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THE REPUBLIC OF UGANDA

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

In any correspondence on
this subject please quote No. *BPD\ 86/268/01*

20th July 2015

All Local Government Accounting Officers

FIRST QUARTER (JULY - SEPTEMBER) RELEASE FOR NON-WAGE RECURRENT CONDITIONAL GRANTS TRANSFERRED DIRECTLY TO TOWN COUNCILS, HEALTH UNITS, GENERAL HOSPITALS, NGO HOSPITALS AND TERTIARY INSTITUTIONS – FY 2015/16

1. Please find attached the release schedule for Non-Wage Recurrent conditional grants transferred directly to the beneficiary institutions, under your Local Government Votes, for the First Quarter (July - September 2015) 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. Refer to the circular Ref: *BPD\86/153/01* dated 22nd June 2015 available on the budget website: www.budget.go.ug for relevant guidelines.
3. The grants that have been considered under this circular include the following:
 - i) Education Sector Non Wage Recurrent Conditional Grant (Programme 06 – Item 321467)
 - o/w* Health Training Institutions;
 - o/w* Community Polytechnics;
 - o/w* Technical and Farm Schools;
 - o/w* Technical Institutes;
 - o/w* Primary Teacher's Colleges (PTCs);

Capitation grant for Universal Primary and Secondary Schools will be directly released to Schools in a separate circular, two weeks before the start of third term of the school calendar year 2015.

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"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"

- ii) *Health Non Wage Recurrent Conditional Grant (Programme 05 – Item 321467)*
 - o/w PHC Non-Wage*
 - o/w District Hospitals*
 - o/w PHC NGO Hospitals*
- iii) *Water and Environment Non Wage Recurrent Conditional Grant (Programme 08 – Item 321467)*
 - o/w Urban Water (Operations and Maintenance);*
- iv) *Urban Unconditional Grant - Non Wage Recurrent (Programme 01 – Item 321402)*
- v) *Urban Equalization Grant (Programme 01 – Item 321463)*

4. *Note that urban water sources - Urban Water Operations and Maintenance Grant, released under Item 321467, in this release circular, include only those water sources which fall under the designated Town Councils. The details by water source are attached as **Annex 1a**. The funds for the water sources under urban centres which have not yet attained a Town Council Status, have been released under a separate schedule, to the Districts in which they fall. The affected districts are advised to remit these funds intact to the beneficiary urban water sources.*
5. *I have attached the details by vote and beneficiary urban authority of the urban unconditional and Equalization Grant under **Annex 2a** for your ease of reference and follow-up. It is my duty therefore, to remind you that as the Accounting Officer for the Local Government where the funds have been sent directly that, in line with the Public Finance Management Act (PFM) 2015, and the guidelines on direct transfers, you are held accountable for proper accountability and utilization of all the funds released directly to the beneficiary institutions under your local government.*
6. *A total of **UShs. 5,134,724,829 /= (Five Billion, One Hundred Thirty Four Million, Seven Hundred Twenty Four Thousand, Eight Hundred Twenty Nine Shillings Only)** has been released under item 321467 Health Conditional Grant Non-Wage for PHC Non-Wage. The funds will be remitted to Local Governments in two categories as follows:*
- i). ***UShs. 1,540,417,449/= (One Billion, Five Hundred Forty Million, Four Hundred Seventeen Thousand, Four Hundred Forty Nine Shillings Only)** will be credited on the Local Governments' General Fund Accounts for Operational Costs (Administration, Supervision and Management) of the Health Office and Health Sub-Districts; and*

