

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 86/153/01

25th April 2017

Permanent Secretary
Ministry of Education and Sports
KAMPALA

CONFIRMATION OF PROGRAMME FOR RESULTS EXPENDITURE FRAMEWORK

Reference is made to your letter EPD 192/335/01 dated 4th April 2017, expressing concerns regarding the MTEF from FY 2018/19 to FY 2021/22 for World Bank funding. Specifically, your concern was that the proposed folding in of the Transitional Development grant would threaten smooth implementation of the Presidential Pledges.

Currently, the Ministry of Education and Sports (MoES) has a formula-based education development grant for Primary and Secondary schools of Ush 32.bn (FY 2017/18) excluding a Transitional Development grant of Ush 14.14bn (of which Ushs 4.6bn is for Presidential pledges). It should be noted that the provision for Presidential pledges has been for Primary and Secondary Education over years, and the balance of Ush 9.54 billion for Secondary Development. Funds for tertiary institutions have never been decentralised.

In response to the Ministry of Education and Sports' concerns on the Programme for Results (PfR) proposal, a series of meetings were held between the Ministry of Finance, Planning and Economic Development, the Ministry of Education and Sports' Technical staff to reach an agreed position. Two options were discussed. Under **option 1**, all current and future Presidential pledges should be handled by Local Governments directly, using the formula-based education development grant. Your has provided this Ministry with a list of unhonoured Presidential pledges as of April 2017, which includes primary school pledges worth Ush 5.02bn and secondary school pledges worth Ush 23.1bn outstanding (see **Annex 1** for a LG level summary and **Annex 2** for the detailed list). With the additional proposal under the Programme for Results, the formula-based development grant would increase from Ush 32.5bn in FY 2017/18 to Ush 104.1bn by FY 2021/22, providing more than enough resources for all Primary and Secondary school pledges to be handled by Local Governments using their grant allocations (see **Annex 3** for a comparison of resources under the Programme for Results and costs for outstanding primary and secondary school pledges).

Under **option 2**, it is proposed that the MTEF for FY 2018/19 for the World Bank funding be revised to Ush 28.28bn to incorporate a one-off funding for the Transitional Development grant, specifically to clear all unhonoured Primary and Secondary school Presidential pledges, before the Transitional Development grant is fully folded into the formula-based development grant in FY 2019/20. Under

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"

this option, any Presidential pledges made after April 2017 and not captured in Annex 2 shall be decentralized and handled by Local Governments directly, funded from Local Government budgets allocated under the formula-based conditional education development grant.

For both options, it would need to be specified in the Ministry of Education and Sports budget guidelines that Local Governments need to budget for these future pledges as a first priority. You will further need to request the Office of the President to include the respective Local Government administration in future communication about future made pledges. On average, resources distributed under the formula-based development grant will more than triple under the programme for results, so more than enough resources to fulfil Presidential pledges will be available.

In line with the decentralization reform, this Ministry recommends option 1 to achieve greater equity in development resource allocation in the FY 2018/19 and over the project period, and greater local ownership in the implementation of the outstanding Presidential pledges.

The purpose of this communication therefore is to request you to confirm your Ministry agreement to this solution formally by **Friday, April 28th 2017**. Any further delay has the consequence of failing the Government's negotiation with the World Bank.



Keith Muhakanizi

PERMANENT SECRETARY/SECRETARY TO THE TREASURY

Cc: The Hon. Minister of Finance, Planning and Economic Development
The Hon. Minister of Education and Sports
The Hon. Minister of Local Government
All Hon. Ministers of State for Finance, Planning and Economic Development
All Hon. Ministers of State, Ministry of Education and Sports
The Permanent Secretary, Office of the Prime Minister
The Permanent Secretary, Ministry of Local Government

Mission

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Annex 1: Local Government Summary of outstanding presidential pledges of primary and secondary schools as of April 2017 - List provided by MoES on Friday, 21st April 2017

Vote	Local Government	Primary	Secondary	Total
512	Kabale		100,000,000	100,000,000
513	Kabarole	116,022,669	3,690,396,160	3,806,418,829
514	Kaberamaido	102,163,453	150,000,000	252,163,453
517	Kamuli		26,352,489	26,352,489
518	Kamwenge		1,633,414,192	1,633,414,192
519	Kanungu		100,000,000	100,000,000
521	Kasese	140,000,000		140,000,000
527	Kitgum			-
528	Kotido		24,238,557	24,238,557
532	Luwero	271,946,066	250,000,000	521,946,066
533	Masaka	100,000,000	585,783,527	685,783,527
536	Mbale	167,999,204	150,000,000	317,999,204
537	Mbarara	580,568,800	771,419,335	1,351,988,135
540	Mpigi		141,600,000	141,600,000
541	Mubende		5,143,586,965	5,143,586,965
542	Mukono			-
543	Nakapiripirit		538,278,904	538,278,904
544	Nakasongola	136,290,000		136,290,000
546	Ntungamo			-
552	Sironko			-
553	Soroti			-
554	Tororo		150,000,000	150,000,000
555	Wakiso		791,800,000	791,800,000
556	Yumbe		4,583,535,480	4,583,535,480
557	Butaleja	491,982,560		491,982,560
560	Isingiro		100,000,000	100,000,000
562	Kiruhura	140,000,000	916,707,096	1,056,707,096
568	Mityana		140,000,000	140,000,000
569	Nakaseke		100,000,000	100,000,000
570	Amuru		916,707,096	916,707,096
574	Namutumba	140,000,000		140,000,000
575	Dokolo		20,118,200	20,118,200
578	Bukedea	491,982,560		491,982,560
586	Otuke			-
587	Zombo		10,000,000	10,000,000
591	Gomba	420,000,000	150,000,000	570,000,000
592	Kiryandongo	140,000,000		140,000,000
594	Namayingo	491,982,560		491,982,560
596	Serere			-
597	Kyankwanzi		100,000,000	100,000,000
602	Rubirizi		916,707,096	916,707,096
603	Ngora	601,419,258	140,000,000	741,419,258
611	Agago	491,982,560		491,982,560
755	Jinja MC		760,208,579	760,208,579
	Total	5,024,339,690	23,100,853,675	28,125,193,365

