

VOTE: 302 Mbarara 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	40,872,256	0	40,872,256	43,774,186	0	43,774,186
02 General Administration and Support Services	60,669,864	0	60,669,864	67,857,934	0	67,857,934
Total for Programme	101,542,120	0	101,542,120	111,632,120	0	111,632,120
Total Excluding Arrears	101,542,120	0	101,542,120	111,632,120	0	111,632,120
Grand Total Vote 302	101,542,120	0	101,542,120	111,632,120	0	111,632,120
Total Excluding Arrears	101,542,120	0	101,542,120	111,632,120	0	111,632,120

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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 Centre of Innovations and Technology Transfer	0	357,000	357,000	0	440,000	440,000
002 Directorate of Research and Graduate Training	0	901,885	901,885	0	1,143,985	1,143,985
003 Faculty of Applied Sciences	2,148,859	962,267	3,111,126	3,428,531	1,122,000	4,550,531
004 Faculty of Business and management Sciences	2,267,627	678,019	2,945,646	2,289,000	881,729	3,170,729
005 Faculty of Computing and Informatics	2,954,956	730,750	3,685,706	2,798,000	844,453	3,642,453
006 Faculty of Interdisciplinary Studies	2,487,031	488,137	2,975,168	2,500,000	727,056	3,227,056
007 Faculty of Medicine	16,402,747	2,974,816	19,377,563	16,627,000	3,341,432	19,968,432
008 Faculty of Science	6,033,566	1,446,594	7,480,160	5,926,000	1,647,000	7,573,000
009 Institute of Maternal and New born Child Health	0	38,000	38,000	0	58,000	58,000
Total Recurrent Budget Estimates for Vote Function	32,294,786	8,577,470	40,872,256	33,568,531	10,205,654	43,774,186
Development Budget Estimates	GoU Dev't	External Fin.	Total	GoU Dev't	External Fin.	Total
Total for Vote Function 01	32,294,786	8,577,470	40,872,256	33,568,531	10,205,654	43,774,186
Vote Function 02 General Administration and Support Services						
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total
001 Central Administration	11,031,279	14,897,879	25,929,158	11,757,533	20,259,695	32,017,228
Total Recurrent Budget Estimates for Vote Function	11,031,279	14,897,879	25,929,158	11,757,533	20,259,695	32,017,228
Development Budget Estimates	GoU Dev't	External Fin.	Total	GoU Dev't	External Fin.	Total
1983 Institutional Development of Mbarara University	34,740,706	0	34,740,706	35,840,706	0	35,840,706
Total Development Budget Estimates for Vote Function	34,740,706	0	34,740,706	35,840,706	0	35,840,706
Total for Vote Function 02	45,771,985	14,897,879	60,669,864	47,598,239	20,259,695	67,857,934
Total Excluding Arrears	78,066,771	23,475,349	101,542,120	81,166,771	30,465,349	111,632,120
Grand Total Vote 302	78,066,771	23,475,349	101,542,120	81,166,771	30,465,349	111,632,120
Total Excluding Arrears	78,066,771	23,475,349	101,542,120	81,166,771	30,465,349	111,632,120

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Table V3: Summary of Project allocations by Department

Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
Programme 12 Human Capital Development						
Vote Function 02 General Administration and Support Services						
Department 001 Central Administration						
1983 Institutional Development of Mbarara University	34,740,706	0	34,740,706	35,840,706	0	35,840,706
Total for the Department 001	34,740,706	0	34,740,706	35,840,706	0	35,840,706
Total Excluding Arrears	34,740,706	0	34,740,706	35,840,706	0	35,840,706
Grand Total Vote	34,740,706	0	34,740,706	35,840,706	0	35,840,706
Total Excluding Arrears	34,740,706	0	34,740,706	35,840,706	0	35,840,706

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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	47,363,534	0	47,363,534	50,666,614	0	50,666,614
212 Social Contributions	3,871,546	0	3,871,546	3,435,435	0	3,435,435
221 General Use of goods and services	3,019,343	0	3,019,343	5,965,112	0	5,965,112
222 Communications	154,719	0	154,719	316,994	0	316,994
223 Utility and Property Expenses	2,040,973	0	2,040,973	1,967,481	0	1,967,481
224 Supplies and Services	4,668,794	0	4,668,794	7,308,061	0	7,308,061
225 Professional Services	2,879,492	0	2,879,492	1,649,000	0	1,649,000
226 Insurances and Licenses	1,344,500	0	1,344,500	1,466,554	0	1,466,554
227 Travel and Transport	1,238,903	0	1,238,903	1,469,460	0	1,469,460
228 Maintenance	1,006,998	0	1,006,998	1,302,686	0	1,302,686
263 To other general government units.	67,312	0	67,312	107,769	0	107,769
273 Employment-related social benefits	20,579	0	20,579	20,579	0	20,579
282 Current transfers not elsewhere classified	1,946,212	0	1,946,212	1,859,800	0	1,859,800
312 Acquisition of Produced Assets	30,187,861	0	30,187,861	32,926,876	0	32,926,876
313 Major Repairs, Overhaul and Improvement to Produced Assets	1,731,353	0	1,731,353	1,169,700	0	1,169,700
Grand Total Vote 302	101,542,120	0	101,542,120	111,632,120	0	111,632,120
Total Excluding Arrears	101,542,120	0	101,542,120	111,632,120	0	111,632,120

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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	43,326,065	0	43,326,065	45,326,065	0	45,326,065
211104 Employee Gratuity	673,150	0	673,150	673,150	0	673,150
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	2,328,532	0	2,328,532	2,852,908	0	2,852,908
211107 Boards, Committees and Council Allowances	1,035,788	0	1,035,788	1,814,491	0	1,814,491
212101 Social Security Contributions	3,862,346	0	3,862,346	3,435,435	0	3,435,435
212103 Incapacity benefits (Employees)	9,200	0	9,200	0	0	0
221001 Advertising and Public Relations	116,664	0	116,664	314,000	0	314,000
221002 Workshops, Meetings and Seminars	113,609	0	113,609	469,777	0	469,777
221003 Staff Training	349,141	0	349,141	911,771	0	911,771
221005 Official Ceremonies and State Functions	192,525	0	192,525	232,007	0	232,007
221007 Books, Periodicals & Newspapers	61,510	0	61,510	129,616	0	129,616
221008 Information and Communication Technology Supplies.	763,595	0	763,595	2,169,687	0	2,169,687
221009 Welfare and Entertainment	339,092	0	339,092	465,615	0	465,615
221011 Printing, Stationery, Photocopying and Binding	364,268	0	364,268	449,473	0	449,473
221012 Small Office Equipment	32,955	0	32,955	38,187	0	38,187
221016 Systems Recurrent costs	396,448	0	396,448	562,788	0	562,788
221017 Membership dues and Subscription fees.	214,537	0	214,537	171,925	0	171,925
221020 Litigation and related expenses	75,000	0	75,000	50,267	0	50,267
222001 Information and Communication Technology Services.	154,719	0	154,719	316,994	0	316,994
223001 Property Management Expenses	666,137	0	666,137	852,091	0	852,091
223002 Property Rates	14,000	0	14,000	14,000	0	14,000
223003 Rent-Produced Assets-to private entities	36,000	0	36,000	77,550	0	77,550
223004 Guard and Security services	339,840	0	339,840	339,840	0	339,840
223005 Electricity	542,862	0	542,862	360,000	0	360,000
223006 Water	442,134	0	442,134	324,000	0	324,000

