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this subject please quote No. **BPD 86/268/01**




Ministry of Finance, Planning &
Economic Development
Plot 2-12, Apollo Kaggwa Road
P.O. Box 8147
Kampala
Uganda

20th July 2015

All Local Government Accounting Officers

FIRST QUARTER (JULY - SEPTEMBER 2015) RELEASE FOR NON WAGE RECURRENT CONDITIONAL GRANT TRANSFERS TO DISTRICTS AND MUNICIPAL COUNCILS – FY 2015/16

1. Please find attached the release schedule for Non-Wage Recurrent grant transfers to Local Governments for the First Quarter (July – September 2015) for FY 2015/16.
2. Effective FY 2015/16, Government has consolidated Inter-Governmental Transfers. There is now a maximum of one Non-Wage Recurrent Grant per sector. New item codes have been accordingly created in the Chart of Accounts. Releases will therefore be made against the relevant programme and item code. Pre-existing transfers are reflected as "of which", and grant conditions remain unchanged. Straight Through transfers will continue to be made for the component of each grant allocated to service delivery units. Refer to our circular Ref: BPD\86/153/01 dated 22nd June 2015 available on the budget website: www.budget.go.ug for the relevant guidelines.
3. This release circular caters for only those conditional grants which are released to the General Fund Account at a District/Municipal Vote level. These grants are:
 - i) Agriculture Sector Non Wage Recurrent Conditional Grant (Programme 04 – Item 321467)
o/w Production and Marketing Grant incl. Commercial services
 - ii) Education Sector Non Wage Recurrent Conditional Grant (Programme 06 – Item 321467)
o/w School Inspection Grant
 - iii) Community Development Non Wage Recurrent Conditional Grant (Programme 09 – Item 321467)
o/w Public Libraries Board
o/w Community Development Workers
o/w Youth Women and Disability Councils
o/w Special Grant for People with Disabilities
o/w Functional Adult Literacy

- iv) Water and Environment Non-Wage Recurrent Conditional Grant (Programme 08 – Item 321467)
 - o/w Urban Water O&M Grant*
 - o/w Sanitation and Hygiene Grant- Water Component*
 - o/w Environment and Natural Resources*
 - v) Support Services Non Wage Recurrent Conditional Grant (Programme 01 – Item 321469)
 - o/w IFMS Operational Costs*
 - o/w IPPS Operational Costs*
 - o/w Start Up Costs*
 - o/w Boards and Commissions*
 - o/w PAF Monitoring and Accountability Grant*
 - o/w District Service Commission Operational Costs*
 - o/w Hard to Reach Allowance*
 - o/w Councilors Allowances (Excluding Ex-Gratia)*
 - vi) District Unconditional Grant - Non Wage Recurrent (Programme 01 – Item 321401)
 - vii) Urban Unconditional Grant - Non Wage Recurrent (Programme 01 – Item 321402)
 - viii) District Equalization Grant (Programme 01 – Item 321403)
 - ix) Urban Equalization Grant (Programme 01 – Item 321463)
4. The grants which are released directly to the beneficiary institution accounts such as Town Councils, UPE and USE schools, General Hospitals, Health Units, NGO Hospitals and other tertiary institutions have been effected under a separate schedule.
5. Salaries will continue to be paid directly to the individual bank accounts on a monthly basis in line with the guidelines for Decentralised Salary Payment System. You are required to ensure timely validation of the payrolls, submission of payment invoices, reconciliation of bank accounts and resolution of unapplied EFTs, among others, to facilitate timely payment of salaries.
6. The release against item 321467 – Water Conditional Grant (Urban Water - Operation and Maintenance) under this circular caters for only those urban water sources which have not yet attained a Town Council Status, the details of which are attached as **Annex 1b**. The Accounting Officers for the mentioned Local Governments are instructed to transfer these funds intact to the beneficiary urban water sources as well as financing the intervention under the Umbrella programme.
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7. The release of funds for the urban water sources which are under established Town Councils has been released directly to the beneficiary water sources under a separate schedule. In line with the guidelines for direct transfers to beneficiary accounts, it is your responsibility to follow-up and ensure that the funds are properly utilized and accounted for.
8. I have also attached a schedule providing the detailed breakdown for the non-wage conditional grants which have the Normal and PRDP components, as **Annex 2b**, for your ease of reference, for the PRDP local governments.
9. A total of **UShs. 2,430,085,898/= (Two Billion, Four Hundred Thirty Million, Eighty Five Thousand, Eight Hundred Ninety Eight Shillings Only)** has been released under item 321469 – Support Services Conditional Grant Non-Wage (Ex-gratia and Allowances for Elected Political Leaders to Local Governments) as follows:
 - i). **UShs. 2,011,650,000/= (Two Billion, Eleven Million, Six Hundred Fifty Thousand Shillings Only)** is earmarked for payment of monthly allowances of:
 - a). The District and Municipal Councillors of **UShs. 250,000** each;
 - b). The Municipal Speakers and District Deputy Speakers of **Ushs. 400,000** each; and
 - c). The Municipal Deputy Speakers each at **Ushs. 300,000**.
 - ii). **The balance of UShs. 418,435,898/= (Four Hundred Eighteen Million, Four Hundred Thirty Five Thousand, Eight Hundred Ninety Eight Shillings Only)** is for payment of arrears accrued in FY 2014/15 and FY 2013/14 for Councillors Allowances and Ex-Gratia for LCI and LCII Chairpersons. I have attached the details by Vote for your ease of reference as **Annex 4**.
 - iii). The Ex-gratia for LCI and LCII Chairpersons as well as the Gratuity for the eligible Political Leaders will be released during the last quarter of the financial year.
10. The total funds released through this circular to the Districts and Municipalities amounts to **Ushs: 42,085,655,560/= (Uganda Shillings: Forty Two Billion, Eighty Five Million, Six Hundred Fifty Five Thousand, Five Hundred Sixty Only)**.
11. Acknowledgement of receipt of funds released should be sent to this Ministry, addressed to the Permanent Secretary/Secretary to the Treasury for the attention of the Accountant-General, within one month.
12. You are reminded to submit your Local Government Budget Performance Progress Report for Quarter Four of FY 2014/15 by **31st July 2015** which will be the basis for quarter two release for FY 2015/16.

