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This subject please quote No.



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

**BPD 155/132/01**

1<sup>st</sup> March, 2024

*All Central Government Accounting Officers*

**INDICATIVE PLANNING FIGURES (IPFs) FOR PENSION, GRATUITY, DOMESTIC ARREARS AND SALARY, PENSION & GRATUITY ARREARS FOR FY2024/2025 FOR CENTRAL GOVERNMENT**

Reference is made to the Second Budget Call Circular (BCC 2) for FY 2024/2025 dated 15<sup>th</sup> February, 2024, through which I communicated among others, the Medium-Term Expenditure Framework Allocations for FY2024/2025 to all Accounting Officers of Central and Local Government Votes.

As you may note, **Annex 4** for the Domestic Arrears and IPFs for Pension, Gratuity, Salary, Pension and Gratuity arrears for Central Government were not included.

The purpose of this letter is to communicate the following: -

- i) The Domestic arrears allocations for FY2024/2025 (**Annex 4** attached). Accounting Officers of the beneficiary Votes are urged to ensure that resources allocated for arrears are rightfully budgeted;
- ii) Salary, Pension and Gratuity arrears Budget for FY2024/2025 as per **Schedule 1** attached. As indicated under **Para 59** of the BCC 2, all verified arrears claims submitted to this Ministry by **31<sup>st</sup> January, 2024** were considered. You are therefore reminded to budget **ONLY** for individual claims that were submitted to this Ministry by the aforementioned date. Note that, allocations were based on submissions which were accompanied by complete individual arrears claim forms, copies of National Identity Cards and bank statements.
- iii) Pension and Gratuity Estimates for Central Governments for FY2024/2025 as per **Schedule 2** attached. Please note that, Pension allocation is based on the Pensioners on the Payroll, reported monthly Pension shortfalls, the new retirees for FY2024/2025 and

**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"*

estimated provisions of the index of annual inflation for FY2021/2022 as guided by the Uganda Bureau of Statistics (UBOS).

By copy of this letter, the Permanent Secretary, Ministry of Public Service is accordingly informed and requested to ensure that the Wage, Pension and Gratuity allocations are backed up by complete payroll information.



Ramathan Ggoobi

**PERMANENT SECRETARY/SECRETARY TO THE TREASURY**

Copy to: H.E. The Vice President  
Rt. Hon. Speaker of Parliament  
Rt. Hon. Deputy Speaker of Parliament  
Rt. Hon. Prime Minister  
Rt. Hon. 1<sup>st</sup> Deputy Prime Minister/ Minister for East African  
Community Affairs  
Rt. Hon. 2<sup>nd</sup> Deputy Prime Minister/ Deputy Leader of Government  
Business  
Hon. Minister of Finance, Planning and Economic Development  
All Hon. Ministers and Ministers of State  
The Chairperson, National Planning Authority  
All Chairpersons, Parliamentary Committee  
All Hon. Members of Parliament  
The Head of Public Service and Secretary to Cabinet  
The Auditor General  
The Inspector General of Government  
The Deputy Head of Public Service and Deputy Secretary to Cabinet  
The Chairperson Equal Opportunities Commission  
The Principal Private Secretary to H.E the President  
The Permanent Secretary, Ministry of Public Service  
The Clerk to Parliament  
All Resident District Commissioners  
All Chairpersons LCV and Mayors of Municipalities  
The Director, Parliamentary Budget Office

