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This subject please quote No.



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

**MEP.50/268/01**

30<sup>th</sup> September 2022

## **All Accounting Officers (Central Government and Local Governments)**

### **SECOND QUARTER (OCTOBER TO DECEMBER 2022) EXPENDITURE LIMITS FOR GOVERNMENT OF UGANDA (GOU) WAGE, NON-WAGE RECURRENT & DEVELOPMENT AND EXTERNAL FINANCING FOR FY 2022/23**

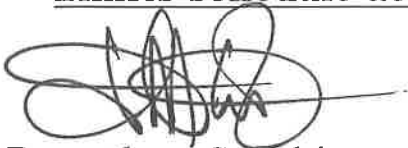
1. This is to communicate the Expenditure Limits for the Wage, Non-Wage Recurrent, Development and External Financing (Central Government & Local Governments) for the period October to December 2022 as attached in **Annexes 1-2**.
2. The Expenditure Limits are based on the Government Annual Cash Plan taking into account the unreleased funds in the First Quarter, the projected revenue performance for the rest of the Financial Year 2022/23, and the need to balance the inflationary pressures and the growth prospects.
3. In order to respond to the inflation concerns, the cash limits issued have prioritized funding to boost agricultural production and to support the roll out of the Parish Development Model. To facilitate economic growth, a 33.3% release of the balances on the development budget has been made to support economic growth and to minimize interest charges on the unpaid certificates.
4. In addition, the expenditure limits have taken into account the salary enhancements for the scientists and the army, pension and gratuity based on quarterly projections and submissions received from Accounting Officers.
5. The verified arrears were all released in the First Quarter in line with the Government policy to reduce their accumulation and are therefore not in this circular.
6. For Missions Abroad and Universities, the programmed limits bring the release up to 50% of the Approved Annual Budget and 50% of the Non-Wage Recurrent budget in line with the semester requirements respectively.

*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. With respect to External Financing, the allocations are based on the projected disbursements by the Development Partners. Local revenue disbursements are handled directly by Accountant General's Office as and when collections have been received.
8. It is the responsibility of the Accounting Officers to ensure timely payments are made. In particular, payment of salaries, pension and gratuity should be effected by the 28<sup>th</sup> day of every month based on the verification you have undertaken. You are requested to submit your warrants in line with the Budget Execution Circular for Financial Year 2022/23.
9. To facilitate approval, you should submit single separate warrants for each of the categories; Wage, Pension, Gratuity, Non-Wage Recurrent, Development and External Financing as well as Subventions (where this applies). Your submissions should reach this Ministry **by Thursday October 6<sup>th</sup> 2022**. Approval of warrants will strictly follow the breakdown submitted and endorsed by the Accounting Officers.
10. Lastly, Accounting Officers should prioritise funds to the critical activities that contribute significantly to the attainment of the Programme and Sub-programme Outcomes without accumulating arrears. Warrants will be rigorously scrutinised and rejected if they do not comply with this principle.
11. 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 1-2.**



Ramathan Ggoobi

**PERMANENT SECRETARY/SECRETARY TO THE TREASURY**

- Cc: The Rt. Hon Speaker of Parliament
- Cc: The Rt. Hon Deputy 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: Auditor General
- Cc: Head of Public Service and Secretary to cabinet
- 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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Noo: Internal Auditor General  
Director Budget  
Director Economic Affairs  
The Commissioner/Financial Management Services  
The Commissioner/Public Administration Department  
The Commissioner/Infrastructure & Social Services Department  
The Commissioner/Macroeconomic Policy Department  
The Commissioner/Budget Policy & Evaluation Department  
The Assistant Commissioner/Public Administration Department  
The Assistant Commissioner/Social Services  
The Secretary/Cash Flow Committee  
Top Management file

A handwritten signature in black ink, consisting of a stylized, cursive script that appears to be the initials 'JD' followed by a horizontal line extending to the right.









