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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/86/268/03

3rd March 2017

All Local Government Accounting Officers

**STATUS OF WARRANTING AND INVOICING FOR EDUCATION AND HEALTH
SECTOR GRANTS QUARTER THREE EXPENDITURE LIMITS FOR FY 2016/17**

Reference is made to our letters Ref ISS.112/256/01 dated 27th January 2017 communicating the expenditure limits for Health and Education grants for the third quarter. Further reference is made to a follow up letter, of even reference dated 2nd February 2017, requesting all Local Government Accounting Officers to initiate warrants and enter invoices to the respective Health and Education Cost Centers using the IFMS.

According to our records, only 62 Local Governments have acknowledged receipt of funds in their Education Institutions and Health Facilities (Annex 1). Secondly, seven (7) Local Governments have not fully submitted or initiated warrants for some or all of the releases for the third quarter for FY 2016/17 (Annex 2).

The purpose of this letter therefore, is to remind you to initiate the warrants and invoice the funds to ensure smooth operations in the Local Governments by close of business, Tuesday, 7th March 2017. Any Local Government that is experiencing challenges should formally inform this Ministry.

By copy of this letter, the Permanent Secretary, Ministry of Local Government is requested to follow up with the respective Accounting Officers.


Keith Mubakanizi

PERMANENT SECRETARY/SECRETARY TO THE TREASURY

Copy to: Rt. Hon. Speaker of Parliament
Rt. Hon. Prime Minister
The Hon. Minister of Finance, Planning and Economic Development
The Head of Public Service and Secretary to Cabinet
The Hon. Minister of Education and Sports
The Hon. Minister of Health
The Permanent Secretary, Ministry of Local Government
The Permanent Secretary, Ministry of Health
The Permanent Secretary, Ministry of Education

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"

ANNEX 1: STATUS OF RECEIPT OF FUNDS BY LOCAL GOVERNMENTS AND COST CENTRES AS AT 3/3/2017

LOCAL GOVERNMENT DETAILS				Acknowledgement of receipt of funds by HLG					Acknowledgement of receipt of funds by the cost centres		
Vote Code	Local Government	Wage	Non Wage	Development	Pension and Gratuity	Education	Health	LLGS	Health Facilities	Educational Institutions	
565	Amuru	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	
566	Manafwa,	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
567	Bukwo,	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	
568	Mityana District	Yes	no	Yes	Yes	No	No	No	No	No	
569	Nakaseke	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	
570	Amuru District	Yes	No	No	No	No	No	No	No	No	
571	Budaka,	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
572	Oyam District	Yes	No	No	No	No	No	No	No	No	
573	Abim District	Yes	No	No	No	No	No	No	No	No	
574	Namutumba	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	
575	Dokolo District	Yes	No	No	Yes	Yes	yes	No	No	No	
576	Buliisa District	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	
577	Maracha,	Yes	Yes	Yes	No	No	no	yes	Yes	Yes	
578	Bukedea	Yes	No	No	No	No	No	No	Yes	Yes	
579	Bududa,	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
580	Lyantonde District	Yes	Yes	No	No	no	no	No	No	No	
581	Amudat,	Yes	No	No	No	No	No	No	No	No	
582	Bukwe	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
583	Buyende	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	
584	Kyegegwa District	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	
585	Lamwo District	Yes	Yes	Yes	Yes	Yes	yes	no	Yes	Yes	
586	Oluka District	Yes	Yes	Yes	Yes	no	no	no	Yes	Yes	
587	Zombo,	Yes	Yes	No	No	No	no	No	No	No	
588	Alekhong District	Yes	Yes	Yes	Yes	yes	yes	no	No	No	
589	Bulambuli,	Yes	Yes	Yes	yes	Yes	Yes	Yes	Yes	Yes	
590	Buyuma	Yes	Yes	Yes	N/A	No	Yes	Yes	Yes	No	
590	Buyuma,	Yes	No	No	No	No	No	No	No	No	
591	Gomba District	Yes	No	No	No	No	No	No	No	No	
592	Kiryandongo District	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	
593	Luwka	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
594	Namayingo	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	

