	0	2,727,321	3,385,889	0	3,385,889
221011 Printing, Stationery, Photocopying and Binding	2,244,156	0	2,244,156	2,387,940	0	2,387,940
221012 Small Office Equipment	134,455	0	134,455	147,599	0	147,599
221017 Membership dues and Subscription fees.	360,813	0	360,813	417,861	0	417,861
221020 Litigation and related expenses	27,000	0	27,000	20,000	0	20,000
222001 Information and Communication Technology Services.	3,269,250	0	3,269,250	3,412,177	0	3,412,177
222002 Postage and Courier	34,996	0	34,996	39,046	0	39,046
223001 Property Management Expenses	2,077,477	0	2,077,477	2,381,105	0	2,381,105
223003 Rent-Produced Assets-to private entities	154,500	0	154,500	186,500	0	186,500
223004 Guard and Security services	367,041	0	367,041	479,873	0	479,873
223005 Electricity	4,118,000	0	4,118,000	4,118,000	0	4,118,000
223006 Water	4,841,800	0	4,841,800	4,841,800	0	4,841,800

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Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Items	GoU	External Fin.	Total	GoU	External Fin.	Total
223007 Other Utilities- (fuel, gas, firewood, charcoal)	6,480	0	6,480	6,600	0	6,600
224001 Medical Supplies and Services	716,847	0	716,847	762,320	0	762,320
224002 Veterinary supplies and services	25,947	0	25,947	25,947	0	25,947
224004 Beddings, Clothing, Footwear and related Services	11,580	0	11,580	19,080	0	19,080
224005 Laboratory supplies and services	30,000	0	30,000	155,000	0	155,000
224008 Educational Materials and Services	21,078,844	0	21,078,844	36,557,526	0	36,557,526
224011 Research Expenses	23,799,415	0	23,799,415	27,940,127	0	27,940,127
225101 Consultancy Services	591,291	0	591,291	983,927	0	983,927
225201 Consultancy Services-Capital	3,000	0	3,000	0	0	0
226001 Insurances	180,912	0	180,912	259,472	0	259,472
226002 Licenses	310,670	0	310,670	431,772	0	431,772
227001 Travel inland	785,280	0	785,280	900,029	0	900,029
227004 Fuel, Lubricants and Oils	1,719,876	0	1,719,876	2,169,918	0	2,169,918
228001 Maintenance-Buildings and Structures	1,640,924	0	1,640,924	2,496,743	0	2,496,743
228002 Maintenance-Transport Equipment	914,560	0	914,560	1,067,778	0	1,067,778
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	1,005,448	0	1,005,448	1,499,741	0	1,499,741
228004 Maintenance-Other Fixed Assets	1,511,030	0	1,511,030	1,649,574	0	1,649,574
263402 Transfer to Other Government Units	7,007,699	0	7,007,699	9,407,699	0	9,407,699
273102 Incapacity, death benefits and funeral expenses	34,000	0	34,000	25,000	0	25,000
282101 Donations	20,000	0	20,000	16,500	0	16,500
282102 Fines and Penalties	400,000	0	400,000	401,000	0	401,000
282103 Scholarships and related costs	13,174,458	0	13,174,458	390,000	0	390,000
282104 Compensation to 3rd Parties	13,000	0	13,000	13,000	0	13,000
282202 Transfer to Endowment and Convocation Funds	576,000	0	576,000	166,000	0	166,000
312111 Residential Buildings - Acquisition	3,120,000	0	3,120,000	800,000	0	800,000
312121 Non-Residential Buildings - Acquisition	15,275,534	10,526,983	25,802,517	74,000,000	0	74,000,000

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Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Items	GoU	External Fin.	Total	GoU	External Fin.	Total
312129 Other Buildings other than dwellings - Acquisition	0	0	0	2,222,254	8,105,333	10,327,587
312137 Information Communication Technology network lines - Acquisition	811,754	0	811,754	0	0	0
312139 Other Structures - Acquisition	0	0	0	640,000	0	640,000
312212 Light Vehicles - Acquisition	0	0	0	1,560,000	0	1,560,000
312221 Light ICT hardware - Acquisition	680,000	0	680,000	651,550	0	651,550
312231 Office Equipment - Acquisition	50,000	0	50,000	50,000	0	50,000
312235 Furniture and Fittings - Acquisition	460,000	0	460,000	1,270,000	0	1,270,000
312423 Computer Software - Acquisition	136,000	0	136,000	864,000	0	864,000
312424 Computer databases - Acquisition	864,000	0	864,000	636,000	0	636,000
313111 Residential Buildings - Improvement	577,765	0	577,765	8,620,000	0	8,620,000
313121 Non-Residential Buildings - Improvement	500,000	0	500,000	0	0	0
313129 Other Buildings other than dwellings - Improvement	917,200	0	917,200	0	0	0
Grand Total Vote 301	380,083,412	10,526,983	390,610,395	463,183,412	8,105,333	471,288,745
Total Excluding Arrears	380,083,412	10,526,983	390,610,395	463,183,412	8,105,333	471,288,745

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

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
Vote Function 01 Delivery of Tertiary Education						
Recurrent Budget Estimates						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 College of Agricultural and Environmental Sciences						
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	80,000	80,000	0	80,000	80,000
Total Cost of Key Service Area 320036	0	80,000	80,000	0	80,000	80,000
Key Service Area 320043 Teaching and Training						
212103 Incapacity benefits (Employees)	0	7,000	7,000	0	8,000	8,000
221001 Advertising and Public Relations	0	20,000	20,000	0	20,000	20,000
221003 Staff Training	0	12,000	12,000	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	28,000	28,000	0	25,000	25,000
221009 Welfare and Entertainment	0	157,800	157,800	0	155,110	155,110
221011 Printing, Stationery, Photocopying and Binding	0	44,000	44,000	0	45,000	45,000
221012 Small Office Equipment	0	10,000	10,000	0	6,000	6,000
222001 Information and Communication Technology Services.	0	67,200	67,200	0	60,947	60,947
222002 Postage and Courier	0	8,000	8,000	0	6,000	6,000
223001 Property Management Expenses	0	40,000	40,000	0	53,000	53,000
223004 Guard and Security services	0	7,200	7,200	0	5,400	5,400
224008 Educational Materials and Services	0	1,266,663	1,266,663	0	1,634,663	1,634,663
226001 Insurances	0	5,000	5,000	0	8,000	8,000
226002 Licenses	0	0	0	0	15,672	15,672
227001 Travel inland	0	10,000	10,000	0	10,000	10,000
227004 Fuel, Lubricants and Oils	0	123,636	123,636	0	105,708	105,708
228001 Maintenance-Buildings and Structures	0	35,000	35,000	0	25,000	25,000

