

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
Website : www.finance.go.ug



THE REPUBLIC OF UGANDA

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 103/268/01

11th August 2017

All Local Government Accounting Officers

FIRST QUARTER (Q1) FY 2017/18 DETAILED EXPENDITURE LIMITS FOR THE HEALTH SECTOR NON-WAGE GRANT TO LOCAL GOVERNMENTS

1. Reference is made to our letter of even reference dated 11th July 2017 communicating the First Quarter Expenditure Limits for FY 2017/18, in which the releases for the Non-Wage Recurrent and Development grants under the Health Sector were made at the Local Government Vote level and within the quarterly expenditure limit provision for the Non-Wage (25%) and Development grant (33%) respectively.
2. The projections were made at the Local Government vote level because the Ministry of Health had not provided the validated list of bank details and supplier number for each Health facility;
3. We have now received the list and bank account details for Health facilities from the Permanent Secretary of the Ministry of Health as per the attached letters all under Ref: FIN.45/86/01 dated 24th July 2017, 3rd August and 7th August 2017 that will guide the preparation of quarterly expenditure limits for FY 2017/18 to Local Governments including details of direct transfers to Health Facilities. The amounts provided by Local Government vote and Health Facility was adjusted to fit within the quarterly expenditure limit provision for the Non-Wage grant (25%).
4. In line with the release circular of 11th July 2017 referred to above, the release of funds for the Non-Wage Recurrent grants under the Health Sector for the first quarter (Q1) FY 2017/18 was **UShs. 9,979,841,971/= (Nine billion, nine hundred seventy nine million, eight hundred forty one thousand, nine hundred seventy one shillings only)** as reflected under **Annex 1** comprising of the following categories:
 - a) Transfers to Local Government General Fund Account of **UShs. 1,254,036,807/=;**
 - b) Direct Transfers to Health Facilities amounting to **UShs. 8,725,805,164/=**
5. The schedule of Health Facilities to receive the first quarter direct releases are contained under **Annex 2**.

PROCESSING OF RELEASES UNDER IFMS

6. Following the support provided to all Local Government Accounting Officers to facilitate warranting of funds and payments between 31st July and 4th August 2017 at seven (7) IFMS Regional Centres of Gulu, Masaka, Bushenyi, Mbarara, Arua, Mbale

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"

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and Jinja, for the first quarter FY 2017/18, all Local Governments were able to input their warrants and prepare invoices for direct transfers on the IFMS except those for the Non-Wage Health grants.

7. Given that the Ministry of Health has submitted the schedule indicating the portion of funds to be transferred to the General Fund and that for direct transfers to Health Facilities, you are requested to prepare your invoices using the IFMS at the same seven (7) IFMS Regional Centres just like it was done in the first quarter of FY 2017/18. Those on Tier I and Tier II may proceed and prepare the invoices at their respective sites.
8. **Upon invoicing on the system, the Accounting Officers will also enter details for Direct Transfers to Health Facilities, as per the Ms. Excel spreadsheet (Annex 2 attached) provided by the Ministry of Health showing the Name of the Institution and amounts to be paid.**
9. The purpose of this letter therefore is to communicate the detailed breakdown of the Q1 expenditure limits FY 2017/18 for the Health Sector Non-Wage Grant to Local Governments and Direct Transfers to Health Facilities as provided by the Ministry of Health;
10. Accordingly, you are advised to compile the acknowledgement of receipt of funds released under this schedule and send a consolidated position to this Ministry, addressed to the Permanent Secretary/Secretary to the Treasury copied to the Accountant General, within one month;
11. This document will be posted in the budget library on the Website: <http://www.budget.go.ug>.


