

Telephone : 256 41 4707 000  
: 256 41 4232 095  
Fax : 256 41 4230 163  
: 256 41 4343 023  
: 256 41 4341 286  
Email : [finance@finance.go.ug](mailto:finance@finance.go.ug)  
Website : [www.finance.go.ug](http://www.finance.go.ug)



Ministry of Finance, Planning &  
Economic Development  
Plot 2-12, Apollo Kaggwa Road  
P.O. Box 8147  
Kampala  
Uganda

In any correspondence on  
this subject please quote No. BPD 86/107/03

15<sup>th</sup> May 2019

**All Accounting Officers (Central Government)**

**ADJUSTMENTS TO THE BUDGET FOR FY 2019/20 AND REVISIONS  
ON APPROPRIATION IN AID FY 2019/20**

1. During the Cabinet meeting held on Monday, 13<sup>th</sup> May, 2019, Cabinet approved a number of adjustments to the Budget for FY 2019/20 in order to finance critical expenditure pressures on the Budget for FY 2019/20.
2. Accordingly, the Budget for FY 2019/20 has been increased by **Ushs 600.00 billion** summarised below and detailed in **Annex 1** attached:
  - i. Salaries, Pension and Gratuity - **Ushs 137.99 billion**
  - ii. Critical Government Commitments- **Ushs 388.75 billion**
  - iii. Election Road Map 2021 - **Ushs 73.26 billion**
  - Total - Ushs 600.00 billion**
3. The sources for Financing the above expenditure pressures will be as follows:
  - i. Borrowing from the Domestic Market - **Ushs 502.63 billion**
  - ii. Cut on Transport equipment - **Ushs 94.22 billion**
  - iii. Cut on Fuel, Lubricants and Oils - **Ushs 3.15 billion**
  - Total - Ushs 600.00 billion**
4. The following Votes were exempted from cuts on transport equipment: Ministry of Defense, Office of the President, State House, Uganda Revenue Authority, and Ministry of Foreign Affairs (for Minister of State for Foreign Affairs). Therefore, there will be a freeze on purchase of Vehicles by all MDA's next Financial Year, with the exception of the above 5 Votes. Details are provided in **Annex 2**.
5. Furthermore, a number of MDA's made appeals for increase in AIA provisions for FY 2019/20. These have been approved as per **Annex 3** attached.
6. The purpose of this letter therefore, is:

*Mission*

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

- i. To inform you of the above adjustments in the Budget allocations for your respective Votes for FY 2019/20; and
- ii. Request you to review the attached **Annex 1** and confirm the allocation by Category (Wage, Non-Wage and Development) and make adjustments through Corrigenda **not later than Thursday, 16<sup>th</sup> May, 2019** in order to ensure that the above adjustments are properly captured in the Appropriation Bill for FY 2019/20.

Patrick Ocailap

**For: PERMANENT SECRETARY/SECRETARY TO THE TREASURY**

C.c Rt. Hon. Prime Minister  
All Hon. Ministers  
Head of Public Service and Secretary to Cabinet  
The Permanent Secretary/Secretary to the Treasury