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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 College of Agricultural and Environmental Sciences						
Key Service Area 320043 Teaching and Training						
228002 Maintenance-Transport Equipment	0	80,000	80,000	0	68,000	68,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	20,000	20,000	0	23,000	23,000
228004 Maintenance-Other Fixed Assets	0	20,000	20,000	0	25,000	25,000
Total Cost of Key Service Area 320043	0	1,964,475	1,964,475	0	2,314,475	2,314,475
Total Cost for Department 001	0	2,044,475	2,044,475	0	2,394,475	2,394,475
Total Excluding Arrears	0	2,044,475	2,044,475	0	2,394,475	2,394,475
Department 002 College of Business and Management Sciences						
Key Service Area 320008 Community Outreach services						
212103 Incapacity benefits (Employees)	0	6,000	6,000	0	0	0
221001 Advertising and Public Relations	0	5,000	5,000	0	0	0
227001 Travel inland	0	5,000	5,000	0	0	0
282202 Transfer to Endowment and Convocation Funds	0	16,000	16,000	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 320008	0	32,000	32,000	0	0	0
Key Service Area 320036 Research, Innovation and Technology Transfer						
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
221003 Staff Training	0	20,000	20,000	0	20,000	20,000
224011 Research Expenses	0	807,999	807,999	0	807,999	807,999
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 COBAMS Endowment Funds	0	0	0	0	16,000	16,000
Total Cost of Key Service Area 320036	0	827,999	827,999	0	859,999	859,999

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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 College of Business and Management Sciences						
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	685,305	685,305	0	685,305	685,305
221001 Advertising and Public Relations	0	4,965	4,965	0	4,965	4,965
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	70,600	70,600	0	90,600	90,600
221011 Printing, Stationery, Photocopying and Binding	0	77,070	77,070	0	77,070	77,070
222001 Information and Communication Technology Services.	0	28,400	28,400	0	28,400	28,400
222002 Postage and Courier	0	1,200	1,200	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	1,677,800	1,677,800	0	1,977,800	1,977,800
226001 Insurances	0	11,000	11,000	0	11,000	11,000
226002 Licenses	0	38,000	38,000	0	18,000	18,000
227001 Travel inland	0	2,700	2,700	0	2,700	2,700
227004 Fuel, Lubricants and Oils	0	68,080	68,080	0	68,080	68,080
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
Total Cost of Key Service Area 320043	0	3,092,310	3,092,310	0	3,392,310	3,392,310
Total Cost for Department 002	0	3,952,310	3,952,310	0	4,252,310	4,252,310
Total Excluding Arrears	0	3,952,310	3,952,310	0	4,252,310	4,252,310

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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 College of Computing and Information Sciences						
Key Service Area 320008 Community Outreach services						
221001 Advertising and Public Relations	0	59,000	59,000	0	0	0
Total Cost of Key Service Area 320008	0	59,000	59,000	0	0	0
Key Service Area 320036 Research, Innovation and Technology Transfer						
221001 Advertising and Public Relations	0	46,500	46,500	0	85,500	85,500
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	42,500	42,500	0	42,500	42,500
Total Cost of Key Service Area 320036	0	462,550	462,550	0	501,550	501,550
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	266,000	266,000	0	266,000	266,000
212103 Incapacity benefits (Employees)	0	2,400	2,400	0	2,400	2,400
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	196,331	196,331	0	196,331	196,331
221011 Printing, Stationery, Photocopying and Binding	0	50,000	50,000	0	60,000	60,000
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	1,000	1,000	0	1,000	1,000
223001 Property Management Expenses	0	59,000	59,000	0	69,000	69,000
223004 Guard and Security services	0	37,000	37,000	0	37,000	37,000
224008 Educational Materials and Services	0	579,154	579,154	0	679,154	679,154
226001 Insurances	0	15,000	15,000	0	15,000	15,000

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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 003 College of Computing and Information Sciences						
Key Service Area 320043 Teaching and Training						
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	20,000	20,000	0	20,000	20,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	47,020	47,020	0	47,020	47,020
228004 Maintenance-Other Fixed Assets	0	54,700	54,700	0	54,700	54,700
282103 Scholarships and related costs	0	20,000	20,000	0	20,000	20,000
Total Cost of Key Service Area 320043	0	1,669,005	1,669,005	0	1,789,005	1,789,005
Total Cost for Department 003	0	2,190,555	2,190,555	0	2,290,555	2,290,555
Total Excluding Arrears	0	2,190,555	2,190,555	0	2,290,555	2,290,555
Department 004 College of Education and External Studies						
Key Service Area 320008 Community Outreach services						
221008 Information and Communication Technology Supplies.	0	3,150	3,150	0	0	0
221011 Printing, Stationery, Photocopying and Binding	0	2,000	2,000	0	0	0
224008 Educational Materials and Services	0	18,000	18,000	0	0	0
227001 Travel inland	0	3,000	3,000	0	0	0
227004 Fuel, Lubricants and Oils	0	15,000	15,000	0	0	0
Total Cost of Key Service Area 320008	0	41,150	41,150	0	0	0
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	5,400	5,400	0	8,550	8,550
221009 Welfare and Entertainment	0	9,000	9,000	0	9,000	9,000
221011 Printing, Stationery, Photocopying and Binding	0	7,000	7,000	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 004 College of Education and External Studies						
Key Service Area 320036 Research, Innovation and Technology Transfer						
222001 Information and Communication Technology Services.	0	4,000	4,000	0	4,000	4,000
224008 Educational Materials and Services	0	40,000	40,000	0	58,000	58,000
224011 Research Expenses	0	80,000	80,000	0	80,000	80,000
227001 Travel inland	0	7,000	7,000	0	10,000	10,000
227004 Fuel, Lubricants and Oils	0	20,000	20,000	0	35,000	35,000
Total Cost of Key Service Area 320036	0	182,400	182,400	0	223,550	223,550
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	75,000	75,000	0	75,000	75,000
221005 Official Ceremonies and State Functions	0	32,000	32,000	0	0	0
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	63,000	63,000	0	63,000	63,000
221012 Small Office Equipment	0	6,000	6,000	0	6,000	6,000
221017 Membership dues and Subscription fees.	0	4,000	4,000	0	14,000	14,000
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
223003 Rent-Produced Assets-to private entities	0	0	0	0	32,000	32,000
224008 Educational Materials and Services	0	2,377,043	2,377,043	0	2,727,043	2,727,043

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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 College of Education and External Studies						
Key Service Area 320043 Teaching and Training						
226002 Licenses	0	15,400	15,400	0	15,400	15,400
227001 Travel inland	0	45,000	45,000	0	45,000	45,000
227004 Fuel, Lubricants and Oils	0	85,000	85,000	0	75,000	75,000
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
Total Cost of Key Service Area 320043	0	3,299,932	3,299,932	0	3,649,932	3,649,932
Total Cost for Department 004	0	3,523,482	3,523,482	0	3,873,482	3,873,482
Total Excluding Arrears	0	3,523,482	3,523,482	0	3,873,482	3,873,482
Department 005 College of Engineering, Design Art and Technology						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	76,500	76,500	0	0	0
Total Cost of Key Service Area 320008	0	76,500	76,500	0	0	0
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	130,000	130,000	0	130,000	130,000
Total Cost of Key Service Area 320036	0	130,000	130,000	0	130,000	130,000
Key Service Area 320043 Teaching and Training						
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	66,000	66,000	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