Annex 2: List of outstanding presidential pledges of primary and secondary schools as of April 2017 - provided by MoES on Friday, 21st April 2017

	Pledge	Sub-sector	Local Government	Facilities to be constructed	Outstanding costs quoted by MoES	Remarks by MoES
1	Kachumbala Catholic Mission 9 June 2013	Primary	Bukedea	Construction of a primary school in war affected region of Kachumbala during 1986 war	491,982,560	
2	Kisozi Primary School 19/04/2014	Primary	Gomba	Development of the school	140,000,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
3	Lumanyo Primary School 19/04/2014	Primary	Gomba	Development of the school	140,000,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
4	Bulera Primary School 19/04/2014	Primary	Gomba	Development of the school	140,000,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
5	Kako Junior School 9 sept 2009	Primary	Masaka	Renovation and provision of scholastic materials (1st & 2nd Installment)	100,000,000	Completed
6	Mashongora Primary School 29 July 2012	Primary	Kabarole	Construction of a Primary School in Hakibaale Sub county, Burahya County	116,022,669	
7	Otuboi P/S	Primary	Kabaramaido	7 cl/rooms, 10 stance latrines, Office & store - 10,000 litre water tank	102,163,453	5 classrooms only have been constructed but not yet completed. Works have stalled due to excessive claims by the Contractor and lack of funds.
8	Bughanga Primary School 21 January 2014	Primary	Butaleja	Construction of a modern Government aided primary school in Budumba sub-county West Bunyole.	491,982,560	Awaiting identification of site

9	Girls Boarding School 17th December 2014	Primary	Namayingo	Build a Girls Boarding School in Sigulu Islands	491,982,560	
10	Kaguta Museveni Primary School 17th December 2014	Primary	Mbale	Build a four classroom block	167,999,204	
11	Kalasa P/S 17 December 2014	Primary	Luwero	New building and renovation of Kalasa Primary School	140,000,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
12	Kabatunda Primary School 9th February 2015	Primary	Kasese	Re-building of the school	140,000,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
13	Sam Iga Memorial Primary School 12th February 2015	Primary	Luwero	Construction of a classroom block	131,946,066	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
14	Mbarara Municipal School 10th March 2016	Primary	Mbarara	Construction of a Modern Technical Workshop: i) establishment of 2 workshops (540,568,800/=), procurement of standard equipment) Areas are a workshop and classes for Food Science and Technology (100,000,000/=), Knitting and embroidery (150,000,000/=), Computer skills and technology (140,000,000/=), Carpentry and Joinery and Business management (150,000,000/=)	580,568,800	To be implemented in FY 2017/18
15	Kal Aloi Parents School 3rd November 2015	Primary	Agago	Build into a modern primary school with teachers' quarters.	491,982,560	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit



16	Yabwengi Primary School 27th January 2016	Primary	Kiryandongo	Renovation of the school (including sanitation facilities)	140,000,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
17	Bulunga Primary School 9th November 2016	Primary	Namutumba	rehabilitation of school structures	140,000,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
18	Kalongo Girls Primary School 9th November 2016	Primary	Kalongo	Construction of one block of teachers' houses	136,290,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
19	Buruunga Primary School 20th February 2017	Primary	Kiruhura	Reconstruction of the school at Buruunga - Kazo County.	140,000,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
20	St. Aloysius Core PTC Ngora 5 dec 2013	PTC	Ngora	Renovation of old buildings	601,419,258	Source of funding devt of PTCs
21	Kasenda S S 9 June 2013	Secondary	Kabarole	Construction of a Seed Secondary School in Kasenda Subcounty which has no secondary School	1,503,429,000	Site for construction identified as former St. Paul's High School, Nyabweya.
22	Atyiak Memorial Girls Sec Sch 9 June 2013	Secondary	Amuru	Construction of a Memorial Girls School in Atyiak sub county in memory of the LRA victims	916,707,096	Awaiting identification of site
23	Lwala SS 14 nov 2013	Secondary	kaberaimaido	School bus for the School	150,000,000	
24	St. Aloysius College, Nyapea 8 feb 2014	Secondary	Zombo	Fencing of the school	10,000,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
25	Masese Secondary School 9 June 2013	Secondary	Jinja MC	Construction of a secondary school on Jinja Municipality East Constituency	760,208,579	

