



BUDGET SPEECH

Financial Year 2023/2024

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

**At the 2nd Sitting of the 1st Meeting of the 3rd
Session of the 11th Parliament of Uganda at Kololo
Independence Grounds.**

Thursday, 15th June 2023.

#DoingMore



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HON. MATIA KASAIJA (MP)

MINISTER OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

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PREAMBLE

Your Excellency the President,
Your Excellency the Vice President,
Right Honourable Speaker of Parliament,
Your Lordship the Chief Justice,
Right Hon. Deputy Speaker of Parliament,
Your Lordship the Deputy Chief Justice,

The Vice Chairman of the National Resistance Movement Party,
The Right Honourable Prime Minister,
The Honourable Leader of the Opposition in Parliament,
Honourable Ministers,
Honourable Members of Parliament,
Your Excellences, the Ambassadors, and Heads of Diplomatic Missions,

Distinguished Guests,
Ladies and Gentlemen.

I. INTRODUCTION

1. Right Honorable Speaker, in fulfillment of Article 155(1) of the Constitution, I prepared and presented to Parliament on behalf of His Excellency the President estimates of revenue and expenditure for the Financial Year 2023/2024. Parliament on Thursday, 18th May 2023 approved this budget. My statement today highlights the budget as appropriated by this Parliament.
2. Madam Speaker, His Excellency the President declared the 2021–2026 term, “a *kisanja* for socio-economic transformation.” While opening this eleventh Parliament on 24th May 2021, the President said and I quote: “*Now that we have laid the foundation by building roads, hospitals, schools, water sources and other public services, the focus should be turned to creating wealth, jobs and incomes.*” This addresses the 39% of Ugandans that are still in the non-money economy.
3. Madam Speaker, the NRM Government has laid a strong foundation to accelerate the socio-economic transformation for all Ugandans.
4. The Budget for next Financial Year 2023/2024, therefore, has been prepared to advance this strategic mission. Consequently, the theme of the budget has been retained as: “**Full Monetisation of Uganda’s Economy through Commercial Agriculture, Industrialisation, Expanding and Broadening Services, Digital Transformation and Market Access**”
5. Madam Speaker, in my statement I will address the following:
 - i. Performance of the economy during the Financial Year 2022/2023 as well as our future economic prospects;
 - ii. Accountability for the Financial Year 2022/2023 budget;
 - iii. Fiscal year 2023/2024 budget priority interventions; and
 - iv. The financing strategy for Financial Year 2023/2024 budget.

II. RECENT ECONOMIC PERFORMANCE

6. Madam Speaker, Uganda's economy has remained resilient, and is on a steady recovery path. The economy this year is projected to have grown by 5.5% compared to 4.6% last year. This year's performance compares favorably with the average growth rate for Sub-Saharan Africa estimated at 3.6% for calendar year 2023. The size of the economy is estimated at Shs. 184.3 Trillion, compared to Shs. 162.9 Trillion last year. This is equivalent to US\$ 49.4 billion compared to US\$ 45.6 billion last year.
7. This expansion is on account of good performance of the Services sector which grew at 6.2%, compared to 4.1% in the previous year. Agriculture has also performed strongly growing by 5.0%, despite the dry spell in the first quarter of the financial year. In particular, food crops, livestock and fishing performed well. Industry grew at 3.9%, driven largely by manufacturing and construction activities, especially in the oil and gas industry.

Inflation and Interest Rates

8. Madam Speaker, inflation is reducing steadily on account of well-coordinated fiscal and monetary policy. Inflation has significantly decreased since October 2022 when it peaked at 10.7%. Last month, the pace at which prices were rising slowed down to 6.2%. Prices of key items such as soap, sugar, fuel at pumps, among others, have significantly reduced.
9. With respect to the cost of money, commercial bank lending interest rates have increased slightly to 19.3% in April 2023 from 18.8% in April 2022. This was mainly caused by the increase in the Central Bank Rate to 10% since October 2022, in order to fight inflation.
10. To reduce the cost of money for the private sector, Government has taken a deliberate policy to reduce domestic borrowing which is a major driver of commercial bank lending rates. In addition, Government has also provided long-term and affordable capital through the Uganda Development Bank, *Emyooga*, the Agricultural Credit Facility and the Small Business Recovery Fund to large, medium, small and micro enterprises. A total of **Shs 2.77 trillion** has been provided to date.

Private Sector Credit

11. Madam Speaker, despite the increase in interest rates, total private sector credit increased from Shs. 19.5 Trillion in May 2022 to Shs. 20.5 Trillion in April 2023, representing annual growth of 4.8%. The growth in lending to industry and agriculture was 6.2% and 3.3%, respectively. Trade and personal lending recorded annual growth of 14.1% and 19.1%, respectively, in the same period. This underscores the ongoing Government interventions to ensure that agriculture and industry access adequate and affordable financing on a sustainable basis.

The Exchange Rate

12. Madam Speaker, the Uganda Shilling has remained stable against major global currencies, despite the strengthening of the US dollar. Between April 2022 and April 2023, the Uganda Shilling depreciated by 5.8% against the US Dollar, compared to an average depreciation rate of 8% within the East African region. The stability of the exchange rate is due to the increase in Foreign Direct Investment inflows into the oil and gas sector, significant recovery in Tourism, and the recent good performance of exports.

External Trade

13. Madam Speaker, by April 2023, Uganda's exports of merchandise goods amounted to US\$ 4.2 billion compared to US\$ 3.1 billion over the same period over the previous financial year. This represents a 35.5% increase, mainly driven by an increase in exports of gold, coffee, fish, sugar, beans, maize and light manufactured products to regional markets.
14. The NRM Government has provided support through different initiatives to boost exports. These include the provision of long term and affordable capital, investment in transport infrastructure and energy in particular, plus building of industrial parks.
15. These efforts have started yielding results. Manufactured exports have re-emerged as a major contributor to merchandise exports. For example, in 2022 Uganda exported sugar worth US\$ 163 million; cement worth

US\$ 87 million; plastics worth US\$ 61 million; soap US\$ 31 million and beer worth US\$ 29 million. There were no exports of any of these items as recently as 2006.

16. Madam Speaker, by April 2023, Uganda imported goods worth US\$ 7.1 billion compared to US\$ 5.8 billion in the same period of the previous financial year. This is a 22.4% increase, mainly driven by a rise in private sector imports, particularly in the oil and gas sector, plant and machinery for manufacturing, as well as the effect of imported inflation.
17. At a regional level, by April 2023, we have recorded a trade surplus with our East African Community trading partners of US\$ 1.0 billion. Tanzania remains the only EAC trading partner where we recorded a bilateral trade deficit of US\$ 154 million. Our trade balance will be strengthened further as we continue to boost exports and enhance domestic manufacturing capacity to replace some imports.

Foreign Direct Investment, Remittances and Tourism

18. Foreign Direct Investment inflows to Uganda amounted to US\$ 1.5 Billion by April 2023. Workers' remittances increased to US\$ 1.3 billion in calendar year 2022 compared to US\$ 1.1 billion the previous year. This helps to finance our foreign exchange requirements, such as imports and debt service. Tourism revenue increased to US\$ 847.8 million by April 2023 from US\$ 777.8 million in the same period a year ago.

Employment

19. Madam Speaker, the November 2022 National Labour Force survey puts the size of the Labor force at 23.5 million people. Out of these, 10 million were employed, representing 42% employment rate. Another 8.2 million, equivalent to 35%, were engaged in subsistence agriculture and 9 out of every 10 employed Ugandans were working in the informal sector. Close to 380,000 employment opportunities have been created under the Presidential Initiative on wealth and job creation - *Emyooga*.
20. Madam Speaker, the target of Government is to create over 2.5 million jobs in the next five years. This will be achieved by effectively implementing

the Parish Development Model, industrialization, wealth creation and full monetization of the economy. I will elaborate how we will implement these initiatives later.

Fiscal Performance

21. Madam Speaker, the fiscal deficit is estimated at 5.1% of GDP this financial year, lower than the 7.4% last financial year. This is due to a reduction in both recurrent and development expenditure and increased grants. The fiscal deficit has been financed through domestic borrowing and external loans.
22. Total domestic revenue collections amounted to Shs 21.7 Trillion by May 2023 and are projected to be **Shs 25.6 Trillion** by close of the financial year. Total domestic revenue is equivalent to 13.9% of GDP and covers 68% of total expenditure, including interest payments on our public debt, but excluding the principal repayment of both external and domestic debt.

III. ECONOMIC GROWTH STRATEGY AND OUTLOOK

23. Madam Speaker, the economic growth strategy underlying the budget for the next financial year and the medium term includes:

- i. Increased domestic revenue mobilization and a reduction in non-concessional borrowing to ensure debt sustainability;
- ii. Effective implementation of the Parish Development Model and *Emyooga* initiatives;
- iii. Effective implementation of the various export strategies and enhancing access to global and regional markets;
- iv. Support for the private sector by reducing the cost of doing business through:
 1. Construction of the Standard Gauge Railway and the rehabilitation of the Meter Gauge Railway;
 2. Development of small scale solar-powered irrigation schemes to address climate change and ensure food security;
 3. Maintenance of both tarmac and murrum roads;
 4. Continued investments in industrial parks and energy transmission lines;
- v. Provision of affordable credit for micro and small enterprises and low-income groups through the Small Business Recovery Fund, *Emyooga* and Microfinance Support Centre; and funding for medium to large enterprises through the Uganda Development Bank.
- vi. Provision of quality seedlings, pesticides, fertilizers, storage and marketing in the agro-industrialization value chain in order to increase agricultural production and productivity;
- vii. Rapid development of oil and gas production, specifically the construction of the East African Crude Oil Pipeline and the National Oil Refinery;
- viii. Expansion of our skilled labour force to meet the demand of a diversified economy especially industrial skills;
- ix. Mitigation of the negative impact of climate change on the economy and livelihoods; and

- x. Implementation of the Greater Kampala Metropolitan Infrastructure Development Master Plan; and
 - xi. Maintenance of peace and security of persons and property as the bedrock on which the above are based.
24. Madam Speaker, as a result of these interventions, Uganda's economy is projected to grow at 6% in financial year 2023/2024. Over the next five years, the economy is projected to grow at an average of 6.5-7% per year.

IV. FINANCIAL YEAR 2023/2024 BUDGET PRIORITIES

25. Madam Speaker, the budget for next financial year is aimed at achieving the following broad objectives:

- i. Urgent completion of key public investments with higher multiplier effects on the attainment of NDPIII targets and the NRM 2021 – 2026 Manifesto;
- ii. Enhanced revenue mobilization and collections;
- iii. Full-scale operationalization of the Parish Development Model (PDM); and
- iv. Enhanced government efficiency and effectiveness through rationalization of public expenditure, payroll audit, etc.

26. The key priorities funded to achieve these objectives are the following:

- i. Boosting household incomes and micro enterprises;
- ii. Commercializing agriculture to enhance production and productivity and improve competitiveness of agricultural products;
- iii. Supporting private sector growth;
- iv. Investing in the People of Uganda;
- v. Improving the stock and quality of Infrastructure; and
- vi. Expediting implementation of strategic interventions in innovation, research and development, and the minerals, oil and gas industry.

27. Madam Speaker, in order to effectively implement these strategic priorities, the Government shall ensure peace and security, good governance and the rule of law, as the bedrock for economic activities.

28. I now turn to detail the key actions we will be undertaking in these strategic priorities.

Boosting Household Incomes and Micro Enterprises

29. Madam Speaker, the Parish Development Model (PDM) will boost household incomes as well as the development of micro-enterprises. Since the launch of the PDM in February 2022, a total of Shs. 590.2 billion has been disbursed to all the 10,459 parishes nationwide, translating

into Shs. 50 million per parish. The balance will be disbursed by end this month. Next financial year, the Parish Development Model has been allocated **Shs. 1.1 Trillion**.

30. The *Emyooga* initiative will further boost household incomes and micro enterprises at parish and sub-county levels by directly funding parish and sub-county level enterprise groups. By March 2023, seed capital worth Shs. 249 billion had been disbursed to 6,721 constituency-based *Emyooga* SACCOs. Over 600,000 individuals had successfully applied for credit from their Parish-based Associations. Nearly half (46%) of these were women, youth (25%) and PWDs (4%).
31. These SACCOs have also mobilized savings of Shs. 76 billion, and a further Shs. 80 billion recovered from the loans given to beneficiaries. This demonstrates the sustainability of the *Emyooga* initiative. Next financial year, **Shs. 100 billion** has been allocated to the *Emyooga* initiative.
32. Madam Speaker, in order to grow local enterprises, 19 skilling centers have been established across the country under the Presidential Industrial Hubs initiative. So far, 28,750 trainees have successfully completed training in skills programs and 6,110 are under-going training in various fields.
33. This initiative has also empowered the ghetto and less privileged urban youths across all the five city divisions through 9 skilling centers in Kampala Capital City Authority. These include: Wandegeya Market, Mulago Community Hall; All Saints Church of Uganda Mutundwe; Our Lady of Fatima Catholic Church Nakulabye; Luzira Prisons; Subway Crested Towers; Wabigalo Parish Community; Butikirwa Kigoowa-Ntinda; and Makerere Community Hall. This support will continue over the medium term.
34. Madam Speaker, **Shs. 60 billion** has been allocated for skilling the youth in next financial year.

Commercializing Agriculture

35. Madam Speaker, during this financial year, additional funding amounting to Shs. 110 billion was provided for food security interventions in

Government institutions with farms including the UPDF, Uganda Prisons, Ministry of Agriculture, the National Agricultural Research Organisation and the National Agricultural Genetics Resource Center and Databank.

36. The priority actions to commercialize agriculture next financial year include the following:
- i. Support agricultural research for the development of climate resilient crops and animal species;
 - ii. Promote environmental conservation, restoration and protection of degraded water catchment areas and forest cover;
 - iii. Construct small, medium and large-scale irrigation schemes in water stressed areas. These will include the construction of earth dams at Unyama in Gulu, Namalu in Nakapiripirit, Sipi in Bulambuli, Kabuyanda in Isingiro, among others;
 - iv. Implement large-scale mechanization and irrigation; and
 - v. Improve farmer mobilization, education and partnerships with large commercial farmers for the production of strategic commodities, such as coffee maize and tea to meet national and international demand.
37. Madam Speaker, Shs. 2.2 trillion, has been allocated for food security, irrigation, climate change mitigation, value chain development, agricultural research and disease control, among others.

