VOTE: 164 National Council for Higher Education

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 Higher Education Quality, Standard and Accreditation	2,578,400	0	**2,578,400**	2,578,400	0	**2,578,400**
02 General Administration and support services	14,471,082	0	**14,471,082**	32,571,082	0	**32,571,082**
Total for Programme	**17,049,482**	**0**	**17,049,482**	**35,149,482**	**0**	**35,149,482**
Total Excluding Arrears	**17,049,482**	**0**	**17,049,482**	**35,149,482**	**0**	**35,149,482**
Grand Total Vote 164	**17,049,482**	**0**	**17,049,482**	**35,149,482**	**0**	**35,149,482**
Total Excluding Arrears	**17,049,482**	**0**	**17,049,482**	**35,149,482**	**0**	**35,149,482**

VOTE: 164 National Council for Higher Education

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 Higher Education Quality, Standard and Accreditation						
Recurrent Budget Estimates	**Wage**	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
001 Quality Assurance and Accreditation	0	1,000,000	**1,000,000**	0	1,000,000	**1,000,000**
003 ICT, Research and Innovation	0	1,278,400	**1,278,400**	0	1,278,400	**1,278,400**
004 Standards, Recognition and Equation of Qualifications	0	300,000	**300,000**	0	300,000	**300,000**
Total Recurrent Budget Estimates for Vote Function	**0**	**2,578,400**	**2,578,400**	**0**	**2,578,400**	**2,578,400**
Development Budget Estimates	**GoU Dev't**	**External Fin.**	**Total**	**GoU Dev't**	**External Fin.**	**Total**
Total for Vote Function 01	**0**	**2,578,400**	**2,578,400**	**0**	**2,578,400**	**2,578,400**
Vote Function 02 General Administration and support services						
Recurrent Budget Estimates	**Wage**	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
001 Finance, Planning and Administration	7,792,309	6,578,773	**14,371,082**	7,792,309	6,678,773	**14,471,082**
Total Recurrent Budget Estimates for Vote Function	**7,792,309**	**6,578,773**	**14,371,082**	**7,792,309**	**6,678,773**	**14,471,082**
Development Budget Estimates	**GoU Dev't**	**External Fin.**	**Total**	**GoU Dev't**	**External Fin.**	**Total**
1980 Institutional Development of National Council for Higher Education	100,000	0	**100,000**	18,100,000	0	**18,100,000**
Total Development Budget Estimates for Vote Function	**100,000**	**0**	**100,000**	**18,100,000**	**0**	**18,100,000**
Total for Vote Function 02	**7,892,309**	**6,578,773**	**14,471,082**	**25,892,309**	**6,678,773**	**32,571,082**
Total Excluding Arrears	**7,892,309**	**9,157,173**	**17,049,482**	**25,892,309**	**9,257,173**	**35,149,482**
Grand Total Vote 164	**7,892,309**	**9,157,173**	**17,049,482**	**25,892,309**	**9,257,173**	**35,149,482**
Total Excluding Arrears	**7,892,309**	**9,157,173**	**17,049,482**	**25,892,309**	**9,257,173**	**35,149,482**

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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 Finance, Planning and Administration						
1980 Institutional Development of National Council for Higher Education	100,000	0	**100,000**	18,100,000	0	**18,100,000**
Total for the Department 001	**100,000**	**0**	**100,000**	**18,100,000**	**0**	**18,100,000**
Total Excluding Arrears	**100,000**	**0**	**100,000**	**18,100,000**	**0**	**18,100,000**
Grand Total Vote	**100,000**	**0**	**100,000**	**18,100,000**	**0**	**18,100,000**
Total Excluding Arrears	**100,000**	**0**	**100,000**	**18,100,000**	**0**	**18,100,000**

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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	11,150,094	0	11,150,094	11,255,094	0	11,255,094
212 Social Contributions	724,000	0	724,000	1,104,901	0	1,104,901
221 General Use of goods and services	1,891,000	0	1,891,000	1,881,000	0	1,881,000
222 Communications	705,000	0	705,000	705,000	0	705,000
223 Utility and Property Expenses	168,000	0	168,000	168,000	0	168,000
224 Supplies and Services	478,400	0	478,400	478,400	0	478,400
225 Professional Services	80,000	0	80,000	496,836	0	496,836
226 Insurances and Licenses	770,000	0	770,000	393,693	0	393,693
227 Travel and Transport	660,000	0	660,000	660,594	0	660,594
228 Maintenance	272,988	0	272,988	272,800	0	272,800
273 Employment-related social benefits	20,000	0	20,000	20,000	0	20,000
282 Current transfers not elsewhere classified	30,000	0	30,000	30,000	0	30,000
312 Acquisition of Produced Assets	100,000	0	100,000	17,683,164	0	17,683,164
Grand Total Vote 164	**17,049,482**	**0**	**17,049,482**	**35,149,482**	**0**	**35,149,482**
Total Excluding Arrears	**17,049,482**	**0**	**17,049,482**	**35,149,482**	**0**	**35,149,482**

