

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 MET.50/268/01

THE REPUBLIC OF UGANDA

29th December 2014

All Accounting Officers

THIRD QUARTER EXPENDITURE LIMITS FOR NON-WAGE RECURRENT AND DEVELOPMENT FOR JANUARY 2015 TO MARCH 2015 FOR FY 2014/15

1. This is to communicate the Expenditure-Limits for Wage, Non-Wage Recurrent and Development Expenditure for the period January-March 2015 as attached in **Annex 1**. The Expenditure requirements in your 3rd Quarter Workplans have been considered to the extent possible, to ensure that fiscal policy remains supportive of the overall macroeconomic objectives. The Expenditure limits have therefore been adjusted to fit within the revenue performance. Where requirements have not been fully met, you are requested to adjust your workplans to fit in the funds provided in this circular.
2. Consistent with the performance budgeting reforms, warrant requests for the Centre Votes are based on outputs. **To facilitate timely release, your projections should be submitted to this Ministry by Tuesday 7th January 2015 to facilitate releases to be made by Friday 10th January 2015 at the latest.**
3. Accounting Officers are required to submit detailed **Project level allocations** in both hard and soft copies before the release is made for Development Expenditure. For Non-Wage Recurrent Expenditure, detailed allocations by Programme should equally be provided, in both hard and soft copies.
4. For the last two quarters, Expenditure Limits for wages have been on prorata basis. For Quarter three, the projection will be based on the actuals for Quarter 1 and 2, adjusted for payments for the newly recruited staff. You will therefore, be advised on the wage limits for Quarter three as soon as Treasury finalizes the reconciliations as at the end of December 2014. Please ensure that you provide the information on the newly recruited staff whose wages will be effective from Quarter three.
5. **In this circular, I have advised the aggregate levels of the different grants to be issued to Local Governments. Accounting Officers responsible for the relevant grants are requested to advise the allocations to be released to the Local Governments during the Third Quarter by 7th January 2015 to facilitate the release of funds not later than 10th January 2015. To facilitate proper utilization of the grant releases, Sectors are reminded to urgently circulate the relevant grant guidelines to respective Local Governments. Accounting Officers of Votes with Local Government Grants are informed that they will not access their funds unless they have provided advice on the Local Government Releases.**
6. **Funds for the various grants under the Education Sector including Universal Secondary Education and Universal Primary Education as well as the Health Sector**

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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