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Uganda

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

THE REPUBLIC OF UGANDA

29<sup>th</sup> December 2014

## All Accounting Officers

### THIRD QUARTER EXPENDITURE LIMITS FOR NON-WAGE RECURRENT AND DEVELOPMENT FOR JANUARY 2015 TO MARCH 2015 FOR FY 2014/15

1. This is to communicate the Expenditure-Limits for Wage, Non-Wage Recurrent and Development Expenditure for the period January-March 2015 as attached in Annex 1. The Expenditure requirements in your 3<sup>rd</sup> Quarter Workplans have been considered to the extent possible, to ensure that fiscal policy remains supportive of the overall macroeconomic objectives. The Expenditure limits have therefore been adjusted to fit within the revenue performance. Where requirements have not been fully met, you are requested to adjust your workplans to fit in the funds provided in this circular.
2. Consistent with the performance budgeting reforms, warrant requests for the Centre Votes are based on outputs. To facilitate timely release, your projections should be submitted to this Ministry by Tuesday 7<sup>th</sup> January 2015 to facilitate releases to be made by Friday 10<sup>th</sup> January 2015 at the latest.
3. Accounting Officers are required to submit detailed Project level allocations in both hard and soft copies before the release is made for Development Expenditure. For Non-Wage Recurrent Expenditure, detailed allocations by Programme should equally be provided, in both hard and soft copies.
4. For the last two quarters, Expenditure Limits for wages have been on prorata basis. For Quarter three, the projection will be based on the actuals for Quarter 1 and 2, adjusted for payments for the newly recruited staff. You will therefore, be advised on the wage limits for Quarter three as soon as Treasury finalizes the reconciliations as at the end of December 2014. Please ensure that you provide the information on the newly recruited staff whose wages will be effective from Quarter three.
5. In this circular, I have advised the aggregate levels of the different grants to be issued to Local Governments. Accounting Officers responsible for the relevant grants are requested to advise the allocations to be released to the Local Governments during the Third Quarter by 7<sup>th</sup> January 2015 to facilitate the release of funds not later than 10<sup>th</sup> January 2015. To facilitate proper utilization of the grant releases, Sectors are reminded to urgently circulate the relevant grant guidelines to respective Local Governments. Accounting Officers of Votes with Local Government Grants are informed that they will not access their funds unless they have provided advice on the Local Government Releases.
6. Funds for the various grants under the Education Sector including Universal Secondary Education and Universal Primary Education as well as the Health Sector

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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"*

Sports and Ministry of Health are requested to submit verified schedules to the Accountant General's office to facilitate transfer of the funds. Local Governments are reminded to submit correct bank details to facilitate the direct transfer of funds to their respective accounts.

7. I wish to remind you to adhere to the reporting requirements as stipulated in Section E, paragraph 14-20 of the Budget Execution Circular dated 30th June 2014. Accordingly any Ministry, Department, Agency or Local Government that does not adhere to these Accountability requirements will have their release withheld until there is full compliance.
8. By copy of this letter, the Accountant General is requested to issue Accounting Warrants up to the levels indicated in the tables attached in **Annex 1**.
9. As communicated in the Budget Execution Circular, you are required to review your quarter 3 and quarter 4 workplans taking into account the expenditure limits for quarter 3 in this Circular.
10. In order to address the challenge of Domestic Arrears, Accounting Officers are requested to prioritize clearance of arrears within the Expenditure limits provided. I have attached a schedule of the telephone arrears from UTL for verification and clearance, as among others.