13. This document will be posted on the Website: <http://www.budget.go.ug>;
14. By copy of this circular, the Auditor General is informed. The Accountant General and Commissioner, Financial Management Services are hereby requested to release the funds to you as per the attached schedule.



I.M. Magona

For: PERMANENT SECRETARY/SECRETARY TO THE TREASURY

Copy to: The Hon. Minister of Finance, Planning and Economic Development
The Head of Public Service and Secretary to Cabinet
The Auditor General
The Inspector General of Government
The Permanent Secretary, Office of the Prime Minister
The Permanent Secretary, Ministry of Education, Science, Technology and Sports
The Permanent Secretary, Ministry of Health
The Permanent Secretary, Ministry of Trade and Industry
The Permanent Secretary, Ministry of Water and Environment
The Permanent Secretary, Ministry of Agric. Animal Ind. and Fisheries
The Permanent Secretary, Ministry of Works and Transport
The Ag. Permanent Secretary, Ministry of Public Service
The Ag. Permanent Secretary, Ministry of Local Government
The Secretary, Local Government Finance Commission
The Clerk to Parliament
The Accountant General
The Director Internal Audit
The Director, Parliamentary Budget Office
The Commissioner, Infrastructure and Social Services Department
The Commissioner, Public Administration Department
The Commissioner, Financial Management Services
The Resident District Commissioner.....District
The LCV Chairperson/Mayor, District/Municipality

