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Uganda

In any correspondence on
this subject please quote No MET.50/268/01

THE REPUBLIC OF UGANDA

1st July, 2015

All Accounting Officers

FIRST QUARTER EXPENDITURE LIMITS FOR WAGE, NON-WAGE RECURRENT AND DEVELOPMENT EXPENDITURE FY 2015/16

1. In line with the Public Finance Management Act 2015, the budget for FY 2015/16 was approved by Parliament. This is therefore to communicate the Expenditure-Limits for Wage, Non-Wage Recurrent and Development for the period July-September, 2015 as attached in Annex 1.
2. We have analyzed work plans and allocated Expenditure Limits in line with past absorption trends and resource availability. Expenditure Limits for wage have been allocated based on quarterly payroll projections and taking into account past expenditure performance. Accounting Officers are reminded to ensure that Salary arrears have a first call on the resources. **Net Salaries and deductions must be paid at once to improve on the reconciliation and performance of the Wage Bill.**
3. Before submission of warrants and release schedules, Accounting Officers are required to submit detailed Project level allocations in both hard and soft copies for the Development Expenditure. For Non-Wage Recurrent Expenditure, detailed allocations by Program should equally be provided, in both hard and soft copies. **Warrant submissions for Wage, Non Wage Recurrent and Development must be done at once to avoid delays in release of funds.**
4. Consistent with the performance budgeting reforms, warrant requests for the Centre Votes are based on outputs. Release projections for Legacy Votes and Accounting Warrants for IFMS Votes should be submitted to this Ministry by **Tuesday 7th July 2015 to facilitate approval of the**

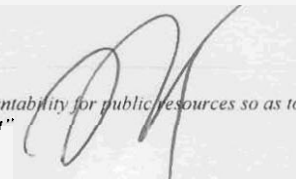
Mission
To formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability for public resources so as to achieve the most rapid and sustainable economic growth and development

warrants for IFMS Votes and release of funds for Non- IFMS Votes by Friday 10th July 2015 at the latest.

5. Following full decentralization of Pension and Gratuity, Accounting Officers are requested to process payments for gratuity and pensions for both existing and new pensioners. Expenditure Limits allocated therefore include funds for pension and gratuity for all relevant institutions for both Central and Local Governments. **In addition, the budgeting and payment of Pension and Gratuity arrears is now your responsibility.**
6. Please note that funds for Independence Day Celebrations have been fully provided and UShs. 1.25billion for preparatory activities for the Papal Visit have been provided under Office of the President. Relatedly, under Ministry of Tourism, Wildlife and Antiquities, UShs. 5billion has been included in the Quarter one Development expenditure limits for the Papal Visit. Also, Shs. 15billion has been programmed under this Quarter for Political Parties under Electoral Commission. **The relevant Accounting Officers are advised to ensure that these activities are implemented as planned.**
7. Local Government Accounting Officers are further informed that effective FY 2015/16, Government has consolidated inter-governmental transfers. There is now a maximum of one Wage, one Non-Wage Recurrent and one Development grant per sector. New item codes have been accordingly created in the Chart of Accounts. Releases will therefore be made against the new item codes. Straight through transfers will continue to be made for the component of each grant allocated to service delivery units. Please refer to the circular BPD/86/153/01 dated 22nd June 2015 available on the budget website: www.budget.go.ug for relevant guidelines.
8. In line with the previous practices, fund release to schools have been aligned with the school calendar and the relevant institutions are advised to ensure that release projections are harmonized in time and releases effected as per timeframe in the guidelines.
9. As stated in your appointment letters, your appointment as Accounting Officers shall become effective on signing of the Performance Contract for FY 2015/16 and acceptance letter. **All Accounting Officers who have not signed Performance Contracts will not access the 1st quarter FY 2015/16 releases and for those on the IFMS, the Accounting Warrants shall not**

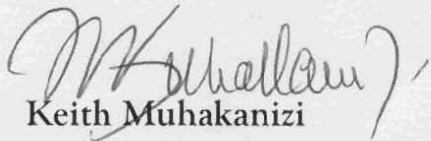
Mission

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be approved.

10. The Budget Execution circular will be issued shortly under a separate cover to guide implementation of the budget for FY 2015/16.
11. By copy of this letter, the Accountant General is requested to issue Accounting Warrants equal to the levels indicated in the Expenditure Limits schedule attached in Annex 1.