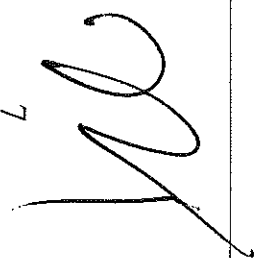


26	Bulamu Seed SS received on 28 August 2014	Secondary	Mpigi	Construction of a Girl's Hostel	141,600,000	
27	Iguli Girls SS	Secondary	Dokolo	5 classrooms completed, 1 Dormitory block, 5 Stance VIP latrines.	20,118,200	5 classrooms completed, Dormitory block at finishing stage with latrines.
28	Magungulu S S	Secondary	Mubende	Construction of a Secondary School IN Bagezza Sub county	916,707,096	Awaiting site identification
29	Kigando S S	Secondary	Mubende	Construction of a Secondary School in Kigando Sub county	916,707,096	Awaiting site identification
30	Kamusenene S S	Secondary	Mubende	Construction of a Secondary School in Kitumbi sub county	410,051,485	
31	Manyogaseka S S	Secondary	Mubende	Construction of a Secondary School in Manyogaseka sub county	916,707,096	Awaiting site identification
32	Makokoto S S	Secondary	Mubende	Construction of a Secondary School in makokoto sub county	916,707,096	Awaiting site identification
33	St. Kizito Secondary School 29-Aug- 2015	Secondary	Mityana	Construction Laboratory	140,000,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
34	Bwizi Seed SS 21 june 2011	Secondary	Kamwenge	Construction of seed Secondary School	916,707,096	Awaiting site identification
35	Kamwenge (Bihanga) 21 june 2011	Secondary	Kamwenge	Construction of seed Secondary School	716,707,096	
36	Karangura SS 29 july 2012	Secondary	Kabarole	Construction of a Secondary School in Karangura Sub county, Burahya County	553,552,968	
37	Ariwa, Kei, Midigo, Lodonga, Drajini, Romogi, Kerwa and Kulu 15 march 2014	Secondary	Yumbe	Construction of 5 government aided secondary schools	4,583,535,480	Awaiting site identification

38	Kyezibire SSS	Secondary	Isingiro	Rehabilitation of the school	100,000,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
39	Makulubita Secondary School	Secondary	Luwero	Rehabilitation and construction of new structures	150,000,000	
40	St Mary's College Kisubi	Secondary	Wakiso	Construction of a Memorial Dormitory	791,800,000	
41	Ndagaro Seed Secondary School 5 november 2013	Secondary	Rubirizi	Provision of a seed Secondary School in Ndangaro Sub-County	916,707,096	
42	Butologgo Seed Secondary School 10 January 2014	Secondary	Mubende	Provision of a seed Secondary School in Butologgo Sub-County	916,707,096	Awaiting site identification
43	St. Joseph's S.S 27 nov 2013	Secondary	Kyankwanzi	Rehabilitation of the school	100,000,000	Established under ADB III Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
44	Secondary School 17th December 2014	Secondary	Kamuli	Build a science laboratory for a Secondary School in Mbulamuti.	26,352,489	
45	Asinge Secondary School 22nd December 2014	Secondary	Tororo	Acquisition of a school bus.	150,000,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
46	Mbarara Secondary School 29th November 2014	Secondary	Mbarara	Acquisition of a school bus.	150,000,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
47	Arengesiep Secondary School 17th October 2014	Secondary	Nakapiripirit	Construct a girls' dormitory and a library; acquire a school lorry; construct teachers' houses	538,278,904	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit

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48	guadalupe Senior Secondary school 11th March 2015	Secondary	Gomba	construction of a laboratory block	140,000,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
49	Kijunjula Senior Secondary School	Secondary	luwero	Up-grading	100,000,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
50	budago Senior Secondary School	Secondary	Nakaseke	Up-grading	100,000,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
51	St. Joseph's kinaaba Community Secondary School	Secondary	Kanungu	Provide support	100,000,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
52	kisozi senior secondary school 23rd may,2016	Secondary	gomba	Fencing of the school	10,000,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
53	kyogo senior secondary school 21st march,2016	Secondary	kabale	rehabilitation of the school.	100,000,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
54	St. Charles Lwanga SS Lwebitakuli 9th November 2016	Secondary	Masaka	construction of classes, laboratory, library, teachers' houses and latrine stances	585,783,527	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
55	Abim Secondary School 9th November 2016	Secondary	Kotido	construction of a VIP latrine	24,238,557	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit



56	St. Mary's Rushoroza Vocational Secondary School 9th November 2016	Secondary	Mbarara	build and grant aid school	485,129,335	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
57	Nyakayojo Secondary School 9th November 2016	Secondary	Mbarara	construction of teachers' houses	136,290,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
58	Ngora High School 17 November 2016	Secondary	Ngora	Construction of a computer laboratory	140,000,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
59	Kasenyi SS 5/12/16	Secondary	Mubende	School bus for the School	150,000,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
60	Bumayoka Seed Secondary School	Secondary	Mbale	School bus for the School	150,000,000	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
61	Secondary School 20th February 2017	Secondary	Kiruhura	Construction of a modern secondary school at Buruunga - Kazo County.	916,707,096	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
62	Noble Mayombo Memorial School 4th September 2014	Secondary	Kabarole	Construction of a school	916,707,096	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
63	Bishop Baiya Community School 4th September 2014	Secondary	Kabarole	Construction of a school	716,707,096	Cost provided is an estimate. Yet to get a verified cost from Construction Management Unit
TOTAL					28,125,193,365	