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<i>Thousand Uganda Shillings</i>	2025/26 Approved Estimates			2026/27 Draft Estimates		
<i>Items</i>	GoU	External Fin.	Total	GoU	External Fin.	Total
224001 Medical Supplies and Services	274,508	0	274,508	300,860	0	300,860
224003 Agricultural Supplies and Services	5,720	0	5,720	15,400	0	15,400
224004 Beddings, Clothing, Footwear and related Services	33,244	0	33,244	32,467	0	32,467
224005 Laboratory supplies and services	219,525	0	219,525	340,322	0	340,322
224008 Educational Materials and Services	2,827,044	0	2,827,044	3,931,820	0	3,931,820
224011 Research Expenses	1,308,753	0	1,308,753	2,687,192	0	2,687,192
225101 Consultancy Services	58,000	0	58,000	68,000	0	68,000
225201 Consultancy Services-Capital	1,300,000	0	1,300,000	1,526,000	0	1,526,000
225202 Environment Impact Assessment for Capital Works	200,000	0	200,000	55,000	0	55,000
225204 Monitoring and Supervision of capital work	1,321,492	0	1,321,492	0	0	0
226001 Insurances	1,344,500	0	1,344,500	1,466,554	0	1,466,554
227001 Travel inland	675,408	0	675,408	740,114	0	740,114
227002 Travel abroad	27,170	0	27,170	77,076	0	77,076
227004 Fuel, Lubricants and Oils	536,325	0	536,325	652,270	0	652,270
228001 Maintenance-Buildings and Structures	354,150	0	354,150	344,319	0	344,319
228002 Maintenance-Transport Equipment	309,025	0	309,025	402,732	0	402,732
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	343,823	0	343,823	493,885	0	493,885
228004 Maintenance-Other Fixed Assets	0	0	0	61,750	0	61,750
263405 Transfers to Autonomous Government Units	67,312	0	67,312	107,769	0	107,769
273102 Incapacity, death benefits and funeral expenses	20,579	0	20,579	20,579	0	20,579
282101 Donations	0	0	0	3,000	0	3,000
282103 Scholarships and related costs	1,835,000	0	1,835,000	1,856,800	0	1,856,800
282104 Compensation to 3rd Parties	111,212	0	111,212	0	0	0
312121 Non-Residential Buildings - Acquisition	26,253,944	0	26,253,944	28,700,000	0	28,700,000
312135 Water Plants, pipelines and sewerage networks - Acquisition	235,000	0	235,000	0	0	0

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Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Items	GoU	External Fin.	Total	GoU	External Fin.	Total
312137 Information Communication Technology network lines - Acquisition	30,000	0	30,000	0	0	0
312139 Other Structures - Acquisition	0	0	0	260,000	0	260,000
312149 Other Land Improvements - Acquisition	300,000	0	300,000	0	0	0
312212 Light Vehicles - Acquisition	800,000	0	800,000	1,307,245	0	1,307,245
312221 Light ICT hardware - Acquisition	0	0	0	1,048,670	0	1,048,670
312222 Heavy ICT hardware - Acquisition	0	0	0	118,670	0	118,670
312229 Other ICT Equipment - Acquisition	868,800	0	868,800	0	0	0
312232 Electrical machinery - Acquisition	0	0	0	253,532	0	253,532
312233 Medical, Laboratory and Research & appliances - Acquisition	0	0	0	0	0	0
312235 Furniture and Fittings - Acquisition	437,117	0	437,117	359,468	0	359,468
312299 Other Machinery and Equipment- Acquisition	1,263,000	0	1,263,000	879,291	0	879,291
313121 Non-Residential Buildings - Improvement	1,308,106	0	1,308,106	1,060,000	0	1,060,000
313131 Roads and Bridges - Improvement	423,247	0	423,247	0	0	0
313221 Light ICT hardware - Improvement	0	0	0	109,700	0	109,700
Grand Total Vote 302	101,542,120	0	101,542,120	111,632,120	0	111,632,120
Total Excluding Arrears	101,542,120	0	101,542,120	111,632,120	0	111,632,120

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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 Centre of Innovations and Technology Transfer						
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	357,000	357,000	0	440,000	440,000
Total Cost of Key Service Area 320036	0	357,000	357,000	0	440,000	440,000
Total Cost for Department 001	0	357,000	357,000	0	440,000	440,000
Total Excluding Arrears	0	357,000	357,000	0	440,000	440,000
Department 002 Directorate of Research and Graduate Training						
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	628,600	628,600	0	771,100	771,100
Total Cost of Key Service Area 320036	0	628,600	628,600	0	771,100	771,100
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,750	7,750	0	12,600	12,600
221002 Workshops, Meetings and Seminars	0	14,000	14,000	0	14,000	14,000
221003 Staff Training	0	1,000	1,000	0	3,400	3,400
221007 Books, Periodicals & Newspapers	0	680	680	0	680	680
221008 Information and Communication Technology Supplies.	0	2,400	2,400	0	3,000	3,000
221009 Welfare and Entertainment	0	11,350	11,350	0	10,150	10,150
221011 Printing, Stationery, Photocopying and Binding	0	12,615	12,615	0	11,091	11,091
221012 Small Office Equipment	0	250	250	0	250	250
222001 Information and Communication Technology Services.	0	6,400	6,400	0	6,400	6,400
223001 Property Management Expenses	0	1,000	1,000	0	1,000	1,000