Annex 1: Central Government Quarter Two Expenditure Limits FY 2022/23

Vote	Description	Salaries	Standby Wage	Contract/Share/	PAF	Protected	Statutory	Pensions	Gratuity	Other	Subventions	Debt	Arrears	Total GOU	Expend
520	Uganda Embassy in DRC, Kinshasa					1,170,508,360								1,170,508,360	
521	Uganda Embassy in Sudan, Khartoum					292,043,566								292,043,566	
522	Uganda Embassy in France, Paris					1,625,441,850								1,625,441,850	
523	Uganda Embassy in Germany, Berlin					445,177,570								445,177,570	
524	Uganda Embassy in Iran, Tehran					799,108,274								799,108,274	
525	Uganda Embassy in Russia, Moscow					1,685,156,978								1,685,156,978	
526	Uganda Embassy in Australia, Canberra					356,659,225								356,659,225	
527	Uganda Embassy in Saudi Sudan, Juba					444,529,307								444,529,307	
528	Uganda Embassy in United Arab Emirates, Abu Dhabi					585,612,837								585,612,837	
529	Uganda Embassy in Bahrain, Bujumbeura					725,774,058								725,774,058	
530	Uganda Embassy in China, Guangzhou					1,081,639,660								1,081,639,660	
531	Uganda Embassy in Turkey, Ankara					545,806,273								545,806,273	
532	Uganda Embassy in Somalia, Mogadishu					260,866,994								260,866,994	
533	Uganda Embassy in Malaysia, Kuala Lumpur					262,011,709								262,011,709	
534	Uganda Embassy in Kenya, Mombasa					806,994,342								806,994,342	
535	Uganda Embassy in Algeria, Algiers					659,576,021								659,576,021	
536	Uganda Embassy in Qatar, Doha					233,216,330								233,216,330	
	<b>Total Multilateral Approval</b>					<b>32,148,972,971</b>								<b>32,148,972,971</b>	
	<b>Local governments</b>														
601	Local Government 01	35,276,383,025												35,276,383,025	
606	Local Government 06														
607	Local Government 07														
612	Local Government 12	651,713,446,109												651,713,446,109	
615	Local Government 15														
617	Local Government 17	109,942,339,855												109,942,339,855	
	<b>Total Local Governments</b>	<b>766,712,169,000</b>												<b>766,712,169,000</b>	
	<b>Total Recurrent</b>	<b>1,553,548,489,465</b>												<b>1,553,548,489,465</b>	
	<b>Development</b>														
	<b>Center Vote</b>														
001	Office of the President														
002	State House														
003	Office of the Prime Minister														
004	Ministry of Defence														
005	Ministry of Health														
006	Ministry of Foreign Affairs														
007	Ministry of Justice and Constitutional Affairs														
008	Ministry of Finance, Planning and Economic Development														
009	Ministry of Internal Affairs														
010	Ministry of Agriculture, Animal Industry and Fisheries														
011	Ministry of Local Government														
012	Ministry of Lands, Housing and Urban Development														
013	Ministry of Education and Sports														
014	Ministry of Health														
015	Ministry of Trade, Industry and Co-operatives														
016	Ministry of Works and Transport														
017	Ministry of Energy and Mineral Development														
018	Ministry of Gender, Labour and Social Development														
019	Ministry of Water and Environment														
020	Ministry of Water and National Guidance														
021	Ministry of East African Community Affairs														
022	Ministry of Tourism, Wildlife and Antiquities														
101	Judiciary (Courts of Judicature)														
102	Electoral Commission (EC)														
103	Inspectorate of Government (IG)														
104	Parliamentary Commission														
105	Law Reform Commission (LRC)														
106	Uganda Human Rights Commission (UHRC)														
107	Uganda Adic Commission (UAC)														
108	National Planning Authority (NPA)														
109	National Meteorological Authority (NUMA)														
110	National Industrial Research Institute (NIRI)														
111	National Curriculum Development Centre (NCDC)														
112	Directorate of Ethics and Integrity (DEI)														
113	Uganda National Roads Authority (UNRA)														
114	Uganda Cancer Institute (UCI)														
115	Uganda Heart Institute (UHI)														
116	Uganda National Medical Stores														
117	Uganda Tourism Board (UTB)														
119	Uganda Registration Services Bureau (URSB)														
120	National Citizenship and Immigration Control (NCIC)														
121	Dairy Development Authority (DDA)														
122	Kampala Capital City Authority (KCCA)														
124	Equal Opportunities Commission (EOC)														
125	National Animal Genetic Resource Centre and Data Bank (NAGRC&D)														

