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THE REPUBLIC OF UGANDA

8<sup>th</sup> April 2016

## All Accounting Officers

### FOURTH QUARTER CASH LIMITS FOR WAGE, NON-WAGE RECURRENT AND DEVELOPMENT EXPENDITURE FOR APRIL TO JUNE 2016 FOR FY 2015/16

1. In line with the Budget Execution Circular for FY 2015/16, this is to communicate the Expenditure Limits for Wage, Non-Wage Recurrent and Development Expenditure for the period April -June 2016 as attached in **Annex 1**.
2. The Expenditure Limits are based on the Government Annual Cash Plan adjusted to take into account revenue performance, progress in executing the workplans as well as the emerging macroeconomic factors. You should ensure that all your priority expenditures are addressed within the resources advised to you in this circular.
3. In order to avoid creation of arrears, the Fourth Quarter Expenditure Limits allocation has accorded protection to Salaries, Pension and Gratuity. These have been fully provided for based on quarterly projections and submissions received from Accounting Officers. It is the responsibility of the Accounting Officers to ensure timely payments are made accordingly.
4. To avoid any delays in payment of salaries, pension and gratuity, you are advised to effect payment by 28<sup>th</sup> of every month based on the verification you have undertaken.
5. A number of Votes have experienced shortfalls on wage expenditure during the year due to unplanned recruitment, among others. I wish to re-emphasise that recruitment undertaken without a corresponding appropriation by Parliament is illegal and is totally unacceptable. Where this has happened, Accounting Officers take personal responsibility for the unpaid staff salaries and this will be considered during their future appointment. All Accounting Officers who experienced shortfalls on Pension and Gratuity due to under-

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*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"*

budgeting or non-allocation of resources were provided with supplementary expenditure and this has been considered in the expenditure limits. I therefore do not expect any shortfalls this Quarter.

6. Rent and utilities payment should have a first call on the Fourth Quarter allocations for non-wage recurrent of your Votes. With regard to the Examination Bodies, the Ministry of Education, Science, Technology and Sports should ensure that their requirements are prioritized to ensure timely conduct of the examinations and processing of the examination results. Additionally, Ministries that host subventions, should ensure that the allocations to the beneficiary Institutions are passed on to them intact and timely in order to enable them meet their expenditure needs.
7. In line with previous practice, release of funds to schools has been aligned with the school calendar and the relevant institutions are advised to ensure that release projections are harmonized and advice submitted in time and releases effected according to the timeframe in the guidelines. Similarly the residual funds for agricultural planting inputs have been released based on the workplan in line with the planting season.
8. The Ministries of Education, Science Technology and Sports and that of Health are requested to ensure that the information on the schools and health facilities accounts respectively is accurate to avoid unapplied EFTs.
9. Accounting Officers are reminded to submit quarterly performance reports to facilitate the Minister to report progress in line with Section 18 of the PFMA, 2015 and as per the Budget Execution Circular for FY 2015/16.
10. Accounting Officers of Sector Ministries and Agencies with grant transfers to Local Governments are requested to advise on the detailed release allocation to Local Government Votes, for grants under your purview **by Wednesday 13<sup>th</sup> April 2016** at the latest to enable timely release of funds.
11. To facilitate approval, you should submit a request for a single warrant by category for each of the categories; Wage, Non-wage Recurrent and Development Expenditure Limits. Your submissions should reach this Ministry **by 13<sup>th</sup> April 2016** at the latest.
12. In line with paragraph 10 above, this is therefore to communicate the breakdown of expenditure limits for conditional grants to Local Governments between Normal and PRDP components for the grants under your mandate (attached in **Annex 2**).

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13. Lastly, I would like to inform Accounting Officers that we have strived to provide resources in line with your workplans taking into account revenue performance by Uganda Revenue Authority and the challenges posed by the electoral period. You should therefore exercise high levels of prudence when allocating the expenditure limits to the competing needs under the Vote to ensure that priority is given to critical activities that contribute significantly to the attainment of Vote Outputs without accumulating arrears. We shall critically review your warrants to ensure conformity with this principle, otherwise they will be rejected.

14. By copy of this letter, the Accountant General is requested to issue **Accounting Warrants up to the levels indicated in the Expenditure Limits schedule attached in Annex 1.**

  
Keith Muhakanizi

**PERMANENT SECRETARY/SECRETARY TO THE TREASURY**

- Cc: The Rt. Hon Speaker of Parliament
- Cc: The Rt. Hon Prime Minister
- Cc: The Hon Minister of Finance, Planning and Economic Development
- Cc: All Hon Ministers and Ministers of State
- Cc: Head of Public Service and Secretary to cabinet
- Cc: Auditor General
- Cc: Inspector General of Government
- Cc: All Resident District Commissioners
- Cc: All LCV Chairpersons and Mayors
- Cc: Accountant General
- Cc: Managing Director, National Water and Sewerage Corporation
- Cc: Managing Director, Uganda Telecommunications Limited
- Cc: Managing Director, Uganda Electricity Distribution Company

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*Mission*

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# Annex 1: Quarter Four Expenditure Limits for FY 2015/16

