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THE REPUBLIC OF UGANDA

15th May, 2017

All Accounting Officers (Central and Local Government)
KAMPALA

**FOURTH QUARTER ADDITIONAL EXPENDITURE LIMITS FOR WAGE,
PENSION AND GRATUITY AND ADDITIONAL RELEASE FOR WAGE**

Reference is made to my Circulars MET.50/268/01 and BPD 86/268/01 communicating the Fourth Quarter Expenditure Limits. Following the issuance of these circulars, several Accounting Officers have written to this Ministry highlighting shortfalls in this quarter.

In order to enable you fully pay salaries, monthly pension and gratuity for the FY ending June 2017, I hereby authorize additional Q4 Expenditure Limits amounting to **Ushs 52,911,787,220** (*details attached as Annex 1 for Wage, Annex 2 for Pension and Annex 3 for Gratuity*).

Additional Expenditure Limits

| | | |
|--------------|-------------|-----------------------|
| Wage | Ushs | 49,614,573,845 |
| Pension | Ushs | 726,696,192 |
| Gratuity | Ushs | 2,570,517,183 |
| Total | Ushs | 52,911,787,220 |

You are therefore urged to ensure that gross salaries, pensions and gratuity for this financial year are fully paid.

Keith Muhakanizi

PERMANENT SECRETARY/SECRETARY TO THE TREASURY

Copy to: The Permanent Secretary, Ministry of Public Service
The Permanent Secretary, Ministry of Local Government
The Accountant General
All Central and Local Government accounting Officers
The Commissioner, Financial Management Services

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: Q4 ADDITIONAL LIMITS FOR WAGE FY2016/17