**ANNEX 4 - DOMESTIC ARREARS ALLOCATIONS FOR FY 2024 - 2025**

Vote	Description	Utilities	Rent	Other Recurrent	Development	Total (Shs)
001	Office of the President	-	-	337,428,980	-	337,428,980
003	Office of the Prime Minister	-	-	115,325,794	-	115,325,794
004	Ministry of Defence & Veteran Affairs	592,464,189	709,631,022	3,727,486,684	377,941,300	5,407,523,195
005	Ministry of Public Service	-	-	45,790,010	10,367,231	56,157,241
007	Ministry of Justice and Constitutional Affairs	-	-	46,530,370	-	46,530,370
010	Ministry of Agriculture, Animal Industry	-	-	26,525,316	-	26,525,316
011	Ministry of Local Government	-	-	2,189,859	158,336,361	160,526,220
012	Ministry of Lands , Housing and Urban Development	-	-	8,071,499,535	-	8,071,499,535
016	Ministry of Works, and Communications	-	-	10,564,713,630	-	10,564,713,630
017	Ministry of Energy and Minerals	-	-	32,012,851	349,480,637	381,493,488
018	Ministry of Gender, Labour and Social Development	-	-	406,724,092	21,854,182	428,578,274
019	Ministry of Water and Environment	-	-	2,671,163,850	3,444,163,195	6,115,327,045
020	Ministry of ICT and National Guidance	-	-	2,579,305	-	2,579,305
101	Judiciary (Office of Judicature)	-	131,240,818	95,786,606	-	227,027,424
102	Electoral Commission(EC)	-	44,149,211	524,811,969	-	568,961,180
106	Uganda Human Rights Commission (UHRC)	-	-	4,171,823	-	4,171,823
110	Uganda Industrial Research Institute (UIRI)	-	-	12,846,994	22,229,877	35,076,871
111	National Curriculum Development Centre (NCDC)	-	-	61,289,860	-	61,289,860
112	Directorate of Ethics and Integrity (DEI)	-	4,457,769	6,277,723	-	10,735,492
113	Uganda National Roads Authority (UNRA)	-	-	1,686,037,537	29,388,770,031	31,074,807,568
115	Uganda Heart Institute	-	-	-	-	-
118	Uganda Road Fund (RF)	-	-	20,127,263	-	20,127,263
119	Uganda Registration Services Bureau (URSB)	-	147,174,403	12,064,622	-	159,239,025
120	Directorate of Citizenship and Immigration Control	-	-	-	12,637,939	12,637,939
122	Kampala Capital City Authority (KCCA)	-	-	607,272,688	1,801,210,248	2,408,482,936
125	NAGRC&DB	-	-	46,518,278	15,765,791	62,284,070
126	National Information Technologies Authority (NITA)	-	-	2,000,406,941	-	2,000,406,941
133	Directorate of Public Prosecutions	-	18,913,474	-	-	18,913,474
138	Uganda Investment Authority (UIA)	-	-	28,121,308	-	28,121,308
142	National Agricultural Research Organization (NARO)	-	-	-	86,736,504	86,736,504
144	Uganda Police	1,260,894,203	136,834,308	2,536,054,375	-	3,933,782,886
145	Uganda Prisons Service	942,551,005	-	6,922,159,437	491,284,234	8,355,994,676

Vote	Description	Utilities	Rent	Other Recurrent	Development	Total (Shs)
150	National Environment Management Authority (NEMA)	-	-	17,710,353	-	17,710,353
151	Uganda Blood Transfusion Service (UBTSS)	-	-	16,247,209	9,131,012	25,378,221
152	National Agricultural Advisory Services (NAADS)	-	-	161,117,614	-	161,117,614
153	Public Procurement & Disposal of Assets (PPDA)	-	-	6,607,064	-	6,607,064
157	National Forestry Authority (NFA)	-	-	69,445,727	-	69,445,727
160	Uganda Coffee Development Authority(UCDA) Uganda Business and Technical Examination Board	-	-	2,499,513,606	-	2,499,513,606
165	Board	-	-	39,597,878	67,168,776	106,766,653
166	National Council of Sports	-	-	19,666,497	-	19,666,497
302	Mbarara University	-	-	-	303,607,886	303,607,886
303	Makerere University Business School	-	-	377,719,596	-	377,719,596
304	Kyambogo University	51,941,255	5,289,000	92,483,951	-	149,714,205
306	Muni University	-	-	24,307,984	-	24,307,984
307	Kabale University	-	-	7,096,946	-	7,096,946
308	Soroti University	-	-	2,938,980	-	2,938,980
309	Gulu University	3,817,034	-	38,598,719	139,432,157	181,847,910
310	Lira University	4,869	-	14,012,236	53,123,342	67,140,446
403	Arua Regional Referral Hospital	7,124,503	-	1,292,000	-	8,416,503
404	Fort Portal Regional Referral Hospital	8,954,843	-	1,639,447	1,810,683	12,404,974
406	Hoiima Regional Referral Hospital	-	-	22,993,848	-	22,993,848
407	Jinja Regional Referral Hospital	69,329,916	-	12,385,754	8,275,776	89,991,447
409	Masaka Regional Referral Hospital	-	-	8,682,373	-	8,682,373
410	Mbale Regional Referral Hospital	3,810,000	-	12,427,015	1,395,114	17,632,129
413	Mbarara Regional Referral Hospital	18,157,903	-	1,581,391	-	19,739,294
414	Mubende Regional Referral Hospital	5,331,585	-	19,773,702	7,102,019	32,207,306
415	Moroto Regional Referral Hospital	832,933	-	9,930,115	-	10,763,048
416	Naguru Referral Hospital	-	-	84,820,375	-	84,820,375
418	Kawempe Referral Hospital	3,746,195	-	6,243,658	-	9,989,853
419	Entebbe Regional Referral Hospital	-	-	65,898,060	-	65,898,060
420	Mulago Specialised Women and Neonatal Hospital	53,560,107	-	14,924,480	-	68,484,587
	<b>Missions Abroad</b>					
503	Uganda High Commission in Canada, Ottawa	-	-	331,190,885	-	331,190,885
505	Uganda High Commission in Kenya, Nairobi	-	-	-	3,501,068,258	3,501,068,258
507	Uganda High Commission in Nigeria, Abuja	-	-	323,798,960	-	323,798,960