Supporting Private Sector Growth

38. Madam Speaker, the private sector has been directly supported through industrial parks' development, promoting Small and Medium Enterprises (SMEs) and facilitating tourism.

Industrial Development and Investment

39. Eight government owned industrial parks are currently operational. These are Namanve, Jinja, Bweyogerere, Mbale, Soroti Mbarara and Kasese, Luzira. In addition, there are three industrial parks developed under a Public Private Partnership arrangement at Kapeeka, Mukono and Buikwe. Uganda Investment Authority has acquired 12 square miles for industrial development provided by various Local Governments in the

18 zones across the country.

40. Uganda's global reputation as an investment destination has been boosted significantly in the recent past. Uganda has been named the Number One investment destination in East Africa, by the AIM Global 2023 Abu Dhabi. In addition, our country has been ranked among the top ten African countries for best investment destination in Africa by the African Development Bank. It is now also ranked first in East Africa for capital market growth by ABSA Bank.

Small and Medium Enterprise Development

41. Madam Speaker, SMEs in the manufacturing and export sectors will be supported by the US\$ 200 million World Bank Investment for Industrial Transformation and Employment (INVITE) Project that will provide grants and concessional credit to qualifying SMEs. These SMEs will access new and innovative financing products with long term financing of up to 15 years. This intervention aims at increasing Ugandan manufactured export products, generate direct and indirect jobs for more than 200,000 workers, and safeguard existing jobs for 530,000 workers.
42. Madam Speaker, an allocation of Shs 209.3 billion has been provided through the INVITE Project for next financial year.

Tourism

43. Uganda has increasingly been recognized as a tourism destination and is ranked by CNN as one of the top 10 best tourist destinations in the World. We will continue to promote domestic and inbound tourism, including the use of digital platforms. Uganda will also be marketed as a global and regional center for Meetings, Incentives, Conference and Exhibitions (MICE). Hospitality standards will be enforced through licensing, grading and classification of tourism facilities. Shs. 249 billion has been allocated for the promotion of Tourism.
44. Madam Speaker, all the private sector interventions I have detailed above have been allocated Shs. 2.4 Trillion.

Investing in People

45. Madam Speaker, Uganda has registered visible improvements in healthcare outcomes, access to knowledge, and a decent standard of living. On average, a Ugandan now lives longer – 64 years up from 53 years just as recently as 2015, attains more years of schooling and enjoys a higher income per capita than ever before.

Health

46. Access to health care by Ugandans remains a key priority. Consequently, 381 Health Center IIs have been upgraded to Health Center IIIs. In addition, 250 Health Center IIIs have been upgraded to Health Center IV and equipped, and are now functional, largely supported by the Uganda Intergovernmental Fiscal Transfers Program (UGIFT), which is co-funded by the World Bank.

47. Construction and equipping of 31 new Health Center IIIs in sub counties without any health facility is 90% complete. The health referral system has also been enhanced by fully functionalizing 143 Intensive Care Units (ICUs) and 5 High Dependency Units (HDUs) in National and Regional Referral Hospitals across the country.

48. Next year, the Mulago Super Specialized Hospital and the new state-of-the-art Intensive Care Unit at the Uganda Cancer Institute will be fully operationalized. They will provide specialized care to all Ugandans and reduce medical referrals abroad. In addition, all existing Health Center IVs and Health Center IIIs will be facilitated to offer quality healthcare to all Ugandans. In this respect, health worker supervision and management will be strengthened to reduce absenteeism. After the ongoing audit of the payroll, the ban on health worker recruitment will be lifted. **Government will in the next few weeks resolve the plight of medical interns and doctors designated as senior house officers, in view of their important role in supporting the healthcare system.** In the meantime, I have provided Shs. 22.6 billion to clear outstanding arrears for medical interns and senior house officers for the financial year ending June 2023.

Education

49. Madam Speaker, we have registered significant progress in access to education. Uganda's literacy rate improved from 70.2% in 2012 to 79% in 2021. Education enrolment in public schools is now 8.8 million children in primary school, 833,000 pupils in secondary, and 174,000 students in tertiary institutions.
50. To improve delivery of the recently launched curriculum, 3,100 teachers were trained, and inspection of learning institutions was enhanced using the e-inspection system. The Teacher Effectiveness and Learners Achievement (TELA) system has helped reduce teacher absenteeism and improved pupil attendance. The Education Management Information System (EMIS) has been revamped to support data management and decision making in education. To enhance sports development, talent identification, nurturing and professional development have been emphasized.
51. Madam Speaker, the Mountains of the Moon University was operationalized during the year. Upgrading of facilities was completed at Uganda Technical Colleges in the Lira, Elgon, and Bushenyi.
52. Next year, the construction and equipping of two-Unit Laboratories in 21 secondary schools currently without any will commence, in line with the Science Technology Engineering and Mathematics (STEM) Policy. Government will continue with the construction of 115 Seed secondary schools in sub-counties without any, under the Uganda inter-Government Fiscal Transfer programme.
53. Madam Speaker, after the on-going audit of the government payroll, the ban on recruitment will also be lifted to cover the staffing gaps in education.
54. Madam Speaker, Government will continue to support sports activities and entertainment talents, and enforce copyrights for performing artists.

Safe Water

55. Madam Speaker, the national water coverage for safe and clean water for human consumption now stands at 70%, with 67% in rural areas and 72% in urban areas.

56. In rural areas, gravity flow schemes have been completed at Lirima in Manafwa, Lukalu-Kabasanda in Butambala and Nyabuhikye-Kikyenge in Ibanda. Piped water systems have also been constructed at Nyakabingo in Rukungiri, Kabuyanda in Isingiro, and Orom Water Supply System in Kitgum-Lamwo. In addition, 40 solar powered mini piped schemes serving 173,000 persons have been constructed across 15 least served districts including Lyantonde, Sembabule, Yumbe, Rakai, Buyende, Kamuli and Kakumiro.
57. In urban areas, 9 Piped Water Supply and Sanitation systems have been completed in Dokolo, Padibe - Lamwo, Odramacaku -Arua, Kagadi, Morulem and Alerek (Abim), and Kambuga II - Kanungu.
58. Madam Speaker, access to safe and clean water will be enhanced to achieve 85% coverage in rural areas and 100% coverage in urban areas by the year 2025. Next year, the main activities towards this goal include: construction of 1,540 boreholes in 1,050 villages and town wards; building 49 large, 67 medium and 80 small piped water schemes in both urban and rural areas; and the rehabilitation and maintenance of 50 water systems in growth centers.
59. Interventions that build human capital have been allocated Shs. 9.6 trillion. In addition, the Government together with the World Bank are implementing the US\$ 500 million Uganda Intergovernmental Fiscal Transfer programme to construct health centers III and IVs, seed secondary schools, and micro-scale irrigation facilities in Local Governments that do not have these facilities.

Enhancing Infrastructure Stock and Quality

60. Madam Speaker, the stock and quality of infrastructure is a key enabler for economic growth, development and social transformation.

Transport Infrastructure

61. Transport infrastructure development has been a major hallmark of Uganda's recent economic development. The road sector in 1986 totaled 7,900km. Today, it has expanded twenty-fold to almost 160,000 km. While only 6,700 km of today's road network is paved, the road network now allows access to even the remotest parts of Uganda.

62. Next financial year, we will substantially complete 16 national road projects including Atiak-Laropi, Moroto-Lokitanyala, Kawuku-Bwerenga, Namugonde-Bugiri, Nsambya-Mukwano, the Kampala Flyover and Rushere Town and Kyamate Access roads. In addition, priority will be accorded to the maintenance of existing road networks, both national and District Urban and Community Access Roads (DUCAR). The Bukungu-Kagwara-Kaberaimaido (BKK) Ferry and related landing sites; and Lake Bunyonyi ferries and their landing sites will also be completed.
63. Madam Speaker, emergency repairs of the Kampala - Malaba meter-gauge was completed this year. The full rehabilitation of the Kampala – Malaba and Tororo – Gulu Metre Gauge railways will commence next financial year. 49% of the right of way for the Kampala -Malaba Standard Gauge railway has been acquired. The construction of the Malaba – Kampala Standard Gauge Railway will commence next financial year, for which Shs 535 billion has been provided.
64. Madam Speaker, in the air transport sector, the redevelopment and expansion of Entebbe International Airport is at 85% complete, and is due to be completed by July 2024. The construction of Kabalega International Airport now stands at 91.7% and will be completed by September 2023. We shall also rehabilitate and upgrade the following aerodromes that are under feasibility studies: Kidepo, Pakuba, Mbarara, Gulu, Arua, Kisoro and Kasese.
65. Madam Speaker, an allocation of Shs. 4.5 trillion, representing 13.3% of the total budget, has been budgeted for road maintenance and construction, railway development and rehabilitation, water and air transport development. Of particular significance, an allocation of Shs 1 billion has been provided to each District, City and Municipality for road grading, murrum and compacting. In total, Shs 176 billion has been allocated for this purpose.
66. We have also secured US\$ 608.7 million (equivalent to Shs. 2.25 Trillion) to address flooding, traffic congestion, poor road infrastructure, un-signalized junctions and unemployment in the Greater Kampala Metropolitan Area (GKMA) covering Kampala, Wakiso, Mukono and Mpigi districts and their municipalities. This will upgrade 504 km of roads including junction signalization in 8 urban authorities; rehabilitation of

30 storm water drainage points; upgrade 23 markets and construct 25 artisanal parks and industrial work spaces for small scale manufactures.

67. Madam Speaker, in collaboration with the World Bank, Government is implementing the US\$ 360 million Uganda Support to Municipal Infrastructure Development (USMID) programme to improve infrastructure and address operational challenges in the cities and municipal level.

Power Infrastructure

68. Power generation, transmission and distribution infrastructure have continued to expand. Generation capacity increased to 1378.1 MW as at March 2023 from 1,343.9 MW in March 2022, an increase of 34.3 MW. With the commissioning of the Karuma Hydropower Project planned for September 2023, generation capacity will increase to 1978 MW. The 6 MW Nyagak III Hydropower project is also due for commissioning by end of this month.
69. In transmission, a total of 417 km of transmission lines were added to the main grid during the year, bringing the total transmission line network to 4,011 Km. To enable evacuation of power from the 600MW Karuma Hydropower project, the 248 km Karuma-Kawanda, the 55km Karuma-Olwiyo, and the 76km Karuma-Lira lines have been completed.
70. Next financial year, 761 km of transmission lines and associated power sub-stations will be constructed to improve the stability and reliability of the networks. We will also build capacity of the Uganda Electricity Generation and Transmission companies to manage the generation and distribution networks after the expiry of the ESKOM and Umeme concessions.
71. Madam Speaker, next financial year, Shs. 1.3 trillion has been allocated for Electricity interventions.

Digital Transformation

72. Madam Speaker, turning to Digital Transformation, 4,717 km of optic fibre has been laid across the country. Geographical coverage of broad Band services (3G) stands at 66% and 25 broad band sites have been upgraded to 3G providing services to over 700,000 Ugandans. Free wi-fi hotspots have been established at nine border posts namely Lwakhakha,

Mpondwe, Mutukula, Busia, Vura, Katuna, and Elegu.

73. Next year, WiFi will be deployed to 820 locations, targeting schools, hospitals, markets in the selected sub-regions. The Greater Kampala Metropolitan Area network will be upgraded to monitor service provision over the national backbone infrastructure. We will also digitally transform public service delivery by connecting all essential services, such as schools, hospitals, tourism sites, and the police to the national backbone.
74. Madam Speaker, an allocation of Shs. 192 billion has been provided to accelerate digital transformation.

Expediting Strategic Initiatives

75. Madam Speaker, the development of the oil and gas, the beneficiation of minerals and investment in science innovation and research are key strategic initiatives that will significantly support that socio-economic transformation.

Oil and Gas

76. Madam Speaker, the final investment decision for the development of the East African Crude Oil Pipeline was taken on 2nd February 2022. We are fast tracking the construction of the East African Crude Oil Pipeline (EACOP) and the National Oil refinery. In addition, the right of way for the Kabaale (Hoima) – Buloba refined products pipeline, and the financing for the refinery and associated infrastructure will be concluded. Preparatory work for the development of a petrochemical industry at the Kabaale Petro-based Industrial Park will also be expedited.
77. I have allocated Shs.447 billion to fast track the development of petroleum resources next financial year.

Science, Innovation and Research

78. Madam Speaker, Government is supporting several innovation and scientific research initiatives that will propel Uganda industry into the high technology economy. These include (i) vaccines research and development, including therapeutics and diagnostics to enable Uganda to enter into the Pathogen economy (ii) automotive industry technology

development, and (iii) chipset and robotics manufacturing.

79. During this year, we enhanced the salaries for scientists by Shs 508 billion. We shall continue to support scientists and innovators to undertake the process of Intellectual Property registration, train and sensitize stakeholders on Intellectual Property.
80. We have provided Shs. 257 billion to support science, innovation and technology development.

Mineral Beneficiation

81. Madam Speaker, in order for Uganda to reap the benefits of minerals resource, Uganda's mineral deposits will be quantified to ascertain their value before beneficiation. We shall also operationalize the recently approved mineral legislation to regulate Artisanal and Small-Scale Miners (ASMs). For the development of Minerals, an allocation of Shs. 54.3 billion has been provided.

Maintaining Security, Good Governance and the Rule of Law

82. Madam Speaker, security, good governance and the rule of law are the bedrock for the success of our socio-economic interventions. In order to guarantee the security of persons and property, the capacity of security and intelligence agencies will be strengthened to address any security threats, and build national defense capability.
83. In order to enhance good governance, Parliament's legislative and oversight role will be strengthened to ensure proper use of public funds, among others. Furthermore, we will ensure compliance with rules and regulations in public financial management, and implement Parliament's recommendations on the use of public funds.
84. To improve efficiency and effectiveness of Government, we will further automate financial management systems. These include the Program Budgeting System for budget preparation, monitoring and reporting; the Integrated Financial Management System for budget execution, the Human Capital Management for personnel and payroll management, e-Government Procurement, e-Passport and the one border posting among others.

