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THE REPUBLIC OF UGANDA

1<sup>st</sup> April 2019

## All Accounting Officers

### FOURTH QUARTER EXPENDITURE LIMITS FOR WAGE, NON-WAGE RECURRENT AND DEVELOPMENT FOR APRIL TO JUNE 2019 FOR FY 2018/19

1. In line with the Budget Execution Circular for FY 2018/19, this is to communicate the Expenditure Limits for Wage, Non-Wage Recurrent and Government of Uganda Development Expenditure as well as External Financing and Appropriation in Aid (AIA) and local Government Grants for the period April – June 2019 as attached in **Annexes 1 to 4**.
2. The Expenditure Limits are based on the Government Annual Cash Plan adjusted to take into account the projected revenue performance by the end of the FY 2018/19. You should ensure that all your priority expenditures are addressed within the resources advised to you in this circular.
3. The Fourth Quarter Expenditure Limits allocation has accorded protection to Salaries, Pension and Gratuity. Full provision has been made for salaries, pension and gratuity based on quarterly projections and submissions received from Accounting Officers.
4. In addition, the Fourth Quarter Expenditure Limits have catered for the education capitation requirements for Term 2 of the School Year 2019. The balance of funds for NAADS to cater for the first planting season were released in the Third Quarter.
5. It is the responsibility of the Accounting Officers to ensure timely payments are made accordingly. In pursuit of the established policy, I wish to reiterate that payment of salaries, pension and gratuity should be effected by the 28<sup>th</sup> day of every month based on the verified payrolls.
6. Releases to Local Governments and Universities are effected on the Integrated Financial Management System (IFMS). All releases to Missions Abroad were effected in the Third Quarter.

*Mission*

*"To formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability for public resources so as to achieve the most rapid and sustainable economic growth and development"*

7. Rent and utilities payment should have a first call on the Fourth Quarter allocations for non-wage recurrent of your Votes. In particular, Accounting Officers should continue to prioritise payment to UTL arrears to avoid crippling the Company.
8. Subventions to Institutions, should be protected and passed on to them intact and timely in order to enable them meet their expenditure needs.
9. Release of funds to schools follows the school calendar as advised by Ministry of Education and Sports and are released directly to the schools. Equally releases to health facilities are released directly to the health facilities as advised by the Ministry of Health. As a reminder, the Ministries of Education & Sports and Health should ensure that funds are released to **only existing** schools or health facilities respectively.
10. MDAs holding budgets for centralised programmes/projects which are implemented by Local Governments are reminded to ensure that the funds are remitted timely to facilitate implementation of activities.
11. Accounting Officers should submit one warrant for each of the categories: Wage, Pension, Gratuity, Non-wage Recurrent and Development as well as External Financing and Appropriation in Aid (AIA). Your submissions should reach this Ministry **by Monday 8<sup>th</sup> April 2019**. Approval of warrants will strictly follow the breakdown submitted and endorsed by the Accounting Officers.
12. Lastly, Accounting Officers should exercise utmost prudence when allocating the expenditure limits and give priority to critical activities that contribute to the attainment of Vote Outputs without accumulating arrears. Any warrants that will be inconsistent with this principle will be rejected.
13. 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 Annexes 1-4.**

  
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

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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***

*"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: Central Government Quarter Four GOU Expenditure Limits FY 2018/19