Keith Muhakanizi

PERMANENT SECRETARY/SECRETARY TO THE TREASURY

Copy:

- The Rt. Hon Speaker of Parliament
- The Rt. Hon Prime Minister
- The Hon Minister of Finance, Planning and Economic Development
- All Hon. Ministers and Ministers of State
- Head of Public Service and Secretary to Cabinet
- All Ambassadors and Consulars to Missions Abroad
- Auditor General
- Inspector General of Government
- All LCV Chairpersons and Mayors
- All Resident District Commissioners
- Accountant General
- Managing Director, National Water and Sewerage Corporation
- Managing Director, Uganda Telecommunications Limited
- Managing Director, Uganda Electricity Distribution Company

Mission

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Noo: The Permanent Secretary/Secretary to the Treasury
Director Budget
Director Economic Affairs
The Commissioner/Financial Management Services
The Commissioner/Public Administration Department
The Commissioner/Infrastructure & Social Services Department
The Commissioner/Macroeconomic Policy Department
The Commissioner/Budget Policy & Evaluation Department
The Assistant Commissioner/Public Administration Department
The Assistant Commissioner/Social Services
The Secretary/Cash Flow Committee
Top Management file

Mission

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Quarter One Expenditure Limits FY 2015/16

Vote	Vote Description	Salaries Items	Statutory Wage	Contract Staff Sal	PAF	Protected	Statutory	Other	Taxes	Arrears	Total
Q1 Expenditure Limits											
	Recurrent										
001	Office of the President	9,944,526,892	21,300,000	102,638,589	-	16,240,127,344	-	-	-	-	31,632,949,814
002	State House	2,644,396,292	-	-	-	59,090,337,386	-	-	-	-	61,854,492,032
003	Office of the Prime Minister	594,026,664	-	30,000,000	1,778,316,167	9,780,085,633	-	-	-	-	12,182,428,484
004	Ministry of Defence	97,205,802,092	-	-	-	112,860,022,063	-	-	-	-	210,065,824,155
005	Ministry of Public Service	893,613,139	-	93,000,000	-	-	2,459,022,551	2,886,533,000	-	-	6,282,168,689
006	Ministry of Foreign Affairs	1,013,949,633	-	23,785,332	-	5,564,360,951	-	-	-	-	6,602,095,916
007	Ministry of Justice and Constitutional Affairs	1,062,025,478	-	-	-	-	2,337,500,000	4,495,272,240	-	-	7,894,807,818
008	Ministry of Finance, Planning & Economic Dev.	1,089,160,750	-	-	-	-	-	21,013,370,521	-	-	23,425,781,270
009	Ministry of Internal Affairs	608,356,423	-	-	-	-	-	1,519,904,923	-	-	2,425,168,226
010	Ministry of Agriculture, Animal, Industry & Fisheries	1,267,601,254	-	130,000,000	-	-	-	4,309,659,984	-	-	10,701,638,678
011	Ministry of Local Government	1,685,911,839	-	-	-	-	-	1,774,546,901	-	-	3,460,458,740
012	Ministry of Lands, Housing & Urban Development	693,827,190	-	152,613,000	-	-	-	838,758,743	-	-	3,964,198,702
013	Ministry of Education, Science Technology and Sports	2,693,086,919	-	111,357,581	28,412,624,735	-	-	3,515,723,030	-	-	34,872,217,527
014	Ministry of Health	1,493,503,949	-	255,107,104	9,219,293,718	-	-	5,498,792,882	-	-	16,534,086,854
015	Ministry of Trade, Industry and Cooperatives	494,189,462	-	45,997,107	1,446,399,897	-	-	531,324,205	-	-	2,517,910,671
016	Ministry of Works and Transport	1,693,684,941	-	523,005,489	6,118,019,647	-	-	1,365,452,708	-	-	9,700,162,785
