

Telephone: 256 41 707000/232095
Fax : 256 41 4233524
Email: finance@finance.go.ug
treasury@finance.go.ug
Website : www.finance.go.ug
Plot No. 2-8 Sir Apollo Kagga Road
In any correspondence on
This subject please quote No.



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

BPD/86/107/01

15th September 2025

All Accounting Officers

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

THE FIRST BUDGET CALL CIRCULAR (BCC) FOR THE PREPARATION OF THE BUDGET FRAMEWORK PAPERS (BFPs) AND PRELIMINARY BUDGET ESTIMATES FOR FINANCIAL YEAR 2026/27

A. INTRODUCTION

1. Pursuant to Article 155 (1) and (2) of the Constitution of the Republic of Uganda and Section 12 (1), (2) and (3) of the Public Finance Management Act, Cap. 171, the Ministry of Finance, Planning and Economic Development (MoFPED) has embarked on the preparation of the Budget for FY 2026/27. The process is guided by the Budget Strategy for FY 2026/27 which was developed with strategic guidance from H.E. the President. The budget process is also informed by the National Budget Conference FY 2026/27, the second Public Investment Management System Conference, the Economic Growth Forum, consultations with the Local Development Partners' Group, Civil Society and members of the Private Sector.
2. This Circular is issued in line with Regulations 7 (1) and (2) (a) and (b) of the Public Finance Management Regulations, 2016 and Section 8 (1) of the Public Finance Management Act, Cap. 171 (PFMA, Cap.171) to guide all Ministries, Departments, Agencies, Local Governments (MDAs&LGs), State-Owned Enterprises (SOEs) and Public Corporations in the preparation of the Budget Framework Papers (BFPs) and Preliminary Budget Estimates for FY 2026/27.
3. Based on the provisions above and Section 8 (1) and (2) of the PFMA Cap171, each Accounting Officer, shall in consultation with the relevant stakeholders, prepare a Budget Framework Paper for the Vote; taking into consideration balanced development, climate change as well as gender and equity responsiveness. This conforms

Mission

"To formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability for public resources so as to achieve the most rapid and sustainable economic growth and development"

with Schedule No.3 of the PFMA Cap 171 and the Budget Process Calendar for FY2026/27 hereto attached as **Annex 1**.

Objectives of The First Budget Call Circular for FY 2026/27

4. The objectives of this circular are to communicate the following:
 - i. The Budget Strategy and priorities for FY 2026/27, in line with the NDP IV priorities, the Tenfold Growth Strategy, the fiscal framework and the macroeconomic outlook.
 - ii. The preliminary resource envelope, the Medium-Term Expenditure Framework (MTEF) ceilings, and the Indicative Planning Figures (IPFs) for Local Governments to guide realistic, evidence-based resource allocation across Programmes, Votes, and Local Governments.
 - iii. Policy and administrative directives for the budget process and
 - iv. The Budget Process Calendar for FY2026/27;

B. BUDGET STRATEGY AND PRIORITY GROWTH AREAS FOR FY 2026/27

5. The theme for the FY 2026/27 Budget has been maintained as: ***“Full Monetization of Uganda’s Economy through Commercial Agriculture, Industrialization, Expanding and Broadening Services, Digital Transformation and Market Access.”***
6. The FY 2026/27 budget is the second to implement the NDP IV and the Tenfold Growth Strategy. This Budget Strategy, therefore, builds on the on-going phased implementation of the Tenfold Growth Strategy through continuous prioritisation of the Agro Industrialisation, Tourism Development, Mineral Based Industrial Development, and Science, Technology and Innovation (ATMS) and their Enablers. These are; security, transport infrastructure, electricity, irrigation, social services (education, health and water for consumption), industrial parks, domestic revenue mobilisation, regional economic integration, environmental protection, disaster management, and elimination of corruption.

Agro Industrialisation

7. The focus will be on reversing low productivity in agriculture by commercializing and formalizing farming and increasing market access through promoting value added agro-based exports. The key reforms in FY 2026/27 will include adopting a business model for input distribution, cost-sharing between Government and farmers for input acquisition, and operationalising the revolving financing mechanism for livestock vaccines.
8. Priority interventions will emphasise agricultural research, irrigation, extension services, enhanced fertiliser use, mechanisation, and climate change adaptation. Post-harvest handling, storage, and aggregation facilities will be operationalised, while agro-processing and value addition will be scaled up. The other interventions will include; strengthening inspection, certification, quality standards enforcement, improving traceability and market access, expanding agricultural insurance, and providing affordable finance to commercial farmers.

Tourism Development

9. The strategy seeks to increase tourist inflows while doubling average expenditure and length of stay. Medium-term efforts will prioritise last-mile road, air, and water connectivity, as well as electricity and ICT access to major sites, with special attention to Mt. Rwenzori alongside Bwindi and Murchison Falls.
10. In FY 2026/27, focus will remain on infrastructure development in tourism sites, upgrading hospitality standards, training, and promoting health tourism through specialised health facilities. Missions Abroad will continue to advance economic diplomacy, supported by branding and marketing Uganda as a top destination through international expos, digital marketing, MICE events, and the "Explore Uganda The Pearl of Africa" campaigns.
11. Highway refreshment and sanitation centres will be constructed in partnership with the private sector. Tourism product diversification, profiling of regional sites, and stronger conservation efforts will be

expedited. Capacity building for skilled personnel in hospitality, guiding, and wildlife management will be enhanced, while institutional coordination and communication will be strengthened to counter negative publicity.

Mineral-based Industrial Development, Including Oil and Gas

12. Government will prioritize completion of the East African Crude Oil Pipeline to deliver first oil, completing mineral quantification for iron ore, gold, and copper, and expediting refinery construction and downstream petrochemical development.
13. A governance and accountability framework for oil, gas, and mining revenues will be put in place. Mineral markets certification and buying centres will be established to promote transparent trade, while mining and petrochemical operations will be commercialised. Local content legislation will be operationalised, and Uganda's export capacity expanded.

Science, Technology and Innovation, Including ICT and the Creative Industry

14. The overarching goal is to build a knowledge economy that drives productivity and efficiency. In this regard, FY 2026/27 will focus on commercialization of innovations by taking to the market products of Kira motors, Dei Bio Pharma, Banana and value added coffee. In addition, Government will implement regulatory and legal reforms to strengthen intellectual property rights, incentivise local manufacturing, and foster innovation-driven enterprises.
15. Government will also fast-track implementation of the Copyright and Neighbouring Rights Act, support artists, and advance the Hi-Tech City for technology and innovation development. Internet coverage, reliability, and affordability will be expanded, while digitisation of government services and e-commerce will deepen. Business Process Outsourcing (BPO) will be promoted for job creation, supported by increased investment in research and innovation.

Human Capital Development

16. In education, Government will maintain free UPE, USE, and UPOLET, continue sponsorships and student loans, and complete rehabilitation of traditional secondary and special needs schools. Construction of new seed schools, expansion of existing facilities, recruitment of staff, and provision of instructional materials will continue, alongside strict electronic inspection. Busoga and Bunyoro universities will be operationalised, while stadia and training facilities for CHAN and AFCON27 will be put to use.
17. In health, investment will focus on functionalising Health Centre IVs, strengthening primary health care, scaling up e-Health infrastructure, and deploying Community Health Extension Workers. Nutrition, reproductive health, and emergency referral systems will be promoted, while specialised facilities for cancer and cardiovascular care will be expanded.
18. Water, sanitation, and environmental protection will focus on new water infrastructure in underserved areas, rehabilitation of WASH facilities, and stronger conservation of forests and wetlands.

Integrated Transport and Infrastructure Services

19. Transport priorities will include completion of ongoing strategic road and bridge projects, maintenance of the core national road network, rehabilitation of the Metre Gauge Railway, and expedited development of the Standard Gauge Railway. Bukasa Port development will continue, while Uganda Airlines will be capitalised to expand passenger and cargo routes. Kabalega International Airport will be operationalised, and other aerodromes upgraded.
20. Energy priorities will focus on extending transmission lines and substations to industrial parks and growth centres, developing new power generation plants, strengthening UEDCL for reliable power distribution, and diversifying the energy mix through hydropower, nuclear, solar, and thermal sources.



Governance and Security

21. Government will continue to modernize and professionalize the security agencies, improve the welfare of security personnel, and ensure a smooth 2026 General Election. Justice and law enforcement will be enhanced through improved access to services, stronger border security, and expanded immigration systems.

Administration of Justice

22. Emphasis will be on strengthening alternative dispute resolution, using technology in justice delivery, expanding the jurisdiction of magistrates' courts, and improving access to justice across the country.

Legislation and Oversight

23. Parliament will prioritise stronger legislative processes, deeper public engagement, and oversight of democracy and governance. Accountability for public funds and programme implementation will be enforced to ensure transparency and trust in government.

24. The detailed Budget Strategy for FY 2026/27 is attached as **Annex 2**

C. RESOURCE ENVELOPE AND MTEF FRAMEWORK FOR FY 2026/27

Resource Envelope

25. The total preliminary resource envelope for FY2026/27 amounts to **Shs. 69.399 trillion** down from **Shs. 72.376 trillion** in FY 2025/26, of which:
- i. The domestic revenues for FY 2026/27 are projected at Shs. 40.090 trillion, up from Shs. 36.806 trillion in FY 2025/26. This is partly explained by the continued implementation of the second Domestic Revenue Mobilisation Strategy for FY 2025/26 – 2029/30.
 - ii. Government of Uganda (GoU) discretionary funding, net of arrears, interest payments, and domestic debt repayments for



FY 2026/27 amount to Shs. 31.059 trillion, down from Shs. 32.480 trillion in FY 2025/26.

- iii. Domestic Borrowing for FY2026/27 is projected at Shs. 8.952 trillion from Shs. 11.381 trillion in FY2025/26. The reduction is on account of three key factors; a need to maintain debt in sustainable levels, the need to reduce interest payments relative to revenues, and the phasing out of some of the one-off expenditures in the FY2025/26 budget, like: funding for the electoral road map 2026; AFCON requirements; mass registration and renewal of National IDs among others.
- iv. Domestic Debt Refinancing (roll-over) for FY2026/27 is projected at Shs. 9.68 trillion, down from Shs. 10.028 trillion in FY2025/26.
- v. Budget financing is projected to reduce from Shs. 2.084 trillion in FY2025/26 to Shs. 330.97 billion.
- vi. External project financing for FY2026/27 is projected to reduce to Shs. 10.018 trillion, from Shs. 11.327 trillion in FY2025/26.

The Medium-Term Expenditure Framework for FY 2026/27

26. The Medium-Term Expenditure Framework (MTEF) ceilings for FY 2026/27 have been issued at Programme level (**Annex 3**). The Indicative Planning Figures (IPFs) for Local Governments are provided in **Annex 4**.

27. Programme Working Groups (PWGs) are required to convene and agree on Vote-level allocations in line with the FY 2026/27 Budget Strategy, the Ten-fold Growth Strategy focus interventions, and the Programme Implementation Action Plans (PIAPs). In preparing Budgets for FY 2026/27, the following should be observed:

- i. Programme Heads must convene PWGs to ensure efficient and equitable resource allocation among Votes, guided by priorities in the FY 2026/27 Budget Strategy;
- ii. Full participation of all Votes under each Programme.
- iii. The Vote allocations agreed upon by PWGs should be submitted to this Ministry for upload onto the Programme Budgeting System (PBS) by **Friday, 10th October 2025**.



D. POLICY AND ADMINISTRATIVE DIRECTIVES FOR THE BUDGET PROCESS

Alignment of Budgets with NDP IV, PIAPs, and the Ten-Fold Growth Strategy

28. Based on goal consensus approach in the implementation of the ATMS and the *Enablers*, all Budget proposals for FY2026/27 must be fully consistent with the strategic objectives and priority areas of NDP IV and the Programme Implementation Action Plans (PIAPs) as detailed in the attached Budget Strategy for FY 2026/27.
29. In addition, allocations should clearly reflect linkages to the priority interventions under the Tenfold Growth Strategy. All submissions must, therefore, demonstrate how the proposed allocations will contribute to the achievement of priorities outlined in these strategic documents. The framework for implementation of the Tenfold Growth Strategy has been shared and, as such, should be utilised as you finalise your Budget Framework Papers (BFPs).

Planning for the Future Beyond Today's Challenges

30. Budget preparation should not be limited to current problems. Accounting Officers must anticipate future needs, integrate long-term priorities, and align plans with the Tenfold Growth Strategy and NDP IV. Uganda's opportunities are vast, and it is our responsibility to translate them into jobs, wealth, and better services for citizens.

Deepening Public Participation in the Budget process

31. Uganda's tradition of participatory budgeting must be taken a step further. Accounting Officers are instructed to ensure citizens are engaged in problem-solving, not just problem identification. Effective consultation should turn challenges into opportunities that deliver tangible results such as startups, jobs, incomes, wealth, and improved services.

Building Consensus and Eliminating Budget Games

32. Implementation succeeds where there is goal consensus, no manipulation of budgets, and active involvement of frontline officers. Accounting Officers should observe integrity and discipline in planning and budgeting by avoiding seeking allocations beyond

genuine needs. The Ministry will intensify budget scrutiny and analysis to ensure efficiency, value for money, and alignment to national priorities. Public resources must only finance activities that create economic value and improve services to Ugandans.

Tax-Inclusive Budgeting

33. In line with the Government's continued commitment to strengthening fiscal discipline, enhancing transparency, and ensuring value for money in the use of public resources, all Ministries, Departments, Agencies and Local Governments are reminded that budget preparation must be undertaken within the framework of the Public Finance Management Act, Cap 171 and its attendant Regulations.

34. These legal instruments, together with Cabinet directives and established Government policy, obligate all entities to prepare realistic and tax-inclusive budgets that reflect the true cost of implementing planned activities. Accordingly, Accounting Officers are hereby instructed to strictly observe the Government policy on tax-inclusive planning and budgeting, and to ensure that all detailed estimates for FY 2026/27 comprehensively incorporate applicable taxes.

Prioritization of Core Mandates in the budget

35. In light of the prevailing resource constraint, we need to budget within the available fiscal space, this calls for prioritisation. As such, resources should be concentrated on critical interventions and programmes that are central to the fulfillment of institutional mandates. Funding must be consolidated and directed toward activities with the greatest multiplier effect, delivering maximum public value, while avoiding the "tokenism" and sprinkling of resources across non-essential areas.

Budgeting for Critical Obligations

36. We continue to receive requests for virements and supplementary expenditures on critical obligations that Votes ought to adequately budget for, which culminates in "Budget low, mid-year grow' game budget execution games".



37. Adequate provision should be made for areas that are prone to virements and supplementary requests during implementation. Unnecessary virements will not be tolerated as they disrupt approved work plans and budgets. Supplementary requests that do not strictly comply with the Public Finance Management Act, Cap. 171 will not be granted. Instead such requests will be handled by repurposing the affected Votes' non-wage budget. You should, therefore, adequately budget for your critical expenditures.
38. Fixed costs, including rent and utilities such as electricity, water, the internet and telecommunications services, must be adequately budgeted for to avoid shortfalls and arrears during budget execution.

Seasonality in Planning and Budgeting

39. Work plans and cash flow plans for institutions with seasonality components must take into account the seasonal requirements. For example, agricultural institutions should budget with an eye on aligning releases with planting seasons; educational institutions should plan around terms and semesters; and Missions Abroad should budget for and programme releases in two tranches (July and January). All institutions are required to incorporate such considerations to enhance seamless budget execution.

Cash Flow Planning and Sequencing of Activities

40. We continue to observe that a number of Votes have insisted on frontloading very many activities in the first quarter of the financial year. Please note that Government operates a cash budgeting system with heavy obligations in the first quarter, including loan repayments and statutory expenditures, and yet this is a time when revenue inflows are typically lower. Ministries, Departments, Agencies, and Local Governments are, therefore, advised to carefully plan their activities across the second and later quarters to spread cash flow and ensure smooth implementation.

Improving the Planning Function across Government

41. Government recognises the strategic role of planning divisions/units in MDAs&LGs with respect to, among others: (i) Programme Secretariat operations; (ii) investment project and appraisal, and execution coordination; (iii) programme budgeting; (iv) operational,

strategic and development planning; (v) monitoring and evaluation; (vi) statistics coordination; and (vii) manifesto implementation tracking. The planning function thus remains central to the effective formulation, implementation, and evaluation of policies and programmes aligned to Uganda's development agenda.

42. In order to improve the planning function, all Accounting Officers should, therefore, adequately plan and budget for the planning function to facilitate realisation of desired results through financing the core functions listed in para. 40 as well as supporting capacity building.

43. Furthermore, the heads of the planning divisions, units or sections (whichever is applicable) are the secretariat to the Finance Committee which sits every quarter. They should fully participate in the Committee by: (i) Proposing critical financing requirements as per approved work plans; (ii) proposing allocations of the released funds to key outputs in line with the approved work plans; (iii) providing physical progress of the previous quarters' outputs and working together with head Accounts to undertake the warranting in consultation with heads of departments. Minutes of the Finance Committee submitted without the signature of head Planning as minute secretary will not be accepted and the warrants rejected thereon.

Mandate and Functions of Programme Working Groups (PWGs)

44. Programme Working Groups serve a critical function within the Programme-Based Budgeting framework. Lead Ministries are responsible for constituting their PWGs, which shall include a Chairperson (the PWG Head), representatives from all relevant MDA&LGs, and an operational Secretariat. You are, therefore, reminded of the core functions of the PWGs, which include:

- i. Ensuring programme alignment with national development priorities.
- ii. Formulating and revising Programme Implementation Action Plans (PIAPs).
- iii. Guiding resource allocation to promote the efficient and effective use of programme funds.



- iv. Overseeing implementation and enhancing collaboration between MDA&LGs and stakeholders.
- v. Developing robust monitoring and evaluation (M&E) frameworks with defined performance indicators.
- vi. Performing regular programme reviews and follow-up activities.
- vii. Consulting with stakeholders, including civil society and the private sector, to secure input and build support.
- viii. Facilitating training and capacity building for PWG members on Performance-Based Budgeting (PBB) methodologies.
- ix. Encouraging the dissemination of best practices and lessons learnt across programmes.
- x. Reviewing and approving Statements of Financial Implication (SFIs) for policy and legislative proposals from programme MDAs to facilitate issuance of Certificates of Financial Implication (CFIs).

Integrating Economic and Commercial Diplomacy (ECD) into the Planning and Budgeting Processes of Missions Abroad

45. The Strategy for Economic and Commercial Diplomacy was launched in September 2025 and will be operationalized through the budget, effective FY 2025/26. The overall goal is to make Uganda's diplomacy more economically impactful, performance-driven, and aligned with national growth priorities. To ensure that the ECD strategy is fully operationalized, the Ministry has prepared the ECD policy and administrative guidelines for planning and budgeting, attached as

Annex 5

46. The guidelines mandate all Uganda's Missions Abroad to mainstream ECD activities focused on promoting trade, attracting investment, boosting tourism, engaging the diaspora, and enabling technology transfer into their annual planning and budgeting processes. This marks a strategic shift, positioning Uganda's foreign missions as key economic drivers.

47. Each mission is therefore, required to develop a dedicated Annual ECD Implementation Plan with clear, measurable targets and a results based budget tied to those targets, which should also be integrated in the mainstream workplans under the respective programmes. Performance will be monitored quarterly and reviewed bi-annually, directly influencing future resource allocations.

Coordination between the Ministry of Foreign Affairs (MoFA), Ministry of Finance, Planning and Economic Development (MoFPED), and MDAs will ensure coherence and accountability. The expected results from each Mission Abroad are clear: Investments, Markets for our exports and Tourists.

Planning and Budgeting for Clearance of Domestic Arrears

48. All Accounting Officers are directed to prioritise the clearance of verified domestic arrears in line with the Domestic Arrears Management Strategy (2021). Budget submissions for FY 2026/27 must clearly provide for phased settlement of outstanding arrears while also integrating preventive measures to avoid new accumulation. Enhanced internal controls, strict adherence to procurement plans, and proper contract management must be observed. Accounting Officers that fail to provide for arrears clearance or that accumulate new arrears will be held personally accountable in accordance with the Public Finance Management Act, Cap. 171.

Budgeting for Health Supply Chain Commodities

49. In FY 2026/27, all relevant MDAs and Local Governments are required to allocate resources to implement the National Health Commodities Supply Chain Roadmap (2021/22–2031/32). This is especially in light of the gradual reduction in external financing. Accounting Officers in the Office of the Prime Minister, MoFPED, the Ministry of Health, the Ministry of Local Government, the Ministry of ICT and National Guidance, NITA-U, the Ministry of Energy and Mineral Development, and the Public Service, as well as Local Governments and National/Regional Referral Hospitals, must budget for their respective roles in strengthening the supply chain. This includes financing for procurement planning, logistics management, ICT systems, and operational support to ensure uninterrupted availability of essential health commodities.

Timely Submission of Budget Documents

50. Persistent delays in submission of budget documents by some Votes undermine timely analysis and submission to Cabinet and Parliament, in contravention of PFMA timelines. All Programme Lead Ministries and Accounting Officers must strictly adhere to the statutory deadlines and the Budget Process Calendar in preparing

the FY 2026/27 budgets. IFMIS operations on non-compliant Votes will be frozen accordingly.

Accurate Forecasting of Non-Tax Revenue (NTR)

51. A number of revenue-generating Votes continue to poorly forecast Non-Tax Revenue (NTR) collections, resulting in either failure to meet the targets or collections above set targets, which result in supplementary expenditure, thereby undermining credibility of the budget.
52. In order to ensure realistic revenue projections during planning and budgeting, to avoid corrigenda during budget preparation and supplementary requests during execution, Accounting Officers should submit detailed revenue projections by source to this Ministry for comprehensive assessment. You will also be required to disclose the key reforms and assumptions needed to enhance NTR collections.

Performance Planning, Monitoring, and Evaluation

53. Performance planning, monitoring, and evaluation (PM&E) are essential for aligning Programme-Based Budgeting (PBB) with NDP IV and the Tenfold Growth Strategy. While preparing Budget Framework Papers (BFPs) and Estimates for FY 2026/27, all Votes are required to utilise the SMART (Specific, Measurable, Achievable, Relevant, and Time-bound) performance indicators detailed in the respective PIAPs to track progress against PIAPs and growth strategy targets. These indicators must enable systematic tracking from FY 2026/27 onwards.
54. Institutions are further required to align with and utilise existing M&E systems established by the National Planning Authority, the Office of the Prime Minister, the Office of the President, and MoFPED, to facilitate data collection, analysis, evaluation, and timely reporting of results. This will enhance evidence-based decision making.

Integration of Off-Budget Financing in the Budget

55. To enhance integrated planning, accountability and consistency, all MDAs and Local Governments receiving off-budget financing must:

- i. Integrate all off-budget funding into their work plans and budgets in the PBS;
- ii. Ensure that such funding is aligned with the NDP IV, PIAPs, Tenfold Growth Strategy, relevant strategic plans and District Development Plans;
- iii. Capture interventions and outputs to be delivered, consistent with PBS structures; and
- iv. Adhere to Sections 34, 37, 40, and 42 of the PFMA, Cap. 171, which empower only the Minister of Finance, Planning and Economic Development to mobilise resources on behalf of Government.

Statutory Deduction and Remittance of Local Service Tax (LST)

56. The Local Governments (Amendment) Act 2008, Cap. 243 obliges employers to withhold and remit Local Service Tax (LST) to the Local Governments where their employees reside. All Votes are, therefore, reminded that compliance with this statutory requirement is mandatory, and appropriate provisions should be reflected in your BFPs and draft budget estimates.

57. To facilitate effective implementation, Votes are required to:

- i. Maintain an updated staff residence database. Accounting Officers, working with payroll managers and staff, should compile and regularly update a database of employees' places of residence. This information should be refreshed on a monthly basis to ensure accuracy.
- ii. Coordinate with Local Councils for reconciliation. Engage and mobilise Lower Local Council authorities to keep updated registers of their residents. This will support reconciliation of the remittances received with the deductions made.
- iii. Register Local Governments on IFMS. Ensure that applications for supplier details are initiated on the Integrated Financial Management System (IFMS) for each Local Government where LST is to be remitted.
- iv. Assign responsibility for follow-up. Designate a dedicated officer within the Vote to oversee, track, and follow up on the LST deductions and remittances to ensure full compliance with the law.

58. Votes are urged to integrate the above requirements into their planning and budgeting processes to avoid audit queries, ensure accountability, and strengthen fiscal transfers to Local Governments in line with statutory provisions.

Budgeting for Salaries, Pension and Gratuity

59. The wage, pension, and gratuity provisions for FY 2026/27 shall be derived strictly from the verified payroll and pension audits, the joint harmonisation exercise undertaken by the Ministry of Public Service and this Ministry, and the data validated on the PBS. Accounting Officers must adhere to these parameters without exception.

Salaries

60. All Votes must prepare salary budgets strictly under the approved payroll categories and in line with the verified staff lists authenticated by National Identification records. Heads of departments shall be held responsible for ensuring accuracy of salary projections in coordination with Human Resource and Planning units. Any irregular entries, including ghost staff, misclassified categories, or unverified personnel will be disallowed and attract sanctions under the Public Finance Management Act, Cap. 171.

Staff Recruitment

61. Recruitment in FY 2026/27 shall only be undertaken on a replacement basis and within the available wage provision. No recruitment will proceed without prior clearance from both the Ministry of Public Service and this Ministry. Accounting Officers are, therefore, cautioned against creating unfunded wage obligations.

Budgeting for Monthly Pension

62. Provision for pensions must be based solely on verified retirement schedules as submitted by the Ministry of Public Service and captured on the PBS. Budget estimates must correspond exactly with the payroll records to prevent under-provisioning or overstatement. Any inconsistencies will result in rejection of the submission.



Budgeting for Gratuity

63. Gratuity estimates must provide for both contract gratuity and commuted gratuity for officers due for mandatory retirement in FY 2026/27, as cleared by the Ministry of Public Service. No provision shall be made for officers outside the verified lists. Attempts to include ineligible staff will be treated as a breach of budget discipline.

Support Finance or Assistance Related to Country Governance Issues

64. In line with Cabinet Minute 164 (CT 2025), no agreements or Memoranda of Understanding (MOUs) with Development Partners on governance issues shall be entered into without prior clearance from Cabinet. Any proposals from Development Partners on governance issues shall be subjected to a consultative process with stakeholders, including this Ministry, the Ministry of Justice and Constitutional Affairs, the Ministry of Foreign Affairs, and the Ministry of Internal Affairs. Strict adherence is required, and any deviations will be considered a breach of Cabinet directive.

Implementation of Standard Operating Procedures for Externally Financed Projects

65. Government has approved Standard Operating Procedures (SOPs) to guide the approval, acquisition, implementation, and performance of externally financed projects. All projects must complete the Public Investment Management System (PIMS) process and obtain mandatory environmental and resettlement clearances before being considered for external financing. Loan negotiations shall strictly follow approved guidelines and obtain Cabinet and parliamentary approval prior to commitment. During implementation, MDAs must use the Integrated Bank of Projects (IBP), establish competent project teams, and ensure that contractor agreements include enforceable performance and safeguard clauses. Compliance with the SOPs is mandatory, to ensure that projects deliver as expected and planned.



Public Investment Management System (PIMS)

Clean-up of the Public Investment Plan (PIP) for FY 2026/27

66. The Development Committee undertook a review of ongoing projects in the Public Investment Plan (PIP) for FY 2026/27. This was aimed at assessing performance of the ongoing project portfolio, and particularly exiting projects whose duration will end as of 30th June 2026.
67. Consequently, **50** projects shall exit the Public Investment Plan (PIP) for FY 2026/27 as detailed in **Annex 6**. These projects will be frozen on the IFMS and PBS and the fiscal space created for these projects has been repurposed to other priority needs of Government. You are, therefore, required to prepare and submit project completion reports as per Section 5.4 (I) of the Development Committee guidelines.

Revised Development Committee Guidelines

68. The Development Committee guidelines were revised to cater for emerging policy and appraisal methodologies that include cost effectiveness analysis, climate change, and gender and equity considerations, among others. These became effective for use by MDAs this FY 2025/26.
69. Accounting Officers are, therefore, urged to make use of these new guidelines in the identification, appraisal, implementation and monitoring and evaluation of projects.

Compliance of Institutional Development Projects with the Development Committee Guidelines

70. During the annual portfolio review of all projects in the PIP for FY 2025/26, it has been noted that many Accounting Officers have continued to allocate funds to perpetual and recurrent interventions under institutional development projects. This practice not only contravenes the provisions of the Development Committee guidelines, but also misrepresents the institutional development project portfolio. Accounting Officers are hereby urged to desist from

this practice. Any funds allocated contrary to the above guidance shall be repurposed to other needs of Government. You are further required to ensure the budgets for institutional development projects address the regulatory functions of Government, which involves creating, enforcing and overseeing rules and standards.

Budgeting for Multi-year Commitments

71. In order to improve on the credibility of multi-year commitments, the Ministry has developed guidelines and a calendar for integrating the compilation of such commitments. Accounting Officers are, therefore, requested to embark on compilation of multi-year commitments for FY 2026/27 for consideration by the Ministry in line with PFMA, Cap. 171.

Budgeting for Operation and Maintenance of Assets

72. Over the years, there have been inefficiencies in management of Government assets, as evidenced by misuse/non-use of procured assets, underutilisation, lack of adequate funding for proper maintenance of assets, and existence of dual ownership of some assets, posing legal and administrative challenges regarding maintenance.

73. Accounting Officers are hereby required to adhere to the GoU Asset Management Framework and Guidelines 2020 to fulfil their mandate to manage and control the public assets under their control throughout the asset life cycle.

Implementation Guidelines for the PIM Plus Operation

74. The Government of Uganda, with support from the World Bank is implementing the Uganda PIM Plus operation, a results-based initiative aimed at strengthening public investment and asset management for sustainable growth and resilience.

75. All implementing MDAs should prioritise implementation of activities that directly contribute to the achievement of the agreed Disbursement-Linked Results (DLRs). Respective Accounting

Officers should clearly highlight activities and outputs within their work plans and ensure timely execution during FY 2026/27. These targets will be subjected to regular progress reviews by this Ministry, in line with the performance-based disbursement arrangements.

Recommendations from the 2nd Public Investment Management Conference.

76. This Ministry held the second Public Investment Management Conference under the theme “Overcoming implementation barriers in public investment management for fiscal sustainability.” The conference generated the following key recommendations to improve project performance.

- i. All MDAs should embrace digital tools for real-time project tracking, data-driven decision-making, strengthened accountability, and performance through setting clear targets, monitoring of performance, and hence improved delivery of services to the public.
- ii. Improve the selection of Engineering, Procurement, and Construction (EPC) contractors to avoid delays in the completion of projects through embracing competitive bidding processes as opposed to restricted bidding.
- iii. There is a need to build internal capacity for cost estimation and design verification in Uganda as a way of enhancing project performance
- iv. There is a need to allocate core contracts to capable local contractors and support them through financing, capacity building, and regulation.

77. Accounting Officers are therefore requested to take the above recommendations into account as you prepare your Budget framework papers for FY 2026/27.

Use of Public-Private Partnerships (PPPs)

78. In order to tap into the opportunities alternative financing present in support of the budget and harness strategic partnerships with the private sector, Accounting Officers are encouraged to actively consider the use of PPPs to deliver critical infrastructure and

services, in addition to traditional public sector financing. MDAs shall proactively identify suitable PPP projects that align to both NDP IV and the ATMs. MDAs are further advised to budget for resources to study the projects, a function that will be supplemented by additional interventions such as the Project Preparation Facility (PPF).

79. Accounting Officers in Local Governments are strongly advised to adhere to the Attorney General's guidance on MOUs and, in any case, desist from executing the same with the private sector over projects that have not been adequately studied and for which full budgetary implications have not been identified. For projects at Central Government level and in MDAs, in addition to the PPP Framework, Accounting Officers are further advised to ensure compliance with the Public Investment Management System (PIMS) framework where any fiscal commitments or contingent liabilities will accrue to Government.

Environmental and Social Safeguards Compliance

80. Environmental sustainability and social safeguards are no longer optional requirements but central pillars in project planning and implementation. Local Governments are required to mainstream Environmental and Social Impact Assessments (ESIAs) into their budgeting processes to ensure that infrastructure projects do not cause long-term harm to ecosystems or communities.
81. Compliance entails allocating resources for mitigation measures such as tree planting, erosion control, waste management, and the integration of gender and disability considerations in project design. Given the increasing impacts of climate change, Local Governments must prioritise climate-resilient infrastructure and community adaptation strategies. Accordingly, social safeguards such as resettlement planning, citizen engagement, and grievance-handling mechanisms should be embedded in budgets to avoid conflicts and ensure inclusive development.

Local Government Budgeting Focus Areas

Use of Indicative Planning Figures (IPFs) and Adherence to Ceilings

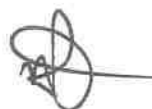
82. The Local Government IPFs have been generated from the Online Transfer Information Management System (OTIMS), and they have been based on a predetermined set of indicators in the allocation formula set by programme heads.
83. The IPFs should guide the budgeting process, and it is critical that Local Governments align their work plans strictly to these ceilings to avoid over-budgeting. Adherence to IPFs will promote fiscal discipline and ensure a harmonised approach across the decentralised system. Where there is a mismatch between priorities and ceilings, Local Governments should prioritise core service delivery areas while also strengthening efficiency measures such as value-for-money procurement and joint planning across departments.

Uganda Intergovernmental Fiscal Transfers (UgIFT) Programme

84. For all the UgIFT implementing entities, Accounting Officers are urged to designate the head Planning as the co-coordinator of the UgIFT Programme within their respective MDA. This is intended to streamline the aspects of programme budget allocation, implementation, reporting and accountability in the next phase of the programme.

Post-UgIFT/USMID Sustainability

85. Over the past years, significant resources have been invested in Local Governments through UgIFT and the Uganda Support to Municipal Infrastructure Development (USMID) programmes. These interventions have delivered critical infrastructure, including health centres, schools, roads, and urban utilities. However, with the project life cycle of these programmes coming to an end, Local Governments face the challenge of sustaining these investments.
86. All your budgets must, therefore, incorporate provisions for staffing, equipping, and routine maintenance of these facilities. Without deliberate allocation for sustainability, there is a risk of facility underutilisation, rapid infrastructure deterioration, and public



dissatisfaction. Local Governments must also integrate sustainability costs into their recurrent budgets.

Preparing for Performance-Based Grant (PBG) Assessments

87. Access to performance-based grants has become an important source of financing for Local Governments. However, eligibility for these grants is contingent upon compliance with rigorous assessment criteria covering areas such as procurement, accountability, transparency, and adherence to Public Financial Management (PFM) procedures.

88. Local Governments must, therefore, allocate resources for internal capacity building, staff training, and strengthening of systems to ensure readiness for these assessments. Budget provisions should also target the rectification of weaknesses highlighted in previous PBG assessments, including delays in audits, irregular procurements, and gaps in planning documentation. Strong performance in these assessments not only attracts more funding but also enhances the credibility of Local Governments as accountable stewards of public resources.

Correct Cost Centre Coding and Data Alignment in PBS

89. Errors in cost centre coding, misallocation of resources, and misalignment of data within the PBS have previously led to inconsistencies between local and national records. Such errors affect timely release of funds, reduce accuracy in reporting, and undermine accountability. For FY 2026/27, Local Governments must work together with the line Ministries to ensure that at finalisation of the budget, the cost centres have been correctly captured in the OTIMS.

90. Budgets must strictly adhere to the approved Chart of Accounts, and reconciliation of data should be carried out before submission. Ensuring proper alignment in the PBS not only enhances credibility but also facilitates smoother cash flow management and performance monitoring.

Accurate Projections for Locally Raised Revenues

91. Own Source Revenue (OSR) remains a key pillar of Local Government autonomy, enabling districts, cities and municipalities to supplement Central Government transfers. Whereas some Local Governments have consistently over-projected their revenues, others have grossly under-projected their revenues, resulting in budget shortfalls and unmet commitments.
92. Revenue projections should be based on realistic trends, historical collections, and enforceable growth strategies. Budgets should incorporate investments in revenue administration such as digital collection systems, taxpayer sensitisation, and enforcement mechanisms to minimise leakages.
93. Diversification of revenue sources within the legal framework should also be considered, including fees from markets, property rates, and business permits. Reliable revenue forecasting will enhance the credibility of Local Government budgets and provide room for financing recurrent obligations such as facility maintenance and councillors' allowances.
94. Going forward, the local revenue projections for FY 2026/27 will be based on the submissions in your Budget Framework Paper. Therefore, you are requested to ensure that you accurately project your local revenue projections since there will not be any adjustments, going forward.

Ex-Gratia and Councillors' Allowances

95. The Local Government IPFs have two sub-grants for payment of ex-gratia and honoraria. Starting in FY 2026/27, these shall be combined into one sub-grant, given that they both serve the same purpose.
96. It should be noted that these payments to lower Local Government leaders and councillors' allowances are a statutory obligation that has often been neglected in Local Government budgets, leading to arrears and dissatisfaction among elected leaders. Budget preparation for FY 2026/27 must ensure adequate provision for these payments as part of statutory compliance. Prioritising



councillors' allowances not only motivates leaders but also strengthens council operations and decision-making processes, which are central to the decentralised governance system. By meeting these obligations, Local Governments will also minimise labour disputes and reinforce the credibility of Government in honouring its commitments.

Mainstreaming Cross-Cutting Priorities

97. In line with the Constitution, the Public Finance Management Act, and international commitments, all MDA&LGs must ensure that their budgets for FY 2026/27 adequately integrate the following cross-cutting issues that are critical for inclusive and sustainable development:

i. Gender and Equity

98. All Accounting Officers are directed to prepare budgets that mainstream gender and equity considerations, guided by the Equal Opportunities Commission (EOC) framework. Budgets must include measurable outputs that promote inclusiveness by sex, age, location, and disability status. Submissions that do not meet gender and equity requirements will not be issued with a Certificate of Compliance.

ii. Women, Children, and the Elderly

99. Institutions must allocate resources for:

- a) Maternal and reproductive health services, programmes addressing gender-based violence, and women's empowerment initiatives;
- b) Child-focused interventions, including education, immunisation, nutrition, and child protection; and
- c) Elderly care, including social protection, chronic disease management, and accessibility of public services.

iii. Health and Epidemics (HIV/AIDS, Malaria, and Emerging Epidemics)

100. All relevant Votes must budget for health-related cross-cutting interventions, including:

- a) HIV/AIDS prevention, treatment, care and stigma reduction programmes;

- b) Malaria prevention through mosquito net distribution, spraying, and community sensitisation; and
- c) Preparedness and rapid response to epidemics, with funding for surveillance, emergency supplies, and recovery interventions.

iv. Persons with Disabilities (PWDs)

101. Accounting Officers must ensure that programmes and infrastructure are inclusive of PWDs, including:
- a) Accessible public buildings and services;
 - b) Provision of assistive devices; and
 - c) Integration of children with disabilities into schools and vocational training.

v. Climate Change, Environment and Natural Resources Management

102. All public investments must integrate climate change adaptation, mitigation, and disaster risk reduction measures. Specifically, Accounting Officers shall:
- a) Budget for restoration of degraded wetlands, forests and reserves;
 - b) Integrate climate resilience into infrastructure and agricultural programmes; and
 - c) Screen all projects using approved climate and disaster risk tools.

vi. Biodiversity and Natural Resource Sustainability

103. All relevant Votes must allocate resources for biodiversity conservation, prevention of ecosystem degradation, and enforcement of regulations against overfishing, overmining, and unsustainable agricultural practices.

vii. Waste Management and Pollution Control

104. Institutions must provide for effective waste management systems, including recycling and disposal facilities, and incorporate public awareness campaigns on proper waste management and protection of water bodies.

viii. Governance, Accountability, and Social Safeguards

105. All budgets must reflect allocations for environmental and social safeguards, grievance management, and stakeholder engagement, in line with existing laws and safeguard frameworks.
106. Accounting Officers are reminded that addressing these cross-cutting issues is not optional. Failure to integrate them into your BFPs and draft budget estimates will result in rejection of submissions at the review stage. These obligations shall be monitored through the PBS and validated during the annual Budget Performance Reviews.

E. Key Submission Timelines

107. All Votes are reminded that the preparation of Budget Framework Papers (BFPs) for FY 2026/27 is a statutory obligation under the Public Finance Management Act, Cap. 171. Each BFP must be prepared in line with the guidance provided in this Circular and must clearly demonstrate alignment with the Programme-Based Budgeting (PBB) framework, the Fourth National Development Plan, and the Tenfold Growth Strategy.
108. The completed BFPs shall be submitted electronically through the Programme Budgeting System (PBS) not later than Friday, 14th November 2025 to allow for timely consolidation into the draft National Budget Framework Paper. All Votes are, therefore, reminded to adhere strictly to these timelines.

F. Closing Guidance

109. All Accounting Officers are instructed to convene their respective Programme Working Groups and Budget Conferences immediately to agree on and finalise the proposed interventions and priorities for FY 2026/27. These deliberations must be firmly guided by the provisions of this Circular, the binding expenditure ceilings, and the National Budget Process Calendar.
110. In preparing the Budget Framework Papers and Preliminary Estimates, you are required to adhere strictly to the Public Finance Management Act, Cap. 171 and the Programme-Based Budgeting framework. Non-compliance with the statutory requirements and

budget guidelines will not be tolerated and shall attract accountability measures.

111. The timely preparation and submission of Budget Framework Papers is critical for the consolidation of the National Budget Framework Paper (NBFP) and its presentation to Parliament within the statutory deadline of 31st December 2025. Any delays or incomplete submissions will undermine the credibility of the national budget process and will be the responsibility of the respective Votes.
112. I, therefore, urge all Accounting Officers to demonstrate the highest level of commitment and discipline in executing these instructions. Strict observance of this guidance will ensure that the FY 2026/27 Budget is credible, fiscally sustainable, and aligned to Government's strategic objective of fully monetising Uganda's economy for accelerated growth and transformation.
113. Should you have any queries regarding the preparation of your Budget Framework Papers, please contact our Technical Support Team on **0414707151**, through the toll-free line: **0800229229**, available Monday to Friday from 08:00 hours to 17:00 hours, or on email: budget@finance.go.ug. You can also directly contact your respective Desk Officers/Budget Analysts for immediate support.
114. I thank you for your continued dedication to the economic transformation of our country and wish you good luck in the preparation of the Budget Framework Papers and Preliminary Budget Estimates for FY 2026/27.