Annex 1: Central Government Quarter Two Expenditure Limits FY 2022/23

Vote	Description	Statutory Wage	Contract Salaries	PAF	Protected	Statutory	Penalties	Gratuity	Other	Subventions	Debt	Arrears	Total GOU	External
126	National Information Technologies Authority			1,488,181,313					370,413,874				1,758,595,188	921,877,601
127	Uganda Virus Research Institute (UVRI)								830,000,000				830,000,000	
128	Uganda National Examination Board (UNEB)								1,842,000,000				1,842,000,000	
129	Financial Intelligence Authority (FIA)								21,500,000				21,500,000	
131	Office of the Auditor General (OAG)								586,666,667				586,666,667	
132	Education Service Commission (ESC)								684,306,045				684,306,045	
133	Directorate of Public Prosecution (DPP)								6,644,982,438				6,644,982,438	
134	Health Service Commission (HSC)								16,000,000				16,000,000	
135	Directorate of Government Analytical Laboratory (DGAAL)								7,456,104,733				7,456,104,733	
136	Uganda Export Promotion Board (UEPB)								11,256,144				11,256,144	
137	National Identification and Registration Authority (NIRA)								1,479,312,556				1,479,312,556	
138	Perroleum Authority of Uganda (PAU)								781,171,800				781,171,800	
139	Uganda Revenue Authority (URA)								11,015,673,957				11,015,673,957	
141	National Agricultural Research Organisation (NARO)								3,979,367,189				3,979,367,189	
143	Uganda Bureau of Statistics (UBOS)								124,656,858,579				124,656,858,579	
144	Uganda Police Force								8,015,032,966				8,015,032,966	
145	Uganda Prisons Service								426,844,428				426,844,428	
146	Public Service Commission (PSC)								31,400,000				31,400,000	
147	Local Government Finance Commission (LGFC)								154,559,325				154,559,325	
148	Judicial Service Commission (JSC)								279,333,333				279,333,333	
149	National Population Council								1,093,333,333				1,093,333,333	
150	National Environment Management Authority (NEMA)								997,333,333				997,333,333	
151	Uganda Blood Transfusion Service (UBTS)								4,318,454,813				4,318,454,813	
152	National Agricultural Advisory Services (NAADS)								998,800,000				998,800,000	
153	Public Procurement & Disposal of Public Assets (PPDA)								1,530,583,045				1,530,583,045	
154	Uganda National Bureau of Standards (UNBS)								642,200,000				642,200,000	
155	Cotton Development Organization								1,884,075,267				1,884,075,267	
156	Uganda Land Commission (ULC)								279,765,333				279,765,333	
157	National Forestry Authority (NFA)								1,424,277,236				1,424,277,236	
158	Internal Security Organization (ISO)								7,571,879,653				7,571,879,653	
159	External Security Organization (ESCO)								866,666,667				866,666,667	
160	Uganda Coffee Development Authority (UCDA)								1,882,160,000				1,882,160,000	
161	Uganda Free Zones Authority								2,854,605,127				2,854,605,127	
162	Uganda Microfinance Regulatory Authority								910,620,409				910,620,409	
163	National Council for Higher Education								209,666,667				209,666,667	
164	Uganda Business and Technical Examination Board								263,426,005				263,426,005	
301	Makerere University								1,655,834,780				1,655,834,780	
302	Mbarara University								1,296,666,667				1,296,666,667	
303	Kyambogo University Business School								543,781,333				543,781,333	
304	Kyambogo University								291,666,667				291,666,667	
305	Bustler University								820,066,566				820,066,566	
306	Muni University								970,000,000				970,000,000	
307	Kabale University								1,778,660,847				1,778,660,847	
308	Soroti University								200,000,000				200,000,000	
309	Gulu University								1,804,291,724				1,804,291,724	
310	Uta University								694,000,000				694,000,000	
311	Law Development Centre								761,628,116				761,628,116	
312	Uganda Management Institute								75,093,885,816				75,093,885,816	
313	Mountains of the Moon University								1,988,783,855,463				1,988,783,855,463	
401	Mulago National Referral Hospital								2,226,666,667				2,226,666,667	
402	Butubika Hospital								66,666,667				66,666,667	
Total Center Vote			18,678,672,448	955,762,075,463	687,876,153,708				694,000,000	249,483,067,893			1,988,783,855,463	1,770,594,623,003
403	Arua Hospital								2,226,666,667				2,226,666,667	
404	Fort Portal Hospital								66,666,667				66,666,667	
405	Gulu Hospital								330,000,000				330,000,000	
406	Hoima Hospital								1,923,333,333				1,923,333,333	
407	Jinja Hospital								66,666,667				66,666,667	
408	Kabale Hospital								373,333,333				373,333,333	
409	Masaka Hospital								893,333,333				893,333,333	
410	Mbarara Hospital								1,272,333,333				1,272,333,333	
411	Soroti Hospital								423,333,333				423,333,333	
412	Lira Hospital								50,000,000				50,000,000	
413	Mbarara Regional Referral Hospital								484,166,667				484,166,667	
414	Moroto Regional Referral Hospital								200,000,000				200,000,000	
415	Naguru Regional Referral Hospital								484,166,667				484,166,667	
416	Naguru National Referral Hospital								66,666,667				66,666,667	
417	Mirundi National Referral Hospital								500,000,000				500,000,000	
418	Kawempe National Referral Hospital								300,000,000				300,000,000	
419	Entebbe Regional Referral Hospital								569,333,333				569,333,333	
420	Mulago Specialized Women and Neonatal Hospital								10,074,166,667				10,074,166,667	
Total Referral Hospitals									10,074,166,667				10,074,166,667	
Missions/Abroad														

Annex 1: Central Government Quarter Two Expenditure Limits FY 2022/23

Vote	Description	Salaries	Statutory Wage	Contract Salaries	PAF	Protected	Statutory	Femlions	Gratuity	Other	Subventions	Debt	Accrues	Total GOU	External
505	Uganda High Commission in Kenya, Nairobi														
506	Uganda High Commission in Tanzania, Dar es Salaam					166,666,667								166,666,667	
507	Uganda High Commission in Nigeria, Abuja					51,683,517								51,683,517	
509	Uganda High Commission in Rwanda, Kigali					206,666,667								206,666,667	
510	Uganda Embassy in the United States, Washington					133,333,333								133,333,333	
512	Uganda Embassy in Ethiopia, Addis Ababa					14,000,000								14,000,000	
513	Uganda Embassy in China, Beijing					170,000,000								170,000,000	
516	Uganda Embassy in Saudi Arabia, Riyadh					78,666,667								78,666,667	
517	Uganda Embassy in Denmark, Copenhagen					1,151,775,416								1,151,775,416	
519	Uganda Embassy in Italy, Rome					130,000,000								130,000,000	
520	Uganda Embassy in DRC, Kinshasa														
521	Uganda Embassy in Sudan, Khartoum														
522	Uganda Embassy in France, Paris														
523	Uganda Embassy in Germany, Berlin														
526	Uganda Embassy in Australia, Canberra														
527	Uganda Embassy in South Sudan, Juba														
528	Uganda Embassy in United Arab Emirates, Abu Dhabi														
530	Uganda Consulate in China, Guangzhou					116,666,667								116,666,667	
532	Uganda Embassy in Somalia, Mogadishu					183,333,333								183,333,333	
533	Uganda Embassy in Malaysia, Kuala Lumpur					217,000,000								217,000,000	
534	Uganda Consulate in Kenya, Mombasa					33,333,333								33,333,333	
535	Uganda Embassy in Kenya, Mombasa					33,333,333								33,333,333	
536	Uganda Embassy in Qatar, Doha														
	Total Millions Approval					3,028,792,267								3,028,792,267	
	Local governments														
601	Local Governments 01														144,276,690,502
606	Local Governments 06														137,487,131,505
609	Local Governments 09														137,487,131,505
610	Local Governments 10														
612	Local Governments 12														
617	Local Governments 17														
	Total Local Governments														
	Total Development														
	Grand Total	1,535,148,489,465	60,753,043,477	18,678,672,448	222,425,929,255	690,904,846,009	272,703,335,963	166,401,129,332	99,546,297,122	75,983,885,416	269,483,017,493	4,121,770,130,042	39,439,683,963	2,229,312,743,652	1,442,276,690,502
					1,601,183,110,937	1,450,009,773,507				1,480,814,639,159	1,646,050,181,788			11,401,853,213,727	1,374,871,313,505