| Vote Code | Vote Name | Approved Budget FY16/17 | General 211101 | Statutory 211104 | | | | | | | | | | Additional Q4 |
|---------------------------------|---|-------------------------|---------------------------------|------------------------------|------------------------------------|-----------------------|-----------------------------|--|--|--|--|--|--|----------------------|
| CENTRAL GOVERNMENT VOTES | | | | | | | | | | | | | | |
| 001 | Office of the President | 48,478,712,825 | 408,761,626 | | | | | | | | | | | 408,761,626 |
| 016 | Ministry of Works and Transport | 9,012,928,468 | 226,524,660 | | | | | | | | | | | 226,524,660 |
| 103 | Inspectorate of Government (IG)-Statutory | 19,789,498,444 | | | | | | | | | | | | 69,786,990 |
| | Sub-Total Central Government Votes | 77,281,139,737 | 635,286,286 | 69,786,990 | | | | | | | | | | 705,073,276 |
| | Approved Budget FY16/17 | 77,281,139,737 | o/w District Wage 321451 | o/w Urban Wage 321450 | o/w Agricultural Ext 321466 | o/w PHC 321466 | o/w Education 321466 | | | | | | | Additional Q4 |
| LOCAL GOVERNMENT VOTES | | | | | | | | | | | | | | |
| 501 | Adjumani District | 12,697,295,074 | 405,340,357 | 27,137,231 | 64,915,026 | 797,059,559 | 840,535,880 | | | | | | | 2,134,988,053 |
| 502 | Apac District | 18,043,750,711 | 445,543,715 | 44,979,394 | 41,692,078 | 804,417,284 | 1,661,191,913 | | | | | | | 2,997,824,384 |
| 512 | Kabale District | 25,745,658,570 | 178,520,732 | | | 499,184,765 | 1,382,684,663 | | | | | | | 2,060,390,160 |
| 515 | Kalanga District | 4,876,625,896 | 192,629,806 | | | 416,749,705 | 329,558,818 | | | | | | | 1,013,121,100 |
| 518 | Kamwenge District | 16,475,567,102 | 279,616,170 | | | 58,032,489 | 2,036,797,571 | | | | | | | 2,374,446,230 |
| 520 | Kapchorwa District | 7,414,031,888 | 116,703,378 | | | 130,766,190 | 117,893,799 | | | | | | | 376,614,574 |
| 521 | Kasese District | 32,860,661,935 | | | | | 301,598,732 | | | | | | | 301,598,732 |
| 522 | Katakwi District | 9,592,277,824 | | | | | 199,689,512 | | | | | | | 333,148,028 |
| 527 | Kitgum District | 12,928,775,643 | 323,601,174 | | | 57,843,915 | 1,477,423,835 | | | | | | | 2,585,757,129 |
| 528 | Kotido District | 4,396,288,369 | 218,741,906 | | | 199,086,591 | 364,047,482 | | | | | | | 879,257,674 |
| 529 | Kumi District | 8,986,538,023 | 127,040,709 | | | 1,334,969 | 231,464,388 | | | | | | | 377,756,066 |
| 534 | Masindi District | 10,793,067,144 | 291,798,639 | | | 65,969,210 | 575,488,440 | | | | | | | 1,571,955,813 |
| 544 | Nakasongola District | 12,896,348,119 | 252,361,779 | | | 76,531,136 | 1,854,975,909 | | | | | | | 2,772,086,855 |
| 539 | Moyo District | 12,021,470,743 | 156,178,501 | | | 454,213,364 | 746,562,731 | | | | | | | 1,230,564,340 |
| 549 | Rakai District | 31,621,913,102 | 42,646,097 | | | 1,449,736,505 | 2,644,330,209 | | | | | | | 4,386,440,537 |
| 555 | Wakiso District | 28,283,019,342 | 303,394,712 | | | 276,861,784 | 1,249,206,297 | | | | | | | 2,685,412,187 |
| 559 | Kaabong District | 8,485,239,348 | | | | 544,824,019 | 74,648,175 | | | | | | | 2,152,127,301 |
| 560 | Isingiro District | 16,718,700,712 | | | | | 299,923,076 | | | | | | | 74,648,175 |
| 561 | Kaliro District | 10,693,644,320 | 100,418,746 | | | 9,010,000 | 429,539,516 | | | | | | | 445,222,236 |
| 570 | Amuru District | 9,027,822,442 | | | | | 131,521,536 | | | | | | | 429,539,516 |
| 571 | Budaka District | 9,629,585,652 | 45,896,000 | | | 5,000,000 | 534,226,128 | | | | | | | 182,417,536 |
| 582 | Bulkwe District | 10,166,910,031 | 41,972,452 | | | 197,642,992 | 918,988,402 | | | | | | | 773,841,572 |
| 584 | Kyegga District | 8,000,040,259 | 240,769,510 | | | 333,387,342 | 65,245,540 | | | | | | | 1,600,008,052 |
| 585 | Lamwo District | 7,721,207,953 | | | | | 15,823,819 | | | | | | | 65,245,540 |
| 586 | Otuke District | 6,081,873,348 | 8,176,488 | | | | 173,330,816 | | | | | | | 24,000,307 |
| 588 | Alebong District | 9,806,687,299 | | | | | 934,726,474 | | | | | | | 173,330,816 |
| 589 | Bulamuli District | 9,418,973,352 | 298,754,787 | | | 354,377,558 | 691,988,988 | | | | | | | 1,613,620,060 |
| 592 | Kiryandongo District | 9,758,391,871 | | | | 52,556,084 | | | | | | | | 52,556,084 |
| 594 | Namayingo District | 9,600,717,173 | | | | | 418,305,084 | | | | | | | 691,988,988 |
| 596 | Serere District | 11,637,112,930 | 51,797,312 | | | 15,623,160 | 309,870,039 | | | | | | | 510,010,133 |
| 600 | Bukomansibi District | 8,033,497,819 | | | | | 274,781,375 | | | | | | | 309,870,039 |
| 601 | Mitooma District | 11,262,303,743 | 90,548,751 | 49,421,440 | 5,145,578 | 154,751,000 | | | | | | | | 574,648,144 |

