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BPD 86/268/01



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

22<sup>nd</sup> May, 2024

All Local Government Accounting Officers

**FOURTH QUARTER ADDITIONAL EXPENDITURE LIMITS FOR  
WAGE, PENSION, GRATUITY AND DEVELOPMENT FOR LOCAL  
GOVERNMENTS FY 2023/24**

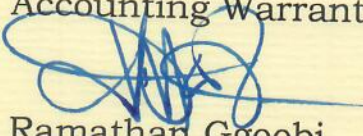
Reference is made to the Resolution of Parliament ref: AC/263/493/01 dated 2<sup>nd</sup> May 2024.

Following the approval of Supplementary Schedule 2 for FY 2023/24, I have therefore issued additional Fourth Quarter Expenditure Limits for Wage, Pension, Gratuity and Development amounting to **Ushs 136,781,260,722 (One Hundred Thirty Six Billion Seven Hundred Eighty One Million Two Hundred Sixty Thousand Seven Hundred Twenty Two Shillings Only)** as summarized below. (Details in Annex 1 Attached)

|              |                        |
|--------------|------------------------|
| Wage         | 69,021,218,943         |
| Pension      | 3,805,517,746          |
| Gratuity     | 22,056,688,378         |
| Development  | 41,897,835,655         |
| <b>Total</b> | <b>136,781,260,722</b> |

The purpose of this letter, therefore, is to inform you as above and request you to submit your respective Accounting Warrants.

By copy of this letter, the Accountant General is requested to approve Accounting Warrants up to the level indicated in this letter.

  
Ramathan Ggoobi

**PERMANENT SECRETARY/SECRETARY TO THE TREASURY**

Copy to: The Permanent Secretary, Ministry of Local Government  
Accountant General

**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: ADDITIONAL Q4 EXPENDITURE LIMITS FOR LOCAL GOVERNMENTS FOR FY 2024/25