  
Keith Muhakanizi

**PERMANENT SECRETARY/SECRETARY TO THE TREASURY**

- Cc: The Rt. Hon Prime Minister
- Cc: The Hon Minister of Finance, Planning and Economic Development
- Cc: All Hon.Ministers
- Cc: Auditor General
- Cc: Inspector General of Government
- Cc: All LCV Chairpersons and Mayors
- Cc: Ag.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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Vote	Vote Description	Approved Budget	PAF	Statutory	Other	Taxes	Total
001	Office of the President	81,813,808,129	-	-	13,555,401,577	-	13,555,401,577
002	State House	233,352,292,448	-	-	49,310,207,557	-	49,310,207,557
003	Office of the Prime Minister	50,800,747,517	1,388,673,188	-	10,858,147,824	-	12,226,821,012
004	Ministry of Defence	750,663,052,810	-	-	90,042,222,980	-	90,042,222,980
005	Ministry of Public Service	259,790,989,048	-	27,886,278,297	1,723,460,203	-	29,609,738,500
006	Ministry of Foreign Affairs	19,289,665,696	-	-	3,678,924,714	-	3,678,924,714
007	Ministry of Justice and Constitutional Affairs	18,222,835,964	-	-	1,405,275,236	-	1,405,275,236
008	Ministry of Finance, Planning & Economic Dev.	87,116,706,154	984,635,278	-	13,499,811,816	-	14,484,447,094
009	Ministry of Internal Affairs	10,028,487,892	38,579,731	-	1,362,338,325	-	1,400,918,057
010	Ministry of Agriculture, Animal, Industry & Fisheries	30,589,822,677	3,213,060,514	-	1,600,763,818	-	4,813,824,332
011	Ministry of Local Government	13,549,170,288	-	-	1,808,983,417	-	1,808,983,417
012	Ministry of Lands, Housing & Urban Development	16,240,116,477	948,469,577	-	346,894,775	-	1,295,364,352
013	Ministry of Education and Sports	137,691,378,888	303,369,130,220	-	2,101,307,495	-	32,470,437,715
014	Ministry of Health	36,531,863,000	3,860,932,275	-	1,921,141,208	-	5,782,073,483
015	Ministry of Trade, Industry and Cooperatives	9,137,989,492	873,579,718	-	381,698,499	-	1,255,278,218
016	Ministry of Works and Transport	32,941,722,793	4,064,328,025	-	892,470,558	-	4,956,798,583
017	Ministry of Energy and Mineral Development	8,506,989,725	704,557,978	-	207,489,447	-	912,047,425
018	Ministry of Gender, Labour and Social Development	20,821,008,951	2,051,971,643	-	1,250,125,168	-	3,302,096,811
019	Ministry of Water and Environment	9,195,203,263	284,095,810	-	488,986,789	-	773,082,599
020	Ministry of Information & Communications Tech.	6,812,225,827	177,186,947	-	685,519,657	-	862,506,004
021	East African Community Affairs	22,954,089,780	-	-	1,002,160,765	-	1,002,160,765
022	Ministry of Tourism, Wildlife and Antiquities	65,207,448,551	672,519,499	-	837,348,603	-	1,504,868,102
101	Judiciary	77,548,418,701	-	13,206,104,880	-	-	13,206,104,880
102	Electoral Commission-Statutory	150,467,008,942	-	34,979,949,974	-	-	34,979,949,974
103	Inspectorate of Government (IG)-Statutory	33,211,320,343	-	2,854,802,865	-	-	2,854,802,865
104	Parliamentary Commission-Statutory	292,713,304,849	-	55,196,145,517	-	-	55,196,145,517
105	Law Reform Commission-Statutory	7,360,515,408	-	1,138,727,771	-	-	1,138,727,771
106	Uganda Human Rights Comm-Statutory	9,557,790,761	-	1,045,299,717	-	-	1,045,299,717
107	Uganda AIDS Commission-Statutory	6,820,159,117	-	1,426,585,871	-	-	1,426,585,871
108	National Planning Authority-Statutory	15,864,758,779	-	2,900,000,000	-	-	2,900,000,000
109	Law Development Centre	6,927,399,999	-	-	212,754,408	-	212,754,408
110	Uganda Industrial Research Institute	6,017,601,535	317,051,425	-	-	-	317,051,425
111	Busekera University	18,812,398,909	-	-	1,779,019,479	-	1,779,019,479
112	Ethics and Integrity	4,705,804,661	-	-	843,894,353	-	843,894,353
113	Uganda National Road Authority	36,658,539,506	3,849,182,975	-	-	-	3,849,182,975
114	Uganda Cancer Institute	4,197,410,992	232,288,178	-	-	-	232,288,178
115	Uganda Heart Institute	6,592,930,500	307,168,314	-	-	-	307,168,314
116	National Medical Stores	218,614,466,778	86,778,128,447	-	-	-	86,778,128,447
117	Uganda Tourism Board	5,850,154,941	949,313,331	-	-	-	949,313,331
118	Road Fund	428,101,919,052	90,258,459,982	-	-	-	90,258,459,982
119	Uganda Registration Services Bureau	10,274,528,441	-	-	-	-	-
120	National Citizenship and Immigration Control	10,719,742,345	-	-	1,628,057,821	-	1,628,057,821
121	Dairy Development Authority	4,044,202,179	-	-	566,180,187	-	566,180,187
122	KAMPAL CAPITAL CITY AUTHORITY	155,372,022,463	-	-	2,788,586,526	-	2,788,586,526
123	Rural Electrification Agency (REA)	16,962,676,608	-	-	-	-	-
124	Equal Opportunities Commission	2,897,150,992	-	-	261,229,954	-	261,229,954
125	National Animal Genetic Res. Centre and Data Bank	4,049,550,000	-	-	295,927,503	-	295,927,503
126	National Information Technology Authority	22,616,424,813	-	-	445,306,066	-	445,306,066