---

**Mission**

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

# Annex 1: Additional Allocations to cater for Critical Expenditures FY 2019/20 (Ushs Billions)

Vote	Vote Name	Expenditure Category/ Activity	Wage	Non Wage	Devt	Total
<b>1 Salaries, Pension and Gratuity</b>						
	Health Staff	Wage enhancement for administrative Science Staff in Health Sector	13.87	-	-	13.87
	Education Staff	Wage enhancement for administrative Science Staff in Education Sector	49.05	-	-	49.05
	Judicial Officers	Wage enhancement	22.35	-	-	22.35
	Ministry of Defense and Veteran Affairs	Wages for LDUs	14.00	-	-	14.00
	Presidential appointees	Wage Shortfalls	2.08	-	-	2.08
	District Political Leaders	Wage Shortfalls	2.68	-	-	2.68
	Deputy Permanent Secretaries	Wage Enhancement for Deputy Permanent Secretaries	0.44	-	-	0.44
	Verified Pension and Gratuity Arrears	Verified Salary, Pension and Gratuity Arrears	-	33.53	-	33.53
	<b>Sub-Total - Salaries, Pension and Gratuity</b>		<b>104.46</b>	<b>33.53</b>	-	<b>137.99</b>
<b>2 Critical Government Commitments</b>						
001	Office of the President	Purchase of vehicles for RDCs	-	-	6.00	6.00
003	Office of the Prime Minister	Additional funding to facilitate PM Executive office and Operations	-	5.00	-	5.00
006	Ministry of Foreign Affairs	Meeting of the 9th G77 and China Summit of Heads of State and Govs	-	20.33	-	20.33
007	Ministry of Justice and Constitutional Affairs	Pan African Women conference	-	0.30	-	0.30
010	Ministry of Agriculture, Animal Industry & Fisheries	Presidential Pledge to Bunyoro Kingdom- Compensation	-	5.00	-	5.00
012	Ministry of Lands, Housing & Urban Development	Land acquisition for Aquaculture project	-	-	6.00	6.00
014	Ministry of Health	Outstanding Compensation for Properties of Buganda Kingdom	-	-	10.00	10.00
		Rehabilitation of Mulago Hospital	-	-	20.00	20.00
		Masaka Cooperative Union compensation	-	10.00	-	10.00
015	Ministry of Trade, Industry and Cooperatives	Kabale Tea Factory	-	-	5.00	5.00
018	Ministry of Gender, Labour and Social Development	Soroti Fruit Factory - working capital	-	-	10.00	10.00
021	Ministry of East African Community Affairs	Street Children feeding program	-	0.70	-	0.70
		Uganda's contribution to the EAC	-	20.00	-	20.00
023	Ministry of Science, Technology and Innovation	Commercialize Banana Production in Uganda (BIRDC)	-	-	10.00	10.00
		Science Techn. Engineering and Innovations skills enhancement project	-	-	12.40	12.40
		LEAP - Agric consortium (EU Grant)	-	-	1.15	1.15
		Innovation Fund	-	-	10.00	10.00
101	Judiciary	Operational Shortfalls	-	20.00	-	20.00
		Shortfalls on Emoluments of Members of Parliament	-	37.00	-	37.00
104	Parliamentary Commission	Hosting of the Commonwealth Parliamentary Association	-	20.00	-	20.00
		Other critical funding requirements	-	2.30	-	2.30
141	URA	Digital Stamps and e-tax system	-	-	105.00	105.00
152	NAADS	Funding for OWC	-	-	13.00	13.00
		Rwenzori Agri Led program	-	-	10.00	10.00
156	Uganda Land Commission	Outstanding Compensation to CoU	-	-	15.00	15.00
		Outstanding Compensation to the Catholic Church	-	-	10.00	10.00
500	Local Governments	Operationalization of administrative units in new districts	-	-	1.05	1.05
		Funds for the newly upgraded Health Centre IVs to District Hospitals	-	-	3.52	3.52
	<b>Sub-Total - Critical Government Commitments</b>		-	<b>140.63</b>	<b>248.12</b>	<b>388.75</b>
<b>3 Election Road Map 2021</b>						
102	Electoral Commission	Election related costs	-	40.80	-	40.80
144	Uganda Police Force	Election related costs	-	12.10	-	12.10
145	Uganda Prisons Service	Election related costs	1.40	5.51	1.35	8.26
	<b>Sub-Total - Election Road Map</b>		<b>1.40</b>	<b>58.41</b>	<b>13.45</b>	<b>73.26</b>
	<b>GRAND TOTAL</b>		<b>105.86</b>	<b>232.57</b>	<b>261.57</b>	<b>600.00</b>