| Vote Code | Local Government                  | Wage          | Pension     | Gratuity      | Total Recurrent | UGIF Education | UGIF Health | UGIF Agriculture | USMID         | Total Development | TOTAL ADDITIONAL Q4 EXPENDITURE LIMITS |
|-----------|-----------------------------------|---------------|-------------|---------------|-----------------|----------------|-------------|------------------|---------------|-------------------|----------------------------------------|
| 604       | Holma city                        | -             | 37,765,181  | 663,061,182   | 700,826,363     | -              | -           | -                | 4,025,987,060 | 4,025,987,060     | 4,726,713,423                          |
| 605       | Jinja city                        | 1,760,939,089 | -           | -             | 1,760,939,089   | -              | -           | -                | -             | -                 | 1,760,939,089                          |
| 606       | Lira city                         | -             | -           | -             | -               | -              | -           | -                | 3,327,473,643 | 3,327,473,643     | 3,327,473,643                          |
| 607       | Masaka city                       | -             | -           | -             | -               | -              | -           | -                | 5,261,148,989 | 5,261,148,989     | 5,261,148,989                          |
| 608       | Mbale city                        | -             | -           | -             | -               | -              | -           | -                | 3,748,258,573 | 3,748,258,573     | 4,238,863,414                          |
| 609       | Mbarara city                      | 715,035,199   | -           | -             | 715,035,199     | -              | -           | -                | -             | -                 | 715,035,199                            |
| 610       | Soroti city                       | -             | -           | -             | -               | -              | -           | -                | -             | -                 | 275,856,299                            |
| 701       | Apac Municipal Council            | -             | -           | -             | -               | -              | -           | -                | 2,184,308,023 | 2,184,308,023     | 2,404,151,227                          |
| 702       | Bugiri Municipal Council          | 242,340,974   | -           | -             | 242,340,974     | -              | -           | -                | -             | -                 | 242,340,974                            |
| 703       | Bushenyi-Isheka Municipal Council | 90,623,502    | -           | -             | 90,623,502      | -              | -           | -                | -             | -                 | 90,623,502                             |
| 704       | Busia Municipal Council           | -             | -           | -             | -               | -              | -           | -                | -             | -                 | -                                      |
| 705       | Entebbe Municipal Council         | 169,973,778   | -           | -             | 169,973,778     | -              | -           | -                | 2,219,371,481 | 2,219,371,481     | 2,219,371,481                          |
| 706       | Ibanda Municipal Council          | 1,871,608,897 | 586,505,764 | 986,211,496   | 3,444,326,157   | -              | -           | -                | -             | -                 | 692,657,863                            |
| 707       | Iganga Municipal Council          | 1,468,322     | -           | -             | 1,468,322       | -              | -           | -                | -             | -                 | 3,444,326,157                          |
| 708       | Kabale Municipal Council          | 525,304,774   | -           | -             | 525,304,774     | -              | -           | -                | -             | -                 | 1,468,322                              |
| 711       | Kasese Municipal Council          | -             | -           | -             | -               | -              | -           | -                | 3,077,360,851 | 3,077,360,851     | 3,602,665,625                          |
| 712       | Kira Municipal Council            | 1,207,645,072 | -           | -             | 1,207,645,072   | -              | -           | -                | 4,625,965,028 | 4,625,965,028     | 4,625,965,028                          |
| 713       | Kisoro Municipal Council          | 560,653,198   | -           | -             | 560,653,198     | -              | -           | -                | -             | -                 | 1,207,645,072                          |
| 717       | Kumi Municipal Council            | 58,908,275    | -           | -             | 58,908,275      | -              | -           | -                | -             | -                 | 58,908,275                             |
| 718       | Lugazi Municipal Council          | -             | -           | -             | -               | -              | -           | -                | 388,652,647   | 388,652,647       | 388,652,647                            |
| 720       | Masindi Municipal Council         | -             | 118,971,220 | -             | 118,971,220     | -              | -           | -                | -             | -                 | 118,971,220                            |
| 721       | Mityana Municipal Council         | -             | 39,718,627  | 274,813,327   | 314,531,954     | -              | -           | -                | -             | -                 | 314,531,954                            |
| 723       | Mukono Municipal Council          | 184,580,580   | -           | -             | 184,580,580     | -              | -           | -                | -             | -                 | 4,999,612,372                          |
| 724       | Mukono Municipal Council          | 842,953,561   | 412,437,597 | 177,720,800   | 1,432,111,958   | -              | -           | -                | 4,765,031,792 | 4,765,031,792     | 1,428,111,958                          |
| 725       | Nansana Municipal Council         | -             | 19,797,432  | 195,089,262   | 214,886,693     | -              | -           | -                | -             | -                 | 214,886,693                            |
| 726       | Nebbi Municipal Council           | -             | 118,275,352 | 108,285,601   | 226,560,953     | -              | -           | -                | -             | -                 | 226,560,953                            |
| 727       | Njeru Municipal Council           | 246,415,215   | -           | -             | 246,415,215     | -              | -           | -                | -             | -                 | 246,415,215                            |
| 729       | Rukungiri Municipal Council       | 337,842,007   | -           | 415,547,470   | 753,389,477     | -              | -           | -                | -             | -                 | 753,389,477                            |