Vote	Vote Description	Approved Budget	PAF	Statutory	Other	Taxes	Total
127	Muni University	4,629,050,000	-	-	636,625,000	-	636,625,000
130	Treasury Operations	1,697,069,505,746	-	-	-	-	-
130	o/w Treasury Operations	-	-	-	-	-	-
130	o/w Bonds	-	-	217,247,888,669	-	-	217,247,888,669
130	o/w Commitment Charges	-	-	1,771,371,438	-	-	1,771,371,438
130	o/w External Debt Repayment (Amortisation)	-	-	41,300,242,460	-	-	41,300,242,460
130	o/w Loan interest	-	-	27,070,944,877	-	-	27,070,944,877
130	Listing Fees and Bank Charges	-	-	248,178,750	-	-	248,178,750
130	o/w Treasury bills	-	-	81,174,188,185	-	-	81,174,188,185
130	Presidential Let	-	-	2,425,000,000	-	-	2,425,000,000
130	Court Awards' Arrears	-	-	-	-	-	-
131	Auditor General- Statutory	40,546,351,740	-	2,803,902,190	-	-	2,803,902,190
132	Education Service Commission	5,106,283,982	849,620,233	-	-	-	849,620,233
133	Directorate of Public Prosecutions	16,864,745,436	-	-	2,427,332,417	-	2,427,332,417
134	Health Service Commission	3,723,437,990	563,404,234	-	-	-	563,404,234
136	Makerere University	195,251,836,758	-	-	5,981,331,208	-	5,981,331,208
137	Mbarara University	23,663,178,340	-	-	604,234,295	-	604,234,295
138	Makerere University Business School	50,531,472,741	-	-	796,338,307	-	796,338,307
139	Kyambogo University	66,862,767,373	-	-	1,664,973,088	-	1,664,973,088
140	Uganda Management Institute	16,041,095,494	-	-	47,777,533	-	47,777,533
141	Uganda Revenue Authority	191,220,084,443	-	-	21,022,132,826	-	21,022,132,826
142	National Agricultural Research Organisation	34,826,267,147	-	-	2,168,229,549	-	2,168,229,549
143	Uganda Bureau of Statistics	21,008,503,766	2,569,736,559	-	-	-	2,569,736,559
144	Uganda Police Force	340,984,894,608	32,474,064,311	-	-	-	32,474,064,311
145	Uganda Prisons	110,437,792,628	15,823,082,393	-	-	-	15,823,082,393
146	Public Service Commission	4,247,789,636	787,089,464	-	-	-	787,089,464
147	Local Government Finance Comm	4,257,675,354	637,557,204	-	-	-	637,557,204
148	Judicial Service Commission	2,946,645,665	388,292,584	-	-	-	388,292,584
149	Gulu University	19,771,033,733	-	-	1,203,381,491	-	1,203,381,491
150	National Environment Management Authority	7,996,418,970	-	-	827,686,088	-	827,686,088
151	Uganda Blood Transfusion Service (UBTS)	6,044,083,672	470,767,440	-	-	-	470,767,440
152	NAADS Secretariat	6,270,291,712	1,518,818,226	-	-	-	1,518,818,226
153	Public Procurement and Disposal of Assets	8,465,047,751	-	-	1,337,717,367	-	1,337,717,367
154	Uganda National Bureau of Standards	14,763,445,878	-	-	637,152,930	-	637,152,930
155	Cotton Development Organisation	3,796,136,916	309,445,438	-	-	-	309,445,438
156	Uganda Land Commission	909,811,898	162,998,725	-	-	-	162,998,725
157	National Forestry Authority	18,934,676,421	31,726,908	-	-	-	31,726,908
159	External Security Organisation	16,195,802,075	-	-	1,378,739,050	-	1,378,739,050
160	Uganda Coffee Development Authority	22,186,791,697	3,204,401,028	-	-	-	3,204,401,028
161	Mulago Hospital Complex	45,447,041,702	2,810,208,705	-	-	-	2,810,208,705
162	Butabika Hospital	7,803,842,699	764,868,941	-	-	-	764,868,941
163	Total Center Votes	6,527,029,620,959	295,689,394,848	514,675,611,460	248,490,087,879	-	1,058,855,094,166
164	Arua Referral Hospital	4,417,000,962	343,597,516	-	-	-	343,597,516
164	Fort Portal Referral Hospital	4,937,777,487	313,636,036	-	-	-	313,636,036
165	Gulu Referral Hospital	4,202,231,809	270,742,536	-	-	-	270,742,536