Vote	Description	Utilities	Rent	Other Recurrent	Development	Total (Shs)
503	Uganda High Commission in South Africa , Pretoria	-	-	57,119,862	-	57,119,862
535	Uganda Embassy in Algeria, Algiers	30,204,660	60,882,089	10,220,807	-	101,307,556
		-	-	-	-	-
	<b>Pensions, Salary &amp; Gratuity</b>	-	-	-	-	-
Various	All Votes ( list Attached)	-	-	46,000,000,000	-	46,000,000,000
020	MoICT - Former Employees of UPTC	-	-	55,350,000,000	-	55,350,000,000
		-	-	-	-	-
	<b>Classified</b>	-	-	-	-	-
001	Office of the President	-	-	1,141,543,782	-	1,141,543,782
158	Internal Security Organization (ISO)	-	-	1,854,925,800	-	1,854,925,800
159	External Security Organization (ESO)	-	-	4,707,035,647	-	4,707,035,647
009	Ministry of Internal Affairs	-	-	1,376,400,137	-	1,376,400,137
		-	-	-	-	-
	<b>Total</b>	<b>3,052,725,200</b>	<b>1,258,572,095</b>	<b>155,415,810,155</b>	<b>40,272,892,550</b>	<b>200,000,000,000</b>

SCHEDULE 1: SALARY, PENSION AND GRATUITY ARREARS FOR FY2024/2025 FOR CENTRAL GOVERNMENT			
Vote	Vote Description	Salary	Pension & Gratuity
<b>Center Votes</b>			
003	Office of the Prime Minister	49,709,490	-
008	Ministry of Finance, Planning and Economic Development		4,252,745
011	Ministry of Local Government		76,494,092
014	Ministry of Health	9,600,000	-
016	Ministry of Works and Transport (o/w Shs 7,958,856,640 is for Former URC Employees)	268,103,376	8,281,442,677
122	Kampala Capital City Authority (KCCA)	418,366,933	-
131	Office of the Auditor General (OAG)		499,413,997
145	Uganda Prisons Service		1,492,115,101
401	Mulago National Referral Hospital	8,569,971	-
	<b>Sub-Total 1: MDAs</b>	<b>754,349,770</b>	<b>10,353,718,612</b>
404	Fort Portal Hospital		14,529,964
408	Kabale Hospital		99,389,280
409	Masaka Hospital	6,707,710	-
410	Mbale Hospital	138,680,112	344,489,653
412	Lira Hospital	12,140,354	-
	<b>Sub-Total 2: Referral Hospitals</b>	<b>157,528,176</b>	<b>458,408,897</b>
	<b>Total Center Votes</b>	<b>911,877,946</b>	<b>10,812,127,509</b>
<b>Grand Total</b>		<b>911,877,946</b>	<b>10,812,127,509</b>