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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 College of Engineering, Design Art and Technology						
Key Service Area 320043 Teaching and Training						
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	2,727,559	2,727,559	0	3,354,059	3,354,059
226001 Insurances	0	500	500	0	500	500
226002 Licenses	0	1,000	1,000	0	1,000	1,000
227001 Travel inland	0	18,000	18,000	0	8,000	8,000
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	59,000	59,000
273102 Incapacity, death benefits and funeral expenses	0	9,000	9,000	0	0	0
Total Cost of Key Service Area 320043	0	3,440,679	3,440,679	0	4,067,179	4,067,179
Total Cost for Department 005	0	3,647,179	3,647,179	0	4,197,179	4,197,179
Total Excluding Arrears	0	3,647,179	3,647,179	0	4,197,179	4,197,179
Department 006 College of Health Sciences						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	30,000	30,000	0	0	0
Total Cost of Key Service Area 320008	0	30,000	30,000	0	0	0
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	30,000	30,000	0	0	0
Total Cost of Key Service Area 320036	0	30,000	30,000	0	0	0
Key Service Area 320043 Teaching and Training						
212103 Incapacity benefits (Employees)	0	6,000	6,000	0	6,000	6,000

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Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 006 College of Health Sciences						
Key Service Area 320043 Teaching and Training						
221001 Advertising and Public Relations	0	15,978	15,978	0	23,972	23,972
221002 Workshops, Meetings and Seminars	0	33,000	33,000	0	151,612	151,612
221003 Staff Training	0	32,900	32,900	0	42,074	42,074
221008 Information and Communication Technology Supplies.	0	101,730	101,730	0	146,400	146,400
221009 Welfare and Entertainment	0	148,790	148,790	0	207,770	207,770
221011 Printing, Stationery, Photocopying and Binding	0	330,272	330,272	0	178,005	178,005
221012 Small Office Equipment	0	10,670	10,670	0	6,954	6,954
221017 Membership dues and Subscription fees.	0	12,500	12,500	0	46,696	46,696
222001 Information and Communication Technology Services.	0	126,367	126,367	0	125,092	125,092
222002 Postage and Courier	0	1,000	1,000	0	2,400	2,400
223001 Property Management Expenses	0	105,867	105,867	0	121,460	121,460
223004 Guard and Security services	0	12,704	12,704	0	8,893	8,893
224001 Medical Supplies and Services	0	241,418	241,418	0	281,890	281,890
224008 Educational Materials and Services	0	2,524,255	2,524,255	0	2,598,915	2,598,915
226001 Insurances	0	14,000	14,000	0	11,760	11,760
227001 Travel inland	0	19,150	19,150	0	47,150	47,150
227004 Fuel, Lubricants and Oils	0	147,000	147,000	0	224,220	224,220
228001 Maintenance-Buildings and Structures	0	184,233	184,233	0	215,522	215,522
228002 Maintenance-Transport Equipment	0	83,600	83,600	0	137,318	137,318
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	91,488	91,488	0	66,166	66,166
228004 Maintenance-Other Fixed Assets	0	48,350	48,350	0	51,002	51,002
Total Cost of Key Service Area 320043	0	4,291,272	4,291,272	0	4,701,272	4,701,272
Total Cost for Department 006	0	4,351,272	4,351,272	0	4,701,272	4,701,272
Total Excluding Arrears	0	4,351,272	4,351,272	0	4,701,272	4,701,272

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Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 007 College of Humanities and Social Sciences						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	60,000	60,000	0	0	0
Total Cost of Key Service Area 320008	0	60,000	60,000	0	0	0
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	60,000	60,000	0	120,000	120,000
Total Cost of Key Service Area 320036	0	60,000	60,000	0	120,000	120,000
Key Service Area 320043 Teaching and Training						
212103 Incapacity benefits (Employees)	0	10,000	10,000	0	13,500	13,500
221001 Advertising and Public Relations	0	50,000	50,000	0	31,000	31,000
221002 Workshops, Meetings and Seminars	0	60,000	60,000	0	0	0
221003 Staff Training	0	198,869	198,869	0	198,869	198,869
221005 Official Ceremonies and State Functions	0	100	100	0	0	0
221007 Books, Periodicals & Newspapers	0	6,000	6,000	0	3,000	3,000
221008 Information and Communication Technology Supplies.	0	40,000	40,000	0	39,760	39,760
221009 Welfare and Entertainment	0	307,500	307,500	0	307,500	307,500
221011 Printing, Stationery, Photocopying and Binding	0	55,000	55,000	0	62,234	62,234
221017 Membership dues and Subscription fees.	0	16,000	16,000	0	7,000	7,000
222001 Information and Communication Technology Services.	0	45,000	45,000	0	46,920	46,920
223001 Property Management Expenses	0	65,000	65,000	0	43,572	43,572
224008 Educational Materials and Services	0	1,777,555	1,777,555	0	2,399,052	2,399,052
226001 Insurances	0	13,000	13,000	0	13,000	13,000
226002 Licenses	0	15,000	15,000	0	14,000	14,000
227001 Travel inland	0	30,000	30,000	0	3,000	3,000
227004 Fuel, Lubricants and Oils	0	120,000	120,000	0	119,040	119,040
228001 Maintenance-Buildings and Structures	0	35,865	35,865	0	35,865	35,865
228002 Maintenance-Transport Equipment	0	20,000	20,000	0	40,000	40,000

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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 007 College of Humanities and Social Sciences						
Key Service Area 320043 Teaching and Training						
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	25,000	25,000	0	51,040	51,040
228004 Maintenance-Other Fixed Assets	0	57,675	57,675	0	23,400	23,400
Total Cost of Key Service Area 320043	0	2,947,564	2,947,564	0	3,451,752	3,451,752
Total Cost for Department 007	0	3,067,564	3,067,564	0	3,571,752	3,571,752
Total Excluding Arrears	0	3,067,564	3,067,564	0	3,571,752	3,571,752
Department 008 College of Natural Sciences						
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,750	7,750	0	7,750	7,750
221001 Advertising and Public Relations	0	12,000	12,000	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	72,820	72,820
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	0	0
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	1,528,444	1,528,444	0	1,853,444	1,853,444
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

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 008 College of Natural Sciences						
Total Cost of Key Service Area 320043	0	2,212,450	2,212,450	0	2,537,450	2,537,450
Total Cost for Department 008	0	2,212,450	2,212,450	0	2,537,450	2,537,450
Total Excluding Arrears	0	2,212,450	2,212,450	0	2,537,450	2,537,450
Department 009 College of Veterinary Medicine, Animal resources and Biosecurity						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	156,000	156,000	0	0	0
Total Cost of Key Service Area 320008	0	156,000	156,000	0	0	0
Key Service Area 320036 Research, Innovation and Technology Transfer						
224008 Educational Materials and Services	0	0	0	0	156,000	156,000
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	187,962	187,962
Key Service Area 320043 Teaching and Training						
212103 Incapacity benefits (Employees)	0	4,000	4,000	0	2,200	2,200
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	72,400	72,400
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	20,000	20,000
222002 Postage and Courier	0	1,200	1,200	0	1,200	1,200
223001 Property Management Expenses	0	67,964	67,964	0	67,964	67,964
223004 Guard and Security services	0	3,000	3,000	0	4,800	4,800
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

