

Telephone: 256 414707000/232095
Fax : 256 41 4233524
Email : finance@finance.go.ug
treasury@finance.go.ug
Website : www.finance.go.ug
Plot No. 2-8 Apollo Kaggwa Road
In any correspondence on
This subject please quote No.



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

HRM 155/222/02

14th March, 2022

All Accounting Officers (Central and Local Governments)

DISCREPANCY BETWEEN THE WAGE AND PENSION MTEF ALLOCATIONS VERSUS THE PROGRAMME BUDGETING SYSTEM (PBS) WAGE SUBMISSION

The above subject matter refers.

As you may recall, a policy decision was taken for Heads of Department to be responsible for generating the staff lists of the staff under their respective departments, and upload them on the PBS, during budgeting as a precursor to authorizing their monthly salary payments during execution. This was premised on the fact that, Heads of Department know better the staff that work under their respective departments.

As a follow up to the above, we have noted that most of you submitted your BFPs without the staff and Pension lists, and those that uploaded, it was not exhaustive, which has caused a challenge in projections of your Wage, Pension and Gratuity requirements for FY 2022/23. **(Gaps and discrepancies identified as per attached Annex 1 and 2).**

This is therefore, to request you to urgently submit ALL your staff by Department and Pensioners under the PBS as a requirement when submitting your draft estimates. For those votes under the Human Capital Management system (HCMS) pilot, your PBS staff/pension costs should be equivalent to that generated under the HCMS.

I have also received reports that you were experiencing challenges in uploading the staff list on the PBS system. This glitch has now been rectified. You are therefore advised to upload your staff and Pension lists by department in batches of 100 records (staff/Pensioners) per batch to facilitate easy upload and finalization of the estimates.

Please note that, the PBS submission will guide MTEF wage and Pension allocation for FY 2022/23.

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"

The purpose of this letter is to remind you to ensure that ALL Departments' staff lists and Pension lists under your respective votes are uploaded on the PBS in line with Policy decision.



Ramathan Ggoobi

PERMANENT SECRETARY/SECRETARY TO TREASURY

Copy to: The Hon. Minister of Finance, Planning and Economic
Development
The Hon. Minister of Public Service
The Head of Public Service and Secretary to Cabinet

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"