ANNEX 1: Q4 ADDITIONAL LIMITS FOR WAGE FY2016/17

| Vote Code | Vote Name | Approved Budget FY16/17 | o/w District Wage 321451 | o/w Urban Wage 321450 | o/w Agricultural Ext 321466 | o/w PHC 321466 | o/w Education 321466 | Additional Q4 |
|-----------|----------------------------------|-------------------------|--------------------------|-----------------------|-----------------------------|----------------|----------------------|-----------------------|
| 606 | Nwoya District | 6,664,416,199 | 4,623,037 | - | 40,276,594 | 132,434,211 | 646,431,224 | 823,765,066 |
| 612 | Kween District | 6,777,148,169 | - | - | - | 137,603,488 | - | 137,603,488 |
| 613 | Kagadi District | 9,806,581,943 | 234,231,884 | 8,810,677 | - | 74,744,424 | 1,239,018,442 | 1,556,805,427 |
| 615 | Omoro District | 10,692,694,727 | 88,330,027 | 21,858,826 | - | 208,405,323 | - | 318,594,176 |
| 753 | Fort-Portal Municipal | 4,788,455,976 | - | 155,146,668 | 7,766,018 | 104,499,597 | 670,331,383 | 937,743,666 |
| 760 | Mbale Municipal Council | 7,761,027,190 | - | 201,861,234 | - | 320,075,195 | 671,149,851 | 1,193,086,280 |
| 761 | Mbarara Municipal Council | 7,076,005,032 | - | 135,690,702 | 10,652,902 | 174,716,510 | 1,896,578,969 | 2,217,639,084 |
| 762 | Moroto Municipal Council | 1,269,578,089 | - | 59,996,390 | 5,000,000 | 30,593,910 | 150,401,501 | 245,991,801 |
| 772 | Mukono Municipal Council | 6,304,732,913 | - | 126,997,805 | - | 99,650,534 | 1,034,571,012 | 1,261,219,351 |
| 773 | Iganga Municipal Council | 2,609,358,346 | - | 87,108,250 | - | 47,168,921 | 216,242,924 | 350,520,095 |
| 775 | Ntungamo Municipal | 1,280,277,430 | - | 10,708,600 | - | 5,140,068 | 34,168,106 | 50,016,774 |
| 776 | Busia Municipal Council | 2,128,668,219 | - | - | - | - | 86,169,150 | 86,169,150 |
| 779 | Nansana Municipal Council | 5,716,009,492 | - | 111,925,992 | - | - | 128,073,840 | 239,999,832 |
| 783 | Mityana Municipal Council | 3,810,875,620 | - | - | - | - | 355,781,760 | 355,781,760 |
| 784 | Kitgum Municipal Council | 1,986,548,596 | - | 327,042,658 | 28,076,004 | 16,455,900 | 383,027,036 | 754,601,598 |
| 791 | Ibanda Municipal Council | 4,356,379,382 | - | 81,072,847 | - | - | 49,149,138 | 130,221,985 |
| 792 | Njeru Municipal Council | 3,776,601,172 | - | - | - | 24,657,024 | 470,647,652 | 495,304,676 |
| | Sub-Total Local Government Votes | 492,481,356,231 | 4,539,636,670 | 1,845,189,637 | 809,769,507 | 10,030,889,314 | 31,684,015,440 | 48,909,500,569 |
| | GRAND TOTAL | 569,762,495,968 | | | | | | 49,614,573,845 |

ANNEX 2: Q4 ADDITIONAL EXPENDITURE LIMITS FOR PENSION FY2016/17

| Vote | Description | Approved Budget | Supplementary Required |
|-------------|---------------------------|------------------------|-------------------------------|
| 162 | Butabika Hospital | 177,225,134 | 8,965,998 |
| 543 | Nakapiripirit District | 58,148,292 | 14,393,474 |
| 553 | Soroti District | 2,128,717,289 | 120,026,784 |
| 557 | Butaleja District | 426,521,462 | 58,268,964 |
| 582 | Buikwe District | 236,746,371 | 42,578,479 |
| 589 | Bulambuli | 27,275,706 | 4,122,650 |
| 594 | Namayingo District | 65,092,911 | 3,741,964 |
| 612 | Kween District | 36,056,673 | 16,269,551 |
| 762 | Moroto Municipal Council | 8,163,608 | 27,903,101 |
| 530 | Kyenjojo District | 658,978,397 | 302,668,440 |
| 571 | Budaka District | 432,709,960 | 19,420,832 |
| 599 | Lwengo District | 145,871,739 | 13,455,489 |
| 602 | Rubirizi District | 81,501,193 | 2,762,808 |
| 607 | Kole District | 209,219,768 | 66,758,596 |
| 610 | Buhweju District | 102,025,276 | 18,932,789 |
| 752 | Entebbe Municipal Council | 271,994,454 | 2,219,351 |
| 758 | Lira Municipal Council | 216,366,987 | 4,206,922 |
| | TOTAL | 5,282,615,218 | 726,696,192 |



ANNEX 3: Q4 ADDITIONAL EXPENDITURE LIMITS FOR GRATUITY FY 2016/17

| Vote | Description | Approved Budget | Supplementary Required |
|-------------|---------------------------|------------------------|-------------------------------|
| 001 | Office of the President | 2,164,487,513 | 563,535,102 |
| 146 | Public Service Commission | 290,496,000 | 91,287,013 |
| 162 | Butabika Hospital | 159,258,735 | 278,946,246 |
| 524 | Kibaale District | 428,939,109 | 333,500,829 |
| 553 | Soroti District | 582,036,771 | 59,545,711 |
| 589 | Bulambuli District | 98,532,536 | 78,000,000 |
| 593 | Luuka District | 296,973,979 | 879,061,104 |
| 602 | Rubirizi District | 59,088,810 | 150,000,000 |
| 612 | Kween District | 230,377,153 | 136,641,178 |
| | TOTAL | 1,855,207,093 | 2,570,517,183 |