- ii). The balance of **UShs. 3,594,307,380/= (Three Billion, Five Hundred Ninety Four Million, Three Hundred Seven Thousand, Three Hundred Eighty Shillings Only)** will be sent directly to the Lower Level Health Units for Health Service Delivery (Utilities, Cleaning, Minor repairs and Maintenance), based on the advice by the Ministry of Health. I have attached the details by Vote for your ease of reference, **under Annex 3.**
7. It should be noted that whereas the funds are remitted directly to the service delivery units, the Local Government Accounting Officers are liable for effective utilization, submission of performance progress reports and accountability of the funds.
8. The total funds released through this circular to the Districts and Municipalities amounts to **UShs: 25,171,170,580/= (Uganda Shillings: Twenty Five Billion, One Hundred Seventy One Million, One Hundred Seventy Thousand, Five Hundred Eighty Only).**
9. Accordingly, you are advised to compile the acknowledgement receipt of funds released under this schedule and send a consolidated position to this Ministry, addressed to the Permanent Secretary and Secretary to the Treasury for the attention of the Accountant General, within one month.
10. You are also 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.
11. This document will be posted on the Website: <http://www.budget.go.ug>;
12. By copy of this release circular, the Auditor General is informed. The Accountant General and Commissioner, Financial management Services are hereby requested to release 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 Water and Environment
The Permanent Secretary, Ministry of Agric. Animal Industry & Fisheries
The Ag. Permanent Secretary, Ministry of Local Government
The Secretary, Local Government Finance Commission
The Clerk to Parliament
The Accountant General
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

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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	202,559,030	0	202,559,030
502	Apac District	22,095,458	160,571,270	0	160,571,270
503	Arua District	41,249,006	681,034,120	0	681,034,120
504	Bugiri District	17,547,154	171,020,670	0	171,020,670
505	Bundibugyo District	16,754,827	203,785,720	0	203,785,720
506	Bushenyi District	14,304,084	414,430,410	0	414,430,410
507	Busia District	15,414,495	209,138,590	0	209,138,590
508	Gulu District	25,817,025	507,788,040	0	507,788,040
509	Hoima District	17,732,725	289,763,550	0	289,763,550
510	Iganga District	32,234,055	532,166,520	0	532,166,520
511	Jinja District	25,989,095	667,605,230	0	667,605,230
512	Kabale District	44,934,771	614,755,030	0	614,755,030
513	Kabarole District	23,834,823	575,731,670	0	575,731,670
514	Kaberamaido District	10,930,529	141,116,240	0	141,116,240
515	Kalangala District	4,896,447	89,881,210	0	89,881,210
517	Kamuli District	28,621,651	325,853,230	0	325,853,230
518	Kamwenge District	17,030,743	176,580,320	0	176,580,320
519	Kannungu District	20,659,916	342,700,760	0	342,700,760
520	Kapchorwa District	10,374,480	146,685,510	0	146,685,510
521	Kasese District	39,054,640	618,997,600	0	618,997,600
522	Katakwi District	11,089,463	116,314,610	0	116,314,610
523	Kayunga District	19,279,401	165,773,060	0	165,773,060
524	Kibale District	23,884,822	266,529,230	0	266,529,230
525	Kiboga District	9,624,236	145,859,010	0	145,859,010
526	Kisoro District	22,404,325	281,755,330	0	281,755,330
527	Kitgum District	20,570,625	398,802,430	0	398,802,430
528	Kotido District	5,775,105	170,869,410	0	170,869,410
529	Kumi District	14,604,044	201,276,610	0	201,276,610
530	Kyenjonjo District	15,851,284	278,714,130	0	278,714,130
531	Lira District	22,484,259	431,966,560	0	431,966,560
532	Luwero District	32,152,699	216,214,900	0	216,214,900
533	Masaka District	14,242,282	379,449,930	0	379,449,930
534	Masindi District	12,937,580	119,963,990	0	119,963,990
535	Mayuge District	20,115,589	181,313,990	0	181,313,990
536	Mbale District	27,755,619	484,646,300	0	484,646,300
537	Mbarara District	25,268,885	406,608,650	0	406,608,650
538	Moroto District	6,433,554	157,415,780	0	157,415,780
539	Moyo District	11,672,869	226,568,670	0	226,568,670
540	Mpigi District	14,939,444	194,351,460	0	194,351,460
541	Mubende District	23,830,703	207,944,080	0	207,944,080
542	Mukono District	25,701,128	154,718,280	0	154,718,280
543	Nakapiripiriti District	8,449,050	97,325,220	0	97,325,220
544	Nakasongola District	12,559,884	116,933,230	0	116,933,230
545	Nebbi District	20,122,357	372,226,820	0	372,226,820
546	Ntungamo District	27,327,907	307,261,800	0	307,261,800
547	Pader District	12,169,371	178,175,110	0	178,175,110
548	Pallisa District	21,867,764	270,528,360	0	270,528,360
549	Rakai District	34,481,455	330,329,690	0	330,329,690
550	Rukungiri District	23,038,661	369,791,310	0	369,791,310

