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In any correspondence on
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THE REPUBLIC OF UGANDA

2nd July 2021

All Accounting Officers (Central Government and Local Governments)

FIRST QUARTER (JULY TO SEPTEMBER 2021) EXPENDITURE LIMITS FOR GOVERNMENT OF UGANDA (GOU) WAGE, NON-WAGE RECURRENT & DEVELOPMENT AND EXTERNAL FINANCING FOR FY 2021/22

1. This is to communicate the Expenditure Limits for GoU Wage, Non-Wage Recurrent, Development and External Financing (Central Government & Local Governments) for the period July to September 2021 as attached in **Annexes 1 to 4**. The operational details for the Budget for FY 2021/22 are contained in the Budget Execution Circular that has been issued separately.
2. The Expenditure Limits are based on the Government Annual Cash Plan adjusted to take into account projected revenue performance during the financial year 2021/22 and the supplementary to deal with the Government response to the second wave of the COVID-19 pandemic.
3. As a consequence of the projected shortfall in revenue of **Shs 2 Trillion** and the need to respond to the COVID-19 emergency through a supplementary of **Shs 600 bn**, budgets of MDAs have been suppressed by up to 41.2%. This also includes a freeze across the board on travel abroad and workshops & seminars. **You are not expected to warrant any funds against these items during the First Quarter.**
4. The Expenditure Limits have accorded protection to Salaries, Pension and Gratuity and these have been fully provided for based on quarterly projections and submissions received from Accounting Officers. The supplementary for COVID-19 expenditure of **Shs 371.74 billion** has been programmed for immediate release upon submission of the detailed allocations by each benefitting entity through the Programme Budgeting System (PBS).
5. In addition, the requirement of **Shs 32.3 billion** to meet the allowances for medical workers, interns inclusive, has been programmed in Q1, awaiting a detailed distribution by the Ministry of Health and submission on the PBS to facilitate the issuance of the supplementary. Furthermore, **Shs 7.3 billion** has been programmed for operationalization of the reference laboratory at Uganda Cancer Institute.

6. The verified arrears in the approved budget have been fully provided in line with the Government policy to stimulate aggregate demand in the economy. You are requested to ensure that **only** the verified and approved arrears specified in **Annex 1** are paid.
7. This release covers only the Local Governments that have submitted their budget estimates. **Annex 4 shows those Local Governments that have not submitted their estimates to date.** The Accounting Officers of the Local Governments in Annex 4 will take personal responsibility for the delayed submission and release of funds to their Votes. By copy of this letter, the Permanent Secretary, Ministry of Local is requested to take appropriate action against the said Accounting Officers in line with the law.
8. For Missions Abroad, we have provided one-half of their annual budgetary provisions adjusted for travel abroad and workshops and seminars, to minimize loss on poundage over the year and to provide for the rental obligations.
9. With respect to External Financing, the First Quarter allocations are based on the projected disbursements by the Development Partners. Local revenue disbursements will be handled directly by Accountant General's Office. As a result, no advance for local revenue has been provided in this circular.
10. It is the responsibility of the Accounting Officers to ensure timely payments are made accordingly. You should avoid any delays in making payments. 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 Financial Year 2020/21.
11. I wish to reiterate that funds will only be released to Votes where the Accounting Officers, I have appointed, have submitted their acceptance letters and their Performance Contracts duly countersigned.
12. 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 9th July 2021**. Approval of warrants will strictly follow the breakdown submitted and endorsed by the Accounting Officers.
13. Lastly, Accounting Officers should prioritise allocation of the expenditure limits to the critical activities that contribute significantly to the attainment of Vote Outcomes without accumulating arrears. Any warrants that are inconsistent with this principle will be rejected.

14. 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. The Local Governments, in Annex 4, will not have their budgets released unless their submissions are received before 10th July 2021.