Kenneth Mugambe

For: PERMANENT SECRETARY/SECRETARY TO THE TREASURY

Copy to: The Hon. Minister of Finance, Planning and Economic Development
 The Hon. Minister of Health
 The Hon. Minister of Local Government
 The Head of Public Service and Secretary to Cabinet
 The Permanent Secretary, Ministry of Health
 The Permanent Secretary, Ministry of Local Government
 The Secretary, Local Government Finance Commission
 The Clerk to Parliament
 The Accountant General
 All District Chairpersons and Mayors for Municipalities
 All Resident District Commissioners
 The Secretary, Local Government Finance Commission

Telephone: General Lines: 340874 / 231563 / 9
Permanent Secretary's Office: 256 - 41 - 340872
Fax: 256 - 41 - 231584

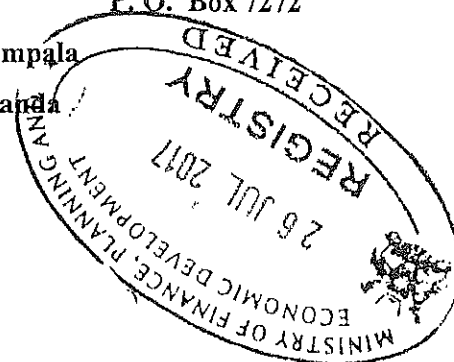


THE REPUBLIC OF UGANDA

Ministry of Health

P.O. Box 7272

Kampala
Uganda



IN ANY CORRESPONDENCE ON

THIS SUBJECT PLEASE QUOTE NO. FIN.45/86/01

24th July, 2017

The Permanent Secretary / Secretary to the Treasury
Ministry of Finance, Planning and Economic Development
KAMPALA

SUBMISSION OF LIST AND BANK ACCOUNT DETAILS FOR HEALTH FACILITIES IN LOCAL GOVERNMENTS (LGs) FOR FY 2017/18.

Reference is made to your letter Ref: BPD/86/268/01, dated 27th June 2017 on the above captioned subject.

As you are already aware, following the Fiscal Transfers reform to Local Government Grants that started in FY 2016/17, all Local Government Votes were mandated to undertake allocations of their Health Sector Grant (Non-wage) to the health facilities under their votes in the Output Budgeting Tool. In addition, the Local Governments were supposed to include bank account details and IFMS supplier numbers for the health facilities for which funds are allocated.

Further reference is made to the letter dated 8th September, 2016 from the Hon. Minister of Finance, Planning and Economic Development detailing the role of the Ministry of Health. The Local governments are required to submit accounting warrants based on quarterly expenditure limits issued by MoFPED and the approved budgets including verified cost centre lists/data.

Based on the above, Ministry of Health (MoH) revised the Grant and Budget Guidelines for FY 2017/18 and requested LGs to finalise the preparation of the detailed facility allocations and submit the information for review. To date only a few of Local Governments have submitted their revised allocations.

During the recently concluded budgeting process, Parliament appropriated 50% (Ushs. 7.4Bn) of the Primary Health Care funds for Private not for Profit (PNFP) facilities for FY 2017/18 under Vote 014 Ministry of Health.

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The objective of this funding was to create a credit line for medicines and medical supplies for PNFPs under the Joint Medical Stores (JMS). Arising from that action, the Primary Health Care Non-Wage Recurrent Indicative Planning Figures to Local Governments were adjusted by the amount (shs. 1.85bn quarterly) transferable to JMS for medicines and medical supplies. This is being reflected in the allocations for PNFPs.

In additions, funds that were previously allocated to constituency task force activities in FY 2016/17 were allocated to General Hospitals, HCIIIs and HCIVs during FY 2017/18 to improve service delivery. This was due to poor accountability from the recipients of these funds in FY 2016/17.

To avoid further delay of the release of funds to health facilities owing to the low rate of submission by the LGs, MoH has prepared a worksheet that may be used to effect releases for quarter 1 as the process of compiling submissions from the remaining LGs continues. The attached worksheet is based on the facility information for FY 2016/17 adjusted to cater for the Parliamentary actions and other provisions within the budget guidelines.

However, information on allocations to the six new created districts and their former "host" districts have not been included. This will be availed after further consultations have been made to establish the correct locations of health facilities in the new/old district local government.

