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THE REPUBLIC OF UGANDA

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In any correspondence on  
this subject please quote No. MET.50/268/01

8<sup>th</sup> July 2015

**All Accounting Officers (Central and Local Government Votes)**

**DETAILED ALLOCATION OF QUARTER ONE (Q1) FY 2015/16  
EXPENDITURE LIMITS FOR SALARIES, PENSION AND GRATUITY**

Reference is made to our letter MET.50/268/01 dated 1<sup>st</sup> July 2015 communicating the First Quarter Expenditure Limits for the FY 2015/16. As you aware, Government has decentralised the payment of all Pension and Gratuity to the institutions where staff retired from. Accordingly, the Q1 non-wage recurrent expenditure limits issued include funds for Pension and Gratuity.

You will note that the Expenditure Limits Schedule did not indicate the breakdown of Pension and Gratuity as well as salaries for Local Governments.

The purpose of this letter therefore is to:

- (i). Communicate the breakdown of the Q1 expenditure limits indicating the funds for Pension and Gratuity as shown in *Annex 1(A & B)* attached;
- (ii). Communicate the detailed breakdown of Q1 Local Government salary Expenditure Limits (attached as *Annex 2*).

Accounting Officers of Central Government Votes are therefore required to take note of the above while submitting warrant requests for the first Quarter of FY 2015/16.

Patrick Ocialap

**For: PERMANENT SECRETARY/SECRETARY TO THE TREASURY**

copy to: Ag. Permanent Secretary, Ministry of Public Service  
Auditor General, Office of the Auditor General  
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 (A): Q1 FY 2015/16 Expenditure Limits for Pension and Gratuity for Central Government Votes (part of the Non-wage Recurrent Limits already issued)**

Vote	Vote Name	Total Q1 Non-Wage Recurrent Expenditure Limits	<i>o/w Pension (Item 212104 for Vote 004; 212102 for Others)</i>	<i>o/w Gratuity (Item 213004)</i>
001	Office of the President	16,240,127,344	473,201,416	745,295,176
002	State House	59,090,337,386	48,165,350	597,998,338
003	Office of the Prime Minister	11,558,401,820	96,330,318	68,650,109
004	Ministry of Defence	112,860,022,063	8,692,163,743	8,828,136,260
005	Ministry of Public Service	5,295,555,551	296,080,919	2,162,941,727
006	Ministry of Foreign Affairs	5,564,360,951	263,177,010	239,022,515
007	Ministry of Justice and Constitutional Affairs	6,832,772,340	1,125,017,034	87,349,356
008	Ministry of Finance, Planning & Econ. Dev't	22,336,620,521	886,109,070	82,141,952
009	Ministry of Internal Affairs	1,816,811,803	1,157,500	87,970,250
010	Ministry of Agriculture, Animal Industry & Fisheries	9,304,037,424	2,535,662,544	38,440,263
011	Ministry of Local Government	1,774,546,901	373,716,407	280,927,306
012	Ministry of Lands, Water and Environment	3,107,758,512	441,249,313	127,470,839
013	Ministry of Education, Science, Tehnology & Sports	31,928,347,765	812,936,175	203,348,063
014	Ministry of Health	14,718,086,600	3,902,362,262	274,128,840
015	Ministry of Trade and Industry	1,977,724,102	24,139,500	46,832,000
016	Ministry of Works, Housing and Communications	7,483,472,355	79,165,753	467,400,132
017	Ministry of Energy and Minerals	1,182,813,971	160,124,257	115,923,650
018	Ministry of Gender, Labour and Social Development	6,132,644,199	523,263,417	46,252,471
019	Ministry of Water and Environment	5,255,093,095	541,885,959	-
020	Ministry of Communications and ICT	1,332,994,967	191,129,052	68,645,990
021	Ministry of East African Affairs	5,966,234,589	637,632,993	68,719,896
022	Ministry of Tourism, Wildlife and Antiquities	1,982,069,221	388,959,570	1,874,042
101	Judiciary	15,182,851,316	287,752,000	486,639,250
114	Uganda Cancer Institute	513,735,375	64,250,000	-
115	Uganda Heart Institute	1,071,340,000	7,540,518	56,553,905
120	National Citizenship and Immigration Control	2,620,632,132	10,646,750	82,577,500
122	KCCA	5,686,548,333	3,020,400,162	531,768,464
132	Education Service Commission	1,096,456,180	-	132,544,940
133	Directorate of Public Prosecution	3,496,728,471	28,373,755	123,702,317
144	Uganda Police Force	55,492,333,323	1,733,378,250	1,766,242,500
145	Uganda Prisons Service	14,514,908,919	57,011,750	427,468,500
146	Public Service Commission	804,482,235	21,060,242	95,802,622
156	Uganda Land Commission	177,557,101	1,481,925	19,361,083
161	Mulago Hospital Complex	4,175,851,347	82,201,537	411,007,686
162	Butabika Hospital	824,799,458	15,423,318	-
164	Fort-Portal RRH	473,413,750	8,134,817	40,674,081
165	Gulu Hospital	537,845,582	28,168,965	140,844,831
166	Hoima Hospital	521,674,867	3,879,861	178,762,000
167	Jinja Hospital	569,677,119	38,320,093	193,802,922
168	Kabale Hospital	455,959,503	1,265,125	33,328,542
169	Masaka Hospital	499,392,321	12,051,221	122,621,034
170	Mbale Hospital	783,857,208	11,521,185	203,693,902
171	Soroti Hospital	473,233,288	13,102,498	89,494,529
172	Lira Hospital	444,971,793	6,658,630	66,586,295
173	Mbarara Hospital	469,511,649	21,435,161	63,119,620
174	Mubende Regional Referral Hospital	346,409,849	6,682,107	44,406,449
175	Moroto Regional Referral Hospital	327,571,851	1,986,120	23,234,220
176	Naguru Referral Hosp	306,652,045	-	4,339,878
	<b>Total</b>	<b>445,609,228,496</b>	<b>27,976,355,551</b>	<b>19,978,046,239</b>