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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 002 Directorate of Research and Graduate Training						
Key Service Area 320043 Teaching and Training						
224004 Beddings, Clothing, Footwear and related Services	0	1,750	1,750	0	490	490
224008 Educational Materials and Services	0	191,100	191,100	0	288,744	288,744
227001 Travel inland	0	12,190	12,190	0	11,080	11,080
227004 Fuel, Lubricants and Oils	0	10,800	10,800	0	10,000	10,000
Total Cost of Key Service Area 320043	0	273,285	273,285	0	372,885	372,885
Total Cost for Department 002	0	901,885	901,885	0	1,143,985	1,143,985
Total Excluding Arrears	0	901,885	901,885	0	1,143,985	1,143,985
Department 003 Faculty of Applied Sciences						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	112,500	112,500	0	125,896	125,896
Total Cost of Key Service Area 320008	0	112,500	112,500	0	125,896	125,896
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	105,000	105,000	0	132,482	132,482
Total Cost of Key Service Area 320036	0	105,000	105,000	0	132,482	132,482
Key Service Area 320043 Teaching and Training						
211101 General Staff Salaries	2,148,859	0	2,148,859	3,428,531	0	3,428,531
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	192,750	192,750	0	175,000	175,000
212101 Social Security Contributions	0	214,886	214,886	0	214,886	214,886
221003 Staff Training	0	12,000	12,000	0	20,000	20,000
221007 Books, Periodicals & Newspapers	0	1,440	1,440	0	1,443	1,443
221008 Information and Communication Technology Supplies.	0	5,300	5,300	0	9,000	9,000
221009 Welfare and Entertainment	0	10,850	10,850	0	28,959	28,959
221011 Printing, Stationery, Photocopying and Binding	0	9,000	9,000	0	11,000	11,000
221012 Small Office Equipment	0	0	0	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 003 Faculty of Applied Sciences						
Key Service Area 320043 Teaching and Training						
221017 Membership dues and Subscription fees.	0	21,970	21,970	0	17,800	17,800
222001 Information and Communication Technology Services.	0	4,860	4,860	0	6,900	6,900
223001 Property Management Expenses	0	3,860	3,860	0	3,160	3,160
224005 Laboratory supplies and services	0	166,725	166,725	0	166,725	166,725
224008 Educational Materials and Services	0	88,150	88,150	0	181,663	181,663
227001 Travel inland	0	5,470	5,470	0	10,130	10,130
227004 Fuel, Lubricants and Oils	0	5,782	5,782	0	8,431	8,431
228001 Maintenance-Buildings and Structures	0	525	525	0	525	525
228002 Maintenance-Transport Equipment	0	0	0	0	3,000	3,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,200	1,200	0	3,000	3,000
Total Cost of Key Service Area 320043	2,148,859	744,767	2,893,626	3,428,531	863,622	4,292,153
Total Cost for Department 003	2,148,859	962,267	3,111,126	3,428,531	1,122,000	4,550,531
Total Excluding Arrears	2,148,859	962,267	3,111,126	3,428,531	1,122,000	4,550,531
Department 004 Faculty of Business and management Sciences						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	62,200	62,200	0	109,560	109,560
Total Cost of Key Service Area 320008	0	62,200	62,200	0	109,560	109,560
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	40,000	40,000	0	45,045	45,045
Total Cost of Key Service Area 320036	0	40,000	40,000	0	45,045	45,045
Key Service Area 320043 Teaching and Training						
211101 General Staff Salaries	2,267,627	0	2,267,627	2,289,000	0	2,289,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	139,560	139,560	0	207,680	207,680
212101 Social Security Contributions	0	207,675	207,675	0	207,675	207,675
221001 Advertising and Public Relations	0	4,464	4,464	0	4,420	4,420

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 004 Faculty of Business and management Sciences						
Key Service Area 320043 Teaching and Training						
221007 Books, Periodicals & Newspapers	0	2,510	2,510	0	2,190	2,190
221008 Information and Communication Technology Supplies.	0	12,600	12,600	0	27,020	27,020
221009 Welfare and Entertainment	0	9,980	9,980	0	19,805	19,805
221011 Printing, Stationery, Photocopying and Binding	0	14,000	14,000	0	8,000	8,000
221012 Small Office Equipment	0	0	0	0	600	600
222001 Information and Communication Technology Services.	0	4,320	4,320	0	3,600	3,600
223001 Property Management Expenses	0	6,240	6,240	0	4,240	4,240
224008 Educational Materials and Services	0	127,624	127,624	0	179,768	179,768
227001 Travel inland	0	10,680	10,680	0	13,740	13,740
227004 Fuel, Lubricants and Oils	0	19,296	19,296	0	27,600	27,600
228001 Maintenance-Buildings and Structures	0	3,000	3,000	0	8,000	8,000
228002 Maintenance-Transport Equipment	0	1,700	1,700	0	1,700	1,700
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	12,170	12,170	0	11,086	11,086
Total Cost of Key Service Area 320043	2,267,627	575,819	2,843,446	2,289,000	727,124	3,016,124
Total Cost for Department 004	2,267,627	678,019	2,945,646	2,289,000	881,729	3,170,729
Total Excluding Arrears	2,267,627	678,019	2,945,646	2,289,000	881,729	3,170,729
Department 005 Faculty of Computing and Informatics						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	77,309	77,309	0	103,590	103,590
Total Cost of Key Service Area 320008	0	77,309	77,309	0	103,590	103,590
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	42,753	42,753	0	82,137	82,137
Total Cost of Key Service Area 320036	0	42,753	42,753	0	82,137	82,137

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 005 Faculty of Computing and Informatics						
Key Service Area 320043 Teaching and Training						
211101 General Staff Salaries	2,954,956	0	2,954,956	2,798,000	0	2,798,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	145,400	145,400	0	157,400	157,400
212101 Social Security Contributions	0	295,496	295,496	0	295,496	295,496
221001 Advertising and Public Relations	0	4,000	4,000	0	2,000	2,000
221008 Information and Communication Technology Supplies.	0	10,100	10,100	0	12,000	12,000
221009 Welfare and Entertainment	0	8,040	8,040	0	24,480	24,480
221011 Printing, Stationery, Photocopying and Binding	0	12,678	12,678	0	12,628	12,628
221012 Small Office Equipment	0	0	0	0	380	380
222001 Information and Communication Technology Services.	0	8,000	8,000	0	8,800	8,800
223001 Property Management Expenses	0	7,592	7,592	0	2,756	2,756
224008 Educational Materials and Services	0	70,677	70,677	0	98,535	98,535
227001 Travel inland	0	7,100	7,100	0	7,100	7,100
227004 Fuel, Lubricants and Oils	0	16,000	16,000	0	16,000	16,000
228002 Maintenance-Transport Equipment	0	14,035	14,035	0	10,600	10,600
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	11,570	11,570	0	10,551	10,551
Total Cost of Key Service Area 320043	2,954,956	610,689	3,565,645	2,798,000	658,726	3,456,726
Total Cost for Department 005	2,954,956	730,750	3,685,706	2,798,000	844,453	3,642,453
Total Excluding Arrears	2,954,956	730,750	3,685,706	2,798,000	844,453	3,642,453
Department 006 Faculty of Interdisciplinary Studies						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	18,550	18,550	0	27,180	27,180
Total Cost of Key Service Area 320008	0	18,550	18,550	0	27,180	27,180