| 730       | Sheema Municipal Council          | 181,118,356   | 9,475,964   | 194,597,434   | 385,715,754     | -              | -           | -                | -             | -                 | 385,715,754                            |
| 731       | Tororo Municipal Council          | 109,238,708   | -           | 9,583,718     | 118,822,426     | -              | -           | -                | -             | -                 | 118,822,426                            |
| 801       | Abim District                     | -             | -           | -             | -               | 1,511,690,862  | -           | 53,349,933       | 1,453,166,773 | 1,665,040,855     | 1,665,040,855                          |
| 802       | Adjumani District                 | -             | -           | -             | -               | -              | -           | -                | -             | -                 | 1,453,166,773                          |
| 804       | Aleborong District                | -             | -           | 848,733,704   | 848,733,704     | -              | -           | -                | -             | -                 | 848,733,704                            |
| 805       | Amolatar District                 | 220,815,010   | -           | -             | 220,815,010     | -              | -           | -                | -             | -                 | 720,815,010                            |
| 807       | Amuria District                   | -             | 76,091,072  | -             | 76,091,072      | -              | -           | -                | -             | -                 | 76,091,072                             |
| 811       | Budaka District                   | 569,774,320   | -           | -             | 569,774,320     | -              | -           | -                | -             | -                 | 569,774,320                            |
| 812       | Bududa District                   | 871,310,151   | -           | -             | 871,310,151     | -              | -           | -                | -             | -                 | 871,310,151                            |
| 816       | Bulake District                   | -             | -           | 634,351,309   | 634,351,309     | -              | -           | -                | -             | -                 | 634,351,309                            |
| 817       | Buleje District                   | 557,998,824   | -           | -             | 557,998,824     | -              | -           | -                | -             | -                 | 557,998,824                            |
| 818       | Bukomansimbi District             | -             | -           | 138,976,150   | 138,976,150     | -              | -           | -                | -             | -                 | 138,976,150                            |
| 819       | Bukwo District                    | 2,529,096,562 | -           | 928,864,885   | 3,457,961,447   | -              | -           | -                | -             | -                 | 3,457,961,447                          |
| 820       | Bulambuli District                | -             | -           | 237,021,273   | 237,021,273     | -              | -           | -                | -             | -                 | 237,021,273                            |
| 823       | Bunyengabu District               | -             | -           | -             | -               | -              | -           | -                | -             | -                 | 3,457,961,447                          |
| 825       | Busia District                    | 371,453,937   | -           | -             | 371,453,937     | -              | -           | -                | -             | -                 | 371,453,937                            |
| 830       | Buyende District                  | 2,493,045,786 | -           | -             | 2,493,045,786   | -              | -           | -                | -             | -                 | 2,493,045,786                          |
| 831       | Dokolo District                   | 409,065,350   | 82,102,438  | 325,110,681   | 1,200,052,179   | -              | -           | -                | -             | -                 | 1,200,052,179                          |
| 832       | Gomba District                    | -             | -           | 708,884,391   | 708,884,391     | -              | -           | -                | -             | -                 | 1,200,052,179                          |
| 834       | Holma District                    | -             | -           | 132,794,807   | 132,794,807     | -              | -           | -                | -             | -                 | 132,794,807                            |
| 835       | Ibanda District                   | 2,181,084,002 | -           | 663,105,613   | 2,181,084,002   | -              | -           | -                | -             | -                 | 663,105,613                            |
| 837       | Isingiro District                 | 2,493,389,390 | 159,298,348 | 490,000,000   | 3,142,687,738   | -              | -           | -                | -             | -                 | 2,181,084,002                          |
| 838       | Jinja District                    | -             | -           | 2,158,144,238 | 2,158,144,238   | -              | -           | -                | -             | -                 | 3,142,687,738                          |
| 840       | Kabale District                   | 122,770,149   | -           | -             | 122,770,149     | -              | -           | -                | -             | -                 | 2,158,144,238                          |
| 841       | Kabarole District                 | -             | -           | 413,457,210   | 413,457,210     | -              | -           | -                | -             | -                 | 122,770,149                            |
| 842       | Kaberamaido District              | 994,982,453   | -           | -             | 994,982,453     | -              | -           | -                | -             | -                 | 413,457,210                            |
| 846       | Kalungula District                | -             | 44,552,439  | 454,751,524   | 499,303,963     | -              | -           | 69,469,537       | -             | -                 | 994,982,453                            |
| 848       | Kalungu District                  | 1,655,617,395 | 263,589,332 | -             | 1,919,206,727   | -              | -           | -                | -             | -                 | 568,773,500                            |
| 851       | Kanungu District                  | 2,355,337,661 | -           | -             | 2,355,337,661   | -              | -           | -                | -             | -                 | 1,919,206,727                          |
|           |                                   |               |             |               |                 |                |             |                  |               |                   | 2,355,337,661                          |