**Annex 1 (B): Detailed allocation of Q1 FY 2015/16 Expenditure Limits for Local Government Pension and Gratuity**

VOTE	LOCAL GOVERNMENT	Item 212103: Pension for Teachers		Item 212105 Pension and Gratuity for Local Governments		Total
		Approved Budget	Q1 Expenditure limits	Approved Budget	Q1 Expenditure limits	
501	Adjumani District	168,299,316	42,074,829	689,082,805	172,270,701	214,345,530
502	Apac District	1,312,004,460	328,001,115	3,052,460,119	763,115,030	1,091,116,145
503	Arua District	1,809,726,960	452,431,740	1,780,846,875	445,211,719	897,643,459
504	Bugiri District	285,487,200	71,371,800	740,263,962	185,065,991	256,437,791
505	Bundibugyo District	187,899,240	46,974,810	1,080,692,301	270,173,075	317,147,885
506	Bushenyi District	-	-	354,136,462	88,534,116	88,534,116
507	Busia District	582,507,624	145,626,906	207,136,955	51,784,239	197,411,145
508	Gulu District	1,371,279,660	342,819,915	1,021,105,315	255,276,329	598,096,244
509	Hoima District	2,508,948,252	627,237,063	547,897,486	136,974,372	764,211,435
510	Iganga District	1,562,365,512	390,591,378	1,741,162,169	435,290,542	825,881,920
511	Jinja District	839,611,056	209,902,764	1,254,807,285	313,701,821	523,604,585
512	Kabale District	2,257,131,864	564,282,966	4,502,229,190	1,125,557,298	1,689,840,264
513	Kabarole District	1,496,879,340	374,219,835	1,377,350,032	344,337,508	718,557,343
514	Kaberamaido District	194,747,808	48,686,952	702,777,327	175,694,332	224,381,284
515	Kalangala District	107,533,788	26,883,447	149,986,020	37,496,505	64,379,952
517	Kamuli District	1,320,546,324	330,136,581	1,735,869,306	433,967,327	764,103,908
518	Kamwenge District	64,811,724	16,202,931	736,126,339	184,031,585	200,234,516
519	Kanungu District	294,034,032	73,508,508	189,490,596	47,372,649	120,881,157
520	Kapchorwa District	331,630,932	82,907,733	938,516,238	234,629,060	317,536,793
521	Kasese District	451,155,252	112,788,813	2,928,151,141	732,037,785	844,826,598
522	Katakwi District	677,017,344	169,254,336	546,288,136	136,572,034	305,826,370
523	Kayunga District	171,760,740	42,940,185	246,781,140	61,695,285	104,635,470
524	Kibale District	339,278,184	84,819,546	452,000,573	113,000,143	197,819,689
525	Kiboga District	138,215,328	34,553,832	334,639,107	83,659,777	118,213,609
526	Kisoro District	524,736,732	131,184,183	208,402,704	52,100,676	183,284,859
527	Kitgum District	855,141,228	213,785,307	898,650,557	224,662,639	438,447,946
528	Kotido District	107,309,256	26,827,314	128,246,964	32,061,741	58,889,055
529	Kumi District	1,427,534,712	356,883,678	1,179,867,351	294,966,838	651,850,516
530	Kyenjojo District	182,653,572	45,663,393	1,031,578,799	257,894,700	303,558,093
531	Lira District	2,219,396,256	554,849,064	1,389,507,803	347,376,951	902,226,015
532	Luwero District	591,463,536	147,865,884	1,953,347,143	488,336,786	636,202,670
533	Masaka District	1,620,533,820	405,133,455	1,431,602,904	357,900,726	763,034,181
534	Masindi District	549,478,896	137,369,724	1,236,020,634	309,005,159	446,374,883
535	Mayuge District	127,906,632	31,976,658	1,251,634,215	312,908,554	344,885,212
536	Mbale District	2,436,764,616	609,191,154	2,569,792,999	642,448,250	1,251,639,404
537	Mbarara District	1,788,620,388	447,155,097	1,354,218,462	338,554,615	785,709,713
538	Moroto District	60,218,604	15,054,651	139,164,246	34,791,062	49,845,713
539	Moyo District	349,391,436	87,347,859	509,792,872	127,448,218	214,796,077
540	Mpigi District	201,950,844	50,487,711	986,966,966	246,741,742	297,229,453
541	Mubende District	1,016,024,796	254,006,199	715,096,934	178,774,234	432,780,433
542	Mukono District	1,472,442,276	368,110,569	1,265,602,528	316,400,632	684,511,201
543	Nakapiripiri District	19,034,184	4,758,546	121,134,388	30,283,597	35,042,143
544	Nakasongola District	179,072,892	44,768,223	102,504,996	25,626,249	70,394,472
545	Nebbi District	1,258,920,624	314,730,156	507,972,728	126,993,182	441,723,338
546	Ntungamo District	878,332,692	219,583,173	833,580,224	208,395,056	427,978,229
547	Pader District	98,868,504	24,717,126	22,147,776	5,536,944	30,254,070
548	Pallisa District	1,800,819,312	450,204,828	526,567,392	131,641,848	581,846,676
549	Rakai District	1,026,946,956	256,736,739	1,053,404,719	263,351,180	520,087,919
550	Rukungiri District	1,167,236,292	291,809,073	1,380,471,236	345,117,809	636,926,882
551	Sembabule District	105,344,700	26,336,175	163,968,851	40,992,213	67,328,388
552	Sironko District	541,541,952	135,385,488	183,200,592	45,800,148	181,185,636
553	Soroti District	1,337,440,392	334,360,098	693,017,652	173,254,413	507,614,511
554	Tororo District	1,588,592,784	397,148,196	3,267,272,007	816,818,002	1,213,966,198
555	Wakiso District	2,624,945,292	656,236,323	594,899,988	148,724,997	804,961,320
556	Yumbe District	85,710,696	21,427,674	36,161,616	9,040,404	30,468,078
557	Butaleja District	218,808,600	54,702,150	465,764,960	116,441,240	171,143,390
558	Ibanda District	305,736,276	76,434,069	417,501,107	104,375,277	180,809,346
559	Kaabong District	9,729,768	2,432,442	231,909,744	57,977,436	60,409,878
560	Isingiro District	86,818,716	21,704,679	971,582,164	242,895,541	264,600,220
561	Kaliro District	462,543,280	115,635,820	739,775,744	184,943,936	300,579,756