Annex 3: Comparison of cumulative allocations under option 1 for FY 18/19-21/22 and the cost of outstanding presidential pledges for primary and secondary schools

Vote	Local Government	Proposed from FY 18/19-21/22	P.S. pledges	S.S. pledges
501	Adjumani District	3,286,802,050	-	-
502	Apac District	3,594,420,084	-	-
503	Arua District	7,212,662,965	-	-
504	Bugiri District	3,844,149,386	-	-
505	Bundibugyo District	2,978,469,704	-	-
506	Bushenyi District	2,238,043,961	-	-
507	Busia District	2,911,722,487	-	-
508	Gulu District	1,797,839,176	-	-
509	Holima District	4,742,087,121	-	-
510	Iganga District	4,702,975,490	-	-
511	Jinja District	3,925,885,320	-	-
512	Kabale District	2,227,408,783	-	100,000,000
513	Kabarole District	2,800,858,567	116,022,669	3,690,396,160
514	Kaberamondo District	2,333,897,022	102,163,453	150,000,000
515	Kalangala District	865,177,608	-	-
517	Kamuli District	4,642,436,178	-	26,352,489
518	Kamwenge District	4,416,597,285	-	1,633,414,192
519	Kanungu District	3,215,029,483	-	100,000,000
520	Kapchorwa District	1,022,322,981	-	-
521	Kasese District	6,358,862,511	140,000,000	-
522	Katakwi District	1,918,553,343	-	-
523	Kayunga District	3,897,824,909	-	-
524	Kibaale District	1,792,448,421	-	-
525	Kiboga District	1,867,553,343	-	-
526	Kisoro District	3,676,511,710	-	-
527	Kitgum District	2,344,749,507	-	-
528	Kotido District	1,201,199,672	-	24,238,557
529	Kumi District	2,445,113,863	-	-
530	Kyenjojo District	4,471,825,015	-	-
531	Lira District	3,296,338,513	-	-
532	Luwero District	4,723,194,320	271,946,066	250,000,000
533	Masaka District	2,222,091,550	100,000,000	585,783,527
534	Masindi District	2,207,783,460	-	-
535	Mayuge District	5,045,574,405	-	-
536	Mbale District	3,969,290,236	167,999,204	150,000,000
537	Mbarara District	2,839,866,623	580,568,800	771,419,335
538	Moroto District	1,486,270,156	-	-
539	Moyo District	1,749,150,168	-	-
540	Mpigi District	2,824,106,368	-	141,600,000
541	Mubende District	6,379,292,638	-	5,143,586,965
542	Mukono District	4,284,510,136	-	-
543	Nakapiripirit District	2,497,686,359	-	538,278,904
544	Nakasongola District	2,186,967,836	136,290,000	-
545	Nebbi District	2,191,545,214	-	-
546	Ntungamo District	4,861,275,660	-	-
547	Pader District	2,522,269,574	-	-
548	Pallisa District	2,637,489,569	-	-
549	Rakai District	2,809,214,429	-	-
550	Rukungiri District	3,127,361,221	-	-
551	Sembabule District	2,171,629,544	-	-
552	Sironko District	2,620,164,650	-	-
553	Soroti District	2,683,521,464	-	-

