

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 86/268/05

19<sup>th</sup> March, 2021

**Local Government Accounting Officers**  
**(See Distribution List)**

**REQUEST FOR BUDGET ADJUSTMENTS FOR OTHER GOVERNMENT  
TRANSFERS FOR LOCAL GOVERNMENTS FOR FY 2020/21**

I acknowledge receipt of various letters from a number of Accounting Officers requesting for Supplementary budgets arising out of funds received from Central Government Ministries, Departments and Agencies as additional funds to facilitate implementation of planned activities for FY 2020/21.

Given that this money is already appropriated under Central MDAs, it does not require supplementary. It only requires adjustments in the budgets of the respective Local Governments to accommodate the transfers from the Central MDAs.

The above notwithstanding, analysis of your submissions indicate that you neither attached the evidence of receipt of funds received nor the Council Resolutions approving the aforementioned supplementary budgets in respect to the additional funds received from various MDAs.

In addition, Accounting Officers need to clearly indicate the charge codes (Revenue and Expenditure Codes) where the funds should be loaded on the IFMS.

The purpose of this letter therefore is, threefold;

- i. To advise you to attach the evidence of receipt of funds received from the MDAs;
- ii. To advise you to attach Council Resolution approving the additional funds; and
- iii. To advise you to specify and attach the destination charge codes both Revenue and Expenditure Codes.

Please note that the above three requirements are needed for this Ministry to process these funds.

**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"*

By copy of this letter, all Local Government Accounting Officers are hereby informed accordingly.

Patrick Ocailap

  
**For: PERMANENT SECRETARY/SECRETARY TO THE TREASURY**

Copy to: The Auditor General  
The Permanent Secretary, Ministry of Local Government  
The Accountant General  
All Resident District Commissioners  
All District Chairpersons and Mayors for Municipalities  
All Local Government Accounting Officers

---

*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"*

## DISTRIBUTION LIST

The Accounting Officer, Arua District Local Government

The Accounting Officer, Adjumani District Local Government

The Accounting Officer, Pakwach District Local Government

The Accounting Officer, Serere District Local Government

The Accounting Officer, Kapelebyong District Local Government

The Accounting Officer, Bududa District Local Government

The Accounting Officer, Wakiso District Local Government

The Accounting Officer, Buyende District Local Government

The Accounting Officer, Mityana Municipal Council

The Accounting Officer, Kumi Municipal Council

A handwritten signature in black ink, consisting of a vertical line with a horizontal stroke at the top and a small loop at the bottom.

---

### *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"*