85. Madam Speaker, the Integrated Bank of Projects has recently been re-launched to improve Public Investment Management, including the tracking of project performance. Projects whose implementation has unduly delayed without sound reason will be removed from the Public Investment Plan.
86. Madam Speaker, the rationalization of Government agencies will commence in financial year 2024/25. In addition, Government has stopped the creation of any additional administrative units and agencies.
87. Madam Speaker, to enhance access to justice, the target is to reduce court case backlog by about 6,000 cases by end-June 2024 from the 50,000 outstanding cases. A total of 117 districts already have complete frontline criminal and civil justice service delivery points comprising a police station, court, prison, prosecution services, and legal aid services, among others. The target is to have 119 districts with Justice service delivery points by end-June 2024.
88. The construction of the Supreme Court and Court of Appeal buildings in Kampala and the Soroti and Rukungiri High Court buildings will be completed. In addition, the High Court buildings in Alebtong, Budaka and Lyantonde and the Magistrate Court buildings in Karenga, Patongo and Abim will also be completed.
89. Madam Speaker, the functions which include enactment of legislation, oversight and accountability roles will further be strengthened. In this regard, the construction of Parliamentary Chambers is on-going.
90. Madam Speaker, security, governance, the legislature and the administration of justice have been allocated, Shs. 9.1 trillion next financial year, up from Shs. 8.1 trillion this financial year.

V. FISCAL STRATEGY FOR FY2023/24 AND THE MEDIUM TERM

91. Madam Speaker, the fiscal strategy for next financial year prioritizes enhancing revenue collection, the rationalization of public expenditure and ensuring long term debt sustainability. This will reduce reliance on external financing for socio-economic transformation. Therefore, the fiscal strategy will focus on the following:
- i. Continuing effective implementation of the Domestic Revenue Mobilization Strategy;
 - ii. Repurposing the national budget to achieve high multiplier effect of government interventions on the economy, and improve the efficiency and effectiveness of government programs and projects;
 - iii. Mobilizing external concessional loans and utilizing non-concessional loans for projects with high economic and financial returns;
 - iv. Limiting domestic borrowing to an average of 2.2% of GDP in the short to medium term to avoid crowding out the private sector through rising interest rates; and
 - v. Reducing the budget deficit to within a maximum limit of 5% of GDP, and gradually converging towards the EAC target of a deficit of 3% of GDP. Next financial year, the budget deficit will be reduced to 3.5% of GDP.
92. In order to live within our means, we have reduced consumptive expenditure. During next financial year, there will be no purchase of new vehicles for political leaders and public officers **except** for hospital ambulances, medical supplies or distribution, agricultural extension services, security and revenue mobilization. Travel abroad has also been restricted to statutory functions and for critical legal and resource mobilization functions. We will also regulate expenses on workshops and seminars.
93. Madam Speaker, during this year, domestic arrears worth Shs. 661 billion were settled. Government is committed to paying verified suppliers, court awards and compensation for ranches. Next financial year, Shs. 200 billion has been allocated to settle domestic arrears.

94. Madam Speaker, to improve absorption and utilization of external loans and grants, Government has undertaken the following measures:
- i. Requiring Accounting Officers of Ministries, Departments and Agencies to provide quarterly physical performance briefs to Ministry of Finance, Planning and Economic Development and Office of the Prime Minister, on performance of externally financed projects under their jurisdiction.
 - ii. Ensuring project selection, design, approval, and analysis is undertaken before the project is approved for funding;
 - iii. Providing a dedicated fund for land acquisition and right of way instead of earmarking funds for particular projects to address delays in compensation
 - iv. Commencing project implementation only on sites where there are no 'right of way' and other physical encumbrances;
 - v. Requiring all environmental and social safeguards to be enforced by the Ministry of Gender, Labour and Social Development and the National Environmental Management Authority during project design;
 - vi. Enhancing dialogue with development partners to ensure smooth implementation of externally funded projects; and
 - vii. Placing all project coordinators on performance-based contracts to improve accountability for project performance.

Domestic Revenue Mobilization for FY 2023/24

95. Madam Speaker, domestic revenues for FY 2023/24 are projected to amount to Shs 29.7 Trillion, of which Shs 27.4 Trillion will be tax revenue and Shs. 2.3 billion will be Non-Tax Revenue. This represents a revenue effort of 14.3% of GDP.
96. Under the Domestic Revenue Mobilization Strategy, the objective is to improve revenue collection to between 16 and 18% of GDP over the next five years from about 13.5% of GDP currently. Next financial year priority has been placed on improving tax administration, including use of ICT to fight tax evasion, and rationalizing tax exemptions to improve their effectiveness and reduce revenue leakage.
97. Madam Speaker, Government is undertaking the following tax measures

and reforms in tax administration to further improve revenue mobilization.

1. Tax Measures for Financial Year 2023/24

98. Madam Speaker, no major changes in taxes rates have been proposed for next financial year, apart from measures to improve the governance of tax exemptions. The focus will be to expand the tax base without increasing the burden on the same taxpayers.

Rationalization of Tax Exemptions

99. Madam Speaker, to reduce revenue losses from exemptions, next financial year, we will commence the rationalization of tax exemptions. However, we will continue to provide tax exemptions based on the following:

- i. Apply the criteria, including minimum requirements, for application of any new tax exemptions
- ii. Assess the costs and benefits of all tax exemptions to ensure adherence to initial objectives; and
- iii. Streamline and clarify the roles and responsibilities in the governance of tax exemptions;

100. Madam Speaker, the respective provisions in the tax laws that provide the following exemptions have been repealed:

- i. Deductions allowed for accelerated wear and tear on plant and machinery; normal depreciation will apply henceforth; and
- ii. Exemptions on VAT for diapers, inputs for processing hides and skins into finished leather; and inputs into iron ore smelting into billets.

Tax Law Amendments

101. Madam Speaker, the tax laws have been amended to improve the tax system and ensure fairness. These measures have generated Shs 615 billion in additional revenue next year, equivalent to 0.3% of GDP. The amendments are detailed in the respective tax laws approved by Parliament. I will, however, highlight a few of these amendments.

Income Tax

102. Madam Speaker, the Income Tax Act has been amended to allow

taxpayers who obtain credit facilities from SACCOs, non-deposit taking microfinance institutions, self-help groups, and community-based microfinance institutions to deduct the entire interest on loans from these institutions as a business expense while determining their taxable income.

103. This is the practice for taxpayers borrowing from commercial banks and micro-finance institutions. The objective of this measure is to extend this benefit to borrowers of microfinance institutions and money lenders. This will support low-income individuals and groups to enable them access financial services and improve profitability and survival rate of SMEs.
104. Madam Speaker, in addition, a withholding tax of 10% has been imposed on commissions paid to agent bankers to equalize their tax treatment with other agents operating similar businesses such as mobile money agents.

Value Added Tax

105. Madam Speaker, the VAT Act has been amended to:
- i. Exempt the supply of concentrates and seed cake from VAT, to incentivize local manufacturing of animal feeds and premixes;
 - ii. Allow non-resident taxpayers to file returns and pay tax in United States Dollars to facilitate compliance of non-resident taxpayers operating in Uganda; and
 - iii. Require foreign remote providers of electronic goods and services to account for VAT on goods and services sold in Uganda, so as to bring e-commerce transactions into the tax system.
106. In addition, the scope of electronic services on which VAT is applicable has been expanded to include among others, films, games of chance, advertising platforms, streaming platforms, cab-hailing services, cloud storage and data warehousing.

Excise Duty Act Amendments

107. Madam Speaker, the Excise Duty Act has been amended to remove the excise duty of US Dollar 9 cents per minute on incoming international

calls originating from the United Republic of Tanzania. This will include Tanzania in the One Area Network comprising the other East African Community member states. Phone users in the EAC will now be able to make and receive calls at local rates regardless of their location within the One Network Area.

108. Madam Speaker, the size of investment capital required for an investor to benefit from excise duty exemption on construction materials, has been reduced to US\$ 5 million from US\$ 50 million for Uganda nationals. Foreign investors will be required to have investment capital of at least US\$ 50 million in order to benefit from this exemption.
109. In order to deter under-valuation, excise duty on mineral water, bottled water and other water purposely for drinking has been imposed at 10% or Shs 75 per litre whichever is higher. The Excise Duty Act has also been amended to clarify the taxation of spirits for human consumption on the one hand, and the exemption from excise duty of spirits used as raw materials for the production of disinfectants and sanitizers.

Tax Procedures Code Act Amendments

110. Madam Speaker, the Tax Procedures Code Act has been amended to waive any interest and penalty on tax arrears outstanding as at 30th June 2023, in order to address requests from taxpayers who have cited hardships caused by the Covid-19 lockdown. This provision is however, limited to taxpayers who come out and pay by 31st December 2023. Where the taxpayer pays part of the principal tax outstanding by the deadline, the payment of interest and penalty shall be waived on a pro-rata basis. After that date, URA will decisively enforce recovery of all taxes and penalties.

Ratification of the Convention on Mutual Administrative Act Assistance in Tax Matters (Implementation) Act

111. Madam Speaker, Parliament has enacted the Convention on Mutual Administrative Assistance in Tax Matters (Implementation) Act 2023. This is to increase cooperation among tax authorities in the participating

countries to tackle tax avoidance and cross-border tax evasion. This will assist URA to receive correct information to deter illicit financial transactions where the country is estimated to lose revenue amounting to Shs 300-500 billion annually.

2. Tax Administration Reforms

112. Madam Speaker, sustainable revenue collection requires efficiency in the management and administration of the tax system. The following measures will be undertaken:

- i. Strengthening the Taxpayer Register Expansion Programme framework, which is a collaboration between Uganda Revenue Authority, Uganda Registration Services Bureau, Kampala Capital City Authority and Ministry of Local Government in revenue collection. This framework targets to improve the environment for business formalization and growth;
- ii. Supporting Local Governments to enhance their revenue effort, including using electronic systems.
- iii. Undertaking VAT field audits, complex audits and strengthening debt recovery;
- iv. Leveraging ICT to analyze data and integrating with other Government systems to properly identify taxable transactions and taxpayers;
- v. Improving taxpayer awareness to know their rights and obligations, enhance stakeholder engagements;
- vi. Continuing tax education and awareness interventions across regions, sectors and gender;
- vii. Further strengthening of URA staff compliance to procedures, guidelines and standards to curb corruption tendencies and minimize revenue leakages, including staff deployment in areas with highest risk for revenue collection;
- viii. Utilizing the Alternative Dispute Resolution mechanism by negotiating with taxpayers for settlement of tax disputes out of the court system to avoid delays in resolution of tax disputes;
- ix. Using ICT systems such as Electronic Fiscal Receipting and Invoicing System (electronic fiscal devices) and the digital tracking system, tax

- stamps and rental tax solution and telecom sector activities;
- x. Continuing the ongoing integrity drive to combat corruption and other vices essential for improving revenue collections; and
 - xi. Intensifying surveillance of wider coverage of porous borders to curb smuggling through extensive intelligence focused operations supported by use of drones and body cameras.

Strengthening Regional Integration and Trade

113. Madam Speaker, budget consultations with our regional Ministers of Finance were held on 8-12 May 2023 in Arusha Tanzania and agreed to make some changes in the EAC taxation structure.
114. Madam Speaker, to make our industries more competitive, attract investments, and remove the remaining barriers to trade among African countries, we agreed as EAC partner states to change the taxes paid on goods coming from outside the EAC as follows:
- i. 0% duty levied on imports of raw materials and capital goods;
 - ii. 10% duty charged on imports of intermediate goods;
 - iii. 25% duty charged on imports of finished goods not readily available in the region;
 - iv. A maximum rate of 35% duty charged on imports of finished goods readily available in the region; and
 - v. Small adjustments to promote import substitution and value addition of our local industries.

Public Debt

Public Debt Stock

115. Madam Speaker, Uganda's public debt stood at **Shs. 80.8 trillion**, equivalent to **US\$ 21.7 Billion** as at end December 2022. Of this amount, external debt was **Shs 47.9 trillion** equivalent to **US\$ 12.9 billion** while domestic debt was **Shs 33.0 trillion** equivalent to **US\$ 8.9 billion**. Public debt is projected at **Shs. 88.9 trillion**, equivalent to **US\$ 23.7 billion** by 30th June 2023.
116. In nominal terms, Uganda's Debt to GDP is projected to drop to **48.2%**

this financial year ending June 2023 from **48.6%** at the end of June 2022. The reduction is due to the Government commitment to debt sustainability. This is slightly below the Government policy target of not more than 50% of GDP and also below the 52.4% threshold provided for in the Charter for Fiscal Responsibility as at end financial year 2023/24.

117. Madam Speaker, the debt service to domestic revenue is projected at 34.1% for the financial year ending June 2023 compared to 30.6% in the previous year. The increase in the debt service cost was due to external commercial and domestic borrowing. This takes away money from the budget which would have funded other government priorities such as health and education.

Debt Sustainability

118. Madam Speaker, to maintain debt sustainability, Government will work to:

- i. Ensure effective implementation of the Domestic Revenue Mobilization Strategy to boost the capacity to increase domestic revenue collection;
- ii. Reduce expenditure in areas of lower priority in order to support fiscal consolidation;
- iii. Access new source of financing including climate and green financing, leverage private equity for infrastructure investments and scaling up Public Private Partnerships (PPPs), and leverage non-traditional innovative funding structures and identify appropriate credit enhancement mechanism;
- iv. Limit non-concessional debt to high impact, high return projects such as Standard-Gauge railway projects, development of industrial parks, power transmission lines, water for production and tourism roads; and
- v. Reduce domestic borrowing.

Measures to deepen the debt market.

119. Madam Speaker, my Ministry has been working with the Bank of Uganda to reform the domestic capital market and make it more competitive. These reforms include:

- i. Rolling out the use of a mobile money platform for investing in government treasury bill and bonds to broaden the investor base by enabling ordinary Ugandans to participate, increase competition and reduce the cost of borrowing;

- ii. Finalize a framework for creating new and innovative Government Bonds to finance the Budget including: Infrastructure Bond for financing infrastructure projects; Green Bonds for financing climate smart projects; Sukuk Bonds for integrating development finance based on Islamic banking principles; among others.

