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Ministry of Finance, Planning &
Economic Development,
P.O. Box, 8147
Kampala, Uganda

10th July, 2026

All Accounting Officers (Central Government, Local Government & Missions Abroad)

All Chief Executive Officers of State-Owned Enterprises and Public Corporations

THE BUDGET EXECUTION CIRCULAR (BEC) FOR FINANCIAL YEAR 2026/27

A. INTRODUCTION

1. The implementation of the FY 2026/27 budget marks the beginning of a new phase in developing Uganda into a 500-billion-dollar economy within the shortest possible time. On that account therefore, all stakeholders, especially Accounting Officers, should implement this year's budget timely with discipline, and measurable results to accelerate wealth creation, job creation and delivery of the tenfold growth.

2. The FY 2026/27 Budget is: the first in the implementation of the Charter for Fiscal Responsibility for the period FY 2026/27 to FY 2030/31; the first budget to implement the NRM Party Manifesto for the FY 2026/27 to 2030/31; and the second in the implementation of the Fourth National Development Plan (NDP IV). The NDPIV is the first plan to deliver the Tenfold Growth Strategy and the last plan to deliver the 2030 Agenda for Sustainable Development.

3. As directed by H.E. the President, this new phase of growing Uganda into a 500-billion-dollar economy, starting FY 2026/27, is 'time for no more sleep'. All Accounting Officers therefore, must ensure effectiveness and efficiency in budget execution in line with the Tenfold Growth Strategy and the NRM Manifesto 2026 – 2031.

4. Accounting Officers shall strictly adhere to the following budget discipline and accountability rules:
   i. Implement only approved work plans and their budgets;
   ii. Non-accumulation of domestic arrears;
   iii. No signing and/or award of contracts without confirmed funding and release of expenditure limits from this Ministry;
   iv. Ensure timely quarterly reporting;

v. Observe and follow your Cashflows as a guide to quarterly releases;
vi. Wage, pension, and gratuity as well as suppliers must be paid promptly;
vii. Budget execution games such as; padding play, the crisis card, selling the sizzle, influence operation, among others, shall not be tolerated;
viii. Protect and pay counterpart funding as budgeted;
ix. Deliver projects on time and within the approved project cost. No variations shall be permitted going forward;
x. Prompt implementation of tax deductions (including allowances).

5. Details of these are contained in the Budget Discipline and Accountability Charter which will be signed by each Accounting Officer as part of his/her Performance Contract. Accounting Officers who fail to comply with the above instructions will be penalized and will face the following consequences, among others:
   i. Non-renewal of Accounting Officer's Contracts;
   ii. Withholding releases;
   iii. Suspension from access to the IFMIS;
   iv. Referral to oversight agencies; and
   v. Public disclosure.

6. In accordance with Sections 12(5), 14, and 43 of the Public Finance Management Act, Cap. 171, this Ministry hereby issues the Budget Execution Circular for FY 2026/27 to communicate the following:
   i. The priority areas of the FY 2026/27 budget;
   ii. Government's Cash Flow Plan for FY 2026/27; and
   iii. The policy and administrative guidelines for the effective implementation of the FY 2026/27 budget.

B. PRIORITY AREAS OF THE FY 2026/27 BUDGET

7. The lead task in the implementation of the FY 2026/27 budget is to contribute to, and accelerate wealth creation, elimination of poverty, creativity and productive jobs, and transformation of Uganda into a 500-billion-dollar economy.

8. The FY2026/27 Budget priorities are grounded in the Fourth National Development Plan (NDP IV) and the Tenfold Growth Strategy, anchored around both the **ATMS** (Agro-Industrialization, Tourism Development, Mineral Based Industrial Development, Science Technology Information Communications Technology and Creative Arts) and the **Enablers** are summarized below:

The ATMS

9. The key interventions under the ATMS include the following:

i. ***Agro-Industrialization***: Investments will focus on agricultural research, provision of inputs (including fertiliser), irrigation, extension services, agro-processing and value addition, post-harvest handling and storage, and quality standards enforcement for market access.

ii. ***Tourism Development***: Key interventions include branding and marketing Uganda as a tourism and investment destination, developing tourism site infrastructure, constructing highway sanitation facilities, enforcing hospitality standards, and promoting health tourism through investment in specialised facilities.

iii. ***Mineral-Based Industrial Development*** including Oil and Gas: Focus areas include quantification of mineral resources (iron ore, gold and copper), capitalisation of the Uganda National Mining Company, establishing transparent mineral markets and buying centres, operationalizing the East African Crude Oil Pipeline (EACOP), and prioritising construction of the oil refinery.

iv. ***Science, Technology and Innovation* (STI)**, including ICT and Creative Arts Industry: Key interventions include establishing a Hi-tech City, commercialising STI products (Kiira vehicles, Dei BioPharma, banana products), expanding internet access, digitising government services, completing the National Backbone Infrastructure last-mile connection, rolling out e-government services, expanding free-to-air TV signal, and implementing the Copyright and Neighbouring Rights Act.

10. For the **Enablers**, the following interventions will guide budget implementation:

i. Full Monetisation of Uganda's Economy: Wealth creation programmes covering Parish Development Model (PDM), Uganda Development Corporation (UDC), Uganda Development Bank (UDB), GROW for Women in Business, Export Guarantee Scheme, Emyooga, Youth Programmes, Microfinance, and the Agriculture Credit Facility.

ii. Maintaining Peace, Security and Rule of Law: Interventions cover strengthening security agencies' capacity and welfare, acquiring strategic security assets, promoting democratic and public sector governance, improving crime management and justice delivery, fighting corruption, advancing Uganda's regional and global interests, and compensating war claimants in Acholi, Lango and Teso sub-regions.

iii. Human Capital Development (Health, Education, Water and Social Protection):
   a. Health priorities include: nutrition, immunisation, non-communicable disease control, essential medicines supply and new specialised hospitals.
   b. Under Education, the priorities include: universal access, pre-primary teacher training, competence-based curricula, AFCON sports infrastructure development, increased capitation grants and teacher recruitment.
   c. For Water and sanitation, the priorities are: increased access to safe water sources and water for production. Social protection focuses on enforcing compliance with labour standards, job-rich growth programmes, and expanded empowerment programmes for youth, women, older persons and persons with disabilities.

11. Manufacturing: Key interventions include developing secondary manufacturing infrastructure (such as industrial parks and energy infrastructure) and tertiary manufacturing infrastructure (such as warehouses, ICT, cold-chain storage systems), enhancing value addition in agriculture and minerals, operationalising 25 industrial parks across 18 zones, supporting special economic zones and One Stop Border Points, and promoting technology adoption and market access for Ugandan manufactured products.

12. Sustainable Energy Development: Priority investments include the 380 MW Kiba hydropower plant, a 10 MW floating solar plant at Isimba, at least 500 MW of utility-scale solar PV in Elgon and Acholi Regions, site studies for the Buyende nuclear plant, expanding transmission infrastructure (including multiple 400 kV and 220 kV lines for cross-border power trade), and continuing rural electrification towards the NDP IV target of 70 percent connectivity.

13. Integrated Transport Infrastructure and Services: Key investments include the Malaba–Kampala Standard Gauge Railway, Metre Gauge Railway rehabilitation, national and DUCAR roadworks, bridge reconstruction, Bukasa Port development, operationalisation of Kabalega International Airport, rehabilitation of existing airports and aerodromes, and recapitalisation of Uganda Airlines.

14. All Accounting Officers should ensure that resources are directed towards budgeted activities that are fully aligned to the respective NDP IV Programme Implementation Action Plans.

C. THE CASH-FLOW PLAN FOR FY 2026/27

15. The Cash-Flow Plan for FY 2026/27 (**Annex 1**) has been prepared in accordance with Section 14(1) and (2) of the Public Finance Management Act, Cap. 171. It is derived from the approved revenue and expenditure estimates for FY 2026/27, quarterly work plans, procurement plans, and recruitment plans for FY 2026/27.

16. The Cash-Flow Plan is designed to help Government sustain adequate liquidity by aligning cash inflows with expenditure requirements, channelling available resources to critical Government priorities, and guaranteeing timely payments in support of effective service delivery.

Rollout of the Monthly Cash Flow Forecasting in PBS

17. The Cash Flow Forecasting module is being rolled out in a phased manner. In FY 2025/26, this was rolled out to 10 MDAs including Ministry of Finance Planning and Economic Development; Ministry of Education and Sports; Ministry of Energy and Mineral Development; Parliamentary Commission; among others.

18. All enrolled MDAs should start utilising the cash flow forecasting module on the PBS to prepare monthly cash flow forecasts and update their cash flow plans as and when expenditure limits are issued or when supplementary budgets and virements are approved.

D. POLICY DIRECTIVES, FINANCIAL MANAGEMENT AND OPERATIONAL GUIDELINES FOR IMPLEMENTATION OF THE BUDGET FOR FY 2026/27

Policy Directives:

Key Implementation Reforms

19. Beginning FY 2026/27, Government is going to implement the following reforms to enforce discipline, credibility and accountability in the planning, budgeting and execution of public resources:
   i. Enforcement of budget discipline and accountability. Effective FY 2026/27, all Accounting Officers will sign a Budget Discipline and Accountability Charter which provides accountability rules in the planning, budgeting and execution of public resources, and sanctions for breach of the rules;

ii. Combating corruption through procurement reforms, digitization, strengthening of audits and other internal controls, and ensuring transparency to facilitate accountability;
iii. Continue with the enforcement of all laws and regulations including the trade order and traffic discipline to promote safe, orderly and livable cities and urban centers, and improve safety of public transport;
iv. Strengthening governance, oversight and performance of state-owned enterprises;
v. Strengthening internal controls and audit systems to eliminate leakages in public expenditures particularly transfers to schools, health centers and the payroll.
vi. Strengthening allocative efficiency by prioritizing high impact investments under the ATMS and their Enablers while eliminating wasteful expenditure.
vii. Suspend financing and observation of all public holidays and related State funded celebrations. Only religious functions and holidays and celebration of Independence Day by Missions Abroad will be funded.
viii. Centralizing the management of counterpart funding under the Ministry of Finance, Planning and Economic Development (Treasury) to safeguard it for priority projects.

Management of Domestic Arrears

20. Effective FY2025/26, Government begun implementing a strategy to eliminate domestic arrears over the medium term. Accordingly, payments are prioritised according to the following categories: (i) domestic suppliers of goods and services; (ii) statutory expenses; (iii) contractors for works and transport, energy, water, and classified; (iv) taxes and deductions; (v) utilities; and (vi) compensations administered by the Uganda Land Commission, the Ministry of Lands, Housing and Urban Development, and the Ministry of Justice and Constitutional Affairs.