Patrick Ocailap


For: **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

137.601.0	139.066
24.800.0	136.092
	136.010
	131.163

Subventions	Other	Attains	Total
2.185.500	-	739.770,342	3.900.871,465
2.400.000	-	-	5.126.872,585
-	-	-	1.900.319,382
-	-	131.443,655	3.035.794,443
-	-	-	2.839.477,305
-	-	-	1.041.260,690
2.710.000	-	-	484.480,174
-	-	-	7.078.579,817
-	-	62.712,668	2.634.351,572
-	-	8.481.685,691	16.123.176,957
-	-	1.881.699,691	3.605.035,558
-	-	-	7.240.976,603
-	-	-	1.102.608,270
-	-	-	1.273.687,850
-	-	-	1.273.687,911
-	-	-	760.549,908
-	-	-	1.032.172,580
-	-	-	1.032.172,580
-	-	-	1.726.106,314
-	-	-	5.668.467,182
-	-	-	869.097,655
338.701,675	-	3.066.933,990	-
283.693,644,855	98.074.874,218	324.739,002,712	6.670.760.690,393
-	-	789.011,028	2.738.638,763
-	-	-	2.202.648,313
-	-	15.315,896	3.637.674,164
-	-	-	2.003.645,670
-	-	9.892,704	4.132.754,869
-	-	-	1.703.104,253
-	-	-	2.158.039,546
-	-	501.186,788	4.410.740,277
-	-	47.064,440	2.038.637,108
-	-	118.230,206	3.547.001,232
-	-	-	3.604.702,703
-	-	59.088,617	1.070.354,807
-	-	-	1.933.471,641
-	-	-	2.068.245,111
-	-	-	4.362.114,031
-	-	129.984,120	3.763.253,301
-	-	-	1.037.026,824
-	-	1.196.600,185	6.789.992,882
-	-	-	-
-	-	2.883.881,108	53.145,736,744
-	-	-	8.563.349,339
-	-	161.516,606	3.368.707,521
-	-	-	2.766.247,125
-	-	-	2.777.260,769
-	-	85.187,698	1.751.732,449
-	-	37.401,706	2.419.188,145
-	-	-	2.647.443,158
-	-	-	1.223.161,541
-	-	-	1.717.785,397
-	-	-	4.543.049,076
-	-	-	1.720.081,026
-	-	-	2.760.434,680
-	-	-	1.662.284,458
-	-	-	3.148.695,646
-	-	237.060,842	3.078.029,894
-	-	-	-
-	-	-	3.605.441,746
-	-	-	3.132.611,326
-	-	14.706,496	2.771.897,036
-	-	-	2.516.941,185
-	-	45.677,096	2.382.861,885
-	-	-	1.064.079,608
-	-	-	2.934.403,640
-	-	8.149,712	2.884.274,232
-	-	-	1.921.061,474
-	-	-	2.603.170,524
-	-	-	2.308.771,318
-	-	-	2.839.608,197
-	-	-	4.217.640,497
-	-	-	1.383.057,372
-	-	-	2.272.359,158
-	-	55.011,303	2.086.512,777
-	-	-	1.438.137,857
-	-	-	1.771.068,058
-	-	-	1.448.233,504
-	-	-	2.308.573,476
-	-	-	1.591.533,468
-	-	671.403,107	95.407.572,743
-	-	-	20.113.358,346



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6,402,221

Annex 2: Quarter One Expenditure Limits for Votes with External Financing FY 2021/22

