

VOTE: 164 National Council for Higher Education

Table V1: Overview of Vote Expenditure (Ushs Billion)

				MTEF Budget Projections			
		2025/26 Approved Budget	2026/27 Approved Estimates	2027/28	2028/29	2029/30	2030/31
Recurrent	Wage	7.792	7.792	8.182	8.591	9.021	9.472
	Non-Wage	9.157	9.257	10.646	12.775	15.330	18.396
Dev't.	GoU	0.100	18.100	19.910	23.892	28.670	34.404
	Ext Fin.	0.000	0.000	0.000	0.000	0.000	0.000
GoU Total		17.049	35.149	38.738	45.258	53.021	62.272
Total GoU+Ext Fin (MTEF)		17.049	35.149	38.738	45.258	53.021	62.272
Arrears		0.000	0.000	0.000	0.000	0.000	0.000
Total Budget		17.049	35.149	38.738	45.258	53.021	62.272
Total Vote Budget Excluding		17.049	35.149	38.738	45.258	53.021	62.272

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 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

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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	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 for Programme 12	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 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	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 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
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
228001 Maintenance-Buildings and Structures	68,800	0	68,800	68,800	0	68,800

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

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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 Standards, Recognition and Equation of Qualifications						
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						
	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

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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 Finance, Planning and Administration						
Key Service Area 320035 Quality, Standard and Accreditation						
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
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						

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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 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
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 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 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 Development 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 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
Total		0.000	4.700