Ramathan Ggoobi

PERMANENT SECRETARY/SECRETARY TO THE TREASURY

Copy to: H.E. The Vice President
Rt. Hon. Speaker of Parliament
Rt. Hon. Chief Justice

Rt. Hon. Deputy Speaker of Parliament
Rt. Hon. Deputy Chief Justice
Rt. Hon. Prime Minister
Rt. Hon. 1st Deputy Prime Minister/ Deputy Leader of
Government Business
Rt. Hon. 2nd Deputy Prime Minister/ Minister for East African
Affairs
Hon. Minister of Finance, Planning and Economic Development
All Hon. Ministers and Ministers of State
The Chairperson, National Planning Authority
All Chairpersons, Parliamentary Committees
All Hon. Members of Parliament
The Head of Public Service and Secretary to Cabinet
The Auditor General
The Inspector General of Government
The Deputy Head of Public Service and Deputy Secretary to
Cabinet
The Chairperson Equal Opportunities Commission
The Principal Private Secretary to H.E the President
The Clerk to Parliament
All Resident District Commissioners
All Chairpersons LCV and Mayors of Municipalities.
The Director, Parliamentary Budget Office



ANNEX 1: THE BUDGET PROCESS CALENDAR FOR FY2026/27

S/ N	ACTIVITY	PFM ACT 2015	PROPOSED DATES	RESPONSIBLE DIRECTORATE	DEPARTMENT/S
1.	Review of Program submissions on new projects for FY2024/25 and FY 2026/27	N/A	By 31 st July 2025	All Accounting Officers	PAP
2.	Meeting with BMAU and DARCS to assess stalled projects and those programmed to exit the PIP	N/A	By 31 st July 2025	Budget Directorate and D/DCP	DARC
3.	Meeting with Project Coordinators and Managers to discuss progress, challenges, and recommendations on project implementation for specific projects	N/A	By 31 st July 2025	DB & DCP	PAP, DARC
4.	Submission of ABPR FY 2024/25 to MoFPED	N/A	By 31 st July 2025	Line Ministries	BPED
5.	Compilation of Government Fiscal Position as at end FY 2024/25	N/A	By 31 st July 2025	D/DCP, AGO, BOU and DEA	DARC, MEPD, DPI, CPD
6.	Top Management Retreat	N/A	August 2025	US/AO	US/AO
7.	Top Management Meeting on the current Revenue Measures	N/A	Wednesday, 6 th August 2025	DEA	TPD
8.	Harmonization of wage, pension and gratuity	N/A	4 th to 25 th August 2025	DB	BPED

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9.	Meeting with Accounting Officers on the Budget Execution Circular for FY2025/26	N/A	6 th August 2025	DB	BPED
10.	Development of the Fiscal Policy within the Macroeconomic framework to ensure macroeconomic stability and economic growth in line with the NDP and Tenfold Growth Strategy		August, 2025	DEA	MEPD, EDPR
11.	Communication of DC Review Findings for stalled projects and projects due to exit the PIP	N/A	Thursday, 7 th August 2025	DB	PAP
12.	Review and update of the Macro Framework.	N/A	By 8 th August 2025	MEPD, UBOS, BOU and URA	MEPD
13.	Analysis of Project Expenditures for FY 2024/25	N/A	Friday 15 th August 2025	DB and DCP	PAP, C/DARC
14.	Consultations with members of the Private Sector Working Group on the Budget Strategy for FY 2026/27	N/A	Thursday 15 th August 2025	DEA, DB, EPRC, PSF, UMA, KACITA, USSIA, UIA, UFZA, MTIC, MTWA, MoFA, UTB, URA, Civil Society & ICPAU	EDPR, PAD, ISSD, BPED
15.	PSST meeting with Permanent Secretaries on the Budget Strategy	N/A	Thursday, 14 th August 2025	DB, DEA, AGO, DCP, US/AO	DB, DCP, DEA
16.	Provision of Macro Framework and Provisional Resource Envelope for FY 2026/27	N/A	Thursday 14 th August 2025	DEA, D/DCP	DEA, D/DCP (C/MEPD and C/DARC)

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17.	Consultations with the Local Development Partners' Group and members of the Economic Management Group on the Budget Strategy FY 2026/27	N/A	Friday 15 th August 2025	DEA, DB, EPRC, PSF, UMA, KACITA, USSIA, UIA, UFZA, MTIC, MTWA, MoFA, UTB, URA, Civil Society & ICPAU	DEA (EDPR), DB (C/PAD, C/ISSD, C/BPED)
18.	Meeting with NPA on the Budget Strategy for FY 2026/27	N/A	Friday, 15 th August 2025	DB	DB, DEA and DCP (BPED)
19.	Review of the Macroeconomic Framework for FY 2026/27-2029/30, agree on the Policy Support Instrument (PSI), Structural benchmarks and the Quantitative Assessment Criteria (QAC) with the International Monetary Fund (IMF)	N/A	August 2025	DEA, D/CP	MEMD, DPI
20.	Top Management Retreat	N/A	August 2025	US/AO	US/AO
21.	Draft Budget Strategy Paper for Financial Year 2026/27	N/A	Friday 22 nd August 2025	DB	BPED
22.	Top Management Meeting on the Budget Strategy FY 2026/27	N/A	Wednesday 27th August 2025	DB, DEA, DCP	BPED
23.	Report on Private Sector Investment Outlook	N/A	Thursday 28 th August 2025	DEA	EDPR
24.	Economic Growth Forum	N/A		DEA, Bou	MEPD

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			Wednesday 27th - 28th August, 2025		
25.	Submission of Strategic Investment Plans by MALGs	N/A	1 st September 2025	Respective Program Heads	DB
26.	Meeting with PDM Secretariat	N/A	1 st September 2025	AGO, DEA and DB	AGO, DEA, DB
27.	Consultation with H.E. The President on the Budget Strategy for FY 2026/27	N/A	The week of Monday 1 st - Friday 5 th September 2025	DB	BPED
28.	Cabinet Meeting on the Budget Strategy for FY 2026/27	N/A	Monday, 8 th September, 2025	DB	BPED
29.	Cabinet Retreat on the Annual Government Performance Report FY 2024/25	N/A	Tuesday 9 th - Wednesday 10 th September 2025	OPM, Directorate & Budget (MoFPED) & DEA	OPM
30.	The National Budget Conference for FY 2026/27 PFMA, Cap 171 Section 12 (2)	N/A	Thursday 11 th September, 2025	DB, DEA, DCP	BPED
31.	The First Budget Call Circular for FY 2026/27 PFM Regulations, 2016 Amended Sec. 7 (1 - 2)	15 th September	Friday 12 th September 2025	DB, DEA, DC	BPED

ANNEX 1: THE BUDGET PROCESS CALENDAR FOR FY2026/27

32.	Regional Consultations with Local Governments on the Budget Strategy for FY 2026/27. Refer to PFM Regulations, 2016 Amended Sec. 7 (1 – 2); and PFMA, Cap 171 Section 12 (2).	N/A	Monday 15 th September – Friday 3 rd October 2025	DB	BPED
33.	Preparation and Submission of Consolidated Annual Statements to MFPED and Auditor General [Section 50 of PFM Act Cap 171]	By 30 th September	N/A	AGO	AGO
34.	Review of Program Submissions on new projects	N/A	10 th October 2025		PAP
35.	Balance of Payment estimates- imports and exports volume and value estimates. Annual and quarterly outturns for the previous fiscal year updated.	N/A	10 th October 2025	DEA, BOU	DEA (C/MEPD) and BoU
36.	Government imports of goods and services updated	N/A	October 2025	DEA, BOU	
37.	Domestic interest rate forecasts and actual; Update Annual and Medium-term interest cost estimate	N/A	14 th October 2025	DEA, DCP	DEA (C/MEPD) and DCP (C/DP1)



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38.	External Debt: Actual and forecasts; Update of the Medium-Term Debt Service Schedule	N/A	14 th October 2025	DEA, DCP	DEA (MEPD) & DCP (DARC)
39.	Inflation forecast; Headline, core, food inflation and EFU estimates for the medium term.	N/A	14 th October 2025	MEPD, BOU	DEA (MEPD)
40.	Compilation of financing commitments from the Development Partners	N/A	14 th October 2025	DEA, D/DCP	DEA (MEPD), DCP (DARC)
41.	Macro Working Group Consultations	N/A	October 2025	MoFPED, BoU, EPRC, UBOS, IMF, Civil Society	
42.	Initial discussions with Presidential Advisory Committee on the Budget (PACOB)	N/A	October 2025	OPM/ Gov't Chief Whip	DB (C/PAD, C/ISSD, C/BPED)
43.	Private Sector Development Strategy	N/A	15 th October 2025	MOFPED, UFZA, UIA, MTIC, MTWA, MoFA, UTB, URA, EPRC	DEA (C/EDPR)
44.	Detailed GDP forecast by sector; GDP Deflator, export and import indexes. Commencement of field work/business surveys.	N/A	16 th October 2025	DEA	DEA (C/MEPD)
45.	Assessment of Development Partners, disbursement triggers and associated risks.	N/A	16 th October 2025	DEA, D/DCP	DEA (C/MEPD) and DCP (C/DARC)

ANNEX 1: THE BUDGET PROCESS CALENDAR FOR FY2026/27

46.	IMF Mission: A review of the macroeconomic framework for FY 2026/27-2029/30, agree on the Policy Support Instrument (PSI), Structural benchmarks and the Quantitative Assessment Criteria (QAC) with the International Monetary Fund (IMF)	N/A	October 2025	DEA, DB, DCP, BOU, IMF	All
47.	Update on AIA/NTR Collections by Uganda Revenue Authority	N/A	17 th October 2025	DEA	
48.	Agree on the Macro assumptions forecasts (GDP, inflation, exchange rate, BOP, Tax and non-tax revenue, expenditure, external and domestic financing options).	N/A	2 nd – 10 th October	DEA, BOU, EPRC, UBOS, URA	DEA, DCP
49.	Review of Program Strategic Investment Plans	N/A	By 18 th October 2025	DB & NPA	DB
50.	Submission of a Consolidated Expenditure Commitment Report for all Votes to Hon. MFPE [Section 15 (2) of PFM Act Cap 171]	Within 30 days after Submission by Accounting Officers	N/A	Accountant General	

ANNEX 1: THE BUDGET PROCESS CALENDAR FOR FY2026/27

51.	Submit report to Parliament on Fiscal Performance [Section 17 (1) of PFM Act Cap 171]	By end of October and February	By 24 th October, 2025	DEA, DCP & DB	DEA (MEPD), DB (C/BPED) and DCP (C/DPI)
52.	2nd Medium term Budgetary framework advised and Review performance of revenue measures for FY 2024/25 Medium Term Resource Envelope for FY 2026/27 consistent with the forecasts and development strategy presented to Top Management of MOFPED	N/A	Friday 24 th October 2025	DEA	DEA (C/MEPD)
53.	Program Working Groups Consultations on Program Priorities for BFP FY 2026/27	N/A	October 2025	Line Ministries and respective Votes	
54.	Consultations with the Private Sector on the Budget	N/A	Thursday, 23 rd October 2025	DEA and DB	DEA (C/EDPR) and DB (C/PAD, US/AO)
55.	Final Review of New Projects for inclusion in the PIP for FY 2026/27 and Consolidated Main DC Report. Final Clean Up of PIP. Consolidated Multi-	N/A	Monday, 27 th October 2025	DB, DCP, Line Ministries	DB (C/PAP), DCP (C/DARC)

ANNEX 1: THE BUDGET PROCESS CALENDAR FOR FY2026/27

	Year Statement and Report on DC Appeals.	15 th November	7 th November 2025		
56.	Submission of Program Budget Framework Papers for FY 2026/27 to MoFPED [Section 8 (2) of PFM Act Cap 171]			Accounting Officers/Heads of Public Corporations and Enterprises	DB (C/ISSD, C/PAD & C/BPED)
57.	EOC Review of the BFPs	N/A	17 th to 28 th November 2025	EOC to review Vote BFPs for compliance with Gender and Equity Responsiveness.	EOC, Ag. DB
58.	Top Management Meeting on the Draft NBFP for FY 2026/27	N/A	Wednesday 12 th November 2025	DB	DB (C/BPED, C/PAD, C/ISSD)
59.	Inter-Ministerial Review on the Budget Priorities (NBFP) for FY 2026/27	N/A	17 th to 28 th November 2025	DB	DB (C/BPED, C/ISSD, C/PAD/ C/PAP)
60.	Workshop with MPs on Public Debt and Loans Report	N/A	4 th week of November 2025	D/DCP	DARC
61.	Meeting with H.E. the President on the National Budget Framework Paper FY 2026/27	N/A	Week of Monday 24 th to 28 th November 2025	DB, DEA, DCP	DB (C/BPED)
62.	Submission of Cabinet Memo on NBFP FY 2026/27	N/A	Friday 24 th November 2025	DB	DB (C/BPED)
63.	Cabinet Meeting on the NBFP for FY 2026/27	N/A	Monday, 1 st December 2025	DB, DEA, DCP	DB (C/BPED)



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64.	Submission of the National Budget Framework Paper FY 2026/27 to Parliament [Section 9 (5)]	By 31 st December	Thursday, 11 th December 2025	Hon. MoFPED	BPED
65.	Draft BTB Outline	N/A	12 th December 2025	Directorate of Economic Affairs	
66.	Update on the financing commitments from the Development Partners	N/A	19 th December 2025	DCP, DEA	DCP (C/DARC, DPIO and DEA (MEPD))
67.	Update on the Charter for Fiscal Responsibility (Schedule No.2 of the PFMA, 2015 Cap.171) in the National Budget Framework Paper FY 2026/27	By 31 st December	By Friday 12 th December 2025	DEA	DEA (C/MEPD)
68.	Debt Sustainability Analysis undertaken	31 st January 2025	Friday 16 th January 2026	DEA, DCP	DCP (C/DARC) and DEA (C/MEPD)
69.	Approval of the National Budget Framework Paper by Parliament [Section 8 (10) of PFM Act Cap 171]	By 1 st February		DB	DB (C/BPED)
70.	Finalization of new projects to be admitted to the PIP for FY 2026/27	N/A	By 31 st January 2026	DB	DB (C/PAP)
71.	Issuance of the final resource envelope for FY 2026/27	N/A	By 31 st January 2026	DEA, DDCP	DEA, DDCP
72.	Review of the MTEF to incorporate Multi-Year commitments	N/A	By 31 st January 2026	DEA, DB	

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					DEA (C/MEPD) and DB (C/BPED)
73.	Preparation and Submission of half year financial statements to Accountant General [PFM 2015, Section 50 (1)]	15 th February	By 6 th February 2026	Accounting Officers/Heads of Public Corporations and Enterprises	
74.	Issue the Second Budget Call Circular FY 2026/27	15 th February	By 13 th February	Budget Directorate	BPED
75.	First BTB Draft (Global and Regional Development Issues; Development Cooperation; Update on National Development Outcomes and Investment Performance; Sectoral Developments)	N/A	By 20 th February 2026	Directorate of Economic Affairs	
76.	3 rd Medium Term Budgetary Framework (Resource Envelope Released) and Updating the MTEF	N/A	By 1 st March 2026	DEA	DEA (C/MEPD)
77.	Revised GDP Forecasts, detailed by sectors	N/A	By 1 st March 2026	DEA	DEA (C/MEPD)
78.	Revised Tax Revenue and Other Domestic Revenue Forecasts	N/A	By 1 st March 2026	DEA	DEA (C/TPD)
79.	Revised Domestic Interest Rate Forecasts	N/A	By 1 st March 2026	DEA, DCP	DEA (MEPD), DCP (C/DARC, C/DPI)



ANNEX 1: THE BUDGET PROCESS CALENDAR FOR FY2026/27

80.	Top management meeting on the Resource Envelope and detailed budget estimates for FY 2026/27	N/A	Wednesday, 4 th March 2026	DB, DEA, D/DCP	DB (C/BPED) and DCP (C/DARC)
81.	Meeting with HE The President on the Detailed Budget Estimates for FY 2026/27	N/A	Between Monday, 16 th March to 20 th March 2026	DEA, DB, DCP	DB (C/BPED)
82.	Submit Ministerial Policy Statements to Parliament	15 th March	Friday, 13 th March 2026	DB	DB (C/BPED, C/PAD, C/ISSD)
83.	Annual Debt Management Report, this includes. - Portfolio reviews for Bilateral/Multilateral Development Partners. - Report on compliance of debt management with the Charter for Fiscal Responsibility.	N/A	By 6 th March 2026	Directorate of Debt and Cash Policy	DCP (C/DPI and C/DARC)
84.	Submission of the draft Detailed Budget Estimates for FY 2026/27 by MALGS to MFPE	N/A	By 6 th March 2026	MALGS	DB (C/BPED)
85.	Review of Final Estimates by Equal Opportunities Commission (EOC)	N/A	Between 6 th March and 27 th March 2026	EOC	EOC

ANNEX 1: THE BUDGET PROCESS CALENDAR FOR FY2026/27

86.	Top Management Meeting on the Final Resource Envelope FY 2026/27	N/A	11th March 2026	DEA, DB, DCP	DEA, DCP, DB
87.	Cabinet Meeting on the Final Detailed Budget Estimates for FY 2026/27	N/A	Monday, 16th March 2026	DB, DEA, DCP	DB (C/BPED) DEA (C/MEPD, C/TPD)
	IMF mission,				
88.	The Memorandum of Economic and Financial Policy (MEFP), IMF staff report, and revised PSI benchmarks are done.	N/A	By 20 th March 2026	DEA, DCP, BOU, IMF	DEA (C/MEPD) and DCP (C/DARC)
89.	Presentation of the Annual Budget for FY 2026/27 by Hon. MoFPED, accompanied by the Legal Requirements in line with Section 12 (8), (9), (10) and (11) of PFM Act Cap 171	By 1st April	By 27th March 2026	Hon. MoFPED, PS/ST	DB (C/BPED)
90.	EAC Pre-Budget Consultations by the Ministers of Finance • CET - Tax proposals • Budget day and Theme	N/A	By 24 th April 2026	Hon. MoFPED	Hon. MoFPED
91.	Committee of Supply considers the Budget	N/A	May 2026	Parliament	Liaison Office C/C&PA
92.	Budget Month Activities for FY 2026/27	N/A	April – June 2026	Start Budget Month Activities	DB, US/AO



ANNEX 1: THE BUDGET PROCESS CALENDAR FOR FY2026/27

93.	Final BTB	N/A	By 22 nd May 2026	Directorate of Economic Affairs	
94.	Approval of Appropriation Bill - Section 14 (1)	N/A	By 22 nd May 2026	Parliament	Parliament
95.	Reading of the Budget Speech for FY 2026/27 in Parliament	Before 15th June	Thursday 11th June 2026	Hon. MoFPED	DB, DEA, DCP (C/BPED)
96.	Expiry of Appropriation for FY 2025/26. Repayment of unexpended money to the Consolidated Fund.	By 30 th June	By 30 th June 2026	Accounting Officers/Heads of Public Corporations and Enterprises	AGO
97.	Issuance of the Budget Execution Circular FY 2026/27 Budget comes to effect	By 1 st July 2025	By 30 th June 2026	PS/ST	DB (C/BPED)

ANNEX 2



The Republic of Uganda

THE BUDGET STRATEGY FOR FINANCIAL YEAR 2026/2027

Theme: *Full Monetisation of Uganda's Economy
through Commercial Agriculture, Industrialisation,
Expanding and Broadening Services, Digital
Transformation and Market Access*

Delivered By

MATIA KASAIJA (MP)

MINISTER OF FINANCE, PLANNING AND ECONOMIC
DEVELOPMENT

Thursday 11th SEPTEMBER 2025

**SPEKE RESORT AND CONVENTION CENTRE,
MUNYONYO**

A handwritten signature in black ink, consisting of a stylized 'M' followed by a horizontal line.

PREAMBLE

Rt. Hon. Prime Minister,
Rt. Hon. Deputy Prime Ministers,
Honourable Ministers,
Heads of Diplomatic Missions and Members of the Diplomatic Corps,
Members of Parliament,
Cultural Leaders,
Permanent Secretaries,
Resident District Commissioners,
LCV Chairpersons,
Members of Civil Society,
Members of the Private Sector,
Technical Staff from all Ministries, Departments and Agencies of
Government,
Ladies and Gentlemen.

INTRODUCTION

1. Rt. Hon. Prime Minister, I have prepared the Budget Strategy for FY 2026/27 in line with Article 155 (1) and (2) of the Constitution of the Republic of Uganda and Section 12 (1), (2) and (3) of the Public Finance Management Act, Cap. 171. This Strategy will inform the FY2026/27 National Budget preparation process.
2. The theme of the Budget has been maintained as: ***“Full Monetisation of Uganda’s Economy through Commercial Agriculture, Industrialisation, Expanding and Broadening Services, Digital Transformation and Market Access”***.
3. FY 2026/27 will be:
 - i) The second year of implementing the Fourth National Development Plan (NDP IV), which is the first plan to deliver the Tenfold Growth Strategy and the last plan to deliver the 2030 Agenda for Sustainable Development;



- ii) The first year of implementing the Charter for Fiscal Responsibility, for the period FY 2026/27 to FY 2030/31; and
 - iii) The first budget to implement the next ruling party Manifesto FY 2026/27–2030/31.
4. This Budget Strategy comes at a time when the country has already made significant gains in its socioeconomic transformation journey. In particular, the country has fulfilled the requirements to graduate from the category of Least Developed Countries to the category of lower-middle income status; attained sustained peace and macroeconomic stability; established a strong base for a competitive economy with significant investment in infrastructure and institutions; diversified its exports from the traditional 3Cs (Coffee, Cotton and Copper) and 3Ts (Tea, Tourism and Tobacco); made significant progress in opening up regional and continental markets; registered notable improvements in human development indicators such as increased life expectancy at 68.2 years from 63.3 years in 2010/11, driven by improvements in several health indicators; and built goal consensus on growing the economy tenfold to attain upper-middle income status before 2040.
5. Rt. Hon. Prime Minister, in FY 2026/27, particular attention will be on further improving government efficiency, strengthening project execution, and increasing the productivity of all Ugandans.
6. Therefore, this Budget Strategy presents:
- i) The preparation process for the FY 2026/26 Budget Strategy;
 - ii) The strategic policy direction for FY 2026/27 and the medium term;
 - iii) Recent performance of the economy, the economic outlook for FY 2026/27 and the medium term;
 - iv) Situational analysis of the state of implementation of the priority areas of the Tenfold Growth Strategy and implications for the FY 2026/27 Budget Strategy;
 - v) The Budget Strategy and priority areas of focus for FY 2026/27;
 - vi) The financing strategy for FY 2026/27; and
 - vii) Risks and mitigation measures.



PREPARATION PROCESS OF THE FY 2026/27 BUDGET STRATEGY

7. Rt. Hon. Prime Minister, the FY 2026/27 Budget Strategy was informed by the strategic policy guidance by H.E. the President, the Tenfold Growth Strategy, and NDP IV and its attendant Programme Implementation Action Plans (PIAPs). We have also undertaken initial consultations with the Private Sector, Civil Society Organisations, the Local Development Partners' Group, the Second Public Investment Management Systems Conference and the 9th High-Level Economic Growth Forum.
8. The key observations arising out of the 9th High-Level Economic Growth include the following, among others:
 - i) The changing and complex global context which presents opportunities for the Tenfold Growth Strategy. The global context is characterised by changes in rules and institutions governing international trade, the declining development assistance and the emergence of new innovative financing sources. This Strategy has, therefore, prioritised actions for strengthening domestic financing, improving domestic savings, supporting the growth of the private sector, strengthening Economic and Commercial Diplomacy (ECD) and regional integration for sustained access to markets;
 - ii) Positioning exports as key drivers of country competitiveness and sustainability by diversifying and increasing the quantum and quality of exports through value addition and market access;
 - iii) Discipline in managing obligations, especially public debt and domestic arrears, by increasing allocative efficiency across all the NDP IV programmes, and reducing the fiscal deficit by strengthening domestic revenue mobilisation;
 - iv) Enhancing efficiency in the investment of oil revenue, especially avoiding investment in non-tradables. The Strategy is anchored on sustainable investment in the anchor programmes (ATMS) and enablers of faster growth;
 - v) Addressing the constraints of low productivity in agriculture, industry and services. This Strategy has, therefore, prioritised



actions to increase total factor productivity across all programmes; and

- vi) Other key observations that have informed this Strategy, include pragmatism in the deployment of industrial policy; public finance management reforms for integrating off-budget support and increasing donor trust; efficiency improvements in public procurement; improvement in project execution and public investment management; and the critical importance of Research and Development (R&D) to inform decision-making.

THE STRATEGIC POLICY DIRECTION FOR FY 2026/27 AND THE MEDIUM TERM

9. Rt. Hon. Prime Minister, the strategic policy direction for FY 2026/27 and the medium term is guided by the aspiration to expand the size of the economy tenfold in the near future, starting by doubling GDP every five years. The Strategy targets sustained investment in the four priority growth drivers which are: **A**gro-industrialisation; **T**ourism; **M**ineral Development, including Oil and Gas; and **S**cience, Technology and Innovation, including ICT and the Creative Arts. In addition, the Strategy prioritises continued investment in the key enablers of the tenfold growth as enshrined in NDP IV and its attendant Programme Implementation Action Plans (PIAPs). These are: security, transport infrastructure, electricity, irrigation, social services (education, health and water for consumption), industrial parks, domestic revenue mobilisation, regional economic integration, environmental protection, disaster management, and elimination of corruption

PERFORMANCE OF THE ECONOMY IN FY 2024/25, OUTLOOK FOR FY 2025/26 AND THE MEDIUM TERM

Economic Growth

10. During FY 2024/25, Uganda's economy registered strong growth. GDP grew at 6.3%, compared to 6.1% in FY 2023/24. This steady upward trajectory of the economy was on account of increased government expenditure in the productive sectors through the Parish Development Model (PDM), industrial output, services, tourism, as well as investments in the oil and gas sector. In addition, good agricultural harvests due to good weather, agro-processing and growth in fixed capital formation contributed to the growth of GDP.



The growth was broad-based across all sectors, including in agriculture, industry, services and ICT.

11. In nominal terms, the size of the economy (GDP) increased to Shs. 226.3 trillion in FY 2024/25, equivalent to USD 61.3 billion, and USD 174.2 billion in Purchasing Power Parity (PPP) terms, rising from Shs. 203.7 trillion, equivalent to USD 53.9 billion, in FY 2023/24.

Inflation

12. Inflation has remained low, recorded at 3.8 percent in both August and July 2025, down from 3.9% in June 2025. This is due to the coordination of monetary and fiscal policies resulting in overall macroeconomic stability and economic resilience. It has also been supported by stable global fuel prices and a reduction in annual food crop prices due to the increased food supply supported by good weather.
13. The inflation outlook for FY 2025/26 remains well-anchored within the medium-term target of 5 percent, signalling continued price stability even in the face of emerging risks. This provides a solid foundation for sustained economic growth and fiscal consolidation.

Exchange Rate

14. Rt. Hon. Prime Minister, the shilling has strengthened against the US dollar for the fourth consecutive month, appreciating to an average mid-rate of Shs. 3,587/USD, from Shs. 3,606/USD in June 2025. The strong shilling is being supported by increased inflows from offshore investors and diaspora remittances, foreign exchange earnings from exports, and robust monetary policy implemented by the Bank of Uganda. In addition, Government's decision to import petroleum products directly from refineries through Uganda National Oil Company (UNOC) has also helped to stabilise oil prices and the demand for foreign exchange. The global weakening of the US dollar against major currencies has also played a part in stabilising and strengthening our currency.
15. Uganda's exchange rate dynamics over the past fiscal years reflect both the resilience of our economy and the effectiveness of our macroeconomic management. Government's commitment to sound economic governance, strategic investment in productive programmes, and the growing confidence of international markets



in Uganda's economic trajectory have led to Uganda's shilling now being ranked among the most stable currencies in Africa.

Interest Rates

16. The lending rates for shilling-denominated credit increased from 18.64 percent in May 2025 to 19.07 percent in June 2025. This increase was partly driven by higher demand for personal and household loans, e.g. mobile money loans. Similarly, the lending rates for foreign currency-denominated credit increased from 8.36 percent in May 2025 to 8.78 percent in June 2025. The rise was partly on account of the higher risk associated with new borrowers, particularly in the mortgage and telecom sectors, which prompted commercial banks to charge higher interest rates.
17. The Bank of Uganda maintained its Central Bank Rate (CBR) at 9.75 percent in August 2025, marking the 11th consecutive month at that rate.

Private Sector Credit

18. Rt. Hon. Prime Minister, the stock of private sector credit grew to Shs. 23.9 trillion by the end of FY 2025/26, from Shs. 21.9 trillion in the same period a year before. This represents an annual growth rate of 9.1 percent. To further expand private sector credit, Government is working to lower access requirements for Small and Medium-sized Enterprises (SMEs) by subsidising capital for wealth creators through programmes such as PDM, *Emyooga*, the Agricultural Credit Facility (ACF), the Small Business Recovery Fund (SBRF), Uganda Development Bank (UDB), the Export Guarantee Scheme (INVITE), and the Women Enterprise Fund (WEF), among others.
19. Through these wealth funds, Government has cumulatively invested a total of Shs. 10.2 trillion in the private sector. In addition, Government is further improving financial infrastructure using digitisation, customer protection and financial literacy, as well as efficient resolution of financial disputes in courts of law.

Exports

20. Exports of goods and services grew by 32 percent in FY 2024/25, to USD 13.3 billion, driven by higher coffee and cocoa volumes and prices and gold re-exports. Merchandise exports increased to USD



10.6 billion in FY 2024/25, from USD 7.8 billion a year before, registering an annual growth of 36 percent. Services exports increased by over USD 400 million to USD 2.6 billion in financial year 2024/25, from USD 2.2 billion a year before. The strong export performance has resulted in a reduction in the trade deficit by USD 379 million in FY 2024/25, compared to the previous year. The top five exports in FY 2024/25 included gold, cocoa beans, light manufactured products, including steel, fish and its products, and sugar.

21. Manufactured export receipts grew by 33.1 percent to USD 5.175 billion in FY 2024/25, compared to USD 3.8 billion a year before. The top ten manufactured or processed exports include gold (USD 4,211 billion), light manufactured exports (USD 225 million), sugar (USD 202 million), oil re-exports (USD 143 million), consumable oils from vegetables and plants (USD 112.3 million), cement (USD 88 million), plastic products (USD 61 million, water (USD 45.2 million), beer (USD 33.4 million) and soap (USD 24.9 million). At 8.4 percent of GDP, manufactured exports are still very low. This has been given priority in the Tenfold Growth Strategy and NDP IV, and will be given priority in the fiscal consolidation agenda.
22. Exports of services receipts increased to USD 2.6 billion in FY 2024/25, from USD 2.2 billion the year before. However, services have registered the slowest growth of 11 percent per year on average over the last five years, and only 4.6 percent per year on average in the last 10 years. The biggest leakage in the export of services is transport logistics, with outflows worth USD 2.7 billion in FY 2024/25, while receipts from the same source were only USD 202 million in the same period. This shows the untapped potential in services exports, including in transport logistics, business outsourcing, big data analytics, and other online services, which will be important for accelerated growth in the realisation of the Tenfold Growth Strategy.

Foreign Direct Investment (FDI)

23. Foreign Direct Investment (FDI) increased to USD 3.664 billion in FY 2024/25 from USD 2.996 billion in the previous year, registering an annual growth of 22.3 percent. The economy is on track to attract about USD 5 billion by the end of this FY 2025/26. The areas where FDI has been utilised include minerals development, oil and gas, transport logistics and agro-processing.



Remittances

24. Despite the uncertainty in source countries, remittances increased to USD 1.569 billion in FY 2024/25, compared to USD 1.403 billion in the previous year. The main sources of remittances are the USA, the European Union and the Middle East. The government programme of increasing the skilled labour force in specialised areas, coupled with Economic and Commercial Diplomacy, will help to drive remittances.

Tourism

25. Tourism receipts increased to USD 1.6 billion in FY 2024/25, compared to USD 1.4 billion in the previous year, registering an annual growth of 13.4 percent. This would have been higher if there was no instability in the global geopolitical environment, which has disrupted migrant workers in the USA and European countries.

Fiscal Performance

26. Tax and non-tax revenue for FY 2024/25 was Shs. 32.297 trillion, compared to Shs. 27.8 trillion the previous year. Of this, tax revenue amounted to Shs. 29.9 trillion while non-tax revenue was Shs. 2.2 trillion. Therefore, the tax effort, which is measured as the ratio of tax revenue to GDP, was 13.2 percent in FY 2024/25, compared to 12.6 percent a year before. Overall, total revenue collections were equivalent to 14.3 percent of total domestic economic output (GDP).
27. Domestic tax revenue amounted to Shs. 19.4 trillion (or 63.5 percent) in FY 2024/25, while international tax revenue was Shs. 11.1 trillion (or 36.5 percent) in the same period. Direct domestic tax revenue, including PAYE and corporation tax, amounted to Shs. 11.9 trillion in the same period.
28. Evidence by the Economic Policy Research Centre (EPRC) and others suggests that the total revenue gap is estimated at about 6 percent of GDP, suggesting revenue leakages and, therefore, the potential to increase revenue to GDP to 20 percent in the medium term.
29. Rt. Hon. Prime Minister, total expenditure was Shs. 72.8 trillion in FY 2024/25. Excluding Bank of Uganda securities and domestic refinancing (debt rollover), total expenditure amounted to Shs. 47.2 trillion, equivalent to 20.8 percent of GDP. The budget deficit was estimated at 6.1 percent of GDP, which was financed by both domestic borrowing of Shs. 12.1 trillion and external borrowing



worth Shs. 3.529 trillion (or USD 955.85 million). The deficit was higher than the previous year (4.7 percent of GDP) on account of supplementary budgets that led to more than programmed expenditure. The higher-than-programmed expenditure was financed largely by domestic borrowing.

30. In the two months of July and August of FY 2025/26, total revenue and grants amounted to Shs. 5.1 trillion. Of this total, Shs. 4.6 trillion was tax revenue and Shs. 292.5 billion was non-tax revenue, while grants amounted to Shs. 168 billion. Local Government revenues amounted to Shs. 36.21 billion.

Outlook for FY 2026/27 and the Medium Term

31. Rt. Hon. Prime Minister, the economy is projected to grow by 7.0 percent this FY 2025/26, and at least 8 percent per year on average in the next 5 years. At the onset of commercial production of oil and gas in 2026, the economy is projected to register double-digit growth rates.
32. In nominal terms, GDP is estimated at Shs. 251.4 trillion (equivalent to USD 69.6 billion) this FY 2025/26. This is equivalent to USD 197.7 billion in Purchasing Power Parity (PPP) terms. Income per capita is projected to increase to USD 1,393 this financial year from USD 1,263 in FY 2024/25.
33. In FY 2026/27, GDP is projected to grow by 10.4 percent, which translates to Shs. 291.4 trillion (equivalent to USD 80.8 billion). This is equivalent to USD 229.7 billion in Purchasing Power Parity terms, mainly driven by commercial production of oil and gas in 2026.
34. This outlook is on account of: (i) a projected increase in production and productivity in the key sectors of the economy; (ii) effective implementation of wealth creation programmes; (iii) continued investment in infrastructure; (iv) increased exports supported by higher manufactured products, diversification and expanding regional trade; (v) increased Foreign Direct Investment (FDI); (vi) rising household aggregate demand and consumption due to the PDM and other wealth creation programmes that boost household income; (vii) addressing institutional and micro-level constraints; and (viii) maintaining macroeconomic stability, peace and security, as prerequisites for sustained high economic growth.



BUDGET STRATEGY AND PRIORITY AREAS OF THE FY 2026/27 BUDGET

35. Rt. Hon. Prime Minister, the Budget Strategy for FY 2026/27 prioritises investment in the first phase accelerator actions of the Tenfold Growth Strategy anchored on the four key growth areas underpinned by the goal of full monetisation and formalisation of the economy.

36. As already noted, in order to consolidate the gains and sustain the momentum for socioeconomic transformation, the theme of the budget for FY 2026/27 is maintained as: ***“Full Monetisation of Uganda’s Economy through Commercial Agriculture, Industrialisation, Expanding and Broadening Services, Digital Transformation and Market Access”***.

37. Rt. Hon. Prime Minister, the Budget Strategy for FY 2026/27 is anchored on the following specific objectives:

- i) Increased value addition to agricultural, mineral raw materials, oil and gas and tourism;
- ii) Increased investment in science, technology and innovation;
- iii) Sustained investment in the enablers: transport infrastructure, electricity, irrigation, industrial parks, education, health and security.
- iv) Enhanced revenue collection; and
- v) Promoting regional integration and access to markets.

38. Realisation of the Tenfold Growth Strategy will require implementing reforms and actions to address the binding constraints on productivity and increase efficiency in the critical anchor areas and enabler interventions. Therefore, the priority areas include:

- i. *Improving Budget Efficiency and the Functionality of Government*

39. Rt. Hon. Prime Minister, significant progress has been registered in improving budget efficiency. The fiscal consolidation agenda has led to repurposing budget resources to high impact areas. In the last two financial years, a total of Shs. 2.9 trillion has been repurposed in line with the guidance provided by H.E. the President and the priority areas of the Tenfold Growth Strategy. Some of the areas benefitting from reprioritised resources include the Parish Development Model (Shs. 1.08 trillion), enhancing the salaries of



scientists and security personnel (Shs. 1.12 trillion), *Emyooga* (Shs. 446 billion), and maintenance of district roads (Shs. 176 billion), among several others.

ii. Improving Government Efficiency

40. In order to make Government more efficient, several reforms have been implemented, which include the rationalisation of Government (RAPEX), pay reform, investment in digitisation of services, and focusing planning and implementation on results through the programmatic approach to planning, budgeting and implementation.

iii. Completing Unfinished Business

41. Rt. Hon. Prime Minister, during FY 2026/27, focus will be on addressing unfinished business. Some of the priority actions will include: (i) stamping out budget games and corruption; (ii) closing leakages in routine expenditures such as transfers to schools, health centres and the payroll; (iii) improving liquidity management and improving credit ratings; (iv) diversifying sources of development finance, including into innovative financing; (v) strengthening internal controls and the audit function; (vi) completing public procurement reforms; (vii) improving the management and maintenance of public assets; (viii) increasing domestic revenue mobilisation; (ix) strengthening the governance and supervision of state-owned enterprises; (x) Unlocking constraints on project execution and dealing with the issue of counterpart financing; (x) improving performance management in the public service; and (xi) improving the coordination of Government around a common goal.

**PRIORITY INTERVENTIONS IN THE FY 2026/27 BUDGET
TOWARDS THE TENFOLD GROWTH STRATEGY**

42. Rt. Hon. Prime Minister, FY 2026/27 is the second year of implementation of NDP IV and the Tenfold Growth Strategy. Therefore, this Budget Strategy builds on the ongoing phased implementation of the Tenfold Growth Strategy through continuous prioritisation of the ATMS and their enablers. The Strategy focuses on strengthening efficiency in the delivery of public services and improving productivity in the implementation of critical interventions for higher and sustained economic growth.



Agro-industrialisation

43. Rt. Hon. Prime Minister, the major focus of this anchor area is to reverse the low productivity in agriculture through investment in the accelerator actions of commercialising and formalising farming, and to increase agro-based exports.
44. The key implementation reforms to support agro-industrialisation starting in FY 2026/27 will include: (i) adoption of a business model in the multiplication and distribution of agricultural inputs; (ii) the adoption of a cost-sharing mechanism between the Government and farmers in the acquisition; and (iii) the distribution of livestock vaccines and establishment of revolving financing that will sustain continued vaccine purchases.
45. The specific priority interventions for FY 2026/27 include:
- i) Agricultural research, irrigation, and extension services;
 - ii) Fertiliser use and mechanisation;
 - iii) Post-harvest handling and storage and aggregation facilities, including operationalisation of the existing facilities;
 - iv) Agro-processing and value addition;
 - v) Inspection, surveillance, certification, enforcement of quality standards, traceability, and market access;
 - vi) Implementation of climate change adaptation policies; and
 - vii) Increasing agricultural insurance and providing affordable finance to commercial farmers.

Tourism Development

46. Rt. Hon. Prime Minister, the major focus of this tenfold growth driver is increasing tourist inflows and doubling the average spend and length of stay for tourists.
47. Over the medium term, tourism development will focus on last-mile connectivity to tourism sites; improving air and water connectivity; extending electricity to tourism sites; and improving the availability and reliability of ICT connectivity, in addition to Bwindi and Murchison Falls, giving priority to Mt. Rwenzori.
48. Rt. Hon. Prime Minister, the specific priority interventions in the FY 2026/27 budget will include:
- i) Further investment in infrastructure development in tourism sites; improving and enforcing hospitality standards and training;



promoting health tourism by investment in specialised health facilities; and stepping up investment in Missions Abroad to promote Economic and Commercial Diplomacy. All of these are currently ongoing.

- ii) Construction of refreshment centres and highway sanitation facilities; and ensuring that all highway road development designs provide for standard stopover points to be developed and operationalised in partnership with the private sector.
- iii) Branding and marketing of Uganda as a tourism and investment destination, including further supporting: Meetings, Incentives, Conferences and Events (MICE); leveraging digital technology in marketing Uganda's tourism potential; Destination Market Representatives (DMR); domestic and international media campaigns; development of the Explore Uganda and The Pearl of Africa; participation in International Tourism Expos; and digital marketing.
- iv) Continuing to support Economic and Commercial Diplomacy (ECD) and strengthening synergies between ECD interventions and local institutions.
- v) Increasing the country's tourism products and profiling the tourist sites to increase the range of interests and value for money for tourists.
- vi) Expediting the identification, promotion, conservation, and preservation of regional tourist sites.
- vii) Further increasing the stock of skilled personnel in the tourism industry to close the gap between the growth of Uganda's tourism sector and the supply of skilled professionals, including hospitality management, tour guiding, and wildlife conservation.
- viii) Improving coordination across different agencies (MOFA, UTB, MTWA) and ensure consistency and intensity in communication to counter negative news.

Mineral-based Industrial Development, Including Oil and Gas

49. Rt. Hon. Prime Minister, the priority focus for mineral-based industrial development in FY 2026/27 include:



- i) Expediting the finalisation of the East African Crude Oil Pipeline (EACOP) and delivering first oil in 2026.
- ii) Finalising the quantification of mineral deposits, starting with iron ore, gold and copper, and strengthening their tracking system and their governance regime.
- iii) Expediting the construction of the oil refinery, and the development of the downstream petrochemical industry.
- iv) Establishing a framework for transparency and accountability of oil and gas mining activities and revenues to Government.
- v) Establishing mineral markets and buying centres to enable transparent mineral trading, and expanding the capacity for oil exports.
- vi) Commercialising mining operations and products, and the petrochemical industry.
- vii) Establishing enabling legislation to operationalise the local content fund.

Science, Technology and Innovation, Including ICT and the Creatives Industry

50. Rt. Hon. Prime Minister, Government's strategic objective in Science, Technology and Innovation (STI) is to accelerate and support the growth of the knowledge economy to leverage its immense untapped potential for economic transformation. This area will support innovation, which is critical for efficiency and productivity growth.

51. The priority interventions in the FY 2026/27 budget include:

- i) Regulatory and legal reforms to strengthen intellectual property (IP) rights protection, reduce bureaucratic barriers and create a business-friendly environment; and to incentivise local manufacturing and innovation-driven enterprise development.
- ii) Fast-tracking the Copyright and Neighbouring Rights Act to protect intellectual property and artistic works; and continuing to support artists for their productions and innovations.
- iii) Continuing the development of the Hi-tech City to support the development of technologies and innovations.
- iv) Taking STI products to the market, especially Kiira motor vehicles, coffee, Dei BioPharma drugs and vaccines, and banana products.
- v) Increasing coverage, reliability and affordability of internet.



- vi) Enhancing digitisation of government services and e-commerce; and promoting Business Process Outsourcing (BPO) for job creation.
- vii) Additional investment in R&D and innovation.

52. Rt. Hon. Prime Minister, in addition to the ATMS are the enablers of the Tenfold Growth Strategy. These include, among others, human capital development (health, education, and social protection); infrastructure development; peace and security; and financial inclusion.

Human Capital Development (Education, Health and Social Protection)

53. Rt. Hon. Prime Minister, the priority interventions in the FY 2026/27 budget include:

Education

- i) Continuing to provide free education to Ugandans under Universal Primary Education (UPE), Universal Secondary Education (USE) and Universal Post-O' Level Education and Training.
- ii) Providing sponsorship and student loans for higher education.
- iii) Completing the rehabilitation of traditional secondary schools and special needs primary schools.
- iv) Construction of new seed schools and expansion of existing secondary schools.
- v) Recruitment of more teachers and non-teaching staff.
- (vi) Strict enforcement of teachers' and learners' inspection across the country using an electronic system.
- vi) Providing textbooks and instructional materials to improve the textbook-to-student ratio.
- vii) Continuing the operationalisation of Bunyoro and Busoga Universities.
- viii) Operationalisation of new stadia and training facilities constructed for CHAN and AFCON27.

Health

- i) Sustained investment in functionalising Health Centre IVs, and strengthening primary healthcare and community health services.
- ii) Scaling-up of the National e-Health Infrastructure.
- iii) Promotion of nutrition education and reproductive health.



- iv) Continued deployment of Community Health Extension Workers.
- v) Strengthening the National Ambulance and Emergency Referral System.
- vi) Continuing the construction of specialised health facilities for cancer and cardiovascular care.

Water, Sanitation and Environmental Protection

- i) Continued construction of water supply infrastructure to increase services in underserved communities in rural, urban, and refugee settlements.
- ii) Increasing rehabilitation and expansion of existing Water, Sanitation and Hygiene (WASH) infrastructure.
- iii) Increasing conservation and protection of forest cover and wetlands.

Infrastructure Development (Transport and Energy)

Transport

54. Rt. Hon. Prime Minister, the priority interventions for transport infrastructure in FY 2026/27 include:

- i) Continued construction and completion of ongoing works for road and bridge projects as prioritised by H.E. the President in the FY 2025/26 State of the Nation Address.
- ii) Continuing with the maintenance of the core national road transport network.
- iii) Expediting the construction of the Standard Gauge Railway (SGR) and completion of ongoing works for the rehabilitation of the Metre Gauge Railway (MGR).
- iv) Continuing with the development of Bukasa Port, additional capitalisation of Uganda Airlines to acquire more aircraft, to open up more routes for passenger and cargo transportation, and handling capacity.
- v) Operationalisation of Kabalega International Airport; and rehabilitation and upgrade of the existing strategic airports and aerodromes.

Energy Infrastructure

55. Rt. Hon. Prime Minister, the priority interventions for energy infrastructure in FY 2026/27 include:



- i) Continuing to invest in priority transmission lines and substations, particularly to the industrial parks, growth centres and other strategic manufacturing.
- ii) Development of new power generation plants to meet the growing energy demand.
- iii) Strengthening Uganda Electricity Distribution Company Limited (UEDCL) to ensure affordable, efficient, and reliable distribution of electricity to consumers.
- iv) Diversification of the energy generation sources, including hydropower, nuclear, solar, and thermal, to improve the energy mix in the medium to long term.

Governance and Security

56. Rt. Hon. Prime Minister, the priority interventions in FY 2026/27 include:

- (i) Consolidating Uganda's security through continued modernisation and professionalisation of the security agencies.
- (ii) Improving the welfare of the security forces.
- (iii) Undertaking general elections in 2026.
- (iv) Increasing access to justice, law and order services.
- (v) Strengthening immigration and border security.

Administration of Justice

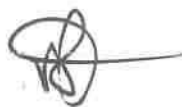
57. Rt. Hon. Prime Minister, the priority interventions in FY 2026/27 include:

- i) Strengthening alternative dispute resolution.
- ii) Increased use of technology in justice delivery.
- iii) Improving access to justice.
- iv) Increasing the civil jurisdiction of magistrates' courts.

Legislation and Oversight

58. Rt. Hon. Prime Minister, the priority interventions in FY 2026/27 include:

- i) Strengthening legislative processes.
- ii) Promoting public engagement and outreach.
- iii) Providing parliamentary oversight of democracy and governance.
- iv) Ensuring accountability for public funds and the implementation of public programmes.



Climate Change Adaptation

59. Rt. Hon. Prime Minister, Government commenced implementation of various climate change adaptation and mitigation projects to cushion Ugandans and the economy against disruptive climate change shocks. Focus is on safeguarding communities against floods and droughts through establishment of flood early warning systems, improving productivity of livestock through breed improvement, establishment of water for production facilities to ensure water security and protect farmers against droughts, and restoration of degraded wetlands and rivers.
60. Government is undertaking the Climate Change Budget Tagging exercise which obliges all government agencies to budget for activities that combat climate change. Through this reform, all government agencies are able to allocate financial resources towards actions that safeguard government programmes against adverse climate change effects.

THE FINANCING STRATEGY

61. Rt. Hon. Prime Minister, the Tenfold Growth Strategy will require mobilising significant resources. This will include: (i) reprioritisation of resources in the current fiscal framework or repurposing to increase allocative efficiency; (ii) implementing strategies to boost domestic revenue mobilisation; (iii) increasing Foreign Direct Investment (FDI) by maintaining sound fiscal and monetary policies to ensure macroeconomic stability and improve the country's credit ratings, infrastructure development, reducing the cost of doing business, improving governance of government institutions, and the corporate sector; (iv) improving efficiency for the timely delivery of PPP projects; (v) intensifying access to non-traditional innovative financing options; and (vi) leveraging affordable and sustainable financing through adequate capitalisation of UDB, Uganda Development Corporation (UDC), ACF, SBRF, and *Emyooga*, which attracts private capital and commercial bank financing in partnership with Government.
62. Rt. Hon. Prime Minister, the FY 2026/27 Budget Strategy will balance the dual objectives of mobilising financing and preserving debt sustainability by:



- i) Enhancing reliance on innovative, low-cost financing (climate grants, concessional windows, Islamic finance, diaspora instruments).
- ii) Reducing refinancing and foreign exchange risks by deepening domestic markets and lengthening maturities.
- iii) Aligning project financing with fiscal space and absorptive capacity to avoid cost overruns.
- iv) Positioning Uganda strategically in global climate and capital markets to unlock new financing opportunities.

63. In line with this, Government will adopt a balanced financing strategy that draws on concessional, semi-concessional, commercial, blended, and non-traditional sources such as infrastructure and Islamic bond as well as domestic financial markets.

Innovative Financing Solutions

64. Rt. Hon. Prime Minister, my Ministry is intensifying access to non-traditional innovative financing by speeding up implementation of the Public Investment Financing Strategy. Notable progress has been made to mobilise resources for FY 2026/27 as follows:

- i. *Issuance of Sukuk Bond under Islamic financing to co-finance projects like the Kampala Jinja Express Highway (KJE), the Standard Gauge Railway (SGR) etc.*

65. Rt. Hon. Prime Minister, my Ministry issued a Request for Proposal (RFP) to bank and non-bank institutions and the due diligence has been completed. The process of hiring a lead Sukuk structuring advisor is ongoing.

- ii. *OKUSEVINGA Mobile Money Investment Platform*

66. Rt. Hon. Prime Minister, this initiative will allow small retail investors to purchase government securities using their mobile phones. The integration of this platform with Airtel Uganda, fund managers, and custodians has been completed, and the User Acceptance Testing (UAT) with Airtel was successful. Efforts are ongoing to bring on board the MTN Telecom company, and to resolve the compatibility issues with the Bank of Uganda.



iii. Issuance of Panda Bond in the Chinese Market

67. Rt. Hon. Prime Minister, my Ministry held a roadshow in China and potential investors for the Panda bond were identified. Discussions are underway to secure guarantees from the African Development Bank (AfDB), the World Bank, Afreximbank, and the Asian Infrastructure Investment Bank (AIIB). The priority actions this financial year include: (i) Identifying ready investment project for a panda bond; and (ii) Securing guarantees to investors, and finalising and coordinating bond issuance.

iv. Issuance of Green Bonds

68. Rt. Hon. Prime Minister, my Ministry has completed the Terms of Reference for the Green Bond Framework, and procurement of a consultant is ongoing. The next priority actions include: (i) Finalising and operationalising the National Green Bond Framework; (ii) Creating a pipeline of eligible projects for potential green bond issuance; and (iii) Engaging development partners (e.g., AfDB, IMF) for technical assistance.

v. Mobilising financing from the Diaspora

69. Rt. Hon. Prime Minister, the National Diaspora Policy is being developed, spearheaded by the Ministry of Foreign Affairs. The priority next actions include: (i) Finalising the National Diaspora Policy to provide clarity, trust and strategic direction of engagement with the diaspora; (ii) Building a robust diaspora database, including savings and establish pattern of remittance usage; (iii) Automating account opening for both regular banking and a Central Securities Depository (CSD) account to enable Ugandans in the diaspora to invest in the domestic security market; (iv) Preparation of projects or investments attractive to the diaspora; and (v) Conducting roadshows to promote diaspora bonds and gather diaspora feedback.

vi. Issuance of Infrastructure Bond

70. Rt. Hon. Prime Minister, this source of financing is initially proposed to finance the Kampala-Jinja Expressway Project as part financing for this Public-Private Partnership (PPP) project. The Infrastructure Bond Framework is already in place, and the next step is the selection of viable projects for this bond.



vii. Improving Delivery Efficiency of Public-Private Partnerships (PPPs)

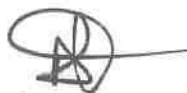
71. Rt. Hon. Prime Minister, Public-Private Partnerships (PPPs) have significant potential to deliver large projects such as infrastructure. However, they have been constrained by institutional arrangements that need to be addressed. To improve the efficiency of PPPs, the following interventions will be undertaken starting in FY 2026/27:

- i) Undertaking capacity building on PPPs in Ministries, Departments and Agencies (MDAs) and Local Governments covering key personnel such as planners, engineers, procurement officers and political leaders; and
- ii) Ringfencing and committing resources for key projects such as Kampala-Jinja Express Highway and Kampala-Bombo Express Highway to avoid stampede and budget shocks.

Aligning Nature of Financing to Project Characteristics

72. Rt. Hon. Prime Minister, the nature of financing to be mobilised will depend on the nature of projects. Concessional financing will be prioritised for projects that are not financially viable but are critical for human capital development and service delivery. These include education, health, water and sanitation, livelihoods, and social protection programmes. Key examples are the Northern Uganda Social Action Fund (NUSAF IV), the Uganda Learning Acceleration Program (ULEARN), and the establishment of regional oncology and diagnostic centres, to mention but a few. This will ensure that essential services reach citizens at the lowest possible cost.

73. Semi-concessional and blended financing will be directed towards transformative infrastructure projects that are financially and economically viable. These include the Masaka-Mbarara and Uganda-South Sudan transmission lines, the rehabilitation of the Kiira-Nalubaale Hydro Plant, and the National Backbone Infrastructure Project. In addition, flagship undertakings such as the Standard Gauge Railway (SGR) and Bukasa Port Phase II will be structured under blended financing arrangements, while major expressways such as the Busega-Mpigi Expressway and the Kampala-Jinja Expressway will be developed through Public-Private Partnership (PPP) models.



