

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



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

21st March 2017

Local Government Accounting Officers
See Distribution List

UNTRANSFERED THIRD QUARTER RELEASES FOR FY 2016/17 UNDER HEALTH AND EDUCATION SECTORS

Reference is made to ours of even reference dated 10th February, 2017 (*copy attached*); directing you to warrant and transfer funds to your Town Council(s), Sub counties, Education Institutions and Health Facilities.

Whereas Expenditure limits for development and Non Wage Recurrent for other grants were released on 6th January, 2017 and those for Education and Health Sectors were issued on 27th January, 2017, our records indicate that you have not transferred these funds to the beneficiary institutions and Lower Local Governments. This has constrained service delivery at Lower Local Governments, Education Institutions and Health Facility level.

The purpose of this letter therefore is to request you to show cause why disciplinary action should not be taken against you.

Please note that your reply should be received by **Friday 24th March, 2017.**

Patrick Ocailap


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

Copy to: The Rt. Hon. Speaker of Parliament
The Rt. Hon. Deputy Speaker of Parliament
The Rt. Hon. Prime Minister,
The Hon. Minister of Finance, Planning and Economic Development
The Hon. Minister of Education and Sports
The Hon. Minister of Health

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"

The Hon. Minister of Local Government
All Hon. Ministers of State, Ministry of Finance, Planning and
Economic Development
The Permanent Secretary, Office of the Prime Minister
The Permanent Secretary, Ministry of Education and Sports
The Permanent Secretary, Ministry of Local Government
The Permanent Secretary, Ministry of Health
The Accountant General, MOFPED
The Director Budget, MoFPED
Resident District Commissioners-*See Distribution List*
District Chairperson- *See Distribution List*
Mayors for Municipal Council- *See Distribution List*

DISTRIBUTION LIST					
LOCAL GOVERNMENTS THAT HAVE NOT TRANSFERRED Q3 FUNDS					
LOCAL GOVERNMENT DETAILS		TRANSFER OF FUNDS TO COST			NAME OF ACCOUNTING OFFICER
Vote Code	Local Government	LLGS	Health Facilities	Educational Institutions	
547	Pader District	Yes	No	Yes	Mr. George Adoko
557	Butaleja District	No	No	No	Mr. Esau Ekachelan
573	Abim District	No	No	No	Mr. David Wasikikye Wamburu
606	Nwoya District	No	No	No	Mr. Bwayo Gabriel Rogers
611	Agago District	No	No	No	Mr. Fred Kizito Mukasa
751	Arua Municipal Council	N/A	No	Yes	Mr. Otim Andrew Kibwota
775	Ntungamo Municipal Council	No	No	No	Mr. Christopher Ahimbisibwe
784	Kitgum Municipal Council	Yes	No	No	Mr. Stephen Lokope
785	Koboko Municipal Council	No	Yes	Yes	Mr. Mungasa Stanslas
786	Mubende Municipal Council	No	No	No	Ms. Albina Awor
793	Apac Municipal Council	No	Yes	N/A	Mr. Leonard Tumusiime

KEY

YES = Funds Transferred

No = Funds not Transferred

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10th February 2017

Local Government Accounting Officers
See Distribution List

UNWARRANTED THIRD QUARTER RELEASES FOR FY 2016/17 UNDER HEALTH AND EDUCATION SECTORS

Reference is made to ours of even reference dated 2nd February, 2017 (*copy attached*); informing you that this Ministry had already uploaded the expenditure Limits under Education and Health and requesting you to warrant the funds from the nearest Integrated Financial Management System (IFMS) centre.

To date, 77 Local Government Accounting Officers have not requested for the Accounting Warrants without any justifiable reason(s) provided. You should recall that the schools have opened and they, together with the Health Centres need these funds for operations.

The purpose of this letter is twofold:

- a) Direct you to warrant funds meant for Education and Health; in any case not later than Tuesday 14th February, 2017.
- b) Inform you that you will be held pecuniary and personally responsible for failure to transfer funds to the Education Institutions and Health Centres for their operations.

Handwritten signature of Keith Muhakanizi in black ink.

Keith Muhakanizi

PERMANENT SECRETARY/SECRETARY TO THE TREASURY

Copy to: The Rt. Hon. Prime Minister,
The Hon. Minister of Finance, Planning and Economic Development
The Hon. Minister of Education and Sports
The Hon. Minister of Health
The Hon. Minister of Local Government

Mission

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The Permanent Secretary, Office of the Prime Minister
The Permanent Secretary, Ministry of Education and Sports
The Permanent Secretary, Ministry of Local Government
The Permanent Secretary, Ministry of Health
The Accountant General, MOFPED
The Director Budget, MoFPED
District Chairperson- *See Distribution List*
Mayors for Municipal Council- *See Distribution List*
Resident District Commissioners- *See Distribution List*

A handwritten signature in dark ink, appearing to be the initials 'M' or 'N' followed by a flourish.