ANNEX 1: DISCREPANCY BETWEEN THE WAGE MTEF ALLOCATIONS VERSUS THE PBS WAGE SUBMISSION AT BFP

Vote	Vote Description	MTEF Allocation FY 2022/23 A	PBS Submission as at BFP B	Variance C=(A-B)
001	Office of the President	21,651,285,734	518,658,396	21,132,627,338
002	State House	18,871,991,785		18,871,991,785
003	Office of the Prime Minister	4,051,854,725	762,977,155	3,288,877,570
004	Ministry of Defence	610,427,104,847	393,658,584	610,033,446,263
005	Ministry of Public Service	5,231,420,555		5,231,420,555
006	Ministry of Foreign Affairs	5,994,397,633	5,358,096,384	636,301,249
007	Ministry of Justice and Constitutional Affairs	8,864,917,712	3,362,925,984	5,501,991,728
008	Ministry of Finance, Planning & Economic Dev.	6,873,566,346	2,084,895,624	4,788,670,722
009	Ministry of Internal Affairs	2,448,451,890	1,087,520,820	1,360,931,070
010	Ministry of Agriculture, Animal & Fisheries	13,214,170,100	2,028,659,976	11,185,510,124
011	Ministry of Local Government	23,728,386,838	7,279,079,232	16,449,307,606
012	Ministry of Lands, Housing & Urban Development	8,238,778,138	8,269,553,827	(30,775,689)
013	Ministry of Education and Sports	23,680,830,396	4,841,296,692	18,839,533,704
014	Ministry of Health	14,749,906,786	671,371,752	14,078,535,034
015	Ministry of Trade, Industry and Cooperatives	2,557,560,873	2,886,671,232	(329,110,359)
016	Ministry of Works and Transport	11,956,413,623	6,452,421,924	5,503,991,699
017	Ministry of Energy and Mineral Development	22,173,694,306	321,600,000	21,852,094,306
018	Ministry of Gender, Labour and Social Development	3,587,725,892	510,606,792	3,077,119,100
019	Ministry of Water and Environment	13,572,537,389	2,345,615,208	11,226,922,181
020	Ministry of ICT and National Guidance	6,072,866,203	700,116,312	5,372,749,891
021	Ministry of East African Community Affairs	1,234,711,000	252,852,120	981,858,880
022	Ministry of Tourism, Wildlife and Antiquities	3,523,895,691	820,894,824	2,703,000,867
023	Ministry of Kampala Capital City and Metropolitan	490,000,000		490,000,000
101	Judiciary	108,766,965,040	6,208,167,360	102,558,797,680
102	Electoral Commission	37,666,581,718		37,666,581,718
103	Inspectorate of Government (IG)	21,169,761,280	15,153,189,732	6,016,571,548
104	Parliamentary Commission	108,257,283,924	73,698,167,472	34,559,116,452
105	Law Reform Commission	4,073,396,523	1,139,232,600	2,934,163,923
106	Uganda Human Rights Comm	7,594,848,793	12,661,741,140	(5,066,892,347)
107	Uganda AIDS Commission	1,319,679,712	819,694,560	499,985,152
108	National Planning Authority	8,910,649,932	3,478,420,800	5,432,229,132
109	Uganda National Meteorological Authority	7,413,000,000	3,483,000,000	3,930,000,000
110	Uganda Industrial Research Institute	6,326,400,188	3,723,750,933	2,602,649,255
111	National Curriculum Development Center	8,554,163,636		8,554,163,636
112	Ethics and Integrity	3,252,503,900	280,028,004	2,972,475,896
113	Uganda National Roads Authority	71,105,192,984	50,789,118,588	20,316,074,396
114	Uganda Cancer Institute	7,195,179,048	1,859,440,368	5,335,738,680
115	Uganda Heart Institute	4,659,458,912		4,659,458,912
116	National Medical Stores	15,273,434,467		15,273,434,467
117	Uganda Tourism Board	1,855,392,000	1,149,600,000	705,792,000
118	Road Fund	2,667,413,000	1,261,070,292	1,406,342,708
119	Uganda Registration Services Bureau	10,779,523,309		10,779,523,309
120	National Citizenship and Immigration Control	5,244,171,064	3,521,533,344	1,722,637,720
121	Dairy Development Authority	4,976,607,684	1,824,000,000	3,152,607,684
122	Kampala Capital City Authority	113,685,192,000		113,685,192,000
123	National Lotteries and Gaming Regulatory Board	2,484,000,000	1,092,000,000	1,392,000,000
124	Equal Opportunities Commission	2,966,807,972	1,537,046,964	1,429,761,008
125	National Animal Genetic Res. Centre and Data Ba	4,636,023,008	2,253,456,372	2,382,566,636
126	National Information Technology Authority	7,439,170,944	5,370,000,000	2,069,170,944
127	Uganda Virus Research Institute	1,568,612,390	558,468,828	1,010,143,562
128	Uganda National Examinations Board (UNEB)	12,360,000,000	7,483,328,295	4,876,671,705
129	Financial Intelligence Authority	4,574,400,000	6,384,000,000	(1,809,600,000)
130	Treasury Operations	-		-
131	Auditor General	34,524,718,338	30,423,228,624	4,101,489,714
132	Education Service Commission	2,869,337,622	2,154,282,996	715,054,626