Vote	Vote Description	Salaries	Statutory Wage	Contract Staff Salaries	PAF	Protected	Statutory	Pensions	Gratuity	Other	Ariens	Total
Q4												
Recurrent												
001	Office of the President	12,240,626,368	21,300,000	285,000,000	-	16,110,172,634	-	1,585,293,218	908,656,938	-	-	31,151,049,188
002	State House	3,896,245,886	-	-	-	61,693,454,875	-	79,767,778	553,242,408	-	-	66,132,710,946
003	Office of the Prime Minister	612,221,049	-	106,595,001	-	15,138,470,910	-	251,669,893	184,151,151	-	-	16,895,301,272
004	Ministry of Defence and Veteran Affairs	129,866,056,890	-	-	-	136,537,168,002	-	18,899,618,500	-	-	-	283,292,845,994
005	Ministry of Public Service	1,315,355,139	-	-	-	-	-	533,641,164	258,037,348	-	-	2,861,550,194
006	Ministry of Foreign Affairs	1,384,064,988	-	-	-	1,852,222,630	-	1,063,157,884	580,350,676	-	-	4,879,726,188
007	Ministry of Justice and Constitutional Affairs	1,151,458,784	-	-	-	-	-	52,571,346	1,618,208,032	-	-	5,417,600,092
008	Ministry of Finance, Planning & Economic Dev.	1,646,929,319	-	-	-	-	-	1,000,040,324	83,485,571,821	-	-	86,324,553,485
009	Ministry of Internal Affairs	489,543,875	-	-	-	-	-	224,928,173	122,002,000	-	-	7,158,171,209
010	Ministry of Agriculture, Animal, Industry & Fisheries	2,869,183,437	-	145,000,000	-	-	-	2,884,624	37,884,624	-	-	8,573,565,928
011	Ministry of Local Government	2,142,175,689	-	-	-	-	-	662,704,014	380,313,054	-	-	4,007,668,712
012	Ministry of Lands, Housing & Urban Development	1,858,921,330	-	-	-	-	-	662,704,014	380,313,054	-	-	4,007,668,712
013	Ministry of Education and Sports	3,289,065,040	-	166,394,280	-	1,990,628,120	-	667,243,948	102,167,121	-	-	5,188,557,142
014	Ministry of Health	2,613,728,358	-	219,440,653	-	10,004,102,794	-	6,199,771,601	388,624,301	-	-	20,844,548,911
015	Ministry of Trade, Industry and Cooperatives	614,562,179	-	180,965,317	-	6,167,735,817	-	1,870,440,293	573,781,022	-	-	11,794,293,471
016	Ministry of Works and Transport	2,966,450,763	-	-	-	1,130,981,132	-	860,945,893	108,449,953	-	-	3,947,836,711
017	Ministry of Energy and Mineral Development	1,556,142,656	-	-	-	10,069,008,993	-	1,524,614,757	158,669,813	-	-	11,703,303,058
018	Ministry of Gender, Labour and Social Development	1,002,546,195	-	10,643,219	-	5,760,739,657	-	839,738,408	178,542,973	-	-	12,206,905,435
019	Ministry of Water and Environment	1,737,465,236	-	150,000,000	-	1,065,222,458	-	740,522,467	154,547,169	-	-	8,030,959,689
020	Ministry of Information & National Guidance	434,447,497	-	1,049,790,089	-	82,087,875	-	74,850,661	56,122,532	-	-	3,940,756,379
021	East African Community Affairs	256,558,687	-	-	-	189,231,391	-	752,432,026	25,324,386	-	-	1,979,580,308
022	Ministry of Tourism, Wildlife and Antiquities	521,400,947	-	21,491,000	-	-	-	181,652,629	30,502,545	-	-	2,481,885,293
023	Ministry of Science, Technology and Innovation	515,091,182	-	-	-	328,429,040	-	30,502,545	18,480,000	-	-	1,285,377,656
024	Judiciary	4,048,948,827	-	769,254,999	-	-	-	1,675,044,391	31,042,350	-	-	3,002,063,132
025	Electoral Commission-Statutory	-	-	-	-	-	-	12,293,973,251	-	-	-	20,876,383,711
026	Inspectorate of Government (IG)-Statutory	-	-	-	-	-	-	3,531,264,261	-	-	-	8,823,704,581
027	Parliamentary Commission-Statutory	-	-	-	-	-	-	59,646,555,728	-	-	-	102,160,805,744
