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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

10th July 2025

All Accounting Officers (Central Government and Local Governments)

FIRST QUARTER (JULY TO SEPTEMBER 2025) EXPENDITURE LIMITS FOR GOVERNMENT OF UGANDA (GOU) WAGE, NON-WAGE RECURRENT, DEVELOPMENT AND EXTERNAL FINANCING FOR FY 2025/26.

1. This is to communicate the Expenditure Limits for Wage, Non-Wage Recurrent, Development and External Financing (Central Government & Local Governments) for the period July to September 2025 as attached in **Annexes 1-2**. Please refer to the operational details for the Budget for FY 2025/26 which are contained in the Budget Execution Circular for FY 2025/26.
2. The Expenditure Limits are based on the Government Annual Cash Plan and the projected revenue performance for the first half of the FY 2025/26.
3. The Expenditure Limits have therefore been guided by the broader objective of maintaining macroeconomic stability and fiscal discipline. In the programming of Limits, the following have been considered;
 - i. Election-related expenditure requirements;
 - ii. On-going Rugby Africa Cup 2025 and preparations for CHAN and AFCON tournaments;
 - iii. The need to ensure peace and security; and,
 - iv. Prioritized funding to social spending in the health and education sub programs.
4. For Missions Abroad, we have provided up to 50% of the Approved Annual Budget in order to hedge against loss of poundage, while Universities and related institutions have been provided with Non-Wage Recurrent funding in line with semester requirements.

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"

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.
6. It is the responsibility of the Accounting Officers to ensure that payments are made in a timely manner. In particular, payment of salaries, pension and gratuity should be effected by the 28th day of every month based on the verification you have undertaken.
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 18th July 2025**. Approval of warrants will strictly follow the breakdown submitted and endorsed by Accounting Officers.
8. Lastly, Accounting Officers should prioritize funds to the critical activities that contribute significantly to programme and sub-programme outcomes without accumulating arrears. Warrants will be rigorously scrutinized and rejected if they do not comply with this principle.
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
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

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 Secretary/Cash Flow Committee

Top Management file