**ANNEX 2: SECOND QUARTER EXPENDITURE LIMITS FOR LOCAL GOVERNMENTS FY 2022/23**

Vote Code	01 Agro Industrialization										06 Natural Resource, Environment, Climate Change, Land and Water Management				
	Production & Marketing	Production and Marketing - Wage Conditional Grant	Production and Marketing - Non Wage Recurrent Conditional Grant	Production and Marketing Development Grant	Transitional Production and Marketing Ad Hoc	Department Total	Water	Support Services Grant - Urban Water	Environment - Non Wage Recurrent Conditional Grant	Water and Environment - Non Wage Recurrent Conditional Grant	Transitional Development - Water				
	Prog. 04 Item 123307	Prog. 04 Item 123308	Prog. 04 Item 123309	Prog. 03 Item 123310	Prog. 04 Item 123311			Prog. 01 Item 123309	Prog. 01 Item 123308	Prog. 01 Item 123310					
819	Buwiro District	515,618,668	259,055,163	116,760,371	159,803,134	0	515,618,668	0	131,522,664	25,187,399	4,938,272				
820	Bulambul District	626,243,206	275,853,190	160,293,739	190,096,277	0	626,243,206	0	297,790,952	35,921,336	4,938,272				
821	Bu Lisa District	357,510,654	176,125,640	83,804,759	57,580,255	0	357,510,654	0	111,442,156	24,166,365	4,938,272				
822	Bu-vudibweyo District	660,652,917	318,463,060	169,164,729	173,025,127	0	660,652,917	0	262,615,312	34,656,550	4,938,272				
823	Bu-yangabu District	205,993,420	74,616,237	54,755,593	76,611,991	0	205,993,420	0	136,340,083	22,471,117	4,938,272				
824	Bushenyi District	645,286,215	259,466,043	140,283,178	245,556,995	0	645,286,215	0	144,465,151	27,594,534	4,938,272				
825	Bushenyi District	632,121,990	358,955,148	146,255,281	176,941,502	0	632,121,990	0	282,300,700	42,071,863	4,938,272				
826	Buramba District	409,454,290	213,996,253	74,345,390	121,112,146	0	409,454,290	0	101,717,107	34,439,144	4,938,272				
827	Butebo District	327,134,032	159,450,000	65,373,705	102,310,327	0	327,134,032	0	154,826,414	18,910,453	4,938,272				
828	Buvuma District	552,961,621	362,289,615	114,572,285	56,099,712	0	552,961,621	0	189,974,228	20,626,378	4,938,272				
829	Buvuma District	462,339,530	240,125,000	101,731,295	120,483,236	0	462,339,530	0	332,378,273	47,194,715	4,938,272				
830	Buvuma District	485,966,096	281,659,770	113,187,876	51,078,451	0	485,966,096	0	169,990,444	26,590,144	4,938,272				
831	Docolo District	430,015,380	261,317,669	103,213,258	65,484,453	0	430,015,380	0	160,269,134	31,357,643	4,938,272				
832	Gomba District	378,493,079	198,605,666	88,045,409	91,842,003	0	378,493,079	0	177,445,773	29,336,344	4,938,272				
833	Gulu District	432,014,861	224,943,055	100,365,685	106,706,121	0	432,014,861	0	279,000,177	36,830,851	4,938,272				
834	Homa District	878,590,590	449,916,727	228,481,033	228,481,033	0	878,590,590	0	282,462,858	43,939,890	4,938,272				
835	Ibanda District	600,500,072	392,775,115	126,231,066	161,493,890	0	600,500,072	0	380,307,343	52,312,862	4,938,272				
836	Karaga District	341,543,532	207,294,501	64,311,344	63,937,686	0	341,543,532	0	135,435,504	24,283,345	4,938,272				
837	Kalungula District	515,774,910	371,607,510	93,587,314	59,580,087	0	515,774,910	0	124,492,429	22,133,935	4,938,272				
838	Kalungula District	483,035,210	330,074,956	147,108,388	102,851,863	0	483,035,210	0	272,750,537	37,527,085	4,938,272				
839	Kalungula District	184,080,729	108,796,029	231,139,245	63,119,245	0	184,080,729	0	173,330,293	25,235,971	4,938,272				
840	Kamuli District	3,278,476,249	499,087,640	169,903,620	351,484,989	0	3,278,476,249	0	423,050,363	56,578,974	4,938,272				