554	Tororo District	4,704,543,106	-	150,000,000
555	Wakiso District	8,830,337,785	-	791,800,000
556	Yumbe District	5,525,031,321	-	4,583,535,480
557	Butaleja District	2,646,296,710	491,982,560	-
558	Ibanda District	1,730,559,699	-	-
559	Kaabong District	2,288,420,528	-	-
560	Isingiro District	4,972,126,580	-	100,000,000
561	Kaliro District	2,528,494,258	-	-
562	Kiruhura District	3,483,313,593	140,000,000	916,707,096
563	Koboko District	1,980,687,810	-	-
564	Amolatar District	1,761,820,919	-	-
565	Amuria District	2,898,274,046	-	-
566	Manafwa District	1,744,605,128	-	-
567	Bukwo District	1,490,355,742	-	-
568	Mityana District	2,668,091,055	-	140,000,000
569	Nakaseke District	2,353,092,033	-	100,000,000
570	Amuru District	2,609,702,696	-	916,707,096
571	Budaka District	2,307,127,923	-	-
572	Oyam District	4,063,139,697	-	-
573	Abim District	1,655,711,070	-	-
574	Namutumba District	2,800,105,677	-	-
575	Dokolo District	2,156,958,096	-	20,118,200
576	Bullisa District	1,474,609,466	-	-
577	Maracha District	2,170,619,581	-	-
578	Bukedea District	2,109,815,844	491,982,560	-
579	Bududa District	2,388,853,232	-	-
580	Lyantonde District	1,283,936,198	-	-
581	Amudat District	1,802,011,138	-	-
582	Buikwe District	1,860,024,871	-	-
583	Buyende District	3,417,950,413	-	-
584	Kyegegwa District	3,096,467,942	-	-
585	Lamwo District	1,997,198,999	-	-
586	Otuke District	1,402,270,306	-	-
587	Zombo District	2,656,662,337	-	10,000,000
588	Alebtong District	2,565,296,058	-	-
589	Bulambuli District	2,019,178,572	-	-
590	Buvuma District	1,201,281,811	-	-
591	Gomba District	2,036,535,625	420,000,000	150,000,000
592	Kiryandongo District	2,915,900,406	140,000,000	-
593	Luuka District	2,793,172,269	-	-
594	Namayingo District	2,767,189,886	491,982,560	-
595	Ntoroko District	1,202,493,823	-	-
596	Serere District	3,000,941,052	-	-
597	Kyankwanzi District	2,453,734,701	-	100,000,000
598	Kalungu District	2,181,793,279	-	-
599	Lwengo District	3,104,731,543	-	-
600	Bukomansimbi District	1,946,989,366	-	-
601	Mitooma District	2,293,109,646	-	-
602	Rubirizi District	1,523,619,229	-	916,707,096
603	Ngora District	1,737,254,037	601,419,258	140,000,000
604	Napak District	2,045,024,235	-	-
605	Kibuku District	2,231,342,171	-	-
606	Nwoya District	1,769,441,281	-	-
607	Kole District	2,666,566,473	-	-
608	Butambala District	1,482,931,589	-	-
609	Sheema District	1,620,032,809	-	-
610	Buhweju District	1,648,104,354	-	-

611	Agago District	2,972,106,419	491,982,560	-
612	Kween District	1,351,608,489	-	-
613	Kagadi District	3,614,638,380	-	-
614	Kakumiro District	3,459,224,513	-	-
615	Omoro District	2,161,130,947	-	-
616	Rubanda District	2,353,106,190	-	-
617	Namisindwa District	2,315,743,191	-	-
618	Pakwach District	1,912,365,325	-	-
619	Butebo District	1,782,521,100	-	-
620	Rukiga District	1,401,090,510	-	-
621	Kyotera District	2,833,629,194	-	-
622	Bunyangabu District	2,038,389,496	-	-
751	Arua M/C	974,563,982	-	-
752	Entebbe M/C	1,014,147,352	-	-
753	Fort-Portal M/C	890,604,559	-	-
754	Gulu M/C	1,791,748,522	-	-
755	Jinja M/C	964,533,091	-	760,208,579
757	Kabale M/C	821,598,950	-	-
758	Lira M/C	1,260,497,531	-	-
759	Masaka M/C	1,282,298,980	-	-
760	Mbale M/C	1,193,591,100	-	-
761	Mbarara M/C	1,804,551,218	-	-
762	Moroto M/C	594,072,637	-	-
763	Soroti M/C	860,423,679	-	-
764	Tororo M/C	809,462,080	-	-
770	Kasese M/C	1,255,830,414	-	-
771	Hoima M/C	1,277,111,570	-	-
772	Mukono M/C	1,754,117,513	-	-
773	Iganga M/C	898,200,687	-	-
774	Masindi M/C	1,205,089,645	-	-
775	Ntungamo M/C	613,595,882	-	-
776	Busia M/C	896,646,697	-	-
777	Bushenyi- Ishaka M/C	801,722,582	-	-
778	Rukungiri M/C	778,536,166	-	-
779	Nansana M/C	3,789,586,119	-	-
780	Makindye-Ssabagabo M/C	3,052,874,376	-	-
781	Kira M/C	3,354,969,399	-	-
782	Kisoro M/C	638,218,591	-	-
783	Mityana M/C	1,360,926,957	-	-
784	Kitgum M/C	859,388,427	-	-
785	Koboko M/C	910,621,349	-	-
786	Mubende M/C	1,229,607,630	-	-
787	Kumi M/C	743,657,621	-	-
788	Lugazi M/C	1,542,258,271	-	-
789	Kamuli M/C	950,275,550	-	-
790	Kapchorwa M/C	854,145,095	-	-
791	Ibanda M/C	1,362,444,347	-	-
792	Njeru M/C	1,831,341,295	-	-
793	Apac M/C	800,329,785	-	-
794	Nebbi M/C	774,556,071	-	-
795	Bugiri M/C	736,888,754	-	-
796	Sheema M/C	1,250,441,478	-	-
797	Kotido M/C	1,437,968,229	-	-
	Total	385,554,899,987	4,884,339,690	23,100,853,675

Annex 4: Simulated education development grant allocation using the proposed PfR MTEF under option 2