120. Madam Speaker, the draft bills to operationalize Islamic banking in Uganda are ready for submission to Parliament. I urge Parliament to expedite their enactment to allow the private sector to access this source of funding.

Resource Envelope for Financial Year 2023/2024

121. Madam Speaker, the resource envelope for Financial Year 2023/2024 amounts to **Shs. 52.7 trillion** as detailed below: -

- i) Domestic Revenues amount to **Shs. 29.7 trillion** of which **Shs. 27.4 trillion** will be tax revenue and **Shs. 2.3 trillion** will be Non-Tax Revenue.
- ii) Domestic borrowing amounts to **Shs. 3.2 trillion**.
- iii) Budget support accounts for **Shs. 2.8 trillion**.
- iv) External financing for projects amounts to **Shs. 8.3 trillion**; of which **Shs. 3.01 trillion** is from grants, and **Shs. 5.3 trillion** is from loans.
- v) Appropriation in Aid, collected by Local Governments amounts to **Shs. 287 billion**;
- vi) Domestic Debt Refinancing will amount to **Shs 8.4 trillion**; and
- vii) Other financing Shs. 229.0 billion.

122. Madam Speaker, total expenditure will be **Shs. 52.7 trillion**. Wages and Salaries will amount to **Shs 7.3 trillion** and Non-wage Recurrent Expenditure is **Shs 13.5 trillion**. **Government of Uganda** Development Expenditure amounts to **Shs 6.1 Trillion** and external project support financing is **Shs. 8.3 trillion**. Domestic arrears worth **Shs. 215.8 billion** will be settled. Appropriations in Aid (AIA) of **Shs. 287 billion** have been provided for. External debt repayments amounting to **Shs. 2.6 trillion** and Interest Payments of **Shs 6.1 trillion**, will be made. Domestic debt financing amounts to **Shs. 8.4 trillion**.

123. Madam Speaker, I have attached the details of the Resource Envelope and other allocations for FY 2023/2024.

VI. CONCLUSION

124. Madam Speaker, this budget is dedicated to those Ugandans who are currently not in the money economy. To those individuals and households whose income per year is below 20 million, they have now the opportunity to utilize the support that the NRM Government has provided under the Parish Development Model, *Emyooga* and other Government initiatives.
125. This budget supports taxpayers who are recovering from the after-effects of COVID-19. For industrialists and entrepreneurs, it improves the environment within which you are operating. It aims to lower the cost of doing business, reduce the time spent transporting goods, including agricultural produce from farm to markets. It also ensures that what you produce and manufacture is competitive in regional and global export markets.
126. This budget supports the transformation from a raw materials-based economy to a manufacturing and knowledge-based economy. It therefore promotes value addition, business growth, and job creation for the youth, women and all Ugandans.
127. It is a budget that provides opportunity for every Ugandan to have a stake in the economy. I, therefore, dedicate this budget to those Ugandans who are working hard, day and night, to expand and modernize our economy and our country.
128. Madam Speaker, I beg to move.

ANNEX 1: SUMMARY OF REVENUE AND EXPENDITURE FOR FY 2022-23 AND FY 2023/24 (SHS. BN)

	Budget		Budget	
	FY 2022/23		FY 2023/24	
	(1)	%	(2)	%
A) RESOURCES (INFLOWS)				
(1) Domestic Resources	30,797.28	76.8%	33,348.67	75.1%
o/w URA Tax Revenue	23,754.95	59.2%	27,424.24	61.8%
o/ w Non Tax Revenue	1,795.89	4.5%	2,248.11	5.1%
o/w Petroleum fund	-	0.0%	-	0.0%
o/w Domestic Financing	5,007.93	12.5%	3,389.22	7.6%
o/w Appropriation in Aid/Local Revenue	238.5	0.6%	287.1	0.6%
(2) External Resources	9,325.41	23.2%	11,030.11	24.9%
Budget Support	2,609.24	6.5%	2,781.56	6.3%
o/w Grants	78.05	0.2%	69.65	0.2%
o/w Loans	2,531.19	6.3%	2,711.91	6.1%
Project Support	6,716.17	16.7%	8,248.55	18.6%
o/w Grants	2,090.46	5.2%	3,001.99	6.8%
o/w Loans	4,625.71	11.5%	5,246.56	11.8%
TOTAL RESOURCES (1+2)	40,122.69	100.0%	44,378.79	100.0%
* Below the line				
Domestic Debt Re-financing	8,008.0		8,358.0	

TOTAL RESOURCE ENVELOPE	48,130.69		52,736.79	
B) EXPENDITURE (OUTFLOWS)	Budget		Budget	
	FY 2022/23		FY 2023/24	
Recurrent Expenditure	25,318.20	63.5%	28,230.31	66.3%
o/w Wage	6,375.58	16.0%	7,289.97	17.1%
o/w Non Wage(excl interest payments)	14,250.72	35.7%	14,878.82	34.9%
o/w Statutory Interest Payments	4,691.90	11.8%	6,061.52	14.2%
Development Expenditure	14,565.98	36.5%	14,356.70	33.7%
o/w GoU	7,849.81	19.7%	6,108.15	14.3%
o/w External Financing	6,716.17	16.8%	8,248.55	19.4%
Total Expenditure	39,884.18	100.0%	42,587.01	100.0%
Domestic Debt Re-financing	8,008.00		8,358.00	
Domestic Debt Payment (BoU)			1,504.67	
o/w Appropriation in Aid/Local Revenue	238.52		287.10	
Grand Total Including Redemptions	48,130.69		52,736.79	

ANNEX 2: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2022/23 - 2027/28 (Excl. Arrears, External Debt Repayments, Debt Re-financing and AIA) Ushs.Bn.

PROGRAMME/VOTE	FY 2022/23 Budget					FY 2023/24 Budget Estimates					FY 2024/25 Budget Estimates				
	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total incl. External Financing	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total incl. External Financing	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total incl. External Financing
AGRO-INDUSTRIALISATION															
011 Ministry of Agriculture, Animal Industry & Fisheries	19.41	36.43	131.76	376.78	584.39	23.07	19.72	169.30	816.90	1,030.69	24.23	20.71	169.30	589.11	1,030.35
012 Ministry of Local Government and Administration	0.12	0.17	1.50	47.45	49.23	0.12	0.14	-	15.02	15.28	0.13	0.15	-	-	0.27
015 Ministry of Industry, Trade and Cooperatives	0.48	10.15	83.31	121.21	205.04	1.60	9.84	86.55	173.27	261.46	1.68	10.93	86.55	414.89	282.77
019 Ministry of Water and Environment	0.48	0.25	0.25	0.25	0.25	0.25	0.25	-	0.25	0.25	0.26	0.26	-	-	0.26
021 East African Community	-	0.94	-	-	0.94	-	0.80	-	-	0.80	-	0.84	-	-	0.84
028 National Planning Authority	4.22	6.47	6.55	17.24	17.24	4.22	8.70	5.76	-	18.68	4.43	9.13	5.76	-	19.32
121 Dairy Development Authority	-	0.85	6.33	-	7.19	-	0.35	-	-	0.35	-	0.37	-	-	0.37
122 Kampala Capital City Authority	5.74	5.46	81.97	93.17	93.17	5.74	0.34	66.76	72.84	72.84	6.02	0.36	66.76	-	73.14
125 National Animal Genetic Res. Centre and Data Bank	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138 Uganda Investment Authority (UIA)	38.81	29.40	48.58	116.78	116.78	43.46	38.64	80.97	166.39	166.39	45.64	44.05	80.97	-	170.66
142 National Agricultural Research Organisation	2.18	42.64	13.24	58.06	58.06	3.29	43.41	1.48	43.41	43.41	3.45	40.58	1.48	-	45.51
154 NAAADS Secretariat	2.01	1.11	-	1.11	1.11	2.01	1.11	-	0.94	0.94	2.11	1.11	-	-	0.99
155 Uganda National Bureau of Standards	10.13	50.54	4.27	64.94	64.94	10.13	32.61	2.02	44.76	44.76	10.63	34.24	2.02	-	5.62
161 Uganda Coffee Development Authority	-	8.10	-	-	8.10	-	-	-	-	-	-	-	-	-	46.89
161 Missions Abroad	-	8.10	-	-	8.10	-	-	-	-	-	-	-	-	-	46.89
500 Missions Abroad	120.73	44.27	80.50	245.49	245.49	141.51	-	0.40	141.91	141.91	148.58	-	0.40	-	148.98
601 601-999 Local Governments	203.82	240.61	459.94	545.44	904.37	235.14	157.39	413.54	1,007.19	1,813.26	246.90	165.26	413.54	1,004.01	1,829.70
SUB-TOTAL AGRO-INDUSTRIALISATION															
MINERAL DEVELOPMENT															
017 Energy and Minerals	-	5.06	17.42	7.38	29.85	5.50	11.00	15.00	15.83	31.50	5.78	11.55	15.00	-	32.33
018 National Planning Authority	-	1.89	-	-	1.89	-	-	-	-	-	-	-	-	-	-
138 Uganda Investment Authority (UIA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161 Missions Abroad	-	0.05	-	-	0.05	-	-	-	-	-	-	-	-	-	-
500 Missions Abroad	-	6.99	17.42	7.38	24.41	5.50	11.00	15.00	15.83	31.50	5.78	11.55	15.00	-	32.33
SUB-TOTAL ENERGY DEVELOPMENT															
SUSTAINABLE DEVELOPMENT OF PETROLEUM RESOURCES															
008 Ministry of Finance, Planning & Economic Dev.	-	720.35	-	-	720.35	-	252.99	-	-	252.99	-	265.64	-	-	265.64
013 Ministry of Education and Sports	-	1.92	83.02	-	84.94	3.70	15.66	81.76	-	101.12	3.89	16.44	81.76	838.92	1,005.00
017 Energy and Minerals	-	21.35	13.65	-	63.72	28.72	34.01	28.79	-	89.52	30.15	35.71	28.79	-	92.66
139 Petroleum Authority of Uganda	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161 Uganda Free Zones Authority	-	-	-	-	-	-	0.90	-	-	0.90	-	0.95	-	-	0.95
164 Uganda National Bureau of Standards (UNBS)	-	-	-	-	-	-	0.50	-	-	0.50	-	0.50	-	-	0.50
168 National Environment Management Authority (NEMA)	-	-	-	-	-	-	0.31	-	-	0.31	-	0.31	-	-	0.31
008 Ministry of Foreign Affairs	-	0.31	-	-	0.31	-	0.31	-	-	0.31	-	0.31	-	-	0.31
500 Missions Abroad	-	743.92	96.67	-	869.32	32.42	306.06	108.56	-	447.03	34.04	321.35	108.56	838.92	1,302.87
SUB-TOTAL SUSTAINABLE DEVELOPMENT OF PETROLEUM															
TOURISM DEVELOPMENT															
022 Tourism, Wildlife and Antiquities	2.37	151.93	11.85	-	166.14	3.80	169.73	47.84	-	221.37	3.99	178.22	47.84	-	230.05
117 Uganda Tourism Board	1.86	21.89	0.09	-	23.84	4.47	22.76	0.10	-	27.33	4.69	23.90	0.10	-	28.69
122 Kampala Capital City Authority	-	0.09	-	-	0.09	-	-	-	-	-	-	-	-	-	-
138 Uganda Investment Authority (UIA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 Missions Abroad	-	4.60	-	-	4.60	-	-	-	-	-	-	-	-	-	-
500 Missions Abroad	4.23	178.51	11.94	-	194.68	8.26	192.50	47.94	-	248.70	8.68	202.12	47.94	-	258.74
SUB-TOTAL TOURISM DEVELOPMENT															
CLIMATE CHANGE, NATURAL RESOURCE, ENVIRONMENT AND WATER MANAGEMENT															
003 Office of the Prime Minister	0.34	-	-	-	0.34	0.34	9.98	10.43	-	20.75	0.35	10.48	10.43	-	21.26
011 Ministry of Local Government	-	0.30	-	17.41	20.81	-	0.30	10.43	-	20.75	-	0.30	10.43	-	21.26
012 Ministry of Lands, Housing & Urban Development	8.71	10.09	12.67	92.19	123.66	8.71	6.30	9.78	45.41	24.78	9.14	6.61	9.78	196.95	255.53
019 Ministry of Water and Environment	10.93	12.98	60.21	175.81	259.93	10.61	16.03	67.56	111.87	94.20	11.14	16.84	67.56	196.95	292.49
108 National Planning Authority	-	0.10	-	-	0.10	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	-	20.21	0.34	-	20.56	-	17.74	0.34	-	18.08	-	18.63	0.34	-	18.97
150 National Environment Management Authority	6.72	8.97	3.25	18.94	18.94	12.65	18.89	6.82	-	38.36	13.28	19.83	6.82	-	39.94
156 Uganda Land Commission	1.06	0.83	29.67	31.66	31.66	1.08	7.37	18.81	-	27.26	1.13	7.74	18.81	-	27.69
157 National Forestry Authority	8.27	15.32	5.65	29.24	29.24	8.27	12.13	4.59	-	24.99	8.68	12.73	4.59	-	26.01
109 Uganda National Meteorological Authority	7.41	3.69	6.56	-	17.66	7.41	8.42	6.60	-	16.44	7.78	8.84	6.60	-	17.23
500 Missions Abroad	-	0.05	-	-	0.05	-	-	-	-	-	-	-	-	-	-
601 601-999 Local Governments	43.44	97.51	208.79	285.40	349.74	49.06	101.36	118.94	157.28	269.36	51.52	106.43	118.94	196.95	276.88
601 601-999 Local Governments	43.44	97.51	208.79	285.40	349.74	49.06	101.36	118.94	157.28	269.36	51.52	106.43	118.94	196.95	276.88
SUB-TOTAL CLIMATE CHANGE, NATURAL RESOURCE, ENVIRONMENT AND WATER MANAGEMENT															
PRIVATE SECTOR DEVELOPMENT															
008 Ministry of Finance, Planning & Economic Dev.	0.30	1,431.52	7.10	71.35	1,438.93	0.30	1,465.06	2.24	309.26	1,467.59	0.32	1,538.31	2.24	340.34	1,881.20
015 Ministry of Trade, Industry and Cooperatives	0.97	0.99	-	-	1.97	1.15	0.99	-	-	2.14	1.21	1.04	-	-	2.25
021 East African Community	-	1.73	-	-	1.73	-	1.73	-	-	1.73	-	1.82	-	-	1.82
023 Ministry of Kampala Capital City and Metropolitan Affairs	-	0.25	-	-	0.25	-	0.25	-	-	0.25	-	0.26	-	-	0.26
108 National Planning Authority	4.35	2.32	-	-	6.67	4.35	5.37	0.27	-	9.99	4.57	5.64	0.27	-	10.47
119 Uganda Registration Services Bureau	-	0.49	-	-	0.49	-	0.49	-	-	0.49	-	0.49	-	-	0.49
123 National Lotteries and Gaming Regulatory Board	-	0.38	-	-	0.38	-	0.38	-	-	0.38	-	0.38	-	-	0.38
153 PFDA	0.94	7.49	4.59	-	13.02	0.94	23.66	5.05	-	33.16	0.99	23.57	5.05	-	34.78
154 Uganda Export Promotion Board	6.86	8.53	0.03	-	15.42	6.86	8.53	-	-	15.39	6.86	8.53	-	-	15.39
138 Uganda Investment Authority (UIA)	3.47	5.10	2.34	-	10.91	3.47	8.01	1.20	-	12.68	3.47	8.41	1.20	-	13.08
140 Uganda Free Zones Authority	2.39	3.25	22.72	28.36	28.36	2.39	3.25	5.41	-	11.05	2.51	3.25	5.41	-	11.33
162 Uganda Microfinance Regulatory Authority	2.17	7.52	5.45	-	15.14	2.17	8.44	0.50	-	11.11	2.28	8.96	0.50	-	11.64
163 Uganda Retirement Benefits Regulatory Authority	5.79	7.83	-	-	13.63	5.79	7.76	-	-	14.59	5.79	7.17	-	-	15.32
500 Missions Abroad	-	1.51	-	-	1.51	-	1.51	-	-	1.51	-	1.51	-	-	1.51
601 601-999 Local Governments	53.64	1,486.68	42.24	71.35	1,582.56	53.38	1,532.82	15.30	309.26	1,601.50	56.05	1,609.39	15.30	340.34	1,860.74
601 601-999 Local Governments	53.64	1,486.68	42.24	71.35	1,582.56	53.38	1,532.82	15.30	309.26	1,601.50	56.05	1,609.39	15.30	340.34	1,860.74
SUB-TOTAL PRIVATE SECTOR DEVELOPMENT															