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 006 Faculty of Interdisciplinary Studies						
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	10,000	10,000	0	15,000	15,000
Total Cost of Key Service Area 320036	0	10,000	10,000	0	15,000	15,000
Key Service Area 320043 Teaching and Training						
211101 General Staff Salaries	2,487,031	0	2,487,031	2,500,000	0	2,500,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	49,900	49,900	0	25,350	25,350
212101 Social Security Contributions	0	229,616	229,616	0	229,616	229,616
221001 Advertising and Public Relations	0	1,800	1,800	0	18,600	18,600
221002 Workshops, Meetings and Seminars	0	1,400	1,400	0	14,160	14,160
221007 Books, Periodicals & Newspapers	0	1,320	1,320	0	12,565	12,565
221008 Information and Communication Technology Supplies.	0	11,000	11,000	0	7,500	7,500
221009 Welfare and Entertainment	0	5,402	5,402	0	19,440	19,440
221011 Printing, Stationery, Photocopying and Binding	0	10,000	10,000	0	15,000	15,000
221012 Small Office Equipment	0	719	719	0	1,159	1,159
222001 Information and Communication Technology Services.	0	3,720	3,720	0	13,920	13,920
223001 Property Management Expenses	0	1,200	1,200	0	3,417	3,417
224003 Agricultural Supplies and Services	0	5,720	5,720	0	15,400	15,400
224005 Laboratory supplies and services	0	0	0	0	4,859	4,859
224008 Educational Materials and Services	0	114,859	114,859	0	242,151	242,151
227001 Travel inland	0	5,920	5,920	0	10,140	10,140
227004 Fuel, Lubricants and Oils	0	6,741	6,741	0	32,160	32,160
228002 Maintenance-Transport Equipment	0	7,070	7,070	0	14,440	14,440
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	3,200	3,200	0	5,000	5,000
Total Cost of Key Service Area 320043	2,487,031	459,587	2,946,618	2,500,000	684,876	3,184,876

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Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Total Cost for Department 006	2,487,031	488,137	2,975,168	2,500,000	727,056	3,227,056
Total Excluding Arrears	2,487,031	488,137	2,975,168	2,500,000	727,056	3,227,056
Department 007 Faculty of Medicine						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	408,784	408,784	0	521,046	521,046
Total Cost of Key Service Area 320008	0	408,784	408,784	0	521,046	521,046
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	45,400	45,400	0	45,400	45,400
Total Cost of Key Service Area 320036	0	45,400	45,400	0	45,400	45,400
Key Service Area 320043 Teaching and Training						
211101 General Staff Salaries	16,402,747	0	16,402,747	16,627,000	0	16,627,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	221,600	221,600	0	357,600	357,600
212101 Social Security Contributions	0	1,470,246	1,470,246	0	1,470,246	1,470,246
221001 Advertising and Public Relations	0	8,000	8,000	0	8,000	8,000
221002 Workshops, Meetings and Seminars	0	0	0	0	8,000	8,000
221003 Staff Training	0	8,000	8,000	0	0	0
221007 Books, Periodicals & Newspapers	0	2,184	2,184	0	2,184	2,184
221008 Information and Communication Technology Supplies.	0	38,523	38,523	0	38,523	38,523
221009 Welfare and Entertainment	0	19,732	19,732	0	19,732	19,732
221011 Printing, Stationery, Photocopying and Binding	0	65,500	65,500	0	65,500	65,500
221012 Small Office Equipment	0	2,080	2,080	0	2,080	2,080
222001 Information and Communication Technology Services.	0	17,786	17,786	0	17,786	17,786
223001 Property Management Expenses	0	12,000	12,000	0	14,000	14,000
224001 Medical Supplies and Services	0	241,008	241,008	0	261,360	261,360
224005 Laboratory supplies and services	0	0	0	0	112,938	112,938
224008 Educational Materials and Services	0	273,879	273,879	0	259,745	259,745

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 007 Faculty of Medicine						
Key Service Area 320043 Teaching and Training						
227001 Travel inland	0	33,785	33,785	0	43,591	43,591
227004 Fuel, Lubricants and Oils	0	51,000	51,000	0	40,200	40,200
228001 Maintenance-Buildings and Structures	0	9,287	9,287	0	9,000	9,000
228002 Maintenance-Transport Equipment	0	34,022	34,022	0	31,501	31,501
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	12,000	12,000	0	13,000	13,000
Total Cost of Key Service Area 320043	16,402,747	2,520,632	18,923,379	16,627,000	2,774,985	19,401,985
Total Cost for Department 007	16,402,747	2,974,816	19,377,563	16,627,000	3,341,432	19,968,432
Total Excluding Arrears	16,402,747	2,974,816	19,377,563	16,627,000	3,341,432	19,968,432
Department 008 Faculty of Science						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	264,230	264,230	0	399,616	399,616
Total Cost of Key Service Area 320008	0	264,230	264,230	0	399,616	399,616
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	42,000	42,000	0	50,000	50,000
Total Cost of Key Service Area 320036	0	42,000	42,000	0	50,000	50,000
Key Service Area 320043 Teaching and Training						
211101 General Staff Salaries	6,033,566	0	6,033,566	5,926,000	0	5,926,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	127,200	127,200	0	161,500	161,500
212101 Social Security Contributions	0	574,792	574,792	0	574,792	574,792
221003 Staff Training	0	3,000	3,000	0	6,000	6,000
221007 Books, Periodicals & Newspapers	0	1,000	1,000	0	1,000	1,000
221008 Information and Communication Technology Supplies.	0	8,700	8,700	0	14,000	14,000
221009 Welfare and Entertainment	0	55,000	55,000	0	30,400	30,400
221011 Printing, Stationery, Photocopying and Binding	0	22,400	22,400	0	26,000	26,000