017	Ministry of Energy and Mineral Development	836,153,533	-	179,548,706	678,836,984	-	-	503,976,987	-	-	2,198,516,210
018	Ministry of Gender, Labour and Social Development	594,361,581	-	-	4,424,133,949	-	-	1,708,510,249	-	-	6,727,005,780
019	Ministry of Water and Environment	1,339,000,286	-	-	4,329,263,423	-	-	925,829,672	-	-	6,594,093,381
020	Ministry of Information & Communications Tech.	235,638,879	-	-	342,270,000	-	-	989,724,967	-	-	1,568,633,846
021	East African Community Affairs	186,412,221	-	23,800,000	-	4,709,271,078	-	1,256,963,511	-	-	6,176,446,610
022	Ministry of Tourism, Wildlife and Antiquities	333,083,178	-	-	739,435,680	-	-	1,242,693,541	-	-	2,315,152,399
101	Judiciary	2,993,293,358	-	590,197,633	-	-	-	-	-	-	21,651,886,854
102	Electoral Commission-Statutory	-	2,885,544,547	-	-	-	15,182,851,316	-	-	-	52,420,087,385
103	Inspectorate of Government (IG)-Statutory	-	2,074,579,267	-	-	-	50,345,508,118	-	-	-	7,706,514,831
104	Parliamentary Commission-Statutory	-	4,440,790,171	-	-	-	3,265,724,660	-	-	-	89,103,326,212
105	Law Reform Commission-Statutory	-	18,510,330,649	-	-	-	70,592,995,563	-	-	-	2,380,324,997
106	Uganda Human Rights Comm-Statutory	-	1,037,187,577	-	-	-	1,343,137,420	-	-	-	2,823,169,012
107	Uganda AIDS Commission-Statutory	-	1,397,500,000	-	-	-	1,425,669,012	-	-	-	1,905,039,779
108	National Planning Authority-Statutory	-	345,320,300	-	-	-	1,539,719,479	-	-	-	3,924,817,760
109	National Planning Authority-Statutory	-	1,438,835,855	-	-	-	2,485,981,895	-	-	-	1,250,996,250
110	Law Development Centre	-	-	950,996,350	-	-	-	300,000,000	-	-	1,457,425,870
110	Uganda Industrial Research Institute	-	-	930,037,547	-	-	-	-	-	-	4,774,158,297
111	Busemena University	3,037,699,679	-	-	-	1,736,458,638	-	-	-	-	1,286,839,603
112	Ethics and Integrity	120,000,000	-	-	-	1,166,839,603	-	-	-	-	8,510,045,585
113	Uganda National Road Authority	-	-	4,607,360,246	-	-	-	-	-	-	1,101,102,748
114	Uganda Cancer Institute	587,367,373	-	-	-	-	-	-	-	-	1,643,501,309
115	Uganda Heart Institute	572,161,309	-	-	-	-	-	-	-	-	54,653,616,695
116	National Medical Stores	-	-	-	-	-	-	-	-	-	2,632,591,106
117	Uganda Tourism Board	-	-	463,848,000	-	-	-	-	-	-	104,482,623,013
118	Road Fund	-	-	498,654,750	-	-	-	-	-	-	2,887,056,911
119	Uganda Registration Services Bureau	-	-	1,764,175,161	-	1,122,881,750	-	-	-	-	3,647,031,764
120	National Citizenship and Immigration Control	1,026,399,632	-	-	-	2,620,632,132	-	494,760,436	-	-	887,360,436
121	Dairy Development Authority	-	-	392,600,000	-	-	-	5,686,548,333	-	-	18,815,538,349
122	KAMPAL CAPITAL CITY AUTHORITY	13,128,990,016	-	-	-	-	-	-	-	-	905,287,748
123	Rural Electrification Agency (REA)	-	-	-	-	-	-	276,000,000	-	-	925,000,000
124	Equal Opportunities Commission	-	-	629,287,748	-	-	-	450,000,000	-	-	2,234,797,470
125	National Animal Genetic Res. Centre and Data Bank	1,491,112,736	-	475,000,000	-	-	-	743,684,734	-	-	1,492,043,086
126	National Information Technology Authority	621,466,871	-	39,285,714	-	831,290,500	-	-	-	-	3,108,208,880
127	Muni University	-	-	862,500,000	-	-	-	-	-	-	-
128	UNEB	-	-	-	-	-	-	-	-	-	-
	Treasury Operations	-	-	-	-	-	-	-	-	-	-
	Contingency Transfers	-	-	-	-	-	1,785,405,925	-	-	-	1,785,405,925