RECURRENT RELEASES: NON WAGE FY2015/16

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JULY 2015

Date:20/07/15

VOTE	ESTIMATE (SHS' 000)	GROSS (SHS)	ALREADY RELEASED (SHS)	JULY AUTOMATIC (SHS)
501 Adjumani District	13,784,646	649,008,770	0	649,008,770
502 Apac District	22,095,458	319,268,190	0	319,268,190
503 Arua District	41,249,006	728,180,160	0	728,180,160
504 Bugiri District	17,547,154	314,067,860	0	314,067,860
505 Bundibugyo District	16,754,827	619,653,920	0	619,653,920
506 Bushenyi District	14,304,084	327,136,330	0	327,136,330
507 Busia District	15,414,495	275,833,460	0	275,833,460
508 Gulu District	25,817,025	1,279,551,390	0	1,279,551,390
509 Hoima District	17,732,725	358,907,670	0	358,907,670
510 Iganga District	32,234,055	314,962,990	0	314,962,990
511 Jinja District	25,989,095	322,363,650	0	322,363,650
512 Kabale District	44,934,771	721,493,060	0	721,493,060
513 Kabarole District	23,834,823	383,504,610	0	383,504,610
514 Kaberamaido District	10,930,529	248,163,620	0	248,163,620
515 Kalangala District	4,896,447	273,901,350	0	273,901,350
517 Kamuli District	28,621,651	338,553,160	0	338,553,160
518 Kamwenge District	17,030,743	318,155,400	0	318,155,400
519 Kannyungu District	20,659,916	828,436,760	0	828,436,760
520 Kapchorwa District	10,374,480	198,654,540	0	198,654,540
521 Kasese District	39,054,640	599,748,500	0	599,748,500
522 Katakwi District	11,089,463	232,289,420	0	232,289,420
523 Kayunga District	19,279,401	437,390,880	0	437,390,880
524 Kibale District	23,884,822	540,146,550	0	540,146,550
525 Kiboga District	9,624,236	153,338,840	0	153,338,840
526 Kisoro District	22,404,325	1,059,971,590	0	1,059,971,590
527 Kitgum District	20,570,625	783,380,780	0	783,380,780
528 Kotido District	5,775,105	331,474,710	0	331,474,710
529 Kumi District	14,604,044	223,222,370	0	223,222,370
530 Kyenjonjo District	15,851,284	429,760,160	0	429,760,160
531 Lira District	22,484,259	463,326,180	0	463,326,180
532 Luwero District	32,152,699	336,333,090	0	336,333,090
533 Masaka District	14,242,282	246,603,850	0	246,603,850
534 Masindi District	12,937,580	245,571,590	0	245,571,590
535 Mayuge District	20,115,589	425,035,780	0	425,035,780
536 Mbale District	27,755,619	442,960,980	0	442,960,980
537 Mbarara District	25,268,885	390,054,620	0	390,054,620
538 Moroto District	6,433,554	345,675,530	0	345,675,530
539 Moyo District	11,672,869	249,460,780	0	249,460,780
540 Mpigi District	14,939,444	222,544,440	0	222,544,440
541 Mubende District	23,830,703	478,470,020	0	478,470,020
542 Mukono District	25,701,128	388,702,040	0	388,702,040
543 Nakapiripiriti District	8,449,050	491,568,300	0	491,568,300
544 Nakasongola District	12,559,884	261,472,020	0	261,472,020
545 Nebbi District	20,122,357	320,514,110	0	320,514,110
546 Ntungamo District	27,327,907	566,722,400	0	566,722,400
547 Pader District	12,169,371	765,320,610	0	765,320,610
548 Pallisa District	21,867,764	343,229,740	0	343,229,740
549 Rakai District	34,481,455	499,459,500	0	499,459,500
550 Rukungiri District	23,038,661	437,811,920	0	437,811,920

VOTE	ESTIMATE (SHS' 000)	GROSS (SHS)	ALREADY RELEASED (SHS)	JULY AUTOMATIC (SHS)
551 Sembabule District	14,070,146	241,091,820	0	241,091,820
552 Sironko District	14,896,689	220,383,450	0	220,383,450
553 Soroti District	13,495,491	262,119,030	0	262,119,030
554 Tororo District	29,998,543	399,187,350	0	399,187,350
555 Wakiso District	46,492,693	1,037,809,290	0	1,037,809,290
556 Yumbe District	18,563,370	430,052,620	0	430,052,620
557 Butaleja District	13,540,386	187,492,100	0	187,492,100
558 Ibanda District	14,620,112	238,880,890	0	238,880,890
559 Kaabong District	7,778,153	518,333,720	0	518,333,720
560 Isingiro District	19,362,079	413,356,170	0	413,356,170
561 Kaliro District	13,758,184	166,184,590	0	166,184,590
562 Kiruhura District	13,368,209	343,944,030	0	343,944,030
563 Koboko District	9,581,572	241,093,230	0	241,093,230
564 Amolatar District	8,195,772	174,575,160	0	174,575,160
565 Amuria District	12,623,665	348,765,140	0	348,765,140
566 Manafa District	20,478,838	308,549,600	0	308,549,600
567 Bukwa District	9,711,174	464,716,180	0	464,716,180
568 Mityana District	20,387,051	297,895,000	0	297,895,000
569 Nakaseke District	12,599,671	190,074,110	0	190,074,110
570 Amuru District	9,023,468	547,103,770	0	547,103,770
571 Budaka District	11,887,359	191,961,770	0	191,961,770
572 Oyam District	18,254,698	334,805,960	0	334,805,960
573 Abim District	8,589,136	515,131,200	0	515,131,200
574 Namutumba District	12,198,734	182,304,070	0	182,304,070
575 Dokolo District	9,202,151	186,940,590	0	186,940,590
576 Bulisa District	4,554,349	133,906,550	0	133,906,550
577 Maracha-Terego District	12,283,055	208,387,140	0	208,387,140
578 Bukedea	13,256,547	189,509,790	0	189,509,790
579 Bududa	10,572,468	254,492,290	0	254,492,290
580 Lyantonde	6,399,749	260,061,430	0	260,061,430
581 AMUDAT District	2,629,147	220,806,150	0	220,806,150
582 BUIKWE District	18,531,826	285,394,970	0	285,394,970
583 BUYENDE District	10,308,455	265,934,530	0	265,934,530
584 KYEGEGWA District	7,812,038	218,731,160	0	218,731,160
585 LAMWO District	10,230,191	603,959,390	0	603,959,390
586 OTUKE District	6,211,357	151,387,890	0	151,387,890
587 ZOMBO District	10,939,126	240,145,330	0	240,145,330
588 ALBETONG District	10,460,897	211,785,920	0	211,785,920
589 BULAMBULI District	8,333,167	167,486,580	0	167,486,580
590 BUVUMA District	3,088,849	305,128,650	0	305,128,650
591 GOMBA District	9,433,723	156,486,120	0	156,486,120
592 KIRYANDONGO District	10,433,786	258,711,600	0	258,711,600
593 LUUKA District	12,929,910	179,106,300	0	179,106,300
594 NAMAYINGO District	10,754,009	505,508,900	0	505,508,900
595 NTOROKO District	4,723,057	304,818,090	0	304,818,090
596 SERERE District	12,577,621	257,877,510	0	257,877,510
597 KYANKWANZI DISTRICT	10,575,065	188,052,190	0	188,052,190
598 KALUNGU DISTRICT	11,977,767	160,524,420	0	160,524,420
599 LWENGO DISTRICT	13,745,876	252,050,510	0	252,050,510