Yes = Funds Received
No = Funds Not Received

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595	Ntoroko District	Yes	No	No	Yes	No	No	No	Yes	Yes	No	Yes	Yes	
596	Serere,	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
597	Kyankwanzi District	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
598	Katungu District	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	
599	Lwengo District	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	
600	Bukomansimbi District	Yes	No	No	No	No	No	No	No	No	No	No	No	
601	Mitooma District	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	
602	Rubirizi District	Yes	No	No	Yes	No	No	No	No	No	No	No	No	
603	Ngora,	Yes	No	No	No	No	No	No	No	No	No	No	No	
604	Napak,	Yes	No	No	No	No	No	No	No	No	No	No	No	
605	Kibuku,	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
606	Nwoya District	Yes	Yes	Yes	N/A	No	No	No	No	No	No	No	No	
607	Kole,	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	
608	Butambala District	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	
609	Sheema District	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
610	Buhweju District	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	
611	Agago District	Yes	No	No	No	No	No	No	No	No	No	No	No	
612	Kween,	Yes	No	No	No	No	No	No	No	No	No	No	No	
613	Kagadi District	Yes	No	No	N/A	No	No	No	No	No	No	No	No	
614	Kakumiro District	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
615	Omoror District	Yes	Yes	Yes	N/A	No	No	No	No	No	No	No	No	
616	Rubanda District	Yes	Yes	Yes	N/A	No	No	Yes	Yes	Yes	Yes	Yes	Yes	
751	Arua Mc,	Yes	No	No	N/A	No	No	No	No	No	No	No	No	
752	Entebbe MC	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	
753	Fort Portal Municipal Council	Yes	Yes	No	Yes	No	No	No	No	No	No	No	No	
754	Gulu Municipal Council	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	
755	Jinja MC	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
757	Kabale Municipal Council	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	
758	Lira Municipal Council	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
759	Masaka Municipal Council	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	

Yes = Funds Received

No = Funds Not Received

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LOCAL GOVERNMENT DETAILS			Acknowledgement of receipt of funds by HLG							Acknowledgement of receipt of funds by the cost centres		
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565	Amuria	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No		
566	Manafwa,	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
567	Bukwo,	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes		
568	Mityana District	Yes	no	Yes	Yes	No	No	No	No	No		
569	Nakaseke	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No		
570	Amuru District	Yes	No	No	No	No	No	No	No	No		
571	Budaka,	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
572	Oyam District	Yes	No	No	No	No	No	No	No	No		
573	Abim District	Yes	No	No	No	No	No	No	No	No		
574	Namutumba	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes		
575	Dokolo District	Yes	No	No	Yes	Yes	Yes	No	No	No		
576	Buliisa District	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes		
577	Maracha,	Yes	Yes	Yes	No	No	no	yes	Yes	Yes		
578	Bukedea	Yes	No	No	No	No	No	No	Yes	Yes		
579	Bududa,	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
580	Lyantonde District	Yes	Yes	No	No	No	no	No	No	No		
581	Amudat,	Yes	No	No	No	No	No	No	No	No		
582	Bulkwe	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
583	Buyende	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes		
584	Kyegegywa District	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes		
585	Lamwo District	Yes	Yes	Yes	Yes	Yes	yes	no	Yes	Yes		
586	Onke District	Yes	Yes	Yes	Yes	no	no	no	Yes	Yes		
587	Zombo,	Yes	Yes	No	No	No	No	No	No	No		
588	Alehong District	Yes	Yes	Yes	Yes	Yes	yes	no	No	No		
589	Bulambuli,	Yes	Yes	Yes	yes	Yes	Yes	Yes	Yes	Yes		
590	Buvuma	Yes	Yes	Yes	N/A	No	Yes	Yes	Yes	No		
591	Gomba District	Yes	No	No	No	No	No	No	No	No		
592	Kiryandongo District	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No		
593	Luka	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
594	Namayingo	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		

Yes = Funds Received
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595	Nitoroko District	Yes	No	No	Yes	No	No	No	Yes	Yes	No	Yes	Yes	
596	Serere,	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
597	Kyankwanzi District	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
598	Kalungu District	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	
599	Lwengo District	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	
600	Bukonansimbi District	Yes	No	No	No	No	No	No	No	No	No	No	No	
601	Mitooma District	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	
602	Rubirizi District	Yes	No	No	Yes	No	No	No	No	No	No	No	No	
603	Ngora,	Yes	No	No	No	No	No	No	No	No	No	No	No	
604	Napak,	Yes	No	No	No	No	No	No	No	No	No	No	No	
605	Kibuku,	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
606	Nwoya District	Yes	Yes	Yes	N/A	No	No	No	No	No	No	No	No	
607	Kole,	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
608	Butambala District	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	
609	Sheema District	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
610	Buhweju District	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	
611	Agago District	Yes	No	No	No	No	No	No	No	No	No	No	No	
612	Kween,	Yes	No	No	No	No	No	No	No	No	No	No	No	
613	Kagadi District	Yes	No	No	N/A	No	No	No	No	No	No	No	No	
614	Kakumiro District	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
615	Omor District	Yes	Yes	Yes	N/A	No	No	No	No	No	No	No	No	
616	Rubanda District	Yes	Yes	Yes	N/A	No	No	Yes	Yes	Yes	Yes	Yes	Yes	
751	Arua MC,	Yes	No	No	N/A	No	No	No	No	No	No	No	No	
752	Entebbe MC	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	
753	Fort Portal Municipal Council	Yes	Yes	No	Yes	No	No	No	No	No	No	No	No	
754	Gulu Municipal Council	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	
755	Jinja MC	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	
757	Kabale Municipal Council	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	
758	Lira Municipal Council	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	
759	Masaka Municipal Council	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	