Quarter One Expenditure Limits FY 2015/16

Vote	Vote Description	Salaries Items	Statutory Wage	Contract Staff Sal	PAF	Protected	Statutory	Other	Taxes	Arrears	Total
321605	Domestic arrears (Budgeting)	-	-	-	-	-	-	-	-	5,000,000,000	5,000,000,000
242001	Treasury bills (Interest)	-	-	-	-	-	96,765,975,604	-	-	-	96,765,975,604
242002	Bonds (Interest)	-	-	-	-	-	363,211,603,936	-	-	-	363,211,603,936
242003	Other	-	-	-	-	-	248,750,000	-	-	-	248,750,000
241001	Loan interest	-	-	-	-	-	32,151,897,000	-	-	-	32,151,897,000
241002	Commitment Charges	-	-	-	-	-	20,000,000,000	-	-	-	20,000,000,000
321606	External Debt repayment (Budgeting)	-	-	-	-	-	45,662,574,896	-	-	-	45,662,574,896
242001	Treasury bills (Interest)	-	-	-	-	-	950,000,000	-	-	-	950,000,000
321615	Treasury bills Redemption (Budgeting)	-	-	-	-	-	752,914,845,281	-	-	-	752,914,845,281
321616	Treasury Bonds Redemption (Budgeting)	-	-	-	-	-	163,866,909,748	-	-	-	163,866,909,748
131	Auditor General Statutory	-	4,896,644,466	-	-	-	5,572,943,469	-	-	-	10,469,587,935
132	Education Service Commission	316,974,081	-	-	-	-	1,096,456,180	-	-	-	1,413,430,261
133	Directorate of Public Prosecutions	1,483,380,000	27,275,000	-	-	-	3,496,728,471	-	-	-	5,007,333,471
134	Health Service Commission	118,013,478	-	170,094,188	-	-	665,317,809	-	-	-	953,425,475
136	Makerere University	18,120,743,293	-	-	-	-	5,366,594,797	-	-	-	23,487,338,090
137	Mbarara University	4,049,136,249	-	287,012,175	-	-	822,182,501	-	-	-	5,158,330,925
138	Makerere University Business School	2,856,291,235	-	-	-	-	739,385,364	-	-	-	3,595,676,598
139	Kyambogo University	5,808,519,244	-	-	-	-	1,823,132,588	-	-	-	7,631,651,832
140	Uganda Management Institute	-	-	306,260,700	-	-	73,897,877	-	-	-	380,158,577
141	Uganda Revenue Authority	-	-	26,782,888,283	-	-	21,022,132,827	-	-	-	47,805,021,111
142	National Agricultural Research Organisation	-	-	4,743,057,112	-	-	2,103,604,128	-	-	-	6,846,661,240
143	Uganda Bureau of Statistics	-	-	2,157,378,471	-	-	-	-	-	-	7,752,256,042
144	Uganda Police Force	48,721,801,541	40,927,050	-	-	-	55,492,333,323	-	-	2,501,016,491	106,736,078,405
145	Uganda Prisons	11,464,061,838	40,927,052	-	-	-	14,514,908,919	-	-	1,624,242,484	27,644,140,294
146	Public Service Commission	375,826,563	-	-	-	-	804,482,235	-	-	-	1,180,308,798
147	Local Government Finance Comm	-	-	279,704,600	-	-	838,285,669	-	-	-	1,117,990,269
148	Judicial Service Commission	194,885,608	-	-	-	-	518,544,743	-	-	-	713,430,351