ANNEX 1: DISCREPANCY BETWEEN THE WAGE MTEF ALLOCATIONS VERSUS THE PBS WAGE SUBMISSION AT BFP

133	Directorate of Public Prosecutions	16,915,370,253	11,898,895,668	5,016,474,585
134	Health Service Commission	2,403,110,826		2,403,110,826
135	Directorate of Government Analytical Laboratory	2,663,873,768		2,663,873,768
136	Uganda Export Promotion Board	1,261,200,000	746,640,000	514,560,000
137	National Identification and Registration Authority	20,334,800,000		20,334,800,000
138	Uganda Investment Authority	6,832,617,598	4,668,545,112	2,164,072,486
139	Petroleum Authority of Uganda	23,829,196,672	6,252,000,000	17,577,196,672
140	Capital Markets Authority	3,474,750,996	2,172,509,016	1,302,241,980
141	URA	205,495,116,364	101,443,330,572	104,051,785,792
142	National Agricultural Research Organisation	34,233,229,273	13,299,936,000	20,933,293,273
143	Uganda Bureau of Statistics	17,990,513,885	4,134,800,688	13,855,713,197
144	Uganda Police Force	370,632,988,495		370,632,988,495
145	Uganda Prisons	81,108,605,776	73,888,371,696	7,220,234,080
146	Public Service Commission	3,273,781,367	1,355,933,772	1,917,847,595
147	Local Government Finance Comm	1,618,818,000	1,034,217,720	584,600,280
148	Judicial Service Commission	2,697,419,846	211,411,200	2,486,008,646
149	National Population Council	3,331,491,300	2,160,728,904	1,170,762,396
150	National Environment Management Authority	6,722,086,551	5,530,352,916	1,191,733,635
151	Uganda Blood Transfusion Service (UBTS)	3,922,861,240	1,968,782,268	1,954,078,972
152	NAADS Secretariat	2,184,900,000	1,254,000,000	930,900,000
153	PPDA	6,968,591,800	4,354,800,000	2,613,791,800
154	Uganda National Bureau of Standards	21,355,699,000	14,925,600,000	6,430,099,000
155	Uganda Cotton Development Organisation	2,013,258,396	1,815,512,064	197,746,332
156	Uganda Land Commission	897,669,543	247,128,960	650,540,583
157	National Forestry Authority	8,265,502,000	4,720,213,584	3,545,288,416
158	Office of the President-ISO	45,201,285,772		45,201,285,772
159	External Security Organisation	14,440,254,800		14,440,254,800
160	Uganda Coffee Development Authority	10,125,074,204	6,783,644,578	3,341,429,626
161	Uganda Free Zones Authority	2,392,800,000	1,753,200,000	639,600,000
162	Uganda Microfinance Regulatory Authority	2,170,800,000	1,080,000,000	1,090,800,000
163	Uganda Retirements Benefits Regulatory Authority	5,794,493,628	4,000,724,724	1,793,768,904
164	National Council for Higher Education	5,239,536,096	1,522,911,096	3,716,625,000
165	Uganda Business & Technical Examination Board	4,895,000,000	6,731,510,496	(1,836,510,496)
166	National Council of Sports	1,608,541,896	644,414,736	964,127,160
301	Makerere University	206,600,125,143	104,325,312,084	102,274,813,059
302	Mbarara University	39,152,110,217	35,470,387,404	3,681,722,813
303	Makerere University Business School	58,711,963,411	10,934,170,056	47,777,793,355
304	Kyambogo University	58,664,433,354	20,913,782,472	37,750,650,882
305	Busitema University	30,116,396,695	13,818,294,348	16,298,102,347
306	Muni University	14,599,322,061	4,513,626,480	10,085,695,581
307	Kabale University	29,358,359,875	3,236,244,696	26,122,115,179
308	Soroti University	9,601,606,625	1,771,171,260	7,830,435,365
309	Gulu University	35,987,571,777	5,838,501,108	30,149,070,669
310	Lira University	15,246,207,690	2,427,768,552	12,818,439,138
311	Law Development Center	8,442,512,000	2,278,051,248	6,164,460,752
312	Uganda Management Institute	15,871,026,594		15,871,026,594
	Total Center Votes	2,932,013,212,637	775,382,865,587	2,156,630,347,050
401	Mulago National Referral Hospital	29,581,390,241		29,581,390,241
402	Butabika National Referral Hospital	5,762,532,916		5,762,532,916
403	Arua Regional Referral Hospital	5,115,869,314	1,082,158,308	4,033,711,006
404	Fort Portal Regional Referral Hospital	5,693,525,306	4,213,658,940	1,479,866,366
405	Gulu Regional Referral Hospital	5,175,875,878		5,175,875,878
406	Hoima Regional Referral Hospital	6,264,914,753		6,264,914,753
407	Jinja Regional Referral Hospital	7,264,606,461		7,264,606,461