028	Law Reform Commission-Statutory	-	-	-	-	-	-	1,571,065,709	-	-	-	2,651,625,589
029	Uganda Human Rights Comm-Statutory	-	-	-	-	-	-	17,000,749	44,510,000	-	-	2,651,625,589
030	Uganda AIDS Completion-Statutory	-	-	-	-	-	-	1,799,376,810	888,059,547	-	-	4,437,148,556
031	National Planning Authority-Statutory	-	-	-	-	-	-	1,212,046,465	137,446,485	-	-	1,679,412,878
032	Law Development Centre	-	-	-	-	-	-	3,059,771,053	608,246,353	-	-	5,742,428,899
033	Uganda Industrial Research Institute	-	-	-	-	-	-	241,450,000	118,025,000	-	-	1,310,471,250
034	Bustema University	-	-	-	-	-	-	-	168,676,500	-	-	1,235,373,254
035	Ethics and Integrity	-	-	-	-	-	-	-	-	-	-	5,442,604,412
036	Uganda National Road Authority	-	-	-	-	-	-	-	-	-	-	985,017,138
037	Uganda Cancer Institute	-	-	-	-	-	-	-	-	-	-	20,343,917,987
038	National Medical Stores	-	-	-	-	-	-	-	-	-	-	3,774,891,362
039	Uganda Tourism Board	-	-	-	-	-	-	-	-	-	-	2,168,531,233
040	Road Fund	-	-	-	-	-	-	-	-	-	-	54,944,451,775
041	Uganda Registration Services Bureau	-	-	-	-	-	-	-	-	-	-	2,317,171,915
042	National Citizenship and Immigration Control	-	-	-	-	-	-	-	-	-	-	133,198,852,529
043	Daily Development Authority	-	-	-	-	-	-	-	-	-	-	1,314,823,446
044	KAMPALA CAPITAL CITY AUTHORITY	-	-	-	-	-	-	-	-	-	-	2,480,679,723
045	Rural Electrification Agency (REA)	-	-	-	-	-	-	-	-	-	-	647,148,168
046	Equal Opportunities Commission	-	-	-	-	-	-	-	-	-	-	20,679,644,830
047	National Animal Genetic Res. Centre and Data Bank	-	-	-	-	-	-	-	-	-	-	2,325,822,536
048	National Information Technology Authority	-	-	-	-	-	-	-	-	-	-	557,335,172
049	Muhim University	-	-	-	-	-	-	-	-	-	-	3,084,160,415
050	UNEP	-	-	-	-	-	-	-	-	-	-	1,430,555,066
051	Financial Intelligence Authority	-	-	-	-	-	-	-	-	-	-	4,781,052,000
052	Treasury Operations	-	-	-	-	-	-	-	-	-	-	2,076,370,000
053	Auditor General- Statutory	-	-	-	-	-	-	-	-	-	-	2,186,803,608,238
054	Directorate of Public Prosecutions	-	-	-	-	-	-	-	-	-	-	10,502,777,141
055	Health Service Commission	-	-	-	-	-	-	-	-	-	-	2,127,220,460
056	Makere University	-	-	-	-	-	-	-	-	-	-	7,029,076,699
057	Makere University	-	-	-	-	-	-	-	-	-	-	1,535,250,262
058	Makere University	-	-	-	-	-	-	-	-	-	-	29,227,247,743
059	Kyambogo University	-	-	-	-	-	-	-	-	-	-	6,849,618,601
060	Kyambogo University	-	-	-	-	-	-	-	-	-	-	5,360,042,441
061	Uganda Revenue Authority	-	-	-	-	-	-	-	-	-	-	10,550,533,487
062	National Agricultural Research Organisation	-	-	-	-	-	-	-	-	-	-	1,329,328,062
063	Uganda Bureau of Statistics	-	-	-	-	-	-	-	-	-	-	75,851,635,859
064	Uganda Police Force	-	-	-	-	-	-	-	-	-	-	7,394,668,862
065	Uganda Prisons	-	-	-	-	-	-	-	-	-	-	7,417,098,891
066	Public Service Commission	-	-	-	-	-	-	-	-	-	-	101,898,480,243
067	Local Government Finance Comm	-	-	-	-	-	-	-	-	-	-	44,485,970,367
068	Judicial Service Commission	-	-	-	-	-	-	-	-	-	-	1,959,139,507
069	Gulu University	-	-	-	-	-	-	-	-	-	-	1,220,612,915
070	National Environment Management Authority	-	-	-	-	-	-	-	-	-	-	2,237,738,075
071	Uganda Broad Transfusion Service (UBTS)	-	-	-	-	-	-	-	-	-	-	6,980,514,567
072	MAOS Secretariat	-	-	-	-	-	-	-	-	-	-	1,875,292,340
073	MAOS Secretariat	-	-	-	-	-	-	-	-	-	-	3,760,171,302
074	MAOS Secretariat	-	-	-	-	-	-	-	-	-	-	1,189,795,563