The purpose of this letter is therefore twofold:

1. To request you to release quarter one PHC grants using the spreadsheet prepared by this Ministry (attached).
2. To request you to compel the Local Governments Accounting Officers to submit accounting warrants based on quarterly expenditure limits issued by MoFPED and the approved budgets including Bank Account Information, and detailed facility allocations using the budgeting tool. This should be done as part of their routine schedule of duties to ease verification of data for this Ministry



Dr. Diana Atwine
PERMANENT SECRETARY

cc: Permanent Secretary-Ministry of Local Government
cc: All Chief Administrative Officers
cc: All District Health Officers



Telephone: General Lines: 340874 / 231563 / 9
Permanent Secretary's Office: 256 - 41 - 340872
Fax: 256 - 41 - 231584

Ministry of Health
P. O. Box 7272
Kampala
Uganda

IN ANY CORRESPONDENCE ON

THE REPUBLIC OF UGANDA

THIS SUBJECT PLEASE QUOTE NO FIN.45/86/01

August 3, 2017

The Permanent Secretary / Secretary to the Treasury
Ministry of Finance, Planning and Economic Development
KAMPALA



**SUBMISSION OF LIST AND BANK ACCOUNT DETAILS FOR HEALTH FACILITIES
IN 12 LOCAL GOVERNMENTS (LGs) FOR FY 2017/18**

Reference is made to my letter dated 24th July, 2017 submitting a list and Bank accounts details of health facilities in Local Governments for FY 2017/18.

Ministry of Health has obtained information from Local Governments regarding the distribution of health facilities between the new and old districts. The six "new" districts and the "Mother" Districts are as follows; Namisindwa created from Manafwa, Pakwach from Nebbi, Butebo from Pallisa, Rukiga from Kabale, Kyotera from Rakai and Bunyangabu from Kabarole.

Ministry has therefore, prepared allocations based on the approved budget for FY 2017/18 and facility information for FY 2016/17 adjusted to cater for the Parliamentary actions and other provisions within the budget guidelines.

However, based on the Indicative Planning Figures for FY 2017/18, it has been realized that there is a reduction in the allocations to the health facilities that remained in the "mother" districts-a situation that contradicts the "no harm policy" of the Intergovernmental Fiscal Transfer Reforms. The affected districts are indicated below:-

Table 1: Local Government with reduced PHC allocations for FY 2017/18

	Name of Local Government	Shortfall in PHC allocation for FY 2017/18 in Ushs
1	Nebbi	23,642,343
2	Manafwa	70,992,231
3	Pallisa	37,440,205
4	Rakai	40,046,945
	Total	171,121,724

The purpose of this letter is twofold:

1. To submit the detailed health facility allocations and account information for the remaining 12 districts for FY 2017/18 for your consideration and appropriate action, and
2. To request you to provide supplementary funding of UGX 171,121,724 (**one hundred seventy one million, one hundred twenty one thousand seven hundred twenty four only**) to the four (4) Local Governments of Pallisa, Nebbi, Rakai and Manafwa to cover the shortfalls in their Indicative Planning Figures as stated in the table above.



Dr. Diana Atwine

PERMANENT SECRETARY

cc: Permanent Secretary-Ministry of Local Government

cc: All Chief Administrative Officers

cc: All District Health Officers



Telephone: General Lines: 340874 / 231563 / 9

Permanent Secretary's Office: 256 - 41 - 340872

Fax: 256 - 41 - 231584



Ministry of Health

P. O. Box 7272

IN ANY CORRESPONDENCE ON

THIS SUBJECT PLEASE QUOTE NO. FIN.45/86/01

THE REPUBLIC OF UGANDA



August 07, 2017

The Permanent Secretary / Secretary to the Treasury
Ministry of Finance, Planning and Economic Development
KAMPALA

**REVISION OF HEALTH FACILITY ALLOCATIONS FOR KIRUHURA DISTRICT
LOCAL GOVERNMENT FOR FY 2017/18**

Ministry of Health received a letter dated 3rd July, 2017 from the Board of Directors of Rushere Community Hospital requesting for non-renewal of the Memorandum of Understanding (MoU) with Government in FY 2017/18.

In my letter to the Hospital Management dated 18th July 2017, I gave "a no objection" to their request and advised Kiruhura District Local Government to allocate the PHC Non-Wage Recurrent originally for the Hospital to Public facilities since there was no MOU between Government and the Hospital. This position is contained in my submission to you dated 24th July, 2017 where Rushere Community Hospital was not allocated funds.

However, on 26th July, 2017 the Ministry of Health received a letter from the Board of Directors of Rushere Community hospital indicating that the earlier letter was signed in error and should be disregarded. Given that there is no Government Hospital in Kiruhura District and the willingness to continue partnering with Government in the delivery of health services by the Community Hospital, Ministry of Health has therefore considered their appeal.