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 008 Faculty of Science						
Key Service Area 320043 Teaching and Training						
221012 Small Office Equipment	0	1,000	1,000	0	1,534	1,534
222001 Information and Communication Technology Services.	0	9,000	9,000	0	9,120	9,120
223001 Property Management Expenses	0	5,400	5,400	0	5,400	5,400
224005 Laboratory supplies and services	0	52,800	52,800	0	55,800	55,800
224008 Educational Materials and Services	0	212,385	212,385	0	239,070	239,070
227001 Travel inland	0	14,300	14,300	0	12,800	12,800
227004 Fuel, Lubricants and Oils	0	25,200	25,200	0	25,200	25,200
228001 Maintenance-Buildings and Structures	0	6,500	6,500	0	3,081	3,081
228002 Maintenance-Transport Equipment	0	17,100	17,100	0	17,100	17,100
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	4,587	4,587	0	14,587	14,587
Total Cost of Key Service Area 320043	6,033,566	1,140,364	7,173,930	5,926,000	1,197,384	7,123,384
Total Cost for Department 008	6,033,566	1,446,594	7,480,160	5,926,000	1,647,000	7,573,000
Total Excluding Arrears	6,033,566	1,446,594	7,480,160	5,926,000	1,647,000	7,573,000
Department 009 Institute of Maternal and New born Child Health						
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	38,000	38,000	0	58,000	58,000
Total Cost of Key Service Area 320036	0	38,000	38,000	0	58,000	58,000
Total Cost for Department 009	0	38,000	38,000	0	58,000	58,000
Total Excluding Arrears	0	38,000	38,000	0	58,000	58,000
Development Budget Estimates						
	GoU	External Fin.	Total	GoU	External Fin.	Total
Total for Vote Function 01	40,872,256	0	40,872,256	43,774,186	0	43,774,186
Total Excluding Arrears	40,872,256	0	40,872,256	43,774,186	0	43,774,186
Vote Function 02 General Administration and 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						
221003 Staff Training	0	13,200	13,200	0	14,400	14,400
221008 Information and Communication Technology Supplies.	0	2,100	2,100	0	2,100	2,100
221009 Welfare and Entertainment	0	2,420	2,420	0	6,380	6,380
221011 Printing, Stationery, Photocopying and Binding	0	1,278	1,278	0	1,278	1,278
221017 Membership dues and Subscription fees.	0	3,600	3,600	0	2,500	2,500
222001 Information and Communication Technology Services.	0	4,200	4,200	0	4,200	4,200
223001 Property Management Expenses	0	285	285	0	283	283
227001 Travel inland	0	20,158	20,158	0	26,700	26,700
227004 Fuel, Lubricants and Oils	0	12,480	12,480	0	20,000	20,000
Total Cost of Key Service Area 000001	0	59,721	59,721	0	77,841	77,841
Key Service Area 000004 Finance and Accounting						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,200	7,200	0	10,000	10,000
221003 Staff Training	0	21,600	21,600	0	32,000	32,000
221007 Books, Periodicals & Newspapers	0	720	720	0	720	720
221008 Information and Communication Technology Supplies.	0	5,200	5,200	0	7,800	7,800
221009 Welfare and Entertainment	0	4,800	4,800	0	4,800	4,800
221011 Printing, Stationery, Photocopying and Binding	0	7,800	7,800	0	8,175	8,175
221012 Small Office Equipment	0	840	840	0	1,740	1,740
221016 Systems Recurrent costs	0	387,303	387,303	0	507,303	507,303
221017 Membership dues and Subscription fees.	0	3,000	3,000	0	3,000	3,000
222001 Information and Communication Technology Services.	0	6,000	6,000	0	10,000	10,000
227001 Travel inland	0	55,000	55,000	0	68,354	68,354

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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						
227004 Fuel, Lubricants and Oils	0	19,200	19,200	0	21,825	21,825
228002 Maintenance-Transport Equipment	0	11,500	11,500	0	6,000	6,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,646	1,646	0	1,646	1,646
Total Cost of Key Service Area 000004	0	531,809	531,809	0	683,363	683,363
Key Service Area 000005 Human Resource Management						
211101 General Staff Salaries	11,031,279	0	11,031,279	11,757,533	0	11,757,533
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,036,000	1,036,000	0	1,002,778	1,002,778
212101 Social Security Contributions	0	869,635	869,635	0	381,585	381,585
221001 Advertising and Public Relations	0	9,800	9,800	0	6,000	6,000
221003 Staff Training	0	205,500	205,500	0	670,200	670,200
221008 Information and Communication Technology Supplies.	0	13,300	13,300	0	9,300	9,300
221009 Welfare and Entertainment	0	13,600	13,600	0	22,120	22,120
221011 Printing, Stationery, Photocopying and Binding	0	28,450	28,450	0	10,869	10,869
222001 Information and Communication Technology Services.	0	13,600	13,600	0	21,600	21,600
223001 Property Management Expenses	0	652	652	0	1,499	1,499
225101 Consultancy Services	0	8,000	8,000	0	8,000	8,000
226001 Insurances	0	1,300,000	1,300,000	0	1,367,604	1,367,604
227001 Travel inland	0	16,440	16,440	0	56,880	56,880
227004 Fuel, Lubricants and Oils	0	15,895	15,895	0	31,786	31,786
273102 Incapacity, death benefits and funeral expenses	0	20,579	20,579	0	20,579	20,579
Total Cost of Key Service Area 000005	11,031,279	3,551,450	14,582,729	11,757,533	3,610,800	15,368,333