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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**
211102 Contract Staff Salaries	7,792,309	0	**7,792,309**	7,792,309	0	**7,792,309**
211104 Employee Gratuity	1,908,709	0	**1,908,709**	1,908,709	0	**1,908,709**
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1,035,000	0	**1,035,000**	1,140,000	0	**1,140,000**
211107 Boards, Committees and Council Allowances	414,076	0	**414,076**	414,076	0	**414,076**
212101 Social Security Contributions	724,000	0	**724,000**	728,594	0	**728,594**
212102 Medical expenses (Employees)	0	0	**0**	376,307	0	**376,307**
221001 Advertising and Public Relations	150,000	0	**150,000**	150,000	0	**150,000**
221002 Workshops, Meetings and Seminars	740,000	0	**740,000**	740,000	0	**740,000**
221003 Staff Training	180,000	0	**180,000**	180,000	0	**180,000**
221004 Recruitment Expenses	20,000	0	**20,000**	20,000	0	**20,000**
221007 Books, Periodicals & Newspapers	80,000	0	**80,000**	80,000	0	**80,000**
221009 Welfare and Entertainment	200,000	0	**200,000**	190,000	0	**190,000**
221011 Printing, Stationery, Photocopying and Binding	230,000	0	**230,000**	230,000	0	**230,000**
221012 Small Office Equipment	10,000	0	**10,000**	10,000	0	**10,000**
221014 Bank Charges and other Bank related costs	1,000	0	**1,000**	1,000	0	**1,000**
221016 Systems Recurrent costs	50,000	0	**50,000**	50,000	0	**50,000**
221017 Membership dues and Subscription fees.	30,000	0	**30,000**	30,000	0	**30,000**
221020 Litigation and related expenses	200,000	0	**200,000**	200,000	0	**200,000**
222001 Information and Communication Technology Services.	705,000	0	**705,000**	705,000	0	**705,000**
223004 Guard and Security services	100,000	0	**100,000**	100,000	0	**100,000**
223005 Electricity	52,000	0	**52,000**	52,000	0	**52,000**
223006 Water	16,000	0	**16,000**	16,000	0	**16,000**
224011 Research Expenses	478,400	0	**478,400**	478,400	0	**478,400**
225101 Consultancy Services	80,000	0	**80,000**	80,000	0	**80,000**
225201 Consultancy Services-Capital	0	0	**0**	416,836	0	**416,836**
226001 Insurances	770,000	0	**770,000**	393,693	0	**393,693**
227001 Travel inland	60,000	0	**60,000**	60,594	0	**60,594**
227004 Fuel, Lubricants and Oils	600,000	0	**600,000**	600,000	0	**600,000**

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Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Items	**GoU**	**External Fin.**	**Total**	**GoU**	**External Fin.**	**Total**
228001 Maintenance-Buildings and Structures	68,800	0	**68,800**	68,800	0	**68,800**
228002 Maintenance-Transport Equipment	144,188	0	**144,188**	144,000	0	**144,000**
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	60,000	0	**60,000**	60,000	0	**60,000**
273102 Incapacity, death benefits and funeral expenses	20,000	0	**20,000**	20,000	0	**20,000**
282107 Contributions to Non-Government institutions	0	0	**0**	30,000	0	**30,000**
282201 Contributions to Non-Government Institutions	30,000	0	**30,000**	0	0	**0**
312121 Non-Residential Buildings - Acquisition	0	0	**0**	17,583,164	0	**17,583,164**
312221 Light ICT hardware - Acquisition	51,000	0	**51,000**	50,000	0	**50,000**
312235 Furniture and Fittings - Acquisition	49,000	0	**49,000**	50,000	0	**50,000**
Grand Total Vote 164	**17,049,482**	**0**	**17,049,482**	**35,149,482**	**0**	**35,149,482**
Total Excluding Arrears	**17,049,482**	**0**	**17,049,482**	**35,149,482**	**0**	**35,149,482**