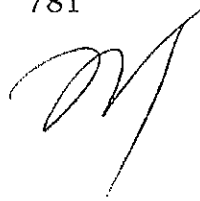
DISTRIBUTION LIST FOR UNWARRANTED THIRD QUARTER FUNDS

S/NO	VOTE	LOCAL GOVERNMENT
1	502	Apac,
2	504	Bugiri,
3	505	Bundibugyo,
4	509	Hoima,
5	512	Kabale,
6	513	Kabarole,
7	515	Kalangala
8	517	Kamuli,
9	520	Kapchorwa
10	521	Kasese,
11	522	Katakwi,
12	526	Kisoro
13	528	Kotido,
14	530	Kyenjojo,
15	534	Masindi
16	536	Mbale
17	539	Moyo,
18	543	Nakapiririt,
19	544	Nakasongola,
20	546	Ntungamo
21	547	Pader
22	550	Rukungiri
23	552	Sironko,
24	558	Ibanda,
25	562	Kiruhura,
26	563	Koboko
27	568	Mityana
28	572	Oyam,
29	574	Namutumba,
30	577	Maracha,
31	579	Bududa,
32	580	Lyantonde,
33	585	Lamwo,
34	587	Zombo,
35	589	Bulambuli,
36	591	Gomba,
37	597	Kyankwanzi
38	602	Rubirizi,
39	604	Napak,
40	606	Nwoya,
41	609	Sheema,
42	610	Buhweju,



DISTRIBUTION LIST FOR UNWARRANTED THIRD QUARTER FUNDS

S/NO	VOTE	LOCAL GOVERNMENT
43	611	Agago,
44	612	Kween,
45	615	Omoror,
46	616	Rubanda,
47	751	Arua Mc,
48	753	Fort-Portal MC,
49	760	Mbale MC,
50	761	Mbarara MC,
51	538	Moroto
52	762	Moroto MC,
53	763	Soroti MC,
54	764	Tororo MC,
55	770	Kasese MC
56	771	Hoima MC,
57	772	Mukono MC,
58	773	Iganga MC
59	778	Rukungiri MC
60	782	Kisoro MC
61	784	Kitgum MC
62	788	Lugazi MC,
63	790	Kapchorwa
64	792	Njeru MC,
65	793	Apac Mc
66	797	Kotido Mc,
67	514	Kaberamaido
68	556	Yumbe
69	557	Butaleja
70	560	Isingiro
71	565	Amuria
72	570	Amuru
73	573	Abim
74	575	Dokolo
75	752	Entebbe MC
76	780	Makindye-Ssabagabo MC
77	781	Kira MC



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2nd February 2017

All Local Government Accounting Officers

WARRANTING FOR THIRD QUARTER RELEASES FOR FY 2016/17 UNDER HEALTH AND EDUCATION SECTORS

Reference is made to ours of Ref. ISS. 112/256/01 dated 27th January 2017; communicating to you expenditure limits for Health and Education (*copy attached*). This Ministry has already uploaded the expenditure limits onto the IFMS. Also, in line with the on-going reform to migrate all Votes under the Legacy System to the Integrated Financial Management System (IFMS), a training was held in January 2017, where Accounting Officers and their Heads of Finance were assigned roles on the IFMS (Tier 1) to prepare their Local Government warrants and enter invoices for Direct Transfers to Sub-Counties/Divisions and Town Councils.

In the same training, you were guided on how to warrant and enter invoices for the third quarter expenditure releases for all Sector grants except for those under Education and Health since by then, these expenditure limits had not yet been made.

Consequently, you are requested to initiate warrants and enter invoices for these funds to your respective Health and Education cost centers with immediate effect using the IFMS (Tier 1). For Local Governments without IFMS Tier 1 facilities, you are requested to undertake this exercise at the nearest IFMS regional centers.

This Ministry, through the Office of the Accountant General and Directorate of Budget will be on standby to support you in this exercise. Attached is the list of Officers who will be reviewing and recommending your warrants for approval.

Please ensure that this exercise is completed timely in order not to disrupt the school calendar.


Kenneth Mugambe

For: PERMANENT SECRETARY/SECRETARY TO THE TREASURY

Copy to: The Rt. Hon. Prime Minister,
The Hon. Minister of Education and Sports

Mission

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The Hon. Minister of Health
The Hon. Minister of Finance, Planning and Economic Development
The Hon. Minister of Local Government
The Permanent Secretary, Ministry of Local Government
The Permanent Secretary, Ministry of Health
The Permanent Secretary, Ministry of Education and Sports
The Accountant General, MOFPED
The Director Budget, MOFPED
All LC V Chairpersons
All Mayors for Municipalities
All Resident District Commissioners