562	Kiruhura District	73,546,488	18,386,622	294,623,555	73,655,889	92,042,511
563	Koboko District	79,187,796	19,796,949	10,620,840	2,655,210	22,452,159
564	Amolatar District	106,087,200	26,521,800	301,481,372	75,370,343	101,892,143
565	Amuria District	105,738,300	26,434,575	5,173,524	1,293,381	27,727,956



VOTE	LOCAL GOVERNMENT	Item 212103: Pension for Teachers		Item 212105 Pension and Gratuity for Local Governments		Total
		Approved Budget	Q1 Expenditure limits	Approved Budget	Q1 Expenditure limits	
566	Manafwa District	-	-	467,922,889	116,980,722	116,980,722
567	Bukwo District	102,519,774	25,629,944	134,852,524	33,713,131	59,343,075
568	Mityana District	251,046,132	62,761,533	1,629,233,773	407,308,443	470,069,976
569	Nakaseke District	47,238,144	11,809,536	36,776,844	9,194,211	21,003,747
570	Amuru District	55,504,272	13,876,068	-	-	13,876,068
571	Budaka District	131,884,884	32,971,221	1,161,396,848	290,349,212	323,320,433
572	Oyam District	279,020,172	69,755,043	41,597,280	10,399,320	80,154,363
573	Abim District	30,932,304	7,733,076	3,279,972	819,993	8,553,069
574	Namutumba District	123,258,036	30,814,509	282,011,861	70,502,965	101,317,474
575	Dokolo District	116,165,988	29,041,497	299,505,777	74,876,444	103,917,941
576	Bullisa District	9,515,364	2,378,841	146,406,310	36,601,578	38,980,419
577	Maracha District	93,835,140	23,458,785	896,775,512	224,193,878	247,652,663
578	Bukedea District	166,087,200	41,521,800	588,609,988	147,152,497	188,674,297
579	Bududa District	426,839,640	106,709,910	81,422,232	20,355,558	127,065,468
580	Lyantonde District	29,081,460	7,270,365	14,081,520	3,520,380	10,790,745
581	Amudat District	-	-	-	-	-
582	Buikwe District	57,433,800	14,358,450	53,170,488	13,292,622	27,651,072
583	Buyende District	14,606,844	3,651,711	22,522,512	5,630,628	9,282,339
584	Kyegegwa District	65,931,816	16,482,954	-	-	16,482,954
585	Lamwo District	42,126,312	10,531,578	1,214,966,572	303,741,643	314,273,221
586	Otuke District	20,881,080	5,220,270	490,849,834	122,712,459	127,932,729
587	Zombo District	66,416,160	16,604,040	11,404,152	2,851,038	19,455,078
588	Alebtong District	139,805,460	34,951,365	431,319,896	107,829,974	142,781,339
589	Bulambuli District	55,650,120	13,912,530	199,508,834	49,877,209	63,789,739
590	Buvuma District	-	-	23,387,556	5,846,889	5,846,889
591	Gomba District	34,919,196	8,729,799	343,458,957	85,864,739	94,594,538
592	Kiryandongo District	26,112,516	6,528,129	193,969,377	48,492,344	55,020,473
593	Luuka District	57,896,424	14,474,106	530,917,735	132,729,434	147,203,540
594	Namayingo District	36,173,112	9,043,278	102,951,901	25,737,975	34,781,253
595	Ntoroko District	-	-	149,443,799	37,360,950	37,360,950
596	Serere District	115,675,404	28,918,851	394,498,719	98,624,680	127,543,531
597	Kyankwanzi District	24,545,112	6,136,278	478,193,712	119,548,428	125,684,706
598	Kalungu District	92,748,924	23,187,231	344,030,205	86,007,551	109,194,782
599	Lwengo District	32,658,648	8,164,662	52,074,516	13,018,629	21,183,291
600	Bukomansimbi District	34,995,348	8,748,837	130,106,517	32,526,629	41,275,466
601	Mitooma District	100,955,112	25,238,778	240,375,211	60,093,803	85,332,581
602	Rubirizi District	30,480,912	7,620,228	117,187,276	29,296,819	36,917,047
603	Ngora District	105,758,340	26,439,585	455,124,737	113,781,184	140,220,769
604	Napak District	2,000,640	500,160	-	-	500,160
605	Kibuku District	47,428,320	11,857,080	862,312,775	215,578,194	227,435,274
606	Nwoya District	15,567,288	3,891,822	172,529,599	43,132,400	47,024,222
607	Kole District	111,230,052	27,807,513	-	-	27,807,513
608	Butambala District	20,433,012	5,108,253	276,956,523	69,239,131	74,347,384
609	Sheema District	208,888,344	52,222,086	1,041,885,021	260,471,255	312,693,341
610	Buhweju District	56,853,228	14,213,307	292,461,848	73,115,462	87,328,769
611	Agago District	32,956,260	8,239,065	-	-	8,239,065
612	Kween District	9,690,156	2,422,539	247,698,605	61,924,651	64,347,190
751	Arua Municipal Council	3,524,028	881,007	-	-	881,007
752	Entebbe Municipal Council	15,202,332	3,800,583	98,291,280	24,572,820	28,373,403
753	Fort-Portal Municipal Council	33,424,704	8,356,176	91,848,564	22,962,141	31,318,317
754	Gulu Municipal Council	21,897,624	5,474,406	-	-	5,474,406
755	Jinja Municipal Council	46,348,992	11,587,248	-	-	11,587,248
757	Kabale Municipal Council	5,748,672	1,437,168	134,684,954	33,671,239	35,108,407
758	Lira Municipal Council	1,555,440	388,860	127,253,652	31,813,413	32,202,273
759	Masaka Municipal Council	-	-	-	-	-
760	Mbale Municipal Council	9,267,756	2,316,939	155,620,452	38,905,113	41,222,052
761	Mbarara Municipal Council	-	-	531,169,213	132,792,303	132,792,303
762	Moroto Municipal Council	-	-	218,745,532	54,686,383	54,686,383
763	Soroti Municipal Council	5,193,432	1,298,358	-	-	1,298,358
764	Tororo Municipal Council	13,479,900	3,369,975	198,585,786	49,646,447	53,016,422
770	Kasese Municipal Council	10,248,924	2,562,231	303,909,015	75,977,254	78,539,485
771	Hoima Municipal Council	7,004,148	1,751,037	-	-	1,751,037
772	Mukono Municipal Council	10,743,780	2,685,945	-	-	2,685,945
773	Iganga Municipal Council	-	-	-	-	-
774	Masindi Municipal Council	-	-	-	-	-

