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MEP.50/268/01



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

29<sup>th</sup> December, 2022

All Accounting Officers (Central Government and Local Governments)

**THIRD QUARTER (JANUARY TO MARCH 2023) 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 January to March 2023 as attached in **Annexes 1 and 2**.
2. The Expenditure Limits are based on the Government Annual Cash Flow Plan taking into account the projected revenue performance for the rest of the Financial Year 2022/23. In addition, the expenditure limits have incorporated the salary enhancements for the scientists and the army, as well as the pension and gratuity based on the quarterly projections and submissions received from Accounting Officers.
3. For Missions Abroad and Universities, the programmed limits have considered the balances on the Approved Annual Budget and the Non-Wage Recurrent budget in line with the semester requirements respectively.
4. 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.
5. Accounting Officers are reminded to ensure timely payments are made. 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. There has been reported non-payment of salary, pension and gratuity by some Ministries, Departments, Agencies and Local Governments. This must not happen again. This Ministry prioritizes


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"*



statutory obligations as budgeted and releases the money in a timely manner.

6. You are requested to submit your warrants in line with the Budget Execution Circular for Financial Year 2022/23. 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 5<sup>th</sup> January 2023**. Approval of warrants will strictly follow the breakdown submitted and endorsed by the Accounting Officers.
7. In view of the reprioritized budget, Accounting Officers should ensure that the critical activities that contribute to the attainment of the Programme and Sub-Programme Outcomes have a first call on the resources. Any warrants that do not satisfy this principle will be rejected.
8. 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