ANNEX 1: DISCREPANCY BETWEEN THE WAGE MTEF ALLOCATIONS VERSUS THE PBS WAGE SUBMISSION AT BFP

408	Kabale Regional Referral Hospital	4,226,714,720		4,226,714,720
409	Masaka Regional Referral Hospital	4,666,634,554		4,666,634,554
410	Mbale Regional Referral Hospital	6,704,777,035		6,704,777,035
411	Soroti Regional Referral Hospital	4,645,306,824		4,645,306,824
412	Lira Regional Referral Hospital	5,265,902,324	111,906,384	5,153,995,940
413	Mbarara Regional Referral Hospital	5,493,972,426	1,662,350,556	3,831,621,870
414	Mubende Regional Referral Hospital	5,501,090,063		5,501,090,063
415	Moroto Regional Referral Hospital	4,397,539,303		4,397,539,303
416	Naguru Referral Hospital	6,798,564,613	1,593,797,952	5,204,766,661
417	Kiruddu Referral Hospital	5,851,327,540	1,080,016,092	4,771,311,448
418	Kawempe Referral Hospital	6,091,881,791		6,091,881,791
419	Entebbe Regional Referral Hospital	2,520,512,683		2,520,512,683
420	Mulago Specialised Women and Neonatal Hospital	7,456,163,931		7,456,163,931
421	Kayunga Referral Hospital	1,900,000,000		1,900,000,000
422	Yumbe Referral Hospital	2,200,000,000		2,200,000,000
	Total Referral Hospitals	138,579,102,676	9,743,888,232	128,835,214,444
501	Uganda Mission at the United Nations, New York	1,951,317,368		
502	Uganda High Commission in the United Kingdom	1,397,196,224		
503	Uganda High Commission in Canada , Ottawa	1,175,494,797		
504	Uganda High Commission in India, New Delhi	305,552,179		
505	Uganda High Commission in Kenya ,Nairobi	544,097,087		
506	Uganda High Commission in Tanzania , Dar es Salaam	339,136,497		
507	Uganda High Commission in Nigeria , Abuja	602,936,975		
508	Uganda High Commission in South Africa , Pretoria	222,440,942		
509	Uganda High Commission in Rwanda , Kigali	648,376,514		
510	Uganda Embassy in the United States , Washington	1,361,738,163		
511	Uganda Embassy in Egypt , Cairo	508,361,458		
512	Uganda Embassy in Ethiopia, Addis Ababa	388,182,714		
513	Uganda Embassy in China, Beijing	528,561,670		
514	Uganda Embassy in Switzerland, Geneva	1,631,261,205		
515	Uganda Embassy in Japan, Tokyo	1,416,060,400		
516	Uganda Embassy in Saudi Arabia, Riyadh			
517	Uganda Embassy in Denmark, Copenhagen	782,655,703		
518	Uganda Embassy in Belgium, Brussels	762,895,394		
519	Uganda Embassy in Italy, Rome	1,099,010,754		
520	Uganda Embassy in DRC, Kinshasa	847,596,800		
521	Uganda Embassy in Sudan, Khartoum	657,543,000		
522	Uganda Embassy in France, Paris	608,809,710		
523	Uganda Embassy in Germany, Berlin	951,381,400		
524	Uganda Embassy in Iran, Tehran	1,132,334,325		
525	Uganda Embassy in Russia, Moscow	707,489,902		
526	Uganda Embassy in Australia, Canberra	609,960,453		
527	Uganda Embassy in South Sudan, Juba	928,750,081		
528	Uganda Embassy in United Arab Emirates, Abu Dhabi	423,024,300		
529	Uganda Embassy in Burundi, Bujumbura	764,922,868		
530	Uganda Consulate in China, Guangzhou	278,201,018		
531	Uganda Embassy in Turkey, Ankara	419,123,898		
532	Uganda Embassy in Somalia, Mogadishu	694,896,094		
533	Uganda Embassy in Malaysia, Kuala Lumpur	134,405,764		
534	Uganda Consulate in Kenya, Mombasa	579,622,627		
535	Uganda Embassy in Algeria, Algiers	236,820,000		
536	Uganda Embassy in Qatar, Doha	645,435,000		
238	Uganda Embassy, Doha	541,404,242		
	Total Missions Abroad	26,826,097,526		
	Grand Total	5,097,419,512,839	785,126,753,819	2,285,465,561,494