VOTE	LOCAL GOVERNMENT	Item 212103: Pension for Teachers		Item 212105 Pension and Gratuity for Local Governments		Total
		Approved Budget	Q1 Expenditure limits	Approved Budget	Q1 Expenditure limits	
775	Ntungamo Municipal Council	-	-	-	-	-
776	Busia Municipal Council	-	-	-	-	-
777	Bushenyi - Ishaka Municipal Co	5,379,636	1,344,909	642,525,283	160,631,321	161,976,230
778	Rukungiri Municipal Council	2,151,996	537,999	406,572,892	101,643,223	102,181,222
	<b>GRAND TOTAL</b>	<b>51,880,361,050</b>	<b>12,970,090,263</b>	<b>76,050,414,964</b>	<b>19,012,603,741</b>	<b>31,982,694,004</b>



# Annex 2: Detailed Allocation of Q1 FY 2014/15 Local Government Wage Expenditure Limits

VOTE	LOCAL GOVERNMENT	Item: 321450 (Urban Unconditional Grant - Wage)			Item: 321451 (District Unconditional Grant - Wage)			Item: 321404 (Tertiary Salary)			Item: 321405 (Primary Teachers Salary)			Item: 321406 (Secondary Teachers Salary)				
		Approved Budget	Q1 Expenditure Limits	-	Approved Budget	Q1 Expenditure Limits	-	Approved Budget	Q1 Expenditure Limits	-	Approved Budget	Q1 Expenditure Limits	-	Approved Budget	Q1 Expenditure Limits	-	Approved Budget	Q1 Expenditure Limits
501	Adjumani District	124,640,796	29,123,218	-	1,434,855,378	335,264,279	-	40,000,000	9,346,288	-	4,538,539,596	1,060,462,420	-	831,089,496	194,190,038	-		
502	Apac District	18,042,132	4,215,674	-	1,902,956,304	444,639,428	-	266,930,532	62,370,239	-	9,213,757,008	2,152,860,595	-	1,516,280,676	354,289,886	-		
503	Arua District	-	-	-	2,153,852,628	503,263,158	-	867,417,972	202,678,448	-	19,716,309,492	4,006,857,523	-	4,090,270,800	955,721,192	-		
504	Bugiri District	20,548,728	4,801,358	-	1,411,799,592	329,877,129	-	144,998,892	33,880,034	-	8,676,100,812	2,027,233,358	-	945,223,728	220,858,323	-		
505	Bundibugyo District	52,460,712	12,257,823	-	1,490,336,988	348,227,957	-	347,325,756	69,783,503	-	6,793,249,176	1,587,291,531	-	774,483,936	180,963,742	-		
506	Bushenyi District	-	-	-	1,614,591,360	377,260,884	-	223,140,762	81,155,161	-	6,440,392,320	1,504,843,988	-	1,660,587,540	388,008,223	-		
507	Busia District	-	-	-	954,992,052	223,140,762	-	385,852,680	90,157,254	-	7,272,230,352	1,699,208,928	-	1,526,586,636	356,697,948	-		
508	Gulu District	-	-	-	2,009,182,620	469,459,970	-	608,305,536	142,134,964	-	9,652,375,464	2,255,346,952	-	2,087,456,376	487,749,199	-		
509	Hoima District	107,487,168	25,115,150	-	1,307,160,420	305,427,434	-	40,000,000	9,346,288	-	6,913,282,608	1,615,338,205	-	1,162,100,484	271,533,137	-		
510	Iganga District	131,288,436	30,676,487	-	1,403,753,352	327,997,067	-	749,685,420	175,169,391	-	13,390,848,624	3,128,868,095	-	3,314,677,608	774,498,264	-		
511	Jinja District	399,763,392	93,407,592	-	2,280,165,112	299,119,786	-	589,437,288	133,204,869	-	19,720,128,960	4,607,749,969	-	4,122,359,484	963,218,944	-		
512	Kabale District	46,853,832	10,947,735	-	2,532,754,828	591,796,363	-	570,086,748	137,726,262	-	8,998,492,600	2,079,196,799	-	4,209,109,956	983,488,815	-		
513	Kabarole District	81,721,440	19,094,802	-	2,441,916,488	593,937,070	-	295,377,868	69,017,163	-	8,998,492,600	2,079,196,799	-	2,021,670,240	473,377,793	-		
514	Kaberamaido District	72,558,000	16,953,699	-	1,428,557,208	333,792,667	-	175,113,828	40,916,605	-	4,749,880,140	1,109,843,658	-	737,008,752	172,207,396	-		
515	Kalangala District	37,009,260	8,647,480	-	906,705,264	211,858,206	-	89,612,028	20,938,495	-	999,684,036	233,583,365	-	283,222,416	66,176,955	-		
517	Kamuli District	50,594,784	11,821,835	-	1,990,557,984	465,108,190	-	40,000,000	9,346,288	-	13,098,339,564	3,060,521,250	-	2,167,980,768	506,564,300	-		
518	Kamwenge District	144,393,216	33,738,513	-	1,359,906,264	317,751,880	-	487,071,336	113,807,721	-	8,067,354,264	1,884,995,349	-	2,047,152,180	478,331,831	-		
519	Kanungu District	411,542,736	96,159,920	-	1,534,483,464	358,543,098	-	577,906,116	135,031,921	-	7,659,637,764	1,789,729,456	-	2,189,691,912	511,637,265	-		
520	Kapchorwa District	97,233,672	22,719,347	-	1,220,041,176	285,071,396	-	331,744,884	77,514,578	-	3,080,970,000	719,890,801	-	1,367,685,900	319,569,648	-		
521	Kasese District	520,706,172	121,666,742	-	2,381,853,936	556,537,304	-	333,263,748	77,869,472	-	16,762,555,512	3,916,691,661	-	3,702,568,524	865,131,767	-		
522	Katakwi District	50,002,548	11,683,455	-	1,180,335,816	275,793,953	-	168,793,620	39,439,843	-	4,144,984,620	968,505,469	-	685,312,104	160,128,102	-		
523	Kayunga District	112,230,396	26,223,439	-	1,088,331,552	254,296,495	-	92,262,936	21,557,899	-	9,037,737,276	2,111,732,319	-	2,379,236,904	555,925,815	-		
524	Kibale District	78,435,336	18,326,980	-	2,133,314,088	498,464,181	-	97,656,108	22,818,052	-	11,622,994,776	2,715,796,328	-	1,768,626,192	413,252,331	-		
525	Kiboga District	203,300,892	47,502,716	-	1,113,421,368	260,158,911	-	40,000,000	9,346,288	-	4,717,886,088	1,102,368,018	-	480,446,160	112,259,701	-		
526	Kisoro District	170,255,652	39,781,458	-	2,201,904,372	514,490,794	-	341,654,760	79,830,092	-	8,908,374,336	2,081,505,738	-	1,924,120,452	449,584,583	-		
527	Kitgum District	231,475,746	54,085,973	-	1,180,646,700	275,866,593	-	466,438,284	108,986,660	-	6,502,085,928	1,519,259,144	-	1,278,946,752	298,833,107	-		
528	Kotido District	145,386,834	33,970,679	-	842,809,044	194,896,395	-	194,896,660	45,539,006	-	4,977,889,812	349,992,728	-	180,758,916	42,235,621	-		
529	Kumi District	158,677,704	37,076,187	-	881,961,420	206,076,629	-	212,133,792	49,566,586	-	5,607,174,276	1,310,156,599	-	964,109,472	225,271,113	-		
530	Kyenjojo District	561,691,284	131,243,209	-	1,265,344,908	295,656,939	-	163,741,252	38,259,321	-	6,611,947,656	1,544,929,127	-	875,267,580	204,512,565	-		
531	Lira District	-	-	-	1,222,352,136	285,611,368	-	240,615,744	50,716,753	-	8,515,318,608	1,989,665,440	-	2,164,496,520	505,750,180	-		
532	Luwero District	506,637,480	118,379,491	-	1,597,879,416	373,356,018	-	299,910,972	56,221,599	-	14,252,807,172	3,330,270,910	-	4,623,572,496	1,080,330,969	-		
533	Masaka District	-	-	-	992,318,976	231,862,466	-	200,610,000	70,076,356	-	4,438,673,688	1,037,128,033	-	1,226,077,296	286,481,779	-		
534	Masindi District	7,476,756	1,746,998	-	1,334,000,184	311,698,738	-	106,304,604	24,838,835	-	5,356,488,192	1,251,581,993	-	700,863,096	163,761,703	-		
535	Mayuge District	143,272,548	33,476,661	-	1,151,079,095	268,957,910	-	78,389,004	18,316,155	-	9,761,858,112	2,280,928,360	-	1,407,547,380	328,883,569	-		
536	Mbale District	115,879,164	27,076,000	-	1,421,023,452	332,032,350	-	460,164,948	107,520,850	-	8,970,673,032	2,096,062,276	-	2,763,298,992	645,664,685	-		
537	Mbarara District	-	-	-	1,509,327,816	352,665,300	-	1,375,015,512	321,282,264	-	10,606,347,456	2,478,249,370	-	2,700,431,688	630,975,287	-		
538	Moroto District	-	-	-	804,408,060	187,955,729	-	-	-	-	2,923,860,120	683,180,947	-	107,870,400	25,204,695	-		
539	Moyo District	156,636,528	36,599,251	-	1,074,176,460	250,989,056	-	316,467,600	73,944,931	-	4,125,431,316	963,936,699	-	699,299,760	163,396,419	-		
540	Mpigi District	81,496,344	19,042,207	-	1,242,642,198	290,352,018	-	136,703,232	31,941,933	-	6,038,737,484	1,410,994,447	-	2,098,616,448	490,356,827	-		
541	Mubende District	198,745,068	46,438,215	-	1,584,786,624	370,296,793	-	371,118,372	86,714,477	-	10,098,938,136	2,359,689,533	-	2,698,144,104	630,440,776	-		
542	Mukono District	-	-	-	1,848,820,080	431,990,109	-	40,000,000	9,346,288	-	8,802,823,460	2,296,572,291	-	4,566,025,536	1,066,884,708	-		
543	Nakapiripiri District	39,714,624	9,279,608	-	1,187,332,632	277,428,809	-	171,765,360	40,134,212	-	3,802,823,460	888,557,053	-	391,184,700	91,403,119	-		
544	Nakasongola District	134,020,872	31,314,941	-	1,671,759,936	390,618,733	-	68,816,476	16,079,465	-	5,994,472,056	1,400,651,511	-	1,328,887,380	310,504,094	-		
545	Nebbi District	143,022,144	33,418,153	-	1,774,495,488	414,623,634	-	131,411,976	30,705,353	-	9,543,124,584	2,229,819,698	-	1,239,467,712	289,610,546	-		
546	Ntungamo District	234,266,352	54,738,018	-	1,688,118,924	394,441,128	-	379,303,656	88,627,027	-	12,371,586,732	2,890,710,223	-	2,861,446,464	668,597,547	-		
547	Pader District	38,968,836	9,105,349	-	774,345,360	180,931,363	-	182,735,860	42,697,548	-	5,256,814,236	1,228,292,456	-	814,746,744	190,371,437	-		
548	Pallisa District	60,705,024	14,184,165	-	2,047,908,012	478,508,437	-	539,770,908	126,121,355	-	8,579,585,616	2,004,681,888	-	1,465,022,220	342,312,979	-		
549	Rakai District	463,352,542	108,265,654	-	2,439,185,472	569,933,229	-	447,429,132	104,545,035	-	15,692,915,064	3,366,762,477	-	2,702,556,804	631,474,986	-		