21. The appropriated budget of FY2025/26 expired on 30th June 2026. Internal Auditors should undertake comprehensive internal audit for wage, pension, gratuity and other accruals to inform the existing stock of arrears. No further creation of arrears will be tolerated this FY2026/27 going forward.

22. For FY 2026/27, **Shs 317 billion** was set aside for the settlement of domestic arrears. Payment of arrears shall be guided by the stock verified by the Office of the Auditor General. Accounting Officers who accrue domestic arrears will:

i. Be sanctioned through the non-renewal of their contracts as Accounting Officers;
ii. Be prohibited from entering into any new contracts without prior confirmation of resource availability. Multi-year contracts must first draw on available resources; and
iii. Be held personally liable. It should be noted that Expenditure Limits issued by this Ministry are based on available funds and not on the appropriated budget.

Payment of Taxes and Other Statutory Deductions by Government

23. Accounting Officers should ensure that, all payments for goods and services incorporate applicable taxes. You should remit the tax deductions, including on eligible allowances, and social security contributions to the Uganda Revenue Authority (URA) and the National Social Security Fund (NSSF) respectively by the 28th Day of each month.

24. URA and NSSF are correspondingly required to furnish this Ministry, at the start of each quarter, with lists of Votes that have failed to comply, so that appropriate corrective action can be taken.

Contracting in Ugandan Shillings vs. Foreign Currencies

25. This Ministry still receives requests from some Accounting Officers, to contract and transact in foreign currencies, yet this was stopped to protect the economic health (integrity, competitiveness, stability, and value) of the shilling. Accounting Officers should therefore ensure that:
   i. All contracts are denominated in Ugandan shillings, except for Missions Abroad and where some Development Partner-Financing agreements expressly require the use of foreign currencies in both the bidding and payment processes; and
   ii. All planned procurements on the e-GP and IFMS platforms are executed in Ugandan shillings to guard against cost escalations resulting from global foreign exchange fluctuations.

Internal Audit

26. Accounting Officers should fully utilise the internal audit function to enforce budget discipline, accountability, risk management and service delivery during budget execution. Persistent failure to address control weaknesses and implement audit recommendations shall attract administrative and legal measures.

27. Internal Audit Units shall prioritise risk-based assurance over high-value and high-impact ATMS investments and enablers, including major procurements, commitments, revenue measures and infrastructure

projects. Quarterly reports shall highlight findings on risks to ATMS implementation, actions and implementation status.

Gender and Equity-Responsive Budget Execution

28. Accounting Officers shall ensure that:

i. The approved Gender and Equity commitments are implemented as budgeted to promote equitable access to Government programmes and services for all Ugandans. These include women, men, girls, boys, older persons, persons with disabilities, and other vulnerable and marginalized groups.
ii. Gender and Equity evidence, including sex-disaggregated data, is collected during monitoring and evaluation to inform affirmative actions during implementation so that no Ugandan is left behind.

Tenfold Growth Strategy Integration Matrix

29. To effectively implement the Tenfold Growth Strategy, Government commenced annual alignment of ATMS investments and ENABLERS the Budget process for FY2026/27 using the Private Investment Monitoring and Enhancement (PRIME) Dashboard. For ownership, completeness and accuracy of PRIME results, Accounting Officers are required to:
i. Designate, in writing to the Permanent Secretary and Secretary to the Treasury, a focal officer at the level of Senior Economist to maintain PRIME Registers and originate PRIME reports as part of Quarterly Budget reporting
ii. Mainstream information from PRIME reports in the operations of Programme Working Groups

Budget Execution Games

30. Budget execution games will not be tolerated. Accounting officers should specifically take note of the following:
i. Do not finance in-house contributory schemes using Government funds unless expressly authorised under the applicable laws and regulations;
ii. Planning failures and Manufactured Emergencies: Do not use predictable, foreseeable or avoidable events as justification for supplementary funding;
iii. Respect Approved Budget Allocations. Execute the budget strictly in line with the approved work plans, outputs and expenditure limits;
iv. Maintain accurate payroll management, any wage surplus must be returned to the Consolidated Fund, not diverted to non-wage expenses;

v. Deliberate budget execution games will attract appropriate administrative sanctions.

Financial management directives

Issuance of Expenditure Limits

31. To guarantee the timely release and availability of funds for budget execution, this Ministry will continue to undertake the following:
   i. Issue quarterly expenditure limits for recurrent, development, and statutory expenditures no later than the 10^{th} day of the first month of each quarter;
   ii. Release funds for Missions Abroad on two occasions during the financial year in July (first quarter) and in January (third quarter) to mitigate losses from poundage and to enable Missions to meet single payment obligations such as rent;
   iii. Release funds for all learning institutions, including primary, secondary, tertiary, BTVETs, and other post-secondary institutions, in alignment with the termly calendar and the semesters of the academic year;
   iv. For the agriculture sub programme, release funds in accordance with the seasonality of planned activities to ensure inputs are available in time;
   v. Release 100 percent of Local Government Development Grants by the third quarter (Q3) to forestall unspent balances at the end of the financial year arising from delayed project implementation; and
   vi. Release local revenue to Local Governments on the basis of actual remittances to the Uganda Consolidated Fund by the respective Local Governments.

32. Quarterly expenditure limits shall be determined by your approved work plans, the cash flow plan, and the projected cash position of Government for the respective quarter.

Finance Committee Meetings

33. As a measure of transparency and accountability, Accounting Officers shall convene Finance Committee meetings quarterly, following the issuance of expenditure limits. This is to agree on the financing of quarterly priorities and the allocation of funds to cost centres prior to warranting. Signed minutes of these meetings must be submitted together with hard copy warrants to this Ministry by the end of the third week of the first month of each quarter.

34. In order to align expenditures with approved workplans, the Head Planning, who is also the secretary to the Finance Committee in the MDA, is responsible for proposing cost centre allocations, in line with the approved workplan, to the Committee in consultation with the Accounting Officer and the Head of Finance.

35. Hold regular management meetings with the political leadership to facilitate transparent budget execution.

Warranting of Funds

36. Accounting Officers must submit their accounting warrants within five working days of receiving quarterly expenditure limits. This Ministry will review and either approve or reject the submitted warrants within 48 hours of receipt. Accounting Officers must ensure they warrant for funds timely after the Finance Committee Meeting.

37. Warrants must cover 100 percent of each expenditure limit across all categories (Wage, Pension, Gratuity, Development and Non-Wage Recurrent), and must be submitted as a single batch consistent with the issued limits.

38. Any warrants that fall short of these requirements will be automatically rejected. Funds must be warranted strictly against their designated expenditure category. Cross category warranting will not be entertained.

Transfers of Funds to Subventions/Higher & Lower Local Governments

39. All Central Government Votes with transfer obligations to other agencies, projects, Local Governments or subventions must complete such transfers within 10 days upon issuance of expenditure limits, and no later than the 20th day of the first month of the quarter, to keep the implementation of planned activities on schedule.

40. In the same manner, Local Government Accounting Officers must disburse funds to the Lower Local Governments and other lower level entities such as health units, educational institutions, sub counties, town councils, and municipal divisions by the same date stated above in Para. No. 37 to support timely implementation of their activities.

Virement of Funds and Change in Work Plans

41. This Ministry receives in-year implementation requests to adjust workplans and also make virements. Where work plan changes and

virement requests are found to be recurring from particular budget lines annually, the funds will be repurposed to other priorities in subsequent budgets. Accordingly, you must adhere to your approved workplans and budgets to facilitate budget execution, reporting, accountability and credibility.

Supplementary Expenditure control framework

42. The Ministry has developed a Supplementary Expenditure control framework that is rules-based to stamp out supplementary requests/expenditures. These rules include:

i. Supplementary financing for exceptions but not routine activities; and
ii. Budget reallocations within a Vote will take precedence to every request for a supplementary expenditure.

Payment of Rent, Utilities and Service Providers

43. Some Votes continue to default on payment of rent, utility, and service providers, resulting in the accumulation of domestic arrears. All Accounting Officers should fully settle any outstanding utility bills as well as payments to service providers by the end of the first quarter of FY 2026/27.

Non-Tax Revenue (NTR)

44. It has been noted that some Accounting Officers do not remit NTR collections duly as projected during the planning and cashflow forecasting. You should ensure that all collections are in line with the forecast of the annual budget for FY 2026/27 as approved by Parliament. This Ministry will issue quarterly expenditure limits in line with the approved projections. Accounting Officers who do not heed to the forecast and remit less will have their expenditure limits issued as adjusted to match the actual collections.

Monetisation and Formalisation of the Economy

45. Managing and monitoring last mile implementation of full monetisation of the economy is informed by Parish Action Plans (PAPs) and State of the Parish Economy and Asset Register (SPEAR) reporting. All Local Government Accounting Officers are required to:

i. Ensure functionality of the District Non-Governmental Organisation Monitoring Committee (DNMC) and the Sub-County Non-Government Organisation Monitoring Committee (SNMC) as guided by the NGO

Act, 2016 which provide for registration and supervision of the implementation of activities of Community Based Organisation (CBOs) and professional associations.

ii. Validate completeness and accuracy of District SPEAR reports for FY2025/26 on the Local Government Statistics App no later than 30th August, 2026 and submit to this Ministry by 15th November, 2026.

iii. Use evidence from District SPEAR reports in validation of the 2026 Parish Development Report (PDR) and 2026 Socio-economic Status Report (SSR).

iv. Monitor and support mass rollout and access to Business Development Services provided by aggregators and off-takers of commodities from PDM Enterprises;

v. Monitor and support participation of students from public universities in closing commodity value-chain data gaps under the Area-Based Commodity Development (ABCD) programme. This is anchored on the ABCD Portal https://www.abcdportal-finance.go.ug - a digital solution designed to onboard commodity value chains that have attained critical data availability thresholds; and to complement aggregation, marketing and financing of PDM commodity value chains.

46. In FY2026/27, MFPED will support preparation and publication of a data gap map of Ministries, Agencies and Local Government (MALGS) against which respective Accounting Officers will be required to implement a Data Management Reform Plan (DMRP) for closing identified commodity data gaps.