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Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 009 College of Veterinary Medicine, Animal resources and Biosecurity						
Key Service Area 320043 Teaching and Training						
224005 Laboratory supplies and services	0	30,000	30,000	0	155,000	155,000
224008 Educational Materials and Services	0	1,129,507	1,129,507	0	1,179,507	1,179,507
227001 Travel inland	0	30,000	30,000	0	30,000	30,000
227004 Fuel, Lubricants and Oils	0	72,663	72,663	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	1,667,546	1,667,546	0	1,842,546	1,842,546
Total Cost for Department 009	0	1,855,508	1,855,508	0	2,030,508	2,030,508
Total Excluding Arrears	0	1,855,508	1,855,508	0	2,030,508	2,030,508
Department 010 Jinja Campus						
Key Service Area 320043 Teaching and Training						
221001 Advertising and Public Relations	0	30,000	30,000	0	30,000	30,000
221003 Staff Training	0	10,000	10,000	0	15,000	15,000
221007 Books, Periodicals & Newspapers	0	30,000	30,000	0	20,000	20,000
221008 Information and Communication Technology Supplies.	0	16,000	16,000	0	16,000	16,000
221009 Welfare and Entertainment	0	36,400	36,400	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	2,000	2,000	0	2,000	2,000
222001 Information and Communication Technology Services.	0	32,000	32,000	0	10,360	10,360
222002 Postage and Courier	0	400	400	0	0	0
223001 Property Management Expenses	0	25,000	25,000	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	17,280	17,280
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	480	480	0	600	600

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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						
224008 Educational Materials and Services	0	160,358	160,358	0	212,358	212,358
227001 Travel inland	0	19,600	19,600	0	34,440	34,440
227004 Fuel, Lubricants and Oils	0	32,800	32,800	0	32,800	32,800
228002 Maintenance-Transport Equipment	0	35,000	35,000	0	50,000	50,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	15,000	15,000	0	0	0
228004 Maintenance-Other Fixed Assets	0	12,000	12,000	0	12,000	12,000
282101 Donations	0	5,000	5,000	0	5,000	5,000
Total Cost of Key Service Area 320043	0	651,738	651,738	0	701,738	701,738
Total Cost for Department 010	0	651,738	651,738	0	701,738	701,738
Total Excluding Arrears	0	651,738	651,738	0	701,738	701,738
Department 011 School of Law						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	60,000	60,000	0	0	0
Total Cost of Key Service Area 320008	0	60,000	60,000	0	0	0
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	89,480	89,480	0	70,000	70,000
Total Cost of Key Service Area 320036	0	89,480	89,480	0	70,000	70,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	130,000	130,000	0	150,000	150,000
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	40,000	40,000	0	40,000	40,000
221007 Books, Periodicals & Newspapers	0	27,400	27,400	0	20,000	20,000
221008 Information and Communication Technology Supplies.	0	35,000	35,000	0	50,000	50,000
221009 Welfare and Entertainment	0	80,000	80,000	0	80,000	80,000

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 011 School of Law						
Key Service Area 320043 Teaching and Training						
221011 Printing, Stationery, Photocopying and Binding	0	30,000	30,000	0	30,000	30,000
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	100,000	100,000	0	50,520	50,520
222002 Postage and Courier	0	4,000	4,000	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	358,200	358,200	0	569,560	569,560
224011 Research Expenses	0	0	0	0	35,000	35,000
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	60,000	60,000	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	20,000	20,000
228004 Maintenance-Other Fixed Assets	0	3,000	3,000	0	3,000	3,000
Total Cost of Key Service Area 320043	0	1,112,600	1,112,600	0	1,342,080	1,342,080
Total Cost for Department 011	0	1,262,080	1,262,080	0	1,412,080	1,412,080
Total Excluding Arrears	0	1,262,080	1,262,080	0	1,412,080	1,412,080
Development Budget Estimates						
	GoU	External Fin.	Total	GoU	External Fin.	Total
Total for Vote Function 01	28,758,613	0	28,758,613	31,962,802	0	31,962,802
Total Excluding Arrears	28,758,613	0	28,758,613	31,962,802	0	31,962,802
Vote Function 02 Support Services						
Recurrent Budget Estimates						

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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 000001 Audit and Risk Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,404	3,404	0	1,404	1,404
221003 Staff Training	0	40,000	40,000	0	84,756	84,756
221007 Books, Periodicals & Newspapers	0	5,000	5,000	0	3,556	3,556
221008 Information and Communication Technology Supplies.	0	10,000	10,000	0	13,309	13,309
221009 Welfare and Entertainment	0	55,400	55,400	0	72,545	72,545
221011 Printing, Stationery, Photocopying and Binding	0	6,000	6,000	0	9,764	9,764
221012 Small Office Equipment	0	3,000	3,000	0	7,145	7,145
221017 Membership dues and Subscription fees.	0	10,640	10,640	0	12,731	12,731
222001 Information and Communication Technology Services.	0	34,460	34,460	0	30,060	30,060
225201 Consultancy Services-Capital	0	3,000	3,000	0	0	0
226001 Insurances	0	212	212	0	212	212
227001 Travel inland	0	40,512	40,512	0	58,752	58,752
227004 Fuel, Lubricants and Oils	0	10,000	10,000	0	38,210	38,210
228002 Maintenance-Transport Equipment	0	20,600	20,600	0	20,600	20,600
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	0	0	4,182	4,182
Total Cost of Key Service Area 000001	0	242,228	242,228	0	357,228	357,228
Key Service Area 000004 Finance and Accounting						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,388,806	2,388,806	0	3,761,726	3,761,726
212102 Medical expenses (Employees)	0	25,000	25,000	0	25,000	25,000
212103 Incapacity benefits (Employees)	0	50,000	50,000	0	10,000	10,000
221002 Workshops, Meetings and Seminars	0	18,000	18,000	0	118,000	118,000
221003 Staff Training	0	200,000	200,000	0	882,120	882,120

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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 000004 Finance and Accounting						
221007 Books, Periodicals & Newspapers	0	8,368	8,368	0	8,368	8,368
221008 Information and Communication Technology Supplies.	0	80,000	80,000	0	100,000	100,000
221009 Welfare and Entertainment	0	140,000	140,000	0	203,880	203,880
221011 Printing, Stationery, Photocopying and Binding	0	162,660	162,660	0	179,120	179,120
221012 Small Office Equipment	0	15,000	15,000	0	15,000	15,000
221017 Membership dues and Subscription fees.	0	35,000	35,000	0	35,000	35,000
222001 Information and Communication Technology Services.	0	75,000	75,000	0	75,000	75,000
223001 Property Management Expenses	0	38,488	38,488	0	288,488	288,488
223005 Electricity	0	4,106,000	4,106,000	0	4,118,000	4,118,000
223006 Water	0	4,840,000	4,840,000	0	4,841,800	4,841,800
224001 Medical Supplies and Services	0	0	0	0	5,000	5,000
224011 Research Expenses	0	0	0	0	4,850,000	4,850,000
225101 Consultancy Services	0	0	0	0	42,691	42,691
226001 Insurances	0	2,000	2,000	0	2,000	2,000
227001 Travel inland	0	25,000	25,000	0	25,000	25,000
227004 Fuel, Lubricants and Oils	0	50,000	50,000	0	124,000	124,000
228001 Maintenance-Buildings and Structures	0	200,000	200,000	0	350,000	350,000
228002 Maintenance-Transport Equipment	0	50,000	50,000	0	50,000	50,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	270,000	270,000	0	717,000	717,000
228004 Maintenance-Other Fixed Assets	0	350,000	350,000	0	700,000	700,000
273102 Incapacity, death benefits and funeral expenses	0	25,000	25,000	0	25,000	25,000
Total Cost of Key Service Area 000004	0	13,154,322	13,154,322	0	21,552,192	21,552,192