# Annex 2: Detailed Allocation of Q1 FY 2014/15 Local Government Wage Expenditure Limits

District	Item: 321450 (Urban Unconditional Grant - Wage)		Item: 321451 (District Unconditional Grant - Wage)		Item: 321404 (Tertiary Salary)		Item: 321405 (Primary Teachers Salary)		Item: 321406 (Secondary Teachers Salary)	
	Grant - Wage	Unconditional	Grant - Wage	Unconditional	Grant - Wage	Unconditional	Grant - Wage	Unconditional	Grant - Wage	Unconditional
550										
551	Rukungiri District									
552	Sembabule District	80,150,161	18,727,662	1,613,290,344	376,956,893	453,392,088	105,938,322	9,523,927,512	2,225,334,164	2,622,038,424
553	Sironko District	280,557,591	65,554,299	1,292,253,648	301,944,359	129,910,068	30,354,422	8,851,802,448	2,068,287,309	728,895,132
554	Soroti District			1,262,031,408	294,882,716			6,992,935,596	1,633,949,699	1,501,036,356
555	Tororo District	61,136,616	14,285,010	1,184,840,340	276,846,467	525,707,724	122,835,391	4,828,707,228	2,028,262,175	874,638,864
556	Wakiso District			2,895,465,228	422,879,478	751,003,812	175,477,442	10,776,205,440	2,517,937,909	2,452,167,120
557	Yumbe District	138,552,360	32,373,755	1,183,138,416	276,546,276	492,611,112	115,102,129	15,662,498,496	3,659,655,427	8,456,410,152
558	Ibanda District	51,793,524	12,101,929	1,182,259,908	276,243,531	197,413,716	46,127,135	6,297,477,888	1,471,451,003	1,314,957,840
559	Kaabong District	80,846,448	18,890,354	1,372,259,304	320,638,256	278,695,236	65,119,146	6,464,556,648	1,510,490,157	2,045,910,360
560	Isingiro District	393,585,660	91,964,120	1,049,467,164	245,215,551	58,273,308	13,615,978	2,694,375,192	629,560,143	216,309,552
561	Kaliro District	136,119,288	31,805,251	996,517,476	232,843,476	334,439,424	78,144,177	8,965,730,316	2,094,907,375	1,880,651,268
562	Kiruhura District	371,910,151	86,899,482	1,048,564,260	157,952,721	467,234,076	109,172,602	5,544,568,092	1,295,528,214	1,266,627,852
563	Koboko District	109,685,844	25,628,886	851,122,980	198,871,006			6,064,457,640	1,417,004,146	1,018,260,708
564	Amolatar District	221,059,812	51,652,215	743,596,152	173,746,589	118,353,876	27,654,234	4,778,552,916	1,116,543,259	1,063,209,084
565	Amuria District	186,079,928	43,478,914	853,002,456	199,310,159	181,800,484	42,478,991	3,787,933,800	885,077,977	818,531,676
566	Manafwa District	131,222,513	30,661,084	1,696,046,232	396,293,401	160,053,096	37,397,557	5,815,664,472	1,358,871,833	861,237,012
567	Bukwo District	135,555,168	31,673,440	1,198,991,522	280,152,993	351,248,340	82,071,701	10,001,687,664	2,336,966,260	2,159,225,208
568	Mityana District	203,201,316	47,479,449	1,491,795,732	348,568,803	369,516,532	86,340,195	3,417,804,480	798,594,599	1,010,684,748
569	Nakaseke District	537,093,798	125,495,829	1,280,464,509	299,189,742	168,720,876	39,422,846	7,496,119,056	1,751,522,134	2,234,425,356
570	Amuru District	93,978,024	21,958,641	2,080,827,420	486,200,293	661,676,924	177,971,292	4,922,231,700	1,150,114,840	1,136,209,608
571	Budaka District	132,886,975	31,049,998	978,034,634	228,524,827	3,796,716	887,130	3,417,804,480	850,888,181	790,401,804
572	Oyam District	111,638,849	26,085,220	1,119,413,868	261,559,102	761,676,924	177,971,292	4,908,646,656	1,146,940,597	1,300,043,808
573	Abim District	72,962,076	17,048,114	1,065,301,992	248,915,262	43,181,580	10,089,687	9,870,594,696	2,306,335,445	1,399,704,504
574	Namutumba District	125,454,528	29,313,353	774,542,088	180,977,330	40,000,000		3,383,605,956	790,603,868	447,135,540
575	Dokolo District	127,390,008	29,765,592	986,340,038	230,465,444	190,653,960	44,547,669	6,074,402,736	1,419,327,890	825,188,652
576	Bullisa District	85,696,956	20,023,710	426,019,306	99,542,475			4,063,504,284	949,467,003	872,143,440
577	Maracha District	139,314,624	32,551,864	788,646,982	184,273,040			1,903,748,628	444,824,560	259,441,788
578	Bukedea District	116,926,200	27,320,648	796,660,865	186,145,541	505,824,460	118,189,523	6,013,802,352	1,405,168,174	1,005,382,812
579	Bududa District	150,203,532	35,096,136	673,235,141	157,306,233			7,315,814,160	1,709,392,598	234,914,925
580	Lyantonde District	33,279,360	7,775,962	915,878,904	214,001,693	40,000,000	9,346,288	4,643,327,124	1,084,946,780	919,533,948
581	Amudat District			339,281,100	79,275,469			2,040,129,300	476,690,885	513,770,592
582	Buikwe District	700,232,835	163,614,438	1,031,977,740	241,129,021	176,169,504	41,163,272	683,991,120	159,819,445	91,832,028
583	Buyende District	102,139,392	23,865,604	1,076,385,444	251,505,201			8,279,944,632	1,934,668,617	1,889,001,060
584	Kyegwa District	110,049,534	25,713,865	831,056,664	194,182,367			5,530,623,276	1,292,269,908	497,458,392
585	Lamwo District	42,109,668	9,839,227	794,158,488	185,560,843			3,225,029,964	753,551,447	1,070,343,948
586	Okuke District	130,717,068	30,542,983	901,215,876	210,575,571			3,755,955,396	877,605,993	374,698,548
587	Zombo District	221,287,007	51,705,301	672,677,304	157,175,890	286,257,804	66,886,195	2,742,018,168	640,692,267	565,031,064
588	Alebtong District	81,282,000	18,992,124	908,223,420	212,212,935	196,022,920	45,802,165	5,836,565,160	1,363,755,429	663,440,724
589	Bulambuli District	124,826,988	29,166,724	1,000,141,716	233,690,306			5,648,631,096	1,319,843,284	862,307,616
590	Buvuma District	102,724,056	24,002,215	1,250,816,076	292,262,173			3,577,454,268	835,897,921	571,511,976
591	Gomba District	103,394,160	24,158,789	641,241,192	149,830,617	590,022,804	137,863,072	616,927,524	144,149,553	111,749,232
592	Kiryandongo District	361,196,388	84,396,134	711,227,088	166,183,325	174,368,664	40,742,492	4,700,459,172	1,098,296,094	787,721,940
593	Luuka District	61,979,412	14,481,935	714,149,736	166,866,222			7,201,660,752	1,682,719,833	543,441,456
594	Namayingo District	254,208,624	59,397,673	943,996,392	220,571,547			5,502,788,755	1,285,766,172	526,410,816
595	Ntoroko District	245,529,324	57,369,693	807,298,656	188,631,138	39,435,924	9,214,487	1,951,282,828	455,931,258	167,964,828
596	Serere District	245,116,731	57,273,287	593,394,060	138,650,790			5,956,000,440	1,391,662,342	1,205,394,372
597	Kyankwazi District	166,870,176	38,990,417	535,752,780	125,182,490	92,938,248	21,715,690	5,958,914,856	1,392,343,316	879,766,812
598	Kalungu District	262,945,176	61,439,032	739,599,828	172,812,819	40,000,000	9,346,288	5,455,468,896	1,274,709,546	1,261,404,720
599	Lwengo District							7,080,747,912	1,654,467,678	1,079,867,976
600	Bukamansimbi District	10,019,112	2,341,038	711,009,492	166,132,482			4,269,374,952	997,570,165	857,583,864
										200,380,638



