VOTE: 301 Makerere University

Table V1: Overview of Vote Expenditure (Ushs Billion)

				MTEF Budget Projections			
		2025/26 Approved Budget	2026/27 Approved Estimates	2027/28	2028/29	2029/30	2030/31
Recurrent	Wage	221.607	221.607	232.687	244.322	256.538	269.365
	Non-Wage	135.084	150.263	172.802	207.362	248.835	298.602
Devt.	GoU	23.392	91.314	100.445	120.534	144.641	173.569
	Ext Fin.	10.527	8.105	115.152	186.573	0.000	0.000
	GoU Total	**380.083**	**463.183**	**505.935**	**572.218**	**650.014**	**741.536**
	Total GoU+Ext Fin (MTEF)	**390.610**	**471.289**	**621.087**	**758.791**	**650.014**	**741.536**
	Arrears	0.000	0.000	0.000	0.000	0.000	0.000
	Total Budget	**390.610**	**471.289**	**621.087**	**758.791**	**650.014**	**741.536**
	Total Vote Budget Excluding	**390.610**	**471.289**	**621.087**	**758.791**	**650.014**	**741.536**

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

Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
Vote Function 01 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**

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Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
Recurrent Budget Estimates	**Wage**	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
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**
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 for Programme 12	**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 Vote Estimates by Economic Classification

Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
211 Wages and Salaries	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 V4: Summary Vote Estimates by Item

Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Items	**GoU**	**External Fin.**	**Total**	**GoU**	**External Fin.**	**Total**
211101 General Staff Salaries	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**
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**

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Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Items	**GoU**	**External Fin.**	**Total**	**GoU**	**External Fin.**	**Total**
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**
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**

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Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Items	**GoU**	**External Fin.**	**Total**	**GoU**	**External Fin.**	**Total**
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 V5: Detailed Estimates by Vote Function, Department, Project, Key Service Area and Item

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
Vote Function 01 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**
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**

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Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 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**
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**

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Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 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**
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**
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 Budget			2026/27 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						
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**
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**

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Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 004 College of Education and External Studies						
Key Service Area 320043 Teaching and Training						
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**
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**

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Thousands Uganda Shillings	**2025/26 Approved Budget**			**2026/27 Approved Estimates**		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 005 College of Engineering, Design Art and Technology						
Key Service Area 320043 Teaching and Training						
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**
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**
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**

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Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 006 College of Health Sciences						
Key Service Area 320043 Teaching and Training						
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**
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**

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Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 007 College of Humanities and Social Sciences						
Key Service Area 320043 Teaching and Training						
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**
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**

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Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 008 College of Natural Sciences						
Key Service Area 320043 Teaching and Training						
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**
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**
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**

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Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 009 College of Veterinary Medicine, Animal resources and Biosecurity						
Key Service Area 320043 Teaching and Training						
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**
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**

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Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 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**
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**

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Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
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						
	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**
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**

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Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 001 Central Administration						
Key Service Area 000004 Finance and Accounting						
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**
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**

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Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 001 Central Administration						
Key Service Area 000005 Human Resource Management						
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**
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 Budget			2026/27 Approved 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**
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**

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Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 001 Central Administration						
Key Service Area 000011 Communication and Public Relations						
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**
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**

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Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 001 Central Administration						
Key Service Area 000019 ICT Services						
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**
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**
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**

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Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 001 Central Administration						
Key Service Area 000021 Gender Mainstreaming services						
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**
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**

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Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 001 Central Administration						
Key Service Area 000063 Quality Assurance Systems						
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**
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**

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Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 001 Central Administration						
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**
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**
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**

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Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 001 Central Administration						
Key Service Area 320002 Administrative and Support Services						
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**
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**

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Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 001 Central Administration						
Key Service Area 320013 Estates Management						
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**
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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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**
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**

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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)						
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						
	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**

VOTE: 301 Makerere University

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 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						
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**
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 V6: Summary of Project allocations by Department

Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
Programme 12 Human Capital Development						
Vote Function 02 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 Development 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 V7: External Financing for the Vote

Million Uganda Shillings	2025/26 Approved Budget	2026/27 Approved 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**