Vote	Local Government	2017/18	2018/19	2019/20	2020/21	2021/22
501	Adjumani	277,132,372	622,314,876	681,988,905	853,679,612	887,779,057
502	Apac	303,069,716	680,558,504	745,817,539	933,577,104	970,867,981
503	Arua	608,148,092	1,365,627,558	1,496,578,146	1,873,341,694	1,948,170,601
504	Bugiri	324,126,072	727,841,626	797,634,658	998,439,184	1,038,320,917
505	Bundibugyo	251,134,800	563,936,001	618,012,056	773,596,591	804,497,194
506	Bushenyi	188,704,529	423,745,643	464,378,787	581,286,147	604,505,086
507	Busia	245,506,893	551,298,250	604,162,465	756,260,366	786,468,489
508	Gulu	151,587,905	340,398,371	373,039,311	466,951,957	485,603,923
509	Hoima	399,837,238	897,854,909	983,950,586	1,231,660,146	1,280,857,675
510	Iganga	396,539,473	890,449,611	975,835,190	1,221,501,699	1,270,293,459
511	Jinja	331,017,778	743,317,303	814,594,305	1,019,668,421	1,060,398,136
512	Kabale	187,807,805	421,732,006	462,172,061	578,523,877	601,632,480
513	Kabarole	236,159,211	530,307,553	581,158,962	727,465,730	756,523,679
514	Kaberamaido	196,786,545	441,894,222	484,267,641	606,182,019	630,395,402
515	Kalangala	72,948,939	163,810,563	179,518,426	224,712,189	233,688,111
517	Kamuli	391,434,997	878,987,249	963,273,698	1,205,777,851	1,253,941,536
518	Kamwenge	372,393,002	836,227,478	916,413,675	1,147,120,818	1,192,941,501
519	Kanungu	271,080,745	608,725,638	667,096,589	835,038,155	868,392,985
520	Kapchorwa	86,198,922	193,564,075	212,125,014	265,527,486	276,133,737
521	Kasese	536,158,437	1,203,971,116	1,319,420,402	1,651,584,488	1,717,555,508
522	Katakwi	161,766,127	363,254,089	398,086,673	498,304,993	518,209,327
523	Kayunga	328,651,816	738,004,415	808,771,962	1,012,380,303	1,052,818,901
524	Kibaale	151,133,374	339,377,699	371,920,766	465,551,818	484,147,857
525	Kiboga	157,465,975	353,597,877	387,504,523	485,058,786	504,434,012
526	Kisoro	309,991,413	696,101,527	762,850,989	954,898,726	993,041,275
527	Kitgum	197,701,590	443,949,004	486,519,457	609,000,730	633,326,703
528	Kotido	101,281,218	227,432,140	249,240,702	311,987,048	324,449,083
529	Kumi	206,163,984	462,951,740	507,344,373	635,068,319	660,435,538
530	Kyenjojo	377,049,623	846,684,159	927,873,051	1,161,465,091	1,207,858,744
531	Lira	277,936,455	624,120,486	683,967,656	856,156,513	890,354,896
532	Luwero	398,244,259	894,277,794	980,030,459	1,226,753,127	1,275,754,650
533	Masaka	187,359,474	420,725,254	461,068,771	577,142,834	600,196,273
534	Masindi	186,153,062	418,016,196	458,099,941	573,426,601	596,331,598
535	Mayuge	425,426,290	955,316,432	1,046,922,118	1,310,484,761	1,362,830,867
536	Mbale	334,677,538	751,535,481	823,600,527	1,030,941,960	1,072,121,986
537	Mbarara	239,448,242	537,693,240	589,252,866	737,597,275	767,059,918
538	Moroto	125,317,426	281,406,672	308,390,874	386,028,276	401,447,820
539	Moyo	147,482,607	331,179,716	362,936,675	454,305,983	472,452,817
540	Mpigi	238,119,389	534,709,233	585,982,721	733,503,871	762,803,007
541	Mubende	537,881,039	1,207,839,305	1,323,659,513	1,656,890,795	1,723,073,771
542	Mukono	361,255,847	811,218,428	889,006,497	1,112,813,882	1,157,264,207
543	Nakapiripiriti	210,596,724	472,905,685	518,252,806	648,722,950	674,635,590
544	Nakasongola	184,397,957	414,075,018	453,780,842	568,020,168	590,709,210
545	Nebbi	184,783,907	414,941,687	454,730,616	569,209,048	591,945,579
546	Ntungamo	409,886,824	920,421,769	1,008,681,391	1,262,616,931	1,313,051,001
547	Pader	212,669,500	477,560,210	523,353,655	655,107,937	681,275,620
548	Pallisa	222,384,473	499,375,675	547,261,014	685,033,974	712,397,025
549	Rakai	236,863,750	531,889,630	582,892,746	729,635,994	758,780,632
550	Rukungiri	263,688,844	592,126,748	648,906,025	812,268,117	844,713,419
551	Sembabule	183,104,683	411,170,904	450,598,251	564,036,360	586,566,273
552	Sironko	220,923,692	496,095,419	543,666,212	680,534,181	707,717,492
553	Soroti	226,265,731	508,091,239	556,812,317	696,989,818	724,830,434
554	Tororo	396,671,649	890,746,420	976,160,460	1,221,908,856	1,270,716,879
555	Wakiso	744,545,129	1,671,914,060	1,832,234,587	2,293,499,644	2,385,111,373