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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	14,500	14,500	0	14,500	14,500
212102 Medical expenses (Employees)	0	1,600,000	1,600,000	0	1,600,000	1,600,000
212103 Incapacity benefits (Employees)	0	1,000	1,000	0	1,000	1,000
221001 Advertising and Public Relations	0	60,000	60,000	0	40,000	40,000
221002 Workshops, Meetings and Seminars	0	0	0	0	107,000	107,000
221003 Staff Training	0	505,685	505,685	0	551,685	551,685
221007 Books, Periodicals & Newspapers	0	5,000	5,000	0	5,000	5,000
221008 Information and Communication Technology Supplies.	0	35,000	35,000	0	35,000	35,000
221009 Welfare and Entertainment	0	80,000	80,000	0	80,000	80,000
221011 Printing, Stationery, Photocopying and Binding	0	35,000	35,000	0	40,000	40,000
221012 Small Office Equipment	0	21,000	21,000	0	36,000	36,000
221017 Membership dues and Subscription fees.	0	7,000	7,000	0	7,000	7,000
222001 Information and Communication Technology Services.	0	20,000	20,000	0	20,000	20,000
222002 Postage and Courier	0	5,000	5,000	0	5,000	5,000
226001 Insurances	0	300	300	0	300	300
227001 Travel inland	0	22,500	22,500	0	22,500	22,500
227004 Fuel, Lubricants and Oils	0	15,000	15,000	0	15,000	15,000
228002 Maintenance-Transport Equipment	0	0	0	0	30,000	30,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	30,000	30,000	0	0	0
Total Cost of Key Service Area 000005	0	2,456,985	2,456,985	0	2,609,985	2,609,985
Key Service Area 000006 Planning and Budgeting services						
212102 Medical expenses (Employees)	0	0	0	0	17,500	17,500
221001 Advertising and Public Relations	0	0	0	0	12,000	12,000

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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 000006 Planning and Budgeting services						
221002 Workshops, Meetings and Seminars	0	0	0	0	30,000	30,000
221003 Staff Training	0	25,000	25,000	0	98,000	98,000
221008 Information and Communication Technology Supplies.	0	34,843	34,843	0	38,663	38,663
221009 Welfare and Entertainment	0	25,801	25,801	0	174,801	174,801
221011 Printing, Stationery, Photocopying and Binding	0	26,927	26,927	0	57,727	57,727
222001 Information and Communication Technology Services.	0	12,000	12,000	0	336,000	336,000
223001 Property Management Expenses	0	11,147	11,147	0	19,547	19,547
225101 Consultancy Services	0	0	0	0	525,200	525,200
226001 Insurances	0	0	0	0	28,000	28,000
227001 Travel inland	0	5,000	5,000	0	5,000	5,000
227004 Fuel, Lubricants and Oils	0	30,000	30,000	0	70,000	70,000
228001 Maintenance-Buildings and Structures	0	10,000	10,000	0	432,130	432,130
228002 Maintenance-Transport Equipment	0	25,560	25,560	0	55,560	55,560
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	14,280	14,280	0	22,280	22,280
Total Cost of Key Service Area 000006	0	220,558	220,558	0	1,922,408	1,922,408
Key Service Area 000007 Procurement and Disposal Services						
221003 Staff Training	0	0	0	0	20,000	20,000
221007 Books, Periodicals & Newspapers	0	0	0	0	1,000	1,000
221008 Information and Communication Technology Supplies.	0	30,000	30,000	0	30,000	30,000
221009 Welfare and Entertainment	0	22,000	22,000	0	22,000	22,000
221011 Printing, Stationery, Photocopying and Binding	0	55,000	55,000	0	52,500	52,500
221012 Small Office Equipment	0	5,000	5,000	0	5,000	5,000

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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 000007 Procurement and Disposal Services						
221017 Membership dues and Subscription fees.	0	3,000	3,000	0	3,000	3,000
222001 Information and Communication Technology Services.	0	10,000	10,000	0	10,000	10,000
223001 Property Management Expenses	0	7,000	7,000	0	7,000	7,000
227001 Travel inland	0	13,000	13,000	0	5,000	5,000
227004 Fuel, Lubricants and Oils	0	0	0	0	8,000	8,000
228001 Maintenance-Buildings and Structures	0	0	0	0	1,000	1,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	5,000	5,000	0	3,000	3,000
Total Cost of Key Service Area 000007	0	150,000	150,000	0	167,500	167,500
Key Service Area 000010 Leadership and Management						
211107 Boards, Committees and Council Allowances	0	1,038,605	1,038,605	0	2,310,605	2,310,605
221001 Advertising and Public Relations	0	0	0	0	20,000	20,000
221009 Welfare and Entertainment	0	177,000	177,000	0	177,000	177,000
222001 Information and Communication Technology Services.	0	30,000	30,000	0	10,000	10,000
227001 Travel inland	0	0	0	0	95,267	95,267
263402 Transfer to Other Government Units	0	600,000	600,000	0	5,000,000	5,000,000
o/w Gender Equality	0	0	0	0	2,000,000	2,000,000
o/w Julius Nyerere Leadership centre funds	0	600,000	600,000	0	0	0
o/w Nyerere Leadership center	0	0	0	0	3,000,000	3,000,000
Total Cost of Key Service Area 000010	0	1,845,605	1,845,605	0	7,612,872	7,612,872
Key Service Area 000011 Communication and Public Relations						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	5,000	0	2,000	2,000
212103 Incapacity benefits (Employees)	0	2,000	2,000	0	2,000	2,000
221001 Advertising and Public Relations	0	48,989	48,989	0	48,989	48,989
221002 Workshops, Meetings and Seminars	0	5,000	5,000	0	5,000	5,000

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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 000011 Communication and Public Relations						
221003 Staff Training	0	20,000	20,000	0	10,000	10,000
221005 Official Ceremonies and State Functions	0	5,000	5,000	0	5,000	5,000
221007 Books, Periodicals & Newspapers	0	2,460	2,460	0	2,460	2,460
221008 Information and Communication Technology Supplies.	0	15,000	15,000	0	15,000	15,000
221009 Welfare and Entertainment	0	8,000	8,000	0	28,000	28,000
221011 Printing, Stationery, Photocopying and Binding	0	28,028	28,028	0	46,028	46,028
221012 Small Office Equipment	0	2,000	2,000	0	2,000	2,000
221017 Membership dues and Subscription fees.	0	2,000	2,000	0	2,000	2,000
222001 Information and Communication Technology Services.	0	18,000	18,000	0	7,000	7,000
222002 Postage and Courier	0	0	0	0	2,000	2,000
223004 Guard and Security services	0	0	0	0	2,500	2,500
225101 Consultancy Services	0	5,000	5,000	0	5,000	5,000
227001 Travel inland	0	7,500	7,500	0	9,000	9,000
Total Cost of Key Service Area 000011	0	173,977	173,977	0	193,977	193,977
Key Service Area 000012 Legal and Advisory services						
221002 Workshops, Meetings and Seminars	0	10,000	10,000	0	48,000	48,000
221003 Staff Training	0	48,000	48,000	0	53,000	53,000
221007 Books, Periodicals & Newspapers	0	4,000	4,000	0	4,000	4,000
221008 Information and Communication Technology Supplies.	0	15,000	15,000	0	12,000	12,000
221009 Welfare and Entertainment	0	31,000	31,000	0	15,250	15,250
221011 Printing, Stationery, Photocopying and Binding	0	14,000	14,000	0	36,350	36,350
221012 Small Office Equipment	0	3,000	3,000	0	2,000	2,000
221017 Membership dues and Subscription fees.	0	17,000	17,000	0	15,000	15,000