## Annex 2: Detailed Allocation of Q1 FY 2014/15 Local Government Wage Expenditure Limits

	Item: 321450 (Urban Unconditional Grant - Wage)		Item: 321451 (District Unconditional Grant - Wage)		Item: 321404 (Tertiary Salary)		Item: 321405 (Primary Teachers Salary)		Item: 321406 (Secondary Teachers Salary)	
601	Mitooma District	-	1,278,056,964	298,627,202	166,555,668	38,916,930	6,281,280,459	1,467,666,358	1,580,980,800	369,407,535
602	Rubirizi District	47,318,328	1,143,344,304	267,150,620	-	-	2,742,588,720	640,825,581	468,778,944	109,533,572
603	Ngora District	189,096,928	539,370,744	126,027,854	342,146,280	79,944,939	3,796,004,772	886,963,818	1,134,871,380	265,170,861
604	Napak District	22,288,860	5,207,952	262,860,540	1,124,983,728	76,995,852	1,736,453,532	405,734,857	230,445,600	53,845,272
605	Kibuku District	139,912,248	32,691,503	867,843,000	202,777,759	-	5,461,866,144	1,276,204,309	684,073,824	159,838,769
606	Nwoya District	69,562,790	16,253,846	703,744,452	164,434,953	-	2,650,882,200	619,397,693	639,432,852	149,408,085
607	Kole District	121,218,828	28,323,651	865,039,260	202,122,645	302,917,824	6,795,134,316	1,587,732,007	1,256,909,184	293,685,871
608	Butambala District	117,516,456	27,458,565	644,036,904	150,483,855	210,062,304	3,799,464,804	887,772,279	2,553,083,928	596,546,423
609	Sheema District	339,895,992	79,419,143	1,165,466,040	272,319,523	267,255,396	7,078,209,984	1,653,874,673	3,396,335,868	793,578,304
610	Buhweju District	-	-	702,034,344	164,035,474	-	2,506,340,724	585,624,537	341,634,516	79,825,362
611	Agago District	411,505,008	96,151,105	973,817,292	227,539,414	109,367,676	5,905,483,776	1,379,858,760	805,359,684	188,178,003
612	Kween District	170,534,496	39,846,612	824,422,044	192,632,140	-	2,453,432,436	573,262,135	502,989,024	117,527,003
751	Arua Municipal Council	538,292,640	125,775,947	-	-	109,967,052	25,694,593	483,034,779	1,199,408,628	280,250,453
752	Entebbe Municipal Council	706,843,440	165,159,054	-	-	7,185,864	1,679,029	337,915,366	1,253,024,292	292,778,138
753	Fort-Portal Municipal Council	682,607,904	159,496,246	-	-	23,206,032	5,422,256	1,728,384,744	403,849,527	344,054,212
754	Gulu Municipal Council	696,469,368	162,735,077	-	-	286,984,668	67,056,032	4,081,229,340	953,608,590	1,642,683,516
755	Jinja Municipal Council	983,093,148	229,706,785	-	-	451,320,084	105,454,184	2,501,072,688	584,393,623	383,824,819
757	Kabale Municipal Council	662,314,239	154,754,486	-	-	412,135,044	96,298,317	1,999,893,396	467,289,476	2,059,468,572
758	Lira Municipal Council	576,381,024	134,675,572	-	-	125,227,560	29,260,320	2,545,813,812	594,847,708	238,299,281
759	Masaka Municipal Council	546,460,812	127,684,499	-	-	334,053,298	78,053,956	1,058,557,800	247,339,644	401,456,502
760	Mbale Municipal Council	764,611,776	178,657,041	-	-	204,517,320	47,786,943	2,959,234,008	691,446,310	747,219,860
761	Mbarara Municipal Council	636,426,144	148,705,546	-	-	352,697,196	82,410,237	2,220,721,020	518,887,439	564,326,696
762	Moroto Municipal Council	260,140,428	60,783,682	-	-	255,434,376	59,684,079	2,687,768,032	62,799,584	240,402,768
763	Soroti Municipal Council	608,721,192	142,232,085	-	-	293,752,824	68,637,460	1,978,556,520	462,303,962	284,510,899
764	Tororo Municipal Council	483,767,736	113,035,811	-	-	64,878,408	15,159,307	1,614,680,304	377,281,667	398,259,766
770	Kasese Municipal Council	487,574,520	113,925,294	-	-	47,014,440	10,985,262	2,120,858,880	495,553,932	265,321,342
771	Hoima Municipal Council	406,141,380	94,897,855	-	-	433,334,568	101,251,739	1,907,833,668	445,779,059	279,705,784
772	Mukono Municipal Council	497,668,476	116,283,819	-	-	-	-	2,860,761,264	668,437,445	415,620,721
773	Iganga Municipal Council	437,968,344	102,334,454	-	-	-	-	1,109,369,112	259,212,072	444,133,260
774	Masindi Municipal Council	376,776,432	88,036,523	-	-	161,536,236	37,744,103	2,078,928,276	485,756,544	1,041,776,268
775	Ntungamo Municipal Council	357,058,416	83,429,267	-	-	-	-	437,575,500	102,242,663	215,970,768
776	Busia Municipal Council	449,439,156	105,014,691	-	-	-	-	1,010,299,116	236,063,655	50,463,123
777	Bushenyi - Ishaka Municipal Council	422,433,048	98,704,520	-	-	-	-	1,583,382,684	369,968,753	1,368,434,256
778	Rukungiri Municipal Council	445,269,228	104,040,358	-	-	377,718,864	88,256,729	1,114,925,016	260,510,249	1,387,691,556
	<b>TOTAL</b>	<b>27,960,638,894</b>	<b>6,533,204,386</b>	<b>135,392,096,334</b>	<b>31,635,337,122</b>	<b>28,548,375,978</b>	<b>6,670,533,383</b>	<b>779,452,698,190</b>	<b>182,124,725,182</b>	<b>44,285,168,064</b>



