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18<sup>th</sup> September 2019

The Auditor General  
Office of the Auditor General  
**KAMPALA**

### **SUPPLEMENTARY FUNDING OF USHS.51,551,760,792/= TO CATER FOR COMPLETION OF SEED SECONDARY SCHOOLS AND UPGRADE OF HEALTH CENTRE IIS TO IIIs UNDER UGIFT**

In FY 2018/19, Government secured funding Equivalent to **US\$200m** from the World Bank under the Uganda Government Inter-governmental Fiscal Transfers Programme for Results (UGIFT) for the construction of Seed Secondary Schools and upgrade of Health Centre IIs to IIIs in sub-counties without any. These funds are allocated annually to the Local Governments, as budget support through the Sector Development Grants under the Health and Education Sectors.

The construction of the above projects started in FY 2018/19 and all the development funds were allocated by the third quarter. However, due to several challenges related to delays in procurement, a number of Local Governments were unable to utilize all the resources at the end of FY 2018/19 and, therefore, returned the unspent balances to the Consolidated Fund inline with Section 17(2) of the Public Finance Management Act, 2015.

Several Local Governments have requested that the unspent balances that they returned to the Consolidated Fund at the end of last Financial Year, be allocated as supplementary in FY 2019/20, to enable them to continue with the ongoing construction works.

Accordingly, this is to authorize a supplementary expenditure equivalent to (Ushs.51,551,760,792) to cater for the completion of the construction of Seed Secondary Schools (Ushs.26,098,339,730) and upgrade of Health Centre IIs to IIIs (Ushs.24,445,755,004) under the Inter-Governmental Fiscal Transfer Programme for Results under various Local Government Votes.

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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"*

**Table I: Summary of the Supplementary under UGIFT Program**

Item	Sector	Grant	Purpose	Amount (Ushs.)
321470	Education	Sector Development Grant	Completion of Construction of Seed Secondary Schools under UGIFT	26,098,339,730
321470	Health	Sector Development Grant	Completion of the upgrade of Health Centre IIs to IIIs under UGIFT	25,453,421,062
			<b>Total</b>	<b>51,551,760,792</b>

You are therefore requested to allow an over expenditure of the above sum which I will present to Parliament, within Four (4) months from the date of this letter and include in the Supplementary Appropriation Bill for FY 2019/20.

  
Matia Kasaija (MP)

**MINISTER FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT**

Copy to:

- The First Lady and Hon. Minister of Education and Sports
- The Hon. Minister of Health
- The Permanent Secretary/Secretary to the Treasury
- The Permanent Secretary, Ministry of Local Government
- The Permanent Secretary, Ministry of Health
- The Permanent Secretary, Ministry of Education and Sports
- All Local Government Accounting Officers
- All District Chairperson and Mayors of Municipal Councils
- The Permanent Secretary, Ministry of Health
- The Accountant General, Office of the Accountant General
- The Director Budget, Ministry of Finance, Planning and Economic Development
- The Ag. Internal Auditor General, MoFPED
- The Commissioner, Infrastructure and Social Services, MoFPED
- The Commissioner, Public Administration Department
- The Commissioner, Budget Policy and Evaluation Department