PROGRAMME/VOTE	FY 2022/23 Budget					FY 2023/24 Budget Estimates					FY 2024/25 Budget Estimates				
	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total excl. External Financing	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total incl. External Financing	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total incl. External Financing
MANUFACTURING															
006 Ministry of Foreign Affairs	-	0.26	-	-	0.26	-	-	-	-	-	-	-	-	-	-
008 Ministry of Finance, Planning and Economic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
015 Trade, Industry and Cooperatives	2.20	99.73	23.06	-	124.99	2.10	92.92	10.83	-	105.85	2.21	97.57	10.83	-	110.60
110 Uganda Industrial Research Institute	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138 Uganda Investment Authority (UIA)	-	-	66.36	221.25	287.61	-	-	-	113.17	-	-	-	-	38.13	38.13
154 Uganda National Bureau of Standards	-	4.23	-	-	4.23	-	-	-	-	0.09	-	-	-	-	0.09
161 Uganda Free Zones Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 Missions Abroad	-	1.82	-	-	1.82	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL MANUFACTURING	2.20	106.05	89.42	221.25	418.92	2.10	93.01	10.83	113.17	105.94	2.21	97.66	10.83	110.69	148.82
INTEGRATED TRANSPORT INFRASTRUCTURE AND SERVICES															
016 Works and Transport	13.76	90.75	528.27	244.06	632.78	16.22	186.71	359.22	691.00	562.15	17.03	196.05	359.22	1,794.50	2,366.80
023 Ministry of Kampala Capital City and Metropolitan Affairs	-	73.13	1,518.04	1,025.71	1,662.27	71.11	37.45	959.41	1,400.24	1,067.97	74.66	39.32	959.41	1,379.90	1,073.39
118 Uganda National Roads Authority (UNRA)	2.67	485.29	-	-	487.95	2.67	399.29	-	-	401.95	2.80	419.25	-	-	422.05
113 KCCA Road Rehabilitation Grant	-	0.30	78.24	139.68	218.22	-	-	43.00	119.97	43.00	-	-	43.00	251.58	294.58
609 601-999 Local Governments	-	-	29.65	-	29.65	-	-	206.25	-	206.25	-	-	206.25	-	206.25
SUB-TOTAL INTEGRATED TRANSPORT INFRASTRUCTURE	87.53	649.47	2,154.20	1,409.45	4,300.65	89.99	623.44	1,567.88	2,211.21	2,281.32	94.49	654.62	1,567.88	3,425.98	5,742.97
SUSTAINABLE ENERGY DEVELOPMENT															
013 Ministry of Education and Sports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
017 Ministry and Minerals	25.23	11.01	509.95	1,030.92	546.18	10.12	46.91	299.98	973.80	357.01	10.63	49.12	299.98	750.33	1,110.06
150 National Environment Management Authority (NEMA)	-	-	-	-	-	-	-	2.50	-	2.50	-	-	2.50	-	2.50
008 Ministry of Finance, Planning and Economic Development	-	-	-	-	-	-	1.79	-	-	1.79	-	1.88	-	-	1.88
012 Ministry of Lands, Housing & Urban Development	-	-	-	-	-	-	-	0.50	-	0.50	-	-	0.50	-	0.50
154 Uganda National Bureau of Standards (UNBS)	-	-	-	-	-	-	3.35	1.60	-	4.95	-	3.52	1.60	-	5.12
007 Ministry of Justice and Constitutional Affairs	-	-	-	-	-	-	1.18	-	-	1.18	-	1.24	-	-	1.24
006 Ministry of Public Service	-	-	-	-	-	-	0.50	-	-	0.50	-	0.53	-	-	0.53
066 Ministry of Foreign Affairs	-	-	-	-	-	-	-	-	-	0.50	-	-	-	-	0.53
161 Uganda Free Zones Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL SUSTAINABLE ENERGY DEVELOPMENT	25.23	11.01	509.95	1,030.92	546.18	10.12	54.23	304.58	973.80	368.93	10.63	56.81	304.58	750.33	1,122.34
DIGITAL TRANSFORMATION															
013 Ministry of Education and Sports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
020 Ministry of ICT and Notice of Guidance	5.71	30.01	33.68	-	69.40	5.86	44.94	0.78	-	51.58	6.15	47.19	0.78	-	54.12
111 National Curriculum Development Centre	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119 Uganda Registration Services Bureau	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	-	2.56	-	-	2.56	-	-	-	-	-	-	-	-	-	-
123 National Lotteries and Gaming Regulatory Board	-	2.29	-	-	2.29	-	-	-	-	-	-	-	-	-	-
126 National Information Technology Authority	11.21	29.80	5.28	3.69	46.29	11.21	32.99	4.54	91.51	48.74	11.77	34.64	4.54	185.33	236.28
SUB-TOTAL DIGITAL TRANSFORMATION	16.92	64.66	38.96	3.69	120.54	17.07	77.94	5.32	91.51	100.33	17.92	81.83	5.32	185.33	296.40
SUSTAINABLE URBANISATION AND HOUSING															
011 Ministry of Local Government	1.11	0.27	-	-	1.38	1.11	-	-	-	1.11	1.17	-	-	-	1.17
012 Ministry of Lands, Housing & Urban Development	2.49	52.08	1.91	86.03	56.48	6.88	16.03	5.60	51.16	28.51	7.22	16.83	5.60	-	29.66
016 Ministry of Works and Transport	1.00	10.83	-	-	11.83	1.00	1.00	-	-	2.00	1.05	1.05	-	-	2.10
023 Ministry of Kampala Capital City and Metropolitan Affairs	-	0.50	-	-	0.50	-	6.47	-	79.28	6.47	-	6.80	-	139.87	146.66
138 Uganda Investment Authority (UIA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161 Uganda Free Zones Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
610 601-999 Local Governments	-	-	-	216.42	-	-	0.53	-	354.61	0.53	-	0.56	-	-	0.56
SUB-TOTAL SUSTAINABLE URBANISATION AND HOUSING	4.60	63.67	1.91	304.45	70.18	8.99	24.03	5.60	485.05	38.62	9.44	25.24	5.60	139.87	40.28
HUMAN CAPITAL DEVELOPMENT															
003 Office of the Prime Minister	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
008 Ministry of Finance, Planning and Economic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
011 Ministry of Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
013 Ministry of Education and Sports	124.60	245.09	101.70	189.92	471.40	48.23	265.08	42.21	311.75	355.51	50.64	425.29	197.44	310.85	884.21
014 Ministry of Health	21.64	138.79	89.98	1,333.54	250.41	22.11	103.34	73.37	1,493.49	198.83	23.22	239.87	227.92	77.70	568.71
018 Ministry of Gender, Labour and Social Development	1.53	205.35	-	-	206.88	1.63	180.73	-	112.69	182.36	295.05	1.71	189.77	205.92	397.40
019 Ministry of Water and Environment	4.74	0.35	343.95	678.75	349.03	4.65	0.35	232.26	434.39	237.26	4.89	0.37	232.26	469.76	707.27
021 East African Community	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107 Uganda ADS Commission	4.96	12.01	0.94	-	17.92	4.96	11.01	0.62	-	16.60	5.21	13.32	0.62	-	19.15
108 National Planning Authority	-	8.93	-	-	8.93	-	8.93	-	-	8.93	-	11.47	-	-	11.47
305 Busitema University	33.66	14.43	11.97	-	60.06	33.66	15.82	5.88	35.00	55.36	35.34	19.76	5.88	60.98	60.98
114 Uganda Cancer Institute	8.29	10.40	6.32	20.28	43.90	19.16	22.31	28.68	35.00	57.15	20.12	43.43	28.68	89.23	89.23
118 Uganda Heart Institute	9.61	10.40	6.32	-	23.34	9.61	6.67	6.92	16.50	31.74	9.66	7.74	8.92	14.56	14.56
118 National Medical Stores	17.40	489.53	11.22	-	510.69	20.08	590.37	-	581.09	668.64	21.28	791.81	-	815.84	815.84
122 Kampala Capital City Authority	45.36	18.93	-	-	64.29	65.00	31.90	3.16	81.00	91.90	66.78	18.61	3.16	88.56	88.56
124 East African Communities Commission	-	-	-	-	-	-	-	-	-	0.77	-	0.99	-	-	0.99
306 Mtuni University	15.69	0.77	3.89	-	20.35	18.29	8.60	4.75	25.12	31.64	10.17	4.75	11.54	34.13	34.13
128 Uganda National Examinations Board	12.36	101.04	13.33	-	126.73	12.36	103.59	2.44	119.11	127.50	12.98	131.23	2.44	155.75	155.75
132 Education Service Commission	2.88	6.51	5.05	-	14.45	2.89	6.58	1.54	-	11.91	3.04	8.39	1.54	13.86	13.86
134 Health Service Commission	2.43	9.48	2.05	-	13.96	2.58	9.58	0.05	-	12.21	2.71	11.36	0.05	-	14.12
138 Uganda Investment Authority (UIA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
149 National Population Council	2.99	8.45	0.82	-	12.26	2.99	8.45	-	-	11.44	3.14	10.96	-	-	14.10
301 Makerere University	208.97	144.31	13.06	-	366.35	208.97	129.64	15.37	-	353.99	219.42	188.28	15.37	-	423.08
302 Mbarara University	40.01	15.04	2.73	-	57.78	40.01	40.38	3.95	-	60.38	42.01	40.59	3.95	-	86.55
303 Makerere University Business School	62.64	41.04	3.63	-	107.31	62.64	41.04	2.13	-	105.81	65.78	52.04	2.13	-	119.94
304 Kyambogo University	61.17	74.05	2.79	-	138.01	61.17	70.53	3.69	-	135.39	64.23	63.29	3.69	-	169.20
312 Uganda Management Institute	18.75	16.28	0.60	-	35.63	20.08	20.62	1.32	-	42.02	21.09	35.61	1.32	-	58.02

