



30th September, 2021

All Accounting Officers (Central and Local Governments)


SECOND QUARTER EXPENDITURE LIMITS FOR GOVERNMENT OF UGANDA (GOU) WAGE, NON-WAGE RECURRENT AND DEVELOPMENT AND EXTERNAL FINANCING FOR OCTOBER TO DECEMBER FY 2021/22.

1. This is to communicate the Expenditure Limits for GoU Wage, Non-Wage Recurrent and Development as well as External Financing for the period of October-December 2021 for Financial Year 2021/22.
2. The Expenditure Limits are based on the Government Annual Cashflow Plan and revenue performance in the First Quarter of the financial year as well as the projected revenue performance for the first half of Financial Year 2021/22. You are requested to ensure that all priority expenditures are met within the resources as advised in this circular.
3. **The Second Quarter Expenditure Limits have taken into account the adjusted workplans and the supplementary which has been authorized by the Hon. Minister of Finance, Planning and Economic Development. In addition, we have accorded protection to Salaries, Pension and Gratuity and fully provided for them.**
4. With regard to the Universities and other Tertiary Institutions, we have released their Non-Wage Recurrent Budget in line with Planned opening while the wage release will be done quarterly.
5. It is the responsibility of the Accounting Officers to ensure timely payments. Accordingly, you are requested to submit your warrants in line with the Budget Execution Circular FY 2021/22.
6. Salaries, pension and gratuity should be paid by the 28th day of every month based on the verification you have undertaken.

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"

7. Payment for Rent and Utilities should take a first call on the Second Quarter allocations to Non-Wage Recurrent of your Votes. Accounting Officers should utilise the pre-payment system to avoid accumulation of Arrears.
8. To facilitate warrant approval, you should submit requests for single warrants by category for each of the categories; Wage, Pension, Gratuity, Non-Wage Recurrent and Development. Expenditure Limits for External Financing are also included in this Circular. Your submissions should reach this Ministry by **Friday 8th October 2021**. Approval of Warrants will strictly follow the breakdown submitted and endorsed by Accounting Officers.
9. Accounting Officers are reminded to prioritise the expenditure limits to the activities that contribute significantly to the attainment of Vote Outcomes without accumulating arrears. Any warrants that will be found inconsistent with this principle will be rejected.
- 10. By copy of this letter, Accountant General is requested to issue Accounting Warrants up to the levels indicated in the Expenditure Limit Schedules attached in Annex 1-4.**



Ramathan Ggoobi

PERMANENT SECRETARY/SECRETARY TO THE TREASURY

c.c: 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
Head of Public Service and Secretary to Cabinet
Auditor General
Inspectorate General of Government
All Resident District Commissioners
All LCV Chairpersons and Mayors
Accountant General
Managing Director Water and Sewerage Corporation
Managing Director, Uganda Telecommunications Limited
Managing Director, Uganda Electricity Distribution Company.

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as well as achieve the most rapid and sustainable economic growth and development"*