ANNEX 1b: DISCREPANCIES BETWEEN PENSION AND GRATUITY ALLOCATION AND BFP SUBMISSION FOR FY 2022/23

Vote Code	Vote Name	MTEF allocation for Pension FY 2022/23	PBS Pension submission as at BFP FY 2022/23	Variance
001	Office of the President	5,197,273,131	1,547,717,892	3,649,555,239
002	State House	504,787,458	-	504,787,458
003	Office of the Prime Minister	660,424,861	429,600,656	230,824,205
004	Ministry of Defence & Veteran Affairs	88,688,367,894	-	88,688,367,894
005	Ministry of Public Service	1,964,535,212	-	1,964,535,212
006	Ministry of Foreign Affairs	3,187,080,483	1,498,377,576	1,688,702,907
007	Ministry of Justice and Constitutional Affairs	1,329,405,906	-	1,329,405,906
008	Ministry of Finance, Planning and Economic Development	3,277,923,854	41,767,392	3,236,156,462
009	Ministry of Internal Affairs	1,031,010,126	705,614,976	325,395,150
010	Ministry of Agriculture, Animal Industry and Fisheries	12,897,567,352	2,517,682,404	10,379,884,948
011	Ministry of Local Government	3,115,089,161	1,991,534,244	1,123,554,917
012	Ministry of Lands, Housing & Urban Development	3,089,201,787	1,909,216,569	1,179,985,218
013	Ministry of Education and Sports	28,613,980,204	-	28,613,980,204
014	Ministry of Health	8,719,105,924	-	8,719,105,924
015	Ministry of Trade, Industry and Cooperatives	3,941,290,929	3,432,532,224	508,758,705
016	Ministry of Works and Transport	8,316,984,762	4,438,215,612	3,878,769,150
017	Ministry of Energy and Mineral Development	1,132,000,000	-	1,132,000,000
018	Ministry of Gender, Labour and Social Development	3,030,187,203	-	3,030,187,203
019	Ministry of Water and Environment	5,511,322,355	-	5,511,322,355
020	Ministry of Information, Communications, Technology and National Security	1,889,394,160	145,973,052	1,743,421,108
021	Ministry of East African Affairs	1,940,000,000	-	1,940,000,000
022	Ministry of Tourism, Wildlife and Antiquities	960,533,148	598,149,012	362,384,136
101	Judiciary	21,301,768,702	-	21,301,768,702
102	Electoral Commission	-	-	-
103	Inspectorate of Government	-	-	-
104	Parliamentary Commission	131,786,916	-	131,786,916
105	Law Reform Commission	75,387,442	57,785,952	17,601,490
106	Uganda Human Rights Commission	-	-	-
107	Uganda Aids Commission	-	-	-
108	National Planning Authority	-	-	-
109	Uganda National Meteorological Authority	-	-	-
110	Uganda Industrial Research Institute	-	-	-
112	Directorate of Ethics and Integrity	46,396,000	22,754,112	23,641,888
113	Uganda National Roads Authority	-	-	-
114	Uganda Cancer Institute	158,793,960	-	158,793,960
115	Uganda Heart Institute	117,150,597	-	117,150,597
116	National Medical Stores	-	-	-
117	Uganda Tourism Board	-	-	-
118	Uganda Road Fund	-	-	-
119	Uganda Registration Services Bureau	-	-	-
120	National Citizenship and Immigration Control	316,680,391	162,712,272	153,968,119
121	Dairy Development Authority	-	-	-
122	Kampala Capital City Authority	7,673,614,951	-	7,673,614,951
123	National Lotteries and Gaming Regulatory Board	-	-	-
124	Equal Opportunities Commission	-	-	-
125	National Animal Genetic Resource Centre and Data Bank	-	-	-
126	National Information Technologies Authority	-	-	-
127	Uganda Virus Research Institute	344,618,247	450,449,136	105,830,889
128	Uganda National Examination Board	1,309,178,383	-	1,309,178,383
129	Financial Intelligence Authority	-	-	-
130	Treasury Operations	-	-	-
131	Office of the Auditor General	822,585,475	-	822,585,475
132	Education Service Commission	702,961,000	448,127,160	254,833,840
133	Directorate of Public Prosecution	396,257,172	-	396,257,172
134	Health Service Commission	150,299,339	-	150,299,339
135	Directorate of Government Analytical Laboratory	166,519,209	75,332,616	91,186,593
136	Uganda Export Promotion Board	-	-	-
137	National Identification and Registration Authority	-	-	-
138	Uganda Investment Authority	-	-	-
139	Petroleum Authority of Uganda	-	-	-
140	Capital Markets Authority	-	-	-
141	Uganda Revenue Authority	-	-	-
142	National Agricultural Research Organization	-	-	-
143	Uganda Bureau of Statistics	-	-	-
144	Uganda Police Force	18,079,332,114	-	18,079,332,114
145	Uganda Prisons	7,275,761,618	-	7,275,761,618