PROGRAMME/VOTE	FY 2022/23 Budget						FY 2022/24 Budget Estimates						FY 2024/25 Budget Estimates					
	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total incl. External Financing		Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total incl. External Financing		Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total incl. External Financing	
					0.02	1.47					0.02	1.47					0.02	1.47
123 National Lotteries and Gaming Regulatory Board	-	-	-	-	0.02	1.47	-	-	-	-	0.02	1.47	-	-	-	-	0.02	1.47
124 Equal Opportunities Commission	9.59	16.93	0.13	-	26.65	26.65	9.59	20.87	0.73	-	31.19	31.19	10.07	21.91	0.73	-	54.91	32.72
129 Financial Intelligence Authority (FIA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130 Treasury Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131 Auditor General	43.52	51.48	3.76	-	98.76	98.76	48.52	60.29	1.76	-	110.57	110.57	50.95	63.30	1.76	-	116.01	116.01
133 Uganda of the Director of Public Prosecutions	24.18	44.86	25.93	-	94.97	94.97	28.23	35.58	17.04	-	80.84	80.84	29.64	37.95	17.04	-	84.03	84.03
144 Uganda Police Force	383.03	305.43	187.97	-	876.44	876.44	395.67	265.49	163.26	-	824.42	824.42	415.45	278.77	163.26	-	857.48	857.48
145 Uganda Prisons	95.63	186.72	26.37	-	308.72	308.72	101.59	193.90	26.37	-	321.86	321.86	106.67	203.60	26.37	-	336.64	336.64
148 Judicial Service Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
153 PPDA	11.01	7.79	3.00	-	21.80	21.80	12.01	7.77	3.00	-	22.78	22.78	12.62	8.15	3.00	-	23.77	23.77
158 Internal Security Organisation (ISO)	52.46	85.80	17.79	-	156.05	156.05	62.71	122.39	10.68	-	195.78	195.78	65.85	128.51	10.68	-	205.04	205.04
159 External Security Organisation	17.81	53.56	0.84	-	72.21	72.21	22.07	80.52	1.00	-	103.59	103.59	23.17	84.54	1.00	-	106.72	106.72
500 Missions Abroad	28.26	131.68	52.88	-	212.82	212.82	32.48	146.88	58.39	-	237.75	237.75	32.48	146.88	58.39	-	237.75	237.75
135 Directorate of Government Analytical Laboratory	3.32	25.45	7.70	-	36.47	36.47	4.35	15.74	22.73	-	42.82	42.82	4.56	16.53	22.73	-	43.83	43.83
137 National Identification and Registration Authority (NIRA)	20.33	36.13	4.42	-	60.89	60.89	20.33	36.13	3.00	-	59.47	59.47	21.35	37.94	3.00	-	62.29	62.29
SUB-TOTAL GOVERNANCE AND SECURITY	1,476.63	2,772.33	2,447.90	470.45	6,696.86	7,167.31	1,966.36	3,418.87	2,048.89	243.14	7,434.12	7,677.26	2,063.05	3,562.33	1,068.19	-	6,713.57	6,713.57
PUBLIC SECTOR TRANSFORMATION	117.31	93.59	11.79	-	222.69	222.69	101.46	262.27	48.08	-	412.81	412.81	106.54	275.38	48.08	-	431.00	431.00
005 Ministry of Public Service	4.36	22.33	2.95	-	29.64	29.64	4.58	25.26	3.20	-	33.03	33.03	4.80	26.52	3.20	-	34.52	34.52
011 Ministry of Local Government	22.15	8.53	2.00	-	32.68	32.68	8.38	21.77	11.16	-	41.30	41.30	8.80	22.85	11.16	-	42.81	42.81
020 Ministry of Information, and Communications Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
021 East African Community	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
023 Ministry of Kampala Capital City and Metropolitan Affairs	0.49	9.18	-	-	9.67	9.67	0.49	0.79	-	-	1.28	1.28	0.51	0.83	-	-	1.34	1.34
103 Inspectorate of Government (IG)	3.84	3.71	3.95	-	4.85	4.85	3.84	3.52	-	-	7.36	7.36	4.03	3.70	-	-	7.73	7.73
108 National Planning Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111 National Curriculum Development Centre	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	79.60	37.22	1.52	-	118.33	118.33	79.60	41.43	-	-	121.03	121.03	83.58	43.51	-	-	127.08	127.08
123 National Lotteries and Gaming Regulatory Board	2.48	2.34	-	-	4.83	4.83	-	0.81	-	-	0.81	0.81	-	0.98	-	-	0.85	0.85
125 National Information Technologies Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
137 Public Identification and Registration Authority (NIRA)	3.29	6.92	1.28	-	11.49	11.49	3.48	8.41	0.00	-	11.69	11.69	3.66	8.83	0.00	-	12.48	12.48
146 Public Service Commission	1.10	2.46	0.09	-	3.66	3.66	1.10	1.10	-	-	184.28	184.28	1.16	157.15	-	-	191.77	191.77
614 Local Government Finance Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 Missions Abroad	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL PUBLIC SECTOR TRANSFORMATION	117.31	93.59	11.79	-	222.69	222.69	101.46	262.27	48.08	-	412.81	412.81	106.54	275.38	48.08	-	431.00	431.00
REGIONAL DEVELOPMENT	0.35	50.43	8.84	12.69	59.62	72.30	0.35	30.90	2.50	65.89	33.75	99.64	0.36	32.45	2.50	80.08	35.31	115.39
003 Office of the Prime Minister	0.05	0.19	11.03	-	11.27	70.27	0.05	5.92	11.40	87.79	17.36	105.15	0.05	6.21	11.40	83.13	17.66	100.79
011 Ministry of Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108 National Planning Authority	-	0.64	-	-	0.64	0.64	-	0.20	-	-	0.20	0.20	-	0.21	-	-	0.21	0.21
138 Uganda Investment Authority (UIA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
147 Local Government Finance Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
010 Ministry of Agriculture, Animal Industry and Fisheries	-	-	-	-	-	-	0.60	0.10	-	-	0.10	0.10	0.63	0.11	-	-	0.11	0.11
015 Ministry of Trade, Industry and Co-Operatives	-	-	-	-	-	-	-	0.10	-	-	0.10	0.10	-	0.11	-	-	0.11	0.11
016 Ministry of Works, and Communications	-	-	-	-	-	-	-	0.40	-	-	0.40	0.40	-	0.42	-	-	0.42	0.42
017 Ministry of Energy and Minerals	-	-	-	-	-	-	-	0.30	-	-	0.30	0.30	-	0.32	-	-	0.32	0.32
020 Ministry of Information, and Communications Technology	-	-	-	-	-	-	-	0.20	-	-	0.20	0.20	-	0.21	-	-	0.21	0.21
022 Ministry of Tourism, Wildlife and Heritage	-	-	-	-	-	-	-	0.10	-	-	0.10	0.10	-	0.11	-	-	0.11	0.11
142 National Agricultural Research Organization (NARO)	-	-	-	-	-	-	-	0.10	-	-	0.10	0.10	-	0.11	-	-	0.11	0.11
617 601-999 Local Governments	422.76	496.08	95.42	-	1,014.27	1,014.27	439.69	127.66	89.07	-	656.42	656.42	461.67	337.55	89.07	-	889.29	889.29
SUB-TOTAL REGIONAL DEVELOPMENT	423.16	547.34	115.30	71.69	1,085.80	1,157.48	440.68	166.27	102.97	153.68	709.93	863.61	462.72	378.10	102.97	163.21	943.79	1,106.99
DEVELOPMENT PLAN IMPLEMENTATION	0.28	14.28	-	-	14.56	14.56	0.28	14.28	-	-	14.56	14.56	0.29	14.99	-	-	15.29	15.29
001 Office of the President	3.21	44.41	3.78	-	51.40	51.40	3.26	46.62	3.78	-	53.66	53.66	3.43	48.95	-	-	56.16	56.16
003 Ministry of Foreign Affairs	-	0.35	-	-	0.35	0.35	-	0.35	-	-	0.35	0.35	-	0.36	-	-	0.36	0.36
008 Ministry of Finance, Planning & Economic Dev.	9.00	156.66	180.54	27.96	346.20	374.17	9.19	184.44	178.52	13.56	372.15	385.71	9.65	193.66	178.52	1.22	381.83	383.05
011 Ministry of Local Government	0.16	19.38	-	-	19.54	19.54	0.16	2.18	-	-	2.34	2.34	0.16	2.29	-	-	2.45	2.45
023 Ministry of Kampala Capital City and Metropolitan Affairs	-	0.05	-	-	0.05	0.05	-	0.05	-	-	0.05	0.05	-	0.05	-	-	0.05	0.05
103 Inspectorate of Government (IG)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108 National Planning Authority	14.61	13.99	-	-	28.60	28.60	14.61	22.99	2.01	-	39.62	39.62	15.34	24.14	2.01	-	41.50	41.50
119 Uganda Registration Services Bureau	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122 Kampala Capital City Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131 URA	-	2.10	0.44	-	2.53	2.53	-	2.10	0.44	-	2.53	2.53	2.20	2.20	0.44	-	2.64	2.64
141 OGA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143 Uganda Bureau of Statistics	205.50	200.28	44.06	-	539.83	539.83	253.50	321.17	45.32	-	619.00	619.00	266.17	337.74	45.32	-	649.72	649.72
143 Uganda Bureau of Statistics	21.39	38.73	11.94	-	72.05	72.05	21.39	219.71	9.20	-	249.30	249.30	22.46	229.64	9.20	-	261.30	261.30
143 Uganda Bureau of Statistics	-	0.34	-	-	0.34	0.34	-	0.34	-	-	0.34	0.34	-	0.34	-	-	0.34	0.34
124 Equal Opportunities Commission	2.97	7.90	0.22	-	11.08	11.08	4.76	8.67	0.22	-	13.64	13.64	5.00	9.10	0.22	-	14.25	14.25
130 Treasury Operations	62.07	62.07	-	-	62.07	62.07	388.33	388.33	-	-	388.33	388.33	407.75	407.75	-	-	407.75	407.7

	FY 2022/23 Budget					FY 2023/24 Budget Estimates					FY 2024/25 Budget Estimates				
	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total incl. External Financing	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total incl. External Financing	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total incl. External Financing
145	112.43	224.12	63.47	-	400.02	116.67	248.74	67.03	-	432.44	122.50	261.17	67.03	-	450.71
PROGRAMME/VOTE															
Upgrades/Prices Services															
SUB-TOTAL ADMINISTRATION OF JUSTICE															
LEGISLATION, OVERSIGHT & REPRESENTATION															
104	112.64	734.85	67.49	-	914.98	117.05	761.02	67.49	-	945.55	122.90	799.07	67.49	-	989.46
007	-	0.08	-	-	0.08	-	0.10	-	-	0.10	-	0.11	-	-	0.11
011	-	734.93	67.49	-	915.06	117.05	761.22	67.49	-	945.75	122.90	799.28	67.49	-	989.67
SUB-TOTAL LEGISLATION, OVERSIGHT & REPRESENTATION															
INTEREST PAYMENTS DUE															
Domestic Interest															
External Interest															
130	-	3,551.07	-	-	3,551.07	-	4,978.00	-	-	4,978.00	-	5,993.27	-	-	5,993.27
SUB-TOTAL INTEREST PAYMENTS															
600															
Total Centre															
Total Local Government Programmes															
Statutory Interest Payments															
GRAND TOTAL															
3,520.27															
2,855.31															
6,375.58															
10,180.84															
7,167.53															
6,499.75															
20,868.63															
27,368.38															
4,533.32															
4,749.74															
4,691.90															
4,691.90															
30,093.85															
36,810.02															
7,289.97															
18,066.93															
6,108.15															
8,246.55															
31,484.04															
39,732.59															
7,910.97															
20,419.20															
5,560.42															
8,230.52															
33,990.59															
42,121.11															
6,578.77															
6,578.77															
1,185.50															
1,885.50															
5,393.27															
6,578.77															
8,230.52															
21,768.51															
29,990.03															
5,543.31															
6,578.77															
6,578.77															
33,990.59															
42,121.11															

ANNEX 3: SUMMARY OF BUDGET BY PROGRAMME FY 2022/23

PROGRAMME ALLOCATIONS	GoU	External	Total	%
Human Capital Development	7,164.2	2,415.5	9,579.7	18.2%
Governance & Security	7,434.1	243.1	7,677.3	14.6%
Integrated Transport Infrastructure & Services	2,281.3	2,211.2	4,492.5	8.5%
Private Sector Dev't	1,601.5	309.3	1,910.8	3.6%
Agro-Industrialisation	806.1	1,007.2	1,813.3	3.4%
Development Plan Implementation	1,790.6	13.6	1,804.1	3.4%
Sustainable Energy Dev't	368.9	973.8	1,342.7	2.5%
Legislation, Oversight & Representation	945.8	-	945.8	1.8%
Regional Dev't	709.9	153.7	863.6	1.6%
Sustainable Urbanisation & Housing	38.6	485.1	523.7	1.0%
Sustainable Dev't of Petroleum Resources	447.0	-	447.0	0.8%
Administration of Justice	432.4	-	432.4	0.8%
Climate Change, Natural Resource, Environment & Water Management	269.4	157.3	426.6	0.8%
Public Sector Transformation	412.8	-	412.8	0.8%
Innovation, Technology Dev't & Transfer	198.3	58.4	256.7	0.5%
Tourism Dev't	248.7	-	248.7	0.5%
Manufacturing	105.9	113.2	219.1	0.4%
Digital Transformation	100.3	91.5	191.8	0.4%
Mineral Development	31.5	15.8	47.3	0.1%
Community Mobilisation & Mindset Change	35.1	-	35.1	0.1%
SUB TOTAL	25,422.52	8,248.55	33,671.07	63.8%
				0.0%
** Memo Items				0.0%
Domestic Refinancing			8,358.0	15.8%
Interest Payments			6,061.5	11.5%
External Debt Repayments (Amortization)			2,638.6	5.0%
Domestic Debt Payment (BoU)			1,504.7	2.9%
Domestic Arrears			215.8	0.4%
Appropriation in Aid/Local Revenue			287.1	0.5%
GRAND TOTAL			52,736.8	100.0%

ANNEX 4: PROJECTED FISCAL OPERATIONS (SHS.)