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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 Higher Education Quality, Standard and Accreditation						
Recurrent Budget Estimates						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 001 Quality Assurance and Accreditation						
Key Service Area 320035 Quality, Standard and Accreditation						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	500,000	**500,000**	0	500,000	**500,000**
221002 Workshops, Meetings and Seminars	0	500,000	**500,000**	0	500,000	**500,000**
Total Cost of Key Service Area 320035	**0**	**1,000,000**	**1,000,000**	**0**	**1,000,000**	**1,000,000**
Total Cost for Department 001	**0**	**1,000,000**	**1,000,000**	**0**	**1,000,000**	**1,000,000**
Total Excluding Arrears	**0**	**1,000,000**	**1,000,000**	**0**	**1,000,000**	**1,000,000**
Department 003 ICT, Research and Innovation						
Key Service Area 320010 E-Learning, and innovation services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	220,000	**220,000**	0	220,000	**220,000**
221003 Staff Training	0	30,000	**30,000**	0	30,000	**30,000**
221007 Books, Periodicals & Newspapers	0	80,000	**80,000**	0	80,000	**80,000**
221011 Printing, Stationery, Photocopying and Binding	0	20,000	**20,000**	0	20,000	**20,000**
222001 Information and Communication Technology Services.	0	570,000	**570,000**	0	570,000	**570,000**
224011 Research Expenses	0	358,400	**358,400**	0	358,400	**358,400**
Total Cost of Key Service Area 320010	**0**	**1,278,400**	**1,278,400**	**0**	**1,278,400**	**1,278,400**
Total Cost for Department 003	**0**	**1,278,400**	**1,278,400**	**0**	**1,278,400**	**1,278,400**
Total Excluding Arrears	**0**	**1,278,400**	**1,278,400**	**0**	**1,278,400**	**1,278,400**
Department 004 Standards, Recognition and Equation of Qualifications						
Key Service Area 320039 Standards, Recognition and Qualifications services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	100,000	**100,000**	0	100,000	**100,000**
221002 Workshops, Meetings and Seminars	0	140,000	**140,000**	0	140,000	**140,000**
221011 Printing, Stationery, Photocopying and Binding	0	60,000	**60,000**	0	60,000	**60,000**
Total Cost of Key Service Area 320039	**0**	**300,000**	**300,000**	**0**	**300,000**	**300,000**
Total Cost for Department 004	**0**	**300,000**	**300,000**	**0**	**300,000**	**300,000**
Total Excluding Arrears	**0**	**300,000**	**300,000**	**0**	**300,000**	**300,000**
Development Budget Estimates						

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	GoU	**External Fin.**	**Total**	**GoU**	**External Fin.**	**Total**
Total for Vote Function 01	**2,578,400**	**0**	**2,578,400**	**2,578,400**	**0**	**2,578,400**
Total Excluding Arrears	**2,578,400**	**0**	**2,578,400**	**2,578,400**	**0**	**2,578,400**
Vote Function 02 General Administration and support services						
Recurrent Budget Estimates						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 001 Finance, Planning and Administration						
Key Service Area 000013 HIV/AIDS Mainstreaming						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	**10,000**	0	10,000	**10,000**
Total Cost of Key Service Area 000013	**0**	**10,000**	**10,000**	**0**	**10,000**	**10,000**
Key Service Area 000089 Climate Change Mitigation						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	**5,000**	0	10,000	**10,000**
Total Cost of Key Service Area 000089	**0**	**5,000**	**5,000**	**0**	**10,000**	**10,000**
Key Service Area 320035 Quality, Standard and Accreditation						
211102 Contract Staff Salaries	7,792,309	0	**7,792,309**	7,792,309	0	**7,792,309**
211104 Employee Gratuity	0	1,908,709	**1,908,709**	0	1,908,709	**1,908,709**
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	200,000	**200,000**	0	300,000	**300,000**
211107 Boards, Committees and Council Allowances	0	414,076	**414,076**	0	414,076	**414,076**
212101 Social Security Contributions	0	724,000	**724,000**	0	728,594	**728,594**
212102 Medical expenses (Employees)	0	0	**0**	0	376,307	**376,307**
221001 Advertising and Public Relations	0	150,000	**150,000**	0	150,000	**150,000**
221002 Workshops, Meetings and Seminars	0	100,000	**100,000**	0	100,000	**100,000**
221003 Staff Training	0	150,000	**150,000**	0	150,000	**150,000**
221004 Recruitment Expenses	0	20,000	**20,000**	0	20,000	**20,000**
221009 Welfare and Entertainment	0	200,000	**200,000**	0	190,000	**190,000**
221011 Printing, Stationery, Photocopying and Binding	0	150,000	**150,000**	0	150,000	**150,000**
221012 Small Office Equipment	0	10,000	**10,000**	0	10,000	**10,000**
221014 Bank Charges and other Bank related costs	0	1,000	**1,000**	0	1,000	**1,000**
221016 Systems Recurrent costs	0	50,000	**50,000**	0	50,000	**50,000**
221017 Membership dues and Subscription fees.	0	30,000	**30,000**	0	30,000	**30,000**
221020 Litigation and related expenses	0	200,000	**200,000**	0	200,000	**200,000**
222001 Information and Communication Technology Services.	0	135,000	**135,000**	0	135,000	**135,000**

