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Table V1: Overview of Vote Expenditure (Ushs Billion)

		2025/26 Approved Budget	2026/27 Approved Estimates	MTEF Budget Projections 2027/28	2028/29	2029/30	2030/31
Recurrent	Wage	43.326	45.326	47.592	49.972	52.471	55.094
	Non-Wage	23.475	30.465	35.035	42.042	50.451	60.541
Devt.	GoU	34.741	35.841	39.425	47.310	56.772	68.126
	Ext Fin.	0.000	0.000	0.000	0.000	0.000	0.000
	GoU Total	**101.542**	**111.632**	**122.052**	**139.324**	**159.693**	**183.761**
	Total GoU+Ext Fin (MTEF)	**101.542**	**111.632**	**122.052**	**139.324**	**159.693**	**183.761**
	Arrears	0.000	0.000	0.000	0.000	0.000	0.000
	Total Budget	**101.542**	**111.632**	**122.052**	**139.324**	**159.693**	**183.761**
	Total Vote Budget Excluding	**101.542**	**111.632**	**122.052**	**139.324**	**159.693**	**183.761**

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 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**

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Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 12 Human Capital Development						
Development Budget Estimates	**GoU Dev't**	**External Fin.**	**Total**	**GoU Dev't**	**External Fin.**	**Total**
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 for Programme 12	**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 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	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	6,034,739	0	6,034,739
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	32,857,249	0	32,857,249
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 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	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	2,239,314	0	**2,239,314**
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**
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**

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Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Items	GoU	External Fin.	Total	GoU	External Fin.	Total
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**
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	91,600	0	**91,600**
312232 Electrical machinery - Acquisition	0	0	0	671,212	0	**671,212**
312233 Medical, Laboratory and Research & appliances - Acquisition	0	0	0	300,384	0	**300,384**
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	0	0	**0**
313121 Non-Residential Buildings - Improvement	1,308,106	0	1,308,106	1,060,000	0	**1,060,000**

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

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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 Faculty of Applied Sciences						
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**
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**

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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 Faculty of Business and management Sciences						
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**
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**
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**

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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 Faculty of Computing and Informatics						
Key Service Area 320043 Teaching and Training						
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**
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**

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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 Faculty of Interdisciplinary Studies						
Key Service Area 320043 Teaching and Training						
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**
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**

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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 Faculty of Medicine						
Key Service Area 320043 Teaching and Training						
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**
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**
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**

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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 Faculty of Science						
Key Service Area 320043 Teaching and Training						
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						
	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**

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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 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**
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**

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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						
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**
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**
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**

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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						
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**
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**

VOTE: 302 Mbarara University

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						
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**
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**

VOTE: 302 Mbarara University

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 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**
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**

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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						
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**
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**

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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 320010 E-Learning, and innovation services						
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**
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**
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**

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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 320026 Library Services						
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**
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						

VOTE: 302 Mbarara 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 1983 Institutional Development of Mbarara University						
Key Service Area 000003 Facilities and Equipment Management						
221008 Information and Communication Technology Supplies.	0	0	**0**	132,757	0	**132,757**
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**
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**	91,600	0	**91,600**
312232 Electrical machinery - Acquisition	0	0	**0**	671,212	0	**671,212**
312233 Medical, Laboratory and Research & appliances - Acquisition	0	0	**0**	300,384	0	**300,384**
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**	0	0	**0**
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 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 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 Development 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**

VOTE: 302 Mbarara University

Table V7: External Financing for the Vote

VOTE: 302 Mbarara University

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**