Parish Development Model

47. Implementation of PDM is in the Sustainability Phase in which the following have been prioritized: loan recovery; development of value chains for PDM enterprises; as well as strengthening the governance and management of the PDM enterprise groups and SACCOs. This is aimed at ensuring that the funds provided revolve at the parish and that the beneficiaries utilize the funds appropriately to foster transformation of the subsistence households, into the money economy.

48. All Local Government Accounting Officers must ensure that beneficiaries whose loans are due for repayment must start paying back in instalments or lumpsum via *Wendi*, funds to be lent to other members within the parish.

49. In FY 2026/27, Government has provided **Shs.1.059 trillion** for the Parish Revolving Fund (PRF), with each parish allocated Shs. 100 million; Shs. 5.297 billion for loan processing costs at the SACCOs, with each parish allocated Shs. 500,000; Shs. 4.237 billion for withdraw charges associated with the PDM loans, with each parish allocated Shs. 400,000; Shs. 4.654 billion for the additional grant to PWDs that receive PDM loans, with each PWD earmarked to receive Shs. 500,000; Shs. 10.594 billion for PDM administrative costs incurred by the Parish Development Committee (PDC), with each Parish allocated Shs. 1,000,000; and Shs. 12.712 billion for a monthly PDM duty facilitation allowance of Shs. 100,000 per officer, for parish chiefs/town agents.

50. All Accounting Officers must ensure accurate and timely payment of all released funds as indicated above, against the approved PDM budgets provided.

Performance Reports

51. Accounting Officers must submit quarterly budget performance reports within 30 days of the end of each quarter. These reports must conform to the format prescribed by the Ministry through the Programme Budgeting System.

Budget Transparency

52. In order to promote budget transparency, MoFPED manages both the Budget Website and the Budget Call Centre. At the Vote level, Accounting Officers should carry out the following:

i. Consistently display key budget information including quarterly releases, project funding, disbursements to schools and health centres, locally raised revenue and expenditure, and pension and gratuity payments on noticeboards to increase public awareness;
ii. Share all relevant budget information with the political leadership to support their oversight function;
iii. Conduct joint monitoring of Government projects together with political leaders; and
iv. Upload timely updated and accurate budget information to respective MDA websites.

Employment Creation

53. To track progress towards Government's target of creating an average of 845,000 jobs annually, the Uganda Bureau of Statistics (UBOS) is required to implement a quarterly labour force survey to support reporting on jobs created across establishments in the economy.

54. Accounting Officers of all MALGs are required to support quarterly reporting on jobs created in the economy by prioritising and budgeting for:

i. Implementation of Labour-Intensive Public Works (LIPW) and to maintain updated registers of associated jobs;
ii. Periodic update of registers for jobs created under different Government interventions in their respective MALG; and
iii. Creation and periodic update of registers for private and public establishments in their respective Local Governments, internship and apprenticeship placements in establishments, and inclusion of this information annual Local Government SPEAR reports.

Administrative guidance

Payments for Wage, Pension, and Gratuity

55. During the year, all wage, pension and gratuity expenditures must be charged to the appropriate item codes under the revised Chart of Accounts to ensure proper classification, accountability and reporting.

56. No other expenditures should be charged from these item codes. Recruitment during the financial year shall only be undertaken on a replacement basis and/or with prior clearance from the Ministry of Public Service and this Ministry. Accounting Officers must ensure that all wage, pension, and gratuity commitments and payments are incurred strictly within the approved annual budget and corresponding releases.

Payment of Salary, Pension & Gratuity Arrears

57. Accounting Officers should pay only beneficiaries who were validated in the Klynveld Peat Marwick Goerdeler (KPMG) Audit Report. A schedule of salary, pension, and gratuity arrears beneficiaries shall be availed as and when funds are released.

58. In the previous financial years, Accounting Officers have frequently requested to utilize surpluses under the wage, pension and gratuity budget provisions to clear outstanding Salary, Pension and Gratuity arrears. You are informed that NO requests of this nature will be authorized henceforth.

Salary Enhancement

59. In line with the Circular Standing Instruction No.3 of 2026, the Ministry of Public Service communicated the salary structure for FY2026/27. All

allocations have been provided therein, included the salary enhancement for various categories across the Public Service.

60. Accounting Officers must adhere to the salary provisions made in the Circular to process and pay salaries to staff without accumulating salary arrears. At the same time, you must avoid under and overpayments of salaries. At the same time, no institution should effect their own salary enhancements outside the approved framework, nor create additional wage obligations without prior authorization from the responsible authorities.

61. You must ensure that monthly salaries are paid by the **28th day of each month**, and pensions by the **15th day of every month**. This is coupled with timely approval of pension files and the immediate inclusion of approved pensioners on the payroll.

62. All pension verification and approval processes should be completed within one week at each level, and under no circumstances should the entire process exceed thirty days from the date of retirement. Appropriate disciplinary action shall be taken against officers responsible for unjustified delays and those who make wrong entries.

Data Processing and Records Management

63. To enhance wage bill credibility, Accounting Officers must fully comply with Human Capital Management (HCM) and the payroll control requirements, including timely update of staff records. Furthermore, you should ensure that all staff are fully registered and on-boarded to the Human Capital Management (HCM) System. Neither temporary nor project staff should be enrolled on the HCM. Effective July 2026, all wage, pension, and gratuity payments will be processed through HCM only. The Ministry of Public Service, in collaboration with the respective Accounting Officers, should expedite migration of all staff to the HCM.

64. All Votes should submit Quarterly Reports on analysis of wage, pension, and gratuity performance to ensure expenditure remains within approved budget provisions and to enable early detection of payroll management irregularities for appropriate action to be taken.

Public Service Pension Fund

65. Government is implementing a contributory public service pension scheme as part of its broader implementation reforms agenda to ensure fiscal sustainability. This reform is aimed at addressing the growing

pension liability and ensuring the long-term sustainability of public service retirement benefits.

66. Accounting Officers must prepare for the transition to the contributory pension scheme, including updating staff records, for full contribution by all staff of the public service.

Public Investment Management

Mandatory use of project management and reporting tools available on the Integrated Bank of Projects (IBP)

67. All Project Coordinators shall use the project management tools on the IBP to manage and monitor project implementation. All physical and financial progress reports shall be uploaded to the IBP.

68. Accounting Officers shall submit quarterly project performance reports within thirty (30) days after the end of each quarter, covering financial absorption, physical progress, procurement and contract performance, implementation risks, and corrective actions. Failure to comply shall result in project specific sanctions, including suspension of project processing and access to the Integrated Financial Management System (IFMS).

Submission of Project Completion and End-of-Project Evaluation Reports

69. The Development Committee exited 28 Projects listed in **Annex 2** from the PIP for FY 2026/27. Accounting Officers for these projects are required to upload the Project Completion Report and End-of-Project Evaluation Report to the IBP within the first quarter of FY 2026/27. *Failure to comply shall result in the withholding of funding releases for ongoing GoU funded projects under the respective programme portfolio.*

Centralized Management of Counterpart Funding

70. Effective FY 2026/27, all counterpart funding shall be managed centrally by this Ministry, by the Office of the Accountant General, through the Treasury Operations Department. Accounting Officers implementing externally financed projects are required to submit quarterly counterpart funding requirements through IFMS, supported by approved work plans, disbursement schedules, tax obligations, compensation needs, procurement status, and contract milestones. *Failure to submit timely and verified requirements shall lead to no releases for the affected projects and affected Accounting Officers will be held personally liable.*

Implementation of PIM Plus Operation

71. To ensure timely achievement of the PIM Plus Operation results and safeguard disbursements under the Program-for-Results component, implementing entities responsible for Disbursement Linked Indicators (DLIs), and earmarked strategic investments are required to prioritize implementation of the approved FY 2026/27 work plans, reform actions and investment milestones. Furthermore, respective Accounting Officers are required to submit complete and verifiable evidence of achievement of DLIs and IRIs to the PIM Plus Secretariat within the prescribed timelines for verification, reporting and follow-up.

Mandatory compliance with approved Physical Development Plans

72. All public investments shall be implemented only when they have acquired complete approved Physical Development Plans. Where no such approved plan exists, the responsible Accounting Officer shall in consultation with National Planning Authority and, Ministry of Lands, Housing and Urban Development cause the preparation and approval of the Physical Development Plan before any civil works or infrastructure development commences.

Project costs

73. Government has noted that project costs and scope approved at feasibility stage have often been different from the estimated cost at procurement initiation. This is due to unauthorized changes in scope and unnecessary design reviews and it has undermined project affordability and over-committed the Development Budget. Accounting Officers and Project Management Staff are instructed as follows:

i. *Adherence to Approved Scope and Costs* as at feasibility stage. Any deviation should be with prior approval by the Development Committee.

ii. *No Design Reviews for projects approved at feasibility within five years from approval.* These are a major source of cost escalation.

iii. *Cost Variation Limit and Reappraisal Requirement* shall not exceed **15%** of the approved feasibility cost, inclusive of any design reviews and with compliance with Section 7.3 of the Development Committee Guidelines.

iv. *Contract Variations (Post-Award):* In accordance with Regulation 54 (4) and (5) of the PPDA (Contracts) Regulations, 2023:

a) A single contract variation shall not exceed **15%** of the original contract price; and
b) Cumulative contract variations shall not exceed **25%** of the original contract price.

v. Initiate advance procurement to minimize delays in projects/program commencement and improve performance, for all eligible projects in accordance with laws of Uganda and provisions under financing agreements for externally financed projects.

vi. Closely monitor the implementation of advance procurement activities to ensure that contracts are ready for award upon fulfillment of all financing and legal conditions.

Collaborative/ Joint Procurement Arrangements

74. Government is implementing the collaborative procurement approach using national framework agreements of selected common user supplies in a phased manner. This shall standardize prices, achieve consistent quality standards, maximize economies of scale, value for money, and reduce the procurement lead time.

75. In line with section 60 of the PPDA Act, CAP 205, Accounting officers are instructed as follows:
   i. For FY 2026/2027, the first phase shall include common user supplies of Computer equipment & accessories; Motor vehicles/cycles and equipment and tyres and tubes.
   ii. All Procuring and disposing entities shall reflect in their procurement plans for the above products as ***"consolidated for government joint procurement"*** and shall only initiate the procurement process after the national framework agreements are signed.
   iii. The procurements that shall result into the national framework agreements shall be undertaken by lead entities below that shall lot the requirements in the procurement plans received from all Government procuring and disposing entities:
      a) Ministry of ICT/NG- Computer Equipment & accessories.
      b) Ministry of Works and Transport- Motor vehicles/Cycles and Equipment.
      c) Ministry of Works and Transport- Tyres and Tubes.
   iv. The lead entities shall award the national framework agreements to different providers at different prices for different requirements taking into account the different brands, regional balance among others.
   v. Entities shall retain their budgets and shall select the providers to whom to issue call off orders under the national frameworks. Contract

management shall be a role of the entities that issue the call off orders.

vi. The Public Procurement and Disposal of Public Assets Authority shall issue guidelines with detailed procedure for collaborative procurement approach including the transitions and exceptions.