Vote	Vote Description	Salaries	Statutory Wage	Contract Salaries	ov PAF	Protected	Pension	Gratuity	Statutory	Other	Taxes	Total
241002	Commitment Charges	-	-	-	-	-	-	-	3,272,825,845	-	-	3,272,825,845
321606	External Debt repayment (Budgeting)	-	-	-	-	-	-	-	44,501,990,210	-	-	44,501,990,210
242001	Treasury Bills (Interest)	-	-	-	-	-	-	-	250,000,000	-	-	250,000,000
321615	Treasury Bills Redemption (Budgeting)	-	-	-	-	-	-	-	800,042,601,389	-	-	800,042,601,389
321616	Treasury Bonds Redemption (Budgeting)	-	-	-	-	-	-	-	625,213,682,461	-	-	625,213,682,461
131	Auditor General - Statutory	-	4,896,644,532	-	-	-	164,507,073	-	3,171,273,543	-	-	8,232,515,148
132	Education Service Commission	370,858,635	-	-	1,057,026,331	-	122,041,893	225,517,258	-	-	-	1,775,444,217
133	Directorate of Public Prosecutions	1,594,018,434	27,225,000	-	-	3,400,571,381	15,956,472	185,553,472	-	-	-	5,231,324,959
134	Health Service Commission	17,824,407	-	-	856,378,337	-	25,998,678	-	-	-	-	990,201,422
136	Makerere University	18,120,743,293	-	-	-	4,384,476,485	-	-	-	-	-	22,489,219,777
137	Mbarara University	3,762,124,073	-	-	-	1,006,253,081	-	-	-	-	-	5,055,389,329
138	Makerere University Business School	2,856,291,235	-	287,012,175	-	592,220,979	-	-	-	-	-	3,448,512,214
139	Kyambogo University	5,808,519,244	-	-	-	1,889,770,544	-	-	-	-	-	7,698,289,787
140	Uganda Management Institute	-	-	306,260,700	-	78,331,750	-	-	-	-	-	384,592,449
141	Uganda Revenue Authority	-	-	26,782,888,283	-	10,667,382,955	-	-	-	-	-	37,450,271,239
142	National Agricultural Research Organisation	4,743,057,112	-	4,743,057,112	-	2,786,731,347	-	-	-	-	-	7,520,788,459
143	Uganda Bureau of Statistics	2,157,378,471	-	2,157,378,471	-	53,724,043,065	2,367,777,768	2,649,363,292	-	-	-	8,785,232,119
144	Uganda Police Force	50,248,316,968	40,927,050	-	6,627,853,647	-	1,313,312,661	1,368,500,209	-	-	-	109,030,428,643
145	Uganda Prisons	10,856,389,054	40,927,052	-	14,000,095,296	-	46,492,767	119,753,278	-	-	-	27,979,224,371
146	Public Service Commission	364,103,747	-	109,812,201	-	902,834,256	-	-	-	-	-	1,067,944,256
147	Local Government Finance Comm	-	-	109,812,201	-	594,788,128	-	-	-	-	-	1,012,646,457
148	Judicial Service Commission	152,721,102	-	717,452,022	-	1,340,133,500	57,737,201	46,927,917	-	-	-	4,861,926,332
149	Gulu University	2,796,290,810	-	87,500,000	-	-	-	-	-	598,114,535	-	1,458,781,470
150	National Environment Management Authority	773,166,945	-	87,500,000	-	-	14,598,103	-	-	-	-	1,230,962,999
151	Uganda Blood Transfusion Service (UBTS)	439,784,073	-	-	729,692,906	-	-	-	-	-	-	708,406,907
152	NAADS Secretariat	-	-	546,225,000	-	162,181,907	-	-	-	-	-	2,073,588,027
153	Public Procurement and Disposal of Assets	919,333,950	-	1,441,174,750	-	1,191,695,049	-	-	-	632,413,277	-	2,112,029,000
154	Uganda National Bureau of Standards	-	-	1,441,174,750	-	-	-	-	-	-	-	1,671,222,118
155	Cotton Development Organisation	-	-	9,500,000	-	156,700,555	18,881,991	48,402,707	-	-	-	297,433,123