74. Commercial financing, including Export Credit Agency (ECA) financing, will be applied strictly to projects with clear revenue streams that can be serviced directly from project proceeds. These include investments in oil and gas infrastructure (such as the refinery and pipeline), industrial and business parks, strategic road corridors, electricity transmission lines and substations, as well as large-scale irrigation and water supply systems. This approach preserves concessional and semi-concessional resources for projects in the social sectors that do not generate direct financial returns but are essential for service delivery and human development.

75. Rt. Hon. Prime Minister, for non-externally financed projects, government will allocate a significant proportion of the Net Domestic Financing (NDF) to their implementation. These will include, among others, District, Urban and community Access roads (DUCAR) projects, transport infrastructure maintenance, health, education, water and sanitation. This will ensure that Local Governments are adequately supported to deliver services directly to citizens.

76. Rt. Hon. Prime Minister, this alignment of financing with project viability will guarantee that resources are mobilised at the lowest possible cost, fiscal risks are minimised, and development outcomes are maximised across Central and Local Governments.

Strategies to Improve Disbursement of External Loans and Grants

77. Rt. Hon. Prime Minister, the proposed budget for FY 2026/27 will prioritise financing for solutions to the challenges hindering project implementation. These strategies include improving the programming and management of counterpart funding, especially that meant for land acquisition and compensation, prioritising critical projects, exploring alternative funding sources, improving project preparation, streamlining approval processes, strengthening the enforcement of environmental and social safeguards, simplifying procurement procedures, and reviewing loan approval processes.

Medium-Term Reforms to Unlock Large Financing

78. Rt. Hon. Prime Minister, to mobilise funds to finance large projects and long-term investments, government will undertake the following interventions in the medium term:

- i) Rethinking the reform of the pension sector, insurance, and capital markets to unlock the huge financing potential.



- ii) Forming a conglomerate of equity companies around the mineral reserves/assets owned by Government, and attracting private capital by listing of shares.
- iii) Incentivising and promoting corporate debt financing to relieve Government of the debt burden generated from financing such institutions, e.g. corporate bonds with more favorable terms for institutions like UDB, UDC, National Water and Sewerage Corporation (NWSC) etc.
- iv) Reforming the PPP Framework to address the current lacuna in the law that is constraining progress on the formulation and execution of PPP projects.

Status of Public Debt

79. Rt. Hon. Prime Minister, Uganda's public debt remains sustainable over the medium term. By the end of June 2025, the total stock of public debt was USD 32.33 billion (Shs. 116.21 trillion), up from USD 25.63 billion (Shs. 94.72 trillion) as at the end of June 2024. Of this, domestic debt was USD 16.8 billion (Shs. 60.34 trillion) and external debt was USD 15.54 billion (Shs. 55.88 trillion).

80. This translated into a debt-to-GDP ratio of 51.3%, remaining within sustainable thresholds in the short to medium term. The increase in public debt reflects higher external disbursements and expanded domestic borrowing to finance major infrastructure projects.

81. The share of domestic debt as a percentage of the total debt stock rose to 51.9% as at the end of June 2025, from 42.9% the previous year, which was within the approved medium-term debt strategy and annual borrowing plan.

82. The external commercial debt stock slightly reduced by 11.3% as of June 2025, compared to the previous year, due to repayments (of USD 243 million) exceeding new disbursements (of USD 122 million).

BUDGET RISKS AND MITIGATION

- i) Rt. Hon. Prime Minister, there are internal, external, regional and global challenges and opportunities that could impact (positively or negatively) the attainment of the objectives of the budget strategy. These include:
 - a) The potential impact of the global trade war.
 - b) Disruptions in export markets.



- c) Continued high interest rates and further decline in overseas development assistance.
 - d) Corruption in the public sector.
 - e) Regional and global conflicts.
 - f) Devastating effects of climate change.
- ii) The proposed strategies to manage the risks are:
- a) Intensifying political and technical discussions through strengthening Economic and Commercial Diplomacy (ECD).
 - b) Diversification of exports and trade markets, and strengthening regional and continental trade.
 - c) Enhancing digitisation and automation of government systems and processes.
 - d) Expediting implementation of innovative financing strategies.
 - e) Implementing climate change adaptation policies, and intensifying activities for accessing climate finance, e.g. green bonds, debt swaps for nature etc.

CONCLUSION

83. In line with the Public Finance Management Act 2015 (Amended), the following are the next steps:

- a) Issuance of the first Budget Call Circular to give detailed guidance to all Programmes, Ministries, Departments and Agencies to start preparation of the FY 2026/27 Budget Framework Paper in line with this Strategy.
- b) Preparation of the National Budget Framework Paper to be submitted to Parliament by 31st December 2025.

I thank you all.



Code	ANNEX 3a - PROGRAMME ALLOCATIONS FY 2026/27	GoU	External	Total	%
01	Agro-Industrialisation	1,019.55	383.40	1,402.95	3.4%
21	Sustainable Extractives Industry Development	223.27	1,475.18	1,698.45	4.1%
04	Manufacturing	221.14	32.13	253.27	0.6%
05	Tourism Development	429.02	-	429.02	1.0%
06	Climate Change, Natural Resource, Environment & Water Management	237.24	441.51	678.75	1.6%
07	Private Sector Development	2,308.35	237.51	2,545.86	6.1%
08	Sustainable Energy Development	374.34	797.76	1,172.10	2.8%
09	Integrated Transport Infrastructure & Services	2,048.38	4,709.43	6,757.82	16.3%
10	Sustainable Urbanisation & Housing	147.04	762.10	909.14	2.2%
11	Digital Transformation	144.67	128.61	273.27	0.7%
12	Human Capital Development	8,815.55	799.99	9,615.54	23.2%
13	Innovation, Technology Development & Transfer	388.53	-	388.53	0.9%
14	Public Sector Transformation	253.53	-	253.53	0.6%
16	Governance & Security	8,998.73	-	8,998.73	21.7%
17	Regional Development	1,516.02	160.04	1,676.06	4.0%
18	Development Plan Implementation	2,702.44	90.78	2,793.22	6.7%
19	Administration of Justice	603.41	-	603.41	1.5%
20	Legislation, Oversight & Representation	1,029.96	-	1,029.96	2.5%
SUB TOTAL		31,461.17	10,018.45	41,479.62	100.0%

Asst. Secy.

Annex 3b - OneOff Expenditures from the Budget for 2025/26 (Shs bn)

Vote Code	Vote Name	Total Requested	Justification	Allocated Amount	Amount Available for Repurposing in FY 2026/27
001	Office of the President	6.00	Sweeping in ceremony of President elect	6.00	6.00
002	State House	62.06	Acquisition of art site home for common user facilities	38.00	38.00
007	Ministry of Justice and Constitutional Affairs	1.42	Housing of the 63rd Asia Africa Legal consultative organization	1.42	1.42
008	Ministry of Finance, Planning and Economic Development	41.00	On-bank lending for large scale agricultural farmers	41.00	-
		10.05	Outstanding obligations under UTEL	10.05	10.05
010	MAAIF Kampirungisa-Mpiigi Inuracom Fertilizer Factory	80.00	Funding for the fertilizer off-take requirement	80.00	-
		60.00	Introduction of coffee in Northern Uganda.	60.00	60.00
012	Mol.H(11) Clinker Factory in Karamoja	45.50	Purchase of 9,500 acres of land.	45.50	45.50
		30.00	Final payment for compensation of Government Ranchers Restructuring Programme	30.00	-
013	Ministry of Education and Sports	138.04	Shortfall on Nelson Mandela National Stadium preparation for AFCON	138.04	-
		2.95	Refund for mileage allowance for use of personal vehicles on commission work	2.95	2.95
016	Ministry of Works and Transport	7.00	Presidential Pledge to University of Saint Joseph in Mbarara	7.00	7.00
		49.50	Shortfall on the project for rehabilitation and expansion of the Entebbe Airport arising from FX losses between Remminbi and US Dollar	49.50	-
017	Ministry of Energy and Mineral Development	25.00	Counterpart funding for Construction of ORIO mini hydro and operations of Uganda Energy Credit Capitalization company	25.00	-
018	Ministry of Gender, Labour and Social Development	14.00	Settlement of court case between Uganda Muslim Supreme Council and Justus Kyabawwa	14.00	14.00
102	Electoral Commission	450.19	Phase 3 of the electoral Roadmap for 2026 General Elections	450.19	450.19
		10.00	Roadside infrastructure for Tourism	10.00	-
117	Uganda Tourism Board (UTB)	35.20	Branding and Marketing (Explore Uganda)	35.20	-
		13.68	Purchase of land at Buyala for the Garbage disposal	13.68	13.68
126	National Information Technologies Authority	40.00	Digital Government initiatives (Development of National super App and Master Blockchain)	40.00	40.00
137	National Identification and Registration Authority (NIRA)	13.20	Ensuring provision of internet services	13.20	-
		209.43	Purchase of ID cards, remuneration of Enrolment staff and data processors, enrolment forms, fuel, logistics, for Phase II of the exercise for enrolment of National ID Cards	209.43	100.00

Annex 3b - OneOff Expenditures from the Budget for 2025/26 (Shs bn)

Vote Code	Vote Name	Total Requested	Justification	Allocated Amount	Amount Available for Repurposing in FY 2026/27
138	Uganda Investment Authority (UIA)	230.20	Industrial Parks (of which Mbale-Shs 90.42bn, Kapeeka-Shs 75bn, Namanve Owner's Engineer - Shs 20.269 bn operational funds -sh 4.5 bn	230.20	20.27
142	National Agricultural Research Organization (NARO)	30.00	Support to the coffee seed system under NACCORI and establishment of irrigation facilities	30.00	-
144	Uganda Police Force	50.00	Rollout of the Anti-rick vaccine	50.00	-
145	Uganda Prisons Service	260.00	Electoral Road Map	260.00	40.00
166	National Council of Sports	14.98	Electoral Road Map	14.98	2.98
167	Science, Technology and Innovation	458.39	Funding requirements for hosting AFCON	458.39	167.39
		58.50	Final investment in Inspire Africa	58.50	-
		38.00	Acquisition of land to set up a Hi-Tech innovation city	38.00	-
Total				2,460.23	1,019.43

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	02. Agro Industrialization										
		Production & Marketing	Production and Marketing - Wage Conditional Grant	Production and Marketing - Non Wage Recurrent Conditional Grant	o/w Agricultural Extension - Non Wage Recurrent	o/w Production - Non Wage Recurrent	o/w Parish Model Grant- Administrative Costs	o/w Parish Model Grant- Parish Chief Allowances	Production and Marketing Development Grant	o/w Production - Development	o/w Agriculture Extension - Development	o/w Micro scale Irrigation- development
601	Arua city	654,831,177	403,200,000	278,740,552	128,613,965	31,296,004	54,030,583	64,900,000	12,890,625	0	12,890,625	0
602	Fort-Portal city	606,172,905	482,800,000	110,487,280	42,261,965	13,206,156	25,014,159	30,000,000	12,890,625	0	12,890,625	0
603	Gulu city	251,820,911	105,000,000	133,930,186	42,261,965	37,018,123	16,009,062	19,200,000	12,890,625	0	12,890,625	0
604	Homa city	178,692,882	74,400,000	91,402,257	42,261,965	13,931,290	26,014,725	31,200,000	12,890,625	0	12,890,625	0
605	Jinja city	817,994,604	388,549,048	166,554,931	116,217,965	23,062,240	49,027,752	58,800,000	12,890,625	0	12,890,625	0
606	Lira city	639,255,052	388,659,516	257,704,912	128,613,965	25,014,159	58,002,949	69,600,000	12,890,625	0	12,890,625	0
607	Musasa city	558,908,242	325,918,308	220,099,309	140,949,665	23,658,487	58,002,949	27,600,000	12,890,625	0	12,890,625	0
608	Mtshali city	814,495,034	478,691,108	316,913,501	165,621,965	22,816,548	25,014,159	30,000,000	12,890,625	0	12,890,625	0
609	Mbarara city	329,654,164	176,400,000	140,363,539	66,933,965	12,889,536	25,014,159	24,000,000	12,890,625	0	12,890,625	0
610	Soroti city	282,792,284	147,000,000	132,901,659	54,597,965	7,701,621	20,011,327	24,000,000	12,890,625	0	12,890,625	0
701	Apac Municipal Council	268,356,163	147,000,000	69,426,482	54,597,965	6,076,252	4,002,265	19,200,000	12,890,625	0	12,890,625	0
702	Bugiri Municipal Council	183,117,107	100,800,000	85,768,988	43,061,965	7,487,961	16,009,062	9,600,000	12,890,625	0	12,890,625	0
703	Bukheryi-Isheka Municipal Council	182,504,925	122,400,000	80,027,656	54,597,965	9,308,468	4,002,265	4,800,000	12,890,625	0	12,890,625	0
704	Busia Municipal Council	215,318,281	100,800,000	139,521,339	80,069,965	13,239,480	21,011,894	25,200,000	12,890,625	0	12,890,625	0
705	Ennethebe Municipal Council	186,399,323	100,800,000	80,069,965	54,597,965	7,506,524	11,066,230	13,200,000	12,890,625	0	12,890,625	0
706	Ibanda Municipal Council	356,637,276	199,800,000	86,310,719	54,557,965	7,940,103	12,006,766	14,400,000	12,890,625	0	12,890,625	0
707	Igarra Municipal Council	200,001,344	100,800,000	77,400,000	43,061,965	9,308,479	10,005,664	12,000,000	12,890,625	0	12,890,625	0
708	Kabale Municipal Council	174,144,802	99,000,000	73,576,107	42,261,965	7,494,105	27,015,292	32,400,000	12,890,625	0	12,890,625	0
709	Kamuli Municipal Council	185,466,732	100,800,000	109,971,361	43,061,965	12,856,715	18,010,194	21,600,000	12,890,625	0	12,890,625	0
710	Kapchorwa Municipal Council	230,107,299	100,800,000	95,530,874	43,061,965	34,188,230	6,003,398	7,200,000	12,890,625	0	12,890,625	0
711	Kasese Municipal Council	162,866,812	48,000,000	78,117,593	30,725,985	5,440,355	7,003,965	8,400,000	12,890,625	0	12,890,625	0
712	Kira Municipal Council	223,453,531	147,000,000	63,906,284	43,061,965	7,765,114	11,066,230	13,200,000	12,890,625	0	12,890,625	0
713	Kisoro Municipal Council	230,242,222	103,800,000	67,697,308	30,725,985	9,479,470	10,005,664	12,000,000	12,890,625	0	12,890,625	0
714	Kitgum Municipal Council	185,833,246	100,800,000	74,547,098	43,061,965	19,010,761	22,800,000	25,781,250	12,890,625	0	12,890,625	0
715	Koboko Municipal Council	194,683,036	100,800,000	94,932,048	43,861,965	9,253,323	14,007,929	16,800,000	12,890,625	0	12,890,625	0
716	Kotido Municipal Council	221,513,298	100,800,000	92,103,605	54,597,965	6,697,711	20,011,327	24,000,000	12,890,625	0	12,890,625	0
717	Kumi Municipal Council	248,994,230	144,000,000	112,641,744	55,397,965	13,232,452	8,004,531	9,600,000	12,890,625	0	12,890,625	0
718	Lupat Municipal Council	230,977,681	99,000,000	106,872,795	55,397,965	33,670,299	6,004,531	13,200,000	12,890,625	0	12,890,625	0
719	Makindu-Satbagaba Municipal Council	299,608,732	173,400,000	165,267,109	130,213,965	10,846,914	15,006,230	18,000,000	12,890,625	0	12,890,625	0
720	Mandini Municipal Council	467,283,387	276,235,028	89,365,862	43,061,965	13,295,402	4,002,265	4,800,000	12,890,625	0	12,890,625	0
721	Mityana Municipal Council	183,101,800	77,500,000	55,940,088	42,261,965	4,875,858	18,010,194	21,600,000	12,890,625	0	12,890,625	0
722	Moroto Municipal Council	146,390,713	103,800,000	106,563,055	55,397,965	11,554,895	9,005,097	10,800,000	12,890,625	0	12,890,625	0
723	Mubende Municipal Council	229,698,992	199,800,000	86,145,827	42,261,965	24,079,764	29,016,424	34,800,000	12,890,625	0	12,890,625	0
724	Mukono Municipal Council	298,836,452	286,051,920	170,930,780	56,137,965	50,916,390	9,005,097	10,800,000	12,890,625	0	12,890,625	0
725	Nansana Municipal Council	482,763,950	151,800,000	70,210,400	43,061,965	7,343,338	16,009,062	19,200,000	12,890,625	0	12,890,625	0
726	Nebbii Municipal Council	241,346,338	151,800,000	109,327,639	55,397,965	18,720,612	6,003,398	7,200,000	12,890,625	0	12,890,625	0
727	Neru Municipal Council	254,142,355	173,400,000	61,406,417	43,061,965	6,685,919	12,005,796	27,600,000	12,890,625	0	12,890,625	0
728	Ntungamo Municipal Council	550,169,087	417,670,470	113,162,680	80,069,965	10,810,568	23,013,026	27,600,000	12,890,625	0	12,890,625	0
729	Rukungiri Municipal Council	256,466,809	125,400,000	105,285,559	43,861,965	6,666,290	8,004,531	9,600,000	12,890,625	0	12,890,625	0
730	Sheema Municipal Council	153,823,411	74,400,000	66,532,766	42,261,965	20,929,247	72,400,778	86,400,000	12,890,625	0	12,890,625	0
731	Tororo Municipal Council	1,252,185,172	687,000,000	391,999,989	152,623,965	25,453,441	56,031,716	67,200,000	12,890,625	0	12,890,625	0
801	Abim District	1,392,230,504	1,392,230,504	436,179,122	287,493,965	38,697,978	117,066,364	140,400,000	12,890,625	0	12,890,625	0
802	Adjumani District	2,704,793,602	856,026,608	376,483,327	184,597,965	29,646,283	69,099,079	82,800,000	12,890,625	0	12,890,625	0
803	Alghago District	1,213,943,462	614,242,239	376,483,327	184,597,965	20,071,787	85,048,140	102,000,000	12,890,625	0	12,890,625	0
804	Alelelong District	1,870,000,000	1,037,000,000	444,997,892	237,677,965	25,538,737	44,074,920	52,800,000	12,890,625	0	12,890,625	0
805	Amoloth District	1,294,874,581	870,717,096	257,073,621	134,709,965	32,018,731	99,056,069	60,900,000	12,890,625	0	12,890,625	0
806	Amudat District	1,906,658,862	1,116,600,000	521,599,041	278,069,965	25,673,007	58,002,949	60,900,000	12,890,625	0	12,890,625	0
807	Amurru District	1,298,791,086	487,555,435	298,640,545	138,997,965	37,018,731	34,019,256	40,900,000	12,890,625	0	12,890,625	0
808	Ashe District	1,489,218,746	992,000,000	224,517,263	138,997,965	19,904,042	58,002,949	60,900,000	12,890,625	0	12,890,625	0
809	Ashe District	966,141,579	617,356,704	208,663,981	122,489,965	16,395,292	76,043,043	91,200,000	12,890,625	0	12,890,625	0
810	Arua District	1,723,799,362	1,068,801,929	415,485,860	221,781,965	26,420,852	159,000,051	190,800,000	12,890,625	0	12,890,625	0
811	Bududa District	2,082,903,072	1,046,529,804	646,018,332	271,045,965	32,018,731	98,055,503	117,600,000	12,890,625	0	12,890,625	0
812	Bugiri District	2,244,758,111	1,393,902,000	551,238,781	294,197,965	41,885,313	36,020,389	42,200,000	12,890,625	0	12,890,625	0
814	Bugwen District	1,064,568,760	672,895,116	221,116,502	121,597,965	20,337,948	60,058,512	81,600,000	12,890,625	0	12,890,625	0
815	Bukwele District	1,732,170,518	1,048,200,000	476,936,785	308,085,965	19,214,307	31,017,557	37,200,000	12,890,625	0	12,890,625	0
816	Buwere District	2,015,483,517	1,372,489,656	387,463,120	300,921,965	18,343,588	152,006,086	182,400,000	12,890,625	0	12,890,625	0
817	Bweena District	1,179,722,244	1,372,489,656	611,911,987	250,213,965	27,211,936	152,006,086	182,400,000	12,890,625	0	12,890,625	0
818	Bweena District	2,060,347,920	1,372,489,656	611,911,987	250,213,965	27,211,936	152,006,086	182,400,000	12,890,625	0	12,890,625	0
819	Bweena District	1,618,603,657	1,037,214,200	350,304,836	245,717,965	18,764,783	39,022,088	46,800,000	12,890,625	0	12,890,625	0

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	01 Agro Industrialisation									
		Production & Marketing	Production and Marketing - Wage Conditional Grant	Production and Marketing - Non Wage Recurrent	o/w Production - Non Wage Recurrent	o/w Parish Model Grant- Administrative Costs	o/w Parish Model Grant- Parish Chief Allowances	Production and Marketing Development Grant	o/w Production- Development	o/w Agriculture Extension - Development	o/w Micro scale Irrigation - development
819	Bukwio District	2,045,043,354	1,243,761,864	533,428,869	299,765,965	13,801,171	130,800,000	247,851,622	17,372,361	135,351,563	95,133,699
820	Bulambuli District	2,021,507,367	1,103,412,761	647,035,898	556,277,965	122,069,096	146,400,000	270,996,708	33,911,483	167,578,125	69,608,099
821	Bulisa District	1,421,546,012	951,500,000	294,832,608	194,485,965	18,925,688	44,400,000	175,113,404	25,776,420	64,453,125	84,883,859
822	Bundibugyo District	2,223,705,678	1,220,928,704	709,228,882	595,669,965	20,485,790	156,000,000	293,550,093	39,767,716	174,023,438	79,753,939
823	Bunyangu District	1,150,739,826	694,300,000	238,965,417	110,549,965	27,487,700	58,800,000	216,974,409	27,723,483	96,679,688	92,571,239
824	Bushenyi District	1,903,397,020	1,158,111,884	489,161,379	343,509,965	20,219,131	68,400,000	276,123,758	29,256,645	90,234,375	156,633,738
825	Busia District	2,141,351,018	1,328,423,028	471,736,589	352,565,965	28,824,264	74,400,000	292,443,646	50,543,803	116,015,625	125,883,218
826	Butaleja District	1,796,953,667	1,052,491,047	470,475,589	275,669,965	31,832,581	30,200,000	232,726,031	43,475,105	96,679,688	92,571,239
827	Buwambale District	1,435,883,663	980,000,000	284,158,090	194,773,965	14,369,966	30,000,000	191,725,439	18,162,708	45,117,188	128,445,678
828	Bwibwe District	2,222,943,595	1,333,400,000	320,647,176	169,453,965	17,958,663	218,896,548	24,442,247	109,570,313	84,883,859	
829	Buvuma District	2,328,642,987	1,663,052,628	434,292,996	336,821,965	13,849,510	45,600,000	201,297,363	17,406,332	58,007,813	125,883,218
830	Bwende District	1,903,197,607	1,247,033,474	432,444,885	233,109,965	38,699,575	87,600,000	223,149,298	60,843,364	90,234,375	72,071,559
831	Bondolondo District	2,215,665,604	1,433,901,564	570,999,360	393,333,965	21,415,183	85,200,000	210,774,681	30,531,527	50,234,375	90,008,779
832	Goroka District	1,542,452,428	963,000,000	349,559,442	218,357,965	23,383,725	58,800,000	199,882,966	33,929,175	58,007,813	107,945,999
833	Gulu District	1,837,984,291	1,267,200,000	393,495,682	270,885,965	19,183,098	56,400,000	177,286,609	26,631,233	70,898,438	79,753,939
834	Hoima District	1,822,552,922	1,165,200,000	413,398,750	267,909,965	24,447,635	66,000,000	243,964,172	38,096,419	90,234,375	115,633,378
835	Ibanda District	2,746,105,465	1,967,250,000	434,885,450	328,789,965	18,442,830	48,000,000	404,000,016	25,205,377	83,789,063	295,005,576
836	Ikanga District	1,954,298,547	1,228,605,036	341,131,184	216,773,965	31,933,431	50,400,000	384,562,328	52,048,619	58,007,813	274,505,896
837	Isingiro District	3,471,546,852	2,156,600,000	806,595,981	469,337,965	48,863,823	157,200,000	463,412,871	77,421,399	193,359,375	197,632,097
838	Jinja District	1,621,871,526	946,995,960	324,796,398	226,821,965	34,019,256	40,800,000	350,080,168	35,582,004	45,117,188	269,380,976
839	Kaabong District	998,947,322	373,616,080	348,286,585	143,698,965	85,048,140	102,000,000	258,014,656	55,794,780	122,460,938	79,753,939
840	Kabale District	1,226,068,738	1,120,355,556	442,241,461	276,373,965	20,429,550	80,400,000	203,471,721	30,994,272	77,343,750	95,133,699
841	Kabarole District	1,605,488,288	950,400,000	431,304,873	296,965,965	52,029,451	82,400,000	223,783,415	31,970,029	96,679,688	95,133,699
842	Kagamezi District	3,376,921,417	977,743,056	237,245,175	157,781,965	29,016,424	34,800,000	161,935,187	21,605,975	58,007,813	82,321,599
843	Kagadi District	2,355,461,255	2,143,300,000	806,327,109	433,221,965	151,085,520	181,200,000	405,334,146	64,114,830	225,585,938	115,633,378
844	Kakumiro District	2,626,954,443	1,527,200,000	324,236,958	354,677,965	37,499,528	126,000,000	465,917,435	59,786,229	154,687,500	251,443,756
845	Kakuli District	1,430,348,634	946,065,577	308,277,092	218,053,965	15,403,871	40,800,000	175,945,965	21,484,061	64,453,125	90,008,779
846	Kalungula District	1,936,901,789	1,486,430,000	328,351,553	280,021,965	10,919,940	20,400,000	122,122,256	12,620,889	45,117,188	64,384,179
847	Kaliro District	2,846,724,841	1,986,800,000	610,984,975	385,549,965	29,919,940	104,400,000	248,089,866	41,301,720	96,679,688	110,508,458
848	Kalungu District	2,043,448,866	1,371,600,000	362,641,032	280,021,965	37,020,955	44,400,000	298,207,854	30,083,810	45,117,188	213,006,857
849	Kamuli District	3,420,748,589	2,241,413,809	448,775,979	399,237,965	80,045,309	96,000,000	562,828,201	67,165,496	128,906,250	366,754,455
850	Kamwenge District	1,741,447,655	775,200,000	448,775,979	283,445,965	28,894,900	74,400,000	5,746,676	42,384,976	116,015,625	359,087,435
851	Kanungu District	2,803,778,368	1,794,733,000	675,648,233	428,405,965	98,055,503	117,600,000	333,397,135	46,302,779	174,023,438	113,070,918
852	Kapchorwa District	1,943,906,641	1,355,690,322	407,518,986	270,581,965	9,304,122	69,600,000	180,700,393	10,785,500	77,343,750	92,571,239
853	Kaplebyong District	796,047,091	336,600,000	272,014,301	129,333,965	19,448,620	67,200,000	187,432,789	26,525,473	70,898,438	90,008,779
854	Karanga District	1,25,268,202	696,340,552	280,327,895	180,565,965	18,340,975	44,400,000	146,599,755	22,687,370	64,453,125	95,259,259
855	Kasanda District	2,228,805,086	1,365,600,000	476,379,891	244,037,965	29,889,821	110,400,000	286,885,196	46,385,070	96,679,688	143,820,438
856	Karere District	4,801,803,129	3,056,404,061	1,174,608,461	671,157,965	69,938,923	236,400,000	567,789,607	111,024,617	264,257,813	192,507,177
857	Katakwi District	2,422,222,914	1,615,557,290	511,135,693	245,349,965	197,111,573	130,800,000	291,479,931	39,252,923	128,906,250	123,302,758
858	Kayunga District	2,072,925,677	1,117,800,000	439,653,757	245,541,965	39,871,580	85,200,000	515,475,920	62,569,943	83,789,063	369,316,915
859	Kato District	1,586,587,235	1,045,300,000	337,794,394	204,133,965	21,431,545	61,200,000	203,502,841	31,103,718	64,453,125	107,945,999
860	Kibaale District	3,133,952,387	2,064,400,000	762,213,479	613,653,965	57,032,282	68,400,000	305,338,908	35,409,655	90,234,375	179,694,877
861	Kiboga District	1,828,049,639	1,246,092,335	377,240,214	226,817,965	20,289,400	69,600,000	210,717,088	27,911,475	90,234,375	92,571,239
862	Kikuhi District	1,487,759,247	785,185,284	427,961,135	231,597,965	24,111,085	110,400,000	270,632,028	36,263,914	141,796,875	107,945,999
863	Kikube District	823,731,064	424,800,000	198,002,002	134,149,965	30,035,613	34,800,000	200,929,061	37,623,070	90,234,375	169,445,038
864	Kiruhira District	2,104,469,146	1,345,600,000	423,268,363	325,797,965	24,238,632	67,200,000	294,600,793	34,821,370	83,789,063	151,507,818
865	Kirwancong District	1,938,063,687	1,236,690,876	412,459,024	282,133,965	35,740,706	51,600,000	283,873,787	53,576,906	90,234,375	169,445,038
866	Kisoro District	2,097,130,213	1,394,953,536	504,834,970	338,357,965	38,844,156	69,600,000	287,341,707	59,418,908	135,351,563	92,571,239
867	Kragwenda District	1,372,022,860	792,000,000	345,649,905	236,533,965	55,031,150	66,000,000	254,372,955	24,700,675	83,789,063	125,883,218
868	Kigungu District	2,840,913,849	1,586,922,756	477,390,417	230,101,965	28,847,674	86,400,000	276,600,675	41,068,819	122,460,938	113,070,918
869	Kabaka District	1,501,193,061	972,000,000	352,438,248	224,517,965	20,092,532	62,400,000	176,754,813	30,059,614	51,562,500	95,133,699
870	Kole District	1,212,183,542	677,541,301	375,791,347	233,877,965	27,483,931	62,400,000	183,850,894	40,755,976	70,898,438	77,196,479
871	Kotido District	1,376,287,018	873,200,938	312,474,905	139,893,965	58,032,849	69,600,000	150,611,174	34,672,228	96,679,688	90,008,779
872	Kumi District	2,214,681,935	1,329,000,000	636,600,022	374,709,965	140,079,290	168,000,000	219,081,914	35,848,135	103,125,000	90,008,779
873	Kwana District	1,145,202,748	652,200,000	300,099,053	170,613,965	23,810,766	58,800,000	192,903,695	31,995,478	70,898,438	90,008,779
874	Kween District	2,521,662,662	1,993,348,260	705,887,948	467,557,965	16,072,781	21,200,000	215,826,632	21,294,137	122,460,938	72,071,559
875	Kyankwana District	2,129,135,179	1,205,300,000	594,471,821	302,453,965	30,150,459	42,800,000	329,663,953	44,367,037	135,351,563	148,945,358
876	Kyeganga District	2,142,956,779	1,112,518,351	490,311,244	254,949,965	81,045,875	97,200,000	552,126,944	57,786,632	122,460,938	371,879,375
877	Kyenjojo District	3,602,292,516	1,987,102,360	915,634,468	499,141,965	167,034,532	200,400,000	695,555,487	76,622,226	199,804,688	423,128,574

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	01 Agro Industrialization										
		Production & Marketing	Production and Marketing - Wage Conditional Grant	Production and Marketing - Non Wage Recurrent	o/w Agricultural Extension - Non Wage Recurrent	o/w Production - Non Wage Recurrent	o/w Parish Model Grant- Administrative	o/w Parish Model Grant- Parish Chief Allowances	Production and Marketing Development Grant	o/w Production - Development	o/w Agriculture Extension - Development	o/w Micro scale Irrigation - Development
878	Kwena District	2,582,633,512	1,732,388,280	457,053,822	285,621,965	26,194,477	66,037,380	79,200,000	393,191,410	38,700,979	90,234,375	264,256,056
879	Lamwo District	1,111,156,270	419,310,300	417,374,573	196,509,965	31,815,901	86,046,707	103,200,000	274,471,397	44,064,461	122,460,938	107,945,999
880	Lira District	2,513,833,588	1,711,744,416	586,317,589	434,901,965	23,792,775	58,032,849	69,600,000	215,771,503	36,927,067	70,898,438	107,945,999
881	Luka District	1,531,409,339	862,927,248	386,799,727	218,069,965	27,893,515	64,036,247	76,800,000	281,692,364	42,580,956	77,343,350	161,757,658
882	Luwero District	3,366,457,596	2,170,044,828	695,051,076	420,101,965	52,661,508	101,057,402	121,200,000	501,361,692	82,653,111	116,015,625	302,692,956
883	Lwerange District	2,038,956,269	1,282,793,548	410,385,170	282,421,965	28,937,719	45,025,486	54,000,000	945,777,551	45,255,429	64,453,125	236,068,997
884	Lyanonde District	1,400,152,717	976,800,000	266,974,201	185,925,965	15,031,355	46,026,052	55,200,000	156,379,516	19,992,157	51,562,500	84,883,859
885	Madi-Okavango District	908,917,709	470,000,000	250,371,373	130,133,965	19,011,355	38,027,786	186,000,000	381,447,559	23,689,741	206,250,000	77,156,479
886	Manarwa District	3,043,268,206	2,033,719,408	628,101,239	269,973,965	17,039,489	155,087,786	109,200,000	230,445,237	30,777,821	122,460,938	169,445,038
887	Maracha District	1,573,104,723	900,600,000	442,069,486	220,981,965	20,835,982	91,051,539	21,600,000	213,573,549	18,347,261	25,751,250	169,445,038
888	Marikopa District	1,850,906,222	1,318,956,736	318,475,937	265,785,965	13,579,778	46,026,052	55,200,000	243,220,991	42,478,137	90,234,375	110,508,458
889	Masindi District	1,380,223,350	799,822,000	207,333,965	143,749,965	28,620,341	84,047,574	100,800,000	360,320,660	87,750,623	109,570,313	169,445,038
890	Mazyne District	3,228,540,429	2,216,888,484	651,338,295	431,637,965	52,740,746	90,050,972	108,000,000	354,118,681	39,228,891	109,570,313	205,319,477
891	Mbale District	2,287,489,626	1,278,930,144	694,440,801	431,637,965	24,751,864	46,026,052	55,200,000	191,754,116	23,159,520	116,015,625	107,945,999
892	Mbeera District	1,283,072,234	762,377,664	328,940,454	210,309,965	17,404,437	46,026,052	92,400,000	254,449,253	30,487,629	116,015,625	377,004,294
893	Mbicoana District	1,073,116,725	1,025,854,379	492,813,093	302,742,965	26,627,519	77,043,610	90,000,000	507,192,266	38,953,596	90,234,375	64,453,125
894	Mbuzura District	1,991,644,513	1,044,600,000	439,852,247	248,613,965	19,200,869	38,021,522	45,600,000	133,829,424	24,328,058	45,117,188	84,883,859
895	Moroto District	1,615,762,569	886,933,164	235,436,356	132,613,965	28,895,247	45,025,486	54,000,000	166,926,586	17,598,602	64,453,125	266,818,516
896	Moyo District	1,530,556,495	1,530,556,495	403,220,928	251,089,965	40,470,099	56,031,716	67,200,000	368,813,059	43,986,731	58,007,813	266,818,516
897	Mwaji District	2,302,590,482	1,296,352,337	577,616,806	363,301,965	40,470,099	79,044,742	67,200,000	626,829,421	64,701,408	103,125,000	479,502,693
898	Mubende District	4,689,997,377	3,039,166,904	995,618,331	741,781,955	50,186,536	88,049,840	106,600,000	685,212,142	82,564,449	103,125,000	479,502,693
899	Mukono District	1,074,781,922	636,771,852	309,766,470	226,837,965	20,114,912	24,013,593	28,800,000	127,633,600	27,140,006	38,671,875	61,821,719
900	Nabulungu District	1,140,780,642	785,015,220	204,978,942	108,437,965	19,571,155	35,019,823	42,000,000	150,766,480	25,832,028	56,007,813	66,946,939
901	Naburiri District	2,517,565,690	1,588,200,000	537,361,547	426,869,965	27,431,527	71,040,211	85,000,000	392,004,143	43,880,699	96,679,688	115,633,278
902	Nakasongola District	2,493,419,311	1,639,201,936	603,940,004	426,869,965	28,700,347	66,036,512	60,000,000	200,690,032	42,345,275	87,446,319	70,898,438
903	Namadingwe District	1,539,527,724	1,539,527,724	455,166,630	316,437,965	24,950,589	165,092,316	133,200,000	249,663,898	46,123,569	185,574,063	97,696,139
904	Namanyanga District	3,255,744,933	1,870,800,000	469,030,232	214,821,965	32,940,999	67,032,282	72,000,000	216,087,364	36,941,841	90,234,375	102,821,079
905	Namutumba District	1,709,924,071	971,230,000	317,467,246	159,053,965	24,562,308	57,032,282	62,400,000	239,875,755	46,820,302	83,789,893	95,133,699
907	Napak District	1,520,674,001	963,331,000	534,720,254	378,133,965	20,018,266	60,033,981	72,000,000	159,255,384	29,097,688	70,898,438	59,259,259
908	Nebbi District	1,802,783,602	1,051,965,984	385,593,375	204,913,965	15,523,725	79,041,344	87,600,000	186,383,208	19,109,004	64,453,125	107,821,079
909	Ngora District	1,481,048,907	936,199,848	386,350,309	267,397,965	43,936,660	129,073,060	154,800,000	724,287,368	68,044,127	169,804,688	456,440,553
910	Ntoroko District	1,690,403,904	1,117,670,388	433,189,965	433,189,965	49,936,660	44,024,920	52,800,000	316,515,766	50,547,691	70,898,438	195,069,637
911	Ntungamo District	2,950,440,200	1,465,153,236	378,350,703	246,213,965	35,311,819	44,024,920	33,600,000	916,515,766	11,432,951	38,671,875	74,634,019
912	Nwanga District	1,941,652,469	1,246,786,000	274,426,163	202,577,965	10,292,340	26,015,858	73,000,000	124,738,845	36,778,933	96,679,688	254,006,216
913	Obongi District	999,165,008	600,000,000	312,778,408	144,869,965	24,921,630	65,036,813	63,600,000	387,467,337	18,729,483	27,556,009	69,509,099
914	Omoro District	1,441,304,745	741,009,000	365,934,589	229,377,965	19,986,607	53,030,017	88,800,000	187,299,483	69,738,383	103,125,000	84,883,859
915	Omule District	1,670,434,072	1,117,200,000	714,617,073	509,126,965	42,649,197	74,041,911	114,000,000	257,747,242	46,252,651	148,242,188	72,071,559
916	Oyam District	2,745,864,315	1,773,000,000	503,771,441	262,773,965	31,943,672	95,053,804	90,000,000	266,566,398	194,303,472	64,453,125	100,256,619
917	Pader District	1,429,380,671	659,042,832	320,417,458	194,485,965	20,304,308	48,027,185	57,600,000	194,303,472	29,591,728	47,580,566	135,351,563
918	Pakwach District	886,736,758	372,015,828	320,417,458	194,485,965	30,818,486	90,050,972	108,000,000	283,184,833	47,966,238	122,460,938	161,757,658
919	Pala District	2,081,743,704	1,279,565,034	518,987,423	290,117,965	30,818,486	73,041,344	87,600,000	332,184,833	211,342,905	32,763,493	109,570,313
920	Pala District	2,312,800,329	1,289,181,358	685,434,138	493,813,965	30,818,486	69,039,079	82,800,000	211,342,905	32,763,493	32,763,493	109,570,313
921	Rabai District	2,119,919,216	1,389,000,000	519,419,534	385,077,965	17,713,552	53,030,017	36,000,000	188,543,073	18,714,477	18,714,477	39,671,875
922	Rubirika District	2,556,647,863	1,848,685,256	519,419,534	385,077,965	17,713,552	53,030,017	36,000,000	188,543,073	18,714,477	18,714,477	39,671,875
923	Rukiga District	812,459,160	1,238,236,401	280,934,570	200,933,965	13,993,614	30,016,921	90,000,000	144,832,671	51,983,619	83,789,893	107,945,999
924	Rukungu District	2,572,626,197	1,336,800,000	637,174,781	439,189,965	32,942,339	75,044,477	90,000,000	546,651,416	18,669,658	51,562,500	107,945,999
925	Ruwamapa District	930,824,422	532,432,000	217,004,219	136,581,965	16,605,830	29,016,242	34,800,000	181,386,208	49,357,731	109,570,313	233,506,537
926	Sembabule District	2,344,785,862	1,142,400,000	809,951,382	635,349,965	31,564,603	65,036,813	78,000,000	392,434,580	21,879,705	51,562,500	92,571,239
927	Serepe District	2,277,999,738	1,593,201,936	444,147,767	374,325,965	32,630,157	70,039,645	84,000,000	184,701,394	18,669,658	70,898,438	110,508,458
928	Sheema District	1,464,608,541	787,200,000	757,415,793	239,581,965	25,106,964	42,023,787	50,400,000	419,885,309	77,343,350	270,703,125	110,508,458
929	Sironko District	2,455,301,102	1,278,000,000	463,609,607	338,813,965	23,964,646	54,030,583	186,800,000	174,345,938	36,657,412	45,117,188	433,378,414
930	Soroti District	1,544,713,358	850,371,528	289,178,398	172,789,965	48,224,445	155,087,786	186,800,000	709,519,088	18		

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	35 Tourism Development			Resource, Environment, Climate Change, Land and Water Mgt			07 Private Sector Development		09 Integrated Transport Infrastructure Services	
		Trade, Industry and Local Development	Tourism Development Grant- Non-Wage Recurrent	Water	Water and Environment - Non Wage Recurrent Conditional Grant	o/w Natural Resources & Environment - Non Wage Recurrent	Trade, Industry and Local Development	Trade and Industry - Non Wage Conditional Grant	Roads & Engineering	Non Works and Transport - Non Wage Recurrent Conditional Grant	Works and Transport - Development Grant
601	Arua city	10,795,455	10,795,455	0	0	0	47,013,197	47,013,197	1,000,000,000	1,000,000,000	0
602	Fort Portal city	10,795,455	10,795,455	0	0	0	31,147,127	31,147,127	1,000,000,000	1,000,000,000	0
603	Gulu city	10,795,455	10,795,455	0	0	0	33,271,061	39,271,061	1,000,000,000	1,000,000,000	0
604	Homa city	10,795,455	10,795,455	0	0	0	31,851,387	31,851,387	1,000,000,000	1,000,000,000	0
605	Jinja city	10,795,455	10,795,455	0	0	0	33,909,798	38,909,798	1,000,000,000	1,000,000,000	0
606	Lira city	10,795,455	10,795,455	0	0	0	38,431,503	38,431,503	1,000,000,000	1,000,000,000	0
607	Masaka city	10,795,455	10,795,455	0	0	0	40,086,154	40,086,154	1,000,000,000	1,000,000,000	0
608	Mbarara city	10,795,455	10,795,455	0	0	0	39,372,431	39,372,431	1,000,000,000	1,000,000,000	0
609	Mbarara city	10,795,455	10,795,455	0	0	0	39,324,985	39,324,985	1,000,000,000	1,000,000,000	0
610	Soroti city	10,795,455	10,795,455	0	0	0	31,312,507	31,312,507	1,000,000,000	1,000,000,000	0
701	Apac Municipal Council	10,795,455	10,795,455	0	0	0	27,001,445	27,001,445	1,000,000,000	1,000,000,000	0
702	Bugiri Municipal Council	10,795,455	10,795,455	0	0	0	25,100,379	25,100,379	1,000,000,000	1,000,000,000	0
703	Bushenyi- Ishaka Municipal Council	10,795,455	10,795,455	0	0	0	26,510,913	26,510,913	1,000,000,000	1,000,000,000	0
704	Busia Municipal Council	10,795,455	10,795,455	0	0	0	26,245,097	26,245,097	1,000,000,000	1,000,000,000	0
705	Entebbe Municipal Council	10,795,455	10,795,455	0	0	0	27,617,328	27,617,328	1,000,000,000	1,000,000,000	0
706	Ibanda Municipal Council	10,795,455	10,795,455	0	0	0	32,059,696	32,059,696	1,000,000,000	1,000,000,000	0
707	Iganga Municipal Council	10,795,455	10,795,455	0	0	0	26,230,618	26,230,618	1,000,000,000	1,000,000,000	0
708	Kabale Municipal Council	10,795,455	10,795,455	0	0	0	26,493,388	26,493,388	1,000,000,000	1,000,000,000	0
709	Kanungu Municipal Council	10,795,455	10,795,455	0	0	0	28,170,949	28,170,949	1,000,000,000	1,000,000,000	0
710	Kapchorwa Municipal Council	10,795,455	10,795,455	0	0	0	26,347,717	26,347,717	1,000,000,000	1,000,000,000	0
711	Kasese Municipal Council	10,795,455	10,795,455	0	0	0	30,769,341	30,769,341	1,000,000,000	1,000,000,000	0
712	Kira Municipal Council	10,795,455	10,795,455	0	0	0	46,634,578	46,634,578	1,000,000,000	1,000,000,000	0
713	Kisumu Municipal Council	10,795,455	10,795,455	0	0	0	24,467,137	24,467,137	1,000,000,000	1,000,000,000	0
714	Kitgum Municipal Council	10,795,455	10,795,455	0	0	0	27,230,741	27,230,741	1,000,000,000	1,000,000,000	0
715	Koboke Municipal Council	10,795,455	10,795,455	0	0	0	29,082,835	29,082,835	1,000,000,000	1,000,000,000	0
716	Kotido Municipal Council	10,795,455	10,795,455	0	0	0	29,616,553	29,616,553	1,000,000,000	1,000,000,000	0
717	Kumi Municipal Council	10,795,455	10,795,455	0	0	0	25,829,512	25,829,512	1,000,000,000	1,000,000,000	0
718	Lugazi Municipal Council	10,795,455	10,795,455	0	0	0	31,717,710	31,717,710	1,000,000,000	1,000,000,000	0
719	Malindiye- Sabagabo Municipal Council	10,795,455	10,795,455	0	0	0	47,514,610	47,514,610	1,000,000,000	1,000,000,000	0
720	Mazindi Municipal Council	10,795,455	10,795,455	0	0	0	25,410,428	29,410,428	1,000,000,000	1,000,000,000	0
721	Mityana Municipal Council	10,795,455	10,795,455	0	0	0	32,007,423	32,007,423	1,000,000,000	1,000,000,000	0
722	Meroto Municipal Council	10,795,455	10,795,455	0	0	0	24,049,618	24,049,618	1,000,000,000	1,000,000,000	0
723	Mubende Municipal Council	10,795,455	10,795,455	0	0	0	29,695,065	29,695,065	1,000,000,000	1,000,000,000	0
724	Mukono Municipal Council	10,795,455	10,795,455	0	0	0	39,187,592	39,187,592	1,000,000,000	1,000,000,000	0
725	Nansana Municipal Council	10,795,455	10,795,455	0	0	0	61,026,707	61,026,707	1,000,000,000	1,000,000,000	0
726	Nebbi Municipal Council	10,795,455	10,795,455	0	0	0	26,360,251	26,360,251	1,000,000,000	1,000,000,000	0
727	Njeru Municipal Council	10,795,455	10,795,455	0	0	0	35,928,361	36,928,361	1,000,000,000	1,000,000,000	0
728	Ntungamo Municipal Council	10,795,455	10,795,455	0	0	0	24,279,010	24,279,010	1,000,000,000	1,000,000,000	0
729	Rukungiri Municipal Council	10,795,455	10,795,455	0	0	0	25,593,351	25,593,351	1,000,000,000	1,000,000,000	0
730	Sheema Municipal Council	10,795,455	10,795,455	0	0	0	29,572,380	29,572,380	1,000,000,000	1,000,000,000	0
731	Tororo Municipal Council	10,795,455	10,795,455	0	0	0	25,567,961	25,567,961	1,000,000,000	1,000,000,000	0
801	Abim District	10,795,455	10,795,455	53,732,277	53,732,277	53,732,277	47,047,960	47,047,960	1,000,000,000	1,000,000,000	0
802	Adjumani District	10,795,455	10,795,455	132,846,643	132,846,643	132,846,643	56,185,546	56,185,546	1,000,000,000	1,000,000,000	0
803	Apaka District	10,795,455	10,795,455	105,442,004	105,442,004	105,442,004	75,542,769	75,542,769	1,000,000,000	1,000,000,000	403,776,798
804	Alektong District	10,795,455	10,795,455	93,997,389	93,997,389	93,997,389	57,488,534	57,488,534	1,000,000,000	1,000,000,000	403,776,798
805	Amolatar District	10,795,455	10,795,455	58,969,494	58,969,494	58,969,494	42,779,230	42,779,230	1,000,000,000	1,000,000,000	512,002,281
806	Amudat District	10,795,455	10,795,455	64,543,402	64,543,402	64,543,402	51,913,493	51,913,493	1,000,000,000	1,000,000,000	0
807	Amuria District	10,795,455	10,795,455	85,175,741	85,175,741	85,175,741	47,227,029	47,227,029	1,000,000,000	1,000,000,000	256,001,241
808	Amuru District	10,795,455	10,795,455	83,250,633	83,250,633	83,250,633	61,876,370	61,876,370	1,000,000,000	1,000,000,000	512,002,281
809	Apac District	10,795,455	10,795,455	69,084,958	69,084,958	69,084,958	41,156,857	41,156,857	1,000,000,000	1,000,000,000	256,001,241
810	Arua District	10,795,455	10,795,455	46,334,650	46,334,650	46,334,650	35,478,165	35,478,165	1,000,000,000	1,000,000,000	0
811	Budaka District	10,795,455	10,795,455	56,171,903	56,171,903	56,171,903	46,074,309	46,074,309	1,000,000,000	1,000,000,000	0
812	Bududa District	10,795,455	10,795,455	59,019,003	59,019,003	59,019,003	52,142,232	52,142,232	1,000,000,000	1,000,000,000	0
813	Bugiri District	10,795,455	10,795,455	101,708,646	101,708,646	101,708,646	62,446,154	62,446,154	1,000,000,000	1,000,000,000	0
814	Bugweri District	10,795,455	10,795,455	44,946,389	44,946,389	44,946,389	39,280,780	39,280,780	1,000,000,000	1,000,000,000	0
815	Buhwala District	10,795,455	10,795,455	43,009,890	43,009,890	43,009,890	43,009,890	43,009,890	1,000,000,000	1,000,000,000	0
816	Buliwe District	10,795,455	10,795,455	39,670,917	39,670,917	39,670,917	37,125,594	37,125,594	1,000,000,000	1,000,000,000	0
817	Bukedea District	10,795,455	10,795,455	89,298,305	89,298,305	89,298,305	48,677,871	48,677,871	1,000,000,000	1,000,000,000	0
818	Bukomansiri District	10,795,455	10,795,455	44,811,427	44,811,427	44,811,427	37,357,660	37,357,660	1,000,000,000	1,000,000,000	512,002,281