ANNEX 1b: DISCREPANCIES BETWEEN PENSION AND GRATUITY ALLOCATION AND BFP SUBMISSION FOR FY 2022/23

146	Public Service Commission	236,856,599	210,242,976	26,613,623
147	Local Government Finance Commission	-	-	-
148	Judicial Service Commission	403,933,005	165,479,964	238,453,041
149	National Population Council	-	-	-
150	National Environment Management Authority	-	-	-
151	Uganda Blood Transfusion Service	338,600,000	-	338,600,000
152	National Agricultural Advisory Services	-	-	-
153	Public Procurement and Disposal of Assets	-	-	-
154	Uganda National Bureau of Standards	-	-	-
155	Uganda Cotton Development Organization	-	-	-
156	Uganda Land Commission	127,807,547	117,600,156	10,207,391
157	National Forestry Authority	-	-	-
158	Internal Security Organization	2,253,295,147	-	2,253,295,147
159	External Security Organization	312,037,221	-	312,037,221
160	Uganda Coffee Development Authority	-	-	-
161	Uganda Free Zones Authority	-	-	-
162	Uganda Microfinance Regulatory Authority	-	-	-
163	Uganda Retirement Benefits Regulatory Authority	-	-	-
164	National Council for Higher Education	-	-	-
165	Uganda Business and Technical Examination Board	-	-	-
166	National Council of Sports	-	-	-
301	Makerere University	-	-	-
302	Mbarara University	-	-	-
303	Makerere University Business School	-	-	-
304	Kyambogo University	-	-	-
305	Busitema University	-	-	-
306	Muni University	-	-	-
307	Kabale University	-	-	-
308	Soroti University	-	-	-
309	Gulu University	-	-	-
310	Lira University	-	-	-
311	Law Development Centre	-	-	-
312	Uganda Management Institute	-	-	-
401	Mulago National Referral Hospital	4,526,135,169	-	4,526,135,169
402	Butabika Hospital	432,957,631	-	432,957,631
403	Arua Referral Hospital	938,316,557	-	938,316,557
404	Fort Portal Referral Hospital	514,746,872	-	514,746,872
405	Gulu Referral Hospital	1,566,143,260	-	1,566,143,260
406	Hoima Referral Hospital	498,641,017	-	498,641,017
407	Jinja Referral Hospital	1,524,865,502	-	1,524,865,502
408	Kabale Referral Hospital	440,137,078	-	440,137,078
409	Masaka Referral Hospital	573,145,988	-	573,145,988
410	Mbale Referral Hospital	1,180,053,607	-	1,180,053,607
411	Soroti Referral Hospital	780,987,042	-	780,987,042
412	Lira Referral Hospital	658,634,676	815,983,260	157,348,584
413	Mbarara Regional Referral Hospital	1,873,750,908	-	1,873,750,908
414	Mubende Regional Referral Hospital	225,593,900	-	225,593,900
415	Moroto Regional Referral Hospital	92,150,025	-	92,150,025
416	Naguru Referral Hospital	161,544,112	250,517,880	88,973,768
417	Kiruddu Referral Hospital	7,672,588	-	7,672,588
418	Kawempe Referral Hospital	22,686,933	-	22,686,933
419	Entebbe Regional Referral Hospital	10,084,771	-	10,084,771
420	Mulago Specialized Women and Neonatal Hospital	367,484,184	-	367,484,184
	Sub Total Central CG Votes	268,134,818,765	22,033,367,093	246,101,451,672