149	Gulu University	2,579,755,149	-	717,452,022	-	-	1,271,871,226	-	-	-	4,569,078,397
150	National Environment Management Authority	856,374,500	-	87,500,000	-	-	1,526,160,977	-	-	-	1,788,058,694
151	Uganda Blood Transfusion Service (UBTS)	542,850,987	-	-	-	-	1,021,347,928	-	-	-	2,069,011,964
152	NAADS Secretariat	-	-	546,225,000	-	-	1,107,056,041	-	-	-	1,567,572,928
153	Public Procurement and Disposal of Assets	-	-	919,333,950	-	-	-	-	-	-	2,026,389,991
154	Uganda National Bureau of Standards	-	-	1,441,174,750	-	-	-	-	-	-	2,137,924,126
155	Cotton Development Organisation	-	-	-	-	-	415,370,196	-	-	-	415,370,196
156	Uganda Land Commission	65,394,796	-	9,500,000	-	-	177,557,101	-	-	-	252,451,896
157	National Forestry Authority	-	-	1,350,000,000	-	-	33,342,870	-	-	-	1,383,342,870
159	External Security Organisation	2,316,079,900	-	-	-	-	3,694,585,300	-	-	2,000,000,000	8,010,665,200
160	Uganda Coffee Development Authority	5,010,910,497	-	-	-	-	13,005,317,601	-	-	-	13,005,317,601
161	Mulago Hospital Complex	-	-	-	-	-	4,175,851,347	-	-	2,121,735,091	11,308,496,935
162	Butabika Hospital	949,684,591	-	-	-	-	824,799,458	-	-	-	1,774,484,049
Total Center Votes		258,011,497,117	37,157,111,943	53,672,377,209	336,135,268,196	257,243,478,197	1,634,129,015,873	63,818,905,237	18,897,923,872	2,659,065,577,644	
163	Arua Referral Hospital	773,671,508	-	-	443,792,982	-	-	-	-	-	1,217,464,490
164	Fort Portal Referral Hospital	888,053,769	-	-	473,413,750	-	-	-	-	-	1,361,467,519
165	Gulu Referral Hospital	741,018,850	-	-	537,845,582	-	-	-	-	549,099,807	1,827,964,239
166	Hoima Referral Hospital	714,468,323	-	-	521,674,867	-	-	-	-	12,212,262	1,248,355,452
168	Jinja Referral Hospital	934,195,814	-	-	569,677,119	-	-	-	-	442,943,926	1,946,816,859
168	Kabale Referral Hospital	626,347,152	-	-	455,959,503	-	-	-	-	-	1,082,306,655
169	Masaka Referral Hospital	673,508,194	-	-	499,392,321	-	-	-	-	-	1,172,900,515
170	Mbale Referral Hospital	986,462,686	-	-	783,857,208	-	-	-	-	-	1,770,319,894
171	Soroti Referral Hospital	697,653,894	-	-	473,233,288	-	-	-	-	-	1,170,887,182
172	Lira Referral Hospital	672,193,778	-	-	444,971,793	-	-	-	-	41,377,656	1,158,543,227
173	Mbarara Referral Hospital	849,849,508	-	-	469,511,649	-	-	-	-	56,442,477	1,375,803,634
174	Mulpende Referral Hospital	634,515,075	-	-	346,409,649	-	-	-	-	-	980,924,924
175	Moroto Referral Hospital	533,392,178	-	-	327,571,851	-	-	-	-	-	860,964,028