156	Uganda Land Commission	63,946,871	-	1,350,000,000	-	58,016,594	-	-	-	-	-	1,408,016,594
157	National Forestry Authority	-	-	1,350,000,000	-	58,016,594	-	-	-	-	-	6,371,502,759
159	External Security Organisation	2,316,079,900	-	-	1,052,269,561	4,055,422,859,00	-	-	-	-	-	1,052,269,561
160	Uganda Coffee Development Authority	4,931,992,929	-	-	3,189,432,906	-	372,393,191	23,380,838	-	-	-	8,517,209,509
161	Mulago Hospital Complex	543,877,483	-	-	1,157,480,062	-	-	52,241,003	-	-	-	1,753,599,148
162	Butabika Hospital	-	-	-	-	-	-	-	-	-	-	-
	Total Center Votes	251,625,540,803	35,127,349,022	63,039,378,053	288,638,352,507	226,721,063,612	25,191,357,601	27,285,982,767	1,969,538,028,967	47,611,833,651	-	2,994,778,886,982
163	Arua Referral Hospital	626,610,252	-	-	426,369,028	-	49,793,478	335,228,074	-	-	-	1,438,000,832
164	Fort Portal Referral Hospital	561,620,912	-	-	425,886,767	-	10,636,290	225,830,122	-	-	-	1,213,337,802
165	Gulu Referral Hospital	567,717,132	-	-	270,617,559	-	54,716,478	211,267,772	-	-	-	1,060,238,253
166	Holme Referral Hospital	384,448,042	-	-	340,997,972	-	5,716,478	268,142,999	-	-	-	1,047,705,491
167	Jinja Referral Hospital	844,546,604	-	-	343,644,103	-	37,702,833	290,704,313	-	-	-	1,516,597,853
168	Kabale Referral Hospital	533,761,054	-	-	425,666,002	-	8,131,532	284,940,419	-	-	-	1,251,698,807
169	Masaka Referral Hospital	671,758,250	-	-	561,148,567	-	7,364,327	183,897,825	-	-	-	1,424,168,970
170	Mbale Referral Hospital	740,108,469	-	-	579,142,253	-	23,836,252	305,589,716	-	-	-	1,648,676,690
171	Soroti Referral Hospital	563,109,340	-	-	370,636,261	-	8,345,724	89,484,530	-	-	-	1,031,585,855
172	Lira Referral Hospital	672,193,778	-	-	379,901,869	-	5,882,205	280,450,787	-	-	-	1,338,398,638
173	Mbarara Referral Hospital	621,368,152	-	-	386,001,815	-	15,138,792	485,773,688	-	-	-	1,506,232,428
174	Mubende Referral Hospital	387,284,704	-	-	98,892,794	-	0	44,406,395	-	-	-	530,536,893
175	Moroto Referral Hospital	201,315,380	-	-	315,327,821	-	6,946,543	126,688,357	-	-	-	650,278,121
176	Naguru Hospital	448,095,276	-	-	300,562,167	-	-	4,339,878	-	-	-	752,997,271
	Total Referral Hospitals	7,823,937,295	-	-	5,224,394,980	-	228,464,274	3,136,704,356	-	-	-	16,413,500,904
201	Ugandan Mission at the United Nations, New York	791,820,868	-	-	-	2,128,669,482	-	-	-	-	-	2,920,490,350
202	Uganda High Commission in United Kingdom, London	491,275,724	-	-	-	988,080,230	-	-	-	-	-	1,479,355,954
203	Uganda High Commission in Canada, Ottawa	394,434,797	-	-	-	796,025,567	-	-	-	-	-	1,190,460,363
204	Uganda High Commission in India, New Delhi	111,052,179	-	-	-	570,369,304	-	-	-	-	-	681,421,484
205	Uganda High Commission in Egypt, Cairo	216,535,417	-	-	-	451,801,152	-	-	-	-	-	668,336,570
206	Uganda High Commission in Kenya, Nairobi	123,423,247	-	-	-	693,226,998	-	-	-	-	-	816,650,245
207	Uganda High Commission in Tanzania, Dar es Salaam	117,163,565	-	-	-	263,868,366	-	-	-	-	-	381,031,961
208	Uganda High Commission in Nigeria, Abuja	91,190,942	-	-	-	455,472,528	-	-	-	-	-	526,663,468