**SCHEDULE OF UNSPENT BALANCE FOR LOCAL GOVERNMENT VOTES**

<b>Vote</b>	<b>Vote Name</b>	<b>Seed Secondary school</b>	<b>Health Centre</b>	<b>Start-up</b>	<b>Total</b>
501	Adjuman	729,895,299	401,028,123		1,130,923,422
502	Apac	-	-		-
503	Arua	-	-		-
504	Bugiri	-	-		-
505	Bundibugyo		559,301,728		559,301,728
506	Bushenyi	-	374,028,696		374,028,696
507	Busia	128,098,736	255,078,776		383,177,512
508	Gulu	-	-		-
509	Hoima	-	-		-
510	Iganga	135,165,145	-		135,165,145
511	Jinja	390,363,257	-		390,363,257
512	Kabale	354,646,262	541,005,103		895,651,365
513	Kabalore	40,818,762	160,178,161		200,996,923
514	Kaberamaido	62,396,559	-		62,396,559
515	Kalangala	-	-		-
517	Kamuli	740,211,572	254,364,861		994,576,433
518	Kamwenge	-	-		-
519	Kanungu	-	-		-
520	Kapchorwa		357,990,823		357,990,823
521	Kasese	52,470,722	683,054,387		735,525,109
522	Katakwi	-	-		-
523	Kayunga	632,654,327	-		632,654,327
524	Kibaale	-	639,630,161		639,630,161
525	Kiboga	-	331,096,743		331,096,743
526	Kisoro	723,781,660	189,911,861		913,693,521
527	Kitgum	571,969,137			571,969,137
528	Kotido	801,869,476	18,270,646		820,140,122
529	Kumi	838,791,553	39,985,768		878,777,321
530	Kyenjojo	556,747,378	667,043,160		1,223,790,538
531	Lira	665,000,000	-		665,000,000
532	Luwero	711,962,549	366,662,753		1,078,625,302
533	Masaka	-	-		-
534	Masindi	-	-		-
535	Mavuge	852,511,782	516,696,336		1,369,208,118
536	Mbale	-	-		-
537	Mbarara	-	-		-
538	Moroto	-	-		-
539	Moyo	-	-		-
540	Mpigi	294,588,542	-		294,588,542
541	Mubende		628,163,733		628,163,733
542	Mukono	870,475,090	9,200,366		879,675,456
543	Nakapiripirit	-	-		-
544	Nakasongola	59,843,025	288,619,620		348,462,645
545	Nebbi District	-	351,620,391		351,620,391
546	Ntungamo	984,831,021	610,029,715		1,594,860,736
547	Pader	540,232,531	342,930,000		883,162,531
548	Pallisa	201,535,810	134,553,632		336,089,442
549	Rakai	224,841,883	209,301,239		434,143,122
550	Rukungiri	630,458,137	301,143,725		931,601,862
551	Sembabule	904,878,258	361,460,460		1,266,338,718
552	Sironko	145,050,537	259,937,896		404,988,433
553	Soroti District	170,793,066	-		170,793,066
554	Tororo	441,011,958	237,884,450		678,896,408
555	Wakiso	1,944,810,737	192,318,665		2,137,129,402
556	Yumbe	697,980,823	183,151,235		881,132,058
557	Butaleja	6,534,561	-		6,534,561
558	Ibanda	33,240,245	275,229,435		308,469,680
559	Kaabongo	106,733,137			106,733,137
560	Isingiro	835,076,369	-		835,076,369
561	Kaliro DLG		405,837,803		405,837,803
562	Kiruhura	386,738,131	467,638,809		854,376,940
562	Kwania DLG	313,306,077	-	600,000,000	913,306,077
563	Koboko	-	-		-
564	Amolator DLG	95,150,463	48,162,000		143,312,463
565	Amuria	-	96,908,753		96,908,753
566	Manafwa DLG		274,078,299		274,078,299
568	Mityana	47,024,209	210,082,593		257,106,802
569	Nakaseke	-	317,365,081		317,365,081
570	Amuru	732,573,662	407,806,801		1,140,380,463
571	Budaka DLG	77,650,000	254,473,415		332,123,415