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566	Manafwa	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
567	Bulkwo,	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes		
568	Mhanya District	Yes	no	Yes	Yes	No	No	No	No	No		
569	Nakaseke	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No		
570	Amuru District	Yes	No	No	No	No	No	No	No	No		
571	Budaka,	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
572	Oyan District	Yes	No	No	No	No	No	No	No	No		
573	Abim District	Yes	No	No	No	No	No	No	No	No		
574	Nantunuba	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes		
575	Dokolo District	Yes	No	No	Yes	Yes	Yes	No	No	No		
576	Bulisa District	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes		
577	Maracha,	Yes	Yes	Yes	No	No	no	yes	Yes	Yes		
578	Bukedea	Yes	No	No	No	No	No	No	Yes	Yes		
579	Bududa,	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
580	Lyantonde District	Yes	Yes	No	No	No	no	No	No	No		
581	Amudat,	Yes	No	No	No	No	No	No	No	No		
582	Bulkwe	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
583	Buyende	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes		
584	Kyegegwa District	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes		
585	Lamwo District	Yes	Yes	Yes	Yes	Yes	yes	no	Yes	Yes		
586	Outke District	Yes	Yes	Yes	Yes	no	no	no	Yes	Yes		
587	Zombo,	Yes	Yes	No	No	No	No	No	No	No		
588	Alebrong District	Yes	Yes	Yes	Yes	Yes	yes	no	No	No		
589	Bulambuli,	Yes	Yes	Yes	yes	Yes	Yes	Yes	Yes	Yes		
590	Buvuma	Yes	Yes	Yes	N/A	No	Yes	Yes	Yes	No		
590	Buvuma,	Yes	No	No	No	No	No	No	No	No		
591	Gomba District	Yes	No	No	No	No	No	No	No	No		
592	Kiryandongo District	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No		
593	Lunika	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
594	Namayingo	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		

Yes = Funds Received
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596	Serere,	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
597	Kyankwanzi District	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes		
598	Kalungu District	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes		
599	Lwengo District	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes		
600	Bukomanimbi District	Yes	No	No	No	No	No	No	No	No		
601	Mitooma District	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No		
602	Rubirizi District	Yes	No	No	Yes	No	No	No	No	No		
603	Ngora,	Yes	No	No	No	No	No	No	No	No		
604	Napak,	Yes	No	No	No	No	No	No	No	No		
605	Kibuku,	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
606	Nwoya District	Yes	Yes	Yes	N/A	No	No	No	No	No		
607	Kole,	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes		
608	Butambala District	Yes	Yes	Yes	Yes	No	No	No	No	No		
609	Sheema District	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
610	Buhweju District	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No		
611	Agago District	Yes	No	No	No	No	No	No	No	No		
612	Kween,	Yes	No	No	No	No	No	No	No	No		
613	Kagadi District	Yes	No	No	N/A	No	No	No	No	No		
614	Kakumiro District	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes		
615	Omoro District	Yes	Yes	Yes	N/A	No	No	No	No	No		
616	Rubanda District	Yes	Yes	Yes	N/A	No	No	Yes	Yes	Yes		
751	Arua Mc,	Yes	No	No	N/A	No	No	No	No	No		
752	Entebbe MC	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No		
753	Fort Portal Municipal Council	Yes	Yes	No	Yes	No	No	No	No	No		
754	Gulu Municipal Council	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No		
755	Jinja MC	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	No		
757	Kabale Municipal Council	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No		
758	Lira Municipal Council	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No		
759	Masaka Municipal Council	Yes	Yes	Yes	Yes	Yes	No	No	No	No		

ANNEX 2: Q3 UNWARRANTED EXPENDITURE LIMITS AS AT 3RD MARCH, 2017

VOTE	LOCAL GOVERNMENT	OTHER SECTOR GRANTS				EDUCATION AND HEALTH			
		DEVELOPMENT	PENSION AND GRATUITY	NON WAGE RECCUREN	EDUCATION RECURRENT	EDUCATION DEVELOPMEN	PHC Rec	PHC Devt	
1	Kabale District				1,055,573,517	256,425,800	165,776,046		
2	Abim District	471,858,376		174,546,621	226,179,841	45,405,881	89,183,870	133,333,333	
3	Dokolo District	799,591,023		198,573,286	422,797,135	60,678,158	42,792,726		
4	Maracha District				366,941,909	58,938,704	110,930,568	116,666,667	
5	Buvuma District					34,269,601			
6	Arua Municipal Council					28,468,365			
7	Masaka Municipal Council						21,458,792		
	Total	1,271,449,399	81,754,891	373,119,907	2,071,492,402	484,186,510	430,142,003	250,000,000	