**SCHEDULE 2:DRAFT PENSION AND GRATUITY BUDGET FOR CENTRAL GOVERNMENT FOR FY 2024/25**

Vote Code	Vote Name	Final Pension Budget for FY 2024/25	Contract Gratuity for FY 2024/25	Gratuity Budget for Retirees of FY 2024/25
001	Office of the President (Headquarters)	6,336,565,622	-	5,467,848,875
002	State House	734,326,154	3,301,586,363	-
003	Office of the Prime Minister	1,056,048,454	-	32,990,975
004	Ministry of Defence & Veteran Affairs	187,201,408,881	-	23,562,995,725
005	Ministry of Public Service	2,547,688,704	880,366,032	179,564,288
006	Ministry of Foreign Affairs	1,901,808,131	-	34,476,403
007	Ministry of Justice and Constitutional Affairs	1,617,152,995	49,805,064	15,834,275
008	Ministry of Finance, Planning & Economic Dev.	4,625,844,828	-	551,859,625
009	Ministry of Internal Affairs	865,261,650	-	61,431,485
010	Ministry of Agriculture, Animal, Industry & Fisheries	14,570,587,667	-	1,166,200,328
011	Ministry of Local Government	4,075,487,973	-	1,143,821,235
012	Ministry of Lands, Housing & Urban Development	3,264,871,308	12,000,000	792,190,774
013	Ministry of Education and Sports	25,138,993,236	-	3,785,766,381
014	Ministry of Health	8,245,218,661	-	2,555,984,237
015	Ministry of Trade, Industry and Cooperatives	3,358,880,935	-	69,145,673
016	Ministry of Works and Transport	12,401,434,349	-	385,549,580
017	Ministry of Energy and Mineral Development	2,859,239,543	-	859,302,724
018	Ministry of Gender, Labour and Social Development	3,783,538,119	-	482,526,014
019	Ministry of Water and Environment	7,365,513,573	-	1,102,437,979
020	Ministry of Information, Communication & National Guidance	12,751,409,259	-	16,834,622
021	Ministry of East African Community Affairs	2,385,170,142	-	60,172,328
022	Ministry of Tourism, Wildlife and Antiquities	840,579,868	-	98,924,014
101	Judiciary	29,936,794,472	146,232,968	3,096,683,616
102	Electoral Commission-Statutory	-	8,665,462,518	-
103	Inspectorate of Government (IG)-Statutory	-	8,345,948,346	-
104	Parliamentary Commission-Statutory	159,630,962	27,420,344,946	-
105	Law Reform Commission-Statutory	91,633,907	561,968,280	108,271,132
106	Uganda Human Rights Comm-Statutory	-	2,677,844,221	-
107	Uganda AIDS Commission-Statutory	-	1,297,152,984	-
108	National Planning Authority-Statutory	-	4,781,362,000	-
109	UNMA	-	2,223,900,000	-
110	Uganda Industrial Research Institute	-	1,629,790,983	-
111	NCDC	-	465,660,900	-
112	Ethics and Integrity	56,394,629	930,000,000	-
113	Uganda National Road Authority	-	2,688,937,789	-
114	Uganda Cancer Institute	429,801,301	-	760,970,651
115	Uganda Heart Institute	349,614,970	-	768,486,379
116	National Medical Stores	-	-	-
117	Uganda Tourism Board	-	1,484,539,200	-
118	Road Fund	-	666,853,300	-
119	Uganda Registration Services Bureau	-	4,327,525,851	-
120	National Citizenship and Immigration Control	622,224,782	-	239,584,751
121	Dairy Development Authority	-	1,054,500,000	-
122	Kampala Capital City Authority	11,745,342,251	-	5,938,080,304
123	National Lotteries and Gaming Regulatory Board	-	606,000,000	-
124	Equal Opportunities Commission	-	1,917,732,240	-
125	National Animal Genetic Res. Centre and Data Bank	-	340,000,000	-
126	National Information Technology Authority	-	2,242,272,939	-
127	UVRI	557,713,278	-	137,207,459
128	UNEB	1,591,314,506	675,700,000	-
129	Financial Intelligence Authority	-	2,398,600,000	-
130	Treasury Operations	-	-	-
131	Auditor General- Statutory	999,857,786	2,536,143,752	-
132	Education Service Commission	807,678,273	846,949,064	-
133	Directorate of Public Prosecutions	724,703,523	120,000,000	430,903,619
134	Health Service Commission	195,722,497	-	641,124,551
135	DGAL	332,278,804	-	488,403,204
136	Uganda Export Promotion Board	-	409,720,000	-
137	NIRA	-	5,083,699,600	-
138	Uganda Investment Authority	-	1,871,132,927	-
139	Petroleum Authority of Uganda	-	7,179,500,000	-
141	Uganda Revenue Authority	-	2,218,569,820	-
142	National Agricultural Research Organisation	-	10,865,527,320	-
143	Uganda Bureau of Statistics	-	1,126,190,498	-
144	Uganda Police Force	24,312,511,918	-	18,043,272,309
145	Uganda Prisons	9,945,176,584	516,699,467	3,502,933,962
146	Public Service Commission	297,775,855	1,098,297,283	-
147	Local Government Finance Comm	-	522,701,684	-
148	Judicial Service Commission	419,596,190	150,240,000	507,585,983