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Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	05 Tourism Development		Resource, Environment, Climate Change, Land and Water Mgt			07 Private Sector Development		09 Integrated Transport Infrastructure Services		
		Trade, Industry and Local Development	Tourism Development Grant- Non-Wage Recurrent	Water	Water and Environment - Non Wage Recurrent Conditional Grant	e/w Natural Resources & Environment - Non Wage Recurrent	Trade, Industry and Local Development	Trade and Industry - Non Wage Conditional Grant	Roads & Engineering	Works and Transport - Non Wage Recurrent Conditional Grant	Works and Transport- Development Grant
819	Bulwyo District	10,795,455	10,795,455	26,804,438	26,804,438	26,804,438	37,298,896	37,298,896	1,000,000,000	1,000,000,000	0
820	Bulbumbuli District	10,795,455	10,795,455	69,284,001	69,284,001	69,284,001	45,323,804	45,323,804	1,000,000,000	1,000,000,000	0
821	Bulima District	10,795,455	10,795,455	42,701,392	42,701,392	42,701,392	42,726,346	42,726,346	1,000,000,000	1,000,000,000	0
822	Bundibugyo District	10,795,455	10,795,455	56,060,040	56,060,040	56,060,040	56,485,453	56,485,453	1,000,000,000	1,000,000,000	0
823	Bungaraya District	10,795,455	10,795,455	29,999,590	29,999,590	29,999,590	39,039,635	39,039,635	1,000,000,000	1,000,000,000	0
824	Burhanji District	10,795,455	10,795,455	42,842,334	42,842,334	42,842,334	37,985,526	37,985,526	1,000,000,000	1,000,000,000	0
825	Buruli District	10,795,455	10,795,455	90,114,813	90,114,813	90,114,813	50,404,836	50,404,836	1,000,000,000	1,000,000,000	0
826	Butelele District	10,795,455	10,795,455	74,570,038	74,570,038	74,570,038	48,493,542	48,493,542	1,000,000,000	1,000,000,000	0
827	Butebusha District	10,795,455	10,795,455	26,350,217	26,350,217	26,350,217	32,988,675	32,988,675	1,000,000,000	1,000,000,000	0
828	Butebo District	10,795,455	10,795,455	36,364,615	36,364,615	36,364,615	37,883,931	37,883,931	1,000,000,000	1,000,000,000	0
829	Buwana District	10,795,455	10,795,455	105,300,116	105,300,116	105,300,116	38,166,647	38,166,647	1,000,000,000	1,000,000,000	0
830	Buyende District	10,795,455	10,795,455	26,677,661	26,677,661	26,677,661	68,914,245	68,914,245	1,000,000,000	1,000,000,000	512,002,281
831	Dokolo District	10,795,455	10,795,455	58,531,137	58,531,137	58,531,137	41,304,036	41,304,036	1,512,002,281	1,000,000,000	0
832	Gomba District	10,795,455	10,795,455	71,176,689	71,176,689	71,176,689	49,912,853	49,912,853	1,256,001,141	1,000,000,000	256,001,141
833	Gulu District	10,795,455	10,795,455	52,973,544	52,973,544	52,973,544	46,674,637	46,674,637	1,000,000,000	1,000,000,000	0
834	Holma District	10,795,455	10,795,455	70,116,216	70,116,216	70,116,216	44,289,853	44,289,853	1,000,000,000	1,000,000,000	0
835	Ibanda District	10,795,455	10,795,455	52,221,517	52,221,517	52,221,517	37,048,133	37,048,133	1,000,000,000	1,000,000,000	0
836	Igarra District	10,795,455	10,795,455	93,094,112	93,094,112	93,094,112	50,150,710	50,150,710	1,000,000,000	1,000,000,000	0
837	Ikingiro District	10,795,455	10,795,455	188,332,924	188,332,924	188,332,924	43,504,716	43,504,716	1,000,000,000	1,000,000,000	0
838	Jinja District	10,795,455	10,795,455	44,252,097	44,252,097	44,252,097	77,545,988	77,545,988	1,000,000,000	1,000,000,000	0
839	Kabonga District	10,795,455	10,795,455	102,507,407	102,507,407	102,507,407	39,115,940	39,115,940	1,000,000,000	1,000,000,000	0
840	Kabale District	10,795,455	10,795,455	54,662,212	54,662,212	54,662,212	41,306,110	41,306,110	1,000,000,000	1,000,000,000	256,001,141
841	Kabarole District	10,795,455	10,795,455	45,657,431	45,657,431	45,657,431	35,664,517	35,664,517	1,256,001,141	1,000,000,000	0
842	Kaberamaale District	10,795,455	10,795,455	95,454,220	95,454,220	95,454,220	59,032,229	59,032,229	1,000,000,000	1,000,000,000	0
843	Kagadi District	10,795,455	10,795,455	105,311,359	105,311,359	105,311,359	55,732,549	55,732,549	1,000,000,000	1,000,000,000	0
844	Kakumiro District	10,795,455	10,795,455	43,569,946	43,569,946	43,569,946	34,588,935	34,588,935	1,256,001,141	1,000,000,000	256,001,141
845	Kakuli District	10,795,455	10,795,455	79,493,585	79,493,585	79,493,585	46,853,746	46,853,746	1,000,000,000	1,000,000,000	0
846	Kakungu District	10,795,455	10,795,455	58,574,776	58,574,776	58,574,776	39,924,157	39,924,157	1,000,000,000	1,000,000,000	0
849	Kamuli District	10,795,455	10,795,455	108,336,362	108,336,362	108,336,362	60,991,699	60,991,699	1,000,000,000	1,000,000,000	0
850	Kamwanga District	10,795,455	10,795,455	103,991,793	103,991,793	103,991,793	49,297,891	49,297,891	1,000,000,000	1,000,000,000	0
851	Kanungu District	10,795,455	10,795,455	70,381,192	70,381,192	70,381,192	58,588,760	58,588,760	1,000,000,000	1,000,000,000	0
852	Kapehwa District	10,795,455	10,795,455	22,423,076	22,423,076	22,423,076	28,036,519	28,036,519	1,356,001,141	1,000,000,000	256,001,141
853	Kapeleyong District	10,795,455	10,795,455	43,907,892	43,907,892	43,907,892	48,053,737	48,053,737	1,000,000,000	1,000,000,000	0
854	Karenga District	10,795,455	10,795,455	58,373,598	58,373,598	58,373,598	46,167,095	46,167,095	1,000,000,000	1,000,000,000	0
855	Karanda District	10,795,455	10,795,455	83,992,574	83,992,574	83,992,574	49,442,281	49,442,281	1,000,000,000	1,000,000,000	0
856	Kaseke District	10,795,455	10,795,455	165,599,469	165,599,469	165,599,469	115,539,320	115,539,320	1,000,000,000	1,000,000,000	0
857	Kakakwi District	10,795,455	10,795,455	83,073,710	83,073,710	83,073,710	48,314,932	48,314,932	1,512,002,281	1,000,000,000	512,002,281
858	Kayunga District	10,795,455	10,795,455	79,774,998	79,774,998	79,774,998	59,788,729	59,788,729	1,000,000,000	1,000,000,000	0
859	Kazo District	10,795,455	10,795,455	66,656,521	66,656,521	66,656,521	41,750,642	41,750,642	1,000,000,000	1,000,000,000	0
860	Kibaale District	10,795,455	10,795,455	44,123,020	44,123,020	44,123,020	42,856,766	42,856,766	1,000,000,000	1,000,000,000	0
861	Kiboga District	10,795,455	10,795,455	73,261,683	73,261,683	73,261,683	41,854,276	41,854,276	1,000,000,000	1,000,000,000	0
862	Kibuku District	10,795,455	10,795,455	125,142,325	125,142,325	125,142,325	43,669,041	43,669,041	1,000,000,000	1,000,000,000	0
863	Kikumba District	10,795,455	10,795,455	63,437,843	63,437,843	63,437,843	50,015,186	50,015,186	1,000,000,000	1,000,000,000	0
864	Kihuhura District	10,795,455	10,795,455	138,503,085	138,503,085	138,503,085	46,933,870	46,933,870	1,000,000,000	1,000,000,000	0
865	Kiryandongo District	10,795,455	10,795,455	102,353,863	102,353,863	102,353,863	58,515,804	58,515,804	1,000,000,000	1,000,000,000	0
866	Kisiro District	10,795,455	10,795,455	34,406,799	34,406,799	34,406,799	74,341,863	74,341,863	1,000,000,000	1,000,000,000	0
867	Kitagwenda District	10,795,455	10,795,455	78,366,467	78,366,467	78,366,467	37,263,991	37,263,991	1,000,000,000	1,000,000,000	512,002,281
868	Kitgum District	10,795,455	10,795,455	61,370,105	61,370,105	61,370,105	62,066,692	62,066,692	1,512,002,281	1,000,000,000	0
869	Koboko District	10,795,455	10,795,455	62,847,288	62,847,288	62,847,288	39,366,041	39,366,041	1,000,000,000	1,000,000,000	0
870	Kole District	10,795,455	10,795,455	67,522,687	67,522,687	67,522,687	46,985,126	46,985,126	1,000,000,000	1,000,000,000	403,776,798
871	Kotido District	10,795,455	10,795,455	83,132,032	83,132,032	83,132,032	53,430,001	53,430,001	1,512,002,281	1,000,000,000	0
872	Kumi District	10,795,455	10,795,455	64,881,225	64,881,225	64,881,225	43,250,766	43,250,766	1,256,001,141	1,000,000,000	256,001,141
873	Kwana District	10,795,455	10,795,455	48,116,693	48,116,693	48,116,693	41,982,140	41,982,140	1,000,000,000	1,000,000,000	0
874	Kween District	10,795,455	10,795,455	68,304,097	68,304,097	68,304,097	40,340,670	40,340,670	1,000,000,000	1,000,000,000	0
875	Kyamwamba District	10,795,455	10,795,455	122,929,454	122,929,454	122,929,454	53,227,955	53,227,955	1,000,000,000	1,000,000,000	0
876	Kyegaya District	10,795,455	10,795,455	120,814,884	120,814,884	120,814,884	56,771,814	56,771,814	1,000,000,000	1,000,000,000	0
877	Kyenjojo District	10,795,455	10,795,455	120,814,884	120,814,884	120,814,884	68,897,829	68,897,829	1,000,000,000	1,000,000,000	0

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	05 Tourism Development			Resource, Environment, Climate Change, Land and Water Management			07 Private Sector Development		09 Integrated Transport Infrastructure Services	
		Trade, Industry and Local Development	Tourism Development Grant- Non-Wage Recurrent	Water	Water and Environment- Non Conditional Grant	Water and Environment- Non Wage Recurrent	a/w Natural Resources & Environment- Non Wage Recurrent	Trade, Industry and Local Development	Trade and Industry- Non Wage Conditional Grant	Works and Transport - Non Wage Recurrent Conditional Grant	Works and Transport - Development Grant
878	Lyatere District	10,795,455	10,795,455	70,727,922	70,727,922	70,727,922	70,727,922	46,654,939	1,000,000,000	1,000,000,000	0
879	Lamwo District	10,795,455	10,795,455	138,448,694	138,448,694	138,448,694	138,448,694	67,647,903	1,403,776,798	1,000,000,000	403,776,798
880	Uru District	10,795,455	10,795,455	82,243,100	82,243,100	82,243,100	82,243,100	43,427,060	1,512,002,281	1,000,000,000	512,002,281
881	Lunka District	10,795,455	10,795,455	74,553,545	74,553,545	74,553,545	74,553,545	47,443,426	1,000,000,000	1,000,000,000	0
882	Luvuvu District	10,795,455	10,795,455	121,013,589	121,013,589	121,013,589	121,013,589	70,816,991	1,000,000,000	1,000,000,000	0
883	Lwanga District	10,795,455	10,795,455	97,098,929	97,098,929	97,098,929	97,098,929	47,036,989	1,000,000,000	1,000,000,000	0
884	Lyantondwe District	10,795,455	10,795,455	39,303,822	39,303,822	39,303,822	39,303,822	34,938,760	1,000,000,000	1,000,000,000	0
885	Madi-Ohollo District	10,795,455	10,795,455	65,644,222	65,644,222	65,644,222	65,644,222	40,962,114	1,000,000,000	1,000,000,000	0
886	Manafwa District	10,795,455	10,795,455	49,639,860	49,639,860	49,639,860	49,639,860	35,021,888	1,000,000,000	1,000,000,000	0
887	Maracha District	10,795,455	10,795,455	46,552,658	46,552,658	46,552,658	46,552,658	38,961,132	1,000,000,000	1,000,000,000	0
888	Masaka District	10,795,455	10,795,455	35,668,017	35,668,017	35,668,017	35,668,017	33,312,526	1,000,000,000	1,000,000,000	0
889	Masindi District	10,795,455	10,795,455	85,473,317	85,473,317	85,473,317	85,473,317	52,213,187	1,000,000,000	1,000,000,000	0
890	Mavaga District	10,795,455	10,795,455	168,322,146	168,322,146	168,322,146	168,322,146	79,125,563	1,000,000,000	1,000,000,000	0
891	Mbale District	10,795,455	10,795,455	72,077,355	72,077,355	72,077,355	72,077,355	42,628,757	1,000,000,000	1,000,000,000	0
892	Mbarara District	10,795,455	10,795,455	45,001,257	45,001,257	45,001,257	45,001,257	36,807,105	1,000,000,000	1,000,000,000	0
893	Mibaoma District	10,795,455	10,795,455	51,985,727	51,985,727	51,985,727	51,985,727	40,035,575	1,000,000,000	1,000,000,000	0
894	Mityana District	10,795,455	10,795,455	61,549,812	61,549,812	61,549,812	61,549,812	45,127,058	1,000,000,000	1,000,000,000	0
895	Moroto District	10,795,455	10,795,455	51,009,495	51,009,495	51,009,495	51,009,495	48,523,109	1,000,000,000	1,000,000,000	0
896	Moyo District	10,795,455	10,795,455	37,885,918	37,885,918	37,885,918	37,885,918	35,689,434	1,000,000,000	1,000,000,000	0
897	Mogi District	10,795,455	10,795,455	66,546,969	66,546,969	66,546,969	66,546,969	46,957,892	1,000,000,000	1,000,000,000	0
898	Mubende District	10,795,455	10,795,455	120,025,088	120,025,088	120,025,088	120,025,088	64,445,284	1,000,000,000	1,000,000,000	0
899	Mukono District	10,795,455	10,795,455	131,970,594	131,970,594	131,970,594	131,970,594	66,266,692	1,000,000,000	1,000,000,000	0
900	Nabulak District	10,795,455	10,795,455	63,183,670	63,183,670	63,183,670	63,183,670	47,684,559	1,000,000,000	1,000,000,000	0
901	Nakapiripiri District	10,795,455	10,795,455	63,716,904	63,716,904	63,716,904	63,716,904	47,202,366	1,000,000,000	1,000,000,000	0
902	Nakaseke District	10,795,455	10,795,455	87,888,244	87,888,244	87,888,244	87,888,244	57,188,957	1,000,000,000	1,000,000,000	0
903	Nakasongola District	10,795,455	10,795,455	97,860,684	97,860,684	97,860,684	97,860,684	51,223,264	1,000,000,000	1,000,000,000	0
904	Namavinda District	10,795,455	10,795,455	109,370,338	109,370,338	109,370,338	109,370,338	57,140,843	1,000,000,000	1,000,000,000	0
905	Namindwa District	10,795,455	10,795,455	59,230,135	59,230,135	59,230,135	59,230,135	49,836,886	1,000,000,000	1,000,000,000	0
906	Namutumba District	10,795,455	10,795,455	84,395,785	84,395,785	84,395,785	84,395,785	50,052,339	1,000,000,000	1,000,000,000	0
907	Napak District	10,795,455	10,795,455	123,269,280	123,269,280	123,269,280	123,269,280	68,104,365	1,000,000,000	1,000,000,000	0
908	Nebbi District	10,795,455	10,795,455	59,421,591	59,421,591	59,421,591	59,421,591	45,068,864	1,000,000,000	1,000,000,000	0
909	Ngora District	10,795,455	10,795,455	58,774,034	58,774,034	58,774,034	58,774,034	39,065,850	1,000,000,000	1,000,000,000	0
910	Ntoroko District	10,795,455	10,795,455	34,637,223	34,637,223	34,637,223	34,637,223	39,697,905	1,000,000,000	1,000,000,000	0
911	Ntungamo District	10,795,455	10,795,455	91,044,711	91,044,711	91,044,711	91,044,711	61,427,572	1,000,000,000	1,000,000,000	0
912	Nwoya District	10,795,455	10,795,455	95,428,979	95,428,979	95,428,979	95,428,979	72,906,332	1,000,000,000	1,000,000,000	0
913	Obongi District	10,795,455	10,795,455	64,053,630	64,053,630	64,053,630	64,053,630	30,406,350	1,000,000,000	1,000,000,000	0
914	Omoro District	10,795,455	10,795,455	68,294,158	68,294,158	68,294,158	68,294,158	47,460,306	1,000,000,000	1,000,000,000	0
915	Ouka District	10,795,455	10,795,455	59,680,678	59,680,678	59,680,678	59,680,678	44,443,322	1,000,000,000	1,000,000,000	0
916	Oyam District	10,795,455	10,795,455	128,998,909	128,998,909	128,998,909	128,998,909	62,430,714	1,000,000,000	1,000,000,000	0
917	Pader District	10,795,455	10,795,455	84,732,054	84,732,054	84,732,054	84,732,054	63,827,649	1,000,000,000	1,000,000,000	0
918	Pakwach District	10,795,455	10,795,455	51,145,195	51,145,195	51,145,195	51,145,195	39,256,735	1,000,000,000	1,000,000,000	0
919	Pallisa District	10,795,455	10,795,455	88,067,451	88,067,451	88,067,451	88,067,451	50,584,960	1,000,000,000	1,000,000,000	0
920	Rakai District	10,795,455	10,795,455	84,320,395	84,320,395	84,320,395	84,320,395	50,522,224	1,000,000,000	1,000,000,000	0
921	Rubanda District	10,795,455	10,795,455	41,629,299	41,629,299	41,629,299	41,629,299	42,843,181	1,000,000,000	1,000,000,000	0
922	Rubirizi District	10,795,455	10,795,455	43,635,376	43,635,376	43,635,376	43,635,376	37,707,986	1,000,000,000	1,000,000,000	0
923	Rukiga District	10,795,455	10,795,455	30,546,923	30,546,923	30,546,923	30,546,923	33,006,220	1,000,000,000	1,000,000,000	0
924	Rukungiri District	10,795,455	10,795,455	91,365,553	91,365,553	91,365,553	91,365,553	69,395,283	1,000,000,000	1,000,000,000	0
925	Rwamara District	10,795,455	10,795,455	111,377,140	111,377,140	111,377,140	111,377,140	38,938,395	1,000,000,000	1,000,000,000	0
926	Sembabule District	10,795,455	10,795,455	87,486,621	87,486,621	87,486,621	87,486,621	57,465,200	1,000,000,000	1,000,000,000	0
927	Serere District	10,795,455	10,795,455	21,079,571	21,079,571	21,079,571	21,079,571	52,449,024	1,000,000,000	1,000,000,000	0
928	Sheema District	10,795,455	10,795,455	92,459,076	92,459,076	92,459,076	92,459,076	33,551,963	1,000,000,000	1,000,000,000	0
929	Sironka District	10,795,455	10,795,455	101,122,215	101,122,215	101,122,215	101,122,215	42,324,517	1,000,000,000	1,000,000,000	0
930	Soroti District	10,795,455	10,795,455	122,589,866	122,589,866	122,589,866	122,589,866	46,302,989	1,000,000,000	1,000,000,000	0
931	Terega District	10,795,455	10,795,455	133,515,195	133,515,195	133,515,195	133,515,195	44,735,422	1,000,000,000	1,000,000,000	0
932	Tororo District	10,795,455	10,795,455	165,619,019	165,619,019	165,619,019	165,619,019	65,626,919	1,000,000,000	1,000,000,000	0
933	Wakiso District	10,795,455	10,795,455	239,861,709	239,861,709	239,861,709	239,861,709	118,993,633	1,000,000,000	1,000,000,000	0
934	Yumbe District	10,795,455	10,795,455	61,305,861	61,305,861	61,305,861	61,305,861	117,111,744	1,000,000,000	1,000,000,000	0
935	Zombo District	10,795,455	10,795,455	46,638,398	46,638,398	46,638,398	46,638,398	45,638,398	1,000,000,000	1,000,000,000	0
Total		1,900,000,000	1,900,000,000	10,320,000,000	10,320,000,000	10,320,000,000	10,320,000,000	8,082,224,957	186,910,248,603	176,000,000,000	10,910,248,603

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Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	Works and Transport - Development Conditional Grant (R11)	Health	Health - Wage Conditional Grant	Health - Non Wage Conditional Grant	o/w Primary Health Care - Non Wage Recurrent (Government)	o/w Primary Health Care - Non Wage Recurrent (PNMP)	o/w Primary Healthcare - Hospital Non Wage Recurrent (Government)	o/w Primary Healthcare - Hospital Non Wage Recurrent (PNMP)	o/w Primary Healthcare - DMO Recurrent (Government)	o/w Primary Health Care - Non Wage Recurrent (base)
601	Arara city	0	5,819,982,354	4,578,398,380	396,565,042	514,625,376	42,383,574	0	0	52,444,770	277,144,403
602	Fort-Fort city	0	4,684,165,774	3,965,774,881	578,418,591	209,028,271	13,244,551	0	211,005,573	37,673,283	97,259,756
603	Gulu city	0	2,626,023,059	1,567,636,904	686,083,780	281,955,122	16,118,055	0	239,603,580	43,553,567	81,579,463
604	Homa city	0	1,422,681,234	952,269,005	297,575,335	172,049,135	18,182,424	0	0	35,648,133	65,987,100
605	Jinja city	0	7,908,551,887	6,885,309,954	750,555,587	408,600,722	32,699,304	0	0	55,476,687	242,131,136
606	Lira city	0	4,508,019,607	3,515,753,000	853,650,752	317,977,030	29,942,555	0	276,479,955	45,791,824	121,795,381
607	Maracha city	0	3,945,761,781	2,958,773,513	852,176,028	351,930,319	31,835,269	0	295,926,017	48,391,520	297,035,780
608	Mbarara city	0	8,851,680,628	7,527,712,720	1,088,980,340	377,159,838	35,346,880	0	320,452,093	51,548,576	179,557,936
609	Mbarara city	0	3,439,860,213	2,247,730,054	891,799,092	334,835,800	79,027,762	0	235,054,659	50,704,442	93,025,149
610	Scruti city	0	2,483,269,386	1,985,377,808	322,473,373	174,030,325	13,308,627	0	0	35,384,784	53,025,149
701	Aape Municipal Council	0	1,217,246,971	662,758,913	112,429,082	62,591,875	0	0	0	14,621,345	18,179,682
702	Bugiri Municipal Council	0	762,701,617	515,730,000	82,371,803	41,354,632	0	0	0	12,774,132	24,035,765
703	Bushenyi- Ihaha Municipal Council	0	2,648,024,925	2,302,039,944	162,601,306	85,165,641	0	0	0	16,376,628	65,095,931
704	Busia Municipal Council	0	1,792,151,458	1,350,485,636	192,837,578	85,612,970	0	0	0	14,878,171	65,095,931
705	Entebbe Municipal Council	0	1,340,119,212	812,684,256	197,796,102	99,421,599	14,675,545	0	0	18,685,183	59,549,200
706	Ibanda Municipal Council	0	3,040,393,321	2,466,012,052	349,038,712	198,051,700	6,498,949	0	0	16,646,971	45,159,581
707	Igera Municipal Council	0	1,157,395,513	937,305,754	147,859,693	62,538,149	0	0	0	16,994,793	24,035,489
708	Kabale Municipal Council	0	1,880,604,656	1,567,916,976	185,205,661	92,550,028	8,378,296	0	0	17,695,615	17,812,898
709	Kamuli Municipal Council	0	1,241,150,818	709,138,024	110,838,505	65,310,841	0	0	0	17,695,615	17,812,898
710	Kapchorwa Municipal Council	0	1,461,814,009	1,178,762,724	474,971,306	151,973,961	13,637,963	0	210,433,494	41,695,159	66,105,614
711	Kasee Municipal Council	0	5,283,409,928	4,615,841,327	770,707,893	488,641,046	43,546,803	0	24,723,422	185,257,274	185,257,274
712	Kira Municipal Council	0	3,884,997,564	2,399,126,829	68,004,305	32,994,303	5,273,284	0	0	14,278,334	13,038,261
713	Kisoro Municipal Council	0	896,842,518	632,832,180	96,998,298	53,687,748	0	0	0	17,792,806	31,038,261
714	Kitgum Municipal Council	0	926,898,883	443,537,880	96,998,298	53,687,748	0	0	0	16,496,122	46,008,346
715	Koboko Municipal Council	0	2,204,862,620	1,904,474,142	175,455,795	109,711,478	10,727,757	0	0	12,977,623	49,929,980
716	Kordis Municipal Council	0	1,396,361,797	1,137,876,948	149,454,183	63,500,112	10,101,374	0	0	21,251,966	72,396,777
717	Kumi Municipal Council	0	2,780,463,237	2,306,030,160	140,989,477	61,331,593	13,610,940	0	0	39,555,408	208,319,416
718	Lugazi Municipal Council	0	1,531,563,374	818,959,877	259,272,552	145,390,668	40,334,143	0	0	21,453,359	33,730,161
719	Makindu-Subagbo Municipal Council	0	2,799,670,734	1,414,276,554	796,271,348	499,613,591	4,310,143	0	0	27,715,393	64,229,077
720	Masindi Municipal Council	0	1,780,393,439	1,163,248,000	201,814,496	121,793,660	10,055,935	0	0	12,638,335	10,280,313
721	Mitinya Municipal Council	0	1,675,005,578	1,252,232,760	290,804,137	163,849,436	21,325,648	0	0	21,178,058	34,697,375
722	Morog Municipal Council	0	633,791,564	532,629,132	61,986,410	25,832,766	0	0	0	30,578,304	119,709,896
723	Mtkenia Municipal Council	0	1,914,606,766	693,091,464	201,726,314	131,282,222	30,751,693	0	0	58,996,467	324,301,874
724	Mukoma Municipal Council	0	2,804,357,051	1,884,987,637	504,494,339	317,016,958	65,293,566	0	0	13,105,728	97,406,617
725	Naranga Municipal Council	0	5,591,160,646	3,684,645,110	1,224,654,700	764,667,150	0	0	0	12,920,804	29,391,254
726	Nebbi Municipal Council	0	231,747,212	238,637,484	13,108,728	254,131,109	25,373,348	0	0	19,575,927	72,082,265
727	Nyeru Municipal Council	0	1,906,602,449	1,297,717,368	414,090,769	47,355,138	8,968,157	0	0	25,091,694	80,851,427
728	Ntungsung Municipal Council	0	1,147,175,148	1,019,100,720	94,877,943	80,365,714	11,368,049	0	0	16,581,533	36,006,984
729	Rukungu Municipal Council	0	2,288,241,640	1,997,295,416	196,402,576	155,437,516	0	0	0	48,375,401	78,906,655
730	Sheema Municipal Council	0	2,723,740,618	2,300,949,638	282,103,423	115,437,516	23,157,500	0	0	96,187,048	270,411,518
731	Tororo Municipal Council	0	1,408,619,262	1,135,325,246	115,197,088	60,303,208	0	0	0	86,811,746	207,204,535
801	Ahim District	0	6,226,405,284	5,097,149,298	999,593,104	272,066,336	76,465,759	0	0	60,282,106	224,980,022
802	Adjuani District	0	14,106,567,941	11,855,156,818	2,076,206,777	928,013,552	0	0	452,226,665	45,960,005	189,951,322
803	Adjuani District	0	9,706,008,126	7,842,682,913	1,519,158,151	551,594,614	46,662,611	0	0	45,960,005	200,117,968
804	Aheha District	0	4,829,241,648	3,610,132,444	897,926,994	335,215,586	24,319,832	0	0	64,594,160	170,537,544
805	Ambo District	0	5,237,694,795	3,945,821,380	1,054,351,628	392,497,060	32,529,761	0	0	45,405,055	137,248,901
806	Amuruti District	0	7,065,770,335	5,615,719,327	1,246,862,665	394,031,311	36,140,259	0	0	37,785,977	93,125,899
807	Amuruti District	0	256,001,141	9,644,893,471	8,361,630,331	222,380,915	16,299,431	0	0	53,722,395	97,472,311
808	Amuruti District	0	512,002,281	6,116,402,706	765,423,754	481,124,364	39,379,260	0	0	55,087,643	288,330,665
809	Apur District	0	256,001,141	9,644,893,471	8,361,630,331	222,380,915	16,299,431	0	0	53,722,395	97,472,311
810	Arusi District	0	3,331,855,110	2,570,303,485	564,223,056	394,031,311	38,992,535	0	0	53,722,395	97,472,311
811	Budaka District	0	6,234,564,356	5,089,238,928	924,009,543	450,376,638	38,390,297	0	0	55,087,643	288,330,665
812	Budaka District	0	11,006,480,297	8,945,640,306	1,851,946,803	496,608,148	38,390,297	0	0	55,087,643	288,330,665
813	Bugiri District	0	10,721,014,447	8,491,771,334	1,915,761,713	720,069,445	56,827,700	0	0	55,087,643	288,330,665
814	Bugwen District	0	4,650,644,662	3,982,270,408	550,843,618	324,452,291	27,325,013	0	0	49,531,316	147,378,673
815	Buhwya District	0	4,521,633,774	3,620,584,133	649,452,837	400,950,013	33,399,518	0	0	46,476,726	116,689,602
816	Buhwe District	0	8,104,459,286	6,556,352,050	1,428,924,511	263,892,270	23,321,212	0	0	51,102,800	232,254,324
817	Bulale District	0	5,807,464,942	4,640,699,446	771,733,016	432,881,738	33,479,953	0	0	42,930,270	115,788,881
818	Bukomambili District	0	3,300,764,997	2,720,763,890	463,743,954	266,314,441	31,536,255	0	0	42,930,270	115,788,881





Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	Works and Transport - Conditional Grant (Rm)	Health Conditional Grant	Health - Wage Conditional Grant	Health - Non Wage Conditional Grant	o/w Primary Health Care - Non Wage Recurrent (Government)	o/w Primary Health Care - Non Wage Recurrent (PHSP)	o/w Primary Healthcare - Hospital Non Wage Recurrent (Government)	o/w Primary Healthcare - Hospital Non Wage Recurrent (PHSP)	o/w Primary Healthcare - DMO allocation	o/w Primary Health Care - Non Wage Recurrent (Residual)
878	Kyatsi District	0	11,200,659,245	9,657,673,192	1,331,904,158	430,643,409	41,642,744	566,523,170	0	73,615,568	207,756,178
879	Lamwo District	403,776,798	6,035,364,843	4,640,653,656	1,071,671,485	733,644,375	54,631,593	0	0	73,649,128	191,212,967
880	Lira District	512,002,281	5,898,593,592	4,961,562,644	626,901,260	389,775,754	0	0	0	47,374,142	179,308,273
881	Luwero District	0	5,379,319,698	4,410,079,389	801,472,304	499,260,360	41,238,105	439,216,494	137,128,894	67,792,943	186,769,940
882	Luwero District	0	15,324,584,470	12,884,203,284	2,068,447,284	866,567,401	88,728,336	0	0	105,212,651	417,634,039
883	Luwero District	0	6,822,198,882	5,777,523,038	835,853,311	489,625,679	45,692,224	0	0	59,123,771	233,076,411
884	Luwero District	0	7,687,404,451	6,490,202,976	1,083,859,130	209,984,929	18,039,029	727,763,198	0	45,649,152	77,440,432
885	Madak District	0	4,259,706,475	3,665,971,000	529,503,669	312,468,111	26,106,121	0	0	49,006,199	137,606,006
886	Manafwa District	0	7,806,427,829	6,814,030,970	891,554,142	184,273,135	21,434,330	0	0	38,190,553	110,453,018
887	Manafwa District	0	4,376,010,315	2,999,041,826	565,423,805	357,571,043	25,590,658	0	0	54,273,473	111,368,007
888	Manafwa District	0	8,687,775,723	7,444,701,732	933,501,858	184,273,135	0	0	0	100,075,500	401,170,098
889	Manafwa District	0	10,452,521,511	8,217,474,665	2,008,293,710	426,453,854	87,537,953	0	0	57,925,495	369,811,588
890	Manafwa District	0	8,708,457,955	4,505,411,956	4,863,339,841	272,082,994	20,154,984	0	0	45,520,943	133,886,276
891	Mbarara District	0	5,243,135,528	4,505,411,956	1,005,316,903	331,875,612	26,634,570	398,900,235	0	50,760,807	184,844,331
892	Mbarara District	0	7,343,828,190	6,113,160,212	1,389,005,233	437,087,192	41,642,945	630,601,336	0	65,257,009	198,500,787
893	Mbarara District	0	12,304,857,629	10,675,904,326	1,389,005,233	201,722,535	22,354,514	0	0	40,314,768	61,273,853
894	Mbarara District	0	3,464,236,862	3,021,808,372	339,148,934	201,722,535	19,454,075	519,127,789	0	52,448,918	75,831,696
895	Mbarara District	0	9,891,849,546	8,900,514,375	891,630,424	216,965,413	13,423,783	304,288,559	0	59,892,150	285,105,321
896	Mbarara District	0	7,633,508,229	6,249,664,104	1,124,109,826	419,163,826	52,660,158	0	0	75,808,639	394,698,034
897	Mbarara District	0	6,171,275,615	4,764,037,883	1,127,755,095	671,880,173	70,224,661	471,779,630	0	89,890,700	394,698,034
898	Mbarara District	0	10,721,544,645	8,372,678,586	2,667,339,729	799,505,879	25,400,721	0	0	99,639,839	69,007,136
899	Mbarara District	0	2,504,427,116	1,726,381,560	455,219,238	314,574,418	24,702,620	0	0	39,726,090	80,650,146
900	Mbarara District	0	3,867,031,371	3,450,790,964	419,053,503	268,872,643	434,590,462	0	0	70,559,292	173,563,797
901	Mbarara District	0	12,097,786,797	10,469,117,712	1,394,273,556	391,168,357	32,683,579	419,633,952	0	59,208,205	175,839,339
902	Mbarara District	0	7,090,156,883	6,234,451,956	671,082,051	616,652,427	49,234,948	0	0	62,665,244	175,839,339
903	Mbarara District	0	7,016,110,760	5,898,605,372	922,862,799	468,429,358	42,234,443	0	0	56,185,809	336,248,744
904	Mbarara District	0	5,174,741,148	4,385,282,000	849,306,003	500,924,577	43,087,905	0	0	67,425,310	230,165,945
905	Mbarara District	0	3,519,907,639	3,290,656,452	884,621,930	444,623,552	36,917,161	0	0	56,514,992	90,241,147
906	Mbarara District	0	4,435,096,199	3,707,541,892	1,460,236,368	392,614,158	87,374,090	0	0	55,378,415	211,271,984
907	Mbarara District	0	9,228,411,536	3,366,608,776	784,283,568	280,437,011	20,755,805	0	0	37,117,217	84,278,076
908	Mbarara District	0	4,399,700,925	4,790,710,108	402,617,408	257,583,022	19,208,934	610,384,115	0	61,842,778	139,547,144
909	Mbarara District	0	5,284,413,197	12,165,997,211	1,973,334,495	805,396,331	60,394,756	589,781,894	0	45,233,122	87,698,999
910	Mbarara District	0	14,676,030,874	6,979,627,560	1,393,324,142	543,184,951	45,934,310	0	0	56,953,192	157,378,349
911	Mbarara District	0	8,649,245,259	4,082,328,668	408,238,668	270,448,600	0	0	0	46,088,128	126,902,581
912	Mbarara District	0	4,061,075,161	3,520,385,887	675,220,196	418,323,767	30,669,270	0	0	45,233,122	87,698,999
913	Mbarara District	0	6,709,859,642	5,741,066,585	526,833,945	318,840,155	24,111,338	0	0	73,889,166	145,263,769
914	Mbarara District	0	4,251,170,210	3,514,066,291	1,587,000,346	677,505,284	52,779,407	0	0	73,889,166	145,263,769
915	Mbarara District	0	8,507,381,521	6,543,982,078	1,587,000,346	677,505,284	52,779,407	0	0	73,889,166	145,263,769
916	Mbarara District	0	7,490,204,416	6,357,501,964	836,283,100	565,027,356	40,213,351	0	0	48,144,670	174,978,840
917	Mbarara District	0	4,056,286,586	3,255,033,160	563,803,827	306,504,175	25,097,925	0	0	58,071,013	383,126,617
918	Mbarara District	0	12,211,615,940	10,107,973,138	1,804,575,881	485,637,598	38,324,414	825,707,054	0	76,895,809	181,205,334
919	Mbarara District	0	11,687,479,248	10,032,301,796	1,430,049,449	536,257,064	48,860,576	575,280,221	0	64,591,111	151,097,893
920	Mbarara District	0	8,607,795,709	7,259,158,000	1,013,263,895	394,934,921	35,985,547	349,995,608	0	45,831,963	181,766,012
921	Mbarara District	0	5,991,304,370	5,150,115,952	531,018,147	221,291,507	19,232,968	0	0	52,653,087	101,350,102
922	Mbarara District	0	5,183,220,727	4,580,557,454	435,843,591	239,071,003	22,772,084	0	0	101,350,102	326,146,713
923	Mbarara District	0	9,023,297,500	6,988,185,212	1,702,615,334	755,767,038	80,559,652	0	0	49,170,888	97,450,255
924	Mbarara District	0	4,222,171,527	3,497,421,100	480,125,155	318,733,429	0	0	0	58,398,809	216,920,905
925	Mbarara District	0	5,929,021,716	4,736,765,003	935,896,342	582,257,600	46,245,515	0	0	58,641,583	383,957,507
926	Mbarara District	0	6,864,603,905	5,553,725,916	1,001,653,265	505,925,044	41,815,394	0	0	46,306,508	121,877,886
927	Mbarara District	0	8,380,951,930	7,389,189,908	809,414,282	242,833,442	30,727,335	0	0	58,747,038	334,346,619
928	Mbarara District	0	8,667,671,881	7,656,526,652	884,274,019	451,555,704	30,012,404	0	0	49,396,185	164,504,888
929	Mbarara District	0	4,577,081,026	642,575,265	392,421,870	661,255,636	56,179,090	500,536,724	0	70,654,307	197,684,055
930	Mbarara District	0	5,649,647,505	4,283,988,382	1,224,954,639	880,586,318	65,679,441	0	0	104,214,792	524,466,931
931	Mbarara District	0	15,871,911,312	13,360,504,755	2,316,764,389	1,952,955,805	174,485,101	0	0	105,212,651	1,052,462,442
932	Mbarara District	0	14,578,562,072	10,103,946,430	3,623,130,227	1,903,781,778	157,704,683	0	0	292,402,833	718,052,568
933	Mbarara District	0	11,603,307,084	8,171,605,352	2,941,582,722	1,124,731,600	473,662,645	0	0	57,282,737	248,529,273
934	Mbarara District	0	4,604,456,587	4,604,456,587	1,124,731,600	473,662,645	39,892,213	0	0	9,366,456,985	33,611,253
935	Mbarara District	0	6,015,005,500	4,604,456,587	1,124,731,600	473,662,645	39,892,213	0	0	9,366,456,985	33,611,253
Total		10,910,246,603	1,147,492,339,235	939,289,372,470	163,701,335,311	72,350,812,401	5,627,113,350	28,930,206,185	11,926,736,390	9,366,456,985	33,611,253



Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	12 Human Capital Development										
		o/w Primary Healthcare - DHO allocation (Results-based)	Health - Development Conditional Grant	o/w Health Development - Formula and Performance part	Education	Education - Recurrent Conditional Grant	o/w Primary Education - Wage	o/w Secondary Education - Wage	o/w Skills Development - Wage	Education - Non Recurrent Conditional Grant	o/w Primary Education - Non Recurrent Wage	o/w Secondary Education - Non Recurrent Wage
601	Arus city	9,669,519	345,315,982	345,315,982	25,298,161,603	20,001,821,860	10,035,887,436	7,811,740,320	2,156,194,104	4,796,696,270	3,049,643,014	876,841,054
602	Fort-Petral city	10,207,418	139,972,302	139,972,302	11,777,239,350	9,110,187,953	2,590,669,589	5,214,518,840	1,300,999,524	2,482,884,112	644,379,448	1,173,163,388
603	Gulu city	13,191,983	377,304,375	377,304,375	16,644,240,190	13,587,525,857	5,409,664,005	6,968,627,604	1,209,334,248	2,743,160,789	851,300,640	1,133,882,700
604	Homa city	5,708,542	172,836,894	172,836,894	8,788,859,438	6,382,223,780	2,137,032,804	3,085,297,416	1,159,993,560	2,207,733,292	541,594,851	1,047,728,439
605	Ilira city	11,647,738	272,686,346	272,686,346	22,867,024,811	20,463,096,072	6,573,726,852	12,734,359,500	1,155,609,720	2,621,857,624	1,228,273,601	834,158,992
606	Lira city	10,368,810	213,615,856	213,615,856	17,865,209,780	14,789,956,896	5,167,383,000	9,631,193,896	0	2,811,583,721	1,565,964,895	1,217,488,627
607	Musaka city	4,297,201	133,812,260	133,812,260	18,386,146,543	15,083,567,295	4,406,670,308	8,886,117,041	6,263,410,835	3,034,058,845	1,081,195,623	1,267,725,725
608	Mtale city	12,309,173	235,117,568	235,117,568	21,453,911,915	15,727,040,459	8,387,504,912	6,628,124,691	1,075,410,835	5,457,831,327	2,280,409,612	3,071,869,703
609	Mbarara city	12,158,493	305,331,068	305,331,068	23,641,975,999	11,524,332,852	3,249,286,356	7,411,616,484	3,575,848,564	3,168,382,171	971,361,707	979,628,651
610	Seriti city	6,723,488	195,418,205	195,418,205	13,968,806,555	11,524,332,852	3,249,286,356	7,411,616,484	3,575,848,564	3,168,382,171	971,361,707	979,628,651
701	Apac Municipal Council	17,036,181	442,058,976	442,058,976	5,315,991,125	4,241,524,077	1,782,726,729	1,793,753,760	725,043,588	2,240,869,863	611,543,850	1,617,555,746
702	Bugiri Municipal Council	4,207,274	164,539,814	164,539,814	3,117,376,219	2,314,874,428	1,179,781,346	1,087,098,552	719,781,346	935,968,933	477,640,314	335,735,428
703	Bukhaya- Ishaka Municipal Council	9,366,951	183,353,674	183,353,674	7,778,298,421	6,340,711,204	2,078,742,694	3,775,581,628	405,387,892	1,319,250,462	213,434,797	374,870,137
704	Busia Municipal Council	6,847,505	188,828,244	188,828,244	3,461,486,379	2,355,095,295	1,257,570,319	1,097,524,976	0	973,624,369	338,248,047	354,583,366
705	Entebbe Municipal Council	13,015,805	329,638,854	329,638,854	6,445,637,035	5,192,869,388	1,638,264,942	3,554,604,444	0	1,108,599,566	378,899,536	488,332,946
706	Bandab Municipal Council	11,033,757	225,342,557	225,342,557	10,126,476,187	8,265,297,941	2,881,152,624	4,552,087,772	832,058,045	1,691,165,584	648,173,714	724,518,151
707	Iganga Municipal Council	3,133,507	72,150,056	72,150,056	3,265,133,525	2,907,621,675	1,161,912,052	1,585,709,623	0	252,179,796	252,179,796	0
708	Kabale Municipal Council	10,949,081	147,462,019	147,462,019	10,684,515,894	9,696,022,752	2,174,824,536	6,793,678,824	727,519,392	839,594,538	321,955,431	341,722,829
709	Kamuli Municipal Council	1,997,825	388,455,316	388,455,316	4,980,539,947	4,007,483,436	2,241,266,520	1,766,216,916	0	853,836,380	512,669,177	356,725,592
710	Kapchorwa Municipal Council	10,109,152	172,222,780	172,222,780	6,777,477,819	5,535,730,410	1,719,117,258	3,295,482,624	521,130,528	1,069,409,038	421,233,722	543,016,335
711	Kasese Municipal Council	8,097,451	172,597,296	172,597,296	6,714,752,044	5,377,505,897	2,374,939,218	2,570,587,835	431,978,844	1,113,335,834	570,706,706	369,377,318
712	Kira Municipal Council	11,577,612	715,112,742	715,112,742	7,405,943,719	5,731,781,992	2,504,930,496	3,226,851,496	0	1,196,427,311	595,307,631	588,239,010
713	Kisoro Municipal Council	10,461,343	386,402,704	386,402,704	4,589,781,414	3,365,749,860	1,521,104,160	711,747,400	1,494,803,244	225,084,259	125,894,596	91,336,818
714	Kitgum Municipal Council	6,185,493	124,932,683	124,932,683	4,347,458,287	3,159,660,736	1,644,166,736	1,514,494,000	0	1,039,291,896	596,603,747	428,544,022
715	Kopokop Municipal Council	12,362,580	195,525,434	195,525,434	1,560,344,614	1,213,417,134	500,665,724	711,747,400	0	1,045,575,040	270,448,232	125,781,850
716	Kotido Municipal Council	13,298,229	108,000,166	108,000,166	3,998,148,094	2,705,188,101	949,690,528	1,199,600,528	555,807,045	1,155,607,459	410,511,974	573,467,765
717	Kumi Municipal Council	16,750,281	333,443,600	333,443,600	4,622,218,387	3,759,457,044	2,025,688,488	914,106,972	639,661,584	902,207,032	500,197,330	279,516,511
718	Lugazi Municipal Council	6,422,181	453,330,845	453,330,845	4,002,290,955	3,167,452,577	2,594,495,469	562,957,108	0	862,573,662	361,186,219	101,387,442
719	Malindiye-Sabagabo Municipal Council	8,446,791	589,122,832	589,122,832	4,768,726,652	3,462,411,059	1,439,146,012	2,023,265,087	0	886,730,680	396,525,684	490,204,976
720	Masindi Municipal Council	14,783,622	415,330,943	415,330,943	6,970,787,937	5,700,534,327	2,164,219,812	3,036,314,515	0	1,582,176,769	662,442,915	912,479,245
721	Mityana Municipal Council	13,684,583	131,988,681	131,988,681	7,377,646,195	5,670,068,364	2,316,901,668	2,568,635,904	784,530,792	1,494,164,055	480,251,958	238,115,252
722	Moroto Municipal Council	13,234,995	35,176,022	35,176,022	3,673,639,594	2,826,229,520	458,930,760	1,311,340,188	1,056,349,572	744,881,513	143,083,274	262,066,727
723	Mubende Municipal Council	15,568,559	1,018,788,988	1,018,788,988	7,177,542,776	5,386,418,124	1,907,752,908	2,048,854,968	1,425,810,248	1,694,494,094	408,656,188	1,044,445,755
724	Mukono Municipal Council	6,437,588	414,875,076	414,875,076	12,053,978,702	10,322,930,544	3,831,895,920	4,162,130,184	753,524,568	1,454,844,687	717,602,479	727,477,042
725	Narawa Municipal Council	11,395,542	681,860,835	681,860,835	10,384,804,318	8,355,302,180	3,439,647,428	4,162,130,184	0	2,063,230,253	845,155,149	1,120,742,561
726	Nebbi Municipal Council	0	0	0	2,433,705,495	1,885,562,256	1,275,674,032	609,888,224	0	436,335,803	374,009,582	62,326,222
727	Njeru Municipal Council	4,391,514	194,794,312	194,794,312	7,361,470,156	5,534,846,574	2,964,993,102	2,566,853,472	0	1,607,434,866	833,992,536	773,442,340
728	Ntungamo Municipal Council	5,210,727	33,155,479	33,155,479	2,226,117,877	1,707,281,172	566,266,368	1,141,014,804	0	434,428,864	111,903,691	322,925,173
729	Rukungiri Municipal Council	15,710,513	94,553,648	94,553,648	8,558,329,711	5,186,913,888	1,732,958,508	3,453,955,380	0	525,750,177	245,913,650	274,654,648
730	Sheema Municipal Council	9,354,737	140,687,556	140,687,556	10,330,187,998	8,846,024,304	3,205,650,832	5,095,618,836	544,754,636	1,311,626,591	542,779,322	594,485,556
731	Tororo Municipal Council	2,305,365	40,056,929	40,056,929	6,719,186,409	5,981,785,280	1,616,086,368	4,365,698,912	0	633,093,659	479,839,388	143,778,665
801	Abim District	8,676,981	189,652,882	189,652,882	12,252,869,161	10,103,117,687	4,161,603,531	5,375,406,156	566,103,000	1,869,342,166	1,172,583,919	528,836,868
802	Adjumani District	8,559,503	175,202,346	175,202,346	16,634,792,944	12,304,209,622	6,573,060,064	5,259,619,754	3,631,642,057	2,349,352,469	1,143,218,544	1,343,218,544
803	Apac District	7,935,744	344,150,062	344,150,062	17,204,814,794	12,774,926,493	8,161,597,855	4,002,090,488	611,238,150	3,825,350,786	2,989,725,870	667,703,588
804	Alello District	4,407,642	320,982,210	320,982,210	16,133,505,343	11,494,265,800	6,822,768,917	7,511,067,003	920,420,880	4,174,136,309	3,310,128,534	516,463,678
805	Amolatar District	2,413,935	234,521,787	234,521,787	12,204,748,100	9,385,903,871	4,781,405,335	4,101,518,556	482,980,000	2,510,466,791	1,686,508,096	723,148,939
806	Amudat District	5,150,070	231,919,420	231,919,420	5,578,287,009	4,318,897,752	2,073,614,448	2,245,283,304	0	685,496,059	554,670,558	130,825,501
807	Amuria District	8,603,996	203,188,843	203,188,843	14,583,940,527	11,150,924,828	4,876,393,232	5,157,352,836	1,147,175,760	2,914,934,556	2,102,011,453	522,408,534
808	Amuri District	9,665,945	239,503,175	239,503,175	10,384,581,015	7,635,085,527	4,452,410,534	2,771,939,961	410,706,612	2,195,650,955	1,690,967,262	383,476,060
809	Apac District	12,393,475	237,958,019	237,958,019	10,973,136,100	8,680,461,027	6,854,313,119	2,895,542,846	0	1,984,051,038	1,691,456,143	287,635,087
810	Arus District	11,386,562	197,328,569	197,328,569	17,466,280,565	12,990,916,103	6,697,234,900	6,293,682,103	0	2,626,223,099	1,953,567,011	667,104,075
811	Budaka District	8,565,666	221,195,885	221,195,885	17,466,280,565	12,990,916,103	6,697,234,900	6,293,682,103	0	4,091,897,270	2,198,359,798	1,885,764,654
812	Bududa District	8,574,504	208,893,188	208,893,188	15,685,770,103	11,705,307,648	5,822,161,752	5,883,145,896	0	3,607,549,048	2,159,121,548	1,443,319,649
813	Bugiri District	7,311,808	313,481,400	313,481,400	21,785,875,536	14,722,920,396	10,445,028,578	4,499,891,818	78,000,000	5,763,639,579	2,888,267,967	2,816,643,159
814	Bugweri District	3,154,221	117,530,636	117,530,636	14,722,920,396	11,597,636,064	5,553,338,050	5,741,788,014	302,000,000	2,899,594,685	1,519,045,109	1,332,076,974
815	Buhwelu District	19,193,317	251,596,804	251,596,804	9,266,424,778	7,461,988,894	3,815,967,534	3,646,021,260	0	2,899,594,685	1,519,045,109	1,332,076,974
816	Buliwa District	5,234,545	119,182,725	119,182,725	13,787,797,374	10,365,535,756	4,078,707,848	5,183,954,184	1,102,873,724	3,113,814,418	1,049,033,523	881,142,082
817	Bukedea District	22,014,200	395,032,480	395,032,480	19,610,849,258	14,320,180,167	9,586,108,964	4,110,727,241	613,343,962	4,758,218,944	2,980,777,238	1,609,520,328
818	Bukonamibi District	6,512,108	116,257,153	116,257,153	12,229,325,281	9,182,367,540	5,306,110,285	3,876,257,255	0	2,772,174,734	1,680,866,922	1,0