# Annex 1: Quarter Four Expenditure Limits for FY 2015/16

Vote	Vote Description	Salaries	Statutory Wage	Contract Salaries	ov PAF	Protected	Pension	Gratuity	Statutory	Other	Taxes	Total
209	Uganda High Commission in South Africa, Pretoria	112,646,954	-	-	-	439,010,934	-	-	-	-	-	543,056,987
210	Uganda Embassy in Washington	540,246,163	-	-	-	1,663,761,082	-	-	-	-	-	2,204,009,245
211	Uganda Embassy in Ethiopia, Addis Ababa	124,524,021	-	-	-	515,677,120	-	-	-	-	-	640,201,141
212	Uganda Embassy in China, Beijing	147,432,217	-	-	-	572,937,086	-	-	-	-	-	720,369,303
213	Uganda Embassy in Rwanda, Kigali	215,305,672	-	-	-	472,524,289	-	-	-	-	-	688,829,961
214	Uganda Embassy in Switzerland, Geneva	589,602,520	-	-	-	1,238,480,180	-	-	-	-	-	1,828,082,700
215	Uganda Embassy in Japan, Tokyo	434,917,338	-	-	-	735,065,159	-	-	-	-	-	1,169,982,498
216	Uganda Embassy in Libya, Tripoli	126,588,166	-	-	-	299,340,349	-	-	-	-	-	425,928,515
217	Uganda Embassy in Saudi Arabia, Riyadh	280,240,965	-	-	-	599,970,543	-	-	-	-	-	880,211,509
218	Uganda Embassy in Denmark, Copenhagen	249,395,994	-	-	-	693,535,198	-	-	-	-	-	942,930,192
219	Uganda Embassy in Belgium, Brussels	343,342,800	-	-	-	973,965,390	-	-	-	-	-	1,317,308,130
220	Uganda Embassy in Italy, Rome	324,096,800	-	-	-	976,005,290	-	-	-	-	-	1,300,102,090
221	Uganda Embassy in DRC, Kinshasa	190,998,282	-	-	-	574,134,308	-	-	-	-	-	764,132,590
222	Uganda Embassy in Sudan, Khartoum	98,366,710	-	-	-	326,239,880	-	-	-	-	-	424,606,590
224	Uganda Embassy in France, Paris	370,131,400	-	-	-	1,167,489,476	-	-	-	-	-	1,537,620,876
225	Uganda Embassy in Germany, Berlin	306,399,570	-	-	-	607,963,433	-	-	-	-	-	914,362,802
226	Uganda Embassy in Tehran	165,793,700	-	-	-	428,259,112	-	-	-	-	-	594,052,812
227	Uganda Embassy in Moscow	89,399,173	-	-	-	470,257,502	-	-	-	-	-	559,656,676
228	Uganda Embassy in Canberra	239,403,496	-	-	-	547,793,675	-	-	-	-	-	787,197,171
229	Uganda Embassy in Juba	171,200,000	-	-	-	453,724,845	-	-	-	-	-	624,924,845
230	Uganda Embassy in Abu Dhabi	209,112,042	-	-	-	448,634,378	-	-	-	-	-	652,746,420
231	Uganda Embassy in Bujumbura	49,235,528	-	-	-	198,456,520	-	-	-	-	-	247,692,048
232	Guangzhou Consulate in China	180,623,898	-	-	-	478,852,003	-	-	-	-	-	659,475,901
233	Mission in Ankara	241,760,594	-	-	-	650,029,303	-	-	-	-	-	891,790,497
234	Mission in Mogadishu	48,959,764	-	-	-	620,489,397	-	-	-	-	-	669,449,161
235	Mission in Kuala Lumpur	275,866,786	-	-	-	401,429,842	-	-	-	-	-	677,296,628
236	Mission in Mombasa	34,939,192	-	-	-	191,830,031	-	-	-	-	-	226,769,223