Sustainable Procurement

76. To promote the strategic use of public sector procurement to achieve national environmental, socio-economic, and governance goals, the Government of Uganda hereby designates a priority list of goods and services that must be sourced sustainably"

i. Toner and cartridges
ii. Computers and laptops
iii. Photocopiers and printers
iv. Printing paper
v. Motor Vehicles
vi. Batteries
vii. Cleaning materials and products
viii. Electric Cables
ix. Generators
x. Agrochemicals
xi. Textile clothing and accessories
xii. Wood products [Structural and non-Structural Timber]
xiii. Packing products (plastic bottles and polythene bags)

77. The Ministry shall issue a detailed manual with common sustainability criteria and means of verification that shall be accessible on our website at https://www.finance.go.ug

Electronic Government Procurement

78. As part of procurement reforms to improve efficiency, the Ministry will in FY 2026/2027 starting 1st July 2026 roll out three modules (Procurement Planning, Initiation of Procurement and Register of Provider) to all Ministries, Departments, Agencies and Local Governments and roll out end to end, all other modules of the e-GP system to one hundred (100) procuring and disposing entities. Prior to the roll out, communication and engagement with the respective Accounting Officers will be made accordingly.

Public Debt Management

79. Accounting Officers implementing externally financed projects must ensure timely implementation to avoid commitment charges on undisbursed loans. All project expenditures must be accounted for in accordance with financing agreements and reported through the Integrated Financial Management System.

Local Government Specific Issues

Release of Funds in FY 2026/27

80. Building on the reforms to fiscal transfers introduced under fiscal decentralisation, the following should be observed during Budget execution in FY2026/27:
    i. The release of transfers will be managed using the PBS, OTMIS and the enhanced IFMS interface;
    ii. Direct transfers for the non-wage unconditional grant and the DDEG will be made to all Lower Local Governments on the basis of grant allocations consistent with the approved budget and work plans;
    iii. Transfers to service delivery units such as schools and health facilities will be made in accordance with allocations in the respective Local Government budgets;
    iv. All non-wage recurrent and development funds under the Production and Marketing grant, the agricultural extension grant, and the Parish Development Model grant will be disbursed in the 1st and 3rd quarters to support farmers in the respective rainy seasons; and
    v. All development grants will be released by the third quarter to allow a one quarter lag for the absorption of funds.

Payment of Ex-gratia and Councils' Allowances

81. As we commence the new political term of office, Accounting Officers should remunerate Councillors and other leaders in line with Schedules 1 and 3 of the Local Government Act, 2017, as amended, and in accordance with the correct Government rates specified below:
    i. The monthly allowance for a District/City Speaker is **Shs 724,000**;
    ii. The monthly allowance for a Deputy District/City Speaker is **Shs 400,000**;
    iii. The monthly allowance for a Municipal Speaker is **Shs 400,000**;
    iv. The allowance for a Deputy Municipal Speaker is **Shs 300,000**;
    v. The monthly allowance for District/Municipal/City and City Division Councillors is **Shs 250,000**;

vi. The monthly allowance for a Sub-County/Town Council/Municipal Division Chairperson is **Shs 35,000**; and

vii. The annual ex-gratia/Councillors' allowance for LCI and LCII Chairpersons is **Shs 120,000**.

Local Revenue Administration

82. Accounting Officers should ensure that all local revenue is collected through the Integrated Revenue Administration System (IRAS) to improve the efficiency and effectiveness of local revenue management, and to ensure that **NO** manual receipts are issued for local revenue. Expenditure limits for local revenue shall continue to be issued by the Accountant General's Office weekly, based on remittances to the Uganda Consolidated Fund.

83. Where a Local Government collects revenue in excess of its approved budget, the surplus must be remitted to the Consolidated Fund and a supplementary budget requested for, supported by Council approval minutes, before such excess funds may be spent. *Note that these requests shall only be honoured upon approval by Parliament and, therefore, any requests for supplementary expenditure should be submitted early for timely processing.*

84. Higher Local Governments should comply with the revenue sharing agreements highlighted in section 88 of the Local Governments Act, Cap 138 and ensure timely remittance of revenue due to the Lower Local Governments.

Statutory Deduction and Remittance of Local Service Tax to Local Governments

85. In my letter dated 23rd June 2023, I reminded all Accounting Officers on the statutory deduction and remittance of Local Service Tax to Local Governments. This followed the various requests by some Local Governments to ensure compliance with Section 9 of the Local Government Act, which requires employers to withhold and remit Local Service Tax (LST) to Local Governments where their employees reside.

86. Accounting Officers are therefore, instructed as follows:

i. Establish and maintain an updated database of places of residence of your employees.

ii. Initiate an application for supplier details on the IFMS for purposes of facilitating the remittance of the withheld LST to the appropriate Local Government; and

iii. Designate an officer dedicated to providing the necessary support and follow up to ensure full and prompt compliance with the law.

Uganda Inter-Governmental Fiscal Transfers Programme (UgIFT)

87. Accounting Officers should note that, although UgIFT 1.0 has ended, Government has sustained resources within the respective Education, Health, Water and Micro-Scale Irrigation grants to support the continued functionality and sustainability of completed investments. These resources shall be applied in line with the relevant grant guidelines and guidance issued by the responsible Programme working group.

88. In the Education sector, schools shall ensure that classrooms, laboratories, libraries, ICT facilities, sanitation facilities, furniture, equipment and other school infrastructure are properly used, secured and maintained. Routine maintenance and minor repairs shall be prioritised using the relevant portions of capitation, school facility grants and other applicable resources, in line with guidance issued by the Ministry of Education and Sports.

89. Under Health, ensure that completed infrastructure, maternity wards, Out Patient Departments (OPDs), staff houses, laboratories, equipment, sanitation facilities and utilities remain functional, safe and available for service delivery. Health facilities shall utilise the relevant portions of Primary Health Care (PHC) non-wage, facility financing and other applicable grants to support routine maintenance, minor repairs, cleanliness, utilities and basic operational requirements, in line with guidance issued by the Ministry of Health.

90. In the Water sector, Local Governments and beneficiary institutions shall ensure that piped water systems, boreholes, tap stands, water source infrastructure, storage tanks, solar/pumping systems and related facilities are protected, maintained and kept functional. Routine operation and maintenance, minor repairs, water quality monitoring, security of installations and functionality checks shall be prioritised using the relevant Water and Environment grants and other applicable resources, in line with guidance issued by the Ministry of Water and Environment.

91. Under the Micro-Scale Irrigation Programme, Local Governments shall continue to use resources provided under the Micro-Scale Irrigation grants to support eligible farmers to access irrigation equipment and related services. This shall include farmer mobilisation, verification of eligible beneficiaries, technical guidance, supervision of installations, and follow-up support to ensure proper utilisation, operation and

maintenance of irrigation equipment, in line with the relevant grant guidelines and guidance issued by the Ministry of Agriculture, Animal Industry and Fisheries.

E. CONCLUSION

79. This Circular is issued to facilitate the timely implementation of Government programmes under the approved Budget for FY 2026/27, in conformity with the applicable legal provisions and the guidelines set out herein.
80. All Accounting Officers are reminded to initiate the implementation of Government programmes and projects for FY 2026/27 in accordance with approved work plans, procurement schedules, recruitment plans, and the budget execution directives outlined in this Circular.
81. I commend you for your continued commitment to efforts aimed at enhancing service delivery and wish you every success in the execution of the FY 2026/27 Budget.

Ramathan Ggoobi
PERMANENT SECRETARY/SECRETARY TO THE TREASURY

Copy to:

Rt. Hon. Speaker of Parliament
Rt. Hon. Deputy Speaker of Parliament
Rt. Hon. Prime Minister
Hon. Minister of Finance, Planning and Economic Development
Hon. Chief Whip of Government
All Hon. Ministers and Ministers of State
All Hon. Members of Parliament
The Chairperson, Parliamentary Budget Committee
The Chairperson, National Planning Authority
The Head of Public Service and Secretary to Cabinet
The Principal Private Secretary to His Excellency the President
All LC V Chairpersons and Mayors of Cities and Municipalities
All Resident District Commissioners
All Chairpersons of Service Commissions and Appointing Authorities
The Director, Parliamentary Budget Office.