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	12 Human Capital Development									
		o/w Primary Healthcare - DHD allocation (Results-based)	Health - Development Conditional Grant	o/w Health Development - Formula and performance part	Education	Education - Recurrent Conditional Grant	o/w Primary Education - Wage	o/w Secondary Education - Wage	o/w Skills Development - Wage	Education - Non Recurrent Conditional Grant	o/w Primary Education - Non Recurrent Wage
878	Kyotera District	11,783,029	211,601,895	211,001,895	20,559,795,614	16,011,539,136	8,870,385,440	6,772,611,608	363,541,088	4,210,958,286	2,176,990,712
879	Lamwo District	18,339,481	323,423,703	323,423,703	10,611,551,405	7,859,867,544	4,330,898,112	3,528,969,432	0	2,118,355,906	1,640,048,377
880	Lira District	10,443,091	310,329,688	14,463,471,220	11,550,494,154	7,371,594,450	3,384,139,800	2,483,921,819	794,760,804	1,859,793,695	478,307,530
881	Luwero District	6,415,956	167,768,205	20,555,559,515	16,036,822,360	9,081,872,514	6,954,999,846	19,752,283,861	0	4,192,596,616	2,263,729,477
882	Lwanga District	13,539,419	371,533,952	47,458,341,374	38,561,063,824	17,419,616,931	17,419,616,931	19,752,283,861	1,389,161,931	7,974,188,151	1,917,244,327
883	Lwanga District	8,333,227	208,822,532	18,199,886,168	14,032,635,291	3,825,446,701	3,825,446,701	3,552,679,296	469,797,672	3,692,032,044	1,729,108,524
884	Lyantonde District	4,982,396	113,342,346	8,306,342,330	6,581,098,424	2,677,655,912	2,677,655,912	1,672,197,152	350,760,216	1,494,567,453	662,385,321
885	Lyantonde District	4,712,232	63,831,805	11,938,832,990	8,150,945,310	6,530,865,698	6,530,865,698	1,672,197,152	847,878,460	3,422,711,210	228,352,848
886	Mamuka District	15,247,504	261,068,865	16,216,569,617	11,964,152,449	5,630,777,276	5,630,777,276	5,813,375,173	0	3,938,646,334	2,073,733,155
887	Maracha District	7,410,043	100,842,717	15,810,578,687	11,646,392,148	8,152,115,600	3,494,781,548	3,494,781,548	0	3,882,835,124	3,180,174,084
888	Masaka District	4,924,739	73,466,631	6,156,947,626	4,911,895,647	2,937,705,764	2,937,705,764	1,974,185,883	0	1,037,638,977	648,090,423
889	Masindi District	5,454,131	205,792,506	11,972,376,414	9,230,592,482	5,130,357,606	4,100,234,876	4,100,234,876	0	2,229,512,485	1,519,621,446
890	Mbaraka District	6,317,775	226,793,136	236,753,136	30,241,521,275	22,544,008,565	14,350,770,815	7,682,414,561	510,823,188	6,949,669,612	4,302,991,006
891	Mbale District	17,055,507	332,671,894	25,764,822,718	19,048,210,426	7,532,686,344	7,532,686,344	9,516,276,650	1,999,247,432	6,287,613,104	2,269,123,336
892	Mbarara District	14,685,234	251,393,731	15,123,568,891	17,536,470,159	7,421,330,228	7,421,330,228	4,443,899,151	677,240,780	2,317,168,956	1,263,171,374
893	Mitooma District	10,301,399	225,351,075	225,351,075	17,756,726,604	7,935,502,764	7,935,502,764	9,366,939,132	454,284,708	3,568,483,342	1,438,550,915
894	Mityana District	15,915,365	239,943,070	239,943,070	16,297,666,347	13,093,706,730	6,569,161,082	6,724,545,648	0	2,673,562,274	1,383,551,825
895	Moroto District	13,483,164	103,279,556	103,279,556	6,173,187,416	5,270,333,856	3,808,668,024	1,461,635,832	0	642,990,461	475,339,346
896	Moyia District	7,807,332	99,704,745	8,762,560,265	7,297,146,248	3,804,585,396	3,804,585,396	2,963,631,046	528,929,806	1,250,211,016	806,015,383
897	Mpiri District	12,436,187	259,734,269	18,753,391,432	15,548,871,306	6,976,407,092	6,976,407,092	8,056,141,815	515,922,399	2,629,635,896	1,473,951,819
898	Mubende District	7,999,901	284,482,537	15,935,630,698	12,112,806,438	6,266,552,130	5,846,254,308	5,846,254,308	0	3,126,769,758	1,904,899,560
899	Mukono District	7,725,014	281,472,330	33,321,352,905	27,494,645,276	11,596,263,244	15,498,382,032	15,498,382,032	0	4,996,445,156	2,519,669,080
900	Nabulali District	321,876,318	4,860,709,831	3,637,115,546	2,360,791,492	1,276,320,084	1,276,320,084	1,276,320,084	0	848,999,070	577,527,647
901	Nakapiripiti District	97,186,904	5,111,037,386	3,762,780,950	2,501,548,648	797,846,129	797,846,129	797,846,129	463,386,173	1,089,953,472	784,082,049
902	Nakasike District	337,395,488	21,291,197,411	16,871,771,265	6,280,114,752	8,786,428,341	8,786,428,341	8,786,428,341	1,805,228,172	3,963,987,280	1,791,453,085
903	Nakasongola District	184,622,876	184,622,876	11,889,785,868	7,223,306,292	4,251,500,320	4,251,500,320	4,251,500,320	412,979,256	2,756,568,254	1,486,508,560
904	Namayingo District	194,642,589	15,460,407,294	11,233,402,764	7,416,989,762	3,806,413,002	3,806,413,002	3,806,413,002	386,406,563	5,042,550,516	3,131,641,128
905	Namindaka District	304,723,601	18,141,305,927	12,639,592,390	8,659,638,365	3,593,547,456	3,593,547,456	3,593,547,456	735,372,000	6,147,939,540	4,375,129,802
906	Namukumba District	285,319,636	23,341,143,856	16,728,345,005	10,500,756,769	5,502,216,236	5,502,216,236	5,502,216,236	425,004,516	1,305,907,977	868,014,288
907	Napak District	259,817,918	7,870,063,758	5,935,280,255	3,159,055,233	2,337,181,506	2,337,181,506	2,337,181,506	0	3,262,146,610	2,536,641,765
908	Neelbi District	246,808,581	14,762,482,694	11,103,772,718	7,112,244,432	3,991,478,286	3,991,478,286	3,991,478,286	1,233,435,668	3,082,976,283	1,939,747,653
909	Nigara District	9,623,735	260,633,276	14,968,867,653	14,968,867,653	4,971,013,776	5,264,093,340	5,264,093,340	0	954,419,316	569,434,802
910	Nitungamo District	4,447,153	91,090,686	8,793,685,759	7,611,290,184	3,592,934,688	3,592,934,688	3,592,934,688	0	5,047,985,533	2,544,602,593
911	Nkoyia District	17,397,140	586,199,188	34,470,263,966	28,670,742,381	14,985,085,767	12,620,354,862	12,620,354,862	1,425,301,752	1,428,418,862	1,105,503,083
912	Nkoyia District	13,033,066	276,293,557	9,870,382,089	7,837,879,820	4,097,543,580	3,750,336,240	3,750,336,240	0	994,510,249	754,619,663
913	Obongi District	4,947,946	132,310,606	132,310,606	4,388,994,054	2,926,032,979	2,926,032,979	2,926,032,979	0	2,068,627,104	1,526,783,465
914	Omoro District	12,395,618	284,172,861	15,596,959,679	13,120,895,118	7,836,779,076	4,383,495,768	4,383,495,768	900,620,274	1,913,072,883	1,221,745,925
915	Oruka District	10,891,743	210,789,975	10,527,951,096	8,318,782,612	4,590,516,844	4,590,516,844	4,590,516,844	928,585,960	6,928,489,811	4,845,237,695
916	Oyam District	9,035,907	276,359,097	26,042,938,027	18,457,728,354	11,112,080,214	9,563,011,508	9,563,011,508	2,747,131,296	3,032,805,052	3,032,805,052
917	Pader District	12,388,406	296,419,352	19,722,890,506	15,097,506,938	5,831,363,456	5,831,363,456	5,831,363,456	229,209,040	2,447,478,527	1,789,286,616
918	Pakwach District	9,077,917	296,419,352	12,535,978,100	9,700,406,686	8,602,761,066	8,602,761,066	8,602,761,066	869,451,204	4,716,911,165	2,790,272,095
919	Palika District	13,709,185	299,065,821	299,065,821	15,479,639,134	15,586,797,540	15,586,797,540	15,586,797,540	519,775,092	4,532,693,327	2,749,225,541
920	Rakai District	11,550,444	225,128,503	225,128,503	23,626,103,049	15,866,797,540	9,560,393,940	5,506,628,500	0	2,773,000,774	1,855,278,101
921	Rubanda District	15,658,615	335,373,814	13,176,988,089	14,961,241,944	9,515,769,876	9,515,769,876	9,515,769,876	0	2,355,730,114	888,094,865
922	Rubinda District	12,895,798	250,172,270	11,696,209,244	9,015,051,868	4,169,368,308	4,169,368,308	4,169,368,308	0	2,085,099,839	1,804,945,397
923	Rukiga District	16,819,682	166,819,682	12,786,004,025	10,411,669,900	5,974,514,556	5,974,514,556	5,974,514,556	890,708,468	2,085,099,839	1,804,945,397
924	Rukungira District	25,601,532	352,456,954	29,136,687,246	23,368,026,124	10,620,180,390	10,620,180,390	10,620,180,390	1,781,528,536	5,029,793,361	3,190,432,834
925	Rwampara District	14,771,004	244,625,211	12,605,416,806	10,030,269,243	5,351,527,190	5,351,527,190	5,351,527,190	1,621,979,401	2,270,692,683	992,695,613
926	Sembabule District	14,073,514	266,360,371	23,626,103,049	17,884,467,724	17,884,467,724	17,884,467,724	17,884,467,724	415,060,664	3,375,891,341	2,302,165,201
927	Serere District	11,313,797	309,224,725	22,217,432,459	16,116,442,512	9,335,919,198	9,335,919,198	9,335,919,198	733,606,680	5,499,226,713	3,584,976,996
928	Sheema District	10,065,756	182,359,741	182,359,741	14,604,404,018	5,664,917,772	5,664,917,772	5,664,917,772	2,511,101,311	4,944,456,750	3,142,674,205
929	Sironko District	8,877,324	146,371,210	20,076,134,607	14,711,460,176	10,967,606,562	5,932,502,870	5,932,502,870	0	3,142,674,205	1,762,243,718
930	Soroti District	5,789,918	273,345,243	273,345,243	14,659,602,924	10,967,606,562	5,932,502,870	5,932,502,870	1,550,314,266	3,217,019,482	1,863,551,836
931	Terego District	4,703,114	130,704,484	130,704,484	19,704,451,288	11,101,295,188	6,911,718,808	6,911,718,808	563,694,492	4,405,119,291	3,914,370,516
932	Tororo District	7,506,892	194,542,668	194,542,668	38,638,744,201	27,693,875,153	13,759,425,998	13,759,425,998	3,123,209,444	10,234,043,929	6,385,294,456
933	Wakiso District	13,767,797	851,485,415	351,485,415	45,539,916,769	37,251,764,450	12,457,247,998	12,457,247,998	2,107,510,088	6,096,157,602	2,623,213,649
934	Yumba District	15,545,529	400,119,010	400,119,010	28,787,976,881	18,864,577,184	18,864,577,184	18,864,577,184	1,820,256,328	7,774,512,779	5,798,558,758
935	Zombo District	13,001,899	285,817,514	285,817,514	14,746,388,640	10,738,076,036	6,740,146,062	6,740,146,062	3,504,139,302	2,756,995,324	1,107,551,957
Total		1,888,746,691	44,501,641,455	44,501,641,455	2,576,000,919,324	2,001,696,283,770	1,029,783,999,332	870,281,276,248	101,651,008,190	496,383,182,172	292,854,108,540
											173,138,214,000

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	o/w Skills Development - Non Wage Recurrent	o/w SWE Education - Non Wage Recurrent	Education - Development Conditional Grant	o/w Education - Development - Formerly SFG	Water	HCD - Water and Environment - Non Wage Recurrent Conditional Grant	o/w Rural Water & Sanitation - Non Wage Recurrent	Support Services Grant - Urban Water	Water and Environment - Development Grant	o/w Rural Water & Sanitation Subgrant	Transitional Development - Water
601	Arava city	848,374,284	21,837,918	499,643,474	499,643,474	0	0	0	0	0	0	0
602	Fort-Portal city	653,497,081	11,844,295	184,167,285	184,167,285	0	0	0	0	0	0	0
603	Gulu city	559,692,821	18,284,628	313,553,544	313,553,544	0	0	0	0	0	0	0
604	Hoima city	616,747,586	6,662,416	198,802,367	198,802,367	0	0	0	0	0	0	0
605	Jinja city	0	30,425,031	331,371,115	331,371,115	0	0	0	0	0	0	0
606	Lira city	0	28,130,200	265,069,163	265,069,163	0	0	0	0	0	0	0
607	Mbarara city	760,004,761	7,550,737	268,520,413	268,520,413	0	0	0	0	0	0	0
608	Mbale city	0	5,552,012	349,040,149	349,040,149	0	0	0	0	0	0	0
609	Mbarara city	1,192,148,657	25,243,155	292,799,809	292,799,809	0	0	0	0	0	0	0
610	Soroti city	0	11,770,267	223,603,840	223,603,840	0	0	0	0	0	0	0
701	Apac Municipal Council	122,593,191	8,883,221	138,498,115	138,498,115	0	0	0	0	0	0	0
702	Bugiri Municipal Council	122,593,191	8,883,221	92,720,445	92,720,445	0	0	0	0	0	0	0
703	Bushenyi - Ishaka Municipal Council	620,866,435	5,552,013	118,335,755	118,335,755	0	0	0	0	0	0	0
704	Busia Municipal Council	0	0	122,766,709	122,766,709	0	0	0	0	0	0	0
705	Entebbe Municipal Council	458,969,795	5,181,879	144,168,082	144,168,082	0	0	0	0	0	0	0
706	Ikanda Municipal Council	0	0	170,011,662	170,011,662	0	0	0	0	0	0	0
707	Iganga Municipal Council	0	0	110,332,054	110,332,054	0	0	0	0	0	0	0
708	Kabale Municipal Council	167,921,378	7,994,899	148,898,604	148,898,604	0	0	0	0	0	0	0
709	Kamuli Municipal Council	0	4,441,611	119,220,131	119,220,131	0	0	0	0	0	0	0
710	Karchorwa Municipal Council	99,606,968	5,552,013	132,358,371	132,358,371	0	0	0	0	0	0	0
711	Kasese Municipal Council	167,921,378	5,329,932	223,910,313	223,910,313	0	0	0	0	0	0	0
712	Kira Municipal Council	0	12,880,670	477,734,417	477,734,417	0	0	0	0	0	0	0
713	Kisoro Municipal Council	0	7,846,845	122,843,231	122,843,231	0	0	0	0	0	0	0
714	Kigungu Municipal Council	644,903,348	4,441,611	127,936,514	127,936,514	0	0	0	0	0	0	0
715	Koboko Municipal Council	167,921,378	14,139,126	149,505,649	149,505,649	0	0	0	0	0	0	0
716	Korido Municipal Council	0	3,701,341	137,357,535	137,357,535	0	0	0	0	0	0	0
717	Kumi Municipal Council	122,593,191	0	140,454,311	140,454,311	0	0	0	0	0	0	0
718	Lugazi Municipal Council	0	0	171,264,717	171,264,717	0	0	0	0	0	0	0
719	Makindye-Saabababo Municipal Council	0	0	419,584,893	419,584,893	0	0	0	0	0	0	0
720	Maitindi Municipal Council	0	7,254,630	188,076,823	188,076,823	0	0	0	0	0	0	0
721	Mityama Municipal Council	765,796,845	0	206,415,776	206,415,776	0	0	0	0	0	0	0
722	Moroto Municipal Council	339,529,512	0	102,728,561	102,728,561	0	0	0	0	0	0	0
723	Mubende Municipal Council	241,347,151	0	189,675,558	189,675,558	0	0	0	0	0	0	0
724	Mukono Municipal Council	0	19,765,166	269,203,470	269,203,470	0	0	0	0	0	0	0
725	Nansana Municipal Council	97,401,533	0	566,202,885	566,202,885	0	0	0	0	0	0	0
726	Nebbi Municipal Council	0	0	114,807,436	114,807,436	0	0	0	0	0	0	0
727	Njeru Municipal Council	0	0	219,188,696	219,188,696	0	0	0	0	0	0	0
728	Ntungamo Municipal Council	0	0	84,007,752	84,007,752	0	0	0	0	0	0	0
729	Rukungiri Municipal Council	0	5,181,879	145,665,646	145,665,646	0	0	0	0	0	0	0
730	Sireema Municipal Council	167,921,378	6,440,335	172,537,003	172,537,003	0	0	0	0	0	0	0
731	Tororo Municipal Council	0	9,475,436	104,307,459	104,307,459	0	0	0	0	0	0	0
801	Abim District	167,921,378	0	280,409,308	280,409,308	64,258,749	0	64,258,749	0	380,878,679	380,878,679	14,814,815
802	Adjuman District	134,255,298	4,811,745	698,941,265	698,941,265	128,106,976	0	128,106,976	0	396,825,848	396,825,848	14,814,815
803	Agago District	167,921,378	0	604,537,515	604,537,515	102,066,414	0	102,066,414	0	431,542,051	431,542,051	14,814,815
804	Alektong District	335,342,756	3,701,341	465,103,234	465,103,234	86,794,388	0	86,794,388	0	438,967,364	438,967,364	14,814,815
805	Amolekar District	95,775,931	5,033,825	328,372,438	328,372,438	66,282,718	0	66,282,718	0	253,201,123	253,201,123	14,814,815
806	Amudat District	0	0	573,893,198	573,893,198	79,919,119	0	79,919,119	0	290,301,768	290,301,768	14,814,815
807	Amuru District	290,514,570	0	488,081,143	488,081,143	79,024,899	0	79,024,899	0	461,509,386	461,509,386	14,814,815
808	Apac District	90,412,479	30,795,164	503,864,543	503,864,543	89,977,039	0	89,977,039	0	504,762,748	504,762,748	14,814,815
809	Apac District	0	4,959,796	308,624,045	308,624,045	68,798,411	0	68,798,411	0	374,760,872	374,760,872	14,814,815
810	Arua District	0	5,552,013	269,508,345	269,508,345	64,894,390	0	64,894,390	0	444,482,571	444,482,571	14,814,815
811	Budaka District	0	7,772,818	386,467,191	386,467,191	65,195,335	0	65,195,335	0	404,083,571	404,083,571	14,814,815
812	Bududa District	0	5,107,851	376,913,412	376,913,412	79,343,853	0	79,343,853	0	228,874,798	228,874,798	14,814,815
813	Bughi District	55,397,236	3,331,207	699,315,560	699,315,560	91,050,042	0	91,050,042	0	586,215,987	586,215,987	14,814,815
814	Bugweri District	48,472,582	0	278,065,791	278,065,791	60,340,858	0	60,340,858	0	246,157,885	246,157,885	14,814,815
815	Burwaja District	0	0	425,244,618	425,244,618	66,659,890	0	66,659,890	0	450,227,030	450,227,030	14,814,815
816	Burwaja District	1,160,468,414	23,170,400	308,447,199	308,447,199	59,147,177	0	59,147,177	0	158,760,376	158,760,376	14,814,815
817	Bukedea District	167,921,378	0	532,450,146	532,450,146	80,655,192	0	80,655,192	0	637,797,430	637,797,430	14,814,815
818	Bulomamibi District	0	5,774,093	274,783,007	274,783,007	213,951,428	0	60,678,639	0	138,457,975	138,457,975	14,814,815

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government										Water	HCD - Water and Environment - Non Recurrent Conditional Grant	o/w Rural Water & Sanitation - Non Recurrent Wage Recurrent	Support Services Grant - Urban Water	Water and Environment - Development Grant	o/w Rural Water & Sanitation Subgrant	Transitional Development - Water
819	Bukwo District	0	247,220,725	247,220,729	291,953,117	55,590,778	55,590,778	55,590,778	55,590,778	55,590,778	291,953,117	55,590,778	55,590,778	0	221,747,524	221,747,524	14,814,815
820	Bulambuli District	0	366,565,191	366,566,191	443,165,870	76,129,804	76,129,804	76,129,804	76,129,804	76,129,804	443,165,870	76,129,804	76,129,804	0	352,221,251	352,221,251	14,814,815
821	Bulisa District	0	391,817,577	391,817,577	248,286,622	63,097,815	63,097,815	63,097,815	63,097,815	63,097,815	248,286,622	63,097,815	63,097,815	0	170,373,992	170,373,992	14,814,815
822	Burudungu District	0	4,441,611	4,441,611	369,111,954	77,152,402	77,152,402	77,152,402	77,152,402	77,152,402	369,111,954	77,152,402	77,152,402	0	277,144,737	277,144,737	14,814,815
823	Buryanjabu District	0	365,425,208	365,425,208	295,363,892	54,551,836	54,551,836	54,551,836	54,551,836	54,551,836	295,363,892	54,551,836	54,551,836	0	215,997,241	215,997,241	14,814,815
824	Bushenyi District	0	374,574,105	374,574,105	344,118,657	64,158,973	64,158,973	64,158,973	64,158,973	64,158,973	344,118,657	64,158,973	64,158,973	0	265,144,868	265,144,868	14,814,815
825	Busia District	0	511,075,846	511,075,846	437,351,849	87,066,198	87,066,198	87,066,198	87,066,198	87,066,198	437,351,849	87,066,198	87,066,198	0	335,470,836	335,470,836	14,814,815
826	Butaleja District	0	372,645,151	372,645,151	297,515,806	72,979,960	72,979,960	72,979,960	72,979,960	72,979,960	297,515,806	72,979,960	72,979,960	0	209,721,031	209,721,031	14,814,815
827	Butambala District	0	248,008,525	248,008,525	196,018,817	50,190,793	50,190,793	50,190,793	50,190,793	50,190,793	196,018,817	50,190,793	50,190,793	0	131,013,210	131,013,210	14,814,815
828	Butembe District	0	234,448,582	234,448,582	252,749,250	54,490,749	54,490,749	54,490,749	54,490,749	54,490,749	252,749,250	54,490,749	54,490,749	0	183,443,687	183,443,687	14,814,815
829	Buvuma District	0	393,386,127	393,386,127	262,472,240	55,065,528	55,065,528	55,065,528	55,065,528	55,065,528	262,472,240	55,065,528	55,065,528	0	192,591,897	192,591,897	14,814,815
830	Buyende District	0	646,841,579	646,841,579	499,489,315	104,093,126	104,093,126	104,093,126	104,093,126	104,093,126	499,489,315	104,093,126	104,093,126	0	380,581,374	380,581,374	14,814,815
831	Dokolo District	0	356,688,576	356,688,576	334,657,173	64,236,380	64,236,380	64,236,380	64,236,380	64,236,380	334,657,173	64,236,380	64,236,380	0	275,615,978	275,615,978	14,814,815
832	Gomba District	0	359,147,759	359,147,759	306,845,730	76,710,545	76,710,545	76,710,545	76,710,545	76,710,545	306,845,730	76,710,545	76,710,545	0	215,320,370	215,320,370	14,814,815
833	Gulu District	0	333,735,134	333,735,134	305,602,913	70,930,717	70,930,717	70,930,717	70,930,717	70,930,717	305,602,913	70,930,717	70,930,717	0	219,857,381	219,857,381	14,814,815
834	Hoima District	0	406,303,920	406,303,920	551,813,732	59,353,469	59,353,469	59,353,469	59,353,469	59,353,469	551,813,732	59,353,469	59,353,469	0	326,777,001	326,777,001	14,814,815
835	Ibanda District	0	516,216,053	516,216,053	622,340,050	90,049,303	90,049,303	90,049,303	90,049,303	90,049,303	622,340,050	90,049,303	90,049,303	0	517,475,933	517,475,933	14,814,815
836	Iganga District	0	1,359,823,152	1,359,823,152	1,427,146,256	151,759,151	151,759,151	151,759,151	151,759,151	151,759,151	1,427,146,256	151,759,151	151,759,151	0	1,260,572,291	1,260,572,291	14,814,815
837	Isingiro District	0	381,528,121	381,528,121	324,317,665	60,689,874	60,689,874	60,689,874	60,689,874	60,689,874	324,317,665	60,689,874	60,689,874	0	319,284,301	319,284,301	14,814,815
838	Jinja District	0	621,418,116	621,418,116	436,372,110	102,272,994	102,272,994	102,272,994	102,272,994	102,272,994	436,372,110	102,272,994	102,272,994	0	405,243,937	405,243,937	14,814,815
839	Kaabong District	0	409,461,579	409,461,579	839,070,425	69,011,673	69,011,673	69,011,673	69,011,673	69,011,673	839,070,425	69,011,673	69,011,673	0	319,827,255	319,827,255	14,814,815
840	Kabale District	0	429,793,467	429,793,467	507,896,806	68,330,228	68,330,228	68,330,228	68,330,228	68,330,228	507,896,806	68,330,228	68,330,228	0	424,751,663	424,751,663	14,814,815
841	Kabarole District	0	285,634,273	285,634,273	393,292,622	58,650,152	58,650,152	58,650,152	58,650,152	58,650,152	393,292,622	58,650,152	58,650,152	0	484,611,803	484,611,803	14,814,815
842	Kaberamaido District	0	828,048,828	828,048,828	575,072,363	93,483,968	93,483,968	93,483,968	93,483,968	93,483,968	575,072,363	93,483,968	93,483,968	0	364,418,436	364,418,436	14,814,815
843	Kakumiro District	0	808,846,525	808,846,525	592,821,073	96,394,456	96,394,456	96,394,456	96,394,456	96,394,456	592,821,073	96,394,456	96,394,456	0	413,968,622	413,968,622	14,814,815
844	Kakuli District	0	296,861,361	296,861,361	438,555,607	59,322,356	59,322,356	59,322,356	59,322,356	59,322,356	438,555,607	59,322,356	59,322,356	0	391,331,473	391,331,473	14,814,815
845	Kakungu District	0	364,314,528	364,314,528	210,885,354	52,101,917	52,101,917	52,101,917	52,101,917	52,101,917	210,885,354	52,101,917	52,101,917	0	167,958,234	167,958,234	14,814,815
846	Kakungu District	0	367,971,149	367,971,149	481,374,481	75,228,193	75,228,193	75,228,193	75,228,193	75,228,193	481,374,481	75,228,193	75,228,193	0	520,163,562	520,163,562	14,814,815
847	Kaliru District	0	286,780,360	286,780,360	249,181,873	66,408,624	66,408,624	66,408,624	66,408,624	66,408,624	249,181,873	66,408,624	66,408,624	0	690,652,958	690,652,958	14,814,815
848	Karungu District	0	558,096,305	558,096,305	638,698,432	103,720,055	103,720,055	103,720,055	103,720,055	103,720,055	638,698,432	103,720,055	103,720,055	0	349,973,367	349,973,367	14,814,815
849	Karnuli District	0	725,616,299	725,616,299	93,374,517	90,374,517	90,374,517	90,374,517	90,374,517	90,374,517	93,374,517	90,374,517	90,374,517	0	168,373,496	168,373,496	14,814,815
850	Kamwanga District	0	538,027,743	538,027,743	444,187,186	79,399,004	79,399,004	79,399,004	79,399,004	79,399,004	444,187,186	79,399,004	79,399,004	0	274,104,420	274,104,420	14,814,815
851	Kanungu District	0	156,112,501	156,112,501	230,824,783	67,636,472	67,636,472	67,636,472	67,636,472	67,636,472	230,824,783	67,636,472	67,636,472	0	126,804,978	126,804,978	14,814,815
852	Kapchorwa District	0	357,010,122	357,010,122	357,046,155	68,126,920	68,126,920	68,126,920	68,126,920	68,126,920	357,046,155	68,126,920	68,126,920	0	413,495,215	413,495,215	14,814,815
853	Kapelebyong District	0	221,211,827	221,211,827	204,956,108	63,336,315	63,336,315	63,336,315	63,336,315	63,336,315	204,956,108	63,336,315	63,336,315	0	1,001,170,377	1,001,170,377	14,814,815
854	Karanga District	0	563,040,632	563,040,632	514,329,251	86,019,221	86,019,221	86,019,221	86,019,221	86,019,221	514,329,251	86,019,221	86,019,221	0	410,143,081	410,143,081	14,814,815
855	Kasanda District	0	1,428,052,437	1,428,052,437	1,170,026,273	154,041,081	154,041,081	154,041,081	154,041,081	154,041,081	1,170,026,273	154,041,081	154,041,081	0	464,376,185	464,376,185	14,814,815
856	Kasese District	0	423,709,717	423,709,717	506,594,303	81,636,407	81,636,407	81,636,407	81,636,407	81,636,407	506,594,303	81,636,407	81,636,407	0	420,264,001	420,264,001	14,814,815
857	Katikwi District	0	603,897,706	603,897,706	572,147,555	92,956,555	92,956,555	92,956,555	92,956,555	92,956,555	572,147,555	92,956,555	92,956,555	0	396,716,338	396,716,338	14,814,815
858	Kayunga District	0	481,177,351	481,177,351	504,801,825	69,723,010	69,723,010	69,723,010	69,723,010	69,723,010	504,801,825	69,723,010	69,723,010	0	196,321,155	196,321,155	14,814,815
859	Kazo District	0	585,450,509	585,450,509	486,767,341	75,236,138	75,236,138	75,236,138	75,236,138	75,236,138	486,767,341	75,236,138	75,236,138	0	132,436,016	132,436,016	14,814,815
860	Kibaale District	0	383,082,776	383,082,776	275,352,277	64,216,306	64,216,306	64,216,306	64,216,306	64,216,306	275,352,277	64,216,306	64,216,306	0	533,316,078	533,316,078	14,814,815
861	Kiboga District	0	325,052,505	325,052,505	216,490,106	69,239,275	69,239,275	69,239,275	69,239,275	69,239,275	216,490,106	69,239,275	69,239,275	0	632,172,308	632,172,308	14,814,815
862	Kibuku District	0	788,706,880	788,706,880	664,075,390	115,944,397	115,944,397	115,944,397	115,944,397	115,944,397	664,075,390	115,944,397	115,944,397	0	607,953,115	607,953,115	14,814,815
863	Kikuube District	0	474,360,688	474,360,688	669,890,338	77,950,870	77,950,870	77,950,870	77,950,870	77,950,870	669,890,338	77,950,870	77,950,870	0	577,124,654	577,124,654	14,814,815
864	Kiruhura District	0	760,253,831	760,253,831	764,286,602	117,299,480	117,299,480	117,299,480	117,299,480	117,299,480	764,286,602	117,299,480	117,299,480	0	632,172,308	632,172,308	14,814,815
865	Kiryandongo District	0	844,154,839	844,154,839	712,062,675	99,294,745	99,294,745	99,294,745	99,294,745	99,294,745	712,062,675	99,294,745	99,294,745	0	607,953,115	607,953,115	14,814,815
866	Kileleshwa District	0	310,737,393	310,737,393	365,701,156	57,401,409	57,401,409	57,401,409	57,401,409	57,401,409	365,701,156	57,401,409	57,401,409	0	293,485,933	293,485,933	14,814,815
867	Kikumu District</																

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vine Code	Local Government	Transitional Development Grant - Non Wage Recurrent Conditional Grant				17 Regional Balanced Development				Urban Discretionary Development Grant				o/w Division DDGG (Non USMID)	
		Community Based Services	Social Development: Services - Non Wage Recurrent Conditional Grant	o/w Social Development - Non Wage Recurrent	Administration	Pension	Multi Department	o/w Municipal DDGG (Non USMID)	o/w Town DDGG	Urban Discretionary Development Grant	o/w Municipal DDGG (Non USMID)	o/w Town DDGG	Urban Discretionary Development Grant	o/w Division DDGG (Non USMID)	o/w Town DDGG
601	Arua city	81,735,167	81,735,167	81,735,167	2,087,474,843	2,087,474,843	6,301,608,087	691,974,124	0	1,407,439,583	691,974,124	0	1,407,439,583	715,465,458	0
602	Fort-Porral city	32,007,536	32,007,536	32,007,536	2,700,501,266	2,700,501,266	4,339,992,441	521,173,198	0	521,173,198	521,173,198	0	521,173,198	267,636,622	0
603	Gulu city	55,133,375	55,133,375	55,133,375	2,972,007,516	2,972,007,516	5,337,643,051	1,065,561,808	0	1,065,561,808	1,065,561,808	0	1,065,561,808	506,205,455	0
604	Holma city	33,407,143	33,407,143	33,407,143	1,002,937,407	1,002,937,407	2,816,162,250	575,909,639	0	575,909,639	575,909,639	0	575,909,639	274,754,225	0
605	Jinja city	59,030,494	59,030,494	59,030,494	3,831,515,618	3,831,515,618	5,220,470,987	478,898,881	0	478,898,881	478,898,881	0	478,898,881	490,960,646	0
606	Lira city	54,038,521	54,038,521	54,038,521	2,496,704,339	2,496,704,339	3,922,703,670	899,786,416	0	899,786,416	899,786,416	0	899,786,416	465,480,240	0
607	Masaka city	61,149,712	61,149,712	61,149,712	3,777,988,899	3,777,988,899	4,137,248,084	905,627,137	0	905,627,137	905,627,137	0	905,627,137	459,804,737	0
608	Mbale city	60,769,738	60,769,738	60,769,738	2,354,928,418	2,354,928,418	5,969,483,845	973,079,683	0	973,079,683	973,079,683	0	973,079,683	505,286,408	0
609	Mbarara city	56,832,253	56,832,253	56,832,253	2,633,022,373	2,633,022,373	4,746,569,101	942,130,386	0	942,130,386	942,130,386	0	942,130,386	461,271,647	0
610	Soroti city	31,759,266	31,759,266	31,759,266	1,530,226,571	1,530,226,571	3,218,914,616	540,947,020	0	540,947,020	540,947,020	0	540,947,020	261,929,442	0
701	Apac Municipal Council	15,345,102	15,345,102	15,345,102	338,818,226	338,818,226	1,952,438,139	333,831,341	0	333,831,341	333,831,341	0	333,831,341	179,616,121	0
702	Bugiri Municipal Council	12,695,676	12,695,676	12,695,676	315,709,896	315,709,896	1,282,309,739	188,637,293	0	188,637,293	188,637,293	0	188,637,293	106,249,644	0
703	Buhengye-Ishaka Municipal Council	16,355,450	16,355,450	16,355,450	1,276,080,015	1,276,080,015	1,560,248,091	299,229,500	0	299,229,500	299,229,500	0	299,229,500	157,575,950	0
704	Busia Municipal Council	17,446,374	17,446,374	17,446,374	2,903,310,568	2,903,310,568	1,534,381,174	348,297,008	0	348,297,008	348,297,008	0	348,297,008	142,049,639	0
705	Entebbe Municipal Council	21,519,979	21,519,979	21,519,979	1,234,977,377	1,234,977,377	1,720,790,947	327,711,535	0	327,711,535	327,711,535	0	327,711,535	175,135,271	0
706	Ibanda Municipal Council	16,237,224	16,237,224	16,237,224	341,259,260	341,259,260	1,749,865,041	535,696,319	0	535,696,319	535,696,319	0	535,696,319	290,998,384	0
707	Iganga Municipal Council	17,701,167	17,701,167	17,701,167	1,756,608,404	1,756,608,404	1,720,790,947	88,100,796	0	88,100,796	88,100,796	0	88,100,796	177,605,617	0
708	Kabale Municipal Council	21,527,877	21,527,877	21,527,877	354,352,286	354,352,286	1,480,337,121	290,385,870	0	290,385,870	290,385,870	0	290,385,870	163,670,122	0
709	Kamuli Municipal Council	15,816,454	15,816,454	15,816,454	788,205,252	788,205,252	1,672,907,121	267,531,431	0	267,531,431	267,531,431	0	267,531,431	145,198,507	0
710	Kapehwa Municipal Council	30,763,016	30,763,016	30,763,016	1,323,458,091	1,323,458,091	2,114,893,881	519,467,037	0	519,467,037	519,467,037	0	519,467,037	272,209,273	0
711	Kasese Municipal Council	89,452,453	89,452,453	89,452,453	632,899,482	632,899,482	3,839,320,920	1,526,093,874	0	1,526,093,874	1,526,093,874	0	1,526,093,874	850,903,635	0
712	Kira Municipal Council	10,913,412	10,913,412	10,913,412	218,838,614	218,838,614	1,577,215,904	276,965,373	0	276,965,373	276,965,373	0	276,965,373	131,424,917	0
713	Kisoro Municipal Council	15,412,590	15,412,590	15,412,590	508,400,566	508,400,566	1,665,131,265	450,656,212	0	450,656,212	450,656,212	0	450,656,212	196,524,610	0
714	Kitungu Municipal Council	23,193,579	23,193,579	23,193,579	268,480,178	268,480,178	2,037,165,225	331,586,054	0	331,586,054	331,586,054	0	331,586,054	253,731,302	0
715	Koboko Municipal Council	17,395,920	17,395,920	17,395,920	180,724,000	180,724,000	1,754,008,038	255,784,893	0	255,784,893	255,784,893	0	255,784,893	186,887,267	0
716	Koboko Municipal Council	13,880,322	13,880,322	13,880,322	388,029,876	388,029,876	1,673,434,318	488,578,152	0	488,578,152	488,578,152	0	488,578,152	112,296,704	0
717	Kumi Municipal Council	31,059,508	31,059,508	31,059,508	497,746,105	497,746,105	3,530,569,412	1,526,705,570	0	1,526,705,570	1,526,705,570	0	1,526,705,570	208,535,721	0
718	Lugazi Municipal Council	89,693,699	89,693,699	89,693,699	834,553,562	834,553,562	3,530,569,412	488,578,152	0	488,578,152	488,578,152	0	488,578,152	280,842,431	0
719	Maitindye-Sabagabo Municipal Council	24,766,877	24,766,877	24,766,877	851,303,721	851,303,721	2,186,564,621	703,426,473	0	703,426,473	703,426,473	0	703,426,473	823,775,067	0
720	Masindi Municipal Council	32,134,155	32,134,155	32,134,155	642,180,492	642,180,492	2,423,103,983	65,912,200	0	65,912,200	65,912,200	0	65,912,200	244,410,016	0
721	Mityana Municipal Council	9,419,763	9,419,763	9,419,763	547,691,570	547,691,570	1,037,426,373	185,669,929	0	185,669,929	185,669,929	0	185,669,929	74,078,999	0
722	Moroto Municipal Council	26,244,684	26,244,684	26,244,684	541,763,784	541,763,784	2,814,247,779	454,727,140	0	454,727,140	454,727,140	0	454,727,140	224,359,705	0
723	Mukende Municipal Council	61,566,143	61,566,143	61,566,143	1,206,144,566	1,206,144,566	3,008,203,786	888,876,207	0	888,876,207	888,876,207	0	888,876,207	499,260,654	0
724	Mukono Municipal Council	135,768,084	135,768,084	135,768,084	953,536,492	953,536,492	5,242,403,764	389,115,553	0	389,115,553	389,115,553	0	389,115,553	133,249,436	0
725	Narawa Municipal Council	16,185,610	16,185,610	16,185,610	344,734,304	344,734,304	5,242,403,764	2,377,395,925	0	2,377,395,925	2,377,395,925	0	2,377,395,925	1,263,411,442	0
726	Nebbi Municipal Council	47,058,342	47,058,342	47,058,342	695,897,979	695,897,979	2,066,041,101	747,355,617	0	747,355,617	747,355,617	0	747,355,617	153,209,701	0
727	Njeru Municipal Council	9,818,495	9,818,495	9,818,495	235,762,181	235,762,181	1,308,884,502	163,292,217	0	163,292,217	163,292,217	0	163,292,217	441,727,822	0
728	Ntungamo Municipal Council	14,135,080	14,135,080	14,135,080	824,667,843	824,667,843	2,163,540,723	281,040,635	0	281,040,635	281,040,635	0	281,040,635	133,249,436	0
729	Rukungiri Municipal Council	24,891,418	24,891,418	24,891,418	961,893,491	961,893,491	1,734,213,162	483,033,571	0	483,033,571	483,033,571	0	483,033,571	251,660,508	0
730	Sheema Municipal Council	14,258,798	14,258,798	14,258,798	1,105,479,060	1,105,479,060	1,734,213,162	237,373,065	0	237,373,065	237,373,065	0	237,373,065	115,115,311	0
731	Teoro Municipal Council	34,891,418	34,891,418	34,891,418	961,893,491	961,893,491	1,734,213,162	237,373,065	0	237,373,065	237,373,065	0	237,373,065	115,115,311	0
801	Abim District	14,814,815	14,814,815	14,814,815	1,105,479,060	1,105,479,060	1,734,213,162	237,373,065	0	237,373,065	237,373,065	0	237,373,065	115,115,311	0
802	Adjumani District	43,442,368	43,442,368	43,442,368	1,010,939,434	1,010,939,434	4,523,171,797	60,638,500	0	60,638,500	60,638,500	0	60,638,500	0	0
803	Araka District	52,965,793	52,965,793	52,965,793	1,431,583,695	1,431,583,695	3,920,362,533	43,950,482	0	43,950,482	43,950,482	0	43,950,482	0	0
804	Alektong District	52,244,585	52,244,585	52,244,585	1,339,281,566	1,339,281,566	6,792,040,136	71,960,439	0	71,960,439	71,960,439	0	71,960,439	0	0
805	Amolatar District	73,616,838	73,616,838	73,616,838	2,567,742,579	2,567,742,579	4,097,237,637	46,438,859	0	46,438,859	46,438,859	0	46,438,859	0	0
806	Amudat District	46,525,580	46,525,580	46,525,580	1,583,675,351	1,583,675,351	4,136,768,131	32,212,024	0	32,212,024	32,212,024	0	32,212,024	0	0
807	Amuri District	62,475,174	62,475,174	62,475,174	1,191,214,558	1,191,214,558	3,363,069,298	37,088,907	0	37,088,907	37,088,907	0	37,088,907	0	0
808	Amuru District	62,691,885	62,691,885	62,691,885	3,273,333,132	3,273,333,132	4,269,043,775	29,020,841	0	29,020,841	29,020,841	0	29,020,841	0	0
809	Apac District	70,125,099	70,125,099	70,125,099	1,365,938,142	1,365,938,142	4,806,225,775	54,002,435	0	54,002,435	54,002,435	0	54,002,435	0	0
810	Arua District	44,204,997	44,204,997	44,204,997	4,115,475,138	4,115,475,138	9,667,135,580	16,126,836	0	16,126,836	16,126,836	0	16,126,836	0	0
811	Budika District	37,555,831	37,555,831	37,555,831	7,042,911,636	7,042,911,636	3,274,554,240	0	0	0	0	0	0	0	0
812	Bududa District	70,493,801	70,493,801	70,493,801	2,475,667,150	2,475,667,150	5,779,121,847	103,423,714	0	103,423,714	103,423,714	0	103,423,714	0	0
813	Bugiri District	65,574,390	65,574,390	65,574,390	1,835,769,542	1,835,769,542	5,779,121,847	55,144,953	0	55,144,953	55,144,953	0	55,144,953	0	0
814	Bukwa District	113,245,456	113,245,456	113,245,456	3,470,019,165	3,470,019,165	5,260,392,793	136,520,406	0	136,520,406	136,520,406	0	136,520,406	0	0
815	Bugweri District	52,117,358	52,117,358	52,117,358	751,537,175	751,537,175	4,025,546,006	32,869,545	0	32,869,545	3				

