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This subject please quote No.



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

**BPD 103/132/01**

6<sup>th</sup> December, 2023

All Accounting Officers,

### **PENSION AND GRATUITY SHORTFALLS FOR FY 2023/24**

Reference is made to your letters indicating that you have inadequate funds to cater for your Pension and Gratuity requirements for FY 2023/24.

Further reference is made to a letter from the Permanent Secretary, Ministry of Public Service advising that institutions that have reported shortfalls should submit their audited lists of Pensioners for consideration (***see copy attached***).

The purpose of this letter therefore is to request you to urgently submit to Ministry of Public Service, the updated lists of Pensioners and retirees for FY 2023/24 to facilitate performance analysis of your Pension and Gratuity budgets for FY 2023/24. These lists should be certified by your respective Internal Audit Units.

**These submissions should be fast tracked and submitted to the Ministry of Public Service with copies to this Ministry by 20<sup>th</sup> December, 2023.**

A handwritten signature in blue ink, appearing to read 'Ramathan Ggoobi', with a long horizontal line extending to the right.

Ramathan Ggoobi

**PERMANENT SECRETARY/ SECRETARY TO THE TREASURY**

**Copy:** The Permanent Secretary, Ministry of Public Service  
The Permanent Secretary, Ministry of Local Government

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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"*

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UGANDA

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8<sup>th</sup> November, 2023

The Permanent Secretary/Secretary to the Treasury  
Ministry of Finance, Planning and Economic Development  
**KAMPALA.**

### **WAGE, PENSION AND GRATUITY SHORTFALLS FOR FY 2023/2024**

Reference is made to your letter Ref: BPD 103/132/02 dated 20<sup>th</sup> October 2023 on the subject matter above.

The issues raised in that letter have been duly noted. This Ministry will carry out a comprehensive analysis to verify the claims of shortfalls of wage, pension and gratuity from the various Ministries, Departments, Agencies and Local Governments indicated in your letter as well as those not on the list.

In the meantime, we advise the affected votes to provide the following to you before considering their supplementary request.

- a) A list of all employees of the MDA/LG (by wage category) and a list of all the pensioners (Pension/Gratuity). These lists should be verified by the Internal Auditor at Vote level.
- b) Wage and Pension performance analysis report for 1<sup>st</sup> Quarter 2023/2024.

Kaima Godfrey

**For: PERMANENT SECRETARY**

**Copy to:** The Hon. Minister Ministry of Finance, Planning and Economic Development

The Hon. Minister, Ministry of Public Service

The Auditor General

The Accountant General

**ANNEX 1: PENSION SHORTFALL SUBMISSIONS BY ACCOUNTING OFFICERS FOR FY 2023/24**

<b>Vote Code</b>	<b>Vote Name</b>	<b>Revised Budget</b>	<b>Pension Shortfall submissions by Accounting Officers</b>
411	Soroti Referral Hospital	962,155,318	284,365,424
	<b>Sub Total Central CG Votes</b>		<b>284,365,424</b>
604	Hoima City	711,318,880	37,765,181
706	Ibanda Municipal Council	229,646,138	309,030,286
720	Masindi Municipal Council	517,529,796	118,971,220
721	Mityana Municipal Council	255,280,194	13,662,966
724	Mukono Municipal Council	353,760,370	547,890,986
725	Nansana Municipal Council	575,711,063	19,797,432
726	Nebbi Municipal Council	182,709,934	118,275,352
730	Sheema Municipal Council	747,046,936	9,475,964
807	Amuria District	1,220,108,127	76,091,072
812	Bududa District	1,462,063,679	1,032,888,471
831	Dokolo District	1,104,599,555	82,102,438
837	Isingiro District	1,468,319,246	159,298,348
846	Kalangala District	519,782,661	44,552,439
866	Kisoro District	382,844,429	1,481,730,531
879	Lamwo District	456,119,705	39,878,941
883	Lwengo District	1,226,250,875	82,125,356
884	Lyantonde District	456,918,922	33,488,082
889	Masindi District	1,937,411,045	84,336,637
896	Moyo District	1,511,878,237	182,467,185
905	Namisindwa District	1,187,314,737	36,800,134
914	Omoro District	944,886,592	7,010,574
915	Otuke District	725,964,818	140,384,222
918	Pakwach District	470,044,641	261,834,693
920	Rakai District	3,583,551,715	625,333,325
	<b>Sub-Total LG Votes</b>		<b>5,545,191,837</b>
	<b>Grand Total</b>		<b>5,829,557,261</b>

**ANNEX 2: GRATUITY SHORTFALL SUBMISSIONS BY ACCOUNTING OFFICERS FOR FY 2023/24**

<b>Vote Code</b>	<b>Vote Name</b>	<b>Revised Budget</b>	<b>Gratuity shortfall submissions by Accounting Officers</b>
105	Law Reform Commission-Statutory	154,072,280	278,095,500
162	Uganda Microfinance Regulatory Authority	542,700,000	250,000,000
	<b>Sub Total Central CG Votes</b>	<b>302,164,324,404</b>	<b>528,095,500</b>
604	Hoima City	442,737,130	663,061,182
608	Mbale City	1,875,019,372	490,604,841
610	Soroti City	1,153,129,025	275,856,299
701	Apac Municipal Council	75,419,171	295,262,373
706	Ibanda Municipal Council	384,426,196	1,192,015,335
721	Mityana Municipal Council	325,789,060	274,813,327
724	Mukono Municipal Council	2,210,749,880	172,720,800
725	Nansana Municipal Council	990,602,677	195,089,262
726	Nebbi Municipal Council	144,461,964	108,285,601
730	Sheema Municipal Council	604,684,769	790,995,902
731	Tororo Municipal Council	901,219,768	9,583,718
804	Alebtong District	1,035,166,233	848,733,704
812	Bududa District	1,035,840,514	697,592,162
818	Bukomansimbi District	1,221,587,516	138,976,150
824	Bushenyi District	2,169,856,873	753,315,155
826	Butaleja District	944,722,392	1,297,096,209
830	Buyende District	621,844,065	287,025,565
831	Dokolo District	869,074,631	708,884,391
832	Gomba District	1,039,467,253	132,794,807
834	Hoima District	903,101,781	663,105,613
836	Iganga District	2,023,662,973	1,249,032,927
841	Kabarole District	304,531,974	413,457,210
846	Kalangala District	696,261,562	459,792,780
848	Kalungu District	1,372,220,731	1,675,913,675
861	Kiboga District	560,238,710	860,072,582
867	Kitagwenda District	579,875,847	292,329,260
868	Kitgum District	569,333,279	260,346,061
869	Koboko District	432,301,233	157,035,984
878	Kyotera District	1,599,686,084	556,527,752
879	Lamwo District	961,235,647	363,377,280
885	Madi-Okollo District	774,854,566	676,404,553
895	Moroto District	165,776,652	165,753,246
914	Omoro District	1,083,114,932	35,052,871
916	Oyam District	2,516,051,827	686,642,360
918	Pakwach District	566,960,875	573,709,448
919	Pallisa District	1,846,167,713	153,095,758
920	Rakai District	2,215,246,560	1,357,046,979
	<b>Sub Total Local Government Votes</b>	<b>209,091,567,740</b>	<b>19,931,403,124</b>
	<b>Grand Total</b>	<b>511,255,892,143</b>	<b>20,459,498,624</b>