Annex 1 - Government of Uganda Cash Flow Plan for FY 2026/27

Vote	Description	Approved Budget					Q1					Q2					Q3					Q4				
		Wage	Non Wage	Devt.	Arrears	Total	Wage	Non Wage	Devt.	Arrears	Total	Wage	Non Wage	Devt.	Arrears	Total	Wage	Non Wage	Devt.	Arrears	Total	Wage	Non Wage	Devt.	Arrears	Total
001	Office of the President	33.01	334.32	21.02	7.00	395.35	8.25	104.36	0.53	-	113.15	8.25	112.60	18.82	7.00	146.67	8.25	62.81	1.46	-	72.52	8.25	54.54	0.21	-	63.01
002	State House	44.41	409.05	27.72	-	481.19	11.10	101.58	4.09	-	116.77	11.10	101.58	9.73	-	122.41	11.10	101.58	9.48	-	122.16	11.10	104.31	4.42	-	119.84
003	Office of the Prime Minister	9.15	239.79	5.47	0.04	254.45	2.29	45.07	2.54	-	49.90	2.29	81.70	0.57	0.00	84.56	2.29	56.70	2.06	-	61.05	2.29	56.31	0.31	0.04	58.95
004	Ministry of Defence	1,525.52	1,739.58	1,773.09	13.18	5,051.37	381.38	541.15	46.19	-	968.72	401.38	419.46	857.68	13.18	1,691.70	381.38	389.05	442.00	-	1,212.43	361.38	389.92	427.22	-	1,178.52
005	Ministry of Public Service	8.59	53.56	42.00	0.06	104.20	2.15	16.42	15.29	-	33.86	2.15	12.22	21.34	0.06	35.77	2.15	13.25	5.21	-	20.60	2.15	11.67	0.16	-	13.98
006	Ministry of Foreign Affairs	21.20	40.50	14.74	1.45	77.89	5.30	8.24	14.19	-	27.73	5.30	13.10	0.55	1.45	20.41	5.30	9.69	-	-	14.99	5.30	9.47	-	-	14.77
007	Ministry of Justice and Constitutional Affairs	34.91	97.01	16.64	16.23	164.79	8.73	15.91	3.00	-	27.64	8.60	32.75	6.14	16.23	63.71	8.66	25.27	3.90	-	37.83	8.92	23.09	3.60	-	35.61
008	Ministry of Finance, Planning and Economic Development	16.20	2,406.46	283.21	53.73	2,759.61	4.05	260.83	61.86	-	326.74	4.05	947.58	78.19	26.87	1,056.69	4.05	596.23	86.93	13.44	700.65	4.05	601.82	56.23	13.44	675.53
009	Ministry of Internal Affairs	5.54	66.10	0.69	3.95	76.28	1.39	10.79	-	-	12.17	1.39	21.30	0.69	3.95	27.33	1.39	18.26	-	-	19.64	1.39	15.76	-	-	17.15
010	Ministry of Agriculture, Animal Industry and Fisheries	39.85	243.26	179.24	1.34	463.69	9.96	56.69	38.11	-	104.76	9.96	78.83	55.82	1.34	145.98	9.96	62.14	38.36	-	110.47	9.96	45.58	46.95	-	102.49
011	Ministry of Local Government	51.15	74.56	51.98	0.54	178.22	12.79	21.64	10.84	-	45.27	12.79	19.26	15.39	0.54	47.98	12.79	21.78	20.85	-	55.42	12.79	11.87	4.89	-	29.55
012	Ministry of Lands, Housing & Urban Development	18.00	94.45	66.86	0.03	179.35	4.50	13.58	1.46	-	19.54	4.50	47.07	28.44	0.03	80.05	4.50	17.53	21.88	-	43.91	4.50	16.27	15.09	-	35.86
013	Ministry of Education and Sports	61.11	457.59	91.93	0.14	610.76	15.28	131.40	3.24	-	149.91	15.28	103.33	46.12	0.14	164.89	15.28	100.60	21.49	-	137.37	15.28	122.24	21.07	-	158.59
014	Ministry of Health	23.68	271.27	170.32	0.40	465.67	5.92	67.70	3.94	-	77.55	5.92	68.62	75.88	0.40	150.82	5.92	67.55	52.70	-	126.17	5.92	67.40	37.81	-	111.13
015	Ministry of Trade, Industry and Co-operatives	5.43	495.27	14.26	-	514.96	1.36	121.10	1.39	-	123.85	1.36	130.71	11.97	-	144.03	1.36	122.09	0.45	-	123.90	1.36	121.37	0.45	-	123.18
016	Ministry of Works and Transport	57.97	940.37	2,681.93	39.61	3,719.88	14.49	254.24	272.29	-	541.02	14.49	286.78	1,190.02	39.61	1,530.91	14.49	186.10	568.09	-	768.69	14.49	213.25	651.53	-	879.27
017	Ministry of Energy and Mineral Development	18.93	186.81	951.60	-	1,157.34	4.73	31.97	246.86	-	283.56	4.72	60.80	428.91	-	494.44	4.73	46.72	113.20	-	164.65	4.73	47.31	162.62	-	214.68
018	Ministry of Gender, Labour and Social Development	8.31	318.33	2.56	0.40	329.61	2.08	77.23	0.19	-	79.49	2.08	83.27	1.60	0.40	87.35	2.08	78.75	0.45	-	81.28	2.08	79.08	0.32	-	81.48
019	Ministry of Water and Environment	36.31	54.28	588.39	8.08	687.05	9.08	7.46	159.15	-	175.69	9.08	20.97	221.49	8.08	259.62	9.08	12.82	111.63	-	133.53	9.08	13.03	96.12	-	118.23
020	Ministry of ICT and National Guidance	15.84	82.43	46.43	10.00	154.70	3.96	19.20	4.00	-	27.16	3.96	22.07	19.21	10.00	55.24	3.96	20.78	11.61	-	36.34	3.96	20.38	11.61	-	35.94
021	Ministry of East African Community Affairs	2.23	45.84	2.39	0.00	50.46	0.56	12.36	-	-	12.92	0.56	22.25	2.39	0.00	25.20	0.56	6.08	-	-	6.63	0.56	5.15	-	-	5.71
022	Ministry of Tourism, Wildlife and Antiquities	4.21	340.88	71.82	-	416.91	1.05	12.26	17.02	-	30.33	1.05	157.77	32.58	-	191.41	1.05	85.48	14.08	-	100.62	1.05	85.37	8.13	-	94.56
023	Ministry of Kampala Capital City and Metropolitan Affairs	0.44	9.91	51.07	0.02	61.43	0.11	1.48	1.07	-	2.66	0.11	3.46	25.08	0.02	28.66	0.11	2.82	18.58	-	21.51	0.11	2.14	6.34	-	8.59
101	Judiciary (Courts of Judicature)	109.60	313.72	56.01	0.12	479.45	27.40	56.19	3.16	-	86.75	27.40	104.20	28.10	0.12	159.81	27.40	77.61	15.95	-	120.97	27.40	75.72	8.80	-	111.91
102	Electoral Commission (EC)	38.39	99.16	3.35	-	140.90	9.60	21.72	0.54	-	31.86	9.60	29.18	2.07	-	40.84	9.60	24.18	0.75	-	34.52	9.60	24.08	-	-	33.67
103	Inspectorate of Government (IG)	28.35	41.23	27.30	0.08	96.96	7.09	10.56	6.67	-	24.32	7.09	17.15	12.82	0.08	37.14	7.09	6.87	7.80	-	21.76	7.09	6.64	-	-	13.73
104	Parliamentary Commission	119.79	1,030.88	45.18	-	1,195.86	29.95	343.17	12.53	-	385.64	29.95	273.00	25.44	-	328.40	29.95	196.64	7.21	-	233.80	29.95	218.07	-	-	248.02
105	Law Reform Commission (LRC)	3.42	13.72	0.88	-	18.01	0.85	1.92	0.02	-	2.79	0.85	3.90	0.37	-	5.13	0.85	3.74	0.47	-	5.06	0.85	4.16	0.02	-	5.03
106	Uganda Human Rights Commission (UHRC)	11.02	18.05	4.00	-	33.07	2.76	3.61	1.02	-	7.38	2.76	6.60	2.98	-	12.34	2.76	4.28	-	-	7.03	2.76	3.57	-	-	6.32
107	Uganda Aids Commission (UAC)	6.12	19.82	0.56	-	26.49	1.53	3.33	-	-	4.86	1.53	6.75	0.31	-	8.58	1.53	4.49	0.25	-	6.27	1.53	5.25	-	-	6.78
108	National Planning Authority (NPA)	24.96	49.28	64.77	-	139.02	6.24	12.24	30.93	-	49.41	6.24	12.03	33.85	-	52.11	6.24	12.03	-	-	18.27	6.24	12.99	-	-	19.23
110	Uganda Industrial Research Institute (UIRI)	10.33	12.18	2.89	0.02	25.42	2.58	2.36	0.36	-	5.31	2.58	3.75	1.08	0.02	7.43	2.58	3.03	0.72	-	6.34	2.58	3.03	0.72	-	6.34
111	National Curriculum Development Centre (NCDC)	9.65	31.68	0.20	-	41.52	2.41	4.41	0.05	-	6.87	2.41	10.32	0.05	-	12.78	2.41	7.90	0.05	-	10.36	2.41	9.06	0.05	-	11.52
112	Directorate of Ethics and Integrity (DEI)	3.75	16.11	0.06	0.02	19.94	0.94	2.02	0.05	-	3.01	0.94	4.80	0.02	0.02	5.77	0.94	3.96	-	-	4.90	0.94	5.33	-	-	6.27
114	Uganda Cancer Institute (UCI)	33.08	71.18	191.61	0.06	295.93	8.27	18.64	92.64	-	119.55	8.27	17.80	39.91	0.06	66.03	8.27	17.50	38.70	-	64.47	8.27	17.25	20.36	-	45.88
115	Uganda Heart Institute (UHI)	23.06	40.50	34.20	-	97.76	5.76	9.55	7.33	-	22.64	5.76	9.61	9.83	-	25.21	5.76	9.85	12.69	-	28.30	5.76	11.50	4.35	-	21.61
116	Uganda National Medical Stores	23.55	837.95	1.43	-	862.93	5.89	284.65	0.06	-	290.60	5.89	284.65	0.06	-	290.60	5.89	134.32	0.66	-	140.87	5.89	134.32	0.66	-	140.87
117	Uganda Tourism Board (UTB)	4.76	88.42	3.04	-	96.22	1.19	40.13	0.24	-	41.57	1.19	24.59	1.17	-	26.95	1.19	14.71	1.63	-	17.53	1.19	8.99	-	-	10.18
119	Uganda Registration Services Bureau (URSB)	21.60	44.39	3.90	0.07	69.96	5.40	11.29	0.21	-	16.90	5.40	11.45	2.45	0.07	19.37	5.40	10.85	0.08	-	16.33	5.40	10.80	1.16	-	17.36