556	Yumbe	465,852,525	1,046,095,605	1,146,406,143	1,435,013,889	1,492,334,196
557	Butaleja	223,127,062	501,043,197	549,088,435	687,321,449	714,775,871
558	Ibanda	145,915,120	327,659,843	359,079,280	449,477,489	467,431,453
559	Kaabong	192,952,116	433,283,816	474,831,580	594,370,430	618,112,009
560	Isingiro	419,233,410	941,410,005	1,031,682,197	1,291,408,190	1,342,992,300
561	Kaliro	213,194,345	478,738,776	524,645,234	656,724,671	682,956,933
562	Kiruhura	293,701,581	659,521,880	722,763,704	904,719,466	940,857,651
563	Koboko	167,005,102	375,018,474	410,979,149	514,443,150	534,992,108
564	Amolatar	148,550,963	333,578,764	365,565,769	457,596,951	475,875,240
565	Amuria	244,372,965	548,751,956	601,372,006	752,767,409	782,836,009
566	Manafwa	147,099,384	330,319,169	361,993,610	453,125,502	471,225,182
567	Bukwo	125,661,909	282,180,227	309,238,605	387,089,423	402,551,354
568	Mityana	224,964,690	505,169,684	553,610,613	692,982,085	720,662,615
569	Nakaseke	198,405,005	445,528,557	488,250,474	611,167,531	635,580,054
570	Amuru	220,041,575	494,114,578	541,495,428	677,816,903	704,891,674
571	Budaka	194,529,462	436,825,828	478,713,236	599,229,293	623,164,955
572	Oyam	342,590,617	769,304,703	843,073,647	1,055,317,438	1,097,471,120
573	Abim	139,604,129	313,488,191	343,548,702	430,037,088	447,214,523
574	Namutumba	236,095,730	530,165,002	581,002,742	727,270,182	756,320,319
575	Dokolo	181,867,634	408,393,048	447,554,026	560,225,752	582,603,453
576	Buliisa	124,334,235	279,198,866	305,971,360	382,999,650	398,298,218
577	Maracha	183,019,526	410,979,680	450,388,690	563,774,043	586,293,478
578	Bukedea	177,892,754	399,467,253	437,772,332	547,981,516	569,870,133
579	Bududa	201,420,272	452,299,493	495,670,678	620,455,771	645,239,305
580	Lyantonde	108,257,290	243,097,267	266,407,964	333,476,169	346,796,567
581	Amudat	151,939,671	341,188,280	373,904,964	468,035,539	486,730,787
582	Buikwe	156,831,198	352,172,455	385,942,416	483,103,420	502,400,540
583	Buyende	288,190,372	647,146,178	709,201,291	887,742,717	923,202,781
584	Kyegegwa	261,084,024	586,277,492	642,495,882	804,244,220	836,369,014
585	Lamwo	168,397,271	378,144,661	414,405,108	518,731,594	539,451,849
586	Otuke	118,234,834	265,502,351	290,961,480	364,211,033	378,759,107
587	Zombo	224,001,058	503,005,799	551,239,232	690,013,709	717,575,670
588	Alebtong	216,297,352	485,706,736	532,281,355	666,283,186	692,897,254
589	Bulambuli	170,250,517	382,306,218	418,965,718	524,440,338	545,388,624
590	Buvuma	101,288,143	227,447,692	249,257,745	312,008,382	324,471,269
591	Gomba	171,714,007	385,592,559	422,567,188	528,948,478	550,076,838
592	Kiryandongo	245,859,162	552,089,287	605,029,355	757,345,495	787,596,963
593	Luuka	235,511,127	528,852,248	579,564,108	725,469,372	754,447,577
594	Namayingo	233,320,378	523,932,809	574,172,941	718,720,979	747,429,626
595	Ntoroko	101,390,336	227,677,172	249,509,229	312,323,178	324,798,639
596	Serere	253,029,510	568,190,670	622,674,706	779,433,064	810,566,799
597	Kyankwanzi	206,890,865	464,583,988	509,133,138	637,307,405	662,764,062
598	Kalungu	183,961,656	413,095,280	452,707,156	566,676,183	589,311,540
599	Lwengo	261,780,784	587,842,102	644,210,522	806,390,521	838,601,048
600	Bukomansimbi	164,163,760	368,638,095	403,986,953	505,690,668	525,890,016
601	Mitooma	193,347,487	434,171,642	475,804,540	595,588,332	619,378,559
602	Rubirizi	128,466,578	288,478,252	316,140,551	395,728,934	411,535,962
603	Ngora	146,479,564	328,927,332	360,468,309	451,216,206	469,239,622
604	Napak	172,429,738	387,199,772	424,328,517	531,153,221	552,369,647
605	Kibuku	188,139,456	422,476,743	462,988,212	579,545,494	602,694,905
606	Nwoya	149,193,487	335,021,585	367,146,942	459,576,185	477,933,532
607	Kole	224,836,142	504,881,024	553,294,273	692,586,106	720,250,819
608	Butambala	125,035,929	280,774,556	307,698,144	385,161,152	400,546,059
609	Sheema	136,595,855	306,732,958	336,145,708	420,770,390	437,577,675
610	Buhweju	138,962,755	312,047,954	341,970,361	428,061,399	445,159,918
611	Agago	250,598,268	562,731,192	616,691,717	771,943,857	802,778,443
612	Kween	113,963,196	255,910,169	280,449,500	351,052,662	365,075,137