841	Karaga District	692,480,265	197,239,609	103,952,375	391,288,281	0	692,480,265	0	318,020,755	42,090,612	4,938,272				
842	Karaga District	410,084,910	167,662,081	161,170,936	101,818,413	0	410,084,910	0	229,551,628	36,838,928	4,938,272				
843	Karaga District	423,050,363	227,700,000	94,531,949	100,818,413	0	423,050,363	0	95,658,974	18,538,352	4,938,272				
844	Karaga District	199,021,242	75,544,443	60,090,491	61,386,303	0	199,021,242	0	96,609,274	25,165,766	4,938,272				
845	Karaga District	315,219,589	211,830,990	41,361,552	61,027,048	0	315,219,589	0	125,302,939	26,590,412	4,938,272				
846	Karaga District	490,733,132	263,662,071	117,227,172	109,843,890	0	490,733,132	0	285,816,017	25,004,214	4,938,272				
847	Karaga District	1,074,260,816	567,074,229	253,691,024	251,495,563	0	1,074,260,816	0	398,376,769	65,415,578	4,938,272				
848	Karaga District	482,095,370	231,295,605	123,255,090	137,044,736	0	482,095,370	0	171,681,333	36,698,493	4,938,272				
849	Karaga District	763,927,454	198,671,148	89,487,261	515,769,044	0	763,927,454	0	298,515,201	43,110,947	4,938,272				
850	Karaga District	337,777,673	183,395,296	79,979,144	74,403,233	0	337,777,673	0	298,350,401	32,389,581	4,938,272				
851	Karaga District	1,303,552,688	629,500,494	176,561,850	297,490,344	200,000,000	1,303,552,688	0	345,344,057	31,427,553	121,604,938				
852	Kiboga District	456,744,700	254,400,000	106,404,335	96,940,366	0	456,744,700	0	178,979,386	29,339,015	4,938,272				
853	Kiboga District	424,808,962	180,131,452	97,504,131	147,173,379	0	424,808,962	0	290,071,612	34,511,789	4,938,272				
854	Kiboga District	226,108,490	111,000,067	55,498,149	59,610,274	0	226,108,490	0	323,548,874	61,852,632	4,938,272				
855	Kiruhura District	222,150,000	97,856,020	93,332,039	97,856,020	0	222,150,000	0	261,473,090	35,081,592	4,938,272				
856	Kiryandongo District	495,652,602	286,972,469	118,408,643	96,271,490	0	495,652,602	0	282,931,017	57,156,832	4,938,272				
857	Kisumu District	552,645,716	300,223,072	129,481,338	122,941,506	0	552,645,716	0	38,600,015	38,600,015	4,938,272				
858	Kisumu District	472,977,215	152,986,474	78,665,088	144,661,449	0	472,977,215	0	130,275,054	27,302,632	4,938,272				
859	Kisumu District	508,543,918	255,655,871	103,226,598	244,325,653	0	508,543,918	0	207,438,886	40,046,506	4,938,272				
860	Kisumu District	387,560,043	130,662,387	95,977,769	57,924,887	0	387,560,043	0	227,369,004	30,462,777	4,938,272				
861	Kisumu District	295,968,767	130,285,280	99,874,229	65,809,258	0	295,968,767	0	281,437,000	37,285,561	4,938,272				
862	Kisumu District	391,096,136	200,516,019	79,397,724	111,182,393	0	391,096,136	0	279,094,452	33,811,693	4,938,272				
863	Kisumu District	493,326,281	241,118,903	144,129,349	106,078,029	0	493,326,281	0	206,189,923	35,284,715	4,938,272				
864	Kisumu District	326,325,745	94,949,884	65,995,893	75,379,967	0	326,325,745	0	266,105,995	32,676,301	4,938,272				
865	Kisumu District	774,688,163	467,948,227	182,315,598	124,521,338	0	774,688,163	0	138,888,612	25,011,532	4,938,272				
866	Kisumu District	560,192,723	280,116,237	143,742,660	136,333,826	0	560,192,723	0	264,623,718	61,129,879	4,938,272				
867	Kisumu District	989,167,151	273,674,844	123,052,282	592,240,025	0	989,167,151	0	335,572,388	61,129,879	4,938,272				
868	Kisumu District	1,403,807,714	480,578,189	223,056,523	700,173,003	0	1,403,807,714	150,000,000	418,706,316	51,731,622	4,938,272				