# ANNEX 1: ADDITIONAL Q4 EXPENDITURE LIMITS FOR LOCAL GOVERNMENTS FOR FY 2024/25

| Vote Code | Local Government    | Wage           | Pension       | Gratuity       | Total Recurrent | UGIF Education | UGIF Health | UGIF Agriculture | USMD           | Total Development | TOTAL ADDITIONAL Q4 EXPENDITURE LIMITS |
|-----------|---------------------|----------------|---------------|----------------|-----------------|----------------|-------------|------------------|----------------|-------------------|----------------------------------------|
| 855       | Kaasanda District   | 1,076,055,328  | -             | -              | 1,076,055,328   | -              | -           | -                | -              | -                 | 1,076,055,328                          |
| 856       | Kaseke District     | 1,428,572,362  | -             | -              | 1,428,572,362   | -              | -           | -                | -              | -                 | 1,428,572,362                          |
| 858       | Kayunga District    | 886,274,114    | -             | -              | 886,274,114     | -              | -           | -                | -              | -                 | 886,274,114                            |
| 861       | Kiboga District     | -              | -             | 877,544,449    | 877,544,449     | -              | -           | -                | -              | -                 | 877,544,449                            |
| 862       | Kibuku District     | 55,309,755     | -             | -              | 55,309,755      | -              | -           | -                | -              | -                 | 55,309,755                             |
| 864       | Kiruhura District   | 1,272,038,110  | -             | -              | 1,272,038,110   | -              | -           | -                | -              | -                 | 1,272,038,110                          |
| 866       | Kisoro District     | 847,709,409    | -             | -              | 847,709,409     | -              | -           | -                | -              | -                 | 847,709,409                            |
| 867       | Kileleshwa District | -              | -             | 292,329,260    | 292,329,260     | -              | -           | -                | -              | -                 | 292,329,260                            |
| 868       | Kitgum District     | -              | -             | 260,346,061    | 260,346,061     | -              | -           | -                | -              | -                 | 260,346,061                            |
| 869       | Koboko District     | 1,189,097,517  | -             | 157,035,984    | 1,346,133,500   | -              | -           | -                | -              | -                 | 1,346,133,500                          |
| 870       | Kole District       | 508,409,292    | -             | -              | 508,409,292     | -              | -           | -                | -              | -                 | 508,409,292                            |
| 871       | Kotido District     | -              | -             | -              | -               | -              | 48,333,872  | -                | -              | 48,333,872        | 48,333,872                             |
| 872       | Kumi District       | 2,856,532,203  | -             | -              | 2,856,532,203   | -              | -           | -                | -              | -                 | 2,856,532,203                          |
| 876       | Kyegewa District    | 2,108,506,011  | 109,584,864   | -              | 2,218,090,875   | -              | -           | -                | -              | -                 | 2,218,090,875                          |
| 877       | Kyengwa District    | 1,050,288,984  | -             | -              | 1,050,288,984   | -              | -           | -                | -              | -                 | 1,050,288,984                          |
| 878       | Kyotera District    | 716,794,997    | -             | 556,527,752    | 1,273,322,749   | -              | -           | -                | -              | -                 | 1,273,322,749                          |
| 879       | Lamwo District      | -              | 39,878,941    | 363,377,280    | 403,256,222     | -              | -           | -                | -              | -                 | 403,256,222                            |
| 881       | Lulua District      | 931,990,097    | -             | -              | 931,990,097     | -              | -           | -                | -              | -                 | 931,990,097                            |
| 882       | Luwero District     | 2,474,102,762  | -             | -              | 2,474,102,762   | -              | -           | -                | -              | -                 | 2,474,102,762                          |
| 883       | Lwengo District     | 1,885,313,504  | 82,125,356    | -              | 1,967,438,860   | -              | -           | -                | -              | -                 | 1,967,438,860                          |
| 884       | Lyantonde District  | -              | 33,488,082    | -              | 33,488,082      | -              | -           | -                | -              | -                 | 33,488,082                             |
| 885       | Mad-Okollo District | -              | -             | 676,404,553    | 676,404,553     | -              | -           | -                | 2,008,183,546  | 2,008,183,546     | 2,008,183,546                          |
| 889       | Masindi District    | -              | 84,336,637    | -              | 84,336,637      | -              | -           | -                | -              | -                 | 84,336,637                             |
| 890       | Mayuge District     | 930,316,165    | -             | -              | 930,316,165     | -              | -           | -                | -              | -                 | 930,316,165                            |
| 891       | Mbale District      | 1,720,742,693  | -             | -              | 1,720,742,693   | 383,758,360    | -           | 21,503,205       | -              | 405,261,555       | 2,126,004,258                          |
| 892       | Mbarara District    | 455,148,176    | -             | -              | 455,148,176     | -              | -           | -                | -              | -                 | 455,148,176                            |