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	Transition/ Development Grant - Sanitation Project & Environment	Community Based Services	Social Development Services - Non Wage Recurrent Conditional Grant	o/w Social Development - Non Wage Recurrent	17 Regional Balanced Development					Urban Discretionary Development/ Equidistribution Grant	o/w Municipal DDEG (Non USMND)	o/w Town DDEG	o/w Division DDEG (Non USMND)
						Administration	Pension	Multi Department						
819	Bukho District	14,814,815	32,017,914	32,017,914	32,017,914	1,003,519,751	1,003,519,751	4,562,274,803	28,944,280	0	28,944,280	0	0	0
820	Bulambuli District	14,814,815	55,150,013	55,150,013	55,150,013	1,500,801,961	1,500,801,961	6,151,714,385	31,363,843	0	31,363,843	0	0	0
821	Bulica District	14,814,815	43,641,130	43,641,130	43,641,130	546,127,400	546,127,400	2,315,007,172	43,401,546	0	43,401,546	0	0	0
822	Burhanga District	14,814,815	70,307,099	70,307,099	70,307,099	1,909,170,594	1,909,170,594	6,283,876,507	87,695,559	0	87,695,559	0	0	0
823	Burungubu District	14,814,815	51,591,574	51,591,574	51,591,574	890,431,490	890,431,490	4,993,954,408	101,754,860	0	101,754,860	0	0	0
824	Bushenyi District	14,814,815	48,348,304	48,348,304	48,348,304	4,164,648,034	4,164,648,034	4,998,618,052	56,905,560	0	56,905,560	0	0	0
825	Bush District	14,814,815	82,821,051	82,821,051	82,821,051	3,116,434,260	3,116,434,260	4,380,794,560	48,631,720	0	48,631,720	0	0	0
826	Buteleja District	14,814,815	76,000,231	76,000,231	76,000,231	2,777,871,814	2,777,871,814	4,464,313,254	89,246,958	0	89,246,958	0	0	0
827	Butambala District	14,814,815	33,998,251	33,998,251	33,998,251	1,374,538,476	1,374,538,476	3,147,686,648	47,471,066	0	47,471,066	0	0	0
828	Butuba District	14,814,815	46,903,023	46,903,023	46,903,023	962,506,104	962,506,104	3,396,342,518	60,465,145	0	60,465,145	0	0	0
829	Buvuma District	14,814,815	60,033,111	60,033,111	60,033,111	1,119,787,012	1,119,787,012	3,992,669,727	73,393,855	0	73,393,855	0	0	0
830	Buyenda District	14,814,815	100,281,542	100,281,542	100,281,542	1,481,349,212	1,481,349,212	3,992,669,727	56,574,598	0	56,574,598	0	0	0
831	Dokolo District	14,814,815	51,736,016	51,736,016	51,736,016	1,193,489,566	1,193,489,566	4,019,627,563	35,223,674	0	35,223,674	0	0	0
832	Gomba District	14,814,815	53,880,531	53,880,531	53,880,531	2,624,415,552	2,624,415,552	6,649,669,367	145,095,463	0	145,095,463	0	0	0
833	Gulu District	14,814,815	41,670,395	41,670,395	41,670,395	2,707,736,308	2,707,736,308	4,724,527,214	110,628,030	0	110,628,030	0	0	0
834	Homa District	14,814,815	58,286,385	58,286,385	58,286,385	2,824,415,552	2,824,415,552	6,649,669,367	56,353,736	0	56,353,736	0	0	0
835	Ibanda District	14,814,815	43,657,893	43,657,893	43,657,893	2,016,996,568	2,016,996,568	4,019,627,563	21,403,573	0	21,403,573	0	0	0
836	Iganga District	14,814,815	84,211,335	84,211,335	84,211,335	5,331,327,042	5,331,327,042	7,693,558,326	48,254,713	0	48,254,713	0	0	0
837	Iringiro District	14,814,815	126,256,167	126,256,167	126,256,167	2,403,231,190	2,403,231,190	4,842,001,428	35,223,674	0	35,223,674	0	0	0
838	Jinja District	14,814,815	65,076,293	65,076,293	65,076,293	4,391,418,668	4,391,418,668	4,402,660,451	145,095,463	0	145,095,463	0	0	0
839	Kabong District	14,814,815	85,319,864	85,319,864	85,319,864	6,211,523,930	6,211,523,930	5,069,533,898	56,353,736	0	56,353,736	0	0	0
840	Kabale District	14,814,815	50,915,602	50,915,602	50,915,602	2,272,869,180	2,272,869,180	4,114,387,620	21,403,573	0	21,403,573	0	0	0
841	Kabarole District	14,814,815	51,576,685	51,576,685	51,576,685	2,272,869,180	2,272,869,180	3,104,270,526	14,504,299	0	14,504,299	0	0	0
842	Kaberama District	14,814,815	36,895,128	36,895,128	36,895,128	1,511,488,444	1,511,488,444	7,209,127,886	139,466,061	0	139,466,061	0	0	0
843	Kagadi District	14,814,815	106,027,245	106,027,245	106,027,245	1,761,716,271	1,761,716,271	5,538,409,895	94,405,332	0	94,405,332	0	0	0
844	Kakumiro District	14,814,815	94,187,653	94,187,653	94,187,653	758,583,218	758,583,218	3,378,127,487	16,248,802	0	16,248,802	0	0	0
845	Kakuli District	14,814,815	35,704,698	35,704,698	35,704,698	717,954,300	717,954,300	2,762,342,411	7,525,941	0	7,525,941	0	0	0
846	Kalengya District	14,814,815	50,479,452	50,479,452	50,479,452	710,717,588	710,717,588	2,762,342,411	55,188,370	0	55,188,370	0	0	0
847	Kakho District	14,814,815	69,870,929	69,870,929	69,870,929	2,079,120,297	2,079,120,297	4,462,306,578	47,034,866	0	47,034,866	0	0	0
848	Kamuli District	14,814,815	108,297,525	108,297,525	108,297,525	2,236,799,356	2,236,799,356	3,548,606,039	75,455,681	0	75,455,681	0	0	0
849	Kamuli District	14,814,815	51,644,501	51,644,501	51,644,501	5,014,717,948	5,014,717,948	5,353,012,658	99,505,917	0	99,505,917	0	0	0
850	Kamwenge District	14,814,815	69,889,422	69,889,422	69,889,422	1,799,251,439	1,799,251,439	5,256,478,187	113,017,907	0	113,017,907	0	0	0
851	Kanungu District	14,814,815	80,894,989	80,894,989	80,894,989	3,115,961,838	3,115,961,838	6,024,143,130	4,831,116	0	4,831,116	0	0	0
852	Kapchorwa District	14,814,815	20,535,402	20,535,402	20,535,402	2,090,426,841	2,090,426,841	3,031,030,293	28,029,782	0	28,029,782	0	0	0
853	Kapeleyong District	14,814,815	45,488,790	45,488,790	45,488,790	559,078,583	559,078,583	3,110,229,327	30,807,120	0	30,807,120	0	0	0
854	Karunga District	14,814,815	34,692,923	34,692,923	34,692,923	198,586,006	198,586,006	4,724,462,804	53,972,607	0	53,972,607	0	0	0
855	Kasanda District	14,814,815	70,968,464	70,968,464	70,968,464	1,312,146,485	1,312,146,485	4,724,462,804	218,152,320	0	218,152,320	0	0	0
856	Kasere District	14,814,815	188,672,025	188,672,025	188,672,025	5,953,304,768	5,953,304,768	6,059,170,785	26,348,837	0	26,348,837	0	0	0
857	Katavi District	14,814,815	58,334,775	58,334,775	58,334,775	2,024,659,188	2,024,659,188	6,113,669,526	115,157,765	0	115,157,765	0	0	0
858	Kayunga District	14,814,815	103,265,146	103,265,146	103,265,146	2,755,296,733	2,755,296,733	5,113,669,526	33,370,594	0	33,370,594	0	0	0
859	Kazo District	14,814,815	48,254,823	48,254,823	48,254,823	509,990,563	509,990,563	4,266,671,057	21,388,358	0	21,388,358	0	0	0
860	Kibale District	14,814,815	55,698,775	55,698,775	55,698,775	2,142,551,436	2,142,551,436	5,477,882,431	49,488,615	0	49,488,615	0	0	0
861	Kiboga District	14,814,815	44,972,680	44,972,680	44,972,680	1,401,170,625	1,401,170,625	4,351,442,619	57,773,542	0	57,773,542	0	0	0
862	Kibuku District	14,814,815	62,991,421	62,991,421	62,991,421	1,554,450,885	1,554,450,885	4,617,033,607	26,186,226	0	26,186,226	0	0	0
863	Kikube District	14,814,815	70,361,554	70,361,554	70,361,554	712,576,928	712,576,928	4,190,737,845	34,595,537	0	34,595,537	0	0	0
864	Kiruhura District	14,814,815	48,441,602	48,441,602	48,441,602	1,257,671,474	1,257,671,474	4,773,425,739	88,433,997	0	88,433,997	0	0	0
865	Kiryandongo District	14,814,815	80,347,890	80,347,890	80,347,890	1,132,294,481	1,132,294,481	4,277,940,204	111,735,540	0	111,735,540	0	0	0
866	Kisero District	14,814,815	104,886,308	104,886,308	104,886,308	2,417,285,396	2,417,285,396	6,340,681,828	54,683,599	0	54,683,599	0	0	0
867	Kitagwenda District	14,814,815	43,536,511	43,536,511	43,536,511	718,654,691	718,654,691	4,087,158,846	19,667,766	0	19,667,766	0	0	0
868	Kitgum District	14,814,815	58,367,922	58,367,922	58,367,922	3,420,471,051	3,420,471,051	5,315,146,335	86,424,534	0	86,424,534	0	0	0
869	Koboko District	14,814,815	49,150,174	49,150,174	49,150,174	1,047,020,034	1,047,020,034	3,963,031,155	31,659,937	0	31,659,937	0	0	0
870	Koko District	14,814,815	69,081,018	69,081,018	69,081,018	670,054,579	670,054,579	3,876,771,091	44,150,949	0	44,150,949	0	0	0
871	Koido District	14,814,815	53,790,642	53,790,642	53,790,642	4,766,953,010	4,766,953,010	4,699,675,085	26,615,247	0	26,615,247	0	0	0
872	Kuni District	14,814,815	59,340,182	59,340,182	59,340,182	876,741,753	876,741,753	3,959,607,154	31,169,111	0	31,169,111	0	0	0
873	Kwana District	14,814,815	51,178,160	51,178,160	51,178,160	1,550,214,124	1,550,214,124	5,041,020,079	81,786,772	0	81,786,772	0	0	0
874	Kween District	14,814,815	37,226,189	37,226,189	37,226,189	650,034,942	650,034,942	5,215,943,144	104,171,311	0	104,171,311	0	0	0
875	Kyankwani District	14,814,815	69,861,169	69,861,169	69,861,169	1,576,543,580	1,576,543,580	5,435,026,930	181,157,975	0	181,157,975	0	0	0
876	Kyegwava District	14,814,815	93,875,392	93,875,392	93,875,392	2,292,106,757	2,292,106,757	7,226,890,486	0	0	0	0	0	0
877	Kyungjo District	14,814,815	126,435,055	126,435,055	126,435,055	2,292,106,757	2,292,106,757	7,226,890,486	0	0	0	0	0	0

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	17 Regional Balanced Development					Urban Discretionary Development Equalisation Grant				o/w Division DDEG (Non USMID)
		Transitional Development Grant - Sanitation (Water & Environment)	Community Based Services	Social Development Services - Non Recurrent Conditional Grant	o/w Social Development - Non Recurrent Wage Recurrent	Administration	Pension	Multi Department	o/w Municipal DDEG (Non USMID)	o/w Town DDEG	
878	Kyotera District	14,814,315	60,941,999	60,941,999	60,941,999	2,496,736,340	2,496,736,340	4,417,783,631	0	68,028,907	0
879	Lamwa District	14,814,315	50,390,184	50,390,184	58,398,184	1,680,065,531	1,680,065,531	4,508,452,445	0	40,959,924	0
880	Lira District	14,814,315	58,327,584	58,327,584	58,327,584	3,874,476,889	3,874,476,889	3,841,499,556	0	17,248,756	0
881	Luka District	14,814,315	73,175,090	73,175,090	73,175,090	1,584,881,254	1,584,881,254	3,605,825,216	0	69,706,768	0
882	Luwero District	14,814,315	137,150,322	137,150,322	137,150,322	4,964,713,041	4,964,713,041	7,745,582,416	0	206,677,766	0
883	Lwengo District	14,814,315	72,895,370	72,895,370	72,895,370	2,095,302,010	2,095,302,010	4,869,395,796	0	62,421,801	0
884	Lyantonde District	14,814,315	33,512,718	33,512,718	33,512,718	773,214,652	773,214,652	3,330,691,287	0	24,306,872	0
885	Madi-Okollo District	14,814,315	38,692,589	38,692,589	38,692,589	1,068,794,143	1,068,794,143	4,156,115,862	0	23,687,779	0
886	Mamfwa District	14,814,315	42,570,969	42,570,969	42,570,969	3,322,365,465	3,322,365,465	5,862,772,244	0	60,563,188	0
887	Mara District	14,814,315	52,493,894	52,493,894	52,493,894	1,594,124,571	1,594,124,571	3,787,517,525	0	52,610,044	0
888	Masaka District	14,814,315	29,291,683	29,291,683	29,291,683	4,550,496,438	4,550,496,438	2,341,856,517	0	0	0
889	Masindi District	14,814,315	57,846,592	57,846,592	57,846,592	2,570,546,797	2,570,546,797	4,356,346,775	0	38,455,893	0
890	Mavoko District	14,814,315	144,571,018	144,571,018	144,571,018	2,672,707,449	2,672,707,449	6,168,075,050	0	80,236,971	0
891	Mbeale District	14,814,315	64,003,536	64,003,536	64,003,536	5,734,995,926	5,734,995,926	5,868,488,820	0	36,049,373	0
892	Mbarara District	14,814,315	41,008,454	41,008,454	41,008,454	4,924,561,798	4,924,561,798	4,353,839,015	0	57,434,701	0
893	Mitima District	14,814,315	51,533,850	51,533,850	51,533,850	2,124,869,567	2,124,869,567	4,909,728,935	0	43,999,669	0
894	Mityana District	14,814,315	63,387,094	63,387,094	63,387,094	2,528,346,476	2,528,346,476	4,229,099,113	0	55,152,954	0
895	Moroto District	14,814,315	31,300,357	31,300,357	31,300,357	539,506,857	539,506,857	3,203,129,984	0	7,049,159	0
896	Myoga District	14,814,315	30,004,083	30,004,083	30,004,083	1,440,676,563	1,440,676,563	3,402,204,221	0	26,559,244	0
897	Mpigi District	14,814,315	71,325,699	71,325,699	71,325,699	3,454,430,280	3,454,430,280	3,900,244,167	0	77,445,210	0
898	Mubende District	14,814,315	101,431,461	101,431,461	101,431,461	2,248,570,922	2,248,570,922	6,073,024,257	0	57,063,468	0
899	Mukono District	14,814,315	130,008,850	130,008,850	130,008,850	4,682,532,322	4,682,532,322	4,887,807,199	0	126,111,686	0
900	Nabulak District	14,814,315	46,399,758	46,399,758	46,399,758	252,196,324	252,196,324	3,508,741,156	0	22,855,342	0
901	Nalapir District	14,814,315	37,896,079	37,896,079	37,896,079	476,866,702	476,866,702	3,635,059,839	0	8,263,915	0
902	Nakasale District	14,814,315	63,047,136	63,047,136	63,047,136	2,750,108,787	2,750,108,787	5,134,981,068	0	49,647,807	0
903	Nakasongola District	14,814,315	56,875,173	56,875,173	56,875,173	2,604,491,126	2,604,491,126	5,687,350,886	0	71,725,431	0
904	Namayingo District	14,814,315	76,470,377	76,470,377	76,470,377	897,105,195	897,105,195	3,916,809,993	0	70,942,720	0
905	Namindwa District	14,814,315	66,348,842	66,348,842	66,348,842	1,693,426,009	1,693,426,009	6,152,842,330	0	71,658,253	0
906	Namutumba District	14,814,315	78,651,279	78,651,279	78,651,279	1,794,696,978	1,794,696,978	4,812,804,521	0	75,323,994	0
907	Napak District	14,814,315	66,905,389	66,905,389	66,905,389	476,150,966	476,150,966	5,656,380,668	0	40,187,154	0
908	Nebbi District	14,814,315	61,407,440	61,407,440	61,407,440	5,637,804,206	5,637,804,206	5,595,673,032	0	37,975,421	0
909	Ngora District	14,814,315	49,434,798	49,434,798	49,434,798	2,469,960,192	2,469,960,192	3,137,813,506	0	41,491,504	0
910	Ntoroko District	14,814,315	33,161,837	33,161,837	33,161,837	344,378,557	344,378,557	5,435,903,130	0	42,783,586	0
911	Ntungamo District	14,814,315	111,318,987	111,318,987	111,318,987	5,881,751,337	5,881,751,337	7,547,732,357	0	183,025,632	0
912	Nwoya District	14,814,315	74,968,783	74,968,783	74,968,783	948,941,117	948,941,117	5,677,843,993	0	49,522,149	0
913	Obongi District	14,814,315	19,926,475	19,926,475	19,926,475	231,389,561	231,389,561	3,420,645,850	0	11,310,618	0
914	Omoro District	14,814,315	60,994,731	60,994,731	60,994,731	1,269,517,307	1,269,517,307	4,288,750,315	0	30,672,483	0
915	Otuke District	14,814,315	44,879,165	44,879,165	44,879,165	1,201,070,099	1,201,070,099	3,636,790,546	0	41,499,922	0
916	Oyam District	14,814,315	107,933,897	107,933,897	107,933,897	3,711,258,506	3,711,258,506	5,839,537,135	0	71,792,583	0
917	Pader District	14,814,315	72,122,091	72,122,091	72,122,091	1,853,171,417	1,853,171,417	5,478,787,633	0	55,840,573	0
918	Palwachi District	14,814,315	48,188,254	48,188,254	48,188,254	1,745,073,584	1,745,073,584	4,062,845,450	0	37,662,291	0
919	Pallisa District	14,814,315	81,083,862	81,083,862	81,083,862	5,335,597,479	5,335,597,479	5,814,613,650	0	77,670,722	0
920	Rakai District	14,814,315	76,616,106	76,616,106	76,616,106	3,534,613,784	3,534,613,784	5,964,107,871	0	78,059,696	0
921	Rubanda District	14,814,315	57,918,419	57,918,419	57,918,419	1,606,988,148	1,606,988,148	4,465,751,325	0	104,079,994	0
922	Rubirizi District	14,814,315	40,094,632	40,094,632	40,094,632	998,844,138	998,844,138	4,940,200,792	0	21,151,597	0
923	Rukiga District	14,814,315	33,056,251	33,056,251	33,056,251	1,299,804,101	1,299,804,101	3,234,815,194	0	20,737,637	0
924	Rukungiri District	14,814,315	83,323,760	83,323,760	83,323,760	5,642,913,973	5,642,913,973	5,811,044,837	0	34,029,865	0
925	Rwamara District	14,814,315	39,541,360	39,541,360	39,541,360	1,159,421,331	1,159,421,331	3,517,948,060	0	48,646,187	0
926	Sembabule District	14,814,315	74,253,982	74,253,982	74,253,982	1,616,181,004	1,616,181,004	5,295,290,625	0	30,433,272	0
927	Serere District	14,814,315	82,015,137	82,015,137	82,015,137	2,201,455,554	2,201,455,554	9,350,255,720	0	69,624,550	0
928	Sheema District	14,814,315	36,013,263	36,013,263	36,013,263	3,046,727,362	3,046,727,362	4,230,672,172	0	64,705,623	0
929	Sironka District	14,814,315	64,629,128	64,629,128	64,629,128	3,618,984,096	3,618,984,096	6,538,750,027	0	85,956,489	0
930	Soroti District	14,814,315	65,460,926	65,460,926	65,460,926	4,539,531,149	4,539,531,149	3,923,348,799	0	7,201,519	0
931	Terego District	14,814,315	58,697,388	58,697,388	58,697,388	895,595,218	895,595,218	3,696,050,459	0	15,118,515	0
932	Tororo District	14,814,315	129,721,297	129,721,297	129,721,297	7,624,770,167	7,624,770,167	7,479,272,978	0	139,348,773	0
933	Wakiso District	14,814,315	334,789,581	334,789,581	334,789,581	5,886,418,157	5,886,418,157	13,473,943,647	0	805,832,295	0
934	Yumbe District	14,814,315	202,911,105	202,911,105	202,911,105	1,769,522,310	1,769,522,310	8,236,796,518	0	186,719,101	0
935	Zombo District	14,814,315	71,457,471	71,457,471	71,457,471	1,260,357,658	1,260,357,658	5,011,744,204	0	78,053,049	0
Total		2,600,000,000	10,563,681,885	10,563,681,885	10,563,681,885	352,216,188,807	352,216,188,807	756,724,484,520	11,794,978,543	8,531,976,806	12,888,549,318

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Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	District Discretionary Development Equivalence Grant	o/w Rural DDG - Local Government Grant	o/w District DDG - Local Government Grant	o/w Subcounty DDG - Local Government Grant	o/w District DDG - PAC & OSC	o/w Performance Based Climate Resident Grant	Urban Unconditional Grants	Urban Unconditional Grant - Waiver	o/w Municipal UCC - Waiver	Urban Unconditional Grant - Non Waiver Recurrent
601	Arua city	45,251,641	45,251,641	0	0	45,251,641	0	4,846,916,863	3,814,422,114	3,814,422,114	1,034,459,749
602	Fort-Portal city	45,251,641	45,251,641	0	0	45,251,641	0	3,773,567,602	3,328,186,544	3,328,186,544	445,581,058
603	Gulu city	45,251,641	45,251,641	0	0	45,251,641	0	4,226,629,602	3,475,482,502	3,475,482,502	751,347,100
604	Homa city	45,251,641	45,251,641	0	0	45,251,641	0	2,195,000,980	1,686,720,912	1,686,720,912	508,280,166
605	Jinja city	45,251,641	45,251,641	0	0	45,251,641	0	4,205,359,818	3,421,136,458	3,421,136,458	784,223,360
606	Lira city	45,251,641	45,251,641	0	0	45,251,641	0	3,057,665,612	2,256,273,798	2,256,273,798	801,391,814
607	Masaka city	45,251,641	45,251,641	0	0	45,251,641	0	3,186,568,307	2,420,609,112	2,420,609,112	755,259,595
608	Mtoto city	45,251,641	45,251,641	0	0	45,251,641	0	4,951,152,520	4,039,400,398	4,039,400,398	911,752,122
609	Mbarara city	45,251,641	45,251,641	0	0	45,251,641	0	3,759,187,074	3,020,067,459	3,020,067,459	759,114,615
610	Sebei city	45,251,641	45,251,641	0	0	45,251,641	0	2,682,115,955	2,031,310,313	2,031,310,313	594,405,642
701	Apac Municipal Council	0	0	0	0	0	0	1,619,056,797	1,224,369,226	1,224,369,226	394,687,571
702	Bugiri Municipal Council	0	0	0	0	0	0	1,093,671,946	828,731,048	828,731,048	264,940,898
703	Bushenyi - Ishaba Municipal Council	0	0	0	0	0	0	1,261,019,491	892,543,519	892,543,519	313,178,612
704	Busa Municipal Council	0	0	0	0	0	0	1,282,869,339	969,690,527	969,690,527	368,475,972
705	Entebbe Municipal Council	0	0	0	0	0	0	1,515,747,186	1,161,106,200	1,161,106,200	354,640,988
706	Ibanda Municipal Council	0	0	0	0	0	0	1,580,884,326	1,091,797,972	1,091,797,972	497,086,354
707	Iganga Municipal Council	0	0	0	0	0	0	1,594,158,599	1,208,014,697	1,208,014,697	336,143,001
708	Kabele Municipal Council	0	0	0	0	0	0	1,393,579,422	1,036,798,320	1,036,798,320	356,781,102
709	Kamuli Municipal Council	0	0	0	0	0	0	1,594,158,599	1,208,014,697	1,208,014,697	336,143,001
710	Kapehwa Municipal Council	0	0	0	0	0	0	1,405,370,689	967,907,173	967,907,173	437,463,216
711	Kaseke Municipal Council	0	0	0	0	0	0	1,595,246,844	1,120,307,088	1,120,307,088	474,959,756
712	Kira Municipal Council	0	0	0	0	0	0	2,213,235,046	1,268,815,000	1,268,815,000	944,420,046
713	Kisiro Municipal Council	0	0	0	0	0	0	1,346,374,677	1,064,095,808	1,064,095,808	282,278,869
714	Kigungu Municipal Council	0	0	0	0	0	0	1,388,165,892	1,052,999,376	1,052,999,376	335,166,516
715	Koboko Municipal Council	0	0	0	0	0	0	1,586,509,013	1,234,645,908	1,234,645,908	351,863,105
716	Kotido Municipal Council	0	0	0	0	0	0	1,422,421,978	1,021,764,391	1,021,764,391	400,637,837
717	Kumi Municipal Council	0	0	0	0	0	0	1,417,649,421	1,100,415,299	1,100,415,299	317,234,122
718	Lugazi Municipal Council	0	0	0	0	0	0	1,457,491,736	980,318,784	980,318,784	477,172,446
719	Malindi - Sababeggo Municipal Council	0	0	0	0	0	0	2,003,863,841	1,111,182,244	1,111,182,244	892,681,597
720	Marind Municipal Council	0	0	0	0	0	0	1,817,191,723	1,361,170,659	1,361,170,659	631,950,486
721	Mitirani Municipal Council	0	0	0	0	0	0	1,701,854,875	1,069,924,389	1,069,924,389	456,021,064
722	Moroto Municipal Council	0	0	0	0	0	0	871,756,444	618,058,864	618,058,864	233,697,580
723	Mudeere Municipal Council	0	0	0	0	0	0	1,559,520,639	1,096,774,552	1,096,774,552	460,746,087
724	Mukono Municipal Council	0	0	0	0	0	0	2,119,827,579	1,456,019,229	1,456,019,229	663,808,350
725	Nakara Municipal Council	0	0	0	0	0	0	2,865,067,829	1,598,823,784	1,598,823,784	1,266,244,045
726	Nebbi Municipal Council	0	0	0	0	0	0	1,553,694,144	1,233,859,752	1,233,859,752	519,834,392
727	Nyeru Municipal Council	0	0	0	0	0	0	1,318,685,484	745,365,642	745,365,642	293,698,044
728	Ntungamo Municipal Council	0	0	0	0	0	0	1,145,592,284	851,894,240	851,894,240	332,405,086
729	Rukungiri Municipal Council	0	0	0	0	0	0	1,882,500,087	1,550,093,001	1,550,093,001	481,595,997
730	Sheema Municipal Council	0	0	0	0	0	0	1,295,179,591	813,633,594	813,633,594	407,318,947
731	Tororo Municipal Council	0	0	0	0	0	0	1,081,939,375	674,620,428	674,620,428	145,807,776
801	Abim District	540,910,557	540,910,557	316,167,526	179,491,390	45,251,641	0	145,807,776	0	0	145,807,776
802	Adjumani District	507,082,220	507,082,220	278,442,651	183,387,919	45,251,641	0	102,455,653	0	0	102,455,653
803	Apaka District	1,830,953,222	1,830,953,222	763,221,210	453,397,404	45,251,641	0	170,402,207	0	0	170,402,207
804	Alelgon District	984,591,696	984,591,696	628,016,251	311,323,805	45,251,641	0	115,862,356	0	0	115,862,356
805	Amudat District	552,894,461	552,894,461	307,769,142	199,873,678	45,251,641	0	86,804,393	0	0	86,804,393
806	Amudat District	901,946,951	901,946,951	529,154,083	327,541,237	45,251,641	0	75,024,143	0	0	75,024,143
807	Amuria District	1,015,060,173	1,015,060,173	626,506,929	343,301,603	45,251,641	0	79,252,522	0	0	79,252,522
808	Amuru District	923,955,132	923,955,132	579,298,254	299,405,238	45,251,641	0	125,824,015	0	0	125,824,015
809	Apac District	678,228,257	678,228,257	429,920,240	203,056,975	45,251,641	0	45,020,928	0	0	45,020,928
810	Arua District	559,982,983	559,982,983	362,094,457	152,636,886	45,251,641	0	0	0	0	0
811	Budaka District	833,654,375	833,654,375	472,635,553	315,777,382	45,251,641	0	221,761,728	0	0	221,761,728
812	Budaka District	814,287,372	814,287,372	403,358,516	365,677,416	45,251,641	0	130,362,109	0	0	130,362,109
813	Bughi District	1,181,793,341	1,181,793,341	688,592,912	448,008,788	45,251,641	0	306,496,271	0	0	306,496,271
814	Bugwer District	459,818,059	459,818,059	224,515,018	190,051,400	45,251,641	0	137,710,790	0	0	137,710,790
815	Buwenge District	604,615,083	604,615,083	384,113,283	175,250,158	45,251,641	0	91,165,128	0	0	91,165,128
816	Burkwa District	374,873,721	374,873,721	202,007,510	127,615,570	45,251,641	0	121,226,800	0	0	121,226,800
817	Bukedoa District	1,259,929,619	1,259,929,619	845,770,747	368,907,232	45,251,641	0	70,797,059	0	0	70,797,059
818	Bukomansiri District	413,712,961	413,712,961	228,131,980	140,329,340	45,251,641	0	129,223,394	0	0	129,223,394

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	District Discretionary Development Equalisation Grant	o/w Rural DDEG - Local Government Grant	o/w District DDEG - Local Government Grant	o/w Subcounty DDEG - Local Government Grant	o/w District DDEG - PAC & DSC	o/w Performance Based Climate Resilient Grant	Urban Unconditional Grants	Urban Unconditional Grant - Wage	o/w Municipal UCG - Wage	Urban Unconditional Grant - Non Wage Recurrent
819	Bukwa District	448,953,371	448,953,371	241,382,395	162,319,835	45,251,641	522,378,492	83,553,475	0	0	83,553,475
820	Bulambuli District	1,268,860,597	746,482,105	387,918,132	133,312,333	45,251,641	79,724,816	79,724,816	0	0	79,724,816
821	Bulisa District	466,731,358	287,636,892	143,842,835	45,251,641	0	118,951,357	118,951,357	0	0	118,951,357
822	Bundibugyo District	676,981,385	354,802,398	276,927,246	45,251,641	0	216,471,133	216,471,133	0	0	216,471,133
823	Bunyangabu District	453,152,523	268,735,645	139,165,236	45,251,641	0	253,169,697	253,169,697	0	0	253,169,697
824	Bushenyi District	510,518,517	322,623,977	142,642,989	45,251,641	0	159,833,247	159,833,247	0	0	159,833,247
825	Busia District	1,067,983,190	1,067,983,190	603,004,830	419,706,719	45,251,641	121,478,721	121,478,721	0	0	121,478,721
826	Butebika District	819,435,419	819,435,419	442,128,187	377,307,232	45,251,641	195,290,249	195,290,249	0	0	195,290,249
827	Butebika District	312,172,786	312,172,786	184,688,758	82,232,387	45,251,641	123,340,327	123,340,327	0	0	123,340,327
828	Buseho District	512,452,317	512,452,317	230,234,938	282,217,379	45,251,641	135,416,838	135,416,838	0	0	135,416,838
829	Buvuma District	285,550,506	285,550,506	139,909,866	100,388,999	45,251,641	75,409,083	75,409,083	0	0	75,409,083
830	Buyenda District	800,767,324	800,767,324	429,240,012	371,527,312	45,251,641	179,534,203	179,534,203	0	0	179,534,203
831	Dokolo District	616,222,150	616,222,150	361,160,439	209,810,070	45,251,641	138,933,794	138,933,794	0	0	138,933,794
832	Gomba District	494,293,115	494,293,115	255,615,907	138,677,208	45,251,641	69,274,758	69,274,758	0	0	69,274,758
833	Gulu District	660,197,501	660,197,501	396,162,406	218,783,454	45,251,641	0	0	0	0	0
834	Holma District	767,285,695	767,285,695	464,861,481	257,172,577	45,251,641	49,247,982	49,247,982	0	0	49,247,982
835	Ibanda District	597,565,491	597,565,491	398,068,932	154,244,917	45,251,641	130,923,746	130,923,746	0	0	130,923,746
836	Isingiro District	921,383,914	921,383,914	513,331,782	362,800,491	45,251,641	79,605,252	79,605,252	0	0	79,605,252
837	Isingiro District	1,649,958,255	1,649,958,255	1,087,700,397	517,006,216	45,251,641	334,238,872	334,238,872	0	0	334,238,872
838	Iinja District	504,841,583	504,841,583	305,750,118	153,839,825	45,251,641	252,059,216	252,059,216	0	0	252,059,216
839	Kabonga District	1,094,270,706	1,094,270,706	612,920,762	436,098,303	45,251,641	111,235,582	111,235,582	0	0	111,235,582
840	Kabale District	813,408,397	813,408,397	542,702,511	225,454,245	45,251,641	56,017,180	56,017,180	0	0	56,017,180
841	Kabarole District	577,267,007	577,267,007	399,114,915	192,900,451	45,251,641	140,338,548	140,338,548	0	0	140,338,548
842	Kabarondo District	6,446,830	6,446,830	385,061,310	184,152,878	45,251,641	40,094,438	40,094,438	0	0	40,094,438
843	Kagadi District	1,086,965,806	1,086,965,806	627,866,800	413,847,365	45,251,641	343,934,443	343,934,443	0	0	343,934,443
844	Kakumiro District	952,357,171	952,357,171	569,132,633	338,272,997	45,251,641	246,237,920	246,237,920	0	0	246,237,920
845	Kakuli District	539,998,986	539,998,986	336,095,586	158,651,758	45,251,641	46,070,301	46,070,301	0	0	46,070,301
846	Kakungu District	259,136,956	259,136,956	141,402,322	72,482,993	45,251,641	22,791,282	22,791,282	0	0	22,791,282
847	Kakungu District	673,579,419	673,579,419	315,345,719	312,982,059	45,251,641	117,531,823	117,531,823	0	0	117,531,823
848	Kakungu District	467,582,323	467,582,323	259,090,050	163,240,632	45,251,641	188,965,110	188,965,110	0	0	188,965,110
849	Kamuli District	1,011,154,512	1,011,154,512	492,032,079	473,870,799	45,251,641	254,766,590	254,766,590	0	0	254,766,590
850	Kamwanga District	802,652,190	802,652,190	535,154,915	222,245,635	45,251,641	270,182,697	270,182,697	0	0	270,182,697
851	Kanungu District	945,573,784	945,573,784	589,609,626	310,712,517	45,251,641	16,155,103	16,155,103	0	0	16,155,103
852	Kapchorwa District	304,014,947	304,014,947	146,221,688	112,541,618	45,251,641	77,168,554	77,168,554	0	0	77,168,554
853	Kapelebyong District	635,579,127	635,579,127	402,823,075	188,004,411	45,251,641	71,093,349	71,093,349	0	0	71,093,349
854	Karega District	424,415,217	424,415,217	225,125,261	154,038,315	45,251,641	136,819,604	136,819,604	0	0	136,819,604
855	Kasese District	669,761,313	669,761,313	362,430,796	262,078,877	45,251,641	490,717,031	490,717,031	0	0	490,717,031
856	Kasese District	3,619,258,436	3,619,258,436	1,444,131,836	726,659,052	45,251,641	74,803,769	74,803,769	0	0	74,803,769
857	Katakwi District	912,672,586	912,672,586	543,058,376	324,962,570	45,251,641	260,770,905	260,770,905	0	0	260,770,905
858	Kayunga District	958,275,509	958,275,509	586,159,456	366,864,413	45,251,641	84,823,222	84,823,222	0	0	84,823,222
859	Kazo District	619,300,634	619,300,634	402,628,403	171,420,589	45,251,641	56,549,256	56,549,256	0	0	56,549,256
860	Kibaale District	757,461,309	757,461,309	462,646,417	249,563,331	45,251,641	130,694,724	130,694,724	0	0	130,694,724
861	Kiboga District	758,372,694	758,372,694	310,486,467	171,382,649	45,251,641	136,096,714	136,096,714	0	0	136,096,714
862	Kibuku District	680,639,170	680,639,170	289,037,481	346,350,048	45,251,641	69,230,418	69,230,418	0	0	69,230,418
863	Kikumba District	1,315,983,081	1,315,983,081	482,941,594	242,448,165	45,251,641	94,475,165	94,475,165	0	0	94,475,165
864	Kinuhura District	637,674,181	637,674,181	416,826,279	175,602,261	45,251,641	211,429,247	211,429,247	0	0	211,429,247
865	Kiryandanga District	941,959,465	941,959,465	625,562,155	271,145,659	45,251,641	138,623,416	138,623,416	0	0	138,623,416
866	Kisiro District	1,155,545,648	1,155,545,648	751,031,631	362,262,316	45,251,641	44,045,454	44,045,454	0	0	44,045,454
867	Kitenganda District	453,472,572	453,472,572	258,374,937	149,848,344	45,251,641	53,918,433	53,918,433	0	0	53,918,433
868	Kitumu District	1,484,852,592	1,484,852,592	934,949,295	331,966,255	45,251,641	205,355,367	205,355,367	0	0	205,355,367
869	Koboko District	907,661,655	907,661,655	577,629,950	217,576,919	45,251,641	66,363,116	66,363,116	0	0	66,363,116
870	Kole District	622,111,488	622,111,488	337,567,989	239,791,858	45,251,641	114,502,604	114,502,604	0	0	114,502,604
871	Kotido District	1,214,772,278	1,214,772,278	410,267,124	300,942,206	45,251,641	81,380,166	81,380,166	0	0	81,380,166
872	Kumi District	955,866,649	955,866,649	630,572,860	290,041,547	45,251,641	74,862,889	74,862,889	0	0	74,862,889
873	Kwana District	749,685,707	749,685,707	478,303,947	226,130,719	45,251,641	202,163,569	202,163,569	0	0	202,163,569
874	Kween District	596,341,055	596,341,055	354,089,807	198,999,607	45,251,641	253,109,915	253,109,915	0	0	253,109,915
875	Kyankwani District	994,984,052	994,984,052	577,090,504	272,641,907	45,251,641	447,632,271	447,632,271	0	0	447,632,271
876	Kyegwa District	893,187,852	893,187,852	513,532,027	340,404,224	45,251,641	0	0	0	0	0
877	Kyenjojo District	1,033,309,240	1,033,309,240	557,650,521	300,407,078	45,251,641	0	0	0	0	0

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	District Discretionary Development Expenditure Grant	o/w Rural DDCG - Local Government Grant	o/w District DDCG - Local Government Grant	o/w Subcounty DDCG - Local Government Grant	o/w District DDCG - PAC & DSC	o/w Performance Based Climate Resilient Grant	Urban Unconditional Grants	Urban Unconditional Grant - Wage	o/w Municipal UCG - Wage	Urban Unconditional Grant - Non Wage Recurrent
878	Kyerema District	526,506,636	526,506,636	297,451,671	183,711,324	45,251,641	0	180,658,139	0	0	180,658,139
879	Lamwo District	840,070,174	840,070,174	507,113,153	287,705,380	45,251,641	0	97,638,728	0	0	47,962,129
880	Ura District	844,590,372	844,590,372	517,406,694	281,532,037	45,251,641	0	164,799,297	0	0	164,799,297
881	Lunda District	683,892,576	683,892,576	347,650,241	290,990,694	45,251,641	0	480,189,760	0	0	480,189,760
882	Luwero District	1,302,167,582	1,302,167,582	862,752,453	394,163,488	45,251,641	0	157,497,359	0	0	157,497,359
883	Iwengo District	664,247,690	664,247,690	378,026,962	240,969,087	45,251,641	0	62,254,301	0	0	62,254,301
884	Iyanga District	349,236,775	349,236,775	179,187,588	124,797,546	45,251,641	0	66,304,659	0	0	66,304,659
885	Madi-Ochi District	455,618,672	455,618,672	235,956,191	174,410,841	45,251,641	0	162,081,119	0	0	162,081,119
886	Manarwa District	651,496,715	651,496,715	353,093,847	253,151,326	45,251,641	0	139,185,715	0	0	139,185,715
887	Maracha District	572,322,176	572,322,176	290,925,950	236,144,845	45,251,641	0	0	0	0	0
888	Matarsa District	325,142,062	325,142,062	172,387,264	107,503,158	45,251,641	0	109,906,053	0	0	109,906,053
889	Masindi District	704,180,592	704,180,592	435,442,521	223,486,430	45,251,641	0	178,647,409	0	0	178,647,409
890	Mavuye District	1,431,032,798	1,431,032,798	717,581,562	628,199,595	45,251,641	0	90,528,930	0	0	90,528,930
891	Mbeale District	871,009,115	871,009,115	504,996,997	320,760,478	45,251,641	0	154,098,643	0	0	154,098,643
892	Mbarara District	452,997,612	452,997,612	286,723,013	220,679,383	45,251,641	0	120,016,173	0	0	120,016,173
893	Misoma District	634,399,029	634,399,029	368,468,005	220,679,383	45,251,641	0	143,116,508	0	0	143,116,508
894	Mityana District	670,184,838	670,184,838	393,567,259	231,365,938	45,251,641	0	18,771,147	0	0	18,771,147
895	Moroto District	882,569,398	882,569,398	320,682,253	155,918,204	45,251,641	0	69,497,119	0	0	69,497,119
896	Moyo District	405,254,785	405,254,785	230,950,452	129,052,692	45,251,641	0	192,584,200	0	0	192,584,200
897	Mpigi District	603,982,552	603,982,552	363,041,156	195,689,755	45,251,641	0	130,996,320	0	0	130,996,320
898	Mubende District	1,146,544,967	1,146,544,967	652,896,356	448,396,970	45,251,641	0	47,936,298	0	0	47,936,298
899	Mukono District	894,768,670	894,768,670	479,533,908	369,983,121	45,251,641	0	335,418,565	0	0	335,418,565
900	Nabulak District	705,059,794	705,059,794	428,961,364	230,046,789	45,251,641	0	134,810,862	0	0	134,810,862
901	Napak District	1,129,002,117	1,129,002,117	617,142,506	356,824,704	45,251,641	0	188,478,036	0	0	188,478,036
902	Nakasongola District	804,971,960	804,971,960	536,782,690	222,937,629	45,251,641	0	150,815,178	0	0	150,815,178
903	Nakaseke District	662,383,738	662,383,738	424,715,846	192,416,250	45,251,641	0	170,357,868	0	0	170,357,868
904	Namayingo District	787,896,630	787,896,630	575,055,770	365,692,006	45,251,641	0	175,205,015	0	0	175,205,015
905	Namulindwa District	985,999,417	985,999,417	586,564,742	370,728,347	45,251,641	0	92,643,119	0	0	92,643,119
906	Namutumba District	1,002,094,730	1,002,094,730	694,838,226	336,721,430	45,251,641	0	101,820,780	0	0	101,820,780
907	Napak District	1,076,811,297	1,076,811,297	563,467,514	281,370,504	45,251,641	0	110,748,407	0	0	110,748,407
908	Nabbi District	1,421,956,429	1,421,956,429	890,089,659	462,311,342	45,251,641	0	465,264,702	0	0	465,264,702
909	Nepa District	716,585,069	716,585,069	318,346,796	174,070,808	45,251,641	0	104,999,341	0	0	104,999,341
910	Nitoroko District	1,022,352,462	1,022,352,462	641,564,577	335,146,776	45,251,641	0	30,151,677	0	0	30,151,677
911	Ntungamo District	1,771,587,715	1,771,587,715	952,470,630	582,072,212	45,251,641	0	72,275,742	0	0	72,275,742
912	Nwera District	263,715,769	263,715,769	143,588,717	74,875,412	45,251,641	0	115,952,360	0	0	115,952,360
913	Oboang District	1,030,931,985	1,030,931,985	631,714,453	353,096,808	45,251,641	0	129,800,473	0	0	129,800,473
914	Omoia District	589,695,906	589,695,906	353,096,808	191,347,457	45,251,641	0	93,765,067	0	0	93,765,067
915	Oruke District	1,113,742,138	1,113,742,138	618,796,982	371,421,299	45,251,641	0	168,493,611	0	0	168,493,611
916	Oyam District	1,027,214,554	1,027,214,554	615,962,740	386,183,235	45,251,641	0	210,559,882	0	0	210,559,882
917	Pader District	615,962,740	615,962,740	398,063,462	228,192,847	45,251,641	0	265,616,368	0	0	265,616,368
918	Pakwach District	1,049,858,272	1,049,858,272	598,063,462	406,543,168	45,251,641	0	55,875,041	0	0	55,875,041
919	Pallisa District	777,882,885	777,882,885	454,438,397	176,005,026	45,251,641	0	55,071,266	0	0	55,071,266
920	Rakai District	647,476,799	647,476,799	426,170,130	169,920,513	45,251,641	0	94,653,187	0	0	94,653,187
921	Rubanda District	606,944,292	606,944,292	391,772,138	116,315,460	45,251,641	0	133,746,046	0	0	133,746,046
922	Rubizi District	487,172,252	487,172,252	325,605,151	226,480,547	45,251,641	0	81,764,444	0	0	81,764,444
923	Rukiga District	1,018,760,837	1,018,760,837	677,016,649	300,041,724	45,251,641	0	181,442,799	0	0	181,442,799
924	Rukungiri District	354,496,606	354,496,606	222,640,655	86,604,300	45,251,641	0	168,573,834	0	0	168,573,834
925	Rwampara District	816,161,632	816,161,632	470,868,297	343,091,681	45,251,641	0	219,281,354	0	0	219,281,354
926	Sembabule District	1,058,502,828	1,058,502,828	670,159,506	91,310,236	45,251,641	0	35,339,425	0	0	35,339,425
927	Serere District	299,779,866	299,779,866	163,217,989	414,891,855	45,251,641	0	1,920,729,022	0	0	1,920,729,022
928	Sheema District	840,546,888	840,546,888	380,403,392	368,674,684	45,251,641	0	406,659,051	0	0	406,659,051
929	Sironko District	1,063,271,947	1,063,271,947	649,435,623	291,725,376	45,251,641	0	190,353,097	0	0	190,353,097
930	Soroti District	731,450,107	731,450,107	394,473,090	685,436,254	45,251,641	0	62,739,638,980	0	0	62,739,638,980
931	Terego District	1,508,559,457	1,508,559,457	777,871,562	444,752,490	45,251,641	0	62,739,638,980	0	0	62,739,638,980
932	Tororo District	1,504,033,362	1,504,033,362	1,014,033,331	770,795,767	45,251,641	0	42,485,957,400	0	0	42,485,957,400
933	Wakiso District	2,139,662,623	2,139,662,623	1,373,615,215	266,465,810	45,251,641	0	0	0	0	0
934	Yumbe District	1,189,097,185	1,189,097,185	508,004,424	36,364,630,392	45,251,641	0	0	0	0	0
935	Zombo District	112,152,267,769	112,152,267,769	61,531,789,432	36,364,630,392	45,251,641	0	0	0	0	0
Total				61,531,789,432	36,364,630,392	6,561,487,947	7,694,399,998	105,253,596,300	62,739,638,980	62,739,638,980	42,485,957,400