Projected fiscal operations (Shs bn)	Outturn	Proj. Outturn	Proj	Proj	Proj	Proj	Proj	Proj	Proj	Proj
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28			
Total revenue and grants	22,992	27,163	32,751	36,995	45,594	53,433	62,396			
Revenue	21,830	24,978	29,672	34,064	43,083	51,296	60,476			
Tax revenue	20,425	23,055	27,424	31,697	37,001	42,969	49,729			
Non-tax revenue (including AIA)	1,405	1,923	2,248	2,318	2,596	2,854	3,572			
Oil revenues (including capital gains tax)	0	0	0	49	3,485	5,472	7,175			
Grants	1,162	2,186	3,079	2,931	2,511	2,137	1,920			
Budget support	108	77	70	29	29	0	0			
Project grants	1,054	2,109	3,009	2,902	2,482	2,137	1,920			
Expenditures and net lending	34,967	36,645	39,948	44,711	53,042	61,560	70,741			
Current expenditures	21,324	23,327	25,159	26,225	30,042	33,784	38,998			
Wages and salaries	5,628	6,998	7,290	7,884	9,109	10,300	11,792			
Interest payments and commitment fees	4,966	6,046	6,062	6,446	7,231	8,142	9,681			
Other current spending	10,730	10,283	11,807	11,894	13,702	15,342	17,525			
Development expenditures	12,785	12,289	13,871	16,986	20,592	24,778	28,634			
External	4,644	5,786	7,762	9,741	12,250	14,194	15,960			
Domestic	8,141	6,503	6,108	7,245	8,342	10,585	12,674			
Net lending and investment	252	259	703	0	0	698	208			
Of which: BoU recapitalisation	0	0	217	0	0	0	0			
Other spending (clearance of arrears, etc.)	606	770	216	1,500	2,408	2,300	2,900			
Overall balance	-11,974	-9,481	-7,197	-7,716	-7,448	-8,127	-8,345			
Primary balance	-7,008	-3,435	-1,136	-1,270	-218	15	1,336			
Financing	11,974	9,481	7,197	7,716	7,448	8,127	8,345			

Projected fiscal operations (Shs bn)	Outturn	Proj. Outturn	Proj	Proj	Proj	Proj	Proj	Proj	Proj
External financing (net)	4,890	7,071	5,313	3,388	5,299	6,548	8,171		
Disbursement	6,605	9,434	7,951	6,839	9,768	12,056	14,040		
Budget support	2,475	5,497	2,712	0	0	0	0		
Concessional project loans	3,043	2,838	3,395	3,339	4,322	6,565	6,629		
Non-concessional borrowing (HPPs)	0	259	486	0	0	0	0		
Non-concessional borrowing (other)	1,088	840	1,359	3,499	5,447	5,492	7,411		
Amortisation (-)	-1,716	-2,363	-2,639	-3,450	-4,469	-5,509	-5,869		
Domestic financing (net)	5,586	2,411	1,885	4,328	2,149	1,579	174		
Bank financing	2,735	1,150	300	2,160	244	-927	-2,355		
Bank of Uganda	-8,163	-9,193	-9,636	-8,331	-7,055	-8,825	-10,273		
o/w: recapitalisation securities	0	0	217	0	0	0	0		
o/w: domestic refinancing	-8,547	-8,008	-8,358	-8,331	-5,402	-5,401	-5,400		
Commercial banks	10,898	10,343	9,936	10,491	7,299	7,897	7,918		
o/w: securities for fiscal purposes	2,351	2,335	1,578	2,160	1,897	2,496	2,518		
o/w: securities for domestic amortisation	8,547	8,008	8,358	8,331	5,402	5,401	5,400		
Non-Bank financing	2,851	1,261	1,585	2,168	1,905	2,506	2,529		
Errors and omissions/gap	1,499	0	0	0	0	0	0		
Memorandum items:									
Fiscal deficit (% of GDP)									
Including grants and HIPC debt relief	-7.4%	-5.1%	-3.5%	-3.4%	-2.9%	-2.8%	-2.6%		
Excluding grants	-8.1%	-6.3%	-5.0%	-4.6%	-3.9%	-3.6%	-3.2%		
Expenditure (% of GDP)	21.5%	19.9%	19.4%	19.5%	20.7%	21.4%	21.9%		

ANNEX 5: THE MEDIUM TERM BUDGET FRAMEWORK - SHS. BN.

June 15, 2023						
	Budget.	Proj.	Proj.	Proj.	Proj.	Proj.
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
A. Budget Support (net of HIPC debt relief) - Shs	2,609.2	2,781.6	28.9	29.1	0.0	0.0
Grants	78.0	69.6	28.9	29.1	0.0	0.0
Loans (including revolving credit)	2,531.2	2,711.9	0.0	0.0	0.0	0.0
B. Externally financed projects - Shs	6,716.2	8,248.6	8,433.2	10,727.9	9,405.7	9,639.6
Grants	2,090.5	3,009.2	1,594.6	959.7	670.0	533.0
Concessional loans	3,290.3	3,394.5	3,339.4	4,321.5	3,244.1	1,695.4
Non-concessional loans	1,335.4	1,844.8	3,499.1	5,446.7	5,491.6	7,411.2
C. Domestic Resources	25,550.8	29,672.3	33,068.9	42,680.0	51,135.3	60,286.3
Tax Revenue	23,754.9	27,424.24	30,701.83	36,598.37	42,808.98	49,539.25
Non-Tax Revenue	1,795.9	2,248.11	2,317.63	2,596.18	2,853.94	3,572.20
Oil revenue	0.0	0.0	49.5	3,485.5	5,472.4	7,174.8
D. External Debt Repayments - Shs	-2,412.3	-2,638.6	-3,450.4	-4,468.8	-5,508.7	-5,869.0
Amortisation (net of HIPC debt relief and rescheduling)	-2,412.3	-2,638.6	-3,450.4	-4,468.8	-5,508.7	-5,869.0
Arrears	0.0	0.0	0.0	0.0	0.0	0.0
E. Domestic Financing	13,015.9	10,025.2	12,658.7	7,550.9	6,979.9	5,574.0
o/w domestic debt refinancing	8,008.0	8,358.0	8,331.0	5,402.0	5,401.0	5,400.0
o/w domestic borrowing	4,965.3	3,163.0	4,327.7	3,801.7	5,002.4	5,047.0
o/w petroleum fund inflow	0.0	0.0	-49.5	-3,485.5	-5,472.4	-7,174.8
o/w petroleum fund withdrawal	0.00	0.00	49.47	1,832.75	2,048.83	2,300.85

June 15, 2023

o/w drawdown of savings from FY 2022/23 (USAID and World Bank)	0.0	8.9				
o/w Domestic Debt Payment		-1,504.7	0.00	0.00	0.00	0.00
F. Resource Envelope Including Projects (A+B+C+D+E)	45,479.9	48,089.1	50,739.4	56,519.2	62,012.2	69,630.9
G. GoU Resource Envelope (F–B)	38,763.7	39,840.5	42,306.2	45,791.3	52,606.5	59,991.3
GoU Res Env net of Interest, Arrears & Domestic Debt Repayments (G–M1–M2–M3)	25,401.8	25,205.2	27,328.9	33,158.8	39,063.9	44,910.1
GoU Res Env net of Arrears & Domestic Debt Repayments (G–M2–M3)	30,093.7	31,266.7	33,775.2	40,389.3	47,205.5	54,591.3
I. Recapitalisation	0.0	217.3	0.0	0.0	0.0	0.0
BoU Recapitalisation	0.0	217.3	0.0	0.0	0.0	0.0
Total GoU Res Env including BoU Recapitalisation	30,093.7	31,484.0	33,775.2	40,389.3	47,205.5	54,591.3
Memo items						
M1. Interest Payments	4,691.9	6,061.5	6,446.3	7,230.6	8,141.6	9,681.1
M2. Domestic Arrears	662.1	215.8	200.0	0.0	0.0	0.0
M3. Domestic Debt Repayments	8,008.0	8,358.0	8,331.0	5,402.0	5,401.0	5,400.0

ANNEX 6: APPROVED BUDGET FOR LOCAL GOVERNMENTS FOR FY 2023/2024

Vote Code	Vote Name	Wage	Non-Wage	Development	Statutory (Pension, Gratuity and Pension & Gratuity Arrears)	Total Appropriation for FY 2023/24
601	Arua city	27,177,722,950	5,270,762,699	5,744,226,049	1,545,984,626	39,738,696,324
602	Fort-Portal city	16,067,030,209	3,150,815,467	11,771,712,054	1,412,609,320	32,402,167,050
603	Gulu city	16,813,191,181	3,857,947,234	24,233,289,901	942,850,221	45,847,278,536
604	Hoima city	9,814,026,169	2,716,918,903	22,173,069,955	610,427,003	35,314,442,030
605	Jinja city	26,128,502,867	3,039,149,927	14,811,330,772	2,472,055,341	46,451,038,907
606	Lira city	17,460,714,471	4,137,549,290	15,828,808,439	1,505,148,729	38,932,220,929
607	Masaka city	19,832,194,965	3,811,264,565	21,102,947,417	797,776,567	45,544,183,515
608	Mbale city	26,876,411,050	5,397,147,830	15,116,928,210	1,181,869,039	48,572,356,130
609	Mbarara city	22,582,867,073	4,486,270,745	29,044,093,522	984,947,102	57,098,178,442
610	Soroti city	13,670,376,497	2,564,342,395	6,251,818,725	713,754,673	23,200,292,290
701	Apac Municipal Council	6,947,262,383	1,275,392,912	12,512,624,430	79,238,770	20,814,518,495
702	Bugiri Municipal Council	3,413,499,190	951,865,080	1,342,207,616	150,361,236	5,857,933,121
703	Bushenyi- Ishaka Municipal Council	8,301,002,238	1,526,210,335	1,526,900,659	558,124,551	11,912,237,783
704	Busia Municipal Council	4,234,098,331	1,230,862,837	10,658,654,464	186,141,851	16,309,757,483
705	Entebbe Municipal Council	6,549,252,570	1,425,026,562	15,491,253,785	536,453,017	24,001,985,934
706	Ibanda Municipal Council	9,604,074,515	2,045,188,830	1,847,426,129	177,255,662	13,673,945,135
707	Iganga Municipal Council	4,562,642,878	641,961,011	1,329,712,490	159,011,100	6,693,327,480
708	Kabale Municipal Council	11,470,328,054	1,148,845,862	8,447,811,410	2,301,796,794	23,368,782,120
709	Kamuli Municipal Council	5,275,558,755	1,110,419,535	14,842,854,269	194,864,774	21,423,697,333
710	Kapchorwa Municipal Council	6,690,011,492	1,387,110,654	1,334,720,850	550,696,433	9,962,539,429

Vote Code	Vote Name	Wage	Non-Wage	Development	Statutory (Pension, Gratuity and Pension & Gratuity Arrears)	Total Appropriation for FY 2023/24
711	Kasese Municipal Council	11,586,071,334	2,018,083,762	18,270,650,971	410,301,719	32,285,107,786
712	Kira Municipal Council	7,415,607,478	2,849,914,034	5,278,262,050	361,073,608	15,904,857,170
713	Kisoro Municipal Council	2,311,081,346	470,678,982	1,224,943,312	102,375,706	4,109,079,345
714	Kitgum Municipal Council	4,446,342,286	1,323,559,966	14,954,528,899	395,695,494	21,120,126,645
715	Koboko Municipal Council	5,660,239,160	1,238,777,014	2,036,710,155	98,960,421	9,034,686,750
716	Kotido Municipal Council	5,578,752,734	1,546,664,245	1,416,474,740	71,303,593	8,613,195,313
717	Kumi Municipal Council	5,527,977,817	1,121,895,169	1,470,107,741	141,304,233	8,261,284,960
718	Lugazi Municipal Council	4,924,701,686	1,286,268,174	17,167,191,490	257,584,251	23,635,745,601
719	Makindye-Ssabagabo Municipal Council	5,337,591,296	2,191,060,295	9,120,490,142	406,126,677	17,055,268,410
720	Masindi Municipal Council	8,260,297,030	1,702,324,462	1,609,367,459	422,641,368	11,994,630,319
721	Mityana Municipal Council	7,488,974,841	1,962,121,645	1,656,670,846	171,611,790	11,279,379,123
722	Moroto Municipal Council	3,521,465,501	857,161,824	5,846,947,070	445,596,428	10,671,170,824
723	Mubende Municipal Council	6,963,467,340	2,082,870,876	20,641,333,376	217,842,630	29,905,514,223
724	Mukono Municipal Council	12,682,024,523	2,130,830,564	2,737,486,836	678,376,325	18,228,718,248
725	Nansana Municipal Council	13,826,023,850	3,542,241,362	4,108,883,319	233,056,597	21,710,205,128
726	Nebbi Municipal Council	5,588,022,413	666,192,365	1,233,238,892	100,610,944	7,588,064,614
727	Njeru Municipal Council	7,367,858,673	2,258,181,746	1,688,722,535	494,637,343	11,809,400,297
728	Ntungamo Municipal Council	3,390,851,839	719,772,388	4,465,718,268	119,563,652	8,695,906,147

Vote Code	Vote Name	Wage	Non-Wage	Development	Statutory (Pension, Gratuity and Pension & Gratuity Arrears)	Total Appropriation for FY 2023/24
729	Rukungiri Municipal Council	7,663,433,165	859,229,070	3,232,804,809	494,407,233	12,249,874,277
730	Sheema Municipal Council	11,417,810,300	1,968,269,059	4,777,971,327	502,126,731	18,666,177,417
731	Tororo Municipal Council	7,047,404,788	822,668,302	11,931,576,521	1,103,648,430	20,905,298,041
801	Abim District	14,820,258,440	3,250,636,798	3,517,824,925	477,153,154	22,065,873,317
802	Adjumani District	25,044,292,356	5,212,445,768	12,838,738,469	1,063,675,013	44,159,151,606
803	Agago District	24,857,053,703	6,015,459,998	5,661,145,625	863,609,482	37,397,268,808
804	Alebtong District	18,229,032,305	5,030,456,328	7,870,451,497	1,170,349,167	32,300,289,296
805	Amolatar District	14,761,844,654	4,005,953,737	5,422,705,220	578,023,165	24,768,526,776
806	Amudat District	8,609,083,867	1,976,946,475	4,198,117,439	75,496,359	14,859,644,140
807	Amuria District	17,296,194,928	4,515,132,420	5,365,156,961	779,534,978	27,956,019,287
808	Amuru District	17,635,822,143	3,518,177,262	5,464,194,049	2,600,017,556	29,218,211,010
809	Apac District	16,919,000,567	3,398,086,815	2,539,972,185	1,613,094,681	24,470,154,249
810	Arua District	12,098,542,038	3,519,265,175	5,596,162,346	3,312,667,428	24,526,636,987
811	Budaka District	19,291,469,588	5,531,061,048	6,394,831,970	1,857,991,423	33,075,354,029
812	Bududa District	20,404,632,681	5,672,909,812	6,268,714,852	555,374,572	32,901,631,918
813	Bugiri District	27,548,311,607	6,985,970,404	5,030,268,782	1,209,103,469	40,773,654,263
814	Bugweri District	15,683,321,412	3,551,233,915	5,150,411,350	622,743,585	25,007,710,262
815	Buhweju District	12,628,795,016	2,316,845,600	3,791,208,394	614,186,609	19,351,035,619
816	Buikwe District	18,247,317,452	4,791,261,102	2,647,655,700	1,006,086,019	26,692,320,273
817	Bukedea District	20,815,358,352	5,066,851,282	8,794,125,321	1,216,445,047	35,892,780,002
818	Bukomansibi District	14,633,643,534	3,574,315,005	1,812,533,593	687,408,040	20,707,900,172
819	Bukwo District	18,298,731,710	3,428,749,567	3,093,901,585	1,383,723,195	26,205,106,057
820	Bulambuli District	18,512,146,920	4,319,279,508	6,782,722,132	613,629,266	30,227,777,826

