



11th August, 2025

All Local Government Accounting Officers

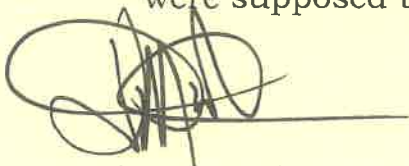
**UNSPENT BALANCES AT THE END OF FY2024/25 MEANT TO
FUND PROJECTS UNDER THE UGANDA INTER-GOVERNMENTAL
FISCAL TRANSFERS (UGIFT) PROGRAM**

1. In FY2024/25, this Ministry released funds for construction projects under the Uganda Inter-Governmental Fiscal Transfers (UGIFT) Program.
2. However, due to contract management challenges, some beneficiary Local Governments were unable to execute their projects on time. As a result, these funds were returned to the Consolidated Fund at the end of FY2024/25 in accordance with Section 17 (2) of the Public Finance Management Act 2015. Subsequently, this Ministry has received requests from 37 Local Governments requesting a re-voting of the above unspent funds to enable them to complete their projects.
3. In regard to this matter, I wish to advise as follows:
 - a. All affected Local Governments should submit detailed reports on unspent balances for the UgIFT programme, including the budget for each project, the expenditure made by the end of June 2025 and a detailed project status report (with pictorial evidence). This information should be submitted by **Friday, 15th August 2025, and all documents submitted must be initialed. Please note that those Accounting Officers who do not submit by this deadline shall be sanctioned;** and,
 - b. The submitted information on the unspent balances shall be reconciled with existing available information on IFMS and

Mission

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PBS to confirm accuracy. Premised on the findings, a supplementary budget shall be processed in line with the returns, to fund the completion of any ongoing works that were supposed to be done by the end of FY2024/25.



Ramathan Ggoobi

PERMANENT SECRETARY/SECRETARY TO THE TREASURY

Copy to: The First Lady and Hon. Minister of Education and Sports
The Hon. Minister of Finance, Planning and Economic Development
The Hon. Minister of Health,
The Hon. Minister of Local Government,
The Hon. Minister of Agriculture, Animal Industries and Fisheries,
The Hon. Minister of Water and Environment
Hon. Ministers of State for Agriculture, Animal Industry and Fisheries
The Permanent Secretary, Ministry of Education and Sports
The Permanent Secretary, Ministry of Health
The Permanent Secretary, Ministry of Local Government
The Permanent Secretary, Ministry of Water and Environment
The Permanent Secretary, Ministry of Agriculture, Animal Industry and Fisheries
The Permanent Secretary, Ministry of Gender, Labour and Social Development
The Executive Director, NEMA
The Executive Director, PPDA
The Auditor General, Office of the Auditor General
Accountant General, Office of the Accountant General
The Ag. Director of Budget, MoFPED
All District Chairpersons & Mayors of Cities & Municipal Councils
All Resident District Commissioners and City Commissioners

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