	Total Missions Abroad	8,497,438,185	-	-	-	23,073,257,620	-	-	-	-	-	31,570,695,805
212103	Pension for Teachers	-	-	-	-	-	-	-	-	-	-	-
212105	Pensions and Gratuity for Local Governments	-	-	-	-	-	21,010,371,923	5,137,269,221	-	-	-	26,147,621,144
221016	IFMS Recurrent Costs	-	-	-	200,571,600	-	-	-	-	-	-	30,000,000
221020	IFMS Operational Costs	-	-	-	30,000,000	-	-	-	-	-	-	30,000,000
321401	District Unconditional Grant - Non Wage	-	-	-	-	16,662,538,298	-	-	-	-	-	16,662,538,298
321402	Urban Unconditional Grant - Non Wage	-	-	-	-	5,392,786,137	-	-	-	-	-	5,392,786,137
321403	District Equalisation Grant	-	-	-	449,123,850	-	-	-	-	-	-	449,123,850
321404	Tertiary Salary	-	-	-	-	-	-	-	-	-	-	-
321405	Primary Education salary	-	-	-	-	-	-	-	-	-	-	-
321406	Secondary Education salary	-	-	-	-	-	-	-	-	-	-	-
321407	PHC Health Workers salary	-	-	-	-	-	-	-	-	-	-	-
321408	Agricultural Extension Workers Salary	-	-	-	-	-	-	-	-	-	-	-
321410	DSC Chairpersons salary	-	-	-	-	-	-	-	-	-	-	-
321411	UPE Non Wage	-	-	-	22,613,869,288	-	-	-	-	-	-	22,613,869,288
321413	PHC Non-Wage	-	-	-	4,107,779,863	-	-	-	-	-	-	4,107,779,863
321417	District Hospitals	-	-	-	891,460,050	-	-	-	-	-	-	891,460,050
321418	PHC NGO Hospitals Non-Wage	-	-	-	2,579,206,068	-	-	-	-	-	-	2,579,206,068
321419	USE Capitation	-	-	-	32,716,651,357	-	-	-	-	-	-	32,716,651,357
321420	Functional Adult Literacy	-	-	-	236,296,579	-	-	-	-	-	-	236,296,579
321422	Boards and Commissions	-	-	-	679,982,270	-	-	-	-	-	-	679,982,270
321424	Urban Water O&M	-	-	-	375,586,500	-	-	-	-	-	-	375,586,500
321427	PAF Monitoring and Accountability Grant	-	-	-	1,001,810,542	-	-	-	-	-	-	1,001,810,542
321430	Public Libraries Board	-	-	-	49,500,000	-	-	-	-	-	-	49,500,000
321432	Health Training Institutions (Non-Wage)	-	-	-	1,497,879,659	-	-	-	-	-	-	1,497,879,659
321434	Community Development Workers (Non-Wage)	-	-	-	119,858,400	-	-	-	-	-	-	119,858,400
321436	Environment and Natural Resources	-	-	-	502,982,250	-	-	-	-	-	-	502,982,250
321437	Youth Women and Disability Councils	-	-	-	215,539,594	-	-	-	-	-	-	215,539,594
321439	DSC Operational Costs	-	-	-	604,263,554	-	-	-	-	-	-	604,263,554
321444	Salary and Gratuity for LG Elected Political Leaders	-	-	-	-	9,313,410,000	-	-	-	-	-	9,313,410,000
321445	Ex-Gratia and Councilors Allowances	-	-	-	-	450,000,000	-	-	-	-	-	450,000,000
321446	Special People with Disabilities	-	-	-	703,734,998	-	-	-	-	-	-	703,734,998
321447	School Inspection Grant	-	-	-	2,137,451,219	-	-	-	-	-	-	2,137,451,219
321448	Production and Marketing Grant Incl. Comm services	-	-	-	-	-	-	-	-	-	-	-