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 001 Finance, Planning and Administration						
Key Service Area 320035 Quality, Standard and Accreditation						
223004 Guard and Security services	0	100,000	**100,000**	0	100,000	**100,000**
223005 Electricity	0	52,000	**52,000**	0	52,000	**52,000**
223006 Water	0	16,000	**16,000**	0	16,000	**16,000**
224011 Research Expenses	0	120,000	**120,000**	0	120,000	**120,000**
225101 Consultancy Services	0	80,000	**80,000**	0	80,000	**80,000**
226001 Insurances	0	770,000	**770,000**	0	393,693	**393,693**
227001 Travel inland	0	60,000	**60,000**	0	60,594	**60,594**
227004 Fuel, Lubricants and Oils	0	600,000	**600,000**	0	600,000	**600,000**
228001 Maintenance-Buildings and Structures	0	68,800	**68,800**	0	68,800	**68,800**
228002 Maintenance-Transport Equipment	0	144,188	**144,188**	0	144,000	**144,000**
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	60,000	**60,000**	0	60,000	**60,000**
273102 Incapacity, death benefits and funeral expenses	0	20,000	**20,000**	0	20,000	**20,000**
282107 Contributions to Non-Government institutions	0	0	**0**	0	30,000	**30,000**
o/w Contribution to other Institutions (Stakeholders)	0	0	**0**	0	30,000	**30,000**
282201 Contributions to Non-Government Institutions	0	30,000	**30,000**	0	0	**0**
o/w Support to Non-Governmental Organisations	0	30,000	**30,000**	0	0	**0**
Total Cost of Key Service Area 320035	**7,792,309**	**6,563,773**	**14,356,082**	**7,792,309**	**6,658,773**	**14,451,082**
Total Cost for Department 001	**7,792,309**	**6,578,773**	**14,371,082**	**7,792,309**	**6,678,773**	**14,471,082**
Total Excluding Arrears	**7,792,309**	**6,578,773**	**14,371,082**	**7,792,309**	**6,678,773**	**14,471,082**
Development Budget Estimates						
	GoU	**External Fin.**	**Total**	**GoU**	**External Fin.**	**Total**
Project 1980 Institutional Development of National Council for Higher Education						
Key Service Area 000003 Facilities and Equipment Management						
225201 Consultancy Services-Capital	0	0	**0**	416,836	0	**416,836**
312121 Non-Residential Buildings - Acquisition	0	0	**0**	17,583,164	0	**17,583,164**
312221 Light ICT hardware - Acquisition	51,000	0	**51,000**	50,000	0	**50,000**
312235 Furniture and Fittings - Acquisition	49,000	0	**49,000**	50,000	0	**50,000**
Total Cost of Key Service Area 000003	**100,000**	**0**	**100,000**	**18,100,000**	**0**	**18,100,000**
Total Cost for Project 1980	**100,000**	**0**	**100,000**	**18,100,000**	**0**	**18,100,000**
Total Excluding Arrears	**100,000**	**0**	**100,000**	**18,100,000**	**0**	**18,100,000**
Total for Vote Function 02	**14,471,082**	**0**	**14,471,082**	**32,571,082**	**0**	**32,571,082**

VOTE: 164 National Council for Higher Education

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 12 Human Capital Development						
Total Excluding Arrears	**14,471,082**	**0**	**14,471,082**	**32,571,082**	**0**	**32,571,082**
Grand Total Vote 164	**17,049,482**	**0**	**17,049,482**	**35,149,482**	**0**	**35,149,482**
Total Excluding Arrears	**17,049,482**	**0**	**17,049,482**	**35,149,482**	**0**	**35,149,482**

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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
114526	Other licenses	0.000	4.700
142225	Other Licence fees	0.000	0.000
Total		0.000	4.700