| 893       | Mitooma District    | 505,896,701    | -             | -              | 505,896,701     | -              | -           | -                | -              | -                 | 505,896,701                            |
| 894       | Mityana District    | -              | -             | 309,052,131    | 309,052,131     | -              | -           | -                | -              | -                 | 309,052,131                            |
| 895       | Moroto District     | -              | -             | 165,753,246    | 165,753,246     | -              | -           | -                | -              | -                 | 165,753,246                            |
| 896       | Moyo District       | 1,111,274,440  | 182,467,185   | -              | 1,293,741,625   | -              | -           | -                | 545,175,758    | 545,175,758       | 1,838,917,383                          |
| 899       | Mukono District     | 1,089,502,857  | -             | -              | 1,089,502,857   | -              | -           | -                | -              | -                 | 1,089,502,857                          |
| 900       | Nabukutu District   | 447,236,970    | 86,322,744    | -              | 533,559,714     | -              | -           | -                | -              | -                 | 533,559,714                            |
| 902       | Nakaseke District   | 933,060,184    | -             | -              | 933,060,184     | -              | -           | -                | -              | -                 | 933,060,184                            |
| 905       | Namairinda District | 1,081,979,559  | 36,800,134    | -              | 1,118,779,694   | -              | -           | -                | -              | -                 | 1,118,779,694                          |
| 907       | Napak District      | 716,142,230    | -             | -              | 716,142,230     | -              | -           | -                | -              | -                 | 716,142,230                            |
| 911       | Ntungamo District   | 1,578,281,727  | -             | -              | 1,578,281,727   | -              | 427,133,658 | -                | -              | 427,133,658       | 1,578,281,727                          |
| 912       | Ntuyoma District    | -              | -             | -              | -               | -              | -           | -                | -              | -                 | -                                      |
| 914       | Omoro District      | 903,355,426    | 7,010,574     | 35,052,871     | 945,418,871     | -              | -           | -                | -              | -                 | 945,418,871                            |
| 915       | Onkie District      | -              | 140,384,222   | -              | 140,384,222     | -              | -           | -                | -              | -                 | 140,384,222                            |
| 916       | Oyam District       | -              | -             | 686,642,360    | 686,642,360     | -              | -           | -                | -              | -                 | 686,642,360                            |
| 918       | Palwachi District   | -              | 261,834,693   | 573,709,448    | 835,544,142     | -              | -           | -                | -              | -                 | 835,544,142                            |
| 919       | Palisa District     | -              | -             | 153,095,758    | 153,095,758     | -              | -           | -                | -              | -                 | 153,095,758                            |
| 920       | Rakai District      | 472,014,207    | 625,333,325   | 1,357,046,979  | 2,454,394,511   | -              | -           | -                | -              | -                 | 2,454,394,511                          |
| 922       | Rubirizi District   | 1,826,796,820  | -             | -              | 1,826,796,820   | -              | -           | -                | -              | -                 | 1,826,796,820                          |
| 923       | Rukiga District     | -              | 147,370,222   | -              | 147,370,222     | -              | -           | -                | -              | -                 | 147,370,222                            |
| 924       | Rukungiri District  | 859,925,797    | -             | -              | 859,925,797     | -              | -           | -                | -              | -                 | 859,925,797                            |
| 925       | Rwampara District   | -              | -             | 770,470,627    | 770,470,627     | -              | -           | -                | -              | -                 | 770,470,627                            |
| 927       | Sere District       | 311,478,920    | -             | -              | 311,478,920     | -              | -           | -                | -              | -                 | 311,478,920                            |
| 928       | Sheema District     | 1,753,424,896  | -             | -              | 1,753,424,896   | -              | -           | -                | -              | -                 | 1,753,424,896                          |
| 931       | Terego District     | -              | -             | -              | -               | -              | -           | -                | -              | -                 | -                                      |
| 932       | Tororo District     | 91,205,614     | -             | -              | 91,205,614      | -              | -           | -                | -              | -                 | 91,205,614                             |
| 933       | Wakiso District     | 5,194,470,598  | -             | -              | 5,194,470,598   | -              | -           | -                | -              | -                 | 5,194,470,598                          |
| 935       | Zombo District      | 819,580,024    | -             | -              | 819,580,024     | -              | -           | -                | -              | -                 | 819,580,024                            |
|           | Total               | 69,021,218,943 | 3,805,517,746 | 22,056,688,378 | 94,883,425,067  | 1,995,449,222  | 475,467,530 | 144,322,735      | 39,282,596,168 | 41,997,835,655    | 136,781,260,722                        |

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