## Annex 2: Cuts on Transport Equipment and Fuel FY 2019/20 (Ushs)

Vote	VoteName	Development Budget		Recurrent Budget		Total Cut
		Transport equipment Budget	Cut on Transport equipment	Fuel, Lubricants and Oils Budget	Cut on Fuel, Lubricants and Oils	
001	Office of the President	6,797,513,923		2,460,500,000	167,360,789	167,360,789
003	Office of the Prime Minister	3,490,000,000	3,490,000,000	1,058,000,000	71,964,119	3,561,964,119
005	Ministry of Public Service	-	-	1,018,080,135	69,248,809	69,248,809
006	Ministry of Foreign Affairs	-	-	1,094,038,165	74,415,399	74,415,399
007	Ministry of Justice and Constitutional Affairs	1,400,000,000	1,400,000,000	824,220,400	56,062,661	1,456,062,661
008	Ministry of Finance, Planning & Economic Dev.	1,517,101,745	1,517,101,745	3,479,947,584		1,517,101,745
009	Ministry of Internal Affairs	1,150,000,000	1,150,000,000	630,000,121	42,851,988	1,192,851,988
010	Ministry of Agriculture, Animal & Fisheries	4,983,328,644	4,983,328,644	1,859,256,704		4,983,328,644
011	Ministry of Local Government	11,573,900,000	11,573,900,000	529,502,000	36,016,205	11,609,916,205
012	Ministry of Lands, Housing & Urban Development	780,000,000	780,000,000	1,792,614,736	121,931,890	901,931,890
013	Ministry of Education and Sports	3,050,000,000	3,050,000,000	585,814,325	39,846,514	3,089,846,514
014	Ministry of Health	964,000,000	964,000,000	1,849,816,538	125,822,701	1,089,822,701
015	Ministry of Trade, Industry and Cooperatives	400,000,000	400,000,000	521,834,100	35,494,642	435,494,642
016	Ministry of Works and Transport	7,150,000,000	7,150,000,000	930,150,000	63,267,888	7,213,267,888
017	Ministry of Energy and Mineral Development	5,548,000,000	5,548,000,000	1,342,625,400	91,324,058	5,639,324,058
018	Ministry of Gender, Labour and Social Development	1,160,000,000	1,160,000,000	947,740,688	64,464,389	1,224,464,389
019	Ministry of Water and Environment	5,198,391,811	5,198,391,811	590,721,850		5,198,391,811
020	Ministry of ICT and National Guidance	-	-	497,806,589	33,860,314	33,860,314
021	East African Community	450,000,000	450,000,000	320,040,000	21,768,806	471,768,806
022	Ministry of Tourism, Wildlife and Antiquities	591,000,000	591,000,000	391,458,855	26,626,646	617,626,646
023	Ministry of Science, Technology and Innovation	1,120,000,000	1,120,000,000	1,367,500,000	93,016,004	1,213,016,004
101	Judiciary	3,060,000,000	3,060,000,000	1,773,539,000	120,634,378	3,180,634,378
103	Inspectorate of Government (IG)	300,000,000	300,000,000	453,458,359	30,843,791	330,843,791
104	Parliamentary Commission	1,306,481,226	1,306,481,226	3,203,180,951		1,306,481,226
105	Law Reform Commission	-	-	223,737,800	15,218,425	15,218,425
106	Uganda Human Rights Commission	360,000,000	360,000,000	161,096,000	10,957,591	370,957,591
107	Uganda AIDS Commission	120,000,000	120,000,000	250,000,000	17,004,754	137,004,754
108	National Planning Authority	630,000,000	630,000,000	820,908,394	55,837,381	685,837,381
109	Law Development Centre	-	-	80,000,000	5,441,521	5,441,521
110	Uganda Industrial Research Institute	-	-	40,000,000	2,720,761	2,720,761
111	Busitema University	163,479,998	163,479,998	302,373,000	20,567,114	184,047,112
112	Ethics and Integrity	210,596,691	210,596,691	175,200,000	11,916,932	222,513,623
113	Uganda National Roads Authority	9,500,000,000	9,500,000,000	-	-	9,500,000,000
114	Uganda Cancer Institute	-	-	147,910,687	10,060,739	10,060,739