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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	11,100	11,100
221003 Staff Training	0	500	500	0	20,321	20,321
221008 Information and Communication Technology Supplies.	0	2,550	2,550	0	2,060	2,060
221009 Welfare and Entertainment	0	7,588	7,588	0	7,524	7,524
221011 Printing, Stationery, Photocopying and Binding	0	2,257	2,257	0	1,959	1,959
221012 Small Office Equipment	0	168	168	0	168	168
221016 Systems Recurrent costs	0	9,145	9,145	0	55,485	55,485
222001 Information and Communication Technology Services.	0	5,400	5,400	0	5,520	5,520
223001 Property Management Expenses	0	440	440	0	400	400
224008 Educational Materials and Services	0	18,394	18,394	0	18,394	18,394
227001 Travel inland	0	10,060	10,060	0	14,319	14,319
227004 Fuel, Lubricants and Oils	0	9,498	9,498	0	9,000	9,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	4,000	4,000	0	4,220	4,220
Total Cost of Key Service Area 000006	0	70,000	70,000	0	150,470	150,470
Key Service Area 000007 Procurement and Disposal Services						
211107 Boards, Committees and Council Allowances	0	35,160	35,160	0	61,812	61,812
221003 Staff Training	0	8,450	8,450	0	24,400	24,400
221008 Information and Communication Technology Supplies.	0	7,280	7,280	0	13,887	13,887
221009 Welfare and Entertainment	0	2,765	2,765	0	15,970	15,970
221011 Printing, Stationery, Photocopying and Binding	0	11,053	11,053	0	20,000	20,000
221012 Small Office Equipment	0	1,298	1,298	0	3,122	3,122
221017 Membership dues and Subscription fees.	0	0	0	0	3,500	3,500

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
Key Service Area 000007 Procurement and Disposal Services						
222001 Information and Communication Technology Services.	0	6,900	6,900	0	6,900	6,900
223001 Property Management Expenses	0	1,562	1,562	0	3,000	3,000
227001 Travel inland	0	8,360	8,360	0	8,500	8,500
227004 Fuel, Lubricants and Oils	0	9,860	9,860	0	14,538	14,538
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,800	2,800	0	6,000	6,000
Total Cost of Key Service Area 000007	0	95,488	95,488	0	181,629	181,629
Key Service Area 000010 Leadership and Management						
211107 Boards, Committees and Council Allowances	0	927,552	927,552	0	1,687,576	1,687,576
Total Cost of Key Service Area 000010	0	927,552	927,552	0	1,687,576	1,687,576
Key Service Area 000012 Legal and Advisory services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,259	2,259	0	0	0
221003 Staff Training	0	14,000	14,000	0	5,327	5,327
221007 Books, Periodicals & Newspapers	0	2,500	2,500	0	0	0
221009 Welfare and Entertainment	0	2,785	2,785	0	2,783	2,783
221011 Printing, Stationery, Photocopying and Binding	0	2,400	2,400	0	2,619	2,619
221017 Membership dues and Subscription fees.	0	1,500	1,500	0	2,000	2,000
222001 Information and Communication Technology Services.	0	2,000	2,000	0	2,000	2,000
223001 Property Management Expenses	0	83	83	0	400	400
224008 Educational Materials and Services	0	13,917	13,917	0	37,355	37,355
227001 Travel inland	0	14,640	14,640	0	16,705	16,705
227002 Travel abroad	0	0	0	0	15,136	15,136
227004 Fuel, Lubricants and Oils	0	8,000	8,000	0	8,000	8,000
Total Cost of Key Service Area 000012	0	64,083	64,083	0	92,324	92,324

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Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
Key Service Area 000013 HIV/AIDS Mainstreaming						
224008 Educational Materials and Services	0	64,763	64,763	0	79,490	79,490
Total Cost of Key Service Area 000013	0	64,763	64,763	0	79,490	79,490
Key Service Area 000021 Gender Mainstreaming services						
224008 Educational Materials and Services	0	63,975	63,975	0	118,171	118,171
Total Cost of Key Service Area 000021	0	63,975	63,975	0	118,171	118,171
Key Service Area 000063 Quality Assurance Systems						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	5,000	0	3,500	3,500
211107 Boards, Committees and Council Allowances	0	26,000	26,000	0	32,500	32,500
221003 Staff Training	0	0	0	0	2,500	2,500
221008 Information and Communication Technology Supplies.	0	5,400	5,400	0	4,400	4,400
221009 Welfare and Entertainment	0	3,600	3,600	0	7,800	7,800
221011 Printing, Stationery, Photocopying and Binding	0	10,000	10,000	0	10,040	10,040
221012 Small Office Equipment	0	1,220	1,220	0	910	910
221017 Membership dues and Subscription fees.	0	1,250	1,250	0	1,300	1,300
222001 Information and Communication Technology Services.	0	2,400	2,400	0	4,800	4,800
223001 Property Management Expenses	0	1,200	1,200	0	800	800
224008 Educational Materials and Services	0	65,930	65,930	0	94,200	94,200
227001 Travel inland	0	10,000	10,000	0	21,590	21,590
227004 Fuel, Lubricants and Oils	0	5,000	5,000	0	9,600	9,600
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,000	2,000	0	1,500	1,500
Total Cost of Key Service Area 000063	0	139,000	139,000	0	195,440	195,440

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Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
Key Service Area 000077 Policy Analysis and Research						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	312,812	312,812	0	632,987	632,987
211107 Boards, Committees and Council Allowances	0	44,892	44,892	0	32,603	32,603
212101 Social Security Contributions	0	0	0	0	61,139	61,139
221001 Advertising and Public Relations	0	20,900	20,900	0	90,120	90,120
221002 Workshops, Meetings and Seminars	0	97,509	97,509	0	68,380	68,380
221003 Staff Training	0	9,720	9,720	0	37,653	37,653
221008 Information and Communication Technology Supplies.	0	7,506	7,506	0	508,587	508,587
221009 Welfare and Entertainment	0	2,336	2,336	0	9,954	9,954
221011 Printing, Stationery, Photocopying and Binding	0	2,574	2,574	0	3,658	3,658
221012 Small Office Equipment	0	500	500	0	3,465	3,465
222001 Information and Communication Technology Services.	0	7,440	7,440	0	20,400	20,400
223001 Property Management Expenses	0	0	0	0	3,990	3,990
224004 Beddings, Clothing, Footwear and related Services	0	2,684	2,684	0	0	0
224011 Research Expenses	0	0	0	0	1,048,028	1,048,028
225101 Consultancy Services	0	0	0	0	20,000	20,000
227001 Travel inland	0	178,680	178,680	0	25,440	25,440
227004 Fuel, Lubricants and Oils	0	30,000	30,000	0	36,000	36,000
228001 Maintenance-Buildings and Structures	0	0	0	0	6,950	6,950
228002 Maintenance-Transport Equipment	0	0	0	0	6,800	6,800
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	800	800	0	2,200	2,200
Total Cost of Key Service Area 000077	0	718,353	718,353	0	2,618,353	2,618,353