Annex 1: Central Government Quarter Four GOU Expenditure Limits FY 2018/19

Vote	Vote Description	Salaries	Statutory Wage	Contract Staff Salaries	PAF	Protected	Statutory	Pensions	Gratuity	Other	Arrears	Total
Q4												
153	Public Procurement and Disposal of Assets	-	-	1,742,147,950	-	1,332,794,185	-	-	347,748,159	-	-	3,422,691,293
154	Uganda National Bureau of Standards	-	-	1,588,924,700	-	-	-	-	518,750,000	231,650,080	-	2,339,533,780
155	Cotton Development Organisation	-	-	-	32,282,375	-	-	-	-	-	-	32,282,375
156	Uganda Land Commission	140,509,473	-	12,500,000	-	-	-	28,210,147	-	-	-	199,619,620
157	National Forestry Authority	2,941,079,900	-	1,350,000,000	635,794,474	-	-	-	-	-	-	1,985,784,474
159	External Security Organisation	-	-	-	3,243,599,707	3,998,960,815	-	-	131,129,574	-	-	7,071,470,289
160	Uganda Coffee Development Authority	8,502,753,506	-	-	4,973,806,464	-	-	-	530,549,773	-	-	3,243,599,707
161	Mulago Hospital Complex	-	-	-	1,255,889,693	-	-	824,208,298	-	-	-	14,851,510,041
162	Butabika Hospital	1,348,645,091	-	229,240,803	-	-	-	76,660,877	-	-	-	2,691,193,650
301	Lira University	(1)	-	-	-	-	-	-	-	-	-	229,240,802
302	UNMA	-	-	1,653,250,000	-	-	-	-	1,659,483,470	-	-	3,813,854,891
303	NCDC	901,290,608	-	-	301,121,421	-	-	-	-	-	-	1,248,657,534
304	UVRI	385,283,779	-	-	347,386,625	-	-	55,132,581	-	-	-	915,508,392
305	DGAL	333,458,442	-	-	475,092,032	577,233,737	-	27,208,500	-	-	-	937,910,679
306	Uganda Export Promotion Board	-	-	315,300,000	-	-	-	-	156,110,000	62,085,493	-	533,495,493
307	Kabale University	-	-	-	-	-	-	-	-	-	-	-
308	Secret University	982,094,142	-	170,916,147	-	-	-	-	-	-	-	1,153,010,289
309	NIRA	-	-	3,285,500,000	-	-	-	-	332,817,000	1,551,923,689	-	5,150,240,689
310	Uganda Investment Authority	-	-	1,103,256,500	-	-	-	-	202,669,891	314,346,521	-	1,620,272,912
311	Uganda National Oil Company (UNOC)	1,706,578,400	-	690,000,000	-	-	-	-	4,045,245,763	6,441,824,163	-	6,441,824,163
312	Petroleum Authority of Uganda	-	-	3,650,000,000	-	-	-	-	-	3,384,406,390	-	7,034,406,390
Total Center Votes		373,777,633,212	52,014,885,535	96,886,660,419	317,448,628,866	291,306,289,655	2,296,747,416,605	47,676,892,952	39,586,556,594	112,871,148,484	-	3,628,298,120,350
163	Arua Referral Hospital	1,212,333,942	-	-	330,325,505	-	-	138,649,127	378,716,964	-	-	2,061,225,537
164	Fort Portal Referral Hospital	1,353,789,169	-	-	358,561,380	-	-	85,017,693	202,787,090	-	-	2,000,155,632
165	Gulu Referral Hospital	1,255,615,197	-	-	287,666,970	-	-	111,405,989	152,864,692	-	-	1,787,652,818
166	Holma Referral Hospital	1,523,474,995	-	-	237,631,600	-	-	86,785,351	113,512,502	-	-	1,961,604,848
167	Jinja Referral Hospital	1,695,841,298	-	-	231,802,817	-	-	220,382,762	-	-	-	2,148,026,878
