

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
Website : www.finance.go.ug



THE REPUBLIC OF UGANDA

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/86/268/01

10th October 2018

All Local Government Accounting Officers

CHANGES EFFECTED ON THE PROGRAMME BUDGETING SYSTEM

As you are already aware, all Local Government Budgets for FY 2018/19 were prepared off the Programme Budgeting System (PBS) and uploaded onto the Integrated Financial Management System (IFMS) at item level through an interface.

However, it has come to my attention that a number of Local Government budgets on the PBS were not balancing with that appropriated by Parliament, while there are those that allocated funds on non-budgetary items like: Work in progress, Finished Goods, Petroleum Products, and Goods for resale, among others.

Following several requests from most of you, corrections were made on the PBS and subsequently updated on the IFMS to ensure that your budgets are in line with Appropriation.

The aforementioned movements are detailed in the table below;

No	Old Category /Items	New Item Code	Item Description
1	Political Leaders gratuity	211103	Allowances
2	Finished Goods (314203)	312101	Non-Residential Buildings
3	Petroleum Products (314101)	281504	Monitoring, Supervision & Appraisal of capital works
4	Materials and Supplies (314201)	312104	Other Structures
5	Work in Progress (314102)	314101	Non Residential Buildings
6	Goods for resale (314204)	312202	Machinery and Equipment

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"

The purpose of this letter therefore is to inform you of the above changes to facilitate warranting of your quarterly expenditure limits for the subsequent quarters during FY 2018/19. You are further advised to desist from budgeting on the above lines as you embark on budgeting for FY 2019/20.

Patrick Ocailap

For: PERMANENT SECRETARY/SECRETARY TO THE TREASURY

Cc: The Permanent Secretary, Ministry of Local Government
All District Chairpersons
All Mayors

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"