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This subject please quote No.



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

**MEP.50/268/01**

9<sup>th</sup> April 2024

**All Accounting Officers (Central Government and Local Governments)**

**FOURTH QUARTER (APRIL TO JUNE 2024) 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 April to June 2024 as attached in **Annexes 1-2**.
2. The Expenditure Limits have been prepared after taking into consideration the domestic revenue performance, domestic borrowing and the expenditure limits issued in the preceding quarters.
3. The Fourth Quarter Expenditure Limits have therefore, been based on the need to ensure fiscal discipline, in line with Governments strategy on fiscal consolidation. Priority has been accorded to statutory obligations of wage, pension and gratuity, security related expenditure, social spending in the health and education sub programs, and expenditure for GoU development under critical infrastructure projects.
4. With respect to wages and salaries, the budget balances have been released. However, provision has been made for Ministries, Departments and Agencies (MDAs), which require supplementary expenditure to cater for the same. Please note that the request for supplementary is being processed and additional limits will be issued upon approval by Parliament.
5. 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.

*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"*



6. 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 28<sup>th</sup> day of every month.
7. 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, 19<sup>th</sup> April, 2024**. Approval of warrants will strictly follow the breakdown submitted and endorsed by the Accounting Officers.
8. Lastly, Accounting Officers should prioritize payment of outstanding obligations and ensure non accumulation of domestic arrears at the end of the Financial Year. Accounting Officers are informed that accumulation of domestic arrears, will have an impact on subsequent budget ceilings.
9. 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**

Copy to:

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

Noo:

- Internal Auditor General
- Director Budget
- Director Economic Affairs
- The Commissioner/Financial Management Services
- The Commissioner/Public Administration Department
- The Commissioner/Infrastructure & Social Services Department
- The Commissioner/Macroeconomic Policy Department
- The Commissioner/Budget Policy & Evaluation Department
- The Assistant Commissioner/Public Administration Department
- The Assistant Commissioner/Social Services
- The Assistant Commissioner/Infrastructure
- The Secretary/Cash Flow Committee
- Top Management file