168	Kabale Referral Hospital	1,078,324,967	-	-	304,236,361	-	-	78,033,675	90,541,711	-	-	1,491,135,624
169	Masaka Referral Hospital	1,100,192,286	-	-	257,727,448	-	-	84,280,490	227,872,606	-	-	2,481,860,522
170	Moale Referral Hospital	1,594,481,018	-	-	449,426,778	-	-	210,080,120	79,661,969	-	-	1,585,351,085
171	Secret Referral Hospital	1,281,090,579	-	-	240,998,508	-	-	116,006,663	121,064,030	-	-	1,674,659,076
172	Lira Referral Hospital	1,287,546,980	-	-	276,971,834	-	-	87,505,482	-	-	-	1,778,887,596
173	Mbarara Referral Hospital	1,066,424,967	-	-	185,842,524	-	-	32,110,526	14,092,280	-	-	1,524,176,017
174	Mubende Referral Hospital	1,306,854,019	-	-	239,860,869	-	-	14,511,085	-	-	-	1,329,316,262
175	Moroto Referral Hospital	1,435,256,106	-	-	341,456,005	-	-	440,438	44,148,418	-	-	1,821,349,968
176	Naguru Hospital	-	-	-	-	-	-	-	-	-	-	-
Total Referral Hospitals		18,218,273,124	-	-	4,004,844,743	-	-	1,345,416,600	1,518,072,618	-	-	25,087,607,084
201	Ugandan Mission at the United Nations, New York	-	-	-	-	-	-	-	-	-	-	-
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 Tanzania, Dar es Salaam	-	-	-	-	-	-	-	-	-	-	-
207	Uganda High Commission in South Africa, Pretoria	-	-	-	-	-	-	-	-	-	-	-
208	Uganda High Commission in Nigeria, Abuja	-	-	-	-	-	-	-	-	-	-	-
209	Uganda High Commission in Washington	-	-	-	-	-	-	-	-	-	-	-
210	Uganda Embassy in Ethiopia, Addis Ababa	-	-	-	-	-	-	-	-	-	-	-
211	Uganda Embassy in China, Beijing	-	-	-	-	-	-	-	-	-	-	-
212	Uganda Embassy in Rwanda, Kigali	-	-	-	-	-	-	-	-	-	-	-
213	Uganda Embassy in Switzerland, Geneva	-	-	-	-	-	-	-	-	-	-	-
214	Uganda Embassy in Japan, Tokyo	-	-	-	-	-	-	-	-	-	-	-
215	Uganda Embassy in Saudi Arabia, Riyadh	-	-	-	-	-	-	-	-	-	-	-
216	Uganda Embassy in Denmark, Copenhagen	-	-	-	-	-	-	-	-	-	-	-
217	Uganda Embassy in Belgium, Brussels	-	-	-	-	-	-	-	-	-	-	-
218	Uganda Embassy in Italy, Rome	-	-	-	-	-	-	-	-	-	-	-
219	Uganda Embassy in DRC, Kinshasa	-	-	-	-	-	-	-	-	-	-	-
220	Uganda Embassy in Sudan, Khartoum	-	-	-	-	-	-	-	-	-	-	-
221	Uganda Embassy in France, Paris	-	-	-	-	-	-	-	-	-	-	-
222	Uganda Embassy in Germany, Berlin	-	-	-	-	-	-	-	-	-	-	-
223	Uganda Embassy in Moscow	-	-	-	-	-	-	-	-	-	-	-
224	Uganda Embassy in Cameroon	-	-	-	-	-	-	-	-	-	-	-
225	Uganda Embassy in Juba	-	-	-	-	-	-	-	-	-	-	-
226	Uganda Embassy in Abu Dhabi	-	-	-	-	-	-	-	-	-	-	-
227	Guangzhou Consulate in China	-	-	-	-	-	-	-	-	-	-	-
228	Mission in Ankara	-	-	-	-	-	-	-	-	-	-	-
229	Mission in Mogadishu	-	-	-	-	-	-	-	-	-	-	-
230	Mission in Kuala Lumpur	-	-	-	-	-	-	-	-	-	-	-
231	-	-	-	-	-	-	-	-	-	-	-	-
232	-	-	-	-	-	-	-	-	-	-	-	-
233	-	-	-	-	-	-	-	-	-	-	-	-
234	-	-	-	-	-	-	-	-	-	-	-	-
235	-	-	-	-	-	-	-	-	-	-	-	-