This is therefore, to submit to you the revised list of health facilities and facility allocations for Kiruhura District Local Government for your consideration and appropriate action. Also attached are letters referred to above for ease of reference

Dr. Diana Atwine
PERMANENT SECRETARY

- cc: Permanent Secretary-Ministry of Local Government
cc: Chief Administrative Officer/ Kiruhura District Local Government
cc: Chairman Board of Directors/ Rushere Community Hospitals
cc: Resident District Commissioner- Rushere District Local Government

Annex 1: Q1 Expenditure Limit for Non-Wage Recurrent Health Conditional Grants FY 2017/18

VOTE	LOCAL GOVERNMENT	Total Transfers To District General Fund Account	Total Direct Transfers To Health Facilities	Total Q1 NWR Release FY 2017/18
501	Adjumani District	13,378,026	107,759,488	121,137,514
502	Apac District	10,779,863	83,783,785	94,563,648
503	Arua District	22,965,601	152,459,683	175,425,284
504	Bugiri District	13,284,259	98,852,976	112,137,235
505	Bundibugyo District	9,029,595	79,531,383	88,560,978
506	Bushenyi District	14,366,007	139,718,024	154,084,031
507	Busia District	9,671,808	81,155,142	90,826,950
508	Gulu District	12,405,840	126,737,909	139,143,749
509	Hoima District	14,722,414	64,142,949	78,865,364
510	Iganga District	12,875,725	143,330,115	156,205,840
511	Jinja District	15,908,013	79,183,696	95,091,709
512	Kabale District	10,322,511	84,536,842	94,859,353
513	Kabarole District	9,399,750	84,656,558	94,056,308
514	Kaberamaido District	10,403,606	61,743,226	72,146,832
515	Kalangala District	5,485,861	23,000,811	28,486,672
517	Kamuli District	14,805,281	159,457,736	174,263,017
518	Kamwenge District	12,980,245	51,920,981	64,901,227
519	Kanungu District	11,128,396	170,577,239	181,705,635
520	Kapchorwa District	3,677,288	56,859,254	60,536,543
521	Kasese District	21,314,864	221,499,236	242,814,100
522	Katakwi District	8,096,336	67,453,774	75,550,110
523	Kayunga District	13,331,675	93,991,033	107,322,708
524	Kibaale District	2,270,233	9,080,933	11,351,167
525	Kiboga District	5,935,483	64,406,267	70,341,751
526	Kisoro District	11,845,331	134,120,285	145,965,616
527	Kitgum District	8,356,556	156,028,225	164,384,781
528	Kotido District	9,280,635	37,122,539	46,403,174
529	Kumi District	5,753,457	97,459,183	103,212,640
530	Kyenjojo District	12,782,052	86,196,640	98,978,692
531	Lira District	10,592,825	42,620,504	53,213,329
532	Luwero District	18,220,523	76,505,323	94,725,846
533	Masaka District	10,914,280	85,550,070	96,464,350
534	Masindi District	6,919,950	72,242,705	79,162,654
535	Mayuge District	13,278,217	73,951,554	87,229,771
536	Mbale District	12,994,132	66,976,530	79,970,662
537	Mbarara District	14,205,308	105,903,251	120,108,560
538	Moroto District	4,722,255	18,889,021	23,611,276
539	Moyo District	12,494,888	124,278,230	136,773,118
540	Mpigi District	11,995,906	73,640,605	85,636,511
541	Mubende District	16,214,767	64,859,068	81,073,835
542	Mukono District	13,806,921	71,318,143	85,125,064
543	Nakapiripiriti District	6,873,721	27,494,885	34,368,606
544	Nakasongola District	8,120,786	32,483,145	40,603,931
545	Nebbi District	4,005,394	133,478,372	137,483,766
546	Ntungamo District	16,618,604	114,567,584	131,186,188
547	Pader District	7,769,046	31,076,185	38,845,231
548	Pallisa District	5,638,260	67,244,702	72,882,962
549	Rakai District	7,565,131	63,682,411	71,247,542
550	Rukungiri District	18,936,842	138,444,371	157,381,213
551	Sembabule District	8,970,590	35,882,362	44,852,952
552	Sironko District	10,676,189	42,704,755	53,380,944
553	Soroti District	8,590,431	34,361,726	42,952,157
554	Tororo District	18,253,333	183,315,975	201,569,308
555	Wakiso District	22,580,063	225,636,530	248,216,593
556	Yumbe District	11,394,750	86,229,103	97,623,853
557	Butaleja District	8,927,458	82,154,526	91,081,984