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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 000012 Legal and Advisory services						
221020 Litigation and related expenses	0	27,000	27,000	0	20,000	20,000
222001 Information and Communication Technology Services.	0	25,000	25,000	0	8,400	8,400
223001 Property Management Expenses	0	2,500	2,500	0	2,500	2,500
224011 Research Expenses	0	0	0	0	20,000	20,000
226001 Insurances	0	500	500	0	0	0
227001 Travel inland	0	20,000	20,000	0	16,000	16,000
227004 Fuel, Lubricants and Oils	0	20,000	20,000	0	20,000	20,000
228001 Maintenance-Buildings and Structures	0	4,000	4,000	0	100,400	100,400
228002 Maintenance-Transport Equipment	0	20,000	20,000	0	20,000	20,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	4,000	4,000	0	4,600	4,600
228004 Maintenance-Other Fixed Assets	0	5,000	5,000	0	5,000	5,000
Total Cost of Key Service Area 000012	0	270,000	270,000	0	402,500	402,500
Key Service Area 000013 HIV/AIDS Mainstreaming						
224008 Educational Materials and Services	0	40,000	40,000	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	30,000	30,000	0	30,000	30,000
221001 Advertising and Public Relations	0	6,000	6,000	0	6,000	6,000
221003 Staff Training	0	10,000	10,000	0	55,000	55,000
221007 Books, Periodicals & Newspapers	0	6,000	6,000	0	6,000	6,000
221009 Welfare and Entertainment	0	29,000	29,000	0	29,000	29,000
221011 Printing, Stationery, Photocopying and Binding	0	10,000	10,000	0	20,000	20,000
221012 Small Office Equipment	0	5,000	5,000	0	5,000	5,000

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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 000019 ICT Services						
222001 Information and Communication Technology Services.	0	2,100,000	2,100,000	0	2,100,000	2,100,000
223001 Property Management Expenses	0	8,400	8,400	0	8,400	8,400
226002 Licenses	0	200,000	200,000	0	365,000	365,000
227001 Travel inland	0	31,613	31,613	0	31,613	31,613
227004 Fuel, Lubricants and Oils	0	40,000	40,000	0	40,000	40,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	40,000	40,000	0	100,000	100,000
Total Cost of Key Service Area 000019	0	2,516,013	2,516,013	0	2,796,013	2,796,013
Key Service Area 000020 Public Investment Management Centre of Excellence						
263402 Transfer to Other Government Units	0	3,550,624	3,550,624	0	3,550,624	3,550,624
o/w Public Investment Management Centre of Excellence	0	0	0	0	3,550,624	3,550,624
o/w Transfer to Other Government Units PIMS	0	3,550,624	3,550,624	0	0	0
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						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	50,000	50,000
221001 Advertising and Public Relations	0	6,000	6,000	0	6,000	6,000
221002 Workshops, Meetings and Seminars	0	150,000	150,000	0	145,029	145,029
221007 Books, Periodicals & Newspapers	0	1,679	1,679	0	1,600	1,600
221008 Information and Communication Technology Supplies.	0	6,950	6,950	0	6,000	6,000
221009 Welfare and Entertainment	0	8,000	8,000	0	12,000	12,000
221011 Printing, Stationery, Photocopying and Binding	0	14,000	14,000	0	14,000	14,000
222001 Information and Communication Technology Services.	0	6,000	6,000	0	2,000	2,000
223001 Property Management Expenses	0	0	0	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						
Key Service Area 000021 Gender Mainstreaming services						
227004 Fuel, Lubricants and Oils	0	8,000	8,000	0	10,000	10,000
228002 Maintenance-Transport Equipment	0	7,000	7,000	0	8,000	8,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	4,000	4,000	0	4,000	4,000
Total Cost of Key Service Area 000021	0	211,629	211,629	0	261,629	261,629
Key Service Area 000026 Grants Management						
212103 Incapacity benefits (Employees)	0	2,000	2,000	0	2,000	2,000
221001 Advertising and Public Relations	0	5,325	5,325	0	5,325	5,325
221002 Workshops, Meetings and Seminars	0	122,422	122,422	0	80,000	80,000
221003 Staff Training	0	101,600	101,600	0	144,020	144,020
221007 Books, Periodicals & Newspapers	0	576	576	0	576	576
221008 Information and Communication Technology Supplies.	0	22,053	22,053	0	31,255	31,255
221009 Welfare and Entertainment	0	15,840	15,840	0	15,840	15,840
221011 Printing, Stationery, Photocopying and Binding	0	20,000	20,000	0	15,000	15,000
221012 Small Office Equipment	0	4,000	4,000	0	2,000	2,000
221017 Membership dues and Subscription fees.	0	0	0	0	40,000	40,000
222001 Information and Communication Technology Services.	0	30,000	30,000	0	28,800	28,800
223001 Property Management Expenses	0	10,000	10,000	0	10,000	10,000
226002 Licenses	0	40,000	40,000	0	0	0
227001 Travel inland	0	3,500	3,500	0	1,500	1,500
227004 Fuel, Lubricants and Oils	0	40,000	40,000	0	38,800	38,800
228004 Maintenance-Other Fixed Assets	0	0	0	0	2,200	2,200
Total Cost of Key Service Area 000026	0	417,316	417,316	0	417,316	417,316
Key Service Area 000063 Quality Assurance Systems						
212103 Incapacity benefits (Employees)	0	2,000	2,000	0	2,000	2,000

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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 000063 Quality Assurance Systems						
221001 Advertising and Public Relations	0	2,048	2,048	0	2,048	2,048
221003 Staff Training	0	18,500	18,500	0	18,500	18,500
221007 Books, Periodicals & Newspapers	0	3,600	3,600	0	3,600	3,600
221008 Information and Communication Technology Supplies.	0	20,000	20,000	0	20,000	20,000
221009 Welfare and Entertainment	0	15,000	15,000	0	15,000	15,000
221011 Printing, Stationery, Photocopying and Binding	0	28,000	28,000	0	28,000	28,000
222001 Information and Communication Technology Services.	0	21,600	21,600	0	6,000	6,000
223001 Property Management Expenses	0	12,000	12,000	0	12,000	12,000
224011 Research Expenses	0	200,000	200,000	0	215,600	215,600
227001 Travel inland	0	15,000	15,000	0	15,000	15,000
227004 Fuel, Lubricants and Oils	0	18,000	18,000	0	25,500	25,500
228002 Maintenance-Transport Equipment	0	7,500	7,500	0	0	0
228004 Maintenance-Other Fixed Assets	0	3,000	3,000	0	3,000	3,000
Total Cost of Key Service Area 000063	0	366,248	366,248	0	366,248	366,248
Key Service Area 000089 Climate Change Mitigation						
224008 Educational Materials and Services	0	43,488	43,488	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	280,200	280,200	0	300,200	300,200
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