VOTE	ESTIMATE (SHS'000)	GROSS (SHS)	ALREADY RELEASED (SHS)	JULY AUTOMATIC (SHS)
551 Sembabule District	14,070,146	99,788,570	0	99,788,570
552 Sironko District	14,896,689	83,517,040	0	83,517,040
553 Soroti District	13,495,491	400,522,050	0	400,522,050
554 Tororo District	29,998,543	472,440,960	0	472,440,960
555 Wakiso District	46,492,693	1,093,341,420	0	1,093,341,420
556 Yumbe District	18,563,370	328,897,830	0	328,897,830
557 Butaleja District	13,540,386	165,528,460	0	165,528,460
558 Ibanda District	14,620,112	301,767,550	0	301,767,550
559 Kaabong District	7,778,153	163,662,620	0	163,662,620
560 Isingiro District	19,362,079	216,447,640	0	216,447,640
561 Kaliro District	13,758,184	278,549,160	0	278,549,160
562 Kiruhura District	13,368,209	145,759,690	0	145,759,690
563 Koboko District	9,581,572	100,534,320	0	100,534,320
564 Amolatar District	8,195,772	132,430,070	0	132,430,070
565 Amuria District	12,623,665	159,919,110	0	159,919,110
566 Manafa District	20,478,838	122,957,690	0	122,957,690
567 Bukwa District	9,711,174	66,388,230	0	66,388,230
568 Mityana District	20,387,051	295,571,050	0	295,571,050
569 Nakaseke District	12,599,671	317,231,100	0	317,231,100
570 Amuru District	9,023,468	91,674,500	0	91,674,500
571 Budaka District	11,887,359	66,357,220	0	66,357,220
572 Oyam District	18,254,698	373,832,720	0	373,832,720
573 Abim District	8,589,136	154,892,390	0	154,892,390
574 Namutumba District	12,198,734	122,599,440	0	122,599,440
575 Dokolo District	9,202,151	195,602,820	0	195,602,820
576 Bulisa District	4,554,349	48,105,190	0	48,105,190
577 Maracha-Terego District	12,283,055	123,179,950	0	123,179,950
578 Bukedea	13,256,547	136,582,710	0	136,582,710
579 Bududa	10,572,468	81,819,090	0	81,819,090
580 Lyantonde	6,399,749	122,985,920	0	122,985,920
581 AMUDAT District	2,629,147	86,243,390	0	86,243,390
582 BUIKWE District	18,531,826	368,638,730	0	368,638,730
583 BUYENDE District	10,308,455	89,122,880	0	89,122,880
584 KYEGEGWA District	7,812,038	67,318,510	0	67,318,510
585 LAMWO District	10,230,191	55,841,480	0	55,841,480
586 OTUKE District	6,211,357	31,923,130	0	31,923,130
587 ZOMBO District	10,939,126	164,094,840	0	164,094,840
588 ALBETONG District	10,460,897	93,715,270	0	93,715,270
589 BULAMBULI District	8,333,167	52,621,180	0	52,621,180
590 BUVUMA District	3,088,849	30,924,080	0	30,924,080
591 GOMBA District	9,433,723	256,284,610	0	256,284,610
592 KIRYANDONGO District	10,433,786	227,686,830	0	227,686,830
593 LUUKA District	12,929,910	65,734,510	0	65,734,510
594 NAMAYINGO District	10,754,009	58,535,320	0	58,535,320
595 NTOROKO District	4,723,057	62,850,050	0	62,850,050
596 SERERE District	12,577,621	136,188,640	0	136,188,640
597 KYANKWANZI DISTRICT	10,575,065	69,563,950	0	69,563,950
598 KALUNGU DISTRICT	11,977,767	177,226,420	0	177,226,420
599 LWENGO DISTRICT	13,745,876	225,396,860	0	225,396,860