# Annex 2: Detailed Allocation of Q1 FY 2014/15 Local Government Wage Expenditure Limits

VOTE	LOCAL GOVERNMENT	Item: 321407 (PHC Wage)			Item: 321408 (Agricultural Extension Workers Salary)			Item: 321410 (DSC Chairperson's Salary)			Item: 321444 (Salary and Gratuity for LG Elected Political Leaders)		
		Approved Budget	Q1 Expenditure Limits	Q1 Expenditure Limits	Approved Budget	Q1 Expenditure Limits	Q1 Expenditure Limits	Approved Budget	Q1 Expenditure Limits	Q1 Expenditure Limits	Approved Budget	Q1 Expenditure Limits	Q1 Expenditure Limits
501	Adjumani District	3,290,861,904	768,933,554	31,815,350	136,162,512	31,815,350	24,336,000	5,686,281	131,414,400	30,705,920			
502	Apac District	3,065,343,072	716,239,456	28,121,886	120,355,320	28,121,886	24,336,000	5,686,281	159,681,600	37,310,754			
503	Arua District	4,141,569,264	967,707,447	28,325,017	121,224,672	28,325,017	24,336,000	5,686,281	213,169,788	49,808,654			
504	Bugiri District	2,526,621,612	590,363,312	23,504,379	100,593,432	23,504,379	24,336,000	5,686,281	86,925,431	20,310,752			
505	Bundibugyo District	3,099,485,112	724,216,990	29,048,862	124,322,568	29,048,862	24,336,000	5,686,281	79,497,600	18,575,186			
506	Bushenyi District	1,166,273,616	272,508,219	21,730,119	93,000,000	21,730,119	24,336,000	5,686,281	107,764,800	25,180,021			
507	Busia District	1,468,052,772	343,021,089	31,444,147	134,573,844	31,444,147	24,336,000	5,686,281	108,700,800	25,398,724			
508	Gulu District	2,686,836,240	627,798,613	41,648,470	178,246,044	41,648,470	24,336,000	5,686,281	189,820,800	44,352,995			
509	Hoima District	2,347,954,668	548,616,496	34,679,568	148,420,716	34,679,568	24,336,000	5,686,281	150,883,200	35,254,945			
510	Iganga District	4,535,982,674	1,059,864,977	31,856,371	136,338,072	31,856,371	24,336,000	5,686,281	122,304,000	28,577,209			
511	Jinja District	4,933,369,656	1,152,717,304	43,743,949	147,387,528	43,743,949	24,336,000	5,686,281	184,953,600	43,215,739			
512	Kabarole District	5,222,884,008	1,220,364,414	22,617,249	187,214,220	22,617,249	24,336,000	5,686,281	147,638,400	34,496,774			
513	Kabale District	3,718,980,792	868,966,611	31,335,639	134,109,456	31,335,639	24,336,000	5,686,281	30,638,400	7,158,883			
514	Kabarondo District	1,504,030,032	351,427,435	96,796,716	166,616,088	96,796,716	24,336,000	5,686,281	14,601,600	3,411,769			
515	Kalungula District	1,519,557,276	355,055,487	38,931,047	166,616,088	38,931,047	24,336,000	5,686,281	50,294,400	11,751,648			
517	Kamuli District	3,369,541,488	787,317,604	76,613,047	327,886,536	76,613,047	24,336,000	5,686,281	106,142,400	24,800,935			
518	Kamwenge District	1,894,002,012	442,547,193	36,063,569	154,343,928	36,063,569	24,336,000	5,686,281	128,169,600	29,947,749			
519	Kanungu District	3,134,341,224	732,361,371	52,869,960	226,271,484	52,869,960	24,336,000	5,686,281	142,569,242	33,312,329			
520	Kapchorwa District	2,100,707,216	490,845,350	24,785,046	106,074,396	24,785,046	24,336,000	5,686,281	204,422,400	47,764,764			
521	Kasese District	6,099,957,168	1,425,298,867	23,792,680	285,927,024	23,792,680	24,336,000	5,686,281	154,814,400	36,173,498			
522	Katakwi District	2,501,708,952	584,542,290	36,976,231	158,249,916	36,976,231	24,336,000	5,686,281	140,212,800	32,761,729			
523	Kayunga District	2,662,102,836	622,019,475	28,361,857	121,382,340	28,361,857	24,336,000	5,686,281	233,625,600	54,588,302			
524	Kibale District	2,962,303,620	692,163,547	36,714,022	122,889,528	36,714,022	24,336,000	5,686,281	105,456,000	24,640,553			
525	Kiboga District	1,841,510,640	430,282,206	33,645,195	143,993,832	33,645,195	24,336,000	5,686,281	84,364,800	19,712,442			
526	Kisoro District	3,515,435,904	821,406,884	42,376,438	172,889,528	42,376,438	24,336,000	5,686,281	149,947,200	35,036,242			
527	Kitumu District	3,463,957,813	809,378,658	31,723,243	122,889,528	31,723,243	24,336,000	5,686,281	106,766,400	24,946,737			
528	Kotido District	1,145,896,608	267,746,984	460,899,018	181,361,580	460,899,018	24,336,000	5,686,281	107,078,400	25,019,638			
529	Kumi District	1,972,543,680	460,899,018	29,197,095	135,768,312	29,197,095	24,336,000	5,686,281	160,617,600	37,529,457			
530	Kyenjojo District	2,248,010,316	525,263,779	41,479,326	177,522,144	41,479,326	24,336,000	5,686,281	124,612,800	29,116,677			
531	Lira District	2,070,559,300	483,801,073	26,959,002	124,956,972	26,959,002	24,336,000	5,686,281	146,016,000	34,117,689			
532	Luwero District	4,061,767,500	949,061,191	43,669,750	186,896,664	43,669,750	24,336,000	5,686,281	85,987,200	20,091,528			
533	Masaka District	1,648,810,368	385,256,402	66,929,354	115,378,440	66,929,354	24,336,000	5,686,281	141,148,800	32,980,432			
534	Masindi District	2,666,079,079	622,948,553	38,457,415	164,589,048	38,457,415	24,336,000	5,686,281	169,727,657	39,658,088			
535	Mayuge District	1,780,515,684	416,030,296	48,481,502	286,442,516	48,481,502	24,336,000	5,686,281	107,078,400	25,019,638			
536	Mbale District	3,795,760,577	886,906,760	57,434,101	207,489,876	57,434,101	24,336,000	5,686,281	146,016,000	34,117,689			
537	Mbarara District	2,197,063,128	513,359,602	32,038,551	245,804,976	32,038,551	24,336,000	5,686,281	110,323,200	25,777,809			
538	Moroto District	1,059,192,372	247,487,916	43,669,441	137,203,356	43,669,441	24,336,000	5,686,281	121,492,800	28,387,667			
539	Moyo District	2,888,651,724	674,954,252	27,879,364	119,317,380	27,879,364	24,336,000	5,686,281	107,078,400	25,019,638			
540	Mpigi District	1,865,801,382	435,957,913	42,007,186	179,781,267	42,007,186	24,336,000	5,686,281	175,219,200	40,941,226			
541	Mubende District	2,634,829,705	615,646,912	53,211,504	227,733,216	53,211,504	24,336,000	5,686,281	96,408,000	22,526,423			
542	Mukono District	2,456,304,000	573,933,097	41,396,306	177,166,836	41,396,306	24,336,000	5,686,281	111,945,600	26,156,895			
543	Nakapiripiri District	1,141,493,400	266,716,143	43,669,441	186,896,664	43,669,441	24,336,000	5,686,281	104,520,000	24,421,850			
544	Nakasongola District	1,915,281,324	447,519,257	32,926,404	140,917,572	32,926,404	24,336,000	5,686,281	133,952,863	31,299,050			
545	Nebbi District	2,647,791,912	618,675,625	28,363,135	121,382,340	28,363,135	24,336,000	5,686,281	129,044,432	30,152,760			
546	Ntungamo District	3,445,179,288	804,990,920	33,949,826	145,297,584	33,949,826	24,336,000	5,686,281	164,548,800	38,448,011			
547	Pader District	969,798,245	226,600,335	21,730,119	93,000,000	21,730,119	24,336,000	5,686,281	169,416,000	39,585,267			
548	Pallisa District	3,623,219,446	846,591,284	106,074,396	245,804,976	106,074,396	24,336,000	5,686,281	189,820,800	44,352,995			
549	Rakai District	6,469,768,038	1,511,707,836	54,473,211	233,133,036	54,473,211	24,336,000	5,686,281					



