

Telephone : 256 41 4707 000  
: 256 41 4232 095  
Fax : 256 41 4230 163  
: 256 41 4343 023  
: 256 41 4341 286  
Email : [finance@finance.go.ug](mailto:finance@finance.go.ug)  
Website : [www.finance.go.ug](http://www.finance.go.ug)



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

In any correspondence on  
this subject please quote No. BPD 103/155/01

12<sup>th</sup> December 2017

All Accounting Officers (Central & Local Governments)

**QUARTER TWO ADDITIONAL EXPENDITURE LIMITS FOR WAGE,  
PENSION AND GRATUITY FY 2017/18.**

1. Reference is made to a circular ref; MET 50/268/01 dated 21<sup>st</sup> September 2017 to all Accounting Officers communicating the second quarter expenditure limits for Wage, Non-wage recurrent and Development. Further reference is made to a circular dated 5<sup>th</sup> October 2017 under ref; BPD 103/268/01 to all Local Government Accounting Officers communicating the details of second quarter expenditure limits for Wage, Pension, Gratuity, other Non- Wage and Development.
2. Since the issuance of the above circulars, some of you have written indicating shortfalls in the payment of salaries, pensions and gratuity.
3. I hereby authorize additional quarter two expenditure limits amounting to **Ushs 12,571,558,214 (Twelve Billion, Five Hundred Seventy One Million, Five Hundred Fifty Eight Thousand, Two Hundred Fourteen shillings only)** as summarized below (*Details attached as Annex 1 for Wage, Annex 2 for Pension and Annex 3 for Gratuity*).

|          |   |                            |
|----------|---|----------------------------|
| Wage     | : | Ushs 10,702,763,289        |
| Pension  | : | Ushs 700,853,542           |
| Gratuity | : | Ushs <u>1,167,941,383</u>  |
| Total    | : | Ushs <u>12,571,558,214</u> |

4. This also serves to remind you to ensure that all salaries and pensions for December **MUST** be paid by 20<sup>th</sup> December 2017. You are further advised to ensure that payments are made to only eligible staff, no double payments and process gross salaries (net payments and deductions be effected at the same time)
5. By copy of this letter, the Permanent Secretary, Ministry of Public Service and the Accountant General are informed and requested to take the necessary action to ensure timely payment of salaries and pensions.

  
Keith Muhakanizi

**PERMANENT SECRETARY/ SECRETARY TO THE TREASURY**

Copy to; The Auditor General

**Mission**

*"To formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability for public resources so as to*

The Permanent Secretary, Ministry of Public Service  
The Accountant General  
The Commissioner, Financial Management Services

---

***Mission***

*"To formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability for public resources so as*