Vote	Vote Description	Approved Budget	PAF	Statutory	Other	Taxes	Total
166	Hoiima Referral Hospital	3,454,158,455	238,665,476	-	-	-	238,665,476
167	Jinja Referral Hospital	5,307,586,595	239,339,853	-	-	-	239,339,853
168	Kabale Referral Hospital	3,880,296,820	321,951,586	-	-	-	321,951,586
169	Masaka Referral Hospital	4,013,368,050	277,803,327	-	-	-	277,803,327
170	Mbale Referral Hospital	5,912,964,058	467,030,125	-	-	-	467,030,125
171	Soroti Referral Hospital	3,839,066,811	272,685,012	-	-	-	272,685,012
172	Lira Referral Hospital	3,790,932,095	264,961,608	-	-	-	264,961,608
173	Mbarara Referral Hospital	5,124,321,774	276,939,993	-	-	-	276,939,993
174	Mubende Referral Hospital	2,936,488,472	182,828,062	-	-	-	182,828,062
175	Moroto Referral Hospital	2,550,117,752	193,360,927	-	-	-	193,360,927
176	Naguru Hospital	4,475,485,678	202,225,417	-	-	-	202,225,417
	<b>Total Referral Hospitals</b>	<b>58,841,796,817</b>	<b>3,865,767,475</b>	-	-	-	<b>3,865,767,475</b>
201	Ugandan Mission at the United Nations, New York	9,489,690,516	-	-	2,315,786,325	-	2,315,786,325
202	Uganda High Commission in United Kingdom, London	3,009,306,968	-	-	437,885,496	-	437,885,496
203	Uganda High Commission in Canada, Ottawa	2,334,117,137	-	-	303,279,250	-	303,279,250
204	Uganda High Commission in India, New Delhi	1,912,421,913	-	-	229,625,478	-	229,625,478
205	Uganda High Commission in Egypt, Cairo	1,373,748,679	-	-	200,600,000	-	200,600,000
206	Uganda High Commission in Kenya, Nairobi	2,024,625,732	-	-	396,188,500	-	396,188,500
207	Uganda High Commission in Tanzania, Dar es Salaam	1,074,217,096	-	-	177,654,274	-	177,654,274
208	Uganda High Commission in Nigeria, Abuja	1,069,000,072	-	-	183,500,018	-	183,500,018
209	Uganda High Commission in South Africa, Pretoria	1,445,300,000	-	-	242,575,000	-	242,575,000
210	Uganda Embassy in Washington	4,681,891,946	-	-	762,472,987	-	762,472,987
211	Uganda Embassy in Ethiopia, Addis Ababa	1,613,201,519	-	-	308,600,245	-	308,600,245
212	Uganda Embassy in China, Beijing	2,698,246,994	-	-	308,361,750	-	308,361,750
213	Uganda Embassy in Rwanda, Kigali	1,591,790,356	-	-	259,610,590	-	259,610,590
214	Uganda Embassy in Switzerland, Geneva	3,327,480,834	-	-	418,811,664	-	418,811,664
215	Uganda Embassy in Japan, Tokyo	3,146,605,123	-	-	368,224,500	-	368,224,500
216	Uganda Embassy in Libya, Tripoli	1,764,200,000	-	-	171,050,000	-	171,050,000
217	Uganda Embassy in Saudi Arabia, Riyadh	1,263,399,971	-	-	175,405,706	-	175,405,706
218	Uganda Embassy in Denmark, Copenhagen	2,763,918,000	-	-	411,315,300	-	411,315,300
219	Uganda Embassy in Belgium, Brussels	2,860,599,906	-	-	422,424,977	-	422,424,977
220	Uganda Embassy in Italy, Rome	2,878,537,040	-	-	381,539,250	-	381,539,250
221	Uganda Embassy in DRC, Kinshasa	1,837,558,210	-	-	250,231,500	-	250,231,500
222	Uganda Embassy in Sudan, Khartoum	1,548,799,032	-	-	188,735,508	-	188,735,508
223	Uganda Embassy in France, Paris	2,917,599,812	-	-	376,399,953	-	376,399,953
224	Uganda Embassy in Germany, Berlin	2,613,999,836	-	-	322,249,959	-	322,249,959
225	Uganda Embassy in Teheran	1,647,200,001	-	-	179,285,250	-	179,285,250
226	Uganda Embassy in Moscow	2,236,756,000	-	-	239,989,000	-	239,989,000
227	Uganda Embassy in Canberra	1,757,117,904	-	-	219,779,476	-	219,779,476
228	Uganda Embassy in Juba	1,900,550,065	-	-	230,237,516	-	230,237,516
229	Uganda Embassy in Abu Dhabi	1,701,799,891	-	-	165,649,973	-	165,649,973
230	Uganda Embassy in Bujumbura	1,174,967,915	-	-	178,991,979	-	178,991,979
231	Uganda Embassy in Guangzhou Consulate in China	2,091,216,911	-	-	264,450,000	-	264,450,000
232	Mission in Mogadishu	1,765,000,000	-	-	345,006,725	-	345,006,725
233	Mission in Kuala Lumpur	1,587,495,646	-	-	236,000,000	-	236,000,000

Vote	Vote Description	Approved Budget	PAF	Statutory	Other	Taxes	Total
236	Mission in Mombasa	419,605,216	-	-	74,901,304	-	74,901,304
	<b>Total Missions Abroad</b>	<b>79,472,015,242</b>	-	-	<b>12,014,979,929</b>	-	<b>12,014,979,929</b>
321404	District Tertiary Institutions	42,626,726,865	-	-	-	-	-
321406	Secondary Teacher's Salaries	203,546,227,836	-	-	-	-	-
321410	DSC Chair's Salaries	2,737,075,200	-	-	-	-	-
321405	Primary Teachers' Salaries	825,739,204,689	-	-	-	-	-
321407	District PHC wage	250,607,295,456	-	-	-	-	-
321408	Agricultural Extension wage	4,537,867,302	-	-	-	-	-
321444	Wage Grant	16,267,932,993	-	-	-	-	-
321450	Wage Grant	35,106,274,008	-	-	-	-	-
321451	Wage Grant	143,477,361,960	-	-	-	-	-
321464	Conditional Grant for NAAODs (Districts) - Wage	20,791,545,000	-	-	-	-	-
221016	IPMS Recurrent Costs	1,337,144,000	334,286,000	-	-	-	334,286,000
321403	Equalisation grants	2,994,158,802	748,539,701	-	-	-	748,539,701
321411	Conditional transfers to Primary Education	66,245,052,507	16,561,263,126	-	-	-	16,561,263,126
321413	Conditional transfers to PHC-Non wage	15,838,899,317	3,959,724,829	-	-	-	3,959,724,829
321417	Conditional transfers to District Hospitals	5,943,067,000	1,485,766,750	-	-	-	1,485,766,750
321418	Conditional transfers to NGO Hospitals	17,194,707,121	4,298,676,780	-	-	-	4,298,676,780
321419	Conditional transfers to Secondary Schools	140,799,558,647	35,199,889,661	-	-	-	35,199,889,661
321420	Conditional transfers to Functional Adult Lit	1,575,310,526	393,827,632	-	-	-	393,827,632
321422	Conditional transfers to DTB/DSC/PAC/Land Boards, etc.	4,533,215,133	1,133,303,783	-	-	-	1,133,303,783
321424	Conditional transfers to Urban water	2,503,910,000	625,977,500	-	-	-	625,977,500
321427	Conditional transfers to PAF monitoring	6,678,736,946	1,669,684,237	-	-	-	1,669,684,237
321430	Conditional transfers to Public Libraries	330,000,000	82,500,000	-	-	-	82,500,000
321432	Conditional transfers to Health Training Institutions	5,591,518,637	1,397,879,659	-	-	-	1,397,879,659
321434	Conditional transfers to Community development	799,055,833	199,763,958	-	-	-	199,763,958
321435	Start Up Costs	200,000,000	100,000,000	-	-	-	100,000,000
321436	Conditional transfers to environment and natural resources (non-wage)	2,853,215,000	713,303,750	-	-	-	713,303,750
321437	Conditional transfers to women, youth and disability councils	1,436,930,624	359,232,656	-	-	-	359,232,656
321439	DSC Operational Costs	4,078,423,693	1,007,105,923	-	-	-	1,007,105,923
321446	Special Grant for PWDS	3,000,000,000	750,000,000	-	-	-	750,000,000
321447	School Inspection Grant	4,688,184,075	1,171,186,358	-	-	-	1,171,186,358
321448	Production and Marketing Grant	14,249,674,696	3,562,418,674	-	-	-	3,562,418,674
321449	Sanitation and Hygiene	2,000,000,000	500,000,000	-	-	-	500,000,000
321455	Conditional Transfers for Non Wage Community Polytechnics	2,500,766,667	625,191,666	-	-	-	625,191,666
321457	Conditional Transfers for Non Wage Technical & Farm Schools	3,879,633,258	969,908,314	-	-	-	969,908,314
321461	Conditional Transfers for Non Wage Technical Institutes	10,961,903,808	2,740,475,952	-	-	-	2,740,475,952
321462	PTCC's	15,186,572,267	3,796,643,066	-	-	-	3,796,643,066
321463	Urban Equalisation Grant	600,000,000	150,000,000	-	-	-	150,000,000
321401	District Unconditional grants	61,950,106,677	15,487,526,669	-	15,487,526,669	-	30,975,053,338
321402	Urban Unconditional grants	20,622,147,000	5,155,536,750	-	5,155,536,750	-	10,311,073,500
321445	Ex-gratia and councillors allowances	11,267,640,000	813,300,000	-	2,624,910,000	-	3,438,210,000
321453	Hard to reach allowances	30,443,920,000	7,610,980,000	-	7,610,980,000	-	15,221,960,000
221020	IPPS Recurrent Costs	200,000,000	50,000,000	-	-	-	50,000,000
	<b>Total Local Governments</b>	<b>2,007,870,963,542</b>	<b>113,653,893,395</b>	-	<b>30,878,953,419</b>	-	<b>144,532,846,814</b>