# Annex 2: Detailed Allocation of Q1 FY 2014/15 Local Government Wage Expenditure Limits

	Item: 321407 (PHC Wage)	Item: 321408 (Agricultural Extension Workers Salary)	Item: 321410 (DSC Chairperson's Salary)	Item: 321444 (Salary and Gratuity for LG Elected Political Leaders)					
550	Rukungiri District	2,241,498,276	523,742,194	106,074,396	24,785,046	24,336,000	5,686,281	126,547,200	29,568,663
551	Sembabule District	1,182,182,304	276,225,398	173,699,676	40,586,179	24,336,000	5,686,281	116,812,800	27,294,151
552	Soroti District	2,250,254,556	525,789,162	149,529,024	34,938,532	24,336,000	5,686,281	184,953,600	43,215,739
553	Tororo District	1,196,984,436	279,684,023	162,663,360	38,007,464	24,336,000	5,686,281	116,812,800	27,294,151
554	Wakiso District	3,914,035,176	914,542,471	1,601,514,352	37,505,333	24,336,000	5,686,281	184,600,120	43,133,146
555	Yumbe District	4,707,822,000	1,100,016,472	191,670,564	44,785,206	24,336,000	5,686,281	170,352,000	39,803,970
556	Yumbe District	2,845,429,272	664,855,015	93,000,000	21,730,119	24,336,000	5,686,281	146,016,000	34,117,689
557	Butaleja District	1,799,574,744	420,483,582	121,928,796	28,489,540	24,336,000	5,686,281	136,281,600	31,843,176
558	Ibanda District	1,660,875,636	388,075,538	108,001,608	25,235,353	24,336,000	5,686,281	91,852,800	21,462,067
559	Kaabong District	1,272,140,352	297,244,743	114,168,504	26,676,292	24,336,000	5,686,281	149,260,800	34,875,859
560	Isingiro District	2,766,886,320	646,502,890	289,912,896	67,740,233	24,336,000	5,686,281	155,750,400	36,392,201
561	Kaliro District	1,423,236,720	332,549,496	185,744,208	43,400,470	24,336,000	5,686,281	165,484,800	38,666,714
562	Kiruhura District	2,518,541,292	588,475,288	176,332,980	41,201,469	24,336,000	5,686,281	92,476,800	21,607,869
563	Koboko District	1,017,677,028	237,887,557	132,509,742	30,961,854	24,336,000	5,686,281	131,414,400	30,705,920
564	Amolatar District	1,044,662,592	244,092,928	121,887,792	28,479,959	24,336,000	5,686,281	126,547,200	29,568,663
565	Amuria District	1,881,960,436	439,733,592	190,573,488	44,528,866	24,336,000	5,686,281	250,536,000	58,539,538
566	Manafwa District	2,493,105,648	582,532,066	93,000,000	21,730,119	24,336,000	5,686,281	141,148,800	32,980,432
567	Bukwo District	1,593,165,037	372,254,470	116,636,316	27,252,914	24,336,000	5,686,281	150,529,720	35,172,352
568	Mityana District	3,953,409,156	923,742,484	101,126,832	23,629,012	24,336,000	5,686,281	128,856,000	30,108,131
569	Nakaseke District	2,940,765,564	687,131,026	93,000,000	21,730,119	24,336,000	5,686,281	156,481,822	36,563,103
570	Amuru District	1,054,023,906	246,280,267	187,366,080	43,779,432	24,336,000	5,686,281	90,854,400	21,228,784
571	Budaka District	1,386,509,340	323,967,880	106,074,396	24,785,046	24,336,000	5,686,281	98,966,400	23,124,211
572	Oyam District	1,594,375,200	372,537,233	187,366,080	43,779,432	24,336,000	5,686,281	116,812,800	27,294,151
573	Abim District	1,384,619,856	323,526,388	93,000,000	21,730,119	24,336,000	5,686,281	136,281,600	31,843,176
574	Namutumba District	1,251,729,960	292,475,708	126,696,108	29,603,457	24,336,000	5,686,281	116,812,800	27,294,151
575	Dokolo District	1,237,688,496	289,194,819	114,613,164	26,780,190	24,336,000	5,686,281	120,057,600	28,052,322
576	Bullisa District	859,337,604	200,790,412	128,489,400	30,022,472	24,336,000	5,686,281	135,345,600	31,624,473
577	Maracha District	1,705,895,196	398,594,682	106,074,396	24,785,046	24,336,000	5,686,281	111,945,600	26,156,895
578	Bukedea District	1,003,784,964	234,541,577	128,546,340	30,035,777	24,336,000	5,686,281	102,211,200	23,882,382
579	Bududa District	1,932,394,128	451,517,787	138,105,144	32,269,260	24,336,000	5,686,281	141,148,800	32,980,432
580	Lyantonde District	1,568,663,256	366,529,452	107,121,696	25,029,755	24,336,000	5,686,281	174,351,731	40,738,536
581	Amudat District	444,879,852	103,949,377	93,000,000	21,730,119	24,336,000	5,686,281	111,945,600	26,156,895
582	Buikwe District	2,716,053,012	634,625,322	151,170,732	35,322,129	24,336,000	5,686,281	102,211,200	23,882,382
583	Buyende District	1,043,920,920	243,919,631	106,074,396	24,785,046	24,336,000	5,686,281	85,987,200	20,091,528
584	Kyegwa District	1,403,441,629	327,924,231	93,000,000	21,730,119	24,336,000	5,686,281	264,338,662	61,764,630
585	Lamwo District	1,455,030,372	339,978,312	93,000,000	21,730,119	24,336,000	5,686,281	131,414,400	30,705,920
586	Otuke District	937,215,804	218,987,214	119,148,792	27,839,972	24,336,000	5,686,281	103,833,600	24,261,467
587	Zombo District	1,354,215,084	316,422,095	166,631,700	38,934,695	24,336,000	5,686,281	126,547,200	29,568,663
588	Alebong District	881,049,288	205,863,503	130,071,888	30,392,232	24,336,000	5,686,281	126,547,200	29,568,663
589	Bulembuli District	1,584,308,336	370,185,038	119,485,968	27,918,756	24,336,000	5,686,281	157,372,800	36,771,287
590	Buvuma District	686,223,720	160,341,108	154,461,120	36,090,952	24,336,000	5,686,281	121,680,000	28,431,407
591	Gomba District	921,573,168	215,332,199	157,429,260	36,784,479	24,336,000	5,686,281	107,078,400	25,019,638
592	Kiryandongo District	1,625,146,260	379,727,113	184,446,384	43,097,224	24,336,000	5,686,281	108,700,800	25,398,724
593	Luuka District	1,251,043,176	292,315,236	128,717,928	30,075,870	24,336,000	5,686,281	137,904,000	32,222,261
594	Namayingo District	1,213,637,507	283,575,133	128,717,928	30,075,870	24,336,000	5,686,281	126,547,200	29,568,663
595	Ntoroko District	574,550,856	134,247,940	107,107,584	25,026,457	24,336,000	5,686,281	121,680,000	28,431,407
596	Serere District	1,461,302,208	341,443,771	129,572,688	30,275,591	24,336,000	5,686,281	129,792,000	30,326,834
597	Kyankwazi District	1,248,386,880	291,694,574	145,598,148	34,020,055	24,336,000	5,686,281	165,484,800	38,666,714
598	Kalungu District	1,339,907,136	313,078,940	146,401,584	34,207,783	24,336,000	5,686,281	97,344,000	22,745,126
599	Lwengo District	1,480,126,008	345,842,088	120,886,152	28,245,919	24,336,000	5,686,281	145,080,000	33,898,985
600	Bukomansibi District	743,411,952	173,703,550	119,148,792	27,839,972	24,336,000	5,686,281	107,078,400	25,019,638



## Annex 2: Detailed Allocation of Q1 FY 2014/15 Local Government Wage Expenditure Limits

	Item: 321407 (PHC Wage)	Item: 321408 (Agricultural Extension Workers Salary)	Item: 321410 (DSC Chairperson's Salary)	Item: 321444 (Salary and Gratuity for LG Elected Political Leaders)					
601	Mitooma District	1,151,035,834	268,947,801	120,057,600	28,052,322				
602	Rubirizi District	736,502,268	172,089,052	107,610,516	25,143,971				
603	Ngora District	1,180,777,314	275,897,112	189,849,780	44,359,767				
604	Napak District	1,300,786,740	303,938,178	93,000,000	21,730,119				
605	Kibuku District	1,145,269,848	267,600,537	122,032,164	28,513,693				
606	Nwoya District	1,132,435,974	264,601,810	107,610,516	25,143,971				
607	Kole District	1,185,866,604	277,086,261	143,436,084	33,514,873				
608	Butambala District	1,462,141,411	341,639,857	139,568,592	32,611,205				
609	Sheema District	2,006,782,380	468,899,137	138,242,760	32,301,415				
610	Buhweju District	551,298,336	128,814,821	93,000,000	21,730,119				
611	Agago District	1,478,989,272	345,576,481	93,000,000	21,730,119				
612	Kween District	1,505,435,316	351,755,789	93,000,000	21,730,119				
751	Arua Municipal Council	451,880,608	105,585,154	35,575,200	8,312,401				
752	Entebbe Municipal Council	1,077,023,700	251,654,334	15,000,000	3,504,858				
753	Fort-Portal Municipal Council	523,608,467	122,344,884	29,112,336	6,802,307				
754	Gulu Municipal Council	502,982,280	117,525,427	15,000,000	3,504,858				
755	Jinja Municipal Council	1,082,271,516	252,880,524	15,000,000	3,504,858				
757	Kabale Municipal Council	382,730,586	89,427,754	23,681,568	5,533,369				
758	Lira Municipal Council	309,840,292	72,396,413	22,500,804	5,257,475				
759	Masaka Municipal Council	226,864,818	53,008,596	15,000,000	3,504,858				
760	Mbale Municipal Council	892,588,248	208,559,664	15,000,000	3,504,858				
761	Mbarara Municipal Council	517,011,084	120,803,358	15,000,000	3,504,858				
762	Moroto Municipal Council	149,584,020	34,951,382	15,000,000	3,504,858				
763	Soroti Municipal Council	694,335,768	162,236,546	15,000,000	3,504,858				
764	Tororo Municipal Council	420,004,368	98,137,041	15,000,000	3,504,858				
770	Kasese Municipal Council	1,952,236,308	456,154,055	15,000,000	3,504,858				
771	Hoima Municipal Council	287,563,428	67,191,263	15,000,000	3,504,858				
772	Mukono Municipal Council	678,917,700	158,634,004	50,101,584	11,706,595				
773	Iganga Municipal Council	208,852,752	48,799,948	15,000,000	3,504,858				
774	Masindi Municipal Council	367,120,392	85,780,320	28,074,396	6,559,785				
775	Ntungamo Municipal Council	265,401,948	62,013,074	20,664,948	4,828,514				
776	Busia Municipal Council	299,488,140	69,977,558	24,355,392	5,690,813				
777	Bushenyi - Ishaka Municipal Council	392,066,028	91,609,047	15,000,000	3,504,858				
778	Rukungiri Municipal Council	470,739,672	109,991,710	15,000,000	3,504,858				
	<b>TOTAL</b>	<b>244,516,773,686</b>	<b>57,133,102,870</b>	<b>16,282,016,801</b>	<b>3,804,410,335</b>	<b>2,701,296,000</b>	<b>631,177,240</b>	<b>15,232,786,471</b>	<b>3,559,250,110</b>