120	National Citizenship and Immigration Control (NCIC)	8.88	164.14	20.54	-	193.56	2.22	50.89	0.39	-	53.50	1.21	52.10	11.89	-	65.20	1.71	31.91	6.65	-	40.28	3.74	29.23	1.61	-	34.58
122	Kampala Capital City Authority (KCCA)	175.10	156.85	296.10	25.03	653.08	43.78	44.51	26.11	-	114.39	43.78	51.40	198.67	25.03	318.88	43.78	36.42	70.89	-	151.09	43.78	24.52	0.43	-	68.73
123	National Lotteries and Gaming Regulatory Board	8.87	15.47	2.65	0.22	27.21	2.22	2.14	0.22	-	4.58	2.22	4.73	1.10	0.22	8.27	2.22	3.21	0.66	-	6.09	2.22	5.39	0.66	-	8.27
124	Equal Opportunities Commission	5.83	17.86	0.79	-	24.48	1.46	2.25	-	-	3.71	1.46	6.84	0.05	-	8.35	1.46	3.42	0.37	-	5.25	1.46	5.35	0.37	-	7.17
125	National Animal Genetic Resource Centre and Data Bank	5.74	5.35	100.09	1.66	112.84	1.43	1.06	24.79	-	27.28	1.43	1.62	25.12	1.66	29.84	1.43	1.62	24.87	-	27.92	1.43	1.06	25.31	-	27.80
126	National Information Technologies Authority	11.92	60.09	1.14	15.00	88.15	2.98	9.56	0.09	-	12.62	2.98	18.58	0.37	15.00	36.93	2.98	14.33	0.37	-	17.68	2.98	17.62	0.32	-	20.92
127	Uganda Virus Research Institute (UVRI)	3.99	11.42	2.76	0.03	18.19	1.00	1.49	0.03	-	2.52	1.00	2.49	0.17	0.03	3.68	1.00	3.23	0.54	-	4.76	1.00	4.21	2.02	-	7.23
128	Uganda National Examination Board (UNEB)	19.13	145.32	10.41	0.06	174.92	4.78	53.88	3.81	-	62.47	4.78	63.83	5.84	0.06	74.51	4.78	15.11	0.76	-	20.66	4.78	12.50	-	-	17.28
129	Financial Intelligence Authority (FIA)	15.38	39.23	1.48	-	56.08	3.84	11.21	1.21	-	16.28	3.84	10.10	0.10	-	14.05	3.84	8.28	0.15	-	12.27	3.84	9.64	-	-	13.48
130	Treasury Operations	-	33,584.55	-	15.57	33,600.11	-	10,827.96	-	15.57	10,843.53	-	6,333.75	-	-	6,333.75	-	8,211.42	-	-	8,211.42	-	8,211.42	-	-	8,211.42
131	Office of the Auditor General (OAG)	48.52	70.76	4.37	-	123.65	12.13	15.12	0.34	-	27.58	12.13	26.56	4.03	-	42.72	12.13	16.33	-	-	28.46	12.13	12.75	-	-	24.88
132	Education Service Commission (ESC)	3.98	14.39	1.58	-	19.95	1.00	2.71	-	-	3.71	1.00	4.49	1.58	-	7.07	1.00	3.61	-	-	4.60	1.00	3.58	-	-	4.58
133	Directorate of Public Prosecution (DPP)	41.06	44.72	18.34	-	104.12	10.27	8.88	0.03	-	19.17	10.27	13.92	18.26	-	42.45	10.27	10.36	0.03	-	20.66	10.27	11.55	0.03	-	21.84
134	Health Service Commission (HSC)	4.16	15.88	7.90	-	27.95	1.04	2.87	0.42	-	4.33	1.04	5.07	4.87	-	10.98	1.04	3.97	2.57	-	7.58	1.04	3.97	0.04	-	5.05
135	Directorate of Government Analytical Laboratory (DGAL)	4.90	15.20	22.73	-	42.83	1.22	2.78	1.24	-	5.24	1.22	5.10	21.30	-	27.63	1.22	3.78	0.19	-	5.19	1.22	3.55	0.01	-	4.78
137	National Identification and Registration Authority (NIRA)	20.36	121.69	13.90	0.05	156.00	5.09	13.50	-	-	18.59	5.09	57.92	6.20	0.05	69.27	5.09	28.95	6.52	-	40.57	5.09	21.32	1.17	-	27.58
138	Uganda Investment Authority (UIA)	13.29	22.70	277.92	0.05	313.96	3.32	7.50	138.77	-	149.59	3.32	6.85	139.06	0.05	149.29	3.32	3.93	0.05	-	7.29	3.32	4.41	0.05	-	7.78
139	Petroleum Authority of Uganda (PAU)	28.72	33.31	44.84	-	106.87	7.18	8.29	2.00	-	17.47	7.18	8.29	20.37	-	35.84	7.18	8.29	11.41	-	26.88	7.18	8.43	11.06	-	26.67
141	Uganda Revenue Authority (URA)	400.26	422.35	104.79	-	927.40	100.06	105.59	26.20	-	231.85	100.06	105.59	26.20	-	231.85	100.06	105.59	26.20	-	231.85	100.06	105.59	26.20	-	231.85
142	National Agricultural Research Organization (NARO)	47.96	78.36	97.50	0.12	223.93	11.99	16.02	2.79	-	30.80	11.99	28.32	49.18	0.12	89.61	11.99	18.33	22.54	-	52.86	11.99	15.70	22.99	-	50.68
143	Uganda Bureau of Statistics (UBOS)	23.26	83.87	41.36	-	148.49	5.82	13.80	20.00	-	39.61	5.82	28.53	9.55	-	43.89	5.82	21.40	10.73	-	37.94	5.82	20.14	1.08	-	27.04
144	Uganda Police Force	533.62	372.90	283.70	3.33	1,193.54	133.40	103.48	57.15	-	294.03	133.40	86.84	86.61	3.33	310.19	133.40	90.13	94.75	-	318.28	133.40	92.45	45.19	-	271.04
145	Uganda Prisons Service	151.72	353.97	59.71	8.15	573.55	37.93	96.78	14.82	-	149.53	37.93	87.55	16.27	8.15	149.89	37.93	87.20	14.32	-	139.45	37.93	82.45	14.30	-	134.67
146	Public Service Commission (PSC)	4.77	22.25	9.03	-	36.05	1.19	3.86	0.61	-	5.66	1.19	7.97	8.39	-	17.55	1.19	5.38	-	-	6.57	1.19	5.05	0.03	-	6.27
147	Local Government Finance Commission (LGFC)	2.83	17.85	1.50	-	22.20	0.71	3.50	0.13	-	4.34	0.71	6.17	1.37	-	8.25	0.71	3.77	-	-	4.48	0.71	4.42	-	-	5.13
148	Judicial Service Commission (JSC)	5.19	18.82	2.50	-	26.50	1.30	4.04	0.09	-	5.43	1.30	6.32	1.66	-	9.28	1.30	4.16	0.75	-	6.21	1.30	4.29	-	-	5.58
150	National Environment Management Authority (NEMA)	19.92	21.87	8.13	-	49.91	4.98	3.48	0.26	-	8.72	4.98	3.81	4.80	-	13.60	4.98	3.74	1.53	-	10.25	4.98	10.84	1.54	-	17.35
151	Uganda Blood Transfusion Service (UBTS)	12.52	29.03	4.13	0.06	45.73	3.13	5.06	0.06	-	8.25	3.13	9.19	1.93	0.06	14.31	3.13	7.12	1.95	-	12.20	3.13	7.65	0.19	-	10.97
153	Public Procurement & Disposal of Public Assets (PPDA)	16.59	15.31	1.30	-	33.39	4.15	2.96	0.03	-	7.14	4.15	4.48	0.62	-	9.25	4.15	3.71	0.34	-	8.20	4.15	4.36	0.30	-	8.81
154	Uganda National Bureau of Standards (UNBS)	35.86	46.57	48.19	-	130.62	8.96	11.65	10.68	-	31.29	8.96	11.65	14.92	-	35.53	8.96	11.63	11.30	-	31.90	8.96	11.63	11.30	-	31.90
156	Uganda Land Commission (ULC)	1.20	37.26	82.83	8.48	129.77	0.30	12.72	20.00	-	33.02	0.30	12.15	30.10	8.48	51.04	0.30	6.34	18.00	-	24.64	0.30	6.05	14.73	-	21.08
158	Internal Security Organization (ISO)	99.60	180.29	55.24	1.53	336.67	24.90	45.21	20.04	-	90.14	24.90	45.84	24.28	1.53	96.56	24.90	44.09	5.46	-	74.45	24.90	45.15	5.46	-	75.52
159	External Security Organization (ESO)	34.26	92.35	15.70	17.42	159.73	8.57	33.29	7.85	-	49.71	8.57	19.59	7.50	17.42	53.07	8.57	19.59	0.18	-	28.33	8.57	19.88	0.18	-	28.62
163	Uganda Retirement Benefits Regulatory Authority	7.82	10.10	0.72	0.06	18.70	1.96	1.25	-	-	3.21	1.96	3.56	0.61	0.06	6.18	1.96	2.60	0.07	-	4.62	1.96	2.69	0.04	-	4.68
164	National Council for Higher Education	7.79	9.26	18.10	-	35.15	1.95	1.76	0.45	-	4.16	1.95	2.87	8.57	-	13.39	1.95	2.31	4.51	-	8.77	1.95	2.31	4.56	-	8.82
166	National Council of Sports	3.01	191.42	266.35	-	460.78	0.75	77.50	26.49	-	104.74	0.75	64.32	238.87	-	303.94	0.75	1.11	0.50	-	2.36	0.75	48.48	0.50	-	49.74
167	Science, Technology and Innovation	5.86	513.48	77.00	-	596.33	1.46	278.14	-	-	279.61	1.46	153.99	74.80	-	230.25	1.46	42.74	2.20	-	46.40	1.46	38.61	-	-	40.07
168	Uganda Freezones and Export Promotion Authority	7.71	28.86	7.36	-	43.93	1.93	3.80	0.07	-	5.79	1.93	10.63	3.71	-	16.27	1.93	9.21	2.92	-	14.07	1.93	5.21	0.66	-	7.80
169	Uganda Vocational and Technical Assessment Board	17.83	91.47	8.99	0.10	118.39	4.46	22.70	0.77	-	27.93	4.46	30.66	7.68	0.10	42.89	4.46	19.79	0.27	-	24.52	4.46	18.33	0.27	-	23.06
170	Uganda Health Professional Assessment Board (UHPAB)	13.08	59.62	2.52	-	75.22	3.27	22.76	0.72	-	26.75	3.27	12.25	1.80	-	17.33	3.27	10.62	-	-	13.89	3.27	13.98	-	-	17.25
301	Makerere University	221.61	150.20	91.31	-	463.18	55.40	60.03	36.00	-	151.43	55.40	14.69	9.68	-	79.78	55.40	58.74	45.63	-	159.77	55.40	16.80	-	-	72.20

