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

MEP.50/268/01

10th July 2024

All Accounting Officers (Central Government and Local Governments)

FIRST QUARTER (JULY TO SEPTEMBER 2024) EXPENDITURE LIMITS FOR GOVERNMENT OF UGANDA (GOU) WAGE, NON-WAGE RECURRENT, DEVELOPMENT AND EXTERNAL FINANCING FOR FY 2024/25

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 2024 as attached in **Annexes 1-2**. Please refer to the operational details for the Budget for FY 2024/25 which are contained in the Budget Execution Circular for FY 2024/25.
2. The Expenditure Limits are based on the Government Annual Cash Plan with consideration for the Government Cash position at the end of the FY2023/24 and the projected revenue performance for the first half of the FY2024/25.
3. The expenditure limits have therefore been guided by the following;
 - i. The need to ensure macroeconomic stability and fiscal discipline;
 - ii. The need to ensure peace and security; and
 - iii. The need to prioritize 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.
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 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. You are requested to submit your warrants in line with the Budget Execution Circular for FY 2024/25.
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 19th July 2024**. Approval of warrants will strictly follow the breakdown submitted and endorsed by the 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.**

Patrick Ocailap

For: 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