# ANNEX 1: ADDITIONAL QUARTER TWO EXPENDITURE LIMITS FOR WAGE FY2017/18

| Vote                            | Vote Name                                      | Approved Budget FY17/18 | Q2 Expenditure Limits Issued | Additional Q2 Expenditure Limits |
|---------------------------------|--|-------------------------|------------------------------|----------------------------------|
| <b>CENTRAL GOVERNMENT VOTES</b> |  |                         |                              |                                  |
| 001                             | Office of the President                        | 48,692,025,513          | 12,173,006,378               | 646,462,097                      |
| 011                             | Ministry of Local Government                   | 6,897,680,118           | 1,724,420,030                | 426,474,075                      |
| 012                             | Ministry of Lands, Housing & Urban Development | 4,694,757,559           | 1,173,689,390                | 381,169,835                      |
| 101                             | Judiciary                                      | 30,628,086,994          | 7,657,021,749                | 29,885,352                       |
| 111                             | Busitema University                            | 18,381,333,398          | 4,595,333,349.60             | 829,787,211                      |
| 127                             | Muni University                                | 4,984,279,119           | 1,246,069,780                | 525,216,461                      |
| <b>TOTAL CENTRAL GOVERNMENT</b> |  | <b>114,278,162,701</b>  | <b>28,569,540,675</b>        | <b>2,838,995,031</b>             |
| <b>LOCAL GOVERNMENT VOTES</b>   |  |                         |                              |                                  |
| 532                             | Luwero District                                | 29,527,537,542          | 7,381,884,386                | 155,211,091                      |
| 538                             | Moroto District                                | 6,060,666,436           | 1,515,166,609                | 88,566,869                       |
| 547                             | Pader District                                 | 11,762,962,525          | 2,940,740,631                | 339,894,774                      |
| 548                             | Pallisa District                               | 11,247,951,577          | 2,811,987,894                | 293,259,661                      |
| 563                             | Koboko District                                | 6,251,285,644           | 1,562,821,411                | 292,918,796                      |
| 566                             | Manafwa District                               | 8,154,504,917           | 2,038,626,229                | 784,961,079                      |
| 575                             | Dokolo District                                | 8,858,201,589           | 2,214,550,397                | 243,504,162                      |
| 577                             | Maracha District                               | 10,839,184,424          | 2,709,796,106                | 72,837,345                       |
| 580                             | Lyantonde District                             | 7,516,872,502           | 1,879,218,126                | 62,440,722                       |
| 586                             | Otuke District                                 | 6,105,873,655           | 1,526,468,414                | 270,913,135                      |
| 588                             | Alebtong District                              | 9,806,687,299           | 2,451,671,825                | 194,159,426                      |
| 601                             | Mitooma District                               | 11,262,303,743          | 2,815,575,936                | 374,037,308                      |
| 612                             | Kween District                                 | 7,023,254,203           | 1,755,813,551                | 203,033,935                      |
| 615                             | Omoro District                                 | 10,892,694,727          | 2,723,173,682                | 606,750,780                      |
| 617                             | Namisindwa District                            | 10,573,113,151          | 2,643,278,288                | 982,972,296                      |
| 620                             | Rukiga District                                | 8,697,017,484           | 2,174,254,371                | 1,134,324,512                    |
| 621                             | Kyotera District                               | 14,124,232,238          | 3,531,058,060                | 797,115,583                      |
| 622                             | Bunyangabu District                            | 7,660,777,315           | 1,915,194,329                | 266,718,274                      |
| 775                             | Ntungamo Municipal Council                     | 1,443,782,570           | 360,945,642                  | 45,574,788                       |
| 783                             | Mityana Municipal Council                      | 3,930,875,620           | 982,718,905                  | 115,877,818                      |
| 784                             | Kitgum Municipal Council                       | 2,166,029,186           | 541,507,296                  | 304,800,799                      |
| 785                             | Koboko Municipal Council                       | 2,969,596,437           | 742,399,109                  | 96,048,311                       |
| 790                             | Kapchorwa Municipal Council                    | 3,515,074,275           | 878,768,569                  | 137,846,796                      |
| <b>TOTAL LOCAL GOVERNMENT</b>   |  | <b>200,390,479,061</b>  | <b>50,097,619,765</b>        | <b>7,863,768,258</b>             |
| <b>GRAND TOTAL</b>              |  | <b>314,668,641,762</b>  | <b>78,667,160,440</b>        | <b>10,702,763,289</b>            |