Vote	Vote Description	Approved Budget	PAF	Statutory	Other	Taxes	Total
	<b>Total Recurrent</b>	<b>8,673,214,396,560</b>	<b>413,209,055,718</b>	<b>514,675,611,460</b>	<b>291,384,021,227</b>	-	<b>1,219,268,688,404</b>
	<b>Development</b>	-	-	-	-	-	-
001	Office of the President	4,976,137,244	-	-	1,675,364,540	415,000,000	2,090,364,540
002	State House	18,684,030,302	-	-	431,895,359	879,650,000	1,311,545,359
003	Office of the Prime Minister	141,336,736,096	1,618,035,160	-	16,350,452,395	1,860,000,000	19,828,487,554
004	Ministry of Defence	356,638,708,223	-	-	25,848,720,093	-	25,848,720,093
005	Ministry of Public Service	6,879,831,489	-	-	981,026,921	-	981,026,921
006	Ministry of Foreign Affairs	891,722,155	-	-	334,995,299	110,865,778	445,861,077
007	Ministry of Justice and Constitutional Affairs	24,426,585,129	-	-	4,023,734,878	282,532,564	4,306,267,442
008	Ministry of Finance, Planning & Economic Dev.	194,391,814,216	678,575,908	-	22,514,048,678	4,273,000,224	27,465,624,809
009	Ministry of Internal Affairs	1,039,415,702	16,992,217	-	188,890,012	3,178,491	209,060,720
010	Ministry of Agriculture, Animal, Industry & Fisheries	53,485,594,102	3,699,001,810	-	1,071,418,886	797,625,000	5,568,045,796
011	Ministry of Local Government	210,161,794,190	-	-	2,844,068,165	1,710,000,000	4,554,068,165
012	Ministry of Lands, Housing & Urban Development	13,974,864,090	847,598,829	-	-	-	847,598,829
013	Ministry of Education and Sports	277,366,139,011	10,433,112,353	-	1,960,913	439,103,775	10,874,177,042
014	Ministry of Health	545,209,103,256	1,937,623,226	-	-	2,118,994,228	4,056,617,454
015	Ministry of Trade, Industry and Cooperatives	10,312,791,634	1,077,205,711	-	5,410,945	317,849,134	1,395,465,790
016	Ministry of Works and Transport	89,422,458,311	11,693,741,099	-	997,254,870	30,000,000	12,720,995,969
017	Ministry of Energy and Mineral Development	568,428,243,362	10,857,761,363	-	8,078,858,354	-	18,936,619,717
017	Thermal Subsidy	68,000,000,000	-	-	6,000,000,000	-	6,000,000,000
017	Karuma	1,096,000,000,000	-	-	285,760,000,000	-	285,760,000,000
017	Oil Refinery	34,974,720,098	-	-	3,730,141,667	-	3,730,141,667
018	Ministry of Gender, Labour and Social Development	41,971,349,837	893,649,133	-	6,925,166,036	475,904,200	8,294,719,369
019	Ministry of Water and Environment	331,547,279,769	37,343,297,250	-	2,105,660,275	1,765,828,523	42,214,786,048
020	Ministry of Information & Communications Tech.	3,226,823,893	-	-	243,545,456	91,576,446	335,121,902
021	East African Community Affairs	567,519,538	-	-	156,088,714	84,739,769	240,848,483
022	Ministry of Tourism, Wildlife and Antiquities	3,127,413,449	610,424,170	-	321,550,594	176,582,852	1,108,557,617
101	Judiciary	9,138,823,301	-	1,543,800,000	-	1,306,738,595	2,850,538,595
102	Electoral Commission-Statutory	113,674,755	-	28,418,689	-	-	28,418,689
103	Inspectorate of Government (IG)-Statutory	5,511,568,477	-	732,773,800	-	300,000,000	1,032,773,800
104	Parliamentary Commission-Statutory	39,207,547,226	-	9,603,373,386	-	-	9,603,373,386
105	Law Reform Commission-Statutory	254,966,271	-	-	-	27,472,934	27,472,934
106	Uganda Human Rights Comm-Statutory	142,616,536	-	-	-	-	-
107	Uganda AIDS Commission-Statutory	227,809,000	-	(0)	-	50,000,000	50,000,000
108	National Planning Authority-Statutory	565,674,781	-	-	-	-	-
109	Law Development Centre	1,873,304,237	-	-	170,599,474	-	170,599,474
110	Uganda Industrial Research Institute	9,028,951,189	1,529,180,664	-	-	353,165,705	1,882,345,569
111	Bustema University	1,550,579,841	-	-	261,787,280	83,317,015	345,104,295
112	Ethics and Integrity	1,210,596,691	-	-	605,298,346	-	605,298,346
113	Uganda National Road Authority	1,692,249,215,815	237,585,183,820	-	-	706,331,409	238,291,515,229
114	Uganda Cancer Institute	8,707,941,732	1,295,656,577	-	-	803,970,866	2,099,627,443
115	Uganda Heart Institute	5,500,000,000	1,250,414,799	-	-	-	1,250,414,799
116	National Medical Stores	-	-	-	-	-	-
117	Uganda Tourism Board	553,302,512	6,796,887	-	-	-	6,796,887
118	Road Fund	-	-	-	-	-	-