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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 320001 Academic Affairs						
221007 Books, Periodicals & Newspapers	0	4,575	4,575	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	105,593	105,593
221011 Printing, Stationery, Photocopying and Binding	0	516,024	516,024	0	566,024	566,024
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	69,520	69,520	0	89,520	89,520
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	5,000	5,000	0	5,000	5,000
228004 Maintenance-Other Fixed Assets	0	85,000	85,000	0	0	0
282103 Scholarships and related costs	0	140,000	140,000	0	140,000	140,000
Total Cost of Key Service Area 320001	0	5,711,103	5,711,103	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	1,200,000	1,200,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	173,200	173,200	0	782,850	782,850
212101 Social Security Contributions	0	22,160,697	22,160,697	0	22,160,697	22,160,697

VOTE: 301 Makerere University

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 320002 Administrative and Support Services						
212103 Incapacity benefits (Employees)	0	146,000	146,000	0	74,000	74,000
221001 Advertising and Public Relations	0	239,060	239,060	0	178,025	178,025
221002 Workshops, Meetings and Seminars	0	136,925	136,925	0	190,448	190,448
221003 Staff Training	0	422,200	422,200	0	416,620	416,620
221005 Official Ceremonies and State Functions	0	120,000	120,000	0	124,000	124,000
221007 Books, Periodicals & Newspapers	0	28,233	28,233	0	18,262	18,262
221008 Information and Communication Technology Supplies.	0	226,882	226,882	0	181,556	181,556
221009 Welfare and Entertainment	0	549,296	549,296	0	718,699	718,699
221011 Printing, Stationery, Photocopying and Binding	0	302,749	302,749	0	315,123	315,123
221012 Small Office Equipment	0	15,285	15,285	0	15,000	15,000
221017 Membership dues and Subscription fees.	0	210,423	210,423	0	195,415	195,415
222001 Information and Communication Technology Services.	0	225,235	225,235	0	137,049	137,049
222002 Postage and Courier	0	4,000	4,000	0	7,000	7,000
223001 Property Management Expenses	0	1,158,088	1,158,088	0	1,150,000	1,150,000
223004 Guard and Security services	0	279,937	279,937	0	384,000	384,000
223005 Electricity	0	12,000	12,000	0	0	0
223006 Water	0	1,800	1,800	0	0	0
224001 Medical Supplies and Services	0	458,729	458,729	0	458,729	458,729
224004 Beddings, Clothing, Footwear and related Services	0	11,580	11,580	0	5,580	5,580
224008 Educational Materials and Services	0	105,000	105,000	0	46,282	46,282
224011 Research Expenses	0	1,985,035	1,985,035	0	585,000	585,000
225101 Consultancy Services	0	386,291	386,291	0	211,036	211,036
226001 Insurances	0	92,900	92,900	0	135,400	135,400
226002 Licenses	0	270	270	0	0	0

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
Key Service Area 320002 Administrative and Support Services						
227001 Travel inland	0	266,685	266,685	0	118,586	118,586
227004 Fuel, Lubricants and Oils	0	356,640	356,640	0	476,640	476,640
228001 Maintenance-Buildings and Structures	0	207,426	207,426	0	192,426	192,426
228002 Maintenance-Transport Equipment	0	183,000	183,000	0	163,000	163,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	213,264	213,264	0	183,764	183,764
228004 Maintenance-Other Fixed Assets	0	399,949	399,949	0	101,949	101,949
263402 Transfer to Other Government Units	0	2,000,000	2,000,000	0	0	0
o/w Gender Equity and Equality Interventions (Gender Equality Project)	0	2,000,000	2,000,000	0	0	0
282101 Donations	0	15,000	15,000	0	11,500	11,500
282102 Fines and Penalties	0	400,000	400,000	0	401,000	401,000
o/w Fines and Penalisties	0	400,000	400,000	0	0	0
o/w Fines and Penalties	0	0	0	0	401,000	401,000
282103 Scholarships and related costs	0	345,275	345,275	0	0	0
282104 Compensation to 3rd Parties	0	13,000	13,000	0	13,000	13,000
282202 Transfer to Endowment and Convocation Funds	0	560,000	560,000	0	150,000	150,000
o/w Transfer Convocation Funds	0	0	0	0	150,000	150,000
o/w Transfer to Endowment and Convocation Funds	0	560,000	560,000	0	0	0
Total Cost of Key Service Area 320002	221,606,970	38,612,053	260,219,023	221,606,970	31,502,636	253,109,606
Key Service Area 320013 Estates Management						
221003 Staff Training	0	25,000	25,000	0	15,000	15,000
221007 Books, Periodicals & Newspapers	0	2,500	2,500	0	2,500	2,500
221008 Information and Communication Technology Supplies.	0	15,000	15,000	0	15,000	15,000
221009 Welfare and Entertainment	0	25,000	25,000	0	25,000	25,000

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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						
221011 Printing, Stationery, Photocopying and Binding	0	20,000	20,000	0	20,000	20,000
221012 Small Office Equipment	0	1,000	1,000	0	1,000	1,000
221017 Membership dues and Subscription fees.	0	2,500	2,500	0	3,770	3,770
222001 Information and Communication Technology Services.	0	18,000	18,000	0	18,000	18,000
223001 Property Management Expenses	0	9,000	9,000	0	9,000	9,000
224004 Beddings, Clothing, Footwear and related Services	0	0	0	0	13,500	13,500
225101 Consultancy Services	0	200,000	200,000	0	200,000	200,000
226001 Insurances	0	1,000	1,000	0	1,000	1,000
226002 Licenses	0	0	0	0	1,500	1,500
227001 Travel inland	0	6,000	6,000	0	6,000	6,000
227004 Fuel, Lubricants and Oils	0	118,800	118,800	0	118,800	118,800
228001 Maintenance-Buildings and Structures	0	608,500	608,500	0	768,500	768,500
228002 Maintenance-Transport Equipment	0	110,000	110,000	0	110,000	110,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	15,000	15,000	0	23,730	23,730
228004 Maintenance-Other Fixed Assets	0	248,223	248,223	0	440,223	440,223
Total Cost of Key Service Area 320013	0	1,425,523	1,425,523	0	1,792,523	1,792,523
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	857,075	857,075	0	0	0
o/w IDI	0	0	0	0	857,075	857,075
Total Cost of Key Service Area 320020	0	857,075	857,075	0	857,075	857,075