613	Kagadi	304,774,456	684,386,586	750,012,697	938,828,393	976,329,028
614	Kakumiro	291,670,469	654,960,913	717,765,384	898,462,820	934,351,089
615	Omoro	182,219,475	409,183,126	448,419,864	561,309,564	583,730,557
616	Rubanda	198,406,198	445,531,238	488,253,411	611,171,207	635,583,878
617	Namisindwa	195,255,873	438,457,021	480,500,845	601,466,933	625,491,975
618	Pakwach	161,244,374	362,082,465	396,802,702	496,697,782	516,537,917
619	Butebo	150,296,335	337,498,085	369,860,915	462,973,400	481,466,446
620	Rukiga	118,135,358	265,278,971	290,716,681	363,904,605	378,440,439
621	Kyotera	238,922,323	536,512,261	587,958,642	735,977,230	765,375,162
622	Bunyangabu	171,870,319	385,943,566	422,951,854	529,429,983	550,577,575
751	Arua MC	82,172,040	184,521,506	202,215,349	253,123,063	263,233,830
752	Entebbe MC	85,509,579	192,016,122	210,428,627	263,404,033	273,925,465
753	Fort-Portal MC	75,092,856	168,624,838	184,794,344	231,316,320	240,556,037
754	Gulu MC	151,074,361	339,245,182	371,775,542	465,370,034	483,958,811
755	Jinja MC	81,326,268	182,622,282	200,134,008	250,517,744	260,524,444
757	Kabale MC	69,274,530	155,559,489	170,476,153	213,393,524	221,917,332
758	Lira MC	106,281,019	238,659,448	261,544,601	327,388,454	340,465,684
759	Masaka MC	108,119,246	242,787,280	266,068,252	333,050,935	346,354,348
760	Mbale MC	100,639,688	225,991,552	247,661,975	310,010,877	322,393,976
761	Mbarara MC	152,153,842	341,669,212	374,432,013	468,695,273	487,416,873
762	Moroto MC	50,090,257	112,480,226	123,266,002	154,298,217	160,461,517
763	Soroti MC	72,548,104	162,910,467	178,532,018	223,477,454	232,404,055
764	Tororo MC	68,251,189	153,261,525	167,957,835	210,241,220	218,639,112
770	Kasese MC	105,887,503	237,775,788	260,576,206	326,176,266	339,205,076
771	Hoima MC	107,681,860	241,805,109	264,991,900	331,703,611	344,953,206
772	Mukono MC	147,901,437	332,120,221	363,967,365	455,596,149	473,794,517
773	Iganga MC	75,733,337	170,063,071	186,370,488	233,289,259	242,607,783
774	Masindi MC	101,609,208	228,168,658	250,047,844	312,997,389	325,499,781
775	Ntungamo MC	51,736,393	116,176,709	127,316,941	159,368,981	165,734,828
776	Busia MC	75,602,309	169,768,842	186,048,046	232,885,641	242,188,044
777	Bushenyi- Ish. MC	67,598,619	151,796,147	166,351,942	208,231,044	216,548,641
778	Rukungiri MC	65,643,617	147,406,090	161,540,920	202,208,847	210,285,893
779	Nansana MC	319,525,476	717,510,753	786,313,154	984,267,491	1,023,583,149
780	Makindye-Ssab. MC	257,408,358	578,023,595	633,450,515	792,921,682	824,594,208
781	Kira MC	282,880,019	635,221,511	696,133,163	871,384,686	906,191,344
782	Kisero MC	53,812,499	120,838,711	132,425,985	165,764,226	172,385,526
783	Mityana MC	114,748,899	257,674,505	282,383,019	353,472,944	367,592,095
784	Kitgum MC	72,460,814	162,714,454	178,317,210	223,208,568	232,124,429
785	Koboko MC	76,780,606	172,414,768	188,947,691	236,515,272	245,962,656
786	Mubende MC	103,676,484	232,810,832	255,135,158	319,365,434	332,122,192
787	Kumi MC	62,702,772	140,802,273	154,303,861	193,149,858	200,865,051
788	Lugazi MC	130,038,161	292,007,322	320,008,024	400,570,044	416,570,446
789	Kamuli MC	80,124,119	179,922,795	197,175,666	246,814,640	256,673,423
790	Kapchorwa MC	72,018,714	161,721,695	177,229,255	221,846,719	230,708,182
791	Ibanda MC	114,876,840	257,961,803	282,697,867	353,867,055	368,001,948
792	Njeru MC	154,412,693	346,741,578	379,990,771	475,653,447	494,652,986
793	Apac MC	67,481,183	151,532,439	166,062,947	207,869,293	216,172,441
794	Nebbi MC	65,308,028	146,652,509	160,715,078	201,175,099	209,210,853
795	Bugiri MC	62,132,044	139,520,673	152,899,367	191,391,783	199,036,752
796	Sheema MC	105,433,126	236,755,461	259,458,039	324,776,601	337,749,502
797	Kotido MC	121,244,766	272,261,306	298,368,555	373,482,838	388,401,266
	Total	32,508,725,006	72,999,999,995	80,000,000,008	100,139,999,995	104,140,000,003