Annex I: Non Wage Recurrent and Development Expenditure Limits For January-March 2015

Vote	Vote Description	Approved Budget	PAF	Statutory	Other	Taxes	Total
119	Uganda Registration Services Bureau	109,860,428,149	-	-	10,428,030,831	390,470,000	10,818,500,831
120	National Citizenship and Immigration Control	1,000,000,000	84,884,216	-	-	-	84,884,216
121	Dairy Development Authority	99,346,264,034	-	-	13,854,539,956	831,611,550	13,854,539,956
122	KAMPAL CAPITAL CITY AUTHORITY	82,080,852,989	6,154,581,146	-	-	58,336,200	6,986,192,596
123	Rural Electrification Agency (REA)	416,672,400	63,720,815	-	-	-	122,057,015
124	Equal Opportunities Commission	-	-	-	-	-	-
125	National Animal Genetic Res. Centre and Data Bank	12,580,402,719	-	-	280,611,357	3,637,000,898	3,917,612,155
126	National Information Technology Authority	2,570,150,000	-	-	529,793,091	45,475,000	575,268,091
127	Muni University	-	-	-	-	-	-
130	Treasury Operations	11,059,629,363	-	-	-	-	-
131	Auditor General- Statutory	653,060,501	39,931,711	-	-	-	39,931,711
132	Education Service Commission	6,286,751,180	-	-	902,738,907	155,700,000	1,058,438,907
133	Directorate of Public Prosecutions	446,799,362	122,471,136	-	-	50,000,000	172,471,136
134	Health Service Commission	33,942,923,069	-	-	4,458,252,736	250,000,000	4,708,252,736
136	Makerere University	4,262,437,411	-	-	608,302,344	46,834,349	655,136,692
137	Mbarara University	6,493,840,277	-	-	758,234,113	-	758,234,113
138	Makerere University Business School	7,097,267,146	-	-	50,288,322	-	50,288,322
139	Kyambogo University	6,219,919,000	-	-	394,642,071	-	394,642,071
140	Uganda Management Institute	44,099,344,872	-	-	9,218,251,333	-	9,218,251,333
141	Uganda Revenue Authority	122,645,640,562	47,227,744	-	2,052,572,141	1,424,182,500	3,476,754,641
142	National Agricultural Research Organisation	90,547,956,930	2,180,069,222	-	-	-	2,321,336,204
143	Uganda Bureau of Statistics	71,663,768,605	4,791,026,278	-	-	-	4,791,026,278
144	Uganda Police Force	10,469,141,673	-	-	-	141,266,282	141,266,282
145	Uganda Prisons	781,815,452	52,949,335	-	-	40,000,000	92,949,335
146	Public Service Commission	311,077,712	104,502,137	-	-	19,688,936	124,191,073
147	Local Government Finance Comm	286,416,376	-	-	-	23,809,876	23,809,876
148	Judicial Service Commission	2,935,734,787	-	-	291,873,574	80,340,703	372,214,277
149	Gulu University	1,251,468,656	-	-	205,895,917	106,734,328	306,630,245
150	National Environment Management Authority	762,862,954	-	-	-	196,431,477	196,431,477
151	Uganda Blood Transfusion Service (UBTS)	154,432,607,628	70,278,406,230	-	-	384,465,394	70,662,871,624
152	NAADS Secretariat	2,301,000,000	-	-	92,973,945	40,500,000	133,473,945
153	Public Procurement and Disposal of Assets	4,065,924,768	-	-	643,130,284	143,088,197	786,218,481
154	Uganda National Bureau of Standards	2,196,000,000	437,549,598	-	-	-	437,549,598
155	Cotton Development Organisation	12,903,998,716	327,758,634	-	-	75,000,000	402,758,634
156	Uganda Land Commission	2,146,718,906	196,514,357	-	-	127,925,000	324,439,357
157	National Forestry Authority	392,000,000	-	-	-	-	-
159	External Security Organisation	-	-	-	-	-	-
160	Uganda Coffee Development Authority	5,520,000,000	2,192,233,937	-	-	-	2,192,233,937
161	Mulago Hospital Complex	1,981,265,850	405,431,410	-	-	86,562,636	491,994,045
162	Burubuka Hospital	-	-	-	-	-	-
	<b>Total Center Votes</b>	<b>6,788,889,789,506</b>	<b>410,848,509,184</b>	<b>11,908,365,874</b>	<b>436,398,069,070</b>	<b>27,812,870,833</b>	<b>886,967,814,662</b>
163	Arua Referral Hospital	1,009,849,850	191,962,463	-	-	-	191,962,463
164	Fort Portal Referral Hospital	699,894,895	136,000,000	-	-	-	136,000,000
165	Gulu Referral Hospital	999,849,850	102,119,820	-	-	-	102,119,820
166	Holma Referral Hospital	1,199,815,820	216,651,652	-	-	-	216,651,652
167	Jinja Referral Hospital	999,849,850	49,992,493	-	-	-	49,992,493