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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 320026 Library Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	160,000	160,000	0	150,000	150,000
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	22,064	22,064
221002 Workshops, Meetings and Seminars	0	10,000	10,000	0	25,000	25,000
221003 Staff Training	0	19,947	19,947	0	19,947	19,947
221007 Books, Periodicals & Newspapers	0	470,000	470,000	0	450,000	450,000
221008 Information and Communication Technology Supplies.	0	49,200	49,200	0	60,000	60,000
221009 Welfare and Entertainment	0	60,000	60,000	0	67,000	67,000
221011 Printing, Stationery, Photocopying and Binding	0	60,431	60,431	0	60,000	60,000
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	250	250
223001 Property Management Expenses	0	23,850	23,850	0	25,000	25,000
226001 Insurances	0	500	500	0	500	500
227001 Travel inland	0	25,000	25,000	0	25,000	25,000
227004 Fuel, Lubricants and Oils	0	20,800	20,800	0	26,000	26,000
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	15,000	15,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	50,450	50,450	0	46,013	46,013
228004 Maintenance-Other Fixed Assets	0	41,033	41,033	0	41,000	41,000
282103 Scholarships and related costs	0	22,300	22,300	0	6,000	6,000
Total Cost of Key Service Area 320026	0	1,125,621	1,125,621	0	1,125,621	1,125,621

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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 320036 Research, Innovation and Technology Transfer						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	123,200	123,200
212103 Incapacity benefits (Employees)	0	0	0	0	12,000	12,000
221001 Advertising and Public Relations	0	0	0	0	44,900	44,900
221002 Workshops, Meetings and Seminars	0	0	0	0	102,028	102,028
221003 Staff Training	0	0	0	0	72,600	72,600
221007 Books, Periodicals & Newspapers	0	0	0	0	14,096	14,096
221008 Information and Communication Technology Supplies.	0	0	0	0	54,000	54,000
221009 Welfare and Entertainment	0	0	0	0	142,000	142,000
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	109,000	109,000
221012 Small Office Equipment	0	0	0	0	5,000	5,000
222001 Information and Communication Technology Services.	0	0	0	0	95,040	95,040
223001 Property Management Expenses	0	0	0	0	32,000	32,000
224011 Research Expenses	0	20,000,000	20,000,000	0	20,609,628	20,609,628
226001 Insurances	0	0	0	0	8,000	8,000
226002 Licenses	0	0	0	0	200	200
227001 Travel inland	0	0	0	0	126,000	126,000
227004 Fuel, Lubricants and Oils	0	0	0	0	118,000	118,000
228001 Maintenance-Buildings and Structures	0	0	0	0	20,000	20,000
228002 Maintenance-Transport Equipment	0	0	0	0	36,000	36,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	0	0	28,000	28,000
282103 Scholarships and related costs	0	0	0	0	180,000	180,000
Total Cost of Key Service Area 320036	0	20,000,000	20,000,000	0	21,931,691	21,931,691

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 320040 Student Affairs (Sports affairs, Guild affairs, chapel)						
212103 Incapacity benefits (Employees)	0	7,260	7,260	0	7,260	7,260
221001 Advertising and Public Relations	0	0	0	0	13,500	13,500
221003 Staff Training	0	20,000	20,000	0	58,000	58,000
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	30,160	30,160
221011 Printing, Stationery, Photocopying and Binding	0	17,000	17,000	0	25,000	25,000
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	3,000	3,000
222001 Information and Communication Technology Services.	0	16,800	16,800	0	17,000	17,000
223001 Property Management Expenses	0	21,845	21,845	0	21,845	21,845
224008 Educational Materials and Services	0	0	0	0	12,684,883	12,684,883
226001 Insurances	0	200	200	0	0	0
227001 Travel inland	0	25,000	25,000	0	35,000	35,000
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
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	0	0	10,000	10,000
228004 Maintenance-Other Fixed Assets	0	45,000	45,000	0	30,000	30,000
282103 Scholarships and related costs	0	12,646,883	12,646,883	0	44,000	44,000
Total Cost of Key Service Area 320040	0	12,891,718	12,891,718	0	13,041,718	13,041,718
Total Cost for Department 001	221,606,970	106,325,575	327,932,545	221,606,970	118,299,836	339,906,807
Total Excluding Arrears	221,606,970	106,325,575	327,932,545	221,606,970	118,299,836	339,906,807
Development Budget Estimates						

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	GoU	External Fin.	Total	GoU	External Fin.	Total
Project 1805 Makerere University, College of Business and Management Sciences Infrastructure Expansion Project						
Key Service Area 320013 Estates Management						
312121 Non-Residential Buildings - Acquisition	10,000,000	0	10,000,000	40,000,000	0	40,000,000
Total Cost of Key Service Area 320013	10,000,000	0	10,000,000	40,000,000	0	40,000,000
Total Cost for Project 1805	10,000,000	0	10,000,000	40,000,000	0	40,000,000
Total Excluding Arrears	10,000,000	0	10,000,000	40,000,000	0	40,000,000
Project 1982 Institutional Development of Makerere University						
Key Service Area 000003 Facilities and Equipment Management						
312111 Residential Buildings - Acquisition	3,120,000	0	3,120,000	800,000	0	800,000
312121 Non-Residential Buildings - Acquisition	5,275,534	10,526,983	15,802,517	34,000,000	0	34,000,000
312129 Other Buildings other than dwellings - Acquisition	0	0	0	2,222,254	8,105,333	10,327,587
312137 Information Communication Technology network lines - Acquisition	811,754	0	811,754	0	0	0
312139 Other Structures - Acquisition	0	0	0	640,000	0	640,000
312212 Light Vehicles - Acquisition	0	0	0	1,560,000	0	1,560,000
312221 Light ICT hardware - Acquisition	680,000	0	680,000	651,550	0	651,550
312231 Office Equipment - Acquisition	50,000	0	50,000	50,000	0	50,000
312235 Furniture and Fittings - Acquisition	460,000	0	460,000	1,270,000	0	1,270,000
312423 Computer Software - Acquisition	136,000	0	136,000	864,000	0	864,000
312424 Computer databases - Acquisition	864,000	0	864,000	636,000	0	636,000
313111 Residential Buildings - Improvement	577,765	0	577,765	8,620,000	0	8,620,000
313121 Non-Residential Buildings - Improvement	500,000	0	500,000	0	0	0
313129 Other Buildings other than dwellings - Improvement	917,200	0	917,200	0	0	0
Total Cost of Key Service Area 000003	13,392,254	10,526,983	23,919,237	51,313,804	8,105,333	59,419,137
Total Cost for Project 1982	13,392,254	10,526,983	23,919,237	51,313,804	8,105,333	59,419,137
Total Excluding Arrears	13,392,254	10,526,983	23,919,237	51,313,804	8,105,333	59,419,137
Total for Vote Function 02	351,324,799	10,526,983	361,851,782	431,220,610	8,105,333	439,325,943

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
Total Excluding Arrears	351,324,799	10,526,983	361,851,782	431,220,610	8,105,333	439,325,943
Grand Total Vote 301	380,083,412	10,526,983	390,610,395	463,183,412	8,105,333	471,288,745
Total Excluding Arrears	380,083,412	10,526,983	390,610,395	463,183,412	8,105,333	471,288,745

VOTE: 301 Makerere University

Table V7: External Financing for the Vote

Million Uganda Shillings	2025/26 Approved Estimates	2026/27 Draft Estimates
	Total	Total
Project 1982 Institutional Development of Makerere University	10,527	8,105
526 Korea S. (Rep)	10,527	8,105
Total External Project Financing for Vote 301	10,527	8,105

VOTE: 301 Makerere University

Table V8: NTR Projections (Uganda Shillings Billions)

Revenue Code	Revenue Name	FY2025/26	Projection FY2026/27
142212	Educational/Instruction related levies	104.742	114.403
Total		104.742	114.403