**SCHEDULE 2:DRAFT PENSION AND GRATUITY BUDGET FOR CENTRAL GOVERNMENT FOR FY 2024/25**

Vote Code	Vote Name	Final Pension Budget for FY 2024/25	Contract Gratuity for FY 2024/25	Gratuity Budget for Retirees of FY 2024/25
149	National Population Council	-	622,531,553	-
150	National Environment Management Authority	-	3,795,625,965	-
151	Uganda Blood Transfusion Service (UBTS)	506,725,675	-	174,803,616
152	NAADS Secretariat	-	821,902,500	-
153	Public Procurement and Disposal of Assets	-	3,052,811,305	-
154	Uganda National Bureau of Standards	-	6,463,924,750	-
155	Cotton Development Organisation	-	571,939,051	-
156	Uganda Land Commission	179,256,513	192,965,600	-
157	National Forestry Authority	-	778,063,885	-
158	Internal Security Organisation	6,009,301,744	-	9,597,440,881
159	External Security Organisation	2,276,111,012	-	2,372,724,833
160	Uganda Coffee Development Authority	-	3,543,832,454	-
161	Uganda Free Zones Authority	-	598,450,000	-
162	Uganda Microfinance Regulatory Authority	-	841,700,000	-
163	Uganda Retirements Benefits Regulatory Authority	-	1,037,566,174	-
164	National Council for Higher Education	-	1,335,935,972	-
165	Uganda Business and Technical Examination Board	-	1,560,000,000	-
166	National Council of Sports	-	435,672,000	-
167	Science, Technology and Innovation	-	1,256,598,000	-
301	Makerere University	-	4,200,000,000	-
302	Mbarara University	-	673,149,704	-
303	Makerere University Business School	-	579,419,628	-
304	Kyambogo University	-	3,482,323,079	-
305	Busitema University	-	266,956,844	-
306	Muni University	-	301,849,329	-
307	Kabale Univesity	-	1,953,039,000	-
308	Soroti Univesity	-	336,848,632	-
309	Gulu University	-	349,735,899	-
310	Lira Univesity	-	308,000,000	-
311	Law Development Centre	-	3,068,022,000	-
312	Uganda Management Institute	-	5,107,383,684	-
313	Mountains of the Moon University	-	368,961,341	-
401	Mulago Hospital Complex	9,598,165,034	-	4,569,478,958
402	Butabika Hospital	716,483,674	-	734,969,820
403	Arua Referral Hospital	1,230,668,586	-	788,344,604
404	Fort Portal Referral Hospital	945,283,345	-	939,137,327
405	Gulu Referral Hospital	1,959,102,935	42,707,772	334,457,987
406	Hoima Referral Hospital	892,856,642	-	1,213,618,125
407	Jinja Referral Hospital	2,659,112,712	-	990,782,112
408	Kabale Referral Hospital	698,398,311	48,815,863	200,591,698
409	Masaka Referral Hospital	1,088,720,552	-	961,871,770
410	Mbale Referral Hospital	2,160,528,829	61,531,891	1,415,077,786
411	Soroti Referral Hospital	1,379,258,496	-	686,911,465
412	Lira Referral Hospital	1,340,417,668	116,793,000	458,661,566
413	Mbarara Referral Hospital	1,032,290,355	-	213,718,133
414	Mubende Referral Hospital	482,132,820	-	824,827,181
415	Moroto Referral Hosptial	501,644,249	70,769,000	642,979,979
416	Naguru Hospital	478,431,548	-	386,714,419
417	Kiruddu Referral Hospital	92,040,329	-	-
418	Kawempe Referral Hospital	116,677,629	-	126,502,032
419	Entebbe Regional Referral Hospital	341,414,059	-	609,919,304
420	Mulago Specialized Women and Neonatal Hospital	769,777,813	-	701,467,331
421	Kayunga Referral Hospital	52,281,509	-	343,541,967
422	Yumbe Referral Hospital	115,762,500	-	252,165,740
	<b>Sub Total Central CG Votes</b>	<b>429,125,641,079</b>	<b>164,583,284,214</b>	<b>106,630,074,096</b>
		-	-	-
501	Ugandan Mission at the United Nations, New York	-	-	-
502	Uganda High Commission in United Kingdom, London	-	-	-
503	Uganda High Commission in Canada, Ottawa	-	-	-
504	Uganda High Commission in India, New Delhi	-	-	-
511	Uganda High Commission in Egypt, Cairo	-	-	-
505	Uganda High Commission in Kenya, Nairobi	-	-	-
506	Uganda High Commission in Tanzania, Dar es Salaam	-	-	-
507	Uganda High Commission in Nigeria, Abuja	-	-	-
508	Uganda High Commission in South Africa, Pretoria	-	-	-
510	Uganda Embassy in Washington	-	-	-
512	Uganda Embassy in Ethiopia, Addis Ababa	-	-	-
513	Uganda Embassy in China, Beijing	-	-	-
509	Uganda Embassy in Rwanda, Kigali	-	-	-