Annex 1: Q1 Expenditure Limit for Non-Wage Recurrent Health Conditional Grants FY 2017/18

VOTE	LOCAL GOVERNMENT	Total Transfers To District General Fund Account	Total Direct Transfers To Health Facilities	Total Q1 NWR Release FY 2017/18
558	Ibanda District	10,247,390	65,987,022	76,234,412
559	Kaabong District	14,243,044	97,622,275	111,865,318
560	Isingiro District	16,391,684	65,566,736	81,958,420
561	Kaliro District	7,935,853	31,743,414	39,679,267
562	Kiruhura District	22,832,423	91,329,693	114,162,116
563	Koboko District	4,782,680	42,386,653	47,169,333
564	Amolatar District	6,466,109	44,933,716	51,399,825
565	Amuria District	12,611,550	50,446,202	63,057,752
566	Manafwa District	1,249,883	4,999,533	6,249,416
567	Bukwo District	4,560,470	53,372,810	57,933,280
568	Mityana District	13,911,966	134,012,382	147,924,349
569	Nakaseke District	7,451,929	122,621,886	130,073,815
570	Amuru District	9,020,360	36,081,440	45,101,800
571	Budaka District	7,087,591	40,824,227	47,911,817
572	Oyam District	11,006,476	87,406,154	98,412,630
573	Abim District	7,282,728	76,034,047	83,316,775
574	Namutumba District	11,801,872	47,207,487	59,009,358
575	Dokolo District	8,769,288	35,077,150	43,846,438
576	Buliisa District	5,038,363	72,161,887	77,200,251
577	Maracha District	9,056,509	70,751,409	79,807,918
578	Bukedea District	7,930,784	31,723,137	39,653,922
579	Bududa District	6,959,217	68,751,203	75,710,420
580	Lyantonde District	5,060,772	60,313,115	65,373,886
581	Amudat District	3,463,439	39,064,151	42,527,589
582	Buikwe District	5,164,746	106,071,880	111,236,625
583	Buyende District	9,295,289	40,548,164	49,843,454
584	Kyegegwa District	5,590,133	22,360,531	27,950,664
585	Lamwo District	6,690,257	26,761,027	33,451,284
586	Otuke District	4,144,767	16,579,067	20,723,833
587	Zombo District	9,602,921	72,396,404	81,999,325
588	Alebtong District	5,914,623	23,658,492	29,573,116
589	Bulambuli District	5,734,235	25,677,922	31,412,157
590	Buvuma District	3,316,576	13,266,304	16,582,879
591	Gomba District	6,247,831	24,991,323	31,239,154
592	Kiryandongo District	7,272,924	105,772,207	113,045,131
593	Luuka District	8,763,719	35,054,877	43,818,597
594	Namayingo District	6,529,322	26,117,286	32,646,608
595	Ntoroko District	3,760,847	15,043,389	18,804,237
596	Serere District	7,872,387	31,489,546	39,361,933
597	Kyankwanzi District	7,129,138	28,516,550	35,645,688
598	Kalungu District	7,884,718	56,553,510	64,438,228
599	Lwengo District	9,734,062	38,936,247	48,670,308
600	Bukomansimbi District	6,250,359	25,253,354	31,503,713
601	Mitooma District	6,265,760	25,063,039	31,328,799
602	Rubirizi District	4,422,534	17,690,136	22,112,670
603	Ngora District	5,586,672	78,563,226	84,149,898
604	Napak District	5,971,503	97,186,103	103,157,606
605	Kibuku District	7,014,743	28,058,970	35,073,713
606	Nwoya District	2,765,517	85,634,213	88,399,730
607	Kole District	6,825,211	27,300,845	34,126,056
608	Butambala District	3,305,614	53,886,788	57,192,401
609	Sheema District	5,772,925	63,756,133	69,529,058
610	Buhweju District	3,816,681	15,266,725	19,083,406
611	Agago District	7,774,339	99,953,487	107,727,826
612	Kween District	3,789,630	22,220,308	26,009,939
613	Kagadi District	12,253,147	89,676,920	101,930,067