# Annex 1: Quarter Four Expenditure Limits for FY 2015/16

Vote	Vote Description	Salaries	Statutory Wage	Contract Salaries	ow PAF	Protected	Pension	Gratuity	Statutory	Other	Taxes	Total
321449	Sanitation and Hygiene - Water Component	-	-	-	300,000,000	-	-	-	-	-	-	300,000,000
321450	Urban Unconditional Grant Wage	-	-	-	-	-	-	-	-	-	-	-
321451	District Unconditional Grant Wage	-	-	-	-	-	-	-	-	-	-	-
321453	Hard to Reach allowances	-	-	-	-	7,610,980,000	-	-	-	-	-	7,610,980,000
321455	Community Polytechnics (Non- Wage)	-	-	-	625,191,667	-	-	-	-	-	-	625,191,667
321457	Technical and Farm Schools (Non-Wage)	-	-	-	969,908,257	-	-	-	-	-	-	969,908,257
321461	Technical Institutes (Non-Wage)	-	-	-	3,707,142,600	-	-	-	-	-	-	3,707,142,600
321462	Primary Teacher's Colleges (PTCs)	-	-	-	3,863,309,667	-	-	-	-	-	-	3,863,309,667
321463	Urban Equalisation Grant	-	-	-	90,000,000	-	-	-	-	-	-	90,000,000
500	LG Wages	366,741,379,934	-	-	81,719,099,832	38,979,714,435	21,010,371,923	5,137,249,221	-	-	-	366,741,379,934
	Total Local Governments	366,741,379,934	-	-	81,719,099,832	38,979,714,435	21,010,371,923	5,137,249,221	-	-	-	366,741,379,934
	Total Recurrent	634,688,296,217	35,127,349,022	63,039,378,053	375,581,847,318	288,774,035,666	46,430,193,798	35,559,936,343	1,969,538,028,967	47,611,833,651	-	3,496,350,899,035
	<b>Development</b>	-	-	-	-	-	-	-	-	-	-	-
001	Office of the President	-	-	-	-	810,129,917	-	-	-	-	-	810,129,917
002	State House	-	-	-	-	6,961,774,000	-	-	-	-	-	6,961,774,000
003	Office of the Prime Minister	204,500,000	-	-	6,011,794,614	15,286,981,205	-	-	-	-	1,080,464,311	14,258,532,925
004	Ministry of Defence	-	-	-	-	1,067,658,941	-	-	-	-	-	1,067,658,941
005	Ministry of Public Service	-	-	-	-	359,345,441	-	-	-	-	-	359,345,441
006	Ministry of Foreign Affairs	453,294,993	-	-	-	-	-	-	-	-	-	453,294,993
007	Ministry of Justice and Constitutional Affairs	-	-	-	-	-	-	-	-	-	-	-
008	Ministry of Finance, Planning & Economic Dev. -80U	5,148,073,215	-	-	1,694,991,831	-	-	-	-	-	-	6,843,065,046
009	Ministry of Finance, Planning & Economic Dev.	-	-	-	-	-	-	-	-	-	-	-
010	Ministry of Internal Affairs	420,750,000	-	-	10,517,880,803	-	-	-	-	-	-	11,338,630,803
011	Ministry of Agriculture, Animal, Industry & Fisheries	-	-	-	-	-	-	-	-	-	-	-
012	Ministry of Local Government	-	-	-	12,271,652,619	-	-	-	-	-	-	12,271,652,619
013	Ministry of Lands, Housing & Urban Development	958,475,596	-	-	20,486,320,502	-	-	-	-	-	-	21,444,796,098
014	Ministry of Education, Science Technology and Sports	477,245,600	-	-	5,403,489,387	-	-	-	-	-	-	5,880,734,987
015	Ministry of Health	-	-	-	5,179,646,789	-	-	-	-	-	-	5,179,646,789
016	Ministry of Trade, Industry and Cooperatives	1,363,407,025	-	-	33,173,231,061	-	-	-	-	-	-	34,536,638,086
017	Ministry of Works and Transport	-	-	-	19,390,964,018	-	-	-	-	-	-	19,390,964,018
017	Thermal Subsidy	-	-	-	-	4,974,890,674	-	-	-	-	-	4,974,890,674
017	Karuma	-	-	-	-	-	-	-	-	-	-	-
017	Isimba	-	-	-	-	2,296,134,900	-	-	-	-	-	2,296,134,900
017	Oil Refinery	180,486,891	-	-	-	21,586,074,797	-	-	-	-	-	21,766,561,688
018	Ministry of Gender, Labour and Social Development	488,797,691	-	-	15,325,877,438	-	-	-	-	-	-	16,814,675,129
019	Ministry of Water and Environment	1,106,394,783	-	-	22,416,329,758	-	-	-	-	-	-	23,522,724,541
020	Ministry of Information & Communications Tech.	-	-	-	-	-	-	-	-	-	-	-
021	East African Community Affairs	-	-	-	-	-	-	-	-	-	-	-
022	Ministry of Tourism, Wildlife and Antiquities	-	-	-	172,756,514	-	-	-	-	-	-	172,756,514
101	Judiciary	-	-	-	-	-	-	-	-	-	-	-
102	Electoral Commission-Statutory	-	-	-	-	-	-	-	-	-	-	-
103	Inspectorate of Government (IG)-Statutory	-	-	-	-	-	-	-	-	-	-	-
104	Parliamentary Commission-Statutory	-	-	-	-	-	-	-	-	-	-	-
105	Law Reform Commission-Statutory	-	-	-	-	-	-	-	-	-	-	-
106	Uganda Human Rights Comm-Statutory	-	-	-	-	-	-	-	-	-	-	-
107	Uganda AIDS Commission-Statutory	-	-	-	-	-	-	-	-	-	-	-
108	National Planning Authority-Statutory	-	-	-	-	-	-	-	-	-	-	-
109	Law Development Centre	-	-	-	-	-	-	-	-	-	-	-
110	Uganda Industrial Research Institute	165,000,000	-	-	3,914,640,863	-	-	-	-	-	-	4,079,640,863
111	Busema University	-	-	-	-	729,016,718	-	-	-	-	-	729,016,718
112	Ethics and Integrity	-	-	-	-	145,902,766	-	-	-	-	-	145,902,766
113	Uganda National Road Authority	-	-	-	256,493,007,585	-	-	-	-	-	-	256,493,007,585
114	Uganda Cancer Institute	-	-	-	2,242,546,207	-	-	-	-	-	-	2,242,546,207
115	Uganda Heart Institute	-	-	-	889,662,908	-	-	-	-	-	-	889,662,908
116	National Medical Stores	-	-	-	-	-	-	-	-	-	-	-
117	Uganda Tourism Board	-	-	-	212,340,361	-	-	-	-	-	-	212,340,361