Vote	Vote Description	Approved Budget	PAF	Statutory	Other	Taxes	Total
168	Kabale Referral Hospital	699,894,895	142,890,409	-	-	-	142,890,409
169	Masaka Referral Hospital	1,122,014,835	472,090,184	-	-	-	472,090,184
170	Mbale Referral Hospital	799,879,880	119,909,910	-	-	-	119,909,910
171	Soroti Referral Hospital	799,879,880	240,000,000	-	-	-	240,000,000
172	Lira Referral Hospital	999,849,850	325,947,447	-	-	-	325,947,447
173	Mbarara Referral Hospital	1,099,849,850	229,962,463	-	-	50,000,000	279,962,463
174	Mubenda Referral Hospital	999,849,850	412,465,146	-	-	-	412,465,146
175	Moroto Referral Hospital	999,849,850	317,214,192	-	-	-	317,214,192
176	Naguru Hospital	1,019,846,847	317,214,192	-	-	-	317,214,192
	<b>Total Referral Hospitals</b>	<b>13,450,180,001</b>	<b>2,957,206,180</b>	-	-	<b>50,000,000</b>	<b>3,007,206,180</b>
201	Ugandan Mission at the United Nations, New York	-	-	-	471,929,943	-	471,929,943
202	Uganda High Commission in United Kingdom, London	128,324,000	-	-	-	-	-
203	Uganda High Commission in Canada, Ottawa	60,000,000	-	-	-	-	-
204	Uganda High Commission in India, New Delhi	-	-	-	-	-	-
205	Uganda High Commission in Egypt, Cairo	-	-	-	-	-	-
206	Uganda High Commission in Kenya, Nairobi	4,370,619,733	-	-	-	-	-
207	Uganda High Commission in Tanzania, Dar es Salaam	164,200,000	-	-	-	-	-
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	520,000,000	-	-	-	-	-
212	Uganda Embassy in China, Beijing	1,500,000,000	-	-	-	-	-
213	Uganda Embassy in Rwanda, Kigali	3,030,400,000	-	-	-	-	-
214	Uganda Embassy in Switzerland, Geneva	351,600,000	-	-	-	-	-
215	Uganda Embassy in Japan, Tokyo	40,000,000	-	-	-	-	-
216	Uganda Embassy in Libya, Tripoli	-	-	-	-	-	-
217	Uganda Embassy in Saudi Arabia, Riyadh	40,000,000	-	-	-	-	-
218	Uganda Embassy in Denmark, Copenhagen	180,000,000	-	-	-	-	-
219	Uganda Embassy in Belgium, Brussels	-	-	-	-	-	-
220	Uganda Embassy in Italy, Rome	-	-	-	-	-	-
221	Uganda Embassy in DR Congo, Kinshasa	1,980,000,000	-	-	-	-	-
222	Uganda Embassy in Sudan, Khartoum	-	-	-	-	-	-
223	Uganda Embassy in France, Paris	370,000,000	-	-	-	-	-
224	Uganda Embassy in Germany, Berlin	50,000,000	-	-	-	-	-
225	Uganda Embassy in Teheran	203,000,000	-	-	-	-	-
226	Uganda Embassy in Moscow	-	-	-	-	-	-
227	Uganda Embassy in Cambodia	70,000,000	-	-	-	-	-
228	Uganda Embassy in Abu Dhabi	-	-	-	-	-	-
229	Uganda Embassy in Luba	74,000,000	-	-	-	-	-
230	Uganda Embassy in Bulumbura	-	-	-	-	-	-
231	Guangzhou Consulate in China	1,650,000,000	-	-	-	-	-
232	Mission in Ankara	27,500,000	-	-	-	-	-
233	Mission in Mogadishu	800,000,000	-	-	120,000,000	-	120,000,000
234	Mission in Kuala Lumpur	260,000,000	-	-	-	-	-
235	Mission in Mombasa	60,556,267	-	-	-	-	-
236		-	-	-	-	-	-