## Annex 2: Cuts on Transport Equipment and Fuel FY 2019/20 (Ushs)

Vote	VoteName	Development Budget		Recurrent Budget		Total Cut
		Transport equipment Budget	Cut on Transport equipment	Fuel, Lubricants and Oils Budget	Cut on Fuel, Lubricants and Oils	
115	Uganda Heart Institute	-	-	305,937,000	20,809,534	20,809,534
117	Uganda Tourism Board	398,000,000	398,000,000	186,084,184	12,657,263	410,657,263
118	Road Fund	250,000,000	250,000,000	150,000,000	10,202,852	260,202,852
119	Uganda Registration Services Bureau	-	-	543,300,000	36,954,731	36,954,731
120	National Citizenship and Immigration Control	250,000,000	250,000,000	2,396,045,741	162,976,673	412,976,673
121	Dairy Development Authority	400,000,000	400,000,000	107,618,861	7,320,129	407,320,129
123	Rural Electrification Agency (REA)	920,000,000	920,000,000	-	-	920,000,000
124	Equal Opportunities Commission	939,574,430	939,574,430	264,626,998	17,999,668	957,574,098
125	National Animal Genetic Res. Centre and Data Bank	1,020,000,000	1,020,000,000	154,000,000	10,474,928	1,030,474,928
126	National Information Technology Authority	-	-	161,550,000	10,988,472	10,988,472
127	Muni University	350,000,000	350,000,000	64,000,000	4,353,217	354,353,217
128	Uganda National Examinations Board	1,000,000,000	1,000,000,000	565,520,000	38,466,114	1,038,466,114
129	Financial Intelligence Authority (FIA)	250,000,000	250,000,000	337,200,000	22,936,012	272,936,012
131	Auditor General	925,509,736	925,509,736	943,152,012	64,152,272	989,662,008
132	Education Service Commission	160,000,000	160,000,000	187,354,000	12,743,635	172,743,635
133	Office of the Director of Public Prosecutions	600,000,000	600,000,000	1,347,499,413	91,655,584	691,655,584
134	Health Service Commission	183,399,681	183,399,681	294,139,260	20,007,063	203,406,744
136	Makerere University	300,000,000	300,000,000	1,027,988,037	69,922,735	369,922,735
137	Mbarara University	100,000,000	100,000,000	363,373,000	24,716,274	124,716,274
138	Makerere University Business School	350,000,000	350,000,000	-	-	350,000,000
139	Kyambogo University	-	-	909,819,984	61,885,060	61,885,060
140	Uganda Management Institute	270,000,000	270,000,000	103,000,000	7,005,959	277,005,959
142	National Agricultural Research Organisation	1,710,000,000	1,710,000,000	885,374,000	60,222,268	1,770,222,268
143	Uganda Bureau of Statistics	-	-	400,000,000	27,207,606	27,207,606
145	Uganda Prisons	2,140,000,000	2,140,000,000	3,575,604,000	-	2,140,000,000
146	Public Service Commission	300,000,000	300,000,000	359,999,958	24,486,843	324,486,843
147	Local Government Finance Commission	415,000,000	415,000,000	189,472,221	12,887,714	427,887,714
148	Judicial Service Commission	250,000,000	250,000,000	170,000,000	11,563,233	261,563,233
149	Gulu University	580,000,000	580,000,000	287,119,530	19,529,588	599,529,588
150	National Environment Management Authority	940,000,000	940,000,000	765,000,000	52,034,547	992,034,547
151	Uganda Blood Transfusion Service (UBTS)	1,000,000,000	1,000,000,000	1,858,720,506	126,428,340	1,126,428,340
152	NAADS Secretariat	-	-	136,071,966	9,255,481	9,255,481
153	PPDA	-	-	114,996,685	7,821,961	7,821,961
154	Uganda National Bureau of Standards	2,000,000,000	2,000,000,000	681,200,000	46,334,554	2,046,334,554