Annex 1 - Government of Uganda Cash Flow Plan for FY 2026/27

Vote	Description	Approved Budget					Q1					Q2					Q3					Q4				
		Wage	Non Wage	Devt.	Arrears	Total	Wage	Non Wage	Devt.	Arrears	Total	Wage	Non Wage	Devt.	Arrears	Total	Wage	Non Wage	Devt.	Arrears	Total	Wage	Non Wage	Devt.	Arrears	Total
302	Mbarara University	45.33	30.47	35.84	-	111.63	11.33	8.59	0.33	-	20.25	11.33	8.35	15.43	-	35.12	11.33	6.87	10.37	-	28.57	11.33	6.66	9.71	-	27.70
303	Makerere University Business School	91.79	69.61	21.88	-	183.29	22.95	18.99	0.02	-	41.96	22.95	16.89	12.61	-	52.45	22.95	17.39	4.64	-	44.98	22.95	16.34	4.61	-	43.90
304	Kyambogo University	70.17	81.80	9.09	0.01	161.07	17.54	40.07	2.00	-	59.61	17.54	2.33	2.54	0.01	22.43	17.54	38.39	4.54	-	60.47	17.54	1.02	-	-	18.56
305	Busitema University	41.95	29.91	28.65	0.07	100.59	10.49	8.36	-	-	18.85	10.49	7.01	13.66	0.07	31.22	10.49	7.80	14.26	-	32.54	10.49	6.75	0.74	-	17.98
306	Muni University	24.16	13.84	34.41	-	72.41	6.04	3.60	20.00	-	29.64	6.04	3.24	3.11	-	12.39	6.04	3.60	3.16	-	12.80	6.04	3.40	8.14	-	17.58
307	Kabale University	45.70	32.22	7.06	-	84.98	11.43	8.97	0.16	-	20.56	11.43	7.09	5.00	-	23.52	11.43	8.42	1.40	-	21.24	11.43	7.73	0.49	-	19.65
308	Soroti University	24.65	20.04	18.99	0.00	63.68	6.16	5.51	0.38	-	12.06	6.16	5.18	13.04	0.00	24.38	6.16	5.03	5.31	-	16.51	6.16	4.32	0.25	-	10.73
309	Gulu University	48.70	38.76	32.03	0.16	119.65	12.17	16.93	20.15	-	49.25	12.17	8.63	9.32	0.16	30.29	12.17	6.90	1.28	-	20.35	12.17	6.30	1.28	-	19.76
310	Lira University	28.78	13.64	13.60	-	56.01	7.19	3.81	0.63	-	11.63	7.19	3.42	10.17	-	20.78	7.19	3.49	2.77	-	13.45	7.19	2.92	0.04	-	10.15
311	Law Development Centre	10.56	26.34	4.03	0.02	40.97	2.64	7.31	-	-	9.95	2.64	7.33	1.85	0.02	11.84	2.64	6.99	1.76	-	11.39	2.64	4.70	0.44	-	7.79
312	Uganda Management Institute	19.99	23.19	0.93	1.28	45.39	5.00	6.50	0.06	-	11.55	5.00	5.63	0.76	1.28	12.66	5.00	5.65	0.05	-	10.70	5.00	5.41	0.06	-	10.47
313	Mountains of the Moon University	27.72	16.10	25.15	0.47	69.44	6.93	4.85	5.47	-	17.26	6.93	3.71	13.03	0.47	24.14	6.93	3.53	6.26	-	16.72	6.93	4.01	0.39	-	11.33
401	Mulago National Referral Hospital	53.57	68.96	44.24	0.90	167.67	13.39	17.24	17.00	-	47.63	13.39	17.24	4.35	0.90	35.89	13.39	17.24	11.84	-	42.47	13.39	17.24	11.05	-	41.68
402	Butabika Hospital	12.98	26.60	7.26	-	46.84	3.24	8.33	2.45	-	14.03	3.24	6.26	2.45	-	11.96	3.24	6.26	2.36	-	11.87	3.24	5.74	-	-	8.98
Total Centre Vote		**5,153.58**	**49,607.99**	**9,993.39**	**256.40**	**65,011.36**	**1,288.39**	**14,913.51**	**1,576.33**	**15.57**	**17,793.80**	**1,307.24**	**11,200.25**	**4,504.55**	**213.92**	**17,225.97**	**1,287.82**	**11,761.07**	**2,091.54**	**13.44**	**15,153.87**	**1,270.12**	**11,733.16**	**1,820.97**	**13.48**	**14,837.73**
Referral Hospitals																										
403	Arua Hospital	13.03	10.47	2.61	0.09	26.19	3.26	2.63	-	-	5.89	3.26	2.64	2.17	0.09	8.15	3.26	2.64	0.44	-	6.33	3.26	2.56	-	-	5.82
404	Fort Portal Hospital	14.85	6.51	1.21	0.04	22.61	3.71	1.60	0.09	-	5.40	3.71	1.60	0.62	0.04	5.97	3.71	1.60	0.49	-	5.80	3.71	1.71	0.01	-	5.44
405	Gulu Hospital	14.57	7.69	0.11	0.07	22.44	3.64	1.92	-	-	5.57	3.64	1.92	0.05	0.07	5.69	3.64	1.92	0.05	-	5.62	3.64	1.92	-	-	5.57
406	Hoima Hospital	14.13	4.54	26.67	0.21	45.55	3.53	1.13	22.67	-	27.33	3.53	1.14	0.19	0.21	5.07	3.53	1.13	3.78	-	8.44	3.53	1.13	0.04	-	4.70
407	Jinja Hospital	17.33	10.23	0.19	0.25	28.00	4.33	2.55	0.08	-	6.97	4.33	2.58	0.08	0.25	7.24	4.33	2.55	0.01	-	6.89	4.33	2.55	0.01	-	6.89
408	Kabale Hospital	11.66	6.78	0.11	-	18.54	2.91	2.04	-	-	4.95	2.91	2.04	0.11	-	5.06	2.91	1.34	-	-	4.25	2.91	1.37	-	-	4.28
409	Masaka Hospital	14.08	6.33	0.11	0.03	20.55	3.52	1.90	0.03	-	5.44	3.52	1.17	0.08	0.03	4.81	3.52	1.17	-	-	4.69	3.52	2.08	-	-	5.60
410	Mbale Hospital	16.01	9.34	1.41	0.05	26.81	4.00	2.33	0.33	-	6.67	4.00	2.33	0.35	0.05	6.74	4.00	2.33	0.35	0.00	6.69	4.00	2.33	0.38	0.00	6.72
411	Soroti Hospital	12.62	5.07	0.11	0.30	18.09	3.15	1.27	0.03	-	4.45	3.15	1.27	0.03	0.30	4.75	3.15	1.27	0.03	-	4.45	3.15	1.27	0.03	-	4.45
412	Lira Hospital	14.83	10.08	0.11	0.03	25.05	3.71	2.52	0.03	-	6.25	3.71	2.52	0.03	0.03	6.28	3.71	2.52	0.03	-	6.25	3.71	2.52	0.03	-	6.26
413	Mbarara Regional Hospital	15.61	17.03	0.11	0.03	32.78	3.90	6.03	-	-	9.93	3.90	4.00	0.11	0.00	8.01	3.90	2.99	-	-	6.89	3.90	4.02	-	0.03	7.96
414	Mubende Regional Referral Hospital	15.29	8.30	0.14	0.19	23.91	3.82	4.20	0.07	-	8.09	3.82	1.37	0.07	0.19	5.45	3.82	1.35	-	-	5.17	3.82	1.38	-	-	5.20
415	Moroto Regional Referral Hospital	12.57	5.08	0.11	-	17.76	3.14	1.27	-	-	4.41	3.14	1.27	-	-	4.41	3.14	1.27	0.11	-	4.52	3.14	1.27	-	-	4.41
416	Naguru National Referral Hospital	14.95	8.20	7.22	0.21	30.57	3.74	2.05	-	-	5.79	3.74	2.05	3.61	0.21	9.61	3.74	2.05	3.61	-	9.39	3.74	2.05	-	-	5.79
417	Kiruddu National Referral Hospital	13.70	19.33	1.38	-	34.41	3.43	5.87	1.38	-	10.67	3.43	4.57	-	-	8.00	3.43	4.44	-	-	7.87	3.43	4.45	-	-	7.87
418	Kawempe National Referral Hospital	18.16	12.47	30.71	0.03	61.37	4.54	3.12	20.00	-	27.66	4.54	3.12	10.71	0.03	18.40	4.54	3.12	-	-	7.66	4.54	3.12	-	-	7.66
419	Entebbe Regional Referral Hospital	14.51	9.42	0.81	0.02	24.76	3.63	2.50	0.20	-	6.33	3.63	2.64	0.26	0.02	6.54	3.63	2.50	0.23	-	6.36	3.63	1.77	0.12	-	5.52
420	Mulago Specialized Women and Neonatal Hospital	21.82	18.75	5.05	0.55	46.17	5.45	5.13	-	-	10.58	5.45	4.50	2.70	0.35	13.21	5.45	4.49	0.27	-	10.21	5.45	4.63	2.08	-	12.17
421	Kayunga Referral Hospital	11.01	9.54	0.30	-	20.85	2.75	2.39	-	-	5.14	2.75	2.38	0.15	-	5.28	2.75	2.17	0.15	-	5.27	2.75	2.41	-	-	5.16
422	Yumbe Referral Hospital	13.16	7.03	0.60	0.01	20.80	3.29	1.72	0.14	-	5.15	3.29	1.77	0.26	0.01	5.33	3.29	1.77	0.20	-	5.26	3.29	1.76	-	-	5.05
Total Referral Hospitals		**293.90**	**192.18**	**79.04**	**2.10**	**567.22**	**73.48**	**54.16**	**45.03**	-	**172.67**	**73.48**	**46.89**	**21.57**	**2.07**	**144.01**	**73.48**	**44.81**	**9.75**	**0.00**	**128.04**	**73.48**	**46.31**	**2.69**	**0.03**	**122.50**
Missions Abroad																										
501	Uganda Mission at the United Nations, New York	2.93	47.36	2.93	-	53.23	1.47	8.68	2.93	-	13.08	-	-	-	-	-	1.47	38.68	-	-	40.15	-	-	-	-	-
502	Uganda High Commission in the United Kingdom	2.60	18.09	0.60	-	21.29	1.30	9.05	0.60	-	10.95	-	-	-	-	-	1.30	9.05	-	-	10.35	-	-	-	-	-
503	Uganda High Commission in Canada, Ottawa	1.18	9.14	2.15	-	12.47	0.59	4.57	2.15	-	7.31	-	-	-	-	-	0.59	4.57	-	-	5.16	-	-	-	-	-
504	Uganda High Commission in India, New Delhi	0.40	8.48	0.54	-	9.42	0.20	4.24	0.54	-	4.98	-	-	-	-	-	0.20	4.24	-	-	4.44	-	-	-	-	-
505	Uganda High Commission in Kenya, Nairobi	0.65	7.69	0.79	-	9.13	0.32	3.85	0.79	-	4.96	-	-	-	-	-	0.32	3.85	-	-	4.17	-	-	-	-	-
506	Uganda High Commission in Tanzania, Dar es Salaam	0.77	13.54	10.00	-	24.31	0.39	6.77	10.00	-	17.15	-	-	-	-	-	0.39	6.77	-	-	7.15	-	-	-	-	-
507	Uganda High Commission in Nigeria, Abuja	0.54	5.16	3.86	-	9.55	0.27	2.58	3.86	-	6.70	-	-	-	-	-	0.27	2.58	-	-	2.85	-	-	-	-	-
508	Uganda High Commission in South Africa, Pretoria	0.44	6.34	0.25	-	7.03	0.22	3.17	0.25	-	3.64	-	-	-	-	-	0.22	3.17	-	-	3.39	-	-	-	-	-
509	Uganda High Commission in Rwanda, Kigali	0.83	4.33	0.02	-	5.18	0.41	2.17	0.02	-	2.60	-	-	-	-	-	0.41	2.17	-	-	2.58	-	-	-	-	-
510	Uganda Embassy in the United States, Washington	2.14	14.93	1.68	-	18.74	1.07	7.46	1.68	-	10.21	-	-	-	-	-	1.07	7.46	-	-	8.53	-	-	-	-	-
511	Uganda Embassy in Egypt, Cairo	0.54	6.00	0.32	-	6.87	0.27	3.00	0.32	-	3.59	-	-	-	-	-	0.27	3.00	-	-	3.27	-	-	-	-	-
512	Uganda Embassy in Ethiopia, Addis Ababa	1.63	5.60	0.02	-	7.24	0.81	2.80	0.02	-	3.63	-	-	-	-	-	0.81	2.80	-	-	3.61	-	-	-	-	-
513	Uganda Embassy in China, Beijing	0.69	11.66	0.02	-	12.36	0.34	5.83	0.02	-	6.19	-	-	-	-	-	0.34	5.83	-	-	6.17	-	-	-	-	-
514	Uganda Embassy in Switzerland, Geneva	2.79	12.81	0.02	-	15.62	1.40	6.41	0.02	-	7.82	-	-	-	-	-	1.40	6.41	-	-	7.80	-	-	-	-	-
515	Uganda Embassy in Japan, Tokyo	1.51	7.83	0.02	-	9.36	0.76	3.92	0.02	-	4.69	-	-	-	-	-	0.76	3.92	-	-	4.67	-	-	-	-	-
516	Uganda Embassy in Saudi Arabia, Riyadh	1.00	8.39	0.25	-	9.64	0.50	4.20	0.25	-	4.95	-	-	-	-	-	0.50	4.20	-	-	4.70	-	-	-	-	-
517	Uganda Embassy in Denmark, Copenhagen	0.95	8.15	10.02	-	19.11	0.48	4.07	10.02	-	14.56	-	-	-	-	-	0.48	4.07	-	-	4.55	-	-	-	-	-
518	Uganda Embassy in Belgium, Brussels	1.40	7.37	6.02	-	14.78	0.70	3.69	6.02	-	10.40	-	-	-	-	-	0.70	3.69	-	-	4.38	-	-	-	-	-
519	Uganda Embassy in Italy, Rome	1.08	4.80	0.02	-	5.89	0.54	2.40	0.02	-	2.95	-	-	-	-	-	0.54	2.40	-	-	2.94	-	-	-	-	-
520	Uganda Embassy in DRC, Kinshasa	1.32	8.83	1.13	-	11.28	0.66	4.42	1.13	-	6.20	-	-	-	-	-	0.66	4.42	-	-	5.07	-	-	-	-	-
521	Uganda Embassy in Sudan, Khartoum	0.81	3.99	0.36	-	5.16	0.40	2.02	0.36	-	2.79	-	-	-	-	-	0.40	1.97	-	-	2.37	-	-	-	-	-
522	Uganda Embassy in France, Paris	0.95	12.77	0.01	-	13.73	0.48	6.38	0.01	-	6.87	-	-	-	-	-	0.48	6.38	-	-	6.86	-	-	-	-	-
523	Uganda Embassy in Germany, Berlin	1.69	14.57	0.71	-	16.96	0.85	7.28	0.71	-	8.83	-	-	-	-	-	0.85	7.28	-	-	8.13	-	-	-	-	-
524	Uganda Embassy in Iran, Tehran	1.82	6.18	0.39	-	8.39	0.91	3.09	0.39	-	4.39	-	-	-	-	-	0.91	3.09	-	-	4.00	-	-	-	-	-
525	Uganda Embassy in Russia, Moscow	0.91	6.44	0.39	-	7.74	0.45	3.22	0.39	-	4.06	-	-	-	-	-	0.45	3.22	-	-	3.67	-	-	-	-	-
526	Uganda Embassy in Australia, Canberra	0.99	6.97	-	-	7.96	0.49	3.49	-	-	3.98	-	-	-	-	-	0.49	3.49	-	-	3.98	-	-	-	-	-
527	Uganda Embassy in South Sudan, Juba	0.42	4.63	0.41	-	5.47	0.21	2.32	0.41	-	2.94	-	-	-	-	-	0.21	2.32	-	-	2.53	-	-	-	-	-
528	Uganda Embassy in United Arab Emirates, Abudhabi	1.83	10.94	2.02	-	14.78	0.92	5.41	2.02	-	8.34	-	-	-	-	-	0.92	5.53	-	-	6.45	-	-	-	-	-
529	Uganda Embassy in Burundi, Bujumbura	0.46	3.98	0.25	-	4.68	0.23	1.99	0.25	-	2.47	-	-	-	-	-	0.23	1.99	-	-	2.22	-	-	-	-	-
530	Uganda Consulate in China, Guangzhou	0.42	6.13	3.40	-	9.95	0.21	3.07	3.40	-	6.67	-	-	-	-	-	0.21	3.07	-	-	3.28	-	-	-	-	-
531	Uganda Embassy in Turkey, Ankara	1.19	8.68	0.48	-	10.36	0.60	4.34	0.48	-	5.42	-	-	-	-	-	0.60	4.34	-	-	4.94	-	-	-	-	-
532	Uganda Embassy in Somalia, Mogadishu	0.43	5.86	0.02	-	6.31	0.22	2.93	0.02	-	3.16	-	-	-	-	-	0.22	2.93	-	-	3.15	-	-	-	-	-
533	Uganda Embassy in Malaysia, Kuala Lumpur	0.98	5.90	0.43	-	7.31	0.49	2.95	0.43	-	3.87	-	-	-	-	-	0.49	2.95	-	-	3.44	-	-	-	-	-
534	Uganda Consulate in Kenya, Mombasa	0.75	7.59	9.02	-	17.35	0.37	3.79	9.02	-	13.18	-	-	-	-	-	0.37	3.79	-	-	4.17	-	-	-	-	-
535	Uganda Embassy in Algeria, Algiers	0.91	5.77	0.39	-	7.08	0.46	2.89	0.39	-	3.73	-	-	-	-	-	0.46	2.89	-	-	3.34	-	-	-	-	-
536	Uganda Embassy in Qatar, Doha	0.71	7.11	0.59	-	8.42	0.36	3.56	0.59	-	4.50	-	-	-	-	-	0.36	3.56	-	-	3.91	-	-	-	-	-
537	Uganda Mission in Havana, Cuba	0.52	3.88	0.02	-	4.42	0.26	1.94	0.02	-	2.22	-	-	-	-	-	0.26	1.94	-	-	2.20	-	-	-	-	-
538	Uganda Mission in Luanda, Angola	0.59	3.32	0.02	-	3.92	0.30	1.66	0.02	-	1.97	-	-	-	-	-	0.30	1.66	-	-	1.95	-	-	-	-	-
Total Missions Abroad		**41.79**	**341.22**	**59.49**	-	**442.50**	**20.89**	**155.58**	**59.49**	-	**235.96**	-	-	-	-	-	**20.89**	**185.64**	-	-	**206.53**	-	-	-	-	-
Local governments																										
601	Local Governments 01	173.15	68.79	39.90	-	281.85	43.29	17.20	-	-	60.49	43.29	17.20	19.95	-	80.44	43.29	17.20	9.98	-	70.46	43.29	17.20	9.98	-	70.46
605	Local Governments 05	-	1.90	9.50	-	11.40	-	0.48	-	-	0.48	-	0.48	4.75	-	5.23	-	0.48	2.38	-	2.85	-	0.48	2.38	-	2.85