Annex I: Non Wage Recurrent and Development Expenditure Limits For January-March 2015

Vote	Vote Description	Approved Budget	PAF	Statutory	Other	Taxes	Total
	<b>Total Missions Abroad</b>	<b>15,930,200,000</b>	-	-	<b>591,929,943</b>	-	<b>591,929,943</b>
321429	NAADS	22,957,501,137	-	-	-	-	-
321426	IGMSD (former LGDP)	70,008,206,310	24,757,139,594	-	-	-	24,757,139,594
321428	Rural Water	60,372,434,000	21,349,622,493	-	-	-	21,349,622,493
321431	PHC Development	30,083,598,957	10,638,522,230	-	-	-	10,638,522,230
321433	Schools' Facilities Grant	54,198,838,550	19,166,441,800	-	-	-	19,166,441,800
321412	District Roads Rehabilitation(PHDP&RRP)	26,066,357,000	9,217,897,057	-	-	-	9,217,897,057
321452	Construction of Secondary Schools	8,858,000,000	3,132,471,950	-	-	-	3,132,471,950
321465	Municipal Infrastructure Development	58,184,499,525	-	-	-	-	-
321417	General Hospitals Rehabilitation	3,200,000,000	1,131,622,289	-	-	-	1,131,622,289
321449	Conditional Grant for Sanitation and Hygiene	4,505,634,144	-	-	-	-	-
	<b>Total Local Governments</b>	<b>338,435,069,633</b>	<b>89,393,717,414</b>	-	-	-	<b>89,393,717,414</b>
	<b>Total Gov Development</b>	<b>7,156,705,239,141</b>	<b>503,199,432,778</b>	<b>11,908,365,874</b>	<b>436,989,999,013</b>	<b>27,862,870,833</b>	<b>979,960,668,498</b>
	<b>Grand Total</b>	<b>15,829,919,635,701</b>	<b>916,408,488,496</b>	<b>526,583,977,334</b>	<b>728,374,020,240</b>	<b>27,862,870,833</b>	<b>2,199,229,356,902</b>

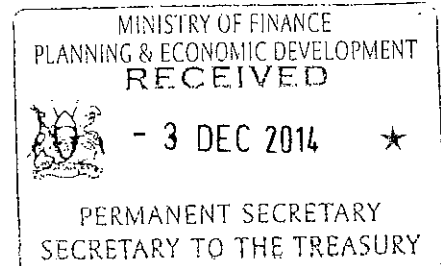
# Mubiru - Musoke, Musisi & Company Advocates

## Advocates and Solicitors

W.M Mubiru LL.B (Hons) MUK, Dip. L.P (LDC), Advocate, Stephen Musisi LL.B (Hons) MUK, Dip. L.P (LDC), Advocate, E.D Naggita LL.B (Hons) MUK, Dip. L.P (LDC), Advocate,  
Senior Associate Advocate: Doreen Leku, Senior Associate: Joan Kahuma

674/236/97

27.11.2014



**THE PERMANENT SECRETARY/SECRETARY TO THE TREASURY  
MINISTRY OF FINANCE, PLANNING & ECONOMIC DEVELOPMENT  
KAMPALA**

**RE: DEBTS DUE FROM GOVERNMENT TO UGANDA TELECOM LIMITED;**

We act for and on behalf of M/S UGANDA TELECOM LIMITED on whose instructions we write as hereunder.

Our client has provided telecom services to diverse Government Ministries, Departments and Agencies for a significant period and continues to do so. However our client has not been paid for the services rendered and the sum of Shs 7,245,951,480 (seven billion two hundred forty five million, nine hundred fifty one thousand four hundred eighty) is due and outstanding despite repeated requests for payment. We have been engaged to recover the said sum whose delayed payment has caused our client financial constraints.

We therefore demand that the said sum of Shs 7,245,951,480 be paid within 30 days as it is long overdue. We enclose the schedule of the outstanding debts and will provide any clarification required on request. We are instructed to commence legal recovery proceedings in the event that payment is not effected within the stipulated time.

Yours Faithfully

**MUBIRU-MUSOKE, MUSISI & CO**

**c.c; UGANDA TELECOM LIMITED**

**"SCHEDULE 1"**

**A LIST OF OUTSTANDING DEBTS FOR GOVERNMENT MINISTRIES, DEPARTMENTS AND AGENCIES**

<b>GOU OUTSTANDING POSITION AS AT 31/10/2014</b>		
	<b>NAME</b>	<b>Outstanding Balances</b>
1	Ministry Of ICT	1,201,616,000
2	Uganda Communication Commission	1,231,771,490
3	Makerere University	140,409,872
4	President's Office(ISO)	760,569,542
5	Ministry Of Finance	891,821,129
6	Uganda National Roads Authority	440,213,760
7	Uganda Police	558,622,152
8	Ministry of Tourism, Trade & Industry	356,511,410
9	Makerere University Business School	271,636,529
10	Ministry Of Education	210,783,844
11	President's Office-Akii Bua)	145,457,952
12	Ministry Of Health	178,752,698
13	Ministry Of Health - CDC HIV/ AIDS	109,931,312
14	State House	89,111,510
15	Makerere University - Depts	139,838,183
16	Parliament of Uganda	106,689,403
17	Ministry of Public Service(IPPS)	62,997,011
18	Uganda Management Institute	44,220,499
19	President's Office	95,879,181