Vote Code	Vote Name	Wage	Non-Wage	Development	Statutory (Pension, Gratuity and Pension & Gratuity Arrears)	Total Appropriation for FY 2023/24
821	Buliisa District	11,695,303,146	2,379,625,995	4,687,930,830	314,138,911	19,076,998,882
822	Bundibugyo District	26,571,594,134	5,631,893,355	4,812,951,109	994,308,627	38,010,747,225
823	Bunyangabu District	15,738,489,807	3,421,984,074	4,279,805,239	402,760,137	23,843,039,256
824	Bushenyi District	23,750,588,116	4,637,559,883	3,735,893,932	3,517,007,142	35,641,049,072
825	Busia District	25,667,654,322	6,782,244,730	4,096,025,224	1,821,992,253	38,367,916,529
826	Butaleja District	26,109,826,996	7,277,646,484	4,983,341,331	1,000,171,860	39,370,986,670
827	Butambala District	19,867,120,746	3,199,644,773	3,653,769,517	635,948,294	27,356,483,330
828	Butebo District	12,676,850,363	3,582,197,348	5,408,780,581	1,667,642,658	23,335,470,950
829	Buvuma District	11,109,808,501	2,036,339,131	4,761,259,897	230,570,681	18,137,978,211
830	Buyende District	16,517,883,669	5,733,293,752	7,067,608,375	459,462,500	29,778,248,296
831	Dokolo District	17,023,470,838	3,751,629,163	3,975,302,996	615,317,006	25,365,720,003
832	Gomba District	16,710,849,263	4,071,083,736	3,147,116,784	596,992,227	24,526,042,010
833	Gulu District	18,722,164,863	2,225,109,743	2,657,737,150	1,476,816,465	25,081,828,220
834	Hoima District	16,250,141,401	3,119,584,772	3,328,697,771	1,051,966,469	23,750,390,413
835	Ibanda District	17,684,734,462	3,343,581,744	3,679,343,769	901,768,953	25,609,428,928
836	Iganga District	31,006,152,520	6,748,477,169	3,116,427,561	2,661,613,461	43,532,670,710
837	Isingiro District	32,984,622,779	7,935,442,521	25,077,315,981	919,427,255	66,916,808,535
838	Jinja District	30,645,453,902	5,535,409,692	3,266,062,295	1,757,555,244	41,204,481,132
839	Kaabong District	12,554,290,772	3,520,422,660	3,666,508,208	239,541,104	19,980,762,744
840	Kabale District	27,290,777,823	4,768,792,975	4,806,519,782	3,819,236,211	40,685,326,791
841	Kabarole District	16,693,148,166	2,846,417,319	5,483,262,005	1,147,990,487	26,170,817,977
842	Kaberamaido District	11,737,980,055	3,001,400,351	3,548,241,563	890,270,901	19,177,892,870
843	Kagadi District	27,745,272,542	6,705,799,670	5,789,977,276	620,428,593	40,861,478,081
844	Kakumiro District	19,140,164,425	5,434,748,579	10,899,253,669	714,347,635	36,188,514,309

Vote Code	Vote Name	Wage	Non-Wage	Development	Statutory (Pension, Gratuity and Pension & Gratuity Arrears)	Total Appropriation for FY 2023/24
845	Kalaki District	12,264,078,217	3,273,177,241	4,435,135,209	303,355,030	20,275,745,697
846	Kalangala District	12,686,806,253	1,476,625,896	2,504,679,959	536,283,167	17,204,395,274
847	Kaliro District	22,973,683,144	5,182,416,132	5,175,040,909	1,037,753,069	34,368,893,254
848	Kalungu District	19,653,358,509	4,802,145,826	1,861,472,350	956,518,636	27,273,495,321
849	Kamuli District	37,223,991,829	8,494,436,523	4,734,082,197	3,116,317,270	53,568,827,820
850	Kamwenge District	23,036,527,309	5,089,216,834	13,515,423,443	532,661,965	42,173,829,551
851	Kanungu District	33,461,048,815	6,505,722,179	3,555,510,083	1,317,739,030	44,840,020,107
852	Kapchorwa District	15,417,624,862	2,785,972,414	3,619,802,982	945,050,462	22,768,450,719
853	Kapelebyong District	9,275,751,053	2,414,674,998	4,331,151,546	417,002,725	16,438,580,322
854	Karenga District	8,527,220,634	1,780,534,280	2,599,199,995	120,969,840	13,027,924,749
855	Kasanda District	17,417,522,876	4,311,132,630	6,684,123,325	524,311,194	28,937,090,026
856	Kasese District	58,641,263,882	10,826,952,174	6,530,427,468	2,480,741,937	78,479,385,462
857	Katakwi District	19,650,117,614	4,665,748,334	7,931,025,155	1,187,797,985	33,434,689,088
858	Kayunga District	29,981,402,782	6,075,321,367	5,024,887,060	1,706,269,493	42,787,880,703
859	Kazo District	14,365,640,157	2,851,999,571	5,400,394,157	345,963,480	22,963,997,365
860	Kibaale District	14,577,290,868	2,492,549,828	10,083,052,479	926,556,367	28,079,449,542
861	Kiboga District	20,946,970,753	3,798,982,857	4,406,753,089	564,809,599	29,717,516,297
862	Kibuku District	17,147,760,105	4,125,233,157	3,384,866,165	626,445,223	25,284,304,649
863	Kikuube District	15,838,985,812	4,829,577,987	3,903,529,744	282,005,783	24,854,099,326
864	Kiruhura District	13,990,087,550	3,062,433,094	4,492,200,349	513,664,408	22,058,385,401
865	Kiryandongo District	21,712,677,786	5,095,226,982	11,538,172,261	1,824,875,119	40,170,952,148
866	Kisoro District	34,549,608,711	5,961,559,628	4,841,512,569	1,009,466,196	46,362,147,103
867	Kitagwenda District	15,790,634,846	2,950,585,327	3,495,045,891	1,240,562,577	23,476,828,641
868	Kitgum District	23,290,540,562	4,586,523,746	3,301,058,251	2,071,840,768	33,249,963,327

Vote Code	Vote Name	Wage	Non-Wage	Development	Statutory (Pension, Gratuity and Pension & Gratuity Arrears)	Total Appropriation for FY 2023/24
869	Koboko District	14,382,927,435	4,283,524,381	3,507,383,594	730,932,717	22,904,768,127
870	Kole District	18,840,319,572	4,715,160,266	5,864,291,394	834,417,461	30,254,188,693
871	Kotido District	8,796,606,819	2,215,241,417	3,235,907,049	587,646,109	14,835,401,393
872	Kumi District	19,312,954,197	5,146,137,858	3,758,716,196	2,794,867,077	31,012,675,328
873	Kwania District	18,188,843,583	3,988,128,598	2,481,753,477	471,585,310	25,130,310,968
874	Kween District	16,219,732,355	2,845,763,038	3,501,664,845	584,161,389	23,151,321,627
875	Kyankwanzi District	19,275,487,668	4,288,536,608	5,081,007,962	740,837,025	29,385,869,264
876	Kyegegwa District	16,394,778,045	6,030,157,220	3,988,558,747	922,116,972	27,335,610,985
877	Kyenjojo District	26,548,572,684	8,070,482,266	5,191,108,932	1,021,880,335	40,832,044,217
878	Kyotera District	28,433,656,843	5,927,874,663	3,162,255,997	1,336,808,048	38,860,595,550
879	Lamwo District	14,548,985,569	3,279,673,320	8,640,285,660	401,569,360	26,870,513,909
880	Lira District	22,169,179,326	4,219,890,177	3,484,686,525	4,287,809,548	34,161,565,576
881	Luuka District	20,108,615,551	5,056,916,229	3,769,399,963	967,080,114	29,902,011,857
882	Luwero District	50,396,090,457	9,579,958,853	5,736,619,196	2,993,309,132	68,705,977,638
883	Lwengo District	21,305,681,380	4,937,582,951	7,501,378,488	886,921,581	34,631,564,400
884	Lyantonde District	15,054,019,973	2,881,543,359	2,840,554,635	774,001,522	21,550,119,489
885	Madi-Okollo District	13,794,079,836	3,571,738,744	6,768,666,400	483,484,085	24,617,969,065
886	Manafwa District	20,533,743,016	5,039,241,991	5,280,471,553	1,155,687,619	32,009,144,180
887	Maracha District	20,700,793,813	4,346,830,452	4,408,939,811	976,779,452	30,433,343,528
888	Masaka District	11,026,855,354	1,907,789,688	3,220,218,710	1,785,780,557	17,940,644,310
889	Masindi District	18,488,946,133	3,661,046,902	6,325,024,814	1,215,141,029	29,690,158,879
890	Mayuge District	31,628,776,055	10,172,164,355	6,713,263,577	1,196,921,697	49,711,125,684
891	Mbale District	27,520,308,998	8,012,232,623	3,465,145,139	2,532,235,238	41,529,921,999
892	Mbarara District	19,191,331,924	3,117,893,328	2,759,127,965	2,233,294,969	27,301,648,186

Vote Code	Vote Name	Wage	Non-Wage	Development	Statutory (Pension, Gratuity and Pension & Gratuity Arrears)	Total Appropriation for FY 2023/24
893	Mitooma District	22,171,671,055	4,507,926,955	7,425,047,022	937,942,393	35,042,587,425
894	Mityana District	26,056,248,775	4,232,491,842	2,555,665,142	1,046,015,479	33,890,421,237
895	Moroto District	10,932,532,882	1,844,580,429	3,243,393,552	246,738,494	16,267,245,357
896	Moyo District	16,822,091,696	2,780,616,622	2,525,575,456	774,378,591	22,902,662,365
897	Mpigi District	24,522,313,926	4,531,701,906	2,464,009,572	2,148,075,093	33,666,100,498
898	Mubende District	19,784,333,884	5,029,655,750	4,749,126,799	1,251,904,464	30,815,020,897
899	Mukono District	39,632,539,071	7,385,700,471	2,870,547,134	6,587,030,657	56,475,817,333
900	Nabilatuk District	7,019,626,958	1,696,102,684	2,527,181,520	50,390,410	11,293,301,572
901	Nakapiripit District	8,834,298,732	2,016,456,178	5,051,006,316	217,649,663	16,119,410,889
902	Nakaseke District	26,247,329,684	5,653,901,631	7,438,628,568	2,155,994,669	41,495,854,552
903	Nakasongola District	23,733,884,844	4,111,577,132	3,207,239,838	548,629,309	31,601,331,123
904	Namayingo District	19,657,693,533	4,401,026,513	3,868,897,668	472,975,749	28,400,593,464
905	Namisingwa District	19,277,354,025	6,159,702,065	2,809,359,222	927,964,401	29,174,379,713
906	Namutumba District	22,709,813,732	6,254,829,770	3,483,131,544	1,039,892,596	33,487,667,641
907	Napak District	11,737,346,374	2,537,584,312	4,293,230,918	274,449,681	18,842,611,286
908	Nebbi District	22,326,240,850	4,989,412,670	4,379,839,667	2,034,544,619	33,730,037,806
909	Ngora District	15,223,144,155	4,270,771,009	3,393,480,642	1,559,105,005	24,446,500,811
910	Ntoroko District	15,752,724,293	1,853,284,391	2,100,398,955	197,880,108	19,904,287,746
911	Ntungamo District	41,954,146,425	8,780,642,610	8,369,179,770	3,199,254,610	62,303,223,416
912	Nwoya District	15,384,438,416	3,573,756,019	5,096,725,508	473,983,920	24,528,903,863
913	Obongi District	8,917,122,565	1,742,609,804	4,443,603,813	103,797,034	15,207,133,217
914	Omoro District	19,806,587,930	3,243,089,967	3,064,585,533	604,459,327	26,718,722,757
915	Otuke District	13,610,834,301	3,382,898,892	3,636,816,197	462,529,901	21,093,079,290
916	Oyam District	27,257,954,669	8,590,551,427	7,200,572,442	1,787,578,777	44,836,657,315

Vote Code	Vote Name	Wage	Non-Wage	Development	Statutory (Pension, Gratuity and Pension & Gratuity Arrears)	Total Appropriation for FY 2023/24
917	Pader District	22,454,181,882	5,369,889,180	3,645,387,002	626,935,219	32,096,393,283
918	Pakwach District	16,038,316,838	3,473,689,911	3,332,930,968	307,745,309	23,152,683,026
919	Pallisa District	25,451,613,690	6,517,133,655	5,452,208,299	2,054,220,758	39,475,176,402
920	Rakai District	28,648,957,545	6,267,879,188	5,068,607,852	1,818,522,314	41,803,966,900
921	Rubanda District	22,151,250,254	3,981,745,728	6,122,352,348	705,881,707	32,961,230,037
922	Rubirizi District	14,490,985,568	2,750,317,398	5,979,512,058	381,052,413	23,601,867,437
923	Rukiga District	18,198,871,610	2,799,207,891	2,820,999,224	1,457,132,584	25,276,211,310
924	Rukungiri District	32,345,860,367	6,955,045,906	3,650,439,079	3,565,775,915	46,517,121,267
925	Rwampara District	17,187,338,815	2,846,146,112	3,267,664,241	581,780,596	23,882,929,764
926	Sembabule District	23,464,799,646	4,801,150,080	6,204,193,477	759,994,331	35,230,137,534
927	Serere District	24,131,802,700	6,817,463,403	3,188,705,414	1,119,219,882	35,257,191,399
928	Sheema District	22,486,741,676	3,927,951,017	2,965,717,442	1,469,088,318	30,849,498,452
929	Sironko District	25,479,971,728	5,927,135,861	3,596,193,542	1,850,736,700	36,854,037,831
930	Soroti District	17,199,888,657	4,410,358,428	4,914,403,104	1,571,390,041	28,096,040,230
931	Terego District	19,778,076,613	5,040,916,175	10,266,438,393	680,690,576	35,766,121,756
932	Tororo District	43,078,151,258	12,085,733,066	8,480,524,610	3,757,543,287	67,401,952,221
933	Wakiso District	49,472,561,042	11,754,024,746	10,119,323,432	3,077,454,357	74,423,363,577
934	Yumbe District	31,512,960,847	10,023,067,484	24,553,589,618	1,245,210,119	67,334,828,068
935	Zombo District	16,731,654,068	4,775,795,074	6,323,112,201	791,325,551	28,621,886,894
	Total	3,208,664,103,221	716,994,965,262	1,066,636,969,512	188,476,893,861	5,180,772,931,855



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