Annex 1 - Government of Uganda Cash Flow Plan for FY 2026/27

		Approved Budget					Q1					Q2					Q3					Q4				
Vote	Description	Wage	Non Wage	Devt.	Arrears	Total	Wage	Non Wage	Devt.	Arrears	Total	Wage	Non Wage	Devt.	Arrears	Total	Wage	Non Wage	Devt.	Arrears	Total	Wage	Non Wage	Devt.	Arrears	Total
606	Local Governments 06	-	10.32	0.80	-	17.12	-	2.58	-	-	2.58	-	2.58	3.40	-	5.98	-	2.58	1.70	-	4.28	-	2.58	1.70	-	4.28
607	Local Governments 07	-	8.08	0.40	-	8.48	-	2.02	-	-	2.02	-	2.02	0.20	-	2.22	-	2.02	0.10	-	2.12	-	2.02	0.10	-	2.12
609	Local Governments 09	-	176.00	50.12	-	226.12	-	58.67	-	-	58.67	-	58.67	26.74	-	85.41	-	58.67	13.37	-	72.04	-	-	10.00	-	10.00
612	Local Governments 12	3,498.19	729.45	305.82	-	4,533.46	874.55	211.65	-	-	1,086.19	874.55	65.18	169.03	-	1,108.75	874.55	226.31	84.51	-	1,185.38	874.55	226.31	52.28	-	1,153.14
617	Local Governments 17	548.20	866.39	262.33	58.50	1,735.42	137.05	216.60	88.29	-	441.94	137.05	216.60	86.39	54.04	494.28	137.05	216.60	87.44	2.23	443.32	137.05	216.60	-	2.23	355.88
	Local Governments	4,219.54	1,860.94	674.87	58.50	6,813.86	1,054.89	509.19	88.29	-	1,652.36	1,054.89	362.71	310.67	54.04	1,782.31	1,054.89	523.85	199.48	2.23	1,780.45	1,054.89	465.19	76.43	2.23	1,598.74
Grand Total		9,708.81	52,002.33	10,806.80	317.00	72,834.93	2,437.65	15,632.43	1,769.14	15.57	19,854.79	2,435.61	11,609.86	4,836.79	270.02	19,152.28	2,437.07	12,515.38	2,300.77	15.67	17,268.89	2,398.48	12,244.65	1,900.10	15.74	16,558.97