# Annex 2: Cuts on Transport Equipment and Fuel FY 2019/20 (Ushs)

Vote	VoteName	Development Budget		Recurrent Budget		Total Cut
		Transport equipment Budget	Cut on Transport equipment	Fuel, Lubricants and Oils Budget	Cut on Fuel, Lubricants and Oils	
155	Uganda Cotton Development Organisation	560,000,000	560,000,000	73,599,000	5,006,132	565,006,132
156	Uganda Land Commission	210,000,000	210,000,000	-	-	210,000,000
157	National Forestry Authority	-	-	2,498,665,445	169,956,765	169,956,765
159	External Security Organisation	252,704,000	252,704,000	128,605,000	8,747,586	261,451,586
161	Mulago Hospital Complex	-	-	505,466,000	34,381,300	34,381,300
162	Butabika Hospital	-	-	178,935,396	12,171,010	12,171,010
200	Missions Abroad	1,625,000,000	1,625,000,000	1,416,682,683	-	1,625,000,000
301	Lira University	-	-	233,011,076	15,849,184	15,849,184
302	Uganda National Meteorological Authority	755,000,000	755,000,000	179,000,000	12,175,404	767,175,404
303	National Curriculum Development Centre	-	-	80,721,498	5,490,597	5,490,597
304	Uganda Virus Research Institute (UVRI)	170,000,000	170,000,000	236,290,724	16,072,263	186,072,263
305	Directorate of Government Analytical Laboratory	250,000,000	250,000,000	367,040,000	24,965,700	274,965,700
306	Uganda Export Promotion Board	340,000,000	340,000,000	92,300,000	6,278,155	346,278,155
307	Kabale University	-	-	200,221,590	13,618,876	13,618,876
308	Soroti University	-	-	103,000,000	7,005,959	7,005,959
309	National ID and Registration Authority	4,182,999,990	4,182,999,990	1,081,317,103	73,550,125	4,256,550,115
310	Uganda Investment Authority (UIA)	450,000,000	450,000,000	234,307,591	15,937,372	465,937,372
311	Uganda National Oil Company (UNOC)	-	-	158,484,731	10,779,975	10,779,975
312	Petroleum Authority of Uganda (PAU)	-	-	1,058,500,000	71,998,128	71,998,128
163-180	Referral Hospitals	1,250,000,000	1,250,000,000	2,811,969,473	-	1,250,000,000
	<b>Total</b>	<b>114,626,005,676</b>	<b>94,223,467,952</b>	<b>147,199,266,430</b>	<b>3,146,532,048</b>	<b>97,370,000,000</b>

### Annex 3: Adjustments in AIA Allocations for FY 2019/20

Vote	Vote Description	Budget FY 19/20	Appeal	Increase
005	Ministry of Public Service	193,660,303	700,000,000	506,339,697
022	Min of Tourism and Wildlife (UWA)	100,781,000,000	143,714,000,000	42,933,000,000
109	Law Development Centre	5,189,267,157	8,300,000,000	3,110,732,843
119	Uganda Registration Services Bureau	10,550,000,000	11,000,000,000	450,000,000
120	National Citizenship and Immigration Control	21,000,000,000	45,369,000,000	24,369,000,000
128	Uganda National Examinations Board	42,718,385,643	58,193,000,000	15,474,614,357
123	Rural Electrification Agency (REA)	30,275,000,000	49,275,000,000	19,000,000,000
179	Entebbe Regional Referral Hospital	-	1,000,000,000	1,000,000,000
180	Mulago Specialized Women and Neonatal Hospital	-	2,000,000,000	2,000,000,000
	<b>Total</b>	<b>210,707,313,103</b>	<b>319,551,000,000</b>	<b>108,843,686,897</b>