Annex 1: Q1 Expenditure Limit for Non-Wage Recurrent Health Conditional Grants FY 2017/18

VOTE	LOCAL GOVERNMENT	Total Transfers To District General Fund Account	Total Direct Transfers To Health Facilities	Total Q1 NWR Release FY 2017/18
614	Kakumiro District	11,202,570	44,810,278	56,012,848
615	Omoro District	7,858,355	31,433,421	39,291,777
616	Rubanda District	7,820,338	31,281,353	39,101,691
617	Namisindwa District	9,403,310	37,613,241	47,016,551
618	Pakwach District	7,902,757	31,611,029	39,513,786
619	Butebo District	6,124,692	40,624,088	46,748,780
620	Rukiga District	6,557,855	26,231,420	32,789,275
621	Kyotera District	14,568,596	91,696,272	106,264,868
622	Bunyangabu District	9,612,357	38,449,428	48,061,785
751	Arua Municipal Council	2,307,556	9,230,226	11,537,782
752	Entebbe Municipal Council	2,493,141	9,972,564	12,465,705
753	Fort-Portal Municipal Council	2,953,307	11,813,226	14,766,533
754	Gulu Municipal Council	3,396,254	13,585,015	16,981,269
755	Jinja Municipal Council	3,790,427	15,161,709	18,952,136
757	Kabale Municipal Council	3,117,432	12,469,726	15,587,158
758	Lira Municipal Council	2,168,096	8,672,385	10,840,481
759	Masaka Municipal Council	2,505,729	10,022,915	12,528,644
760	Mbale Municipal Council	3,480,389	13,921,557	17,401,946
761	Mbarara Municipal Council	3,648,849	14,595,398	18,244,247
762	Moroto Municipal Council	1,296,865	5,187,458	6,484,323
763	Soroti Municipal Council	2,910,173	11,640,692	14,550,865
764	Tororo Municipal Council	2,982,624	11,930,495	14,913,119
770	Kasese Municipal Council	2,235,489	8,941,957	11,177,446
771	Hoima Municipal Council	1,412,547	5,650,187	7,062,733
772	Mukono Municipal Council	1,765,332	7,061,329	8,826,662
773	Iganga Municipal Council	1,261,254	5,045,015	6,306,269
774	Masindi Municipal Council	1,594,166	6,376,663	7,970,828
775	Ntungamo Municipal Council	1,853,878	7,415,512	9,269,391
776	Busia Municipal Council	1,779,078	7,116,312	8,895,390
777	Bushenyi- Ishaka Municipal Council	840,588	3,362,351	4,202,939
778	Rukungiri Municipal Council	713,418	4,595,266	5,308,684
779	Nansana Municipal Council	11,270,366	45,081,465	56,351,832
780	Makindye-Ssabagabo Municipal Council	9,071,571	36,286,282	45,357,853
781	Kira Municipal Council	8,075,327	32,301,308	40,376,635
782	Kisoro Municipal Council	2,726,543	10,906,172	13,632,715
783	Mityana Municipal Council	2,753,964	11,015,855	13,769,819
784	Kitgum Municipal Council	942,794	3,771,177	4,713,971
785	Koboko Municipal Council	3,874,537	15,498,149	19,372,686
786	Mubende Municipal Council	1,490,054	5,960,214	7,450,268
787	Kumi Municipal Council	2,918,198	11,672,791	14,590,988
788	Lugazi Municipal Council	2,898,530	11,594,120	14,492,650
789	Kamuli Municipal Council	1,573,943	6,295,774	7,869,717
790	Kapchorwa Municipal Council	1,563,169	7,145,729	8,708,898
791	Ibanda Municipal Council	2,937,611	12,871,395	15,809,006
792	Njeru Municipal Council	2,586,171	10,344,685	12,930,856
793	Apac Municipal Council	679,334	2,717,334	3,396,668
794	Nebbi Municipal Council	6,434,031	-	6,434,031
795	Bugiri Municipal Council	1,070,514	4,282,055	5,352,568
796	Sheema Municipal Council	2,549,814	10,886,579	13,436,392
797	Kotido Municipal Council	1,600,125	7,675,343	9,275,468
	GRAND TOTAL	1,254,036,807	8,725,805,164	9,979,841,971

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