Annex 1: Central Government Quarter Four GOU Expenditure Limits FY 2018/19

Vote	Vote Description	Salaries	Statutory Wage	Contract Staff Salaries	PAF	Protected	Statutory	Pensions	Gratuity	Other	Arrears	Total
Q4												
236	Mission in Mombasa	-	-	-	-	-	-	-	-	-	-	-
237	Mission in Algiers	-	-	-	-	-	-	-	-	-	-	-
237	Total Missions Abroad	-	-	-	-	-	-	-	-	-	-	-
321466	Sector Wage Conditional Grant - Agriculture	17,186,169,345	-	-	-	-	-	-	-	-	-	17,186,169,345
321466	Sector Wage Conditional Grant - Education	309,289,524,571	-	-	-	-	-	-	-	-	-	309,289,524,571
321466	Sector Wage Conditional Grant - Health	105,558,746,931	-	-	-	-	-	-	-	-	-	105,558,746,931
321450	Urban Unconditional Grant Wage	14,107,053,623	-	-	-	-	-	-	-	-	-	14,107,053,623
321451	District Unconditional Grant Wage	50,907,048,723	-	-	-	-	-	-	-	-	-	50,907,048,723
321457	Sector Non-Wage Conditional Grant - Agriculture	-	-	-	8,999,516,873	-	-	-	-	-	-	8,999,516,873
321467	Sector Non-Wage Conditional Grant - Education	-	-	-	85,083,744,819	-	-	-	-	-	-	85,083,744,819
321467	Sector Non-Wage Conditional Grant - Health	-	-	-	9,979,841,971	-	-	-	-	-	-	9,979,841,971
321469	Support Services Grant - Urban Water	-	-	-	1,322,500,000	-	-	-	-	-	-	1,322,500,000
321467	Sector Non-Wage Conditional Grant - Social Development	-	-	-	625,000,000	-	-	-	-	-	-	625,000,000
212105	Pensions	-	-	-	1,910,000,000	-	-	26,295,376,567	-	-	-	1,910,000,000
212107	Gratuity	-	-	-	-	-	-	-	21,145,476,831	-	-	21,145,476,831
321401	District Unconditional Grant Non-Wage	-	-	-	-	22,807,659,784	-	-	-	-	-	22,807,659,784
321402	Urban Unconditional Grant Non-Wage	-	-	-	-	7,327,505,091	-	-	-	-	-	7,327,505,091
321608	Pensions and Gratuity Arrears	-	-	-	-	-	-	-	-	-	-	-
321617	Salary Arrears	-	-	-	-	-	-	-	-	-	-	-
500	Total Local Governments	497,048,543,194	-	-	107,920,603,663	30,135,164,875	-	26,295,376,567	21,145,476,831	-	-	682,545,165,130
Total Recurrent		889,044,449,529	52,014,885,535	96,886,660,419	428,374,075,291	321,441,463,530	2,286,747,416,605	75,318,686,119	62,231,106,042	112,871,149,494	-	4,335,930,892,563
Development												
001	Office of the President	-	-	-	-	172,109,609	-	-	-	-	-	172,109,609
002	State House	-	-	-	-	-	-	-	-	-	-	-
003	Office of the Prime Minister	-	-	-	781,614,168	6,297,659,324	-	-	-	-	-	7,342,023,492
004	Ministry of Defence and Veteran Affairs	296,750,000	-	-	-	117,051,525,566	-	-	-	-	-	117,051,525,566
005	Ministry of Public Service	-	-	-	-	-	-	-	-	211,882,004	-	211,882,004
006	Ministry of Foreign Affairs	-	-	-	-	43,848,922	-	-	-	-	-	43,848,922
007	Ministry of Justice and Constitutional Affairs	714,850,000	-	-	-	-	-	-	-	9,212,661,221	-	9,927,311,221
008	Ministry of Finance, Planning & Economic Dev.	3,912,098,870	-	-	-	-	-	-	-	5,891,979,116	-	9,804,077,986
009	Ministry of Internal Affairs	-	-	-	-	-	-	-	-	35,003,962	-	35,003,962
010	Ministry of Agriculture, Animal, Industry & Fisheries	643,475,000	-	-	10,064,299,077	-	-	-	-	216,627,510	-	10,984,401,588
011	Ministry of Local Government	-	-	-	7,464,850	-	-	-	-	6,970,071,207	-	6,977,556,057
012	Ministry of Lands, Housing & Urban Development	-	-	-	873,257,692	-	-	-	-	477,229,266	-	1,351,286,948
013	Ministry of Education and Sports	10,600,000	-	-	2,403,009,158	-	-	-	-	3,319,675,893	-	3,319,675,893
014	Ministry of Health	916,266,735	-	-	3,631,837,528	-	-	-	-	4,220,931,853	-	4,220,931,853
015	Ministry of Trade, Industry and Cooperatives	589,094,326	-	-	3,242,674,278	-	-	-	-	3,528,092,447	-	3,528,092,447
016	Ministry of Works and Transport	1,233,121,500	-	-	18,321,105,617	2,400,000,000	-	-	-	285,418,169	-	22,181,181,835
017	Ministry of Energy and Mineral Development	569,014,500	-	-	3,453,971,999	4,439,126,240	-	-	-	226,854,718	-	10,049,976,668
017	Karuma	-	-	-	-	6,683,024,180	-	-	-	1,587,803,949	-	6,683,024,180
017	Karuma Interconnection Project	-	-	-	-	259,000,000	-	-	-	-	-	259,000,000
017	Isimba	-	-	-	-	4,756,908,225	-	-	-	-	-	4,756,908,225
017	Oil Refinery	-	-	-	-	795,000,000	-	-	-	-	-	795,000,000
018	Ministry of Gender, Labour and Social Development	-	-	-	7,621,846,416	-	-	-	-	377,128,018	-	9,775,356,092
019	Ministry of Water and Environment	1,776,391,698	-	-	18,584,008,295	-	-	-	-	270,605,549	-	21,514,434,387
020	Ministry of Information & National Guidance	2,659,620,583	-	-	11,610,250	-	-	-	-	857,825,777	-	1,011,436,027
021	East African Community Affairs	42,000,000	-	-	-	-	-	-	-	7,758,100	-	7,758,100
022	Ministry of Tourism, Wildlife and Antiquities	-	-	-	575,336,518	-	-	-	-	50,323,908	-	625,660,426
023	Ministry of Science, Technology and Innovation	-	-	-	1,609,045,942	-	-	-	-	15,489,053	-	1,624,540,995
101	Judiciary	-	-	-	-	93,986,500	-	-	-	-	-	93,986,500
102	Electoral Commission-Statutory	-	-	-	-	200,000,010	-	-	-	-	-	200,000,010
103	Inspectorate of Government (IG)-Statutory	-	-	-	-	832,047,300	-	-	-	-	-	832,047,300
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	-	-	-	-	28,481,864	-	-	-	-	-	28,481,864
110	Uganda Industrial Research Institute	-	-	-	-	-	-	-	-	-	-	-
111	Bustumu University	337,500,000	-	-	779,139,003	-	-	-	-	153,886,347	-	1,153,886,347
112	Ethics and Integrity	-	-	-	-	-	-	-	-	-	-	-
113	Uganda National Road Authority	-	-	-	-	21,059,669	-	-	-	-	-	21,059,669
114	Uganda Cancer Institute	1,689,600,000	-	-	274,117,483,777	-	-	-	-	-	-	276,017,083,777
115	Uganda Heart Institute	-	-	-	2,105,017,754	-	-	-	-	-	-	2,105,017,754
116	National Medical Stores	-	-	-	1,257,473,031	-	-	-	-	-	-	1,257,473,031
117	Uganda Tourism Board	-	-	-	42,012,846	-	-	-	-	-	-	42,012,846
118	Road Fund	-	-	-	864,000,000	-	-	-	-	-	-	864,000,000
119	Uganda Registration Services Bureau	-	-	-	-	-	-	-	-	-	-	-



