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

MEP.50/268/01

6th July 2023

All Accounting Officers (Central Government and Local Governments)

FIRST QUARTER (JULY TO SEPTEMBER 2023) EXPENDITURE LIMITS FOR GOVERNMENT OF UGANDA (GOU) WAGE, NON-WAGE RECURRENT & DEVELOPMENT AND EXTERNAL FINANCING FOR FY 2023/24

1. This is to communicate the Expenditure Limits for the Wage, Non-Wage Recurrent, Development and External Financing (Central Government & Local Governments) for the period July to September 2023 as attached in **Annexes 1-2**. Please refer to the operational details for the Budget for FY 2023/24 which are contained in the Budget Execution Circular for FY 2023/24.
2. The Expenditure Limits are based on the Government Annual Cash Plan taking into account the Government Cash position at the end of the Financial Year 2022/23 and the projected revenue performance for the first half of the Financial Year 2023/24.
3. The need to ensure Macro-Economic stability and fiscal discipline has guided the first quarter expenditure limits. Accordingly, the expenditure limits issued have prioritized funding to social spending in the health and education sub programs and the security related expenditure. The Cash limits have also comprehensively provided for salary, pension and gratuity based on Quarterly projections and submissions received from Accounting Officers.
4. With respect to External Financing, the allocations are based on the projected disbursements by the Development Partners. Local revenue disbursements are handled directly by Accountant General's Office as and when collections have been received.
5. It is the responsibility of the Accounting Officers to ensure that timely payments are made. In particular, payment of salaries, pension and gratuity should be effected by the 28th day of every month based on the

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"

verification you have undertaken. You are requested to submit your warrants in line with the Budget Execution Circular for Financial Year 2023/24.

6. To facilitate approval, you should submit single separate warrants for each of the categories; Wage, Pension, Gratuity, Non-Wage Recurrent, Development and External Financing as well as Subventions (where this applies). Your submissions should reach this Ministry **by Friday July 14th 2023**. Approval of warrants will strictly follow the breakdown submitted and endorsed by the Accounting Officers.
7. Lastly, Accounting Officers should prioritise funds to the critical activities that contribute significantly to the attainment of the Programme and Sub-programme Outcomes without accumulating arrears. Warrants will be rigorously scrutinised and rejected if they do not comply with this principle.
8. By copy of this letter, the Accountant General is requested to issue **Accounting Warrants up to the levels indicated in the Expenditure Limits schedule attached in Annexes 1-2.**



Ramathan Ggoobi

PERMANENT SECRETARY/SECRETARY TO THE TREASURY

- Cc: The Rt. Hon Speaker of Parliament
- Cc: The Rt. Hon Deputy Speaker of Parliament
- Cc: The Rt. Hon Prime Minister
- Cc: The Hon Minister of Finance, Planning and Economic Development
- Cc: All Hon Ministers and Ministers of State
- Cc: Auditor General
- Cc: Head of Public Service and Secretary to cabinet
- Cc: Inspector General of Government
- Cc: All Resident District Commissioners
- Cc: All LCV Chairpersons and Mayors
- Cc: Accountant General
- Cc: Managing Director, National Water and Sewerage Corporation
- Cc: Managing Director, Uganda Telecommunications Limited
- Cc: Managing Director, Uganda Electricity Distribution Company