**SCHEDULE OF UNSPENT BALANCE FOR LOCAL GOVERNMENT VOTES**

<b>Vote</b>	<b>Vote Name</b>	<b>Seed Secondary school</b>	<b>Health Centre</b>	<b>Start-up</b>	<b>Total</b>
573	Abim	495,515,872	238,543,281		734,059,153
574	Namutumba DLG	185,000,000	245,202,257		430,202,257
575	Dokolo	422,385,661	419,849,520		842,235,181
576	Buliisa DLG	171,219,822	620,824,704		792,044,526
578	Bukedea	176,266,325	20,361,986		196,628,311
579	Bududa DLG		184,916,212		184,916,212
580	Lyantonde	295,977,668	209,982,557		505,960,225
583	Buyende DLG	199,600,000			199,600,000
584	Kyegegwa	370,786,630			370,786,630
587	Zombo DLG	401,428,594	287,150,838		688,579,432
589	Bulambuli DLG		226,338,174		226,338,174
591	Gomba DLG		492,680,500		492,680,500
592	Kiryandongo	683,420,998	10,690,149		694,111,147
593	Luuka DLG		190,391,956		190,391,956
594	Namayingo DLG	142,792,873	191,389,550		334,182,423
597	Kyankwanzi DLG	268,996,761	729,884,532		998,881,293
599	Lwengo DLG	140,280,518			140,280,518
600	Bukomansimbi DLG	354,000,000			354,000,000
601	Mitooma		240,952,947		240,952,947
602	Rubirizi DLG	353,451,862	795,263,452		1,148,715,314
606	Nwoya DLG	111,077,583	340,395,562		451,473,145
608	Butambala DLG		124,180,000		124,180,000
609	Sheema DLG	210,200,000	356,655,710		566,855,710
611	Agago DLG	490,083,880	293,166,725		783,250,605
612	Kween DLG		192,899,819		192,899,819
614	Kakumiro DLG		461,302,428		461,302,428
615	Omoro DLG	191,780,653	408,000,713		599,781,366
618	Pakwachi DLG	371,186,465			371,186,465
619	Butebo DLG		119,900,000		119,900,000
620	Rukiga	-			-
622	Bunyangabu		336,819,499		336,819,499
624	Bugweri DLG	25,000,000	210,400,000	407,666,058	643,066,058
751	Arua M C	10,448,003	-		10,448,003
752	Entebbe M C	-	9,190,625		9,190,625
753	Fort-Portal M C	-	-		-
754	Gulu M C	-	-		-
755	Jinja M C	10,000	205,000,811		205,010,811
757	Kabale MC	7,440,133	651,385		8,091,518
758	Lira M C	178,660,732	794		178,661,526
759	Masaka M C	25,218,802	60,158,907		85,377,709
760	Mbale M C	117,627	-		117,627
761	Mbarara MC		325,535,512		325,535,512
762	Moroto MC	1,821	-		1,821
763	Soroti MC	-	-		-
764	Tororo M C	5,732,837	6,000,000		11,732,837
770	Kasese MC	40,705	21,450		62,155
771	Hoima MC	56,217,892	192,371,569		248,589,461
772	Mukono M C	-	-		-
773	Iganga MC	-	-		-
774	Masindi M C	-	359,133,825		359,133,825
775	Ntungamo M C	-	296,951,843		296,951,843
776	Busia M C	5,994,257	-		5,994,257
777	Bushenyi- Ishaka M C	-	-		-
778	Rukungiri M C	-	370,655,275		370,655,275
779	Nansana M C	5,363,726	-		5,363,726
780	Makindye Ssabagabo M C	-	-		-
781	Kira MC	399,832	-		399,832
782	Kisoro MC	669,910	273,867,616		274,537,526
783	Mityana MC	2,826	17,079,691		17,082,517
784	Kitgum MC	6,856,014	380,000,049		386,856,063
785	Koboko MC	-	2,650,946		2,650,946
786	Mubende MC	-	-		-
787	Kumi MC	-	-		-
788	Lugazi MC	-	-		-
789	Kamuli MC	-	174,561,893		174,561,893
790	Kapchorwa MC	-	283,504,364		283,504,364
791	Ibanda MC	-	-		-
792	Njeru MC	-	-		-
793	Apac MC	-	-		-
794	Nebbi C	-	1,999,852		1,999,852
795	Bugiri MC		68,470,000		68,470,000
796	Sheema MC		246,579,324		246,579,324
	<b>Total</b>	<b>26,098,339,730</b>	<b>24,445,755,004</b>	<b>1,007,666,058</b>	<b>51,551,760,792</b>