VOTE	ESTIMATE (SHS' 000)	GROSS (SHS)	ALREADY RELEASED (SHS)	JULY AUTOMATIC (SHS)
600 BUKOMANSIMBI DISTRICT	8,215,914	141,706,820	0	141,706,820
601 MITOOMA DISTRICT	12,595,753	208,994,510	0	208,994,510
602 RUBIRIZI DISTRICT	5,779,207	153,194,670	0	153,194,670
603 NGORA DISTRICT	9,838,387	150,207,610	0	150,207,610
604 NAPAK DISTRICT	5,998,433	366,848,760	0	366,848,760
605 KIBUKU DISTRICT	10,675,812	181,593,780	0	181,593,780
606 NWOYA DISTRICT	6,752,975	310,858,990	0	310,858,990
607 KOLE DISTRICT	12,080,899	226,982,730	0	226,982,730
608 BUTAMBALA DISTRICT	10,873,745	115,020,790	0	115,020,790
609 SHEEMA DISTRICT	18,178,749	303,665,420	0	303,665,420
610 BUHWEJU DISTRICT	5,096,564	161,753,090	0	161,753,090
611 AGAGO DISTRICT	13,497,276	739,257,390	0	739,257,390
612 KWEEN District	6,488,400	163,886,070	0	163,886,070
751 Arua Municipal Council	4,969,343	104,102,170	0	104,102,170
752 Entebbe Municipal Council	4,945,130	114,897,830	0	114,897,830
753 Fort-Portal Municipal Council	5,202,867	100,121,060	0	100,121,060
754 Gulu Municipal Council	8,519,459	170,359,950	0	170,359,950
755 Jinja Municipal Council	7,443,555	215,451,470	0	215,451,470
757 Kabale Municipal Council	5,934,364	87,417,050	0	87,417,050
758 Lira Municipal Council	5,765,579	158,750,000	0	158,750,000
759 Masaka Municipal Council	4,665,824	114,483,430	0	114,483,430
760 Mbale Municipal Council	9,358,982	119,649,610	0	119,649,610
761 Mbarara Muninicipal Council	9,765,364	412,103,650	0	412,103,650
762 Moroto Municipal Council	1,559,041	49,264,640	0	49,264,640
763 Soroti Municipal Council	5,798,682	88,841,030	0	88,841,030
764 Tororo Municipal Council	4,583,841	66,506,350	0	66,506,350
770 KASESE MUNICIPAL COUNCIL	6,885,512	123,538,900	0	123,538,900
771 HOIMA MUNICIPAL COUNCIL	5,774,565	121,058,780	0	121,058,780
772 MUKONO MUNICIPAL COUNCIL	6,968,255	193,925,100	0	193,925,100
773 IGANGA MUNICIPAL COUNCIL	3,277,882	95,405,380	0	95,405,380
774 MASINDI MUNICIPAL COUNCIL	5,211,376	109,919,390	0	109,919,390
775 NTUNGAMO MUNICIPAL COUNCIL	1,983,623	202,516,620	0	202,516,620
776 BUSIA MUNICIPAL COUNCIL	2,383,726	65,002,020	0	65,002,020
777 BUSHENYI-ISHAKA MUNICIPAL COUNCIL	5,193,728	120,339,320	0	120,339,320
778 RUKUNGIRI MUNICIPAL COUNCIL	3,968,508	73,668,740	0	73,668,740

1,845,565,633 42,085,655,560

42,085,655,560