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	00 Multi Programme										o/w Urban Internal Audit		
		o/w Urban UGC - NWR Municipality	o/w Urban UGC - NWR Town	o/w HMAS Urban	o/w Boards Urban	o/w Ex-Gratia & Honoraria Urban	o/w Payroll Printing Municipalities	o/w Urban UGC - NWR Division	o/w Pbs Recurrent Costs Municipality	o/w monitoring UGIFT Program - urban	o/w city service commission			
601	Arua city	262,215,060	0	30,000,000	5,212,432	412,560,000	4,291,791	262,215,060	15,000,000	15,000,000	18,000,406	10,000,000	10,000,000	10,000,000
602	Fort-Portal city	119,272,541	0	30,000,000	5,212,432	109,440,000	4,183,138	119,272,541	15,000,000	15,000,000	18,000,406	10,000,000	10,000,000	10,000,000
603	Gulu city	172,407,761	0	30,000,000	5,212,432	306,000,000	7,318,741	172,407,761	15,000,000	15,000,000	18,000,406	10,000,000	10,000,000	10,000,000
604	Hoima city	112,917,167	0	30,000,000	5,212,432	165,240,000	3,992,956	112,917,167	15,000,000	15,000,000	18,000,406	10,000,000	10,000,000	10,000,000
605	Ijira city	193,488,652	0	30,000,000	5,212,432	297,840,000	6,193,218	193,488,652	15,000,000	15,000,000	18,000,406	10,000,000	10,000,000	10,000,000
606	Lira city	179,082,562	0	30,000,000	5,212,432	344,880,000	5,133,852	179,082,562	15,000,000	15,000,000	18,000,406	10,000,000	10,000,000	10,000,000
607	Masaka city	201,500,232	0	30,000,000	5,212,432	265,970,000	3,626,292	201,500,232	15,000,000	15,000,000	18,000,406	10,000,000	10,000,000	10,000,000
608	Mbale city	202,647,447	0	30,000,000	5,212,432	405,440,000	6,804,391	202,647,447	15,000,000	15,000,000	18,000,406	10,000,000	10,000,000	10,000,000
609	Mbarara city	192,452,746	0	30,000,000	5,212,432	255,000,000	5,986,284	192,452,746	15,000,000	15,000,000	18,000,406	10,000,000	10,000,000	10,000,000
610	Soroti city	119,118,501	0	30,000,000	5,212,432	265,080,000	4,875,801	119,118,501	15,000,000	15,000,000	18,000,406	10,000,000	10,000,000	10,000,000
701	Apac Municipal Council	82,549,411	0	30,000,000	5,212,432	137,616	1,376,316	82,549,411	15,000,000	10,000,000	0	0	9,000,000	0
702	Bugiri Municipal Council	63,121,415	0	30,000,000	5,212,432	159,000,000	1,321,121	63,121,415	15,000,000	10,000,000	0	0	9,000,000	0
703	Bushenyi- Ishaka Municipal Council	78,756,948	0	30,000,000	5,212,432	68,164,516	3,809,644	78,756,948	15,000,000	10,000,000	0	0	9,000,000	0
704	Busia Municipal Council	79,691,918	0	30,000,000	5,212,432	137,940,000	1,962,544	79,691,918	15,000,000	10,000,000	0	0	9,000,000	0
705	Entebbe Municipal Council	117,980,895	0	30,000,000	5,212,432	103,500,000	4,217,092	88,855,732	15,000,000	10,000,000	0	0	9,000,000	0
706	Ibanda Municipal Council	75,001,442	0	30,000,000	5,212,432	187,140,000	4,772,130	117,980,896	15,000,000	10,000,000	0	0	9,000,000	0
707	Iganga Municipal Council	85,596,938	0	30,000,000	5,212,432	105,000,000	1,928,590	75,001,440	15,000,000	10,000,000	0	0	9,000,000	0
708	Kibale Municipal Council	79,679,785	0	30,000,000	5,212,432	110,460,000	5,914,795	85,596,938	15,000,000	10,000,000	0	0	9,000,000	0
709	Kamuli Municipal Council	85,642,873	0	30,000,000	5,212,432	108,840,000	2,446,913	85,642,875	15,000,000	10,000,000	0	0	9,000,000	0
710	Kapchorwa Municipal Council	123,060,318	0	30,000,000	5,212,432	206,280,000	2,611,513	79,679,785	15,000,000	10,000,000	0	0	9,000,000	0
711	Kasese Municipal Council	291,011,980	0	30,000,000	5,212,432	154,500,000	5,106,688	123,060,318	15,000,000	10,000,000	0	0	9,000,000	0
712	Kira Municipal Council	65,412,722	0	30,000,000	5,212,432	289,860,000	3,323,654	291,011,980	15,000,000	10,000,000	0	0	9,000,000	0
713	Kisoro Municipal Council	77,795,181	0	30,000,000	5,212,432	81,180,000	1,060,993	65,412,722	15,000,000	10,000,000	0	0	9,000,000	0
714	Kigungu Municipal Council	88,320,727	0	30,000,000	5,212,432	107,460,000	2,903,722	77,795,181	15,000,000	10,000,000	0	0	9,000,000	0
715	Koboko Municipal Council	85,954,264	0	30,000,000	5,212,432	102,660,000	2,349,219	88,820,727	15,000,000	10,000,000	0	0	9,000,000	0
716	Kotido Municipal Council	67,466,120	0	30,000,000	5,212,432	158,270,000	1,286,627	85,954,264	15,000,000	10,000,000	0	0	9,000,000	0
717	Kumi Municipal Council	117,285,176	0	30,000,000	5,212,432	111,240,000	1,849,449	67,466,120	15,000,000	10,000,000	0	0	9,000,000	0
718	Lugazi Municipal Council	280,368,699	0	30,000,000	5,212,432	170,530,000	2,869,663	117,285,176	15,000,000	10,000,000	0	0	9,000,000	0
719	Makindye-Saabagabo Municipal Council	108,151,297	0	30,000,000	5,212,432	260,580,000	2,151,768	280,368,699	15,000,000	10,000,000	0	0	9,000,000	0
720	Masindi Municipal Council	116,359,161	0	30,000,000	5,212,432	341,974,272	4,441,189	108,151,297	15,000,000	10,000,000	0	0	9,000,000	0
721	Mityana Municipal Council	55,342,562	0	30,000,000	5,212,432	150,360,000	3,730,309	116,359,161	15,000,000	10,000,000	0	0	9,000,000	0
722	Moroto Municipal Council	110,312,082	0	30,000,000	5,212,432	167,700,000	1,460,024	55,342,562	15,000,000	10,000,000	0	0	9,000,000	0
723	Mubende Municipal Council	204,105,074	0	30,000,000	5,212,432	180,600,000	3,209,490	110,312,082	15,000,000	10,000,000	0	0	9,000,000	0
724	Mukono Municipal Council	416,953,056	0	30,000,000	5,212,432	357,180,000	5,785,769	204,105,074	15,000,000	10,000,000	0	0	9,000,000	0
725	Namana Municipal Council	78,132,117	0	30,000,000	5,212,432	93,050,000	5,945,501	416,953,056	15,000,000	10,000,000	0	0	9,000,000	0
726	Nebbi Municipal Council	154,286,526	0	30,000,000	5,212,432	191,700,000	1,297,726	78,132,117	15,000,000	10,000,000	0	0	9,000,000	0
727	Njeru Municipal Council	62,276,518	0	30,000,000	5,212,432	98,880,000	3,834,358	154,286,526	15,000,000	10,000,000	0	0	9,000,000	0
728	Ntungamo Municipal Council	74,331,275	0	30,000,000	5,212,432	111,060,000	1,052,575	62,276,518	15,000,000	10,000,000	0	0	9,000,000	0
729	Rukungiri Municipal Council	107,229,172	0	30,000,000	5,212,432	193,850,000	3,470,103	74,331,275	15,000,000	10,000,000	0	0	9,000,000	0
730	Sheema Municipal Council	68,718,476	0	30,000,000	5,212,432	196,500,000	4,015,221	107,229,172	15,000,000	10,000,000	0	0	9,000,000	0
731	Tororo Municipal Council	145,807,176	0	30,000,000	5,212,432	196,500,000	4,169,557	68,718,476	15,000,000	10,000,000	0	0	9,000,000	0
801	Abim District	170,402,267	0	0	0	0	0	0	0	0	0	0	0	0
802	Adjumani District	115,862,356	0	0	0	0	0	0	0	0	0	0	0	0
803	Agago District	95,804,593	0	0	0	0	0	0	0	0	0	0	0	0
804	Aiebong District	75,024,143	0	0	0	0	0	0	0	0	0	0	0	0
805	Amolatar District	125,824,615	0	0	0	0	0	0	0	0	0	0	0	0
806	Amuria District	45,026,528	0	0	0	0	0	0	0	0	0	0	0	0
807	Apac District	211,761,728	0	0	0	0	0	0	0	0	0	0	0	0
808	Arua District	330,362,109	0	0	0	0	0	0	0	0	0	0	0	0
809	Budaka District	305,496,271	0	0	0	0	0	0	0	0	0	0	0	0
810	Bududa District	132,710,793	0	0	0	0	0	0	0	0	0	0	0	0
811	Bugiri District	91,165,123	0	0	0	0	0	0	0	0	0	0	0	0
812	Bugweri District	121,226,850	0	0	0	0	0	0	0	0	0	0	0	0
813	Bukheje District	70,797,039	0	0	0	0	0	0	0	0	0	0	0	0
814	Bukwe District	129,223,334	0	0	0	0	0	0	0	0	0	0	0	0
815	Bukwera District	0	0	0	0	0	0	0	0	0	0	0	0	0
816	Bukwera District	0	0	0	0	0	0	0	0	0	0	0	0	0
817	Bukwera District	0	0	0	0	0	0	0	0	0	0	0	0	0
818	Bukwera District	0	0	0	0	0	0	0	0	0	0	0	0	0

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	00 Multi Programme										
		<i>o/w Urban UCG - NMR Municipality</i>	<i>o/w Urban UCG - NMR Town</i>	<i>o/w FMS Urban</i>	<i>o/w Boards Urban</i>	<i>o/w Ex-gratia & Honorary Urban</i>	<i>o/w Payroll Printing Municipalities</i>	<i>o/w Urban UCG - NMR Division</i>	<i>o/w Pps Recurrent Costs Municipality</i>	<i>o/w monitoring UCIF Program - Urban</i>	<i>o/w city service commission</i>	<i>o/w Urban Internal Audit</i>
819	Bukwo District	0	83,553,475	0	0	0	0	0	0	0	0	0
820	Bumabuli District	0	79,724,816	0	0	0	0	0	0	0	0	0
821	Buliha District	0	118,951,357	0	0	0	0	0	0	0	0	0
822	Bundibugyo District	0	216,471,183	0	0	0	0	0	0	0	0	0
823	Bunyangabu District	0	253,169,697	0	0	0	0	0	0	0	0	0
824	Bushenyi District	0	159,839,247	0	0	0	0	0	0	0	0	0
825	Buse District	0	121,478,721	0	0	0	0	0	0	0	0	0
826	Busaleja District	0	195,290,249	0	0	0	0	0	0	0	0	0
827	Butambala District	0	123,340,327	0	0	0	0	0	0	0	0	0
828	Butebo District	0	135,416,838	0	0	0	0	0	0	0	0	0
829	Buvuma District	0	75,409,083	0	0	0	0	0	0	0	0	0
830	Buyende District	0	179,534,203	0	0	0	0	0	0	0	0	0
831	Dakolo District	0	138,933,794	0	0	0	0	0	0	0	0	0
832	Gomba District	0	69,274,758	0	0	0	0	0	0	0	0	0
833	Gulu District	0	0	0	0	0	0	0	0	0	0	0
834	Holma District	0	49,247,982	0	0	0	0	0	0	0	0	0
835	Ibando District	0	130,923,746	0	0	0	0	0	0	0	0	0
836	Iganga District	0	79,605,252	0	0	0	0	0	0	0	0	0
837	Isingiro District	0	334,238,822	0	0	0	0	0	0	0	0	0
838	Jinja District	0	252,059,216	0	0	0	0	0	0	0	0	0
839	Kabonga District	0	111,235,582	0	0	0	0	0	0	0	0	0
840	Kabale District	0	56,017,180	0	0	0	0	0	0	0	0	0
841	Kaberamaido District	0	140,338,548	0	0	0	0	0	0	0	0	0
842	Kakumiro District	0	40,084,438	0	0	0	0	0	0	0	0	0
843	Kagadi District	0	343,934,443	0	0	0	0	0	0	0	0	0
844	Kakumiro District	0	246,237,920	0	0	0	0	0	0	0	0	0
845	Kakuli District	0	46,070,301	0	0	0	0	0	0	0	0	0
846	Kalungah District	0	22,791,282	0	0	0	0	0	0	0	0	0
847	Kaliro District	0	129,814,590	0	0	0	0	0	0	0	0	0
848	Kalungu District	0	117,531,823	0	0	0	0	0	0	0	0	0
849	Kanuli District	0	188,965,110	0	0	0	0	0	0	0	0	0
850	Karumunge District	0	254,766,590	0	0	0	0	0	0	0	0	0
851	Karungu District	0	270,182,697	0	0	0	0	0	0	0	0	0
852	Kapchorwa District	0	16,155,103	0	0	0	0	0	0	0	0	0
853	Kapelebyong District	0	77,168,554	0	0	0	0	0	0	0	0	0
854	Karenga District	0	71,093,349	0	0	0	0	0	0	0	0	0
855	Kasanda District	0	136,819,604	0	0	0	0	0	0	0	0	0
856	Kasasa District	0	490,717,031	0	0	0	0	0	0	0	0	0
857	Katakwi District	0	74,803,769	0	0	0	0	0	0	0	0	0
858	Kayunga District	0	260,720,905	0	0	0	0	0	0	0	0	0
859	Kazo District	0	84,823,222	0	0	0	0	0	0	0	0	0
860	Kibaale District	0	56,549,256	0	0	0	0	0	0	0	0	0
861	Kiboga District	0	120,694,724	0	0	0	0	0	0	0	0	0
862	Kibuku District	0	136,096,714	0	0	0	0	0	0	0	0	0
863	Kikouba District	0	69,230,418	0	0	0	0	0	0	0	0	0
864	Kiruhira District	0	94,475,165	0	0	0	0	0	0	0	0	0
865	Kiryandongo District	0	211,429,247	0	0	0	0	0	0	0	0	0
866	Kirono District	0	264,092,712	0	0	0	0	0	0	0	0	0
867	Kitagwenda District	0	138,623,416	0	0	0	0	0	0	0	0	0
868	Kilelesh District	0	44,045,454	0	0	0	0	0	0	0	0	0
869	Koboko District	0	53,518,433	0	0	0	0	0	0	0	0	0
870	Kole District	0	205,355,367	0	0	0	0	0	0	0	0	0
871	Korido District	0	66,369,116	0	0	0	0	0	0	0	0	0
872	Kumi District	0	114,502,604	0	0	0	0	0	0	0	0	0
873	Kwana District	0	81,380,166	0	0	0	0	0	0	0	0	0
874	Kween District	0	74,862,889	0	0	0	0	0	0	0	0	0
875	Kyamwani District	0	202,163,569	0	0	0	0	0	0	0	0	0
876	Kyaggwa District	0	253,109,915	0	0	0	0	0	0	0	0	0
877	Kyamlo District	0	447,632,271	0	0	0	0	0	0	0	0	0

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	00 Multi Programme										
		o/w Urban UCG - NWR Municipality	o/w Urban UCG - NWR Town	o/w ISATS Urban	o/w Boards Urban	o/w Ex-Gratia & Honoraria Urban	o/w Payroll Printing Municipalities	o/w Urban UCG - NWR Division	o/w Pbs Recurrent Costs Municipality	o/w monitoring UGIFT Program - urban	o/w city service commission	o/w Urban Internal Audit
878	Kyotera District	0	180,658,139	0	0	0	0	0	0	0	0	0
879	Lamwo District	0	97,638,728	0	0	0	0	0	0	0	0	0
880	Lira District	0	47,962,129	0	0	0	0	0	0	0	0	0
881	Luka District	0	164,799,297	0	0	0	0	0	0	0	0	0
882	Luwero District	0	480,189,760	0	0	0	0	0	0	0	0	0
883	Lwengo District	0	157,497,359	0	0	0	0	0	0	0	0	0
884	Lyantonde District	0	62,254,301	0	0	0	0	0	0	0	0	0
885	Madi-Okollo District	0	66,904,559	0	0	0	0	0	0	0	0	0
886	Manafwa District	0	162,081,119	0	0	0	0	0	0	0	0	0
887	Maracha District	0	139,185,715	0	0	0	0	0	0	0	0	0
888	Masaka District	0	0	0	0	0	0	0	0	0	0	0
889	Masindi District	0	109,906,253	0	0	0	0	0	0	0	0	0
890	Mayuge District	0	178,647,409	0	0	0	0	0	0	0	0	0
891	Mbale District	0	90,528,330	0	0	0	0	0	0	0	0	0
892	Mbarara District	0	154,098,643	0	0	0	0	0	0	0	0	0
893	Mtotooni District	0	120,016,173	0	0	0	0	0	0	0	0	0
894	Mityana District	0	143,116,508	0	0	0	0	0	0	0	0	0
895	Moroto District	0	18,771,147	0	0	0	0	0	0	0	0	0
896	Moyo District	0	69,497,119	0	0	0	0	0	0	0	0	0
897	Mpigi District	0	192,584,200	0	0	0	0	0	0	0	0	0
898	Mubende District	0	130,996,920	0	0	0	0	0	0	0	0	0
899	Mukono District	0	335,418,565	0	0	0	0	0	0	0	0	0
900	Nabulak District	0	42,936,298	0	0	0	0	0	0	0	0	0
901	Nakapiripiti District	0	20,130,298	0	0	0	0	0	0	0	0	0
902	Nakasoke District	0	134,810,362	0	0	0	0	0	0	0	0	0
903	Nakasongola District	0	188,478,236	0	0	0	0	0	0	0	0	0
904	Namayingo District	0	150,816,178	0	0	0	0	0	0	0	0	0
905	Namisindwa District	0	170,357,968	0	0	0	0	0	0	0	0	0
906	Namutumba District	0	175,205,215	0	0	0	0	0	0	0	0	0
907	Napak District	0	92,643,119	0	0	0	0	0	0	0	0	0
908	Nebbi District	0	9,208,143	0	0	0	0	0	0	0	0	0
909	Ngora District	0	10,820,780	0	0	0	0	0	0	0	0	0
910	Ntoroko District	0	110,748,507	0	0	0	0	0	0	0	0	0
911	Mtungano District	0	465,264,702	0	0	0	0	0	0	0	0	0
912	Nwoya District	0	104,999,541	0	0	0	0	0	0	0	0	0
913	Obongi District	0	90,151,577	0	0	0	0	0	0	0	0	0
914	Omoro District	0	72,275,742	0	0	0	0	0	0	0	0	0
915	Ouke District	0	115,952,360	0	0	0	0	0	0	0	0	0
916	Oyam District	0	179,061,909	0	0	0	0	0	0	0	0	0
917	Pader District	0	129,800,473	0	0	0	0	0	0	0	0	0
918	Pakwach District	0	93,765,267	0	0	0	0	0	0	0	0	0
919	Pallisa District	0	168,493,511	0	0	0	0	0	0	0	0	0
920	Rakai District	0	210,559,882	0	0	0	0	0	0	0	0	0
921	Rubanda District	0	265,616,368	0	0	0	0	0	0	0	0	0
922	Rubizi District	0	55,825,241	0	0	0	0	0	0	0	0	0
923	Rukiga District	0	55,071,266	0	0	0	0	0	0	0	0	0
924	Rukungiri District	0	94,653,187	0	0	0	0	0	0	0	0	0
925	Rwampara District	0	133,746,246	0	0	0	0	0	0	0	0	0
926	Sembabule District	0	8,764,444	0	0	0	0	0	0	0	0	0
927	Serere District	0	18,442,799	0	0	0	0	0	0	0	0	0
928	Sheema District	0	168,523,334	0	0	0	0	0	0	0	0	0
929	Sironko District	0	219,281,354	0	0	0	0	0	0	0	0	0
930	Soroti District	0	20,101,339	0	0	0	0	0	0	0	0	0
931	Terego District	0	35,339,425	0	0	0	0	0	0	0	0	0
932	Tororo District	0	318,528,442	0	0	0	0	0	0	0	0	0
933	Wakiso District	0	1,920,729,922	0	0	0	0	0	0	0	0	0
934	Yumbe District	0	406,659,051	0	0	0	0	0	0	0	0	0
935	Zombo District	0	190,353,097	0	0	0	0	0	0	0	0	0
Total		5,355,552,534	20,860,659,000	1,230,000,000	213,705,720	7,686,378,787	148,100,768	5,355,552,534	615,000,000	460,000,000	180,004,057	379,000,000

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	District Unconditional Grants	District Unconditional Grant - Wage	o/w District UCG - Wage	District Unconditional Grant - Non Wage Recurrent	o/w District UCG - MWR District	o/w District UCG - MWR Subcounty	o/w IPS District	o/w IFMS District	o/w Boards District	o/w Ex-Gratia & Honorary District	o/w Payroll Printing District
601	Arua city	0	0	0	0	0	0	0	0	0	0	0
602	Fort-Portal city	0	0	0	0	0	0	0	0	0	0	0
603	Gulu city	0	0	0	0	0	0	0	0	0	0	0
604	Hajira city	0	0	0	0	0	0	0	0	0	0	0
605	Irira city	0	0	0	0	0	0	0	0	0	0	0
606	Lira city	0	0	0	0	0	0	0	0	0	0	0
607	Masaka city	0	0	0	0	0	0	0	0	0	0	0
608	Mbale city	0	0	0	0	0	0	0	0	0	0	0
609	Mbarara city	0	0	0	0	0	0	0	0	0	0	0
610	Soroti city	0	0	0	0	0	0	0	0	0	0	0
701	Apac Municipal Council	0	0	0	0	0	0	0	0	0	0	0
702	Bugiri Municipal Council	0	0	0	0	0	0	0	0	0	0	0
703	Bushenyi Ishaka Municipal Council	0	0	0	0	0	0	0	0	0	0	0
704	Busa Municipal Council	0	0	0	0	0	0	0	0	0	0	0
705	Entebbe Municipal Council	0	0	0	0	0	0	0	0	0	0	0
706	Ibanda Municipal Council	0	0	0	0	0	0	0	0	0	0	0
707	Ijumba Municipal Council	0	0	0	0	0	0	0	0	0	0	0
708	Kabale Municipal Council	0	0	0	0	0	0	0	0	0	0	0
709	Kamuli Municipal Council	0	0	0	0	0	0	0	0	0	0	0
710	Kapchorwa Municipal Council	0	0	0	0	0	0	0	0	0	0	0
711	Kasese Municipal Council	0	0	0	0	0	0	0	0	0	0	0
712	Kira Municipal Council	0	0	0	0	0	0	0	0	0	0	0
713	Kisoro Municipal Council	0	0	0	0	0	0	0	0	0	0	0
714	Kigezi Municipal Council	0	0	0	0	0	0	0	0	0	0	0
715	Koboko Municipal Council	0	0	0	0	0	0	0	0	0	0	0
716	Kotido Municipal Council	0	0	0	0	0	0	0	0	0	0	0
717	Kumi Municipal Council	0	0	0	0	0	0	0	0	0	0	0
718	Lugazi Municipal Council	0	0	0	0	0	0	0	0	0	0	0
719	Makinye-Sabagabo Municipal Council	0	0	0	0	0	0	0	0	0	0	0
720	Matindi Municipal Council	0	0	0	0	0	0	0	0	0	0	0
721	Mityana Municipal Council	0	0	0	0	0	0	0	0	0	0	0
722	Moroto Municipal Council	0	0	0	0	0	0	0	0	0	0	0
723	Mubende Municipal Council	0	0	0	0	0	0	0	0	0	0	0
724	Mukono Municipal Council	0	0	0	0	0	0	0	0	0	0	0
725	Nansana Municipal Council	0	0	0	0	0	0	0	0	0	0	0
726	Nebbi Municipal Council	0	0	0	0	0	0	0	0	0	0	0
727	Njeru Municipal Council	0	0	0	0	0	0	0	0	0	0	0
728	Mtunyano Municipal Council	0	0	0	0	0	0	0	0	0	0	0
729	Rukungiri Municipal Council	0	0	0	0	0	0	0	0	0	0	0
730	Sherema Municipal Council	0	0	0	0	0	0	0	0	0	0	0
731	Tororo Municipal Council	0	0	0	0	0	0	0	0	0	0	0
801	Abim District	3,775,814,964	2,998,215,603	2,998,215,603	777,599,161	219,413,146	122,434,895	0	30,000,000	25,204,287	267,350,000	6,186,427
802	Adjumani District	3,266,874,177	2,536,151,666	2,536,151,666	730,722,511	255,619,402	149,667,956	0	30,000,000	25,204,287	183,000,000	8,230,461
803	Agega District	4,718,724,268	3,431,244,566	3,431,244,566	1,287,479,700	946,823,971	281,445,678	0	30,000,000	25,204,287	480,960,000	9,045,358
804	Alekteng District	2,950,564,726	1,993,228,373	1,993,228,373	997,136,333	309,356,644	224,053,667	0	30,000,000	25,204,287	273,060,000	8,461,348
805	Amoliet District	3,464,657,253	2,589,276,405	2,589,276,405	875,580,848	257,215,262	184,569,711	0	30,000,000	25,204,287	285,780,000	6,811,182
806	Amoliet District	3,339,009,287	1,622,856,439	1,622,856,439	716,152,848	259,946,397	175,081,274	0	30,000,000	25,204,287	146,400,000	1,120,484
807	Amururi District	3,145,710,238	2,148,357,136	2,148,357,136	997,353,102	293,760,923	247,533,023	0	30,000,000	25,204,287	305,340,000	7,514,463
808	Amururi District	3,702,444,193	2,864,998,452	2,864,998,452	837,445,741	283,159,679	193,028,611	0	30,000,000	25,204,287	206,520,000	6,592,758
809	Apac District	2,927,759,560	2,202,356,800	2,202,356,800	725,402,760	231,665,890	139,252,994	25,000,000	30,000,000	25,204,287	110,760,000	8,807,679
810	Arua District	2,714,571,257	2,067,621,393	2,067,621,393	917,907,789	260,642,951	207,252,485	0	30,000,000	25,204,287	199,260,000	6,771,275
811	Bushaka District	4,052,322,884	3,134,415,095	3,134,415,095	1,338,318,585	825,620,532	284,013,247	0	30,000,000	25,204,287	564,350,000	13,211,210
812	Bududa District	3,779,327,412	3,441,008,824	3,441,008,824	1,105,771,775	328,138,835	284,437,036	0	30,000,000	25,204,287	305,780,000	8,578,299
813	Bugiri District	3,655,582,775	2,549,811,000	2,549,811,000	623,495,479	231,410,196	155,907,609	0	30,000,000	25,204,287	212,880,000	3,972,623
814	Bugweri District	2,412,838,321	1,789,332,842	1,789,332,842	767,907,044	246,942,118	155,907,609	0	30,000,000	25,204,287	208,680,000	6,927,669
815	Bulibwe District	3,296,896,250	2,528,989,206	2,528,989,206	686,130,994	303,243,064	255,843,937	0	30,000,000	25,204,287	459,960,000	7,537,798
816	Bulibwe District	3,201,989,755	2,515,268,761	2,515,268,761	787,907,044	246,942,118	155,907,609	0	30,000,000	25,204,287	208,680,000	6,927,669
817	Bukedea District	4,040,771,084	2,879,982,081	2,879,982,081	1,160,789,003	219,413,066	131,064,937	0	30,000,000	25,204,287	154,020,000	6,274,708
818	Bukomambiri District	2,534,629,742	1,850,576,878	1,850,576,878	684,052,864	219,413,066	131,064,937	25,000,000	30,000,000	25,204,287	154,020,000	6,274,708

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	District Unconditional Grants	District Unconditional Grant - Wage	District Unconditional Grant - Non Wage Recurrent	o/w District UCG - NMR District	o/w District UCG - NMR Subcounty	o/w IPPS District	o/w FMIS District	o/w Boards District	o/w Ex-Gratia & Honorary District	o/w Payroll Printing District
819	Bukwo District	4,000,823,177	3,054,240,053	916,583,124	231,743,731	160,019,520	0	30,000,000	25,204,287	370,320,000	6,295,080
820	Bulambuli District	4,771,765,129	3,519,048,502	1,252,716,627	312,980,387	279,314,232	25,000,000	30,000,000	25,204,287	487,920,000	6,417,315
821	Bulisa District	1,803,972,912	1,147,824,554	656,098,358	221,469,584	121,171,458	0	30,000,000	25,204,287	161,280,000	3,972,623
822	Bundibugyo District	5,902,778,473	4,125,942,875	1,776,835,598	903,220,687	242,164,924	0	30,000,000	25,204,287	450,780,000	11,415,350
823	Bunyagabwa District	4,086,877,323	3,341,048,363	745,828,960	209,527,345	129,257,132	25,000,000	30,000,000	25,204,287	212,160,000	6,677,915
824	Bushenyi District	4,171,360,605	3,302,993,830	868,366,778	240,994,761	166,173,157	25,000,000	47,143,000	25,204,287	252,300,000	11,551,166
825	Busia District	3,142,771,413	2,065,179,233	1,076,592,180	379,599,891	296,933,947	0	30,000,000	25,204,287	288,840,000	12,963,655
826	Butaleja District	3,360,340,628	2,450,782,693	909,557,935	273,451,155	213,110,001	0	30,000,000	25,204,287	256,920,000	10,872,083
827	Butambala District	2,664,705,472	2,135,470,414	529,235,056	183,669,001	83,347,334	0	30,000,000	25,204,287	112,980,000	8,033,527
828	Butebo District	2,688,007,718	1,911,120,826	776,886,892	222,178,474	152,364,726	0	30,000,000	25,204,287	241,500,000	5,628,999
829	Buvuma District	3,688,520,092	2,900,684,527	787,835,565	202,831,890	96,668,962	0	30,000,000	25,204,287	345,527,390	1,662,631
830	Buyende District	2,869,274,144	1,690,349,475	1,178,924,669	358,521,605	286,327,582	0	30,000,000	25,204,287	379,901,567	5,969,121
831	Dokolo District	3,180,745,805	2,372,421,453	808,324,352	240,007,577	185,650,546	0	30,000,000	25,204,287	246,360,000	8,113,435
832	Gomba District	2,552,685,328	1,819,822,477	732,862,851	258,446,019	164,596,116	0	30,000,000	25,204,287	168,540,000	7,076,023
833	Gulu District	5,689,071,866	5,285,963,146	703,108,720	250,446,788	161,050,136	0	30,000,000	25,204,287	165,600,000	5,867,104
834	Homa District	3,134,388,438	2,253,830,456	880,557,982	291,861,866	238,320,118	0	30,000,000	25,204,287	210,240,000	5,951,306
835	Ibanda District	3,547,783,264	3,199,979,158	747,804,106	223,797,533	141,758,462	0	30,000,000	25,204,287	219,560,000	7,383,418
836	Iganga District	2,683,409,723	2,077,368,073	906,041,650	325,189,098	278,298,384	0	30,000,000	25,204,287	160,500,000	14,788,875
837	Isingiro District	5,564,265,786	4,097,247,360	1,467,018,426	395,676,735	390,416,332	0	30,000,000	25,204,287	482,400,000	15,810,055
838	Iringa District	3,574,472,599	3,294,056,687	680,415,912	215,285,925	122,131,776	25,000,000	47,143,000	25,204,287	135,300,000	17,350,517
839	Kabon District	3,140,800,427	2,125,984,001	1,014,816,426	323,909,033	239,328,248	0	30,000,000	25,204,287	306,360,000	4,014,452
840	Kabale District	4,178,704,748	3,314,962,000	863,742,748	263,239,738	197,729,527	0	30,000,000	25,204,287	254,880,000	13,588,790
841	Kabarole District	3,544,744,888	2,510,392,709	834,352,179	250,791,155	179,499,283	0	30,000,000	25,204,287	239,400,000	9,457,047
842	Kaberama District	2,525,215,959	1,890,171,149	635,044,810	218,375,274	131,282,105	0	30,000,000	25,204,287	146,700,000	4,482,738
843	Kagadi District	5,638,761,576	4,097,923,950	1,540,837,626	372,303,297	377,875,235	0	30,000,000	25,204,287	597,060,000	10,384,601
844	Kakumiro District	4,244,909,473	3,007,888,180	1,237,021,293	354,241,778	391,964,304	0	30,000,000	25,204,287	375,360,000	6,249,918
845	Kakuli District	2,775,854,308	2,121,920,776	653,933,532	223,673,324	140,737,237	0	30,000,000	25,204,287	151,020,000	4,257,779
846	Kalungala District	2,472,888,231	1,962,415,710	510,472,521	192,010,757	83,503,441	0	30,000,000	25,204,287	104,820,000	2,933,630
847	Kaliro District	3,603,724,200	2,651,639,875	942,084,325	282,329,785	225,835,912	0	30,000,000	25,204,287	275,100,000	10,514,035
848	Kalungu District	2,916,457,027	2,130,247,416	786,209,611	233,375,382	146,249,765	0	30,000,000	25,204,287	152,640,000	8,719,771
849	Kamuli District	4,059,439,334	2,813,690,999	1,245,748,335	375,075,989	354,305,843	0	30,000,000	25,204,287	336,600,000	17,558,811
850	Kamwenge District	4,089,553,490	3,196,732,881	902,820,609	263,462,994	193,003,226	0	30,000,000	25,204,287	260,820,000	8,719,696
851	Kanungu District	4,695,368,741	3,572,107,218	1,123,261,523	303,158,892	245,141,993	0	30,000,000	25,204,287	378,120,000	13,635,945
852	Kapchorwa District	2,706,029,127	2,030,388,826	675,640,391	197,705,468	116,688,357	0	30,000,000	25,204,287	228,300,000	5,741,183
853	Kapelebyong District	2,417,962,193	1,708,956,248	709,005,945	237,052,177	129,660,566	0	30,000,000	25,204,287	190,500,000	3,588,510
854	Karenga District	2,583,913,641	1,974,717,612	609,196,029	206,011,949	92,454,861	0	30,000,000	25,204,287	167,760,000	1,764,527
855	Kasanda District	3,363,905,279	2,371,171,427	992,737,852	302,991,792	252,534,463	0	30,000,000	25,204,287	289,020,000	6,387,403
856	Kasesa District	7,608,602,227	5,690,294,532	1,918,307,695	540,712,159	516,204,602	0	30,000,000	25,204,287	614,400,000	28,786,242
857	Katakwi District	5,045,345,592	3,996,699,950	1,048,645,642	294,980,724	245,736,504	0	30,000,000	25,204,287	351,240,000	8,461,721
858	Kavunga District	3,739,515,346	2,746,449,952	993,065,394	320,452,314	267,769,328	0	30,000,000	25,204,287	233,280,000	16,359,059
859	Kazo District	3,529,176,608	2,779,093,356	750,083,252	244,547,230	165,156,931	0	30,000,000	25,204,287	200,160,000	6,014,398
860	Kibaale District	4,642,482,428	3,779,717,078	862,766,350	278,703,972	222,463,532	0	30,000,000	25,204,287	222,960,000	4,434,152
861	Kiboga District	3,382,886,587	2,594,669,589	788,216,998	231,266,962	153,798,059	25,000,000	30,000,000	25,204,287	229,620,000	5,549,953
862	Kibuku District	3,742,524,182	2,742,209,739	1,000,314,443	280,599,315	240,020,481	0	30,000,000	25,204,287	318,240,000	7,347,283
863	Kikuba District	2,779,332,119	1,948,464,839	830,867,280	305,166,730	235,988,350	0	30,000,000	25,204,287	148,740,000	6,767,507
864	Kiruhura District	3,046,686,856	2,179,713,614	876,967,242	258,711,232	183,744,788	25,000,000	30,000,000	25,204,287	213,180,000	5,122,529
865	Kiryandongo District	3,036,117,456	2,139,351,088	896,766,408	293,111,754	222,105,918	25,000,000	30,000,000	25,204,287	200,100,000	8,244,041
866	Kloro District	4,806,307,927	3,683,352,555	1,122,955,372	358,689,704	275,548,425	0	30,000,000	25,204,287	296,760,000	15,753,050
867	Kitagwanda District	3,390,376,859	2,684,772,864	705,605,995	219,305,827	137,440,858	0	30,000,000	25,204,287	192,020,000	4,554,616
868	Kitumu District	3,780,910,850	2,798,843,057	980,067,833	295,385,535	218,913,453	0	30,000,000	25,204,287	326,680,000	8,878,392
869	Koboko District	3,417,480,965	2,677,651,153	739,829,812	249,429,980	166,802,268	0	30,000,000	25,204,287	183,600,000	5,752,961
870	Kole District	3,049,195,766	2,312,389,220	836,750,546	254,794,989	175,455,578	0	30,000,000	25,204,287	241,680,000	9,515,796
871	Kotido District	2,563,975,660	1,734,113,858	829,861,802	257,308,404	174,391,364	0	30,000,000	25,204,287	261,240,000	7,716,742
872	Kumi District	3,585,155,483	2,534,963,965	950,192,118	271,998,577	214,576,540	0	30,000,000	25,204,287	306,960,000	8,452,208
873	Kwanza District	3,096,832,170	2,507,762,133	794,070,037	251,109,112	179,996,570	0	30,000,000	25,204,287	218,100,000	8,659,661
874	Kween District	4,341,205,888	3,431,633,173	909,576,715	237,793,487	163,038,391	25,000,000	30,000,000	25,204,287	331,140,000	4,900,444
875	Kyankwazi District	4,237,008,751	2,573,989,064	1,263,019,687	284,731,278	228,534,494	0	30,000,000	25,204,287	542,480,000	20,059,232
876	Kyegega District	4,278,557,812	3,664,030,674	1,114,527,138	314,574,533	282,862,503	0	30,000,000	25,204,287	338,760,000	6,125,310
877	Kyenjojo District	5,564,793,999	4,104,376,708	1,460,414,291	375,508,050	360,728,507	0	30,000,000	25,204,287	507,960,000	12,012,941

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	District Unconditional Grants	District Unconditional Grant - Wage	o/w District UCG - Wage	District Unconditional Grant - Non Wage	o/w District UCG - NWR District	o/w District UCG - NWR Subcounty	o/w PPS District	o/w HHS District	o/w Boards District	o/w Ex-Gratia & Honorary District	o/w Payroll Printing District
878	Kyotera District	3,642,589,949	2,791,711,752	2,791,711,752	850,878,197	263,029,885	189,399,123	0	30,000,000	25,204,287	226,500,000	16,744,497
879	Lamwo District	3,529,783,618	2,599,695,486	2,599,695,486	930,084,132	282,385,238	190,210,952	0	30,000,000	25,204,287	303,420,000	5,867,258
880	Lira District	2,931,698,299	1,991,637,647	1,991,637,647	940,080,652	280,185,209	216,082,072	25,000,000	47,143,000	25,204,287	252,720,000	14,715,683
881	Luwero District	2,687,426,574	1,844,083,661	1,844,083,661	843,942,913	270,286,888	203,078,352	0	30,000,000	25,204,287	206,040,000	8,732,981
882	Luwero District	5,756,547,308	4,545,218,672	4,545,218,672	1,211,328,636	362,594,943	325,237,729	0	30,000,000	25,204,287	323,709,000	23,591,271
883	Lwero District	3,985,228,946	3,027,443,560	3,027,443,560	957,785,386	286,609,001	219,935,611	0	30,000,000	25,204,287	292,200,000	10,338,131
884	Lyanza District	2,277,667,303	2,277,667,303	2,277,667,303	617,226,036	204,216,545	111,124,818	25,000,000	30,000,000	25,204,287	137,940,000	4,730,985
885	Madi-Okollo District	3,620,554,752	2,914,400,974	2,914,400,974	708,153,787	232,011,886	166,155,270	0	30,000,000	25,204,287	183,240,000	6,541,428
886	Mamirika District	4,988,581,223	3,751,833,342	3,751,833,342	1,236,747,881	262,251,910	235,885,279	0	30,000,000	25,204,287	562,320,000	7,075,998
887	Maracha District	3,023,399,589	2,065,565,906	2,065,565,906	955,833,683	263,282,787	206,258,841	0	30,000,000	25,204,287	93,360,000	8,321,261
888	Marsabit District	2,016,714,455	1,440,721,260	1,440,721,260	575,993,135	204,124,533	107,339,218	25,000,000	47,143,000	25,204,287	279,960,000	9,500,342
889	Marsabit District	3,503,803,738	2,634,375,964	2,634,375,964	869,427,774	279,566,110	206,016,628	0	30,000,000	25,204,287	313,260,000	15,116,941
890	Marsabit District	4,478,157,873	3,155,525,812	3,155,525,812	1,322,632,061	450,427,571	428,923,455	0	30,000,000	25,204,287	279,960,000	16,610,319
891	Mbarara District	4,870,901,401	3,794,576,860	3,794,576,860	1,076,324,541	302,363,983	260,742,566	25,000,000	47,143,000	25,204,287	183,220,000	10,798,932
892	Mbarara District	3,589,308,059	2,679,859,561	2,679,859,561	709,448,488	203,363,634	109,717,179	25,000,000	47,143,000	25,204,287	282,860,000	10,130,678
893	Mbarara District	4,111,314,064	3,165,162,308	3,165,162,308	946,151,736	261,776,870	211,171,515	0	30,000,000	25,204,287	282,860,000	11,216,261
894	Mityana District	3,860,644,813	2,427,432,980	2,427,432,980	933,217,987	276,836,398	216,394,881	0	30,000,000	25,204,287	282,860,000	2,668,788
895	Moroto District	2,294,720,338	1,738,144,457	1,738,144,457	556,595,881	211,276,027	93,046,373	0	30,000,000	25,204,287	122,400,000	6,640,322
896	Moyo District	2,904,894,074	2,277,733,438	2,277,733,438	623,160,656	196,976,494	99,279,127	0	30,000,000	25,204,287	177,060,000	11,035,065
897	Mpigi District	3,026,232,205	2,182,921,418	2,182,921,418	843,310,787	268,879,490	198,508,539	25,000,000	47,143,000	25,204,287	180,540,000	8,294,480
898	Mukono District	4,238,419,502	3,589,892,530	3,589,892,530	1,148,526,972	364,182,545	326,085,255	0	30,000,000	25,204,287	308,760,000	19,127,918
899	Mukono District	3,531,508,278	2,243,255,176	2,243,255,176	1,288,253,102	411,589,643	390,715,548	0	30,000,000	25,204,287	310,620,000	3,064,099
900	Nabulava District	2,990,908,934	1,717,749,167	1,717,749,167	573,159,767	224,525,303	111,985,333	0	30,000,000	25,204,287	110,000,000	2,973,339
901	Nakapungu District	2,477,662,908	1,855,863,616	1,855,863,616	721,799,293	221,229,426	121,741,075	0	30,000,000	25,204,287	145,560,000	10,423,892
902	Nakapungu District	4,146,550,439	3,246,085,400	3,246,085,400	899,465,039	283,481,923	202,014,531	0	30,000,000	25,204,287	248,340,000	11,685,823
903	Nakapungu District	4,764,753,692	3,942,527,976	3,942,527,976	824,482,835	246,251,017	188,520,900	0	30,000,000	25,204,287	234,780,000	9,928,163
904	Namayingo District	2,087,154,455	2,087,154,455	2,087,154,455	1,328,157,685	302,930,210	263,048,635	0	30,000,000	25,204,287	582,720,000	10,254,147
905	Namwanga District	4,924,826,793	3,596,689,108	3,596,689,108	1,071,816,732	289,010,186	255,988,351	0	30,000,000	25,204,287	245,604,000	9,284,820
906	Namwanga District	3,650,180,782	2,488,364,000	2,488,364,000	840,850,027	292,575,576	181,787,039	0	30,000,000	25,204,287	225,660,000	3,178,999
907	Napak District	4,446,739,096	3,605,889,072	3,605,889,072	866,384,086	276,362,625	212,546,089	0	30,000,000	25,204,287	235,320,000	6,824,763
908	Nebbi District	4,004,593,040	3,176,148,954	3,176,148,954	737,935,461	239,056,657	162,569,368	0	30,000,000	25,204,287	188,280,000	9,350,979
909	Nebbi District	2,277,916,153	1,539,980,992	1,539,980,992	603,881,282	136,637,985	86,332,510	0	30,000,000	25,204,287	169,860,000	2,886,094
910	Nerocha District	4,864,024,230	4,360,042,948	4,360,042,948	1,428,419,996	353,289,187	331,741,002	0	30,000,000	25,204,287	516,660,000	22,525,134
911	Ntungamo District	6,277,109,561	4,848,689,565	4,848,689,565	1,428,419,996	353,289,187	331,741,002	0	30,000,000	25,204,287	516,660,000	4,291,791
912	Ntungamo District	3,151,794,788	2,376,266,668	2,376,266,668	775,528,120	280,537,557	179,454,079	0	30,000,000	25,204,287	92,580,000	2,982,255
913	Ntungamo District	3,115,467,785	2,643,815,777	2,643,815,777	471,652,008	128,273,026	70,612,026	0	30,000,000	25,204,287	137,580,000	11,461,924
914	Omoro District	3,154,870,104	2,380,542,092	2,380,542,092	824,328,012	268,447,373	205,634,022	0	30,000,000	25,204,287	252,620,000	4,497,378
915	Omoro District	2,889,642,357	2,087,567,324	2,087,567,324	791,675,033	233,371,170	138,901,752	0	30,000,000	25,204,287	314,520,000	16,216,452
916	Oyam District	4,476,940,456	3,258,458,036	3,258,458,036	1,216,482,460	381,185,597	349,355,718	0	30,000,000	25,204,287	206,340,000	9,113,266
917	Pader District	4,285,932,034	3,152,824,931	3,152,824,931	1,113,107,103	305,001,286	239,207,849	0	30,000,000	25,204,287	206,340,000	6,728,617
918	Pakwach District	3,315,455,391	2,560,317,370	2,560,317,370	755,138,021	243,032,058	164,832,623	0	30,000,000	25,204,287	338,460,000	10,700,005
919	Pallisa District	4,518,591,045	3,434,484,149	3,434,484,149	1,064,106,826	309,769,419	277,508,729	0	30,000,000	25,204,287	454,740,000	11,817,446
920	Rakai District	4,897,605,408	3,681,720,506	3,681,720,506	1,215,884,902	300,675,425	247,447,138	25,000,000	30,000,000	25,204,287	266,940,000	11,227,440
921	Rubanda District	3,468,528,164	2,611,213,000	2,611,213,000	837,415,164	227,714,281	141,328,759	0	30,000,000	25,204,287	185,340,000	4,807,893
922	Rubirizi District	4,244,728,862	3,526,766,843	3,526,766,843	737,513,019	233,881,764	154,318,660	25,000,000	30,000,000	25,204,287	185,340,000	4,807,893
923	Rukiga District	2,721,834,039	2,151,288,018	2,151,288,018	570,546,021	201,512,080	102,778,707	0	30,000,000	25,204,287	134,140,000	7,910,441
924	Rukwanga District	4,663,600,949	3,603,595,740	3,603,595,740	1,060,005,209	345,437,666	264,692,553	0	30,000,000	25,204,287	283,620,000	18,104,397
925	Rukwanga District	2,976,059,221	2,381,481,029	2,381,481,029	594,728,192	206,010,318	96,606,657	0	30,000,000	25,204,287	134,520,000	9,212,523
926	Sembabule District	4,386,931,278	3,336,512,827	3,336,512,827	1,030,418,451	333,970,048	279,048,712	0	30,000,000	25,204,287	263,340,000	12,885,251
927	Serega District	4,006,685,542	3,076,414,992	3,076,414,992	964,270,570	306,373,319	250,863,916	0	30,000,000	25,204,287	223,240,000	9,388,622
928	Shirima District	3,687,662,849	3,035,971,276	3,035,971,276	651,691,573	186,641,731	89,223,680	0	30,000,000	25,204,287	210,960,000	9,661,469
929	Sironko District	5,412,965,296	3,782,956,966	3,782,956,966	1,650,006,300	399,975,832	344,537,934	0	30,000,000	25,204,287	750,000,000	12,827,388
930	Soroti District	2,832,773,994	1,902,036,142	1,902,036,142	930,737,852	299,975,832	247,826,646	25,000,000	47,143,000	25,204,287	204,780,000	8,807,879
931	Terego District	2,914,142,412	2,149,836,591	2,149,836,591	764,305,821	267,930,197	189,910,930	0	30,000,000	25,204,287	172,260,000	7,005,000
932	Tororo District	5,512,786,306	3,743,213,238	3,743,213,238	1,769,573,068	445,629,492	482,184,879	25,000,000	30,000,000	25,204,287	609,480,000	20,034,004
933	Wakiso District	9,243,348,967	7,517,223,542	7,517,223,542	1,766,126,625	485,380,555	482,505,859	0	30,000,000	25,204,287	554,580,000	20,034,004
934	Yumbe District	5,503,755,742	3,664,421,640	3,664,421,640	1,839,334,102	566,361,138	534,000,124	0	30,000,000	25,204,287	555,060,000	14,668,148
935	Zombo District	3,554,240,674	2,608,417,978	2,608,417,978	945,822,896	283,732,932	224,635,183	0	30,000,000	25,204,287	281,040,000	8,210,088
Total		506,141,115,703	380,637,207,035	380,637,207,035	125,503,908,668	37,898,421,935	28,500,000,000	550,000,000	4,187,144,000	3,403,578,797	37,085,448,967	1,205,280,212