Quarter One Expenditure Limits FY 2015/16

Vote	Vote Description	Salaries Items	Statutory Wage	Contract Staff Sal	PAF	Protected	Statutory	Other	Taxes	Arrears	Total
176	Naguru Hospital	942,717,636	-	-	306,652,045	-	-	-	-	-	1,249,369,681
	Total Referral Hospitals	10,668,048,363	-	-	6,653,963,809	-	-	-	-	1,102,076,128	18,424,088,300
201	Uganda Mission at the United Nations, New York	386,499,000	-	-	-	2,357,242,455	-	-	-	-	2,743,741,455
202	Uganda High Commission in United Kingdom, London	269,482,500	-	-	-	858,470,011	-	-	-	-	1,127,952,511
203	Uganda High Commission in Canada, Ottawa	192,500,000	-	-	-	744,559,470	-	-	-	-	937,059,470
204	Uganda High Commission in India, New Delhi	70,000,000	-	-	-	776,660,706	-	-	-	-	846,660,706
205	Uganda High Commission in Egypt, Cairo	109,187,170	-	-	-	390,471,155	-	-	-	-	499,658,324
206	Uganda High Commission in Kenya, Nairobi	60,837,750	-	-	-	504,038,083	-	-	-	-	564,875,833
207	Uganda High Commission in Tanzania, Dar es Salaam	42,500,000	-	-	-	399,163,540	-	-	-	-	441,663,540
208	Uganda High Commission in Nigeria, Abuja	43,750,000	-	-	-	353,624,085	-	-	-	-	397,374,085
209	Uganda High Commission in South Africa, Pretoria	85,750,000	-	-	-	426,483,566	-	-	-	-	512,233,566
210	Uganda Embassy in Washington	224,750,000	-	-	-	1,238,721,488	-	-	-	-	1,463,471,488
211	Uganda Embassy in Ethiopia, Addis Ababa	61,279,000	-	-	-	418,167,914	-	-	-	-	479,446,914
212	Uganda Embassy in China, Beijing	80,250,000	-	-	-	683,017,301	-	-	-	-	763,267,301
213	Uganda Embassy in Rwanda, Kigali	65,000,000	-	-	-	392,650,423	-	-	-	-	457,650,423
214	Uganda Embassy in Switzerland, Geneva	235,135,000	-	-	-	1,050,588,681	-	-	-	-	1,285,723,681
215	Uganda Embassy in Japan, Tokyo	211,250,000	-	-	-	738,108,069	-	-	-	-	949,358,069
216	Uganda Embassy in Libya, Tripoli	85,000,000	-	-	-	389,812,932	-	-	-	-	474,812,932
217	Uganda Embassy in Saudi Arabia, Riyadh	77,189,250	-	-	-	360,142,316	-	-	-	-	437,331,566
218	Uganda Embassy in Denmark, Copenhagen	164,500,000	-	-	-	607,488,136	-	-	-	-	771,988,136
219	Uganda Embassy in Belgium, Brussels	162,500,000	-	-	-	846,064,940	-	-	-	-	1,008,564,940
220	Uganda Embassy in Italy, Rome	174,500,000	-	-	-	837,540,521	-	-	-	-	1,012,040,521
221	Uganda Embassy in DRC, Kinshasa	91,625,000	-	-	-	483,364,055	-	-	-	-	574,989,055
223	Uganda Embassy in Sudan, Khartoum	66,250,000	-	-	-	452,370,179	-	-	-	-	518,620,179
224	Uganda Embassy in France, Paris	193,750,000	-	-	-	752,851,926	-	-	-	-	946,601,926
225	Uganda Embassy in Germany, Berlin	206,750,000	-	-	-	702,181,140	-	-	-	-	908,931,140
226	Uganda Embassy in Teheran	80,500,000	-	-	-	447,858,037	-	-	-	-	528,358,037
227	Uganda Embassy in Moscow	80,875,000	-	-	-	510,677,740	-	-	-	-	591,552,740
228	Uganda Embassy in Cambodia	122,460,000	-	-	-	617,552,853	-	-	-	-	740,012,853
229	Uganda Embassy in Abu Dhabi	50,000,000	-	-	-	595,084,162	-	-	-	-	645,084,162
230	Uganda Embassy in Bujumbura	94,486,758	-	-	-	447,048,321	-	-	-	-	541,535,079
231	Uganda Embassy in Guangzhou Consulate in China	42,500,000	-	-	-	347,173,411	-	-	-	-	389,673,411
232	Mission in Mogadishu	79,500,000	-	-	-	529,326,116	-	-	-	-	608,826,116
233	Mission in Ankara	115,964,500	-	-	-	576,577,042	-	-	-	-	692,541,542
234	Mission in Kuala Lumpur	23,482,000	-	-	-	446,738,171	-	-	-	-	470,220,171
235	Mission in Nairobi	45,000,000	-	-	-	382,488,070	-	-	-	-	427,488,070
236	Mission in Nairobi	19,049,750	-	-	-	163,311,630	-	-	-	-	180,361,380
	Total Missions Abroad	4,114,052,678	-	-	-	21,819,618,640	-	-	-	-	25,933,671,318
321404	Tertiary Salary	6,670,533,383	-	-	-	-	-	-	-	-	6,670,533,383
321405	Primary Education salary	182,124,729,182	-	-	-	-	-	-	-	-	182,124,729,182
321406	Secondary Education salary	44,285,168,064	-	-	-	-	-	-	-	-	44,285,168,064
321407	PHC Health Workers salary	57,133,102,870	-	-	-	-	-	-	-	-	57,133,102,870
321408	Agricultural Extension Workers Salary	3,804,410,335	-	-	-	-	-	-	-	-	3,804,410,335
321410	DSC Chairpersons salary	631,177,240	-	-	-	-	-	-	-	-	631,177,240
321444	Salary and Gratuity for LG Elected Political Leaders	3,559,250,110	-	-	-	-	-	-	-	-	3,559,250,110
321450	Urban Unconditional Grant Wage	6,533,204,386	-	-	-	-	-	-	-	-	6,533,204,386
321451	District Unconditional Grant Wage	31,635,337,122	-	-	-	-	-	-	-	-	31,635,337,122
221016	IFMS Recurrent Costs	-	-	-	334,286,000	-	-	-	-	-	334,286,000
221020	IFPS Operational Costs	-	-	-	50,000,000	-	-	-	-	-	50,000,000
212103	Pension for Teachers	-	-	-	12,970,090,263	-	-	-	-	-	12,970,090,263
212105	Pensions and Gratuity for Local Governments	-	-	-	19,012,603,741	-	-	-	-	-	19,012,603,741
321401	District Unconditional Grant - Non Wage	-	-	-	16,662,538,298	-	-	-	-	-	16,662,538,298