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ANNEX 2: SECOND QUARTER EXPENDITURE LIMITS FOR LOCAL GOVERNMENTS FY 2022/23

Table with 18 columns: Hospital, Health Center I, Health Center II, Health Center III, Health Center IV, Health - Development Conditional Grant, Transitional Development - Health, Education, Education - Wage Recurrent/Conditional Grant, Education - Non Wage Recurrent/Conditional Grant, Higher Local Government, Primary school, Secondary school, Tertiary Institution, Education - Development Conditional Grant. Each row represents a different institution type with corresponding financial limits.

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ANNEX 2: SECOND QUARTER EXPENDITURE LIMITS FOR LOCAL GOVERNMENTS FY 2022/23

Department Total	Total	Total Wage Grants	Total Non-Wage Recurrent Grants	Total Development Grants	Total	Total (Gov) Grants	USMID- External Financing
1.265,031,036	6,669,005,897	1,145,046,090	461,822,894	8,653,599,696	2,843,767,618		
1.102,478,906	4,016,757,552	670,454,225	797,667,360	5,719,031,107	3,383,031,918		
1.245,338,271	4,175,449,006	926,375,097	344,528,004	5,765,768,665	14,823,132,864		
945,849,580	2,463,506,542	561,264,569	197,973,909	3,418,144,737	11,900,268,456		
1.321,149,016	6,332,411,599	676,792,146	1,226,087,791	8,978,747,171	3,431,586,462		
1.241,321,096	4,958,048,741	876,297,325	1,292,400,670	7,057,217,061	4,834,226,466		
1.124,492,395	4,958,048,741	815,073,694	301,857,878	6,342,922,229	7,875,302,844		
1.612,379,310	6,851,524,275	1,156,780,501	586,161,995	9,184,190,580	6,195,438,910		
1.163,603,769	5,538,132,379	940,258,638	349,006,216	7,328,889,264	3,073,165,709		
1,057,379,863	3,510,635,641	617,012,706	558,433,815	4,964,168,093	2,445,165,545		
459,596,224	1,321,634,005	335,098,118	417,242,135	2,483,136,461	3,903,505,274		
365,401,160	853,374,797	218,175,460	157,146,317	1,268,691,537	-		
496,101,725	2,075,250,360	325,089,989	307,502,665	3,051,485,399	3,486,400,416		
547,990,647	1,058,524,583	276,933,470	527,407,878	2,442,913,409	2,309,889,552		
501,815,769	2,401,018,629	370,430,461	242,655,088	2,514,428,395	-		
426,362,343	1,140,660,720	477,485,114	455,863,470	3,540,739,313	-		
444,077,516	2,867,582,014	284,100,393	1,079,403,998	4,547,637,794	4,171,834,632		
406,344,983	1,318,889,689	312,361,988	877,910,790	2,619,595,062	3,775,675,564		
497,109,910	1,672,502,873	422,820,405	181,635,578	2,507,601,963	-		
1,078,655,284	2,811,560,339	545,613,227	182,492,338	3,765,894,314	10,573,713,244		
361,118,332	1,853,801,870	900,846,713	2,358,941,884	5,245,741,760	-		
453,173,717	679,766,851	209,665,321	75,165,925	980,482,823	5,335,747,323		
412,628,502	1,111,585,571	296,641,054	182,366,629	1,918,706,215	-		
474,633,306	1,415,059,790	292,895,161	369,752,373	2,153,114,944	-		
386,713,446	1,394,688,184	400,753,135	197,498,306	2,070,186,487	-		
470,890,892	1,381,994,454	306,753,698	784,203,092	2,552,713,428	-		
972,130,807	1,231,175,422	346,948,750	284,294,081	2,038,396,061	5,706,187,290		
612,375,650	1,334,397,824	635,744,512	1,870,724,344	4,085,360,802	-		
473,130,812	2,055,074,257	500,665,051	334,978,115	2,635,879,909	-		
273,531,483	1,872,243,710	430,780,751	176,332,125	2,793,947,262	10,617,232,892		
523,326,335	880,366,375	196,992,483	63,024,876	1,200,882,972	1,600,035,146		
1,342,823,238	1,541,388,130	532,169,922	405,437,775	2,793,947,262	10,617,232,892		
607,644,795	3,170,506,131	444,453,793	815,116,721	4,665,136,650	-		
467,097,435	1,397,005,603	185,983,908	103,648,595	2,801,064,100	-		
298,740,637	3,286,741,078	924,356,420	1,937,766,328	6,340,747,400	-		
430,144,067	1,841,964,668	507,170,595	409,297,981	2,801,064,100	1,833,265,974		
561,627,696	1,915,858,291	236,712,715	82,605,106	1,187,975,892	-		
510,445,900	2,854,452,575	463,704,473	106,101,315	2,456,925,110	-		
1,005,811,624	1,761,851,197	377,336,407	482,988,154	4,035,501,734	-		
1,259,217,402	3,612,596,589	899,254,172	897,933,094	3,282,845,883	3,853,453,192		
1,409,308,858	6,185,595,375	1,371,392,465	1,448,289,355	5,700,827,248	-		
1,134,041,841	6,214,263,426	1,511,027,745	2,426,250,704	9,394,717,993	4,840,033,770		
1,015,354,667	4,472,001,976	1,126,414,203	1,602,575,558	7,973,551,027	-		
713,837,211	3,633,452,422	1,078,137,760	1,776,042,582	6,866,471,239	-		
1,082,077,109	2,152,270,957	666,273,643	795,332,860	3,664,728,020	-		
1,373,971,843	4,324,048,732	1,185,915,114	1,195,257,082	7,132,958,858	-		
952,471,705	4,339,946,794	854,644,764	1,403,227,797	6,896,852,249	-		
735,771,699	3,008,944,117	820,905,149	998,871,069	7,226,326,352	-		
1,286,250,619	4,822,467,397	1,192,442,328	843,704,055	5,863,513,795	1,207,276,719		
1,358,252,956	5,101,158,170	1,583,021,274	1,624,054,121	7,995,957,764	-		
1,502,390,076	6,814,189,180	1,613,648,578	1,983,181,014	9,072,094,232	-		
801,895,437	3,888,008,739	783,102,236	1,435,251,708	5,926,687,990	-		
905,357,295	3,072,821,856	731,784,416	1,127,080,554	5,102,241,602	-		
1,016,135,858	4,404,452,567	982,892,844	1,127,828,160	6,953,201,882	-		
1,741,356,971	5,311,065,332	1,223,801,841	1,759,284,767	9,105,762,558	-		
815,552,994	3,658,410,884	793,092,337	558,629,386	5,417,836,093	-		