VOTE	ESTIMATE (SHS'000)	GROSS (SHS)	ALREADY RELEASED (SHS)	JULY AUTOMATIC (SHS)	
600	BUKOMANSIMBI DISTRICT	8,215,914	48,629,270	0	48,629,270
601	MITOOMA DISTRICT	12,595,753	98,751,960	0	98,751,960
602	RUBIRIZI DISTRICT	5,779,207	48,878,010	0	48,878,010
603	NGORA DISTRICT	9,838,387	274,142,220	0	274,142,220
604	NAPAK DISTRICT	5,998,433	193,899,860	0	193,899,860
605	KIBUKU DISTRICT	10,675,812	49,229,270	0	49,229,270
606	NWOYA DISTRICT	6,752,975	77,043,050	0	77,043,050
607	KOLE DISTRICT	12,080,899	54,471,440	0	54,471,440
608	BUTAMBALA DISTRICT	10,873,745	115,182,600	0	115,182,600
609	SHEEMA DISTRICT	18,178,749	218,571,070	0	218,571,070
610	BUHWEJU DISTRICT	5,096,564	32,945,630	0	32,945,630
611	AGAGO DISTRICT	13,497,276	225,811,900	0	225,811,900
612	KWEEN District	6,488,400	29,190,250	0	29,190,250
751	Arua Municipal Council	4,969,343	12,500,380	0	12,500,380
752	Entebbe Municipal Council	4,945,130	46,110,720	0	46,110,720
753	Fort-Portal Municipal Council	5,202,867	29,900,630	0	29,900,630
754	Gulu Municipal Council	8,519,459	47,283,770	0	47,283,770
755	Jinja Municipal Council	7,443,555	15,067,530	0	15,067,530
757	Kabale Municipal Council	5,934,364	55,820,480	0	55,820,480
758	Lira Municipal Council	5,765,579	14,356,500	0	14,356,500
759	Masaka Municipal Council	4,665,824	15,612,130	0	15,612,130
760	Mbale Municipal Council	9,358,982	14,745,270	0	14,745,270
761	Mbarara Muninicipal Council	9,765,364	160,919,720	0	160,919,720
762	Moroto Municipal Council	1,559,041	6,532,640	0	6,532,640
763	Soroti Municipal Council	5,798,682	29,604,580	0	29,604,580
764	Tororo Municipal Council	4,583,841	11,371,300	0	11,371,300
770	KASESE MUNICIPAL COUNCIL	6,885,512	75,796,340	0	75,796,340
771	HOIMA MUNICIPAL COUNCIL	5,774,565	13,606,450	0	13,606,450
772	MUKONO MUNICIPAL COUNCIL	6,968,255	21,123,870	0	21,123,870
773	IGANGA MUNICIPAL COUNCIL	3,277,882	8,315,740	0	8,315,740
774	MASINDI MUNICIPAL COUNCIL	5,211,376	13,032,040	0	13,032,040
775	NTUNGAMO MUNICIPAL COUNCIL	1,983,623	7,455,730	0	7,455,730
776	BUSIA MUNICIPAL COUNCIL	2,383,726	8,850,130	0	8,850,130
777	BUSHENYI-ISHAKA MUNICIPAL COUNCIL	5,193,728	6,160,540	0	6,160,540
778	RUKUNGIRI MUNICIPAL COUNCIL	3,968,508	5,667,700	0	5,667,700
		1,845,565,633	25,171,170,580		25,171,170,580