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Quarter One Expenditure Limits FY 2015/16

Vote	Vote Description	Salaries Items	Statutory Wage	Contract Staff Sal	PAF	Projected	Statutory	Other	Taxes	Arrears	Total
1402	Urban Unconditional Grant - Non Wage					5,392,786,137					5,392,786,137
1403	District Equalisation Grant				748,530,740						748,530,740
1411	UPF Non Wage				2,761,869,288						2,761,869,288
1413	PHC Non-Wage				5,134,724,829						5,134,724,829
1417	District Hospitals				1,485,766,750						1,485,766,750
1418	PHC NGO Hospitals Non Wage				4,298,676,780						4,298,676,780
1419	PHC Capitalisation				42,310,848,150						42,310,848,150
1420	Functional Adult Library				393,827,632						393,827,632
1422	Boards and Commissions				1,333,303,783						1,333,303,783
1424	Urban Water O&M				625,917,500						625,917,500
1427	PM Monitoring and Accountability Grant				1,668,684,237						1,668,684,237
1430	Public Libraries Board				82,500,000						82,500,000
1442	Health Training Institutions (Non Wage)				2,497,879,659						2,497,879,659
1444	Community Development Workers (Non Wage)				199,764,000						199,764,000
1446	Environment and Natural Resources				838,303,750						838,303,750
1447	Youth Women and Disability Councils				359,232,656						359,232,656
1449	DSC Operational Costs				1,007,105,923						1,007,105,923
1445	Ex-Gratia and Councilors Allowances				2,430,085,898						2,430,085,898
1446	Special People with Disabilities				750,000,000						750,000,000
1448	School Inspection Grant				1,172,891,664						1,172,891,664
1448	Sanitation and Marketing Grant Incl Comm services				3,502,478,699						3,502,478,699
1443	Hard to Reach Allowances				500,000,000						500,000,000
1445	Community Polytechnics (Non Wage)				625,191,667						625,191,667
1447	Technical and Farm Schools (Non Wage)				969,908,257						969,908,257
1448	Technical Institutes (Non-Wage)				3,707,142,600						3,707,142,600
1442	Primary Teacher's Colleges (PTCs)				3,803,309,667						3,803,309,667
1403	Urban Equalisation Grant				150,000,000						150,000,000
500	Total Local Governments				336,376,912,691						336,376,912,691
	Total Recurrent				609,170,510,848						609,170,510,848
	Development				37,157,111,943						37,157,111,943
001	Office of the President				53,672,377,209						53,672,377,209
002	State House				474,897,079,248						474,897,079,248
003	Office of the Prime Minister				2,217,832,076						2,217,832,076
004	Ministry of Defence				204,500,000						204,500,000
005	Ministry of Public Service				27,798,976,074						27,798,976,074
006	Ministry of Foreign Affairs				24,008,170						24,008,170
007	Ministry of Justice and Constitutional Affairs				443,296,971						443,296,971
008	Ministry of Finance, Planning & Economic Dev				4,831,572,400						4,831,572,400
009	Ministry of Internal Affairs				272,250,000						272,250,000
010	Ministry of Agriculture, Animal, Industry & Fisheries				420,350,000						420,350,000
011	Ministry of Local Government				6,223,930,434						6,223,930,434
012	Ministry of Lands, Housing & Urban Development				958,275,596						958,275,596
013	Ministry of Education, Science Technology and Sports				14,735,820,084						14,735,820,084
014	Ministry of Health				477,245,600						477,245,600
015	Ministry of Trade, Industry and Cooperatives				2,554,934,392						2,554,934,392
016	Ministry of Works and Transport				1,362,407,025						1,362,407,025
017	Ministry of Energy and Mineral Development				3,750,000,000						3,750,000,000
017	Therma Subsidy				18,071,750,000						18,071,750,000
	Total Recurrent				609,170,510,848						609,170,510,848
	Development				37,157,111,943						37,157,111,943
	Total				646,327,622,791						646,327,622,791

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Quarter One Expenditure Limits FY 2015/16