# Annex 1: Quarter Four Expenditure Limits for FY 2015/16

Vote	Vote Description	Salaries	Statutory Wage	Contract Salaries	ow PAE	Protected	Pension	Gratuity	Statutory	Other	Taxes	Total
118	Road Fund	-	-	-	-	-	-	-	-	-	-	-
119	Uganda Registration Services Bureau	-	-	-	-	-	-	-	-	-	-	-
120	National Citizenship and Immigration Control	4,500,985,000	-	-	-	-	-	-	-	-	-	4,500,985,000
121	Dairy Development Authority	69,830,898	263,162,769	-	-	-	-	-	-	-	-	332,993,667
122	KAMPAL CAPITAL CITY AUTHORITY	-	-	-	-	-	-	-	-	12,533,721,169	-	12,533,721,169
123	Rural Electrification Agency (REA)	-	-	-	13,699,911,715	-	-	-	-	-	143,278,221	13,843,189,936
124	Equal Opportunities Commission	-	-	-	-	-	-	-	-	-	52,197,108	52,197,108
125	National Animal Genetic Res. Centre and Data Bank	-	-	-	-	-	-	-	-	-	-	-
126	National Information Technology Authority	-	-	-	-	-	-	-	-	356,958,193	(385)	356,957,808
127	Muni University	-	-	-	-	924,782,000	-	-	-	-	69,726,975	994,508,975
128	UNEB	-	-	-	-	-	-	-	-	-	-	-
130	Treasury Operators	-	-	-	-	-	-	-	-	-	-	-
131	Auditor General- Statutory	-	-	-	-	-	-	-	-	-	-	-
132	Education Service Commission	-	272,574,919	-	-	-	-	-	-	-	-	272,574,919
133	Directorate of Public Prosecutions	-	-	-	-	1,907,612,273	-	-	-	-	0	1,907,612,273
134	Health Service Commission	-	96,021,810	-	-	-	-	-	-	-	-	96,021,810
136	Makerere University	-	-	-	-	9,925,729,545	-	-	-	-	51,695,039	9,977,424,584
137	Makerere University	-	-	-	-	2,388,147,411	-	-	-	-	72,658,375	2,460,805,786
138	Makerere University Business School	-	-	-	-	1,358,000,000	-	-	-	-	-	1,358,000,000
139	Kyambogo University	-	-	-	-	108,079,876	-	-	-	-	-	108,079,876
140	Uganda Management Institute	-	-	-	-	771,500,000	-	-	-	-	-	771,500,000
141	Uganda Revenue Authority	-	-	-	-	11,565,529,907	-	-	-	-	-	11,565,529,907
142	National Agricultural Research Organisation	-	-	-	-	4,742,079,085	-	-	-	-	-	4,742,079,085
143	Uganda Bureau of Statistics	-	-	550,000,000	-	-	-	-	-	-	-	550,000,000
144	Uganda Police Force	-	-	-	11,484,292,240	-	-	-	-	-	-	11,484,292,240
145	Uganda Prisons	-	-	-	13,207,385,852	-	-	-	-	-	181,695,381	13,207,385,852
146	Public Service Commission	-	-	-	4,757,534,280	-	-	-	-	-	-	4,757,534,280
147	Local Government Finance Comm	-	-	-	29,500,434	-	-	-	-	-	-	29,500,434
148	Judicial Service Commission	-	-	-	332,196,082	-	-	-	-	-	33,515,373	365,711,455
149	Gulu University	-	-	-	49,739,487	-	-	-	-	-	(0)	49,739,487
150	National Environment Management Authority	-	-	-	-	1,212,525,890	-	-	-	-	105,976,700	1,318,502,590
151	Uganda Blood Transfusion Service (UBTS)	-	-	-	-	-	-	-	-	222,412,024	59,453,003	281,865,028
152	NADS Secretariat	-	-	93,570,000	-	-	-	-	-	-	-	93,570,000
153	Public Procurement and Disposal of Assets	-	-	-	12,549,644,225	-	-	-	-	-	12,568,265	12,549,644,225
154	Uganda National Bureau of Standards	-	-	-	-	496,375,000	-	-	-	1,761,398,934	-	1,761,398,934
155	Cotton Development Organisation	-	-	-	936,531,050	-	-	-	-	-	-	936,531,050
156	Uganda Land Commission	-	-	-	216,877,250	-	-	-	-	-	-	216,877,250
157	National Forestry Authority	-	-	-	1,147,297,795	-	-	-	-	-	-	1,147,297,795
159	National Security Organisation	-	-	-	-	-	-	-	-	-	-	-
160	Uganda Coffee Development Authority	-	-	-	-	-	-	-	-	-	-	-
161	Mulago Hospital Complex	-	-	-	1,255,000,000	-	-	-	-	-	-	1,255,000,000
162	Bushika Hospital	-	-	-	178,034,984	-	-	-	-	-	-	178,034,984
	Total Center Votes	-	-	16,179,811,691	476,314,473,151	88,456,011,404	-	-	11,208,127,455	91,360,226,319	40,160,378,957	723,679,028,978
163	Arua Referral Hospital	-	-	-	31,500,000	-	-	-	-	-	-	31,500,000
164	Fort Portal Referral Hospital	-	-	-	120,000,000	-	-	-	-	-	-	120,000,000
165	Gulu Referral Hospital	-	-	-	66,000,000	-	-	-	-	-	-	66,000,000
166	Hoima Referral Hospital	-	-	-	264,000,000	-	-	-	-	-	-	264,000,000
167	Jinja Referral Hospital	-	-	-	3,600,000	-	-	-	-	-	-	3,600,000
168	Kabale Referral Hospital	-	-	-	101,234,234	-	-	-	-	-	-	101,234,234
169	Masaka Referral Hospital	-	-	-	180,900,000	-	-	-	-	-	-	180,900,000
170	Mbale Referral Hospital	-	-	-	92,160,000	-	-	-	-	-	-	92,160,000
171	Scort Referral Hospital	-	-	-	131,400,000	-	-	-	-	-	-	131,400,000
172	Lira Referral Hospital	-	-	-	92,700,000	-	-	-	-	-	-	92,700,000
173	Mbarara Referral Hospital	-	-	-	216,000,000	-	-	-	-	-	34,892,816	250,892,816
174	Mubende Referral Hospital	-	-	-	-	-	-	-	-	-	-	-
175	Moroto Referral Hospital	-	-	-	99,600,000	-	-	-	-	-	-	99,600,000
176	Naguru Hospital	-	-	-	129,255,828	-	-	-	-	-	-	129,255,828
	Total Referral Hospitals	-	-	-	1,528,350,062	-	-	-	-	-	34,892,816	1,563,242,878
201	Ugandan Mission at the United Nations, New York	-	-	-	-	-	-	-	-	-	-	-