Annex 1: Central Government Quarter Four GOU Expenditure Limits FY 2018/19

Vote	Vote Description	Salaries	Statutory Wage	Contract Staff Salaries	PAF	Protected	Statutory	Pensions	Gratuity	Other	Airfare	Total
120	National Citizenship and Immigration Control	-	-	-	-	955,231,839	-	-	-	-	-	955,231,839
121	Dairy Development Authority	-	-	85,329,654	103,500,990	-	-	-	-	-	-	188,830,644
122	KAMPALA CAPITAL CITY AUTHORITY	-	-	200,000,000	-	1,090,000,000	-	-	-	-	-	1,290,000,000
123	Rural Electrification Agency (REA)	-	-	-	8,026,080,000	132,000,000	-	-	-	-	-	8,158,080,000
124	Equal Opportunities Commission	-	-	-	-	-	-	-	-	262,804,765	-	312,804,765
125	National Animal Genetic Res. Centre and Data Bank	-	-	50,000,000	-	-	-	-	-	62,819,289	-	62,819,289
126	National Information Technology Authority	-	-	-	-	-	-	-	-	-	-	-
127	Muni University	-	-	-	-	-	-	-	-	-	-	-
128	UNEB	-	-	-	256,750,000	-	-	-	-	-	-	256,750,000
129	Financial Intelligence Authority	-	-	-	-	-	-	-	-	13,925,000	-	13,925,000
130	Treasury Operations	-	-	-	-	-	-	-	-	-	-	-
131	Auditor General- Statutory	-	-	-	-	251,160,274	-	-	-	-	-	251,160,274
132	Education Service Commission	-	-	-	-	-	-	-	-	-	-	-
133	Directorate of Public Prosecutions	-	-	-	-	1,763,837,795	-	-	-	-	-	1,763,837,795
134	Health Service Commission	-	-	-	-	-	-	-	-	-	-	-
136	Makerere University	-	-	-	-	-	-	-	-	-	-	-
137	Mbarara University	-	-	-	-	-	-	-	-	-	-	-
138	Makerere University Business School	-	-	-	-	-	-	-	-	-	-	-
139	Kyambogo University	-	-	-	-	-	-	-	-	-	-	-
140	Kyambogo Management Institute	-	-	-	-	-	-	-	-	-	-	-
141	Uganda Revenue Authority	-	-	-	-	18,667,272,027	-	-	-	-	-	18,667,272,027
142	National Agricultural Research Organisation	-	-	266,770,000	-	3,728,664,851	-	-	-	-	-	3,997,434,851
143	Uganda Bureau of Statistics	-	-	-	4,363,877,860	-	-	-	-	-	-	4,363,877,860
144	Uganda Police Force	-	-	-	11,442,500,000	-	-	-	-	-	-	11,442,500,000
145	Uganda Prisons	-	-	-	3,480,241,311	225,944,800	-	-	-	-	-	3,706,186,111
146	Public Service Commission	-	-	-	-	-	-	-	-	-	-	-
147	Local Government Finance Comm	-	-	-	-	-	-	-	-	-	-	-
148	Judicial Service Commission	-	-	-	-	-	-	-	-	-	-	-
149	Gulu University	-	-	-	-	-	-	-	-	-	-	-
150	National Environment Management Authority	-	-	-	-	-	-	-	-	59,404,665	-	59,404,665
151	Uganda Blood Transfusion Service (UBTS)	-	-	-	676,950,000	-	-	-	-	-	-	676,950,000
152	NAADS Secretariat	-	-	346,215,608	121,748,000	-	-	-	-	-	-	470,963,608
153	Public Procurement and Disposal of Assets	-	-	-	-	1,352,843,000	-	-	-	-	-	1,352,843,000
154	Uganda National Bureau of Standards	-	-	-	-	-	-	-	-	388,164,181	-	388,164,181
155	Cotton Development Organisation	-	-	-	18,000,000	-	-	-	-	-	-	18,000,000
156	Uganda Land Commission	-	-	-	11,105,011,395	-	-	-	-	-	-	11,105,011,395
157	National Forestry Authority	-	-	-	315,587,572	-	-	-	-	-	-	315,587,572
159	External Security Organisation	-	-	-	-	179,032,144	-	-	-	-	-	179,032,144
160	Uganda Coirte Development Authority	-	-	-	-	-	-	-	-	-	-	-
161	Mulago Hospital Complex	-	-	-	850,000,000	-	-	-	-	-	-	850,000,000
162	Buzaika Hospital	-	-	-	7,500,000	-	-	-	-	-	-	7,500,000
301	Lira Univesity	-	-	-	-	34,500,000	-	-	-	-	-	34,500,000
302	UNMA	-	-	-	2,801,705,487	-	-	-	-	-	-	2,801,705,487
303	NCDC	-	-	-	-	-	-	-	-	-	-	-
304	UVRI	-	-	-	16,150,000	-	-	-	-	10,000,000	-	26,150,000
305	DGAL	-	-	17,475,000	-	431,181,029	-	-	-	-	-	448,656,029
306	Uganda Export Promotion Board	-	-	-	-	-	-	-	-	18,344,515	-	18,344,515
307	Kabale Univesity	-	-	-	-	-	-	-	-	-	-	-
308	Soroti Univesity	-	-	-	-	-	-	-	-	-	-	-
309	NIRA	-	-	-	-	-	-	-	-	-	-	-
310	Uganda Investment Authority	-	-	-	-	-	-	-	-	28,342,685	-	28,342,685
311	Uganda National Oil Company (UNOC)	-	-	-	-	-	-	-	-	-	-	-
312	Petroleum Authority of Uganda	-	-	-	-	-	-	-	-	-	-	-
Total Center Votes		-	-	16,530,363,432	394,040,238,764	172,876,057,167	-	-	-	27,753,458,976	-	611,200,119,339
163	Arua Referral Hospital	-	-	-	59,000,000	-	-	-	-	-	-	59,000,000
164	Fort Portal Referral Hospital	-	-	-	225,000,000	-	-	-	-	-	-	225,000,000
165	Gulu Referral Hospital	-	-	-	150,000,000	-	-	-	-	-	-	150,000,000
166	Holms Referral Hospital	-	-	-	265,000,000	-	-	-	-	-	-	265,000,000
167	Jinja Referral Hospital	-	-	-	47,000,000	-	-	-	-	-	-	47,000,000
168	Kabale Referral Hospital	-	-	-	-	-	-	-	-	-	-	-
169	Masaka Referral Hospital	-	-	-	6,250,000	-	-	-	-	-	-	6,250,000
170	Mbale Referral Hospital	-	-	-	-	-	-	-	-	-	-	-
171	Soroti Referral Hospital	-	-	-	125,000,000	-	-	-	-	-	-	125,000,000
172	Lira Referral Hospital	-	-	-	-	-	-	-	-	-	-	-
173	Mbarara Referral Hospital	-	-	-	-	-	-	-	-	-	-	-
174	Mubende Referral Hospital	-	-	-	-	-	-	-	-	-	-	-
175	Moroto Referral Hospital	-	-	-	-	-	-	-	-	-	-	-
176	Naguru Hospital	-	-	-	-	-	-	-	-	-	-	-
Total Referral Hospitals		-	-	-	876,250,000	-	-	-	-	-	-	876,250,000
201	Ugandan Mission at the United Nations, New York	-	-	-	-	-	-	-	-	-	-	-
202	Uganda High Commission in United Kingdom, London	-	-	-	-	-	-	-	-	-	-	-