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	o/w PBS Recurrent Costs District	o/w monitoring UGIF Program- district	o/w District Service Commission	o/w District Internal Audit	Total	Total	Total	Total	Total
						Total Grants	Total Wage Grants	Total Non-Wage Recurrent Grants	Total	Total Development Grants
601	Arus city	3	0	0	0	41,341,601,883	28,797,842,904	10,239,218,275	2,310,541,305	903,455,051
602	Fort-Porta city	3	0	0	0	25,182,021,854	16,886,949,378	7,391,617,425	1,814,561,992	1,814,561,992
603	Gulu city	3	0	0	0	28,936,934,518	18,730,645,263	8,391,777,263	5,183,987,444	1,005,691,156
604	Horima city	3	0	0	0	15,285,387,197	9,095,713,597	5,183,987,444	1,632,059,254	1,632,059,254
605	Linja city	3	0	0	0	41,755,273,654	31,378,691,532	8,744,522,867	1,431,613,701	1,431,613,701
606	Lira city	3	0	0	0	30,705,157,926	20,949,243,210	8,324,301,015	1,366,102,076	1,366,102,076
607	Masaka city	3	0	0	0	31,918,084,871	20,789,868,818	9,762,113,977	1,615,379,666	1,615,379,666
608	Mtshali city	3	0	0	0	40,535,437,462	27,778,844,665	11,141,213,132	1,598,408,529	1,598,408,529
609	Mbarara city	3	0	0	0	35,898,034,534	25,619,991,523	8,679,634,482	1,018,111,330	1,018,111,330
610	Soroti city	3	0	0	0	22,577,876,640	15,668,070,973	5,891,744,336	939,719,682	939,719,682
701	Apac Municipal Council	0	0	0	0	10,146,992,675	6,275,652,216	2,891,620,728	458,848,178	458,848,178
702	Bugiri Municipal Council	0	0	0	0	6,719,805,589	3,760,135,476	2,500,821,935	620,284,867	620,284,867
703	Bukheryi- Ishaka Municipal Council	0	0	0	0	14,498,819,094	9,612,695,667	4,265,838,560	575,997,413	575,997,413
704	Busia Municipal Council	0	0	0	0	8,218,134,780	4,797,671,458	2,854,465,909	834,994,569	834,994,569
705	Entebbe Municipal Council	0	0	0	0	12,131,109,904	7,267,459,842	4,028,655,493	950,386,475	950,386,475
706	Ibanda Municipal Council	0	0	0	0	17,964,324,603	12,022,907,965	4,981,080,162	411,119,148	411,119,148
707	Iganga Municipal Council	0	0	0	0	7,766,877,949	5,148,742,136	2,207,016,665	642,928,085	642,928,085
708	Kabale Municipal Council	0	0	0	0	17,271,654,712	12,378,138,048	4,250,588,579	810,891,942	810,891,942
709	Kamuli Municipal Council	0	0	0	0	9,302,341,186	5,653,882,616	2,837,566,629	591,429,520	591,429,520
710	Kaschorwa Municipal Council	0	0	0	0	11,943,466,105	7,783,200,307	3,568,637,278	935,490,583	935,490,583
711	Kasese Municipal Council	0	0	0	0	16,951,708,567	11,161,654,312	4,554,563,672	2,838,276,970	2,838,276,970
712	Kira Municipal Council	0	0	0	0	17,133,505,702	9,525,773,921	4,769,454,811	588,945,829	588,945,829
713	Kisoro Municipal Council	0	0	0	0	5,529,659,876	3,066,345,112	1,904,340,935	810,840,529	810,840,529
714	Kitgum Municipal Council	0	0	0	0	8,878,964,160	4,966,087,116	3,102,236,515	744,430,482	744,430,482
715	Koboko Municipal Council	0	0	0	0	10,115,721,210	6,398,580,786	2,972,709,941	603,725,005	603,725,005
716	Kotido Municipal Council	0	0	0	0	8,618,562,650	4,955,649,440	3,045,180,205	742,573,434	742,573,434
717	Kumi Municipal Council	0	0	0	0	10,763,645,336	7,129,902,503	2,891,169,400	1,130,309,651	1,130,309,651
718	Lugazi Municipal Council	0	0	0	0	9,279,020,172	5,065,731,338	3,062,979,182	2,554,749,332	2,554,749,332
719	Makindye-Sabagabo Municipal Council	0	0	0	0	13,381,132,856	8,161,269,897	4,665,113,727	1,113,598,759	1,113,598,759
720	Masindi Municipal Council	0	0	0	0	13,321,005,964	7,709,941,744	4,497,465,361	963,632,654	963,632,654
721	Mityana Municipal Council	0	0	0	0	13,368,977,080	8,357,871,783	4,047,472,843	320,465,137	320,465,137
722	Moroto Municipal Council	0	0	0	0	7,083,134,651	4,054,417,516	2,708,251,998	1,692,527,623	1,692,527,623
723	Mubanda Municipal Council	0	0	0	0	13,037,595,302	7,281,084,140	4,072,983,538	1,595,345,378	1,595,345,378
724	Mukono Municipal Council	0	0	0	0	20,486,069,752	13,863,737,410	5,096,986,964	3,651,180,897	3,651,180,897
725	Nansana Municipal Council	0	0	0	0	24,462,259,405	13,924,832,994	6,896,255,515	410,619,861	410,619,861
726	Nebbi Municipal Council	0	0	0	0	6,156,045,297	3,509,859,482	2,237,565,944	1,180,674,562	1,180,674,562
727	Njeru Municipal Council	0	0	0	0	13,405,257,399	7,729,779,584	4,494,853,253	299,832,426	299,832,426
728	Ntungamo Municipal Council	0	0	0	0	6,216,974,967	3,751,676,132	2,165,466,409	540,595,867	540,595,867
729	Rukungiri Municipal Council	0	0	0	0	12,735,472,890	9,151,964,775	3,042,912,248	828,039,380	828,039,380
730	Sheema Municipal Council	0	0	0	0	17,121,761,231	12,086,007,596	4,207,714,314	343,526,799	343,526,799
731	Tororo Municipal Council	0	0	0	0	11,705,901,538	7,984,130,954	3,378,243,785	1,700,499,924	1,700,499,924
801	Atum District	20,000,000	18,000,406	18,000,406	54,000,000	26,880,541,150	18,825,482,788	6,354,558,438	2,055,956,151	2,055,956,151
802	Adjumani District	20,000,000	18,000,406	18,000,406	26,000,000	39,933,377,390	28,087,749,010	9,789,692,228	4,052,716,689	4,052,716,689
803	Agago District	20,000,000	18,000,406	18,000,406	51,000,000	38,979,065,115	24,904,880,582	10,021,467,844	2,897,292,771	2,897,292,771
804	Alektong District	20,000,000	18,000,406	18,000,406	40,000,000	31,021,342,249	17,712,068,956	10,411,980,522	2,147,260,154	2,147,260,154
805	Amolatar District	20,000,000	18,000,406	18,000,406	33,000,000	26,871,491,189	16,941,001,696	7,783,229,379	2,736,136,163	2,736,136,163
806	Amudat District	20,000,000	18,000,406	18,000,406	15,052,550,664	8,792,180,721	4,050,321,010	6,902,856,257	2,064,491,468	2,064,491,468
807	Amuria District	20,000,000	18,000,406	18,000,406	40,000,000	33,115,976,986	20,061,601,291	10,318,235,532	1,625,938,778	1,625,938,778
808	Anurud District	20,000,000	18,000,406	18,000,406	40,000,000	26,269,443,164	16,099,096,672	6,902,856,257	2,203,191,224	2,203,191,224
809	Apac District	20,000,000	18,000,406	18,000,406	31,769,476,543	20,236,448,158	9,468,536,916	2,064,491,468	2,089,283,474	2,089,283,474
810	Arua District	20,000,000	18,000,406	18,000,406	12,000,000	27,206,068,973	13,295,800,668	12,286,375,527	1,347,239,526	1,347,239,526
811	Budaka District	20,000,000	18,000,406	18,000,406	54,000,000	34,787,303,322	22,283,431,955	10,295,680,143	1,279,146,913	1,279,146,913
812	Bududa District	20,000,000	18,000,406	18,000,406	37,904,609,473	25,138,486,582	10,676,839,417	2,064,491,468	3,651,553,880	3,651,553,880
813	Bugiri District	20,000,000	18,000,406	18,000,406	44,883,336,606	27,157,804,730	14,492,673,036	1,347,239,526	1,243,531,130	1,243,531,130
814	Bugweri District	20,000,000	18,000,406	18,000,406	25,776,142,825	18,042,124,430	6,386,778,669	1,347,239,526	1,243,531,130	1,243,531,130
815	Buhweju District	20,000,000	18,000,406	18,000,406	22,796,045,002	14,659,762,233	6,149,883,142	1,347,239,526	1,243,531,130	1,243,531,130
816	Buliwe District	20,000,000	18,000,406	18,000,406	31,033,530,487	20,809,646,223	8,944,737,350	1,347,239,526	1,243,531,130	1,243,531,130
817	Bukedea District	20,000,000	18,000,406	18,000,406	37,630,477,586	23,020,583,938	10,958,339,768	1,347,239,526	1,243,531,130	1,243,531,130
818	Bukomansimbi District	20,000,000	18,000,406	18,000,406	22,962,920,812	14,785,922,508	6,933,467,173	1,347,239,526	1,243,531,130	1,243,531,130

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	o/w PBS Recurrent Costs District	o/w monitoring UGIF Program- district	o/w District Service Commission	o/w District Internal Audit	Total	Total	Total	Total
						Total Grants	Total Wage Grants	Total Non-Wage Recurrent Grants	Total Development Grants
819	Bukuru District	20,000,000	15,000,000	18,000,406	40,000,000	31,340,207,439	23,323,904,748	6,677,197,538	1,339,105,162
820	Bulambuli District	20,000,000	15,000,000	18,000,406	33,000,000	32,139,904,587	20,634,271,774	9,026,917,287	2,478,715,426
821	Bulira District	20,000,000	15,000,000	18,000,406	40,000,000	18,164,919,896	11,803,227,305	4,946,662,466	1,415,030,126
822	Bundibugyo District	20,000,000	15,000,000	18,000,406	61,000,000	42,174,181,659	30,024,571,795	10,152,368,461	1,697,241,033
823	Bunyangabu District	20,000,000	15,000,000	18,000,406	61,000,000	26,559,799,043	18,302,782,109	6,665,633,967	1,591,382,966
824	Bushenyi District	20,000,000	15,000,000	18,000,406	47,000,000	38,221,063,897	25,723,535,816	10,731,109,002	2,465,419,079
825	Busia District	20,000,000	15,000,000	18,000,406	40,000,000	44,965,762,276	29,474,413,739	13,071,330,378	2,420,018,110
826	Buteba District	20,000,000	15,000,000	18,000,406	47,000,000	44,209,614,954	29,981,621,676	12,365,107,920	1,862,895,418
827	Buteba District	20,000,000	15,000,000	18,000,406	47,000,000	32,805,592,143	25,250,955,156	6,443,101,711	1,111,535,276
828	Buteba District	20,000,000	15,000,000	18,000,406	47,000,000	22,070,596,984	13,482,887,580	7,204,869,265	1,332,859,140
829	Buwuma District	20,000,000	15,000,000	18,000,406	33,000,000	17,375,669,893	12,310,831,557	4,029,250,911	1,215,587,424
830	Buvende District	20,000,000	15,000,000	18,000,406	40,000,000	29,966,331,452	18,470,263,988	9,094,136,929	2,401,928,536
831	Dekiso District	20,000,000	15,000,000	18,000,406	40,000,000	28,791,898,145	18,846,979,542	7,706,366,470	2,238,552,133
832	Goroka District	20,000,000	15,000,000	18,000,406	26,000,000	24,836,192,123	16,031,453,430	7,359,837,860	1,444,900,833
833	Gulu District	20,000,000	15,000,000	18,000,406	12,000,000	27,185,334,167	18,446,378,117	6,860,998,290	1,877,957,760
834	Holra District	20,000,000	15,000,000	18,000,406	26,000,000	27,833,909,703	17,837,510,414	7,786,243,266	2,210,156,022
835	Ibando District	20,000,000	15,000,000	18,000,406	47,000,000	33,064,697,055	23,261,817,924	7,561,233,845	2,241,645,287
836	Ikanga District	20,000,000	15,000,000	18,000,406	19,000,000	50,403,750,808	32,982,151,757	14,769,084,119	2,652,514,931
837	Ikanga District	20,000,000	15,000,000	18,000,406	75,000,000	63,101,781,547	42,753,489,214	5,717,917,252	1,855,856,874
838	Iringa District	20,000,000	15,000,000	18,000,406	40,000,000	42,658,159,327	29,149,249,394	11,653,053,059	2,633,290,834
839	Kaabong District	20,000,000	15,000,000	18,000,406	33,000,000	22,965,943,932	13,580,280,365	6,732,372,732	1,855,856,874
840	Kabale District	20,000,000	15,000,000	18,000,406	26,000,000	47,430,206,254	31,991,946,447	13,215,973,640	2,222,286,167
841	Kabarole District	20,000,000	15,000,000	18,000,406	47,000,000	24,893,024,748	16,007,699,600	6,238,080,594	1,927,244,554
842	Kabemamba District	20,000,000	15,000,000	18,000,406	26,000,000	23,611,235,599	15,513,822,779	6,233,189,262	1,874,223,558
843	Kagadi District	20,000,000	15,000,000	18,000,406	75,000,000	43,732,800,451	28,394,221,783	12,012,471,524	3,326,107,144
844	Kakumiro District	20,000,000	15,000,000	18,000,406	61,000,000	34,921,569,043	23,468,118,390	8,237,007,951	3,216,442,162
845	Kakuli District	20,000,000	15,000,000	18,000,406	26,000,000	18,893,578,740	11,059,996,356	5,976,442,384	1,907,138,020
846	Kakungu District	20,000,000	15,000,000	18,000,406	40,000,000	17,436,121,119	12,631,970,011	3,786,043,670	1,016,107,438
847	Kakungu District	20,000,000	15,000,000	18,000,406	40,000,000	31,709,901,838	23,525,192,462	9,898,100,755	1,840,717,822
848	Kakungu District	20,000,000	15,000,000	18,000,406	33,000,000	59,958,515,223	39,734,568,089	17,280,750,196	2,943,195,937
849	Kakungu District	20,000,000	15,000,000	18,000,406	54,000,000	36,100,482,540	23,028,485,465	9,746,627,484	3,325,029,591
850	Kakungu District	20,000,000	15,000,000	18,000,406	68,000,000	53,211,218,718	38,279,064,708	12,307,004,494	2,625,149,515
851	Kakungu District	20,000,000	15,000,000	18,000,406	75,000,000	23,714,367,266	17,784,716,763	6,690,980,954	899,269,550
852	Kapchorwa District	20,000,000	15,000,000	18,000,406	19,000,000	18,400,723,057	11,171,601,373	5,298,573,328	1,950,448,356
853	Kapekhang District	20,000,000	15,000,000	18,000,406	33,000,000	15,153,229,083	10,392,859,168	3,668,780,086	1,092,090,827
854	Karanga District	20,000,000	15,000,000	18,000,406	33,000,000	32,906,651,076	22,723,490,736	7,958,309,700	2,224,850,640
855	Kasanda District	20,000,000	15,000,000	18,000,406	110,000,000	96,170,867,451	66,398,987,043	22,341,938,684	7,429,941,724
856	Kasanda District	20,000,000	15,000,000	18,000,406	40,000,000	42,353,709,751	30,176,642,289	9,385,494,970	2,791,572,492
857	Katiki District	20,000,000	15,000,000	18,000,406	47,000,000	49,572,806,871	34,342,565,772	12,141,522,370	3,088,118,728
858	Kayunga District	20,000,000	15,000,000	18,000,406	26,000,000	22,590,369,001	15,265,840,652	5,258,839,113	2,065,709,235
859	Kazo District	20,000,000	15,000,000	18,000,406	26,000,000	26,121,487,659	16,830,843,082	6,943,130,267	2,367,514,310
860	Kibaha District	20,000,000	15,000,000	18,000,406	33,000,000	31,135,065,600	22,479,160,849	6,776,586,480	1,879,309,271
861	Kiboga District	20,000,000	15,000,000	18,000,406	47,000,000	29,452,726,341	19,911,346,083	7,865,970,695	1,675,409,563
862	Kiboko District	20,000,000	15,000,000	18,000,406	26,000,000	27,888,093,019	17,829,232,534	6,552,318,178	2,384,219,641
863	Kikuyu District	20,000,000	15,000,000	18,000,406	33,000,000	26,705,870,352	17,829,232,534	6,552,318,178	2,384,219,641
864	Kiruhura District	20,000,000	15,000,000	18,000,406	40,000,000	32,761,722,261	20,834,579,292	8,786,507,618	3,140,685,352
865	Kirundo District	20,000,000	15,000,000	18,000,406	68,000,000	54,413,922,130	37,678,758,625	11,368,070,282	3,367,099,273
866	Kisumu District	20,000,000	15,000,000	18,000,406	40,000,000	25,123,452,858	17,552,809,902	5,976,814,307	1,593,628,649
867	Kisumu District	20,000,000	15,000,000	18,000,406	26,000,000	39,033,051,412	25,247,314,443	10,434,209,065	3,341,527,904
868	Kisumu District	20,000,000	15,000,000	18,000,406	26,000,000	28,056,913,391	18,285,611,041	7,870,446,880	1,800,855,470
869	Kisumu District	20,000,000	15,000,000	18,000,406	47,000,000	32,027,762,829	21,302,384,832	8,453,754,067	2,271,623,929
870	Kole District	20,000,000	15,000,000	18,000,406	26,000,000	19,231,068,856	11,780,961,881	5,113,094,903	2,337,012,071
871	Kole District	20,000,000	15,000,000	18,000,406	40,000,000	39,623,595,545	24,017,081,668	12,475,912,184	3,130,601,693
872	Kole District	20,000,000	15,000,000	18,000,406	23,000,000	26,099,652,819	17,309,466,953	6,423,910,648	2,360,275,218
873	Kwana District	20,000,000	15,000,000	18,000,406	33,000,000	26,703,617,205	18,393,971,009	6,727,801,829	1,581,844,366
874	Kween District	20,000,000	15,000,000	18,000,406	40,000,000	34,700,940,408	22,582,217,340	7,226,462,665	2,192,260,402
875	Kyaukwa District	20,000,000	15,000,000	18,000,406	54,000,000	34,742,231,366	21,097,473,226	10,534,867,905	3,109,890,235
876	Kyaukwa District	20,000,000	15,000,000	18,000,406	96,000,000	49,931,544,747	29,711,459,101	12,901,289,868	3,318,795,778
877	Kyenjojo District	20,000,000	15,000,000	18,000,406	96,000,000	49,931,544,747	29,711,459,101	12,901,289,868	3,318,795,778

Annex 4: Local Government Indicative Planning Figures for FY 2026/27

Vote Code	Local Government	o/w PBS Recurrent Costs District	o/w monitoring UGIFT Program-District	o/w District Service Commission	o/w District Internal Audit	Total Grants	Total Wage Grants	Total Non-Wage Recurrent Grants	Total	Total Development Grants
378	Kyotera District	20,000,000	15,000,000	18,000,406	47,000,000	42,989,275,819	30,193,312,360	10,792,966,835	2,002,946,624	2,002,946,624
379	Lanwo District	20,000,000	15,000,000	18,000,406	40,000,000	26,220,339,102	15,519,136,986	7,703,720,691	2,997,481,424	2,997,481,424
380	Lira District	20,000,000	15,000,000	18,000,406	26,000,000	33,153,065,495	20,215,239,861	10,271,499,241	2,666,327,393	2,666,327,393
381	Lukiko District	20,000,000	15,000,000	18,000,406	47,000,000	23,153,912,658	9,254,406,402	1,858,720,411	1,858,720,411	1,858,720,411
382	Lwero District	20,000,000	15,000,000	18,000,406	68,000,000	80,994,105,415	58,180,530,608	18,840,381,926	3,993,192,881	3,993,192,881
383	Lwero District	20,000,000	15,000,000	18,000,406	40,000,000	35,690,338,212	24,113,395,437	9,458,143,717	2,118,793,058	2,118,793,058
384	Lyamwanga District	20,000,000	15,000,000	18,000,406	26,000,000	22,752,783,424	16,325,768,703	5,473,132,323	953,882,399	953,882,399
385	Madi-Okello District	20,000,000	15,000,000	18,000,406	33,000,000	23,851,331,505	15,196,317,284	7,277,942,492	1,375,071,779	1,375,071,779
386	Manafwa District	20,000,000	15,000,000	18,000,406	61,000,000	37,027,326,640	23,945,555,823	11,047,959,752	2,033,811,065	2,033,811,065
387	Maracha District	20,000,000	15,000,000	18,000,406	47,000,000	32,100,591,349	21,424,589,024	9,123,543,968	1,552,458,327	1,552,458,327
388	Masaka District	20,000,000	15,000,000	18,000,406	2,000,000	19,727,979,994	10,670,515,469	8,003,206,569	1,054,257,958	1,054,257,958
389	Masindi District	20,000,000	15,000,000	18,000,406	18,000,406	30,585,761,289	20,109,492,178	8,448,179,543	2,028,089,569	2,028,089,569
390	Mavoko District	20,000,000	15,000,000	18,000,406	40,000,000	55,042,474,639	36,133,897,526	15,313,856,757	3,594,720,356	3,594,720,356
391	Mbaraka District	20,000,000	15,000,000	18,000,406	33,000,000	50,707,856,687	31,594,428,014	16,573,903,776	2,539,524,876	2,539,524,876
392	Mbarara District	20,000,000	15,000,000	18,000,406	47,000,000	32,182,145,096	20,484,119,340	10,108,715,622	1,588,310,133	1,588,310,133
393	Mitooma District	20,000,000	15,000,000	18,000,406	47,000,000	39,318,875,979	28,060,903,503	9,478,639,308	1,779,333,167	1,779,333,167
394	Mityana District	20,000,000	15,000,000	18,000,406	40,000,000	39,000,148,446	27,241,644,036	9,365,098,227	2,393,406,183	2,393,406,183
395	Moyoto District	20,000,000	15,000,000	18,000,406	19,000,000	16,571,209,700	10,917,219,849	4,004,031,329	1,649,958,522	1,649,958,522
396	Moyo District	20,000,000	15,000,000	18,000,406	33,000,000	26,454,234,204	19,578,048,292	5,790,109,885	1,066,076,027	1,066,076,027
397	Mtigi District	20,000,000	15,000,000	18,000,406	33,000,000	37,648,064,205	25,512,013,323	9,920,716,405	2,215,294,477	2,215,294,477
398	Mubende District	20,000,000	15,000,000	18,000,406	33,000,000	34,837,729,404	21,763,089,288	9,758,000,871	3,316,639,244	3,316,639,244
399	Mukono District	20,000,000	15,000,000	18,000,406	47,000,000	60,246,334,764	41,149,745,942	15,813,187,153	3,283,401,669	3,283,401,669
900	Nabutek District	20,000,000	15,000,000	18,000,406	19,000,000	13,696,244,092	7,718,018,125	3,217,228,206	2,250,987,761	2,250,987,761
901	Nakapiripit District	20,000,000	15,000,000	18,000,406	19,000,000	15,970,262,672	9,854,050,750	4,061,131,827	2,054,680,095	2,054,680,095
902	Nakasongola District	20,000,000	15,000,000	18,000,406	47,000,000	45,551,693,645	32,175,174,377	10,885,392,911	2,491,126,357	2,491,126,357
903	Nakasongola District	20,000,000	15,000,000	18,000,406	61,000,000	34,706,343,559	23,704,967,736	8,941,795,324	2,059,580,429	2,059,580,429
904	Namavango District	20,000,000	15,000,000	18,000,406	33,000,000	31,296,197,907	20,754,207,490	8,391,158,989	2,152,830,428	2,152,830,428
905	Namisisindwa District	20,000,000	15,000,000	18,000,406	61,000,000	36,141,517,261	22,056,885,740	11,476,811,900	2,607,819,620	2,607,819,620
906	Namutumba District	20,000,000	15,000,000	18,000,406	34,000,000	39,027,183,010	24,573,271,005	11,830,221,721	2,673,740,283	2,673,740,283
907	Napak District	20,000,000	15,000,000	18,000,406	40,000,000	21,747,399,472	13,795,156,779	5,280,683,200	2,671,559,492	2,671,559,492
908	Nabbi District	20,000,000	15,000,000	18,000,406	26,000,000	38,810,956,702	22,839,379,548	13,105,135,711	2,866,441,443	2,866,441,443
909	Ngora District	20,000,000	15,000,000	18,000,406	33,000,000	28,524,326,894	17,313,279,100	8,784,761,245	2,436,286,489	2,436,286,489
910	Ntoroko District	20,000,000	15,000,000	18,000,406	40,000,000	22,893,479,684	17,879,713,628	3,976,838,377	1,042,927,678	1,042,927,678
911	Ntungamo District	20,000,000	15,000,000	18,000,406	36,000,000	67,843,509,521	47,150,582,393	16,928,249,245	3,764,677,882	3,764,677,882
912	Nwera District	20,000,000	15,000,000	18,000,406	33,000,000	28,817,670,439	18,440,560,048	6,352,010,749	3,985,099,632	3,985,099,632
913	Obong District	20,000,000	15,000,000	18,000,406	19,000,000	14,469,597,293	9,690,234,643	3,606,000,096	1,173,362,554	1,173,362,554
914	Omoro District	20,000,000	15,000,000	18,000,406	33,000,000	31,233,318,900	21,933,512,795	6,483,820,437	2,815,985,668	2,815,985,668
915	Onike District	20,000,000	15,000,000	18,000,406	34,000,000	23,283,517,832	15,048,036,227	6,140,901,776	2,094,579,828	2,094,579,828
916	Oyam District	20,000,000	15,000,000	18,000,406	47,000,000	49,348,243,396	30,133,168,468	15,757,769,354	3,457,305,574	3,457,305,574
917	Pader District	20,000,000	15,000,000	18,000,406	47,000,000	38,198,240,280	25,266,876,665	9,934,979,675	2,996,383,940	2,996,383,940
918	Pakwach District	20,000,000	15,000,000	18,000,406	26,000,000	24,985,141,090	15,888,772,984	7,141,777,795	1,955,090,312	1,955,090,312
919	Pallisa District	20,000,000	15,000,000	18,000,406	40,000,000	47,742,977,571	30,301,661,455	14,940,431,023	2,500,885,093	2,500,885,093
920	Rakai District	20,000,000	15,000,000	18,000,406	58,000,000	45,733,682,430	30,596,000,700	12,915,669,345	2,272,012,385	2,272,012,385
921	Rubanda District	20,000,000	15,000,000	18,000,406	32,000,000	36,625,205,592	26,270,612,944	8,229,682,832	2,174,909,816	2,174,909,816
922	Rubizi District	20,000,000	15,000,000	18,000,406	26,000,000	27,727,328,757	19,540,617,919	6,394,067,151	1,792,643,687	1,792,643,687
923	Rukia District	20,000,000	15,000,000	18,000,406	26,000,000	17,955,974,622	5,889,379,550	1,367,715,360	3,166,827,586	3,166,827,586
924	Rukungiri District	20,000,000	15,000,000	18,000,406	40,000,000	53,979,800,618	35,296,607,076	15,516,365,956	1,359,443,897	1,359,443,897
925	Rwampara District	20,000,000	15,000,000	18,000,406	40,000,000	23,816,359,594	16,441,603,432	6,035,312,205	2,517,039,372	2,517,039,372
926	Sembabule District	20,000,000	15,000,000	18,000,406	33,000,000	38,407,643,542	27,300,145,554	9,190,404,616	8,088,219,438	8,088,219,438
927	Sere District	20,000,000	15,000,000	18,000,406	41,000,000	41,031,558,202	26,339,785,356	11,603,553,407	1,213,147,151	1,213,147,151
928	Sheema District	20,000,000	15,000,000	18,000,406	47,000,000	35,660,241,702	25,816,774,202	8,830,320,349	2,158,840,047	2,158,840,047
929	Sironko District	20,000,000	15,000,000	18,000,406	82,000,000	42,915,307,338	27,418,943,794	13,337,523,497	3,058,519,645	3,058,519,645
930	Soroti District	20,000,000	15,000,000	18,000,406	19,000,000	31,598,510,190	17,381,224,750	11,118,765,795	2,106,508,196	2,106,508,196
931	Terego District	20,000,000	15,000,000	18,000,406	19,000,000	29,092,980,151	18,025,770,161	8,960,751,793	3,609,259,979	3,609,259,979
932	Tororo District	20,000,000	15,000,000	18,000,406	82,000,000	74,151,972,553	46,077,658,300	22,118,627,034	7,872,739,641	7,872,739,641
933	Wakiso District	20,000,000	15,000,000	18,000,406	25,000,000	85,896,893,657	55,905,526,982	22,118,627,034	6,450,762,713	6,450,762,713
934	Yumbe District	20,000,000	15,000,000	18,000,406	61,000,000	56,245,544,510	32,330,204,176	17,464,577,621	2,661,635,725	2,661,635,725
935	Zombo District	20,000,000	15,000,000	18,000,406	40,000,000	30,702,765,721	19,227,300,401	8,813,769,595	370,290,051,200	370,290,051,200
Total		2,700,000,000	2,025,000,000	2,430,054,767	5,680,000,000	5,395,075,187,173	3,553,533,463,859	1,471,251,672,114		

ANNEX 5

POLICY AND ADMINISTRATIVE GUIDELINES FOR INTEGRATING ECONOMIC AND COMMERCIAL DIPLOMACY (ECD) INTO THE PLANNING AND BUDGETING PROCESSES OF UGANDA'S MISSIONS ABROAD

1. Introduction and background

FY 2026/27 is the first year of operationalizing the ECD Strategy. In accordance with Section 14 (1) of the Public Finance Management Act, 2015, and in furtherance of Uganda's Tenfold Growth Strategy MoFPED has designed Policy and Administrative Guidelines for Planning and Budgeting for Economic and Commercial Diplomacy (ECD). These guidelines are intended to provide Missions Abroad and key implementing MDAs with a clear and mandatory framework for aligning workplans and budgets with the ECD Strategy.

The ECD Strategy, launched on 2nd September 2025, repositions Uganda's diplomatic Missions as frontline platforms for promoting trade, investment, tourism, and technology transfer. Consequently, the planning and budgeting processes of all Missions Abroad must be explicitly aligned to deliver on these strategic economic objectives. These guidelines therefore, provide the mandatory framework for that alignment.

2. Policy Directive

It is hereby directed that with immediate effect, all Missions Abroad shall integrate ECD activities as a core and budgeted component of their annual work plans and budget submissions. ECD is no longer an ad-hoc activity but a central pillar of Uganda's foreign policy execution.

3. Administrative Guidelines for ECD Planning and Budgeting

3.1. Strategic ECD Planning at Mission Level

Each Mission is required to develop an Annual ECD Implementation Plan for its countries of accreditation. This plan must be annexed to the main Mission Annual Work Plan and shall include:

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- i. A brief analysis of the host country's economy, identifying key opportunities for Ugandan exports (aligned with ATMS sectors), sources of Foreign Direct Investment (FDI), and potential science and technology partners.
- ii. Specific, measurable, achievable, relevant, and time-bound (SMART) annual targets that are within the control on Missions Abroad. These targets are part of the M&E frames of the ECD Strategy and the examples are not limited to the following:
 - a) **Export Promotion:** Number of export leads generated, value of potential deals facilitated, number of market access barriers identified and reported, Number for product specific markets profiled, Number of Trade promotional activities held.
 - b) **Investment Attraction:** Number of investment leads, value of potential FDI facilitated, number of investor outreach events held.
 - c) **Tourism Promotion:** Target for increasing tourist arrivals from the host country, number of tourism promotion activities, number for partnerships established.
 - d) **Diaspora Engagement:** Number of structured engagements with the Ugandan diaspora for investment and knowledge transfer, number of Diaspora profile.
- iii. A list of key host country institutions, companies, and individuals to be engaged.

3.2. ECD Budgeting Framework

ECD activities must be costed and included under a dedicated programme or output within the Mission's budget structure. The budget proposals must move away from generic allocations. They must be results-based, explicitly linking the requested funds to the specific ECD targets outlined in the Mission's Annual ECD Implementation Plan. Eligible budget lines include, but are not limited to:

- a) **ECD Travel & Missions** - local travel for attending trade fairs, meeting investors, and sector-specific outreach. This should be linked to specific activities in the Annual ECD Plan and expected outcomes.

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- b) **Hosting ECD Events** - Costs for organizing business forums, investment seminars, product tasting events, and tourism roadshows. This budget should be backed by the event concept note, list of targeted attendees, and expected deliverables.
- c) **Market Intelligence** – Costs for subscription to relevant trade publications, data services, or commissioning specific market studies. The Mission should provide an explanation of how the intelligence will be used to advance Uganda's economic interests.
- d) **Public Diplomacy & branding** - Costs related to marketing Uganda (e.g. advertising, developing promotional materials for target sectors). These should be aligned with national branding objectives for specific sectors being promoted. This should be done in consultation with relevant MDAs.

3.3. Institutional Strengthening and Capacity Development – Costs for hire of temporary technical support and training of Mission staff on economic analysis, trade negotiation, or sector-specific knowledge in line with the capacity building guidelines to be issued by MoFA. The Missions will also budget for acquisition of relevant tools and equipment that facilitate ECD, including computers, transport equipment, expo equipment's such as display screens, coffee capping machines, etc. A clear explanation should be provided to justify how this will facilitate ECD delivery.

3.4. Performance Monitoring and Reporting

- a. Missions shall submit quarterly ECD Reports, to MoFA (with a copy to MoFPED) focusing solely on ECD activities, leads generated, and challenges encountered. In addition, Missions will integrate ECD reports in the mandatory quarterly budget performance reporting PBS. Adequate details must be provided to aid the review of performance by the different organs of Government.

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- b. MoFA and MoFPED will conduct joint bi-annual performance reviews of Missions based on their ECD targets.
- c. The Budget for the subsequent financial year will be influenced by the performance against the set ECD targets. Missions demonstrating clear results will be prioritized for additional funding.

4. Institutional Coordination

- 4.1. Ministry of Foreign Affairs (MoFA) provides technical guidance on diplomatic protocols and is the primary coordinator for the implementation of the ECD Strategy. Missions will submit their Annual ECD Plans to MoFA for technical review and consolidation.
- 4.2. Ministry of Finance, Planning and Economic Development (MoFPED) mandates the budgeting framework, and provides final approval of ECD budgets, and ensures alignment with national fiscal policy and the planning framework.
- 4.3. Missions are required to consult with line MDAs (MTIC, MoTWA, UTB, UIA, UFZEPA, PACEID, etc.) to ensure their ECD Plans are informed by sectoral policies and priorities and are harmonized to avoid duplication.

5. Submission Process

- 5.1. Missions will develop their Annual Work Plan with an integrated ECD Implementation Plan.
- 5.2. The plans and associated budget proposals will be submitted to the Ministry of Foreign Affairs for technical review and endorsement.
- 5.3. MoFA will consolidate all Mission proposals and submit them to MoFPED to inform decisions on ECD funding allocation. The funding allocation for ECD by MoFPED shall be based on the validated ECD workplans and budgets bids, and the results of the performance review.
- 5.4. The Missions and MoFA will integrate the validated ECD workplans in the Budget Framework Paper.



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6.0 Conclusion

These guidelines mark a strategic shift towards results-based economic diplomacy. MoFPED will allocate resources to Missions based on the credibility of their ECD plans and their demonstrated performance in delivering tangible economic results for Uganda.

A handwritten signature in black ink, consisting of a stylized, cursive 'S' or 'G' shape followed by a horizontal line.

ANNEX 6: PROJECTS RECOMMENDED FOR EXIT FROM THE PIP FOR FY 2025/26													
SN	Programme Name	Vote Name	Project Code	Project Name	Start Date	Revised end date	Project value	GOV FY 20/26	Est. FY 20/26	Total Alloc. FY 20/26	Capital cent%	DC OBSERVATION	DC DECISION
01	Administration Of Justice	Judiciary (Courts of Judicature)	1356	Construction of the Supreme Court and Court of Appeal Buildings	7/1/2019	6/30/2026	159,2328.30	0.00	28.30	28.30	100%	The project completed the major outputs including the Supreme Court and Court of Appeal buildings, Ntumbagi High Court, Palango Grade one Court and Bulanki Chief Magistrate building.	Exit
02	Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1323	The Project on Irrigation Scheme Development in Central and Eastern Uganda (PISDI)-JICA Supported Project	7/1/2015	31/12/2025	7,400.34	4.00	4.34	99%	The project has reached its end date	Exit	
03	Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1357	Improving Access and Use of Agricultural Equipment and Mechanisation through the use of labour saving technologies	7/1/2014	6/30/2026	52,0056.14	0.00	56.14	50%	The project has reached its end date	Exit	
04	Agro-Industrialization	Ministry of Local Government	1509	Local Economic Growth (LEGOS) Support Project	7/1/2018	6/30/2026	188.00.36	33.78	34.15	79%	The project was granted a no cost extension by IADB upto 31st December 2025	Exit	
05	Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1661	Irrigation For Climate Resilience Project Profile	1/7/2021	6/30/2026	665.3023.18	109.89	128.07	62%	The project has reached its end date	Exit	
06	Agro-Industrialization	Ministry of Agriculture, Animal Industry and Fisheries	1709	Rice Development Project Phase II	1/7/2021	6/30/2026	46.308.22	0.00	8.22	71%	The project has reached its end date	Exit	
07	Development Plan Implementation	Ministry of Finance, Planning and Economic Development	1206	Support to National Authorising Officer	7/1/2015	6/30/2026	90.68	0.00	0.68	0%	The project has been granted numerous extension in the previous years and it has reached its end date.	Exit	
08	Development Plan Implementation	Ministry of Finance, Planning and Economic Development	1521	Resource Enhancement and Accountability Programme (RECAP)	7/1/2019	6/30/2026	60.4165.66	33.96	199.61	5%	Project has a running financing agreement that is expiring this FY	Exit	
09	Development Plan Implementation	Ministry of Finance, Planning and Economic Development	1839	Construction of the National Oil Refinery	7/1/2024	6/30/2026	4,000.00.00	0.00	0.00	0%	The project's resources are channelled through the treasury operations as Government's contribution. The project should therefore be exited from the PIP given that its resources are not channelled through the Development Budget.	Exit	
10	Governance And Security	Uganda Police Force	0265	Assistance to Uganda Police	7/1/2010	6/30/2026	2,80859.76	0.00	59.76	100%	The project has overachieved in the PIP	Exit	
11	Governance And Security	Department of Public Prosecution (DPP)	1346	Enhancing Prosecution Services for all (EPSEFA)	7/1/2017	30/12/2025	478.32	0.00	8.32	98%	The project has overachieved in the PIP	Exit	
12	Governance And Security	Uganda Prisons Service	1443	Rehabilitation of prison Industries	7/1/2017	6/30/2026	335.21	0.00	5.21	35%	The project's contractual obligations are ending on 18/03/2026.	Exit	
13	Human Capital Development	Ministry of Health	1243	Rehabilitation and Construction of General Hospitals	1/7/2012	6/30/2026	20.4111.27	16.50	128.17	60%	Additional scope potentially increased. Interventor interventions have been completed.	Exit	
14	Human Capital Development	Ministry of Water and Environment	1438	Water Service Acceleration Project (SCAP 100%)	7/1/2017	6/30/2026	54740.00	0.00	40.00	78%	The project has reached its end date	Exit	
15	Human Capital Development	Ministry of Water and Environment	1524	Water and Sanitation Development Facility East Phase II	7/1/2019	6/30/2026	1796.80	0.00	6.80	76%	The project has reached its end date	Exit	
16	Human Capital Development	Ministry of Water and Environment	1532	100% Service Coverage Acceleration Project umbrella (SCAP 100 umbrella)	7/1/2019	6/30/2026	242.015.42	0.00	15.42	57%	The project has reached its end date	Exit	
17	Human Capital Development	Ministry of Water and Environment	1333	Water and Sanitation Development Facility Central Phase II	7/1/2019	6/30/2026	242.76.46	0.00	6.46	60%	The project has reached its end date	Exit	
18	Human Capital Development	Ministry of Water and Environment	1534	Water and Sanitation Development Facility North Phase II	7/1/2019	6/30/2026	172.77.42	15.53	22.95	76%	The project has reached its end date	Exit	
19	Human Capital Development	Ministry of Water and Environment	1562	Water and Sanitation Development Facility West Phase II	1/7/2020	6/30/2026	163.20.79	0.00	0.79	59%	The project has reached its end date	Exit	
20	Human Capital Development	Ministry of Water and Environment	1660	Strengthening Water Utilities Regulation Project	7/1/2020	6/30/2026	79.05.61	0.00	5.61	60%	The project has reached its end date	Exit	
21	Human Capital Development	Ministry of Education and Sports	1665	Uganda Secondary Education Expansion Project	7/1/2020	6/30/2026	599.22.00	195.68	197.68	80%	Persistent delay in external financing disbursement. Financing Arrangement expires this FY 20/26	Exit	
22	Human Capital Development	Ministry of Health	1768	Uganda Covid-19 Response and Emergency Preparedness Project	7/1/2022	6/30/2027	180.20.00	57.88	57.88	47%	Interventions delivered as planned	Exit	
23	Integrated Transport	Ministry of Works and Transport	0265	Atak-Moyo-Aaji	7/1/2003	6/30/2026	364.343.60	4.30	5.91	98%	The project is substantially complete and the DLP has elapsed.	Exit	
24	Integrated Transport	Ministry of Works and Transport	0267	Improvement of ferry services	7/1/2003	6/30/2026	150.02.22	0.00	2.22	61%	Project has been in the PIP for 22 years and should be exited and the Vote submits a successor project for the outstanding activities	Exit	
25	Integrated Transport	Ministry of Works and Transport	1041	Kyungole-Molima-Masindi-Nguntun road	3/27/2014	6/30/2026	320.06.00	0.00	6.00	98%	The project was extended to enable completion of the market which was expected to be completed in August, 2025.	Exit	
26	Integrated Transport	Ministry of Works and Transport	1274	Muyinda-Lumino-Buaya/Ajajoni Road	7/1/2014	6/30/2026	2078.05	0.00	8.05	100%	The project was earlier extended to cater for completion of outstanding works and DLP. The revised project completion date is 31st October, 2025.	Exit	
27	Integrated Transport	Ministry of Works and Transport	1277	Kampala Northern Bypass Phase 2	7/1/2014	6/30/2026	5458.00	0.00	8.00	100%	The project was substantially completed and the periodic maintenance contract is ending this year.	Exit	
28	Integrated Transport	Ministry of Works and Transport	1278	Kampala-Jump Expressway	7/1/2014	6/30/2026	2300.000.00	0.00	0.00	100%	The project is still under procurement. The Vote should submit updated studies that will be used to grant the project a new code	Exit	
29	Integrated Transport	Ministry of Works and Transport	1281	Turinyi-Poliso-Kumi/Kamukoli Road	3/31/2014	6/30/2026	480.00.00	0.00	0.00	100%	The project was earlier extended to enable completion of the road works which were scheduled to be completed on 15th March, 2025 with a DLP of 12 months that will expire on 15th March, 2026.	Exit	
30	Integrated Transport	Ministry of Works and Transport	1284	Development of new Kampala Port in Bulamba	7/1/2013	6/30/2026	22203.90	0.00	3.90	97%	The project was earlier extended to enable completion of the project has received various extensions. The Vote should last-track completion of ongoing works and should enter into new contractual obligations. Pending resources should be immediately released to the project.	Exit	
31	Integrated Transport	Ministry of Works and Transport	1330	Construction of 66 Selected Bridges	7/1/2015	6/30/2026	234.830.61	0.00	30.61	98%	The project has received various extensions. The Vote should last-track completion of ongoing works and should enter into new contractual obligations. Pending resources should be immediately released to the project.	Exit	

32	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1373	Steeble Airport Rehabilitation Phase 1	7/1/2015	6/30/2026	428.0	49.50	126.42	175.92	N/A	The project is substantially complete.	Exit
33	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1421	Development of the Construction	7/1/2016	6/30/2026	65.6	18.84	0.00	18.64	84%	The project has so far been granted three extensions to enable completion of outstanding works.	Exit
34	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1456	Whitford Lake Victoria Maritime Comm. & Transport Project	7/1/2017	6/30/2026	65.6	2.90	6.15	8.95	96%	The project's financing agreement is expiring this FY 25/26.	Exit
35	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1489	Development of Kabaka Airport	7/1/2017	6/30/2026	428	4.70	0.00	4.70	73%	The project was earlier extended to enable underspending of activities for operationalising the airport. All pending activities should be undertaken under Phase II of the project.	Exit
36	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1537	Upgrading of Koyu Yoi Road	1/7/2019	6/30/2026	7.48	0.30	0.00	0.00	N/A	The project has not been allocated resources for three years and the original scope was changed.	Exit
37	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1546	Kisumu-Wajir-Rabun/Mukoo Road	1/7/2019	6/30/2027	250.00	34.05	490.52	524.56	N/A	The cost centre is being used to undertake activities that are outside the project's scope.	Exit
38	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1558	Rural Bridges Infrastructure Development	7/1/2019	6/30/2026	300	19.00	0.00	19.00	85%	The project should be completed by the end of the financial year.	Exit
39	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1592	Rehabilitation of Masaka Town Roads	7/1/2020	6/30/2026	36.0	3.50	0.00	3.50	100%	The project was substantially completed and DLP elapsed. The project was earlier extended to cater for final payment of IPCs.	Exit
40	Integrated Transport Infrastructure And Services	Ministry of Works and Transport	1703	Rehabilitation of District Roads Project	7/1/2021	6/30/2025	767.2	34.07	0.30	34.07	81%	The project is undertaking a number of interventions that were not approved by DC such as acquisition of road equipment for districts and construction of ponds in DRC.	Exit
41	Legislation, Oversight And Representation	Parliamentary Commission	0355	Rehabilitation of Parliament	7/1/2021	6/30/2025	467	21.05	0.30	21.05	100%	The project has outstanding works and is currently at 45% physical progress. The project is sharing implementation challenges from the contractor's side ranging from cash-flow constraints, intermittent supply of building materials and delayed payment of workers. The Vote should submit a profile to undertake outstanding works.	Exit
42	Natural Resources, Environment, Climate Change, Land And Water	Ministry of Water and Environment	1522	Inner Murchison Bay Cleanup Project	7/1/2019	6/30/2023	46	13.06	0.30	13.06	29%	The project has reached its end date	Exit
43	Natural Resources, Environment, Climate Change, Land And Water	Ministry of Water and Environment	1530	Integrated Water Resources Management And Development Project	7/1/2019	6/30/2025	918	17.48	247.55	265.03	77%	The project has reached its end date	Exit
44	Natural Resources, Environment, Climate Change, Land And Water	Ministry of Lands, Housing & Urban Development	1763	Land Valuation Infrastructure Project	7/1/2021	30/06/2026	40.8	5.00	0.00	5.00	20%	The project has reached its end date and its highly recurrent in nature	Exit
45	Private Sector Development	Uganda Investment Authority (UIA)	0994	Development of Industrial Parks	7/1/2020	6/30/2026	571.0	0.00	94.97	90.97	100%	The project has overstayed in the PPP and the Vote continues to include new interventions that were outside the original project scope. The Vote should not take on any other contractual obligations under project 0994.	Exit
46	Sustainable Petroleum Development	Ministry of Energy and Mineral Development	1610	Liquefied Petroleum Gas (LPG) Supply and Infrastructure Intervention	01/07/2020	6/30/2026	900.0	15.00	0.00	15.00	90%	The Vote should fast-track preparation of the various industrial parks in different areas for attainment of the country's industrial agenda	Exit
47	Sustainable Energy Development	Ministry of Energy and Mineral Development	1183	Karuma Hydroelectricity Power Project	16/12/2011	6/30/2026	5,400.0	30.00	0.00	35.00	2%	Physical progress is only 15%, with kit collect at less than 4%. The overall performance indicates schedule delays and limited visibility and hence the project has not achieved its intended objective	Exit
48	Sustainable Energy Development	Ministry of Energy and Mineral Development	1409	Kirama -Kabale 132kv Transmission Project	7/1/2016	6/30/2026	239	0.00	0.00	0.00	0%	Physical progress is at 99.9% and the outstanding works can be completed within the remaining period	Exit
49	Sustainable Energy Development	Ministry of Energy and Mineral Development	1801	Energy and Minerals Land Acquisition, and Infrastructure Studies Project	7/1/2023	6/30/2028	1.8	6.00	0.00	6.00	10%	The project was commissioned and is under Defects Liability Period (DLP)	Exit
50	Tourism Development	Ministry of Tourism, Wildlife and Antiquities	1701	Development of Source of the Nile Project (Phase I)	7/1/2021	6/30/2026	90.6	10.15	0.00	10.15	97%	The core activities for which the project was admitted into the PIP have not been prioritised, notable land acquisition. This is attributed to inconsistent land acquisition processes across generation, transmission and distribution segments. The project has not achieved its intended purpose given that projects are still acquiring Right of way at an individual basis.	Exit
Grand total							599.62	1428.54	2335.16			can not be achieved	90