ANNEX 2: SECOND QUARTER EXPENDITURE LIMITS FOR LOCAL GOVERNMENTS FY 2022/23

Department Total	Total Wage Grants	Total Non-Wage Recurrent Grants	Total Development Grants	Total (Gov) Grants	USMID- External Financing
1,101,885,096	4,550,626,828	855,573,307	808,013,646	6,455,594,485	-
1,451,811,878	4,735,674,315	1,181,644,490	1,669,364,901	7,844,488,637	-
647,516,852	2,899,769,687	708,140,262	726,755,867	4,414,561,543	-
1,450,818,682	6,778,399,780	1,532,456,176	1,396,071,101	10,093,264,323	-
1,025,600,415	3,917,035,324	779,080,371	1,377,446,755	6,303,187,340	-
1,138,124,692	5,822,333,402	1,209,031,945	1,719,604,580	9,684,560,809	-
1,141,446,134	6,523,654,354	1,719,555,545	1,127,652,665	10,243,591,512	-
1,248,428,917	6,507,516,979	1,544,546,851	1,398,742,666	10,378,980,588	-
920,801,506	4,966,780,186	778,696,798	1,128,364,191	7,881,001,317	-
1,137,628,804	3,331,955,471	855,986,253	1,003,078,157	5,445,446,393	-
1,274,960,023	2,777,452,125	757,289,487	1,736,187,579	5,360,023,080	-
1,817,653,465	4,090,856,669	1,375,495,376	1,181,369,543	6,913,415,337	-
841,264,206	4,200,443,453	913,776,363	1,771,878,088	7,397,473,500	-
1,173,406,861	4,950,948,822	924,560,312	578,847,667	5,920,368,308	-
1,059,987,653	3,871,609,848	833,172,596	1,293,717,114	7,557,930,444	-
1,199,338,567	4,238,877,974	975,586,001	1,086,070,123	6,441,276,534	-
1,075,621,183	7,548,949,291	1,472,334,332	1,592,744,968	7,450,129,054	-
1,826,105,356	8,345,221,103	1,823,813,047	2,024,631,893	11,776,977,052	-
1,227,301,170	7,603,356,200	1,391,723,060	1,800,178,270	11,979,012,056	-
1,009,204,646	3,138,572,693	883,868,953	1,036,174,626	5,304,213,964	-
1,477,114,800	6,788,786,530	1,341,954,312	1,068,803,357	10,544,482,648	-
1,404,354,595	3,984,650,980	787,002,447	1,786,988,431	7,402,182,683	-
767,584,741	2,934,495,014	731,852,055	969,737,551	5,025,061,301	-
2,317,026,394	6,905,849,163	1,883,657,260	2,126,622,453	11,072,420,704	-
1,540,495,221	4,760,985,006	1,388,057,260	3,240,994,824	9,566,515,778	-
963,542,721	3,024,245,298	773,423,298	839,041,307	4,892,125,671	-
717,101,967	3,171,701,563	482,472,961	834,064,256	4,690,718,274	-
1,243,737,271	5,791,648,042	1,233,118,409	1,825,744,766	9,561,094,941	-
1,003,852,818	4,960,964,819	1,136,090,957	652,265,768	7,468,943,739	-
1,634,141,961	9,250,311,868	2,012,323,244	2,416,173,179	14,838,151,128	-
1,337,702,009	5,751,422,210	1,284,309,094	1,803,051,635	9,491,419,489	-
1,556,156,269	8,296,296,487	1,722,072,180	958,037,332	11,694,698,290	2,732,395,880
952,104,857	3,854,406,215	835,261,233	993,568,256	6,176,228,872	-
729,914,303	2,318,937,763	644,365,366	1,281,639,349	4,347,609,039	-
875,096,565	2,131,805,158	450,056,482	1,064,450,261	3,699,406,506	-
1,161,837,875	4,354,380,719	1,104,878,235	1,372,273,101	7,053,552,451	-
2,556,214,491	14,796,233,671	2,553,765,615	1,838,922,280	20,742,254,213	-
1,130,703,109	4,835,946,017	1,167,142,601	2,507,139,050	9,024,962,895	-
1,251,537,746	7,449,499,090	1,478,006,931	3,043,419,216	12,620,197,173	-
1,035,622,021	3,591,410,039	738,825,102	1,262,481,029	5,657,238,302	-
1,235,827,780	3,636,613,098	818,921,259	3,004,165,961	7,932,392,262	-
1,166,113,338	5,163,486,588	1,015,078,945	753,697,470	6,845,207,361	-
1,143,156,846	4,219,809,455	976,406,356	1,367,016,174	6,845,207,361	-
1,030,045,260	3,871,182,427	1,106,020,276	1,140,649,496	6,318,371,617	-
1,013,128,325	3,450,732,118	831,251,075	1,493,745,527	6,187,978,176	-
1,064,075,791	5,340,256,881	1,351,728,828	1,098,530,737	8,245,659,699	1,860,939,959
994,704,731	3,947,658,711	714,381,113	1,119,819,190	12,588,969,099	-
1,167,409,905	5,680,790,299	1,417,224,166	1,065,463,509	8,641,237,432	-
915,570,584	3,555,542,086	1,003,116,131	1,020,504,492	5,610,766,380	-
1,146,666,327	4,809,738,904	991,411,145	2,010,619,940	8,231,703,097	-
896,885,125	2,199,151,705	693,250,255	1,354,480,554	4,362,009,211	-
1,124,639,876	4,775,747,963	1,257,976,666	1,212,596,703	8,281,246,637	-
1,145,262,840	4,547,210,986	852,844,220	859,184,439	6,531,818,562	-
1,115,517,346	4,023,377,805	938,624,801	1,236,716,040	6,386,011,320	-
1,353,225,467	4,813,725,591	1,178,532,188	1,329,458,914	7,520,449,815	-
1,378,102,850	4,063,102,741	1,558,711,076	1,781,091,059	8,105,204,586	-
2,109,824,204	6,681,077,700	2,108,688,687	2,572,339,445	11,920,861,777	-