Annex 1: Central Government Quarter Four GOU Expenditure Limits FY 2018/19

Vote	Vote Description	Salaries	Statutory Wage	Contract Staff Salaries	PAF	Protected	Statutory	Pensions	Gratuity	Other	Arrears	Total
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 High Commission in Washington	-	-	-	-	-	-	-	-	-	-	-
211	Uganda Embassy in Ethiopia, Addis Ababa	-	-	-	-	-	-	-	-	-	-	-
212	Uganda Embassy in China, Beijing	-	-	-	-	-	-	-	-	-	-	-
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 Teleran	-	-	-	-	-	-	-	-	-	-	-
227	Uganda Embassy in Moscow	-	-	-	-	-	-	-	-	-	-	-
228	Uganda Embassy in Cambodia	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
237	Mission in Algiers	-	-	-	-	-	-	-	-	-	-	-
Total Missions Abroad												
321470	Sector Development Conditional Grant - Agriculture	-	-	-	-	-	-	-	-	-	-	-
321470	Sector Development Conditional Grant - Water and Environment	-	-	-	-	-	-	-	-	-	-	-
321472	Transitional Development Grant - Water and Environment	-	-	-	-	-	-	-	-	-	-	-
321470	Sector Development Conditional Grant - Education	-	-	-	-	-	-	-	-	-	-	-
321472	Transitional Development Grant - Education	-	-	-	-	-	-	-	-	-	-	-
321470	Sector Development Conditional Grant - Works and Transport	-	-	-	-	-	-	-	-	-	-	-
321472	Transitional Development Grant - Works and Transport	-	-	-	-	-	-	-	-	-	-	-
321470	Sector Development Conditional Grant - Health	-	-	-	-	-	-	-	-	-	-	-
321472	Transitional Development Grant - Health	-	-	-	-	-	-	-	-	-	-	-
321472	Transitional Development Grant - Social Development	-	-	-	-	-	-	-	-	-	-	-
321403	District Discretionary Development Equalization Grant	-	-	-	-	-	-	-	-	-	-	-
321463	Urban Discretionary Development Equalization Grant	-	-	-	-	-	-	-	-	-	-	-
321472	Transitional Development Grant - Public Sector Management	-	-	-	-	-	-	-	-	-	-	-
321472	Transitional Development Grant - Health (Sanitation Grant)	-	-	-	-	-	-	-	-	-	-	-
321463	Urban Discretionary Development Equalization Grant - USMD	-	-	-	-	-	-	-	-	-	-	-
Total Local Governments												
500	Total GOU Development	-	-	16,530,363,432	384,916,489,764	172,876,057,167	-	-	-	27,753,468,976	-	612,076,369,339
Grand Total												
		889,044,449,529	52,014,885,535	113,417,023,851	824,290,565,055	494,317,520,697	2,295,747,416,605	75,318,686,119	62,232,106,042	140,624,608,469	-	4,948,007,261,902

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