Vote	Vote Description	Salaries Items	Statutory Wage	Contract Staff Sal	PAF	Protected	Statutory	Other	Taxes	Arrears	Total
017	Karuma					77,688,791,000					77,688,791,000
017	Isimba					9,699,773,250					9,699,773,250
017	Oil Refinery	180,486,891				4,691,660,258					4,872,147,149
018	Ministry of Gender, Labour and Social Development	488,797,691			9,863,021,760			838,264,001	99,319,875		11,289,403,327
019	Ministry of Water and Environment				36,003,421,103			1,682,858,712	5,791,909,156		44,584,583,755
020	Ministry of Information & Communications Tech.	1,106,394,783						145,587,298	29,177,789		174,765,087
021	East African Community Affairs							80,700,000			80,700,000
022	Ministry of Tourism, Wildlife and Antiquities				6,892,633,091			180,557,307	125,415,039		7,073,190,398
101	Judiciary										1,612,665,039
102	Electoral Commission-Statutory										22,282,337,378
103	Inspectorate of Government (IG)-Statutory										735,525,336
104	Parliamentary Commission-Statutory								34,617,716		3,722,558,057
105	Law Reform Commission-Statutory								5,769,620		9,290,020
106	Uganda Human Rights Comm-Statutory								6,593,851		182,043,185
107	Uganda AIDS Commission-Statutory								31,952,250		31,952,250
108	National Planning Authority-Statutory										101,354,000
109	Law Development Centre										130,995,636
110	Uganda Industrial Research Institute	165,000,000			1,839,028,747						2,004,028,747
111	Buitema University								3,863,996		219,368,159
112	Ethics and Integrity										42,119,338
113	Uganda National Road Authority				311,942,663,452				1,627,353,179		313,570,016,630
114	Uganda Cancer Institute				2,100,000,000				51,935,720		2,151,935,720
115	Uganda Heart Institute				1,125,000,000				10,502,892		1,135,502,892
116	National Medical Stores										
117	Uganda Tourism Board				132,792,603						132,792,603
118	Road Fund										
119	Uganda Registration Services Bureau										
120	National Citizenship and Immigration Control	4,500,985,000							5,000,000,000		33,047,372,037
121	Dairy Development Authority	69,830,898			172,962,338						242,793,236
122	KAMPAL CAPITAL CITY AUTHORITY										11,348,024,855
123	Rural Electrification Agency (REA)				11,744,000,000			11,348,024,855	70,471,779		11,814,471,779
124	Equal Opportunities Commission				50,000,000				10,302,892		60,302,892
125	National Animal Genetic Res. Centre and Data Bank										
126	National Information Technology Authority							243,221,868	423,805,510		667,027,379
127	Muni University								34,295,400		944,295,400
128	UNEB										
130	Treasury Operations										
131	Auditor General- Statutory								18,957,321		18,957,321
132	Education Service Commission				156,734,520				157,411,700		156,734,520
133	Directorate of Public Prosecutions										1,552,481,936
134	Health Service Commission				32,992,000				16,484,627		49,476,627
136	Makerere University								156,234,961		4,188,103,098
137	Mbarara University								14,341,625		774,095,368
138	Makerere University Business School										560,000,000
139	Kyambogo University								44,569,021		44,569,021
140	Uganda Management Institute										300,000,000
141	Uganda Revenue Authority										11,415,529,907
142	National Agricultural Research Organisation										1,826,098,712
143	Uganda Bureau of Statistics	550,000,000			7,434,469,663				70,059,663		8,054,529,326
144	Uganda Police Force				10,413,177,341						10,413,177,341
145	Uganda Prisons				4,430,483,811				89,367,362		4,519,851,174
146	Public Service Commission				40,500,000				16,484,627		40,500,000
147	Local Government Finance Comm				137,207,962				4,978,357		153,692,588
148	Judicial Service Commission				54,149,156				52,124,925		59,127,513
149	Gulu University										552,135,601
150	National Environment Management Authority							157,500,000	29,242,120		186,742,120

Quarter One Expenditure Limits FY 2015/16

Vote	Vote Description	Salaries Items	Statutory Wage	Contract Staff Sal	PAF	Protected	Statutory	Other	Taxes	Arrears	Total
1	Uganda Blood Transfusion Service (UBTS)				100,000,000						100,000,000
12	NAADS Secretariat			93,570,000	27,869,886,153	444,000,000			48,080,051		28,011,536,204
53	Public Procurement and Disposal of Assets								6,181,735		450,181,735
54	Uganda National Bureau of Standards								491,967,256		938,640,000
55	Cotton Development Organisation				938,640,000						938,640,000
56	Uganda Land Commission				10,259,302,657				112,700,000		10,372,002,657
57	National Forestry Authority				284,584,324				47,880,934		332,465,258
159	External Security Organisation					78,400,000					78,400,000
160	Uganda Coffee Development Authority										
161	Mulago Hospital Complex				1,255,000,000						1,255,000,000
162	Butabika Hospital				515,000,000				9,205,016		524,205,016
	Total Center Votes			15,900,810,876	518,597,894,929	204,143,852,070	28,505,529,038	251,434,529,085	26,207,440,796		1,044,790,056,794
163	Arua Referral Hospital				187,500,000						187,500,000
164	Fort Portal Referral Hospital				150,000,000						150,000,000
165	Gulu Referral Hospital				350,000,000				14,424,048		364,424,048
166	Hoima Referral Hospital				350,000,000						350,000,000
167	Jinja Referral Hospital				150,000,000						150,000,000
168	Kabale Referral Hospital				150,000,000						150,000,000
169	Masaka Referral Hospital				300,000,000						300,000,000
170	Mbale Referral Hospital				150,000,000						150,000,000
171	Soroti Referral Hospital				225,000,000						225,000,000
172	Lira Referral Hospital				150,000,000						150,000,000
173	Mbarara Referral Hospital				302,500,000				24,460,384		326,960,384
174	Mubende Referral Hospital				450,000,000						450,000,000
175	Moroto Referral Hospital				166,000,000						166,000,000
176	Naguru Hospital				348,500,000						348,500,000
	Total Referral Hospitals				3,429,500,000				38,884,432		3,468,384,432
201	Ugandan Mission at the United Nations, New York					20,000,000					20,000,000
202	Uganda High Commission in United Kingdom, London					50,000,000					50,000,000
203	Uganda High Commission in Canada, Ottawa					300,000,000					300,000,000
204	Uganda