ANNEX 2: SECOND QUARTER EXPENDITURE LIMITS FOR LOCAL GOVERNMENTS FY 2022/23

Department/Total	Total	Total	Total	Total	Total	Total	USMID- External Financing
	Total Wage Grants	Total Recurrent Grants	Total Non-Wage Recurrent Grants	Total Development Grants	Total (GoU) Grants		
1,294,545,366	7,105,831,182	1,436,565,326	1,170,735,517	10,208,159,388			
1,045,175,680	3,591,836,619	860,682,960	1,038,310,199	5,607,669,702			1,035,377,988
1,062,561,452	5,502,105,063	1,173,084,111	1,299,280,585	3,101,165,455			
937,273,009	4,974,645,962	1,116,784,606	1,539,294,092	8,068,141,132			
1,751,301,439	12,590,773,219	2,178,809,840	2,296,619,180	19,256,171,470			
991,701,791	5,296,108,078	1,099,034,802	1,254,266,601	7,997,291,615			
747,453,317	3,763,504,993	774,892,957	653,346,693	5,319,468,758			
912,985,327	3,448,519,959	824,294,878	968,996,957	5,592,526,298			2,112,734,259
1,581,258,333	5,042,402,364	1,125,998,028	1,449,010,151	8,337,639,375			
1,060,263,763	5,112,789,711	1,127,965,430	1,403,666,000	8,139,924,759			
863,953,749	2,644,792,488	607,748,622	813,219,600	5,188,735,796			
1,069,977,864	4,617,090,204	1,006,347,885	1,292,045,531	7,526,901,493			
1,716,290,930	7,846,999,755	2,294,544,711	2,345,058,648	12,982,170,845			
1,509,032,813	6,695,088,699	1,759,310,367	1,142,616,516	11,001,674,758			
1,048,521,265	4,797,832,981	808,774,693	1,770,158,725	8,485,721,103			
1,240,156,842	5,615,994,446	1,123,023,038	4,760,061,020	11,920,810,736			
1,217,199,697	6,375,372,983	1,187,973,239	1,220,086,452	9,273,612,779			
728,619,714	2,640,091,703	650,703,898	1,079,013,802	4,539,277,066			
875,451,891	4,311,251,411	786,764,825	546,974,565	6,393,008,782			521,465,675
1,095,423,565	6,122,868,853	1,135,681,072	1,031,404,949	9,353,518,852			
1,503,629,282	4,938,373,842	1,390,885,953	2,464,384,063	9,524,981,336			
1,609,141,400	9,854,967,213	2,080,856,735	1,648,212,668	15,347,148,928			
715,799,347	1,682,345,355	404,454,431	473,294,058	2,579,071,262			
704,140,217	2,208,574,683	535,106,226	1,246,603,179	4,158,240,138			
1,290,540,429	6,371,132,379	1,258,529,583	1,927,207,893	9,969,530,193			
1,238,737,675	5,925,761,581	1,057,611,256	790,968,330	7,995,627,136			
1,134,119,405	4,876,586,255	1,030,463,673	1,305,246,442	7,399,105,184			
1,330,377,031	4,774,435,048	1,350,588,832	1,102,985,448	7,553,276,308			
1,186,539,095	5,575,759,606	1,332,404,600	1,728,810,675	5,026,385,304			
1,217,113,189	2,934,336,594	824,292,064	1,184,107,818	9,178,284,082			
1,316,479,810	5,578,977,176	1,201,870,921	1,448,504,240	10,290,157,863			
734,235,615	3,581,787,059	948,173,180	568,067,625	5,565,757,608			
1,238,985,444	3,907,393,945	564,964,463	1,074,660,385	5,673,551,797			
2,008,675,309	10,588,411,363	2,110,882,258	2,301,516,526	16,366,901,237			
1,050,988,832	3,804,335,348	1,004,724,269	2,235,830,885	7,182,844,135			
784,818,358	2,229,280,641	524,462,368	719,022,753	3,522,992,086			927,050,089
983,460,856	4,097,284,567	774,151,226	1,016,190,121	6,948,359,942			
1,366,859,325	6,707,326,127	856,564,594	1,293,651,602	5,764,429,073			
1,178,714,969	5,370,772,662	1,832,525,220	2,593,515,558	12,433,027,727			
1,021,673,442	3,915,370,468	1,235,643,559	1,092,502,881	8,568,004,646			
1,419,174,144	6,300,654,018	920,138,934	1,022,444,860	6,064,612,501			
1,647,506,116	7,282,551,422	1,572,497,365	1,351,028,405	10,475,609,462			
1,184,390,247	5,517,039,919	1,011,823,987	1,641,406,063	11,501,611,755			
1,039,194,301	3,518,819,494	709,964,516	1,245,383,066	5,655,101,736			
766,288,058	4,399,659,823	637,587,546	523,610,006	5,807,110,330			
1,428,566,661	8,171,404,189	1,759,859,085	1,655,285,493	13,001,855,132			
990,950,718	4,296,834,704	655,216,860	994,237,102	6,188,149,089			
1,195,417,215	5,858,490,276	1,178,603,003	2,017,322,618	9,736,818,461			
1,419,515,685	5,931,163,325	1,387,128,806	1,028,119,339	8,043,060,801			
1,154,355,636	5,621,685,419	1,028,507,048	1,085,280,363	8,338,225,693			
1,765,272,764	6,328,790,493	1,585,456,454	816,491,170	8,150,275,417			
975,173,247	4,079,201,178	1,828,119,339	1,480,187,206	7,233,661,461			2,716,372,618
975,374,270	4,944,519,153	1,049,034,790	1,000,860,247	7,233,661,461			
2,017,531,694	10,539,944,991	2,066,442,582	2,701,802,123	17,623,180,208			
3,741,736,341	12,357,867,326	3,235,040,993	5,465,195,779	23,166,509,401			
1,911,176,405	7,665,230,965	2,695,287,982	3,139,136,762	13,859,226,627			5,509,777,325
1,062,135,737	4,308,338,357	1,218,813,077	1,439,016,320	7,308,489,372			
191,217,389,625	796,732,169,000	178,150,601,648	221,794,679,015	1,284,241,923,680			144,276,690,502