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Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
Key Service Area 320001 Academic Affairs						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	13,980	13,980	0	13,980	13,980
221001 Advertising and Public Relations	0	47,000	47,000	0	57,000	57,000
221003 Staff Training	0	10,191	10,191	0	15,191	15,191
221005 Official Ceremonies and State Functions	0	192,525	192,525	0	232,007	232,007
221008 Information and Communication Technology Supplies.	0	46,050	46,050	0	47,050	47,050
221009 Welfare and Entertainment	0	19,200	19,200	0	19,200	19,200
221011 Printing, Stationery, Photocopying and Binding	0	91,144	91,144	0	171,074	171,074
221012 Small Office Equipment	0	6,500	6,500	0	6,500	6,500
222001 Information and Communication Technology Services.	0	4,800	4,800	0	4,800	4,800
223001 Property Management Expenses	0	1,061	1,061	0	1,061	1,061
224008 Educational Materials and Services	0	497,177	497,177	0	652,927	652,927
227001 Travel inland	0	27,490	27,490	0	27,490	27,490
227002 Travel abroad	0	0	0	0	10,000	10,000
227004 Fuel, Lubricants and Oils	0	14,000	14,000	0	14,000	14,000
228002 Maintenance-Transport Equipment	0	14,580	14,580	0	24,580	24,580
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	14,000	14,000	0	14,000	14,000
Total Cost of Key Service Area 320001	0	999,697	999,697	0	1,310,859	1,310,859
Key Service Area 320002 Administrative and Support Services						
211104 Employee Gratuity	0	673,150	673,150	0	673,150	673,150
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	32,413	32,413	0	38,217	38,217
211107 Boards, Committees and Council Allowances	0	2,184	2,184	0	0	0
212103 Incapacity benefits (Employees)	0	9,200	9,200	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						
221001 Advertising and Public Relations	0	20,700	20,700	0	122,860	122,860
221002 Workshops, Meetings and Seminars	0	700	700	0	354,137	354,137
221003 Staff Training	0	21,880	21,880	0	24,280	24,280
221007 Books, Periodicals & Newspapers	0	5,810	5,810	0	5,608	5,608
221008 Information and Communication Technology Supplies.	0	43,752	43,752	0	42,693	42,693
221009 Welfare and Entertainment	0	128,908	128,908	0	167,000	167,000
221011 Printing, Stationery, Photocopying and Binding	0	40,014	40,014	0	39,839	39,839
221012 Small Office Equipment	0	12,180	12,180	0	12,480	12,480
221017 Membership dues and Subscription fees.	0	51,793	51,793	0	72,793	72,793
221020 Litigation and related expenses	0	75,000	75,000	0	50,267	50,267
222001 Information and Communication Technology Services.	0	33,493	33,493	0	40,200	40,200
223001 Property Management Expenses	0	7,970	7,970	0	8,366	8,366
223002 Property Rates	0	14,000	14,000	0	14,000	14,000
223003 Rent-Produced Assets-to private entities	0	36,000	36,000	0	77,550	77,550
223004 Guard and Security services	0	339,840	339,840	0	339,840	339,840
223005 Electricity	0	542,862	542,862	0	360,000	360,000
223006 Water	0	442,134	442,134	0	324,000	324,000
224001 Medical Supplies and Services	0	30,000	30,000	0	36,000	36,000
224004 Beddings, Clothing, Footwear and related Services	0	19,250	19,250	0	19,967	19,967
225101 Consultancy Services	0	50,000	50,000	0	40,000	40,000
226001 Insurances	0	44,500	44,500	0	98,950	98,950
227001 Travel inland	0	215,935	215,935	0	317,275	317,275
227002 Travel abroad	0	27,170	27,170	0	51,940	51,940
227004 Fuel, Lubricants and Oils	0	248,900	248,900	0	286,575	286,575

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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						
228002 Maintenance-Transport Equipment	0	201,018	201,018	0	258,299	258,299
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	27,318	27,318	0	9,500	9,500
263405 Transfers to Autonomous Government Units	0	67,312	67,312	0	107,769	107,769
o/w Transfer to ITFC	0	0	0	0	107,769	107,769
o/w Transfers to ITFC Bwindi	0	67,312	67,312	0	0	0
282101 Donations	0	0	0	0	3,000	3,000
282103 Scholarships and related costs	0	8,000	8,000	0	8,000	8,000
282104 Compensation to 3rd Parties	0	111,212	111,212	0	0	0
Total Cost of Key Service Area 320002	0	3,584,597	3,584,597	0	4,004,554	4,004,554
Key Service Area 320010 E-Learning, and innovation services						
221003 Staff Training	0	6,000	6,000	0	3,000	3,000
221008 Information and Communication Technology Supplies.	0	529,606	529,606	0	1,347,636	1,347,636
221009 Welfare and Entertainment	0	3,600	3,600	0	4,600	4,600
221011 Printing, Stationery, Photocopying and Binding	0	1,680	1,680	0	2,300	2,300
221012 Small Office Equipment	0	2,500	2,500	0	0	0
222001 Information and Communication Technology Services.	0	2,000	2,000	0	3,380	3,380
223001 Property Management Expenses	0	0	0	0	700	700
224004 Beddings, Clothing, Footwear and related Services	0	2,700	2,700	0	2,700	2,700
227001 Travel inland	0	7,000	7,000	0	5,000	5,000
227004 Fuel, Lubricants and Oils	0	7,280	7,280	0	12,280	12,280
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	137,640	137,640	0	232,792	232,792
Total Cost of Key Service Area 320010	0	700,006	700,006	0	1,614,389	1,614,389

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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						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,152	1,152	0	4,320	4,320
221008 Information and Communication Technology Supplies.	0	7,600	7,600	0	2,400	2,400
221009 Welfare and Entertainment	0	10,416	10,416	0	17,080	17,080
221011 Printing, Stationery, Photocopying and Binding	0	6,000	6,000	0	7,182	7,182
221017 Membership dues and Subscription fees.	0	6,450	6,450	0	17,700	17,700
222001 Information and Communication Technology Services.	0	8,400	8,400	0	13,440	13,440
223001 Property Management Expenses	0	534,565	534,565	0	721,352	721,352
224004 Beddings, Clothing, Footwear and related Services	0	4,860	4,860	0	8,010	8,010
227001 Travel inland	0	9,000	9,000	0	18,000	18,000
227004 Fuel, Lubricants and Oils	0	7,200	7,200	0	10,080	10,080
228001 Maintenance-Buildings and Structures	0	329,838	329,838	0	311,763	311,763
228002 Maintenance-Transport Equipment	0	0	0	0	20,712	20,712
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	107,211	107,211	0	162,903	162,903
228004 Maintenance-Other Fixed Assets	0	0	0	0	61,750	61,750
Total Cost of Key Service Area 320013	0	1,032,692	1,032,692	0	1,376,692	1,376,692
Key Service Area 320026 Library Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	30,320	30,320	0	46,760	46,760
221001 Advertising and Public Relations	0	0	0	0	5,000	5,000
221003 Staff Training	0	10,000	10,000	0	29,000	29,000
221007 Books, Periodicals & Newspapers	0	42,146	42,146	0	102,026	102,026
221009 Welfare and Entertainment	0	7,920	7,920	0	18,638	18,638

