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

MEP.50/268/01

28th September 2023

All Accounting Officers (Central Government and Local Governments)

SECOND QUARTER (OCTOBER TO DECEMBER 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 Wage, Non-Wage Recurrent, Development and External Financing (Central Government & Local Governments) for the period October to December 2023 as attached in **Annexes 1-3**.
2. The Expenditure Limits are based on the Government Annual Cash Plan taking into account the unreleased funds in the First Quarter, Supplementary Expenditure authorized by the Hon. Minister of Finance, Planning and Economic Development, the projected revenue performance for the rest of the Financial Year 2023/24, and the need to support economic growth prospects.
3. In order to provide a boost to the economy and facilitate economic growth, a 50% of the release of the development budget has been made, and the balance on domestic arrears has been fully provided. Accounting officers should therefore minimize interest charges on the unpaid certificates.
4. In addition, the expenditure limits have taken into account the salary, pension and gratuity requirements based on quarterly projections and submissions received from Accounting Officers.
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 timely payments are made. In particular, payment of salaries, pension and gratuity should be effected by the 28th day of every month. You are

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"

requested to submit your warrants in line with the Budget Execution Circular for Financial Year 2023/24.

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 October 6th 2023**. Approval of warrants will strictly follow the breakdown submitted and endorsed by the Accounting Officers.
8. Lastly, Accounting Officers should prioritise funds to the critical activities that contribute significantly to the attainment of Programme and Sub-programme Outcomes without accumulating arrears. Warrants will be rigorously scrutinised 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 1-3.**



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

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