ANNEX 2: ADDITIONAL QUARTER TWO EXPENDITURE LIMITS FOR PENSION FY 2017/18

| Vote                            | Description                     | Approved Budget FY 2017/18 | Q2 Expenditure Limits Issued | Additional Q2 Expenditure Limits |
|---------------------------------|---------------------------------|----------------------------|------------------------------|----------------------------------|
| 101                             | Judiciary                       | 6,659,506,683              | 1,664,876,671                | 356,621,334                      |
| 168                             | Kabale Referral Hospital        | 214,484,833                | 53,621,208                   | 44,153,626                       |
| 304                             | Uganda Virus Research Institute | 39,320,752                 | 9,830,188                    | 6,218,044                        |
| <b>TOTAL CENTRAL GOVERNMENT</b> |                                 | <b>6,913,312,268</b>       | <b>1,728,328,067</b>         | <b>406,993,004</b>               |
| 523                             | Kayunga District                | 534,543,625                | 133,635,906                  | 44,289,112                       |
| 571                             | Budaka District                 | 467,347,436                | 116,836,859                  | 96,883,368                       |
| 588                             | Alebtong District               | 326,639,850                | 81,659,962.55                | 25,526,226                       |
| 607                             | Kole District                   | 279,656,841                | 69,914,210                   | 31,797,008                       |
| 617                             | Namisindwa District             | 48,000,000                 | 24,000,000                   | 20,398,146                       |
| 752                             | Entebbe Municipal Council       | 324,630,760                | 81,157,690                   | 5,926,234                        |
| 761                             | Mbarara Municipal Council       | 214,586,390                | 53,646,598                   | 64,344,281                       |
| 776                             | Busia Municipal Council         | 39,552,524                 | 9,888,130.96                 | 4,696,164                        |
| <b>TOTAL LOCAL GOVERNMENTS</b>  |                                 | <b>2,195,404,902</b>       | <b>570,739,356</b>           | <b>293,860,538</b>               |
| <b>GRAND TOTAL</b>              |                                 | <b>9,108,717,170</b>       | <b>2,299,067,423</b>         | <b>700,853,542</b>               |

ANNEX 3: ADDITIONAL QUARTER TWO EXPENDITURE LIMITS FOR GRATUITY FY 2017/18

| Vote                            | Description                                  | Approved Budget FY 2017/18 | Q2 Expenditure Limits Issued | Additional Q2 Expenditure Limits |
|---------------------------------|--|----------------------------|------------------------------|----------------------------------|
| 015                             | Ministry of Trade, Industry and Cooperatives | 277,305,547                | 69,326,387                   | 138,652,774                      |
| 168                             | Kabale Referral Hospital                     | 95,993,954                 | 24,760,132                   | 39,618,051                       |
| <b>TOTAL CENTRAL GOVERNMENT</b> |  | <b>373,299,501</b>         | <b>94,086,518</b>            | <b>178,270,825</b>               |
| 533                             | Masaka District                              | 276,104,959                | 69,026,240                   | 138,052,479                      |
| 570                             | Amuru District                               | 276,041,521                | 69,010,380                   | 138,020,761                      |
| 571                             | Budaka District                              | 203,219,197                | 50,804,799                   | 101,609,599                      |
| 575                             | Dokolo District                              | 199,214,909                | 49,803,727                   | 99,607,455                       |
| 605                             | Kibuku District                              | 276,810,447                | 69,202,612                   | 138,405,223                      |
| 617                             | Namisindwa District                          | 147,938,684                | 36,984,671                   | 73,969,342                       |
| 758                             | Lira Municipal Council                       | 130,418,502                | 32,604,626                   | 49,537,840                       |
| 761                             | Mbarara Municipal Council                    | 317,608,909                | 79,402,227                   | 107,840,231                      |
| 763                             | Soroti Municipal Council                     | 155,204,803                | 38,801,201                   | 77,602,402                       |
| 783                             | Mityana Municipal Council                    | 34,173,086                 | 8,543,272                    | 17,086,543                       |
| 788                             | Lugazi Municipal Council                     | 47,938,684                 | 11,984,671                   | 23,969,342                       |
| 791                             | Ibanda Municipal Council                     | 47,938,684                 | 11,984,671                   | 23,969,342                       |
| <b>TOTAL LOCAL GOVERNMENTS</b>  |  | <b>2,112,612,386</b>       | <b>528,153,096</b>           | <b>989,670,558</b>               |
| <b>GRAND TOTAL</b>              |  | <b>2,485,911,887</b>       | <b>483,447,706</b>           | <b>1,167,941,383</b>             |