Vote	Vote Description	Approved Estimates	Q1 Proposed	Q2 Workplan	Q3 Workplan	Q4 Workplan
003	Office of the Prime Minister	76,935,033,650	71,597,406,126	2,290,875,841	1,694,375,841	1,352,375,841
004	Ministry of Defence & Veteran Affairs	406,939,947,668	101,493,311,917	101,493,311,917	101,493,311,917	102,460,011,917
008	Ministry of Finance, Planning & Economic Dev.	113,068,628,287	36,860,757,731	36,039,146,864	23,712,551,217	16,456,172,475
010	Ministry of Agriculture, Animal, Industry & Fisheries	392,461,295,063	125,873,830,108	108,716,847,924	78,540,308,515	79,330,308,515
011	Ministry of Local Government	129,573,983,673	35,970,897,219	39,782,561,219	32,996,698,719	20,823,826,517
012	Ministry of Lands, Housing & Urban Development	72,933,488,358	20,658,185,790	19,972,342,090	18,878,972,090	13,423,988,390
013	Ministry of Education, Science Technology and Sports	122,680,604,658	43,069,149,013	47,500,641,090	15,329,682,621	16,781,131,933
014	Ministry of Health	1,309,191,808,300	419,454,264,268	312,012,031,023	307,468,272,249	270,257,240,760
015	Ministry of Trade, Industry and Cooperatives	10,396,626,168	1,965,507,194	2,271,677,985	4,193,933,796	1,965,507,194
016	Ministry of Works and Transport	386,854,301,095	99,318,392,675	96,713,575,274	95,411,166,573	95,411,166,573
017	Ministry of Energy and Mineral Development	388,138,111,625	119,765,622,325	119,805,622,325	62,610,622,325	85,956,244,650
018	Ministry of Gender, Labour and Social Development	-	-	-	-	-
019	Ministry of Water and Environment	674,961,541,206	210,832,320,739	190,017,358,013	129,826,921,136	144,284,941,318
023	Ministry of Science, Technology and Innovation	55,705,580,464	19,234,779,041	19,311,837,165	17,158,964,258	-
113	Uganda National Road Authority	1,495,471,288,963	372,399,174,867	381,627,472,418	310,703,293,333	430,741,348,344
114	Uganda Cancer Institute	33,672,592,835	14,586,296,418	14,586,296,418	2,250,000,000	2,250,000,000
122	KAMPAL CAPITAL CITY AUTHORITY	283,264,501,239	112,578,022,657	138,902,778,272	31,173,700,310	610,000,000
123	Rural Electrification Agency (REA)	366,280,999,495	91,570,249,874	91,570,249,874	91,570,249,874	91,570,249,873
126	National Information Technology Authority	110,079,020,424	26,369,201,493	26,369,201,493	26,282,988,822	31,057,628,617
144	Uganda Police Force	38,467,516,825	9,616,879,206	9,616,879,206	9,616,879,206	9,616,879,206
310	Uganda Investment Authority (UIA)	45,253,555,500	11,313,388,875	11,313,388,875	11,313,388,875	11,313,388,875
500	Local Governments	355,920,035,140	118,640,011,713.33	118,640,011,713	118,640,011,713	
	TOTAL	6,866,250,460,636	2,063,167,649,248	1,888,554,106,998	1,490,866,293,391	1,425,662,410,998

LOCAL GOVERNMENT BUDGET ESTIMATES SUBMISSION STATUS FOR FY 2021/22 AS OF MONDAY
5TH JULY, 2021 — Annex 4

504	Bugiri District		InActive
508	Gulu District		Not Generated
513	Kabarole District		InActive
514	Kaberamaido District		InActive
515	Kalangala District		InActive
530	Kyenjojo District		Not Generated
546	Ntungamo District		InActive
561	Kaliro District		InActive
567	Bukwo District		InActive
568	Mityana District		Not Generated
569	Nakaseke District		InActive
593	Luuka District		InActive
598	Kalungu District		Not Generated
601	Mitooma District		Not Generated
772	Mukono Municipal Council		InActive
785	Koboko Municipal Council		InActive
788	Lugazi Municipal Council		InActive
792	Njeru Municipal Council		InActive
619	Butebo District		InActive
624	Bugweri District		InActive
625	Kasanda District		InActive
627	Kapelebyong District		InActive
635	Kalaki District		InActive
855	Fort-Portal City		InActive
859	Soroti City		InActive
Total		151	25