# Annex 1: Quarter Four Expenditure Limits for FY 2015/16

Vote	Vote Description	Salaries	Statutory Wage	Contract Salaries	ow PAF	Protected	Pension	Gratuity	Statutory	Other	Taxes	Total
202	Uganda High Commission in United Kingdom, London	-	-	-	-	-	-	-	-	-	-	-
203	Uganda High Commission in Canada, Ottawa	-	-	-	-	-	-	-	-	-	-	-
204	Uganda High Commission in India, New Delhi	-	-	-	-	-	-	-	-	-	-	-
205	Uganda High Commission in Egypt, Cairo	-	-	-	-	-	-	-	-	-	-	-
206	Uganda High Commission in Kenya, Nairobi	-	-	-	-	-	-	-	-	-	-	-
207	Uganda High Commission in Tanzania, Dar es Salaam	-	-	-	-	-	-	-	-	-	-	-
208	Uganda High Commission in Nigeria, Abuja	-	-	-	-	-	-	-	-	-	-	-
209	Uganda High Commission in South Africa, Pretoria	-	-	-	-	-	-	-	-	-	-	-
210	Uganda Embassy in Washington	-	-	-	-	-	-	-	-	-	-	-
211	Uganda Embassy in Ethiopia, Addis Ababa	-	-	-	-	-	-	-	-	-	-	-
212	Uganda Embassy in China, Beijing	-	-	-	-	465,000,000	-	-	-	-	-	465,000,000
213	Uganda Embassy in Rwanda, Kigali	-	-	-	-	-	-	-	-	-	-	-
214	Uganda Embassy in Switzerland, Geneva	-	-	-	-	-	-	-	-	-	-	-
215	Uganda Embassy in Japan, Tokyo	-	-	-	-	-	-	-	-	-	-	-
216	Uganda Embassy in Libya, Tripoli	-	-	-	-	-	-	-	-	-	-	-
217	Uganda Embassy in Saudi Arabia, Riyadh	-	-	-	-	-	-	-	-	-	-	-
218	Uganda Embassy in Denmark, Copenhagen	-	-	-	-	-	-	-	-	-	-	-
219	Uganda Embassy in Belgium, Brussels	-	-	-	-	-	-	-	-	-	-	-
220	Uganda Embassy in Italy, Rome	-	-	-	-	-	-	-	-	-	-	-
221	Uganda Embassy in DRC, Kinshasa	-	-	-	-	-	-	-	-	-	-	-
223	Uganda Embassy in Sudan, Khartoum	-	-	-	-	-	-	-	-	-	-	-
224	Uganda Embassy in France, Paris	-	-	-	-	-	-	-	-	-	-	-
225	Uganda Embassy in Germany, Berlin	-	-	-	-	-	-	-	-	-	-	-
226	Uganda Embassy in Teheran	-	-	-	-	-	-	-	-	-	-	-
227	Uganda Embassy in Moscow	-	-	-	-	-	-	-	-	-	-	-
228	Uganda Embassy in Canberra	-	-	-	-	-	-	-	-	-	-	-
229	Uganda Embassy in Juba	-	-	-	-	-	-	-	-	-	-	-
230	Uganda Embassy in Abu Dhabi	-	-	-	-	-	-	-	-	-	-	-
231	Uganda Embassy in Bujumbura	-	-	-	-	-	-	-	-	-	-	-
232	Guangzhou Consulate in China	-	-	-	-	-	-	-	-	-	-	-
233	Mission in Ankara	-	-	-	-	-	-	-	-	-	-	-
234	Mission in Mogadishu	-	-	-	-	-	-	-	-	-	-	-
235	Mission in Kuala Lumpur	-	-	-	-	-	-	-	-	-	-	-
236	Mission in Mombasa	-	-	-	-	-	-	-	-	-	-	-
	Total Missions Abroad	-	-	-	-	465,000,000	-	-	-	-	-	465,000,000
321412	Roads Rehabilitation Grant	-	-	-	-	0	-	-	-	-	-	0
321417	General Hospitals Rehabilitation	-	-	-	-	(0)	-	-	-	-	-	(0)
321426	LGMSD (Former GDP)	-	-	-	-	(0)	-	-	-	-	-	(0)
321428	Rural Water and Sanitation	-	-	-	-	-	-	-	-	-	-	-
321431	PHC Development	-	-	-	-	(0)	-	-	-	-	-	(0)
321433	Schools Facilities Grant (SFG)	-	-	-	-	0	-	-	-	-	-	0
321452	Secondary School Construction	-	-	-	-	0	-	-	-	-	-	0
321471	Conditional Grant to LRDP	-	-	-	-	-	-	-	-	-	-	-
321449	Sanitation and Hygiene - Health Component	-	-	-	-	-	-	-	-	-	-	-
321465	Support to Municipal Infrastructure Development	-	-	-	-	-	-	-	-	-	-	-
500	Total Local Governments	-	-	-	-	(0)	-	-	-	-	-	(0)
	Total GoU Development	-	-	16,179,811,691	477,842,823,213	88,921,011,404	-	-	11,208,127,455	91,360,226,319	40,195,271,774	725,707,271,856
	Grand Total	634,688,296,217	35,127,349,022	79,219,189,744	853,424,670,531	377,695,047,070	46,430,193,798	35,559,936,343	1,980,746,156,422	138,972,059,970	40,195,271,774	4,222,058,170,891

**ANNEX 2: BREAKDOWN OF Q4 EXPENDITURE LIMITS FOR CONDITIONAL GRANTS TO LOCAL GOVERNMENTS BETWEEN NORMAL AND PRDP FY 2015/16**

Item	Grant Name	Normal Allocation	PRDP Allocation	Total Q4 Expenditure Limit
321422	Boards and Commissions	485,407,903	194,574,367	679,982,270
321427	PAF Monitoring and Accountability	780,197,415	221,613,127	1,001,810,542
321436	Environment and Natural Resources	192,749,977	310,232,273	502,982,250
321448	Production and Marketing Grant	1,525,339,240	612,111,979	2,137,451,219
321412	Roads Rehabilitation Grant	-	-	-
321426	LGMSD (Former LGDP)	-	-	-
321428	Rural Water and Sanitation	-	-	-
321431	PHC Development	-	-	-
321433	Schools Facilities Grant (SFG)	-	-	-
	<b>Total</b>	<b>2,983,694,535</b>	<b>1,338,531,746</b>	<b>4,322,226,281</b>