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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						
221011 Printing, Stationery, Photocopying and Binding	0	5,425	5,425	0	13,262	13,262
221012 Small Office Equipment	0	3,200	3,200	0	1,300	1,300
221017 Membership dues and Subscription fees.	0	124,975	124,975	0	51,332	51,332
222001 Information and Communication Technology Services.	0	1,200	1,200	0	7,228	7,228
223001 Property Management Expenses	0	9,114	9,114	0	4,354	4,354
224004 Beddings, Clothing, Footwear and related Services	0	2,000	2,000	0	1,300	1,300
227001 Travel inland	0	7,200	7,200	0	17,280	17,280
227004 Fuel, Lubricants and Oils	0	3,600	3,600	0	8,400	8,400
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	680	680	0	900	900
Total Cost of Key Service Area 320026	0	247,780	247,780	0	306,780	306,780
Key Service Area 320040 Student Affairs (Sports affairs, Guild affairs, chapel)						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,236	3,236	0	3,236	3,236
221003 Staff Training	0	4,100	4,100	0	4,100	4,100
221007 Books, Periodicals & Newspapers	0	1,200	1,200	0	1,200	1,200
221008 Information and Communication Technology Supplies.	0	4,629	4,629	0	7,600	7,600
221009 Welfare and Entertainment	0	8,800	8,800	0	8,800	8,800
221011 Printing, Stationery, Photocopying and Binding	0	8,000	8,000	0	8,000	8,000
221012 Small Office Equipment	0	500	500	0	500	500
222001 Information and Communication Technology Services.	0	2,800	2,800	0	6,000	6,000
223001 Property Management Expenses	0	71,913	71,913	0	71,913	71,913
224001 Medical Supplies and Services	0	3,500	3,500	0	3,500	3,500

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
Key Service Area 320040 Student Affairs (Sports affairs, Guild affairs, chapel)						
224008 Educational Materials and Services	0	80,640	80,640	0	154,720	154,720
227001 Travel inland	0	6,000	6,000	0	8,000	8,000
227004 Fuel, Lubricants and Oils	0	10,595	10,595	0	10,595	10,595
228001 Maintenance-Buildings and Structures	0	5,000	5,000	0	5,000	5,000
228002 Maintenance-Transport Equipment	0	8,000	8,000	0	8,000	8,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,000	1,000	0	1,000	1,000
282103 Scholarships and related costs	0	1,827,000	1,827,000	0	1,848,800	1,848,800
Total Cost of Key Service Area 320040	0	2,046,913	2,046,913	0	2,150,964	2,150,964
Total Cost for Department 001	11,031,279	14,897,879	25,929,158	11,757,533	20,259,695	32,017,228
Total Excluding Arrears	11,031,279	14,897,879	25,929,158	11,757,533	20,259,695	32,017,228
Development Budget Estimates						
	GoU	External Fin.	Total	GoU	External Fin.	Total
Project 1983 Institutional Development of Mbarara University						
Key Service Area 000003 Facilities and Equipment Management						
221008 Information and Communication Technology Supplies.	0	0	0	63,130	0	63,130
222001 Information and Communication Technology Services.	0	0	0	100,000	0	100,000
225201 Consultancy Services-Capital	1,300,000	0	1,300,000	1,526,000	0	1,526,000
225202 Environment Impact Assessment for Capital Works	200,000	0	200,000	55,000	0	55,000
225204 Monitoring and Supervision of capital work	1,321,492	0	1,321,492	0	0	0
312121 Non-Residential Buildings - Acquisition	26,253,944	0	26,253,944	28,700,000	0	28,700,000
312135 Water Plants, pipelines and sewerage networks - Acquisition	235,000	0	235,000	0	0	0
312137 Information Communication Technology network lines - Acquisition	30,000	0	30,000	0	0	0

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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 1983 Institutional Development of Mbarara University						
Key Service Area 000003 Facilities and Equipment Management						
312139 Other Structures - Acquisition	0	0	0	260,000	0	260,000
312149 Other Land Improvements - Acquisition	300,000	0	300,000	0	0	0
312212 Light Vehicles - Acquisition	800,000	0	800,000	1,307,245	0	1,307,245
312221 Light ICT hardware - Acquisition	0	0	0	1,048,670	0	1,048,670
312222 Heavy ICT hardware - Acquisition	0	0	0	118,670	0	118,670
312229 Other ICT Equipment - Acquisition	868,800	0	868,800	0	0	0
312232 Electrical machinery - Acquisition	0	0	0	253,532	0	253,532
312235 Furniture and Fittings - Acquisition	437,117	0	437,117	359,468	0	359,468
312299 Other Machinery and Equipment- Acquisition	1,263,000	0	1,263,000	879,291	0	879,291
313121 Non-Residential Buildings - Improvement	1,308,106	0	1,308,106	1,060,000	0	1,060,000
313131 Roads and Bridges - Improvement	423,247	0	423,247	0	0	0
313221 Light ICT hardware - Improvement	0	0	0	109,700	0	109,700
Total Cost of Key Service Area 000003	34,740,706	0	34,740,706	35,840,706	0	35,840,706
Total Cost for Project 1983	34,740,706	0	34,740,706	35,840,706	0	35,840,706
Total Excluding Arrears	34,740,706	0	34,740,706	35,840,706	0	35,840,706
Total for Vote Function 02	60,669,864	0	60,669,864	67,857,934	0	67,857,934
Total Excluding Arrears	60,669,864	0	60,669,864	67,857,934	0	67,857,934
Grand Total Vote 302	101,542,120	0	101,542,120	111,632,120	0	111,632,120
Total Excluding Arrears	101,542,120	0	101,542,120	111,632,120	0	111,632,120

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Table V7: External Financing for the Vote

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Table V8: NTR Projections (Uganda Shillings Billions)

Revenue Code	Revenue Name	FY2025/26	Projection FY2026/27
142212	Educational/Instruction related levies	15.139	20.131
Total		15.139	20.131