**SCHEDULE 2:DRAFT PENSION AND GRATUITY BUDGET FOR CENTRAL GOVERNMENT FOR FY 2024/25**

Vote Code	Vote Name	Final Pension Budget for FY 2024/25	Contract Gratuity for FY 2024/25	Gratuity Budget for Retirees of FY 2024/25
514	Uganda Embassy in Switzerland, Geneva	-	-	-
515	Uganda Embassy in Japan, Tokyo	-	-	-
	Uganda Embassy in Libya, Tripoli	-	-	-
516	Uganda Embassy in Saudi Arabia, Riyadh	-	70,000,000	-
517	Uganda Embassy in Denmark, Copenhagen	-	-	-
518	Uganda Embassy in Belgium, Brussels	-	-	-
519	Uganda Embassy in Italy, Rome	-	-	-
520	Uganda Embassy in DRC, Kinshasa	-	-	-
521	Uganda Embassy in Sudan, Khartoum	-	58,122,000	-
522	Uganda Embassy in France, Paris	-	-	-
523	Uganda Embassy in Germany, Berlin	-	-	-
524	Uganda Embassy in Teheran	-	-	-
525	Uganda Embassy in Moscow	-	-	-
526	Uganda Embassy in Canberra	-	-	-
527	Uganda Embassy in Juba	-	-	-
528	Uganda Embassy in Abu Dhabi	-	84,000,000	-
529	Uganda Embassy in Bujumbura	-	-	-
530	Guangzhou Consulate in China	-	-	-
531	Mission in Ankara	-	-	-
532	Mission in Mogadishu	-	-	-
533	Mission in Kuala Lumpur	-	-	-
534	Mission in Mombasa	-	-	-
535	Mission in Algiers	-	-	-
536	Uganda Embassy, Doha	-	-	-
	<b>Total Missions Abroad</b>	<b>0</b>	<b>212,122,000</b>	<b>0</b>
	<b>Grand Total (Central Government)</b>	<b>429,125,641,079</b>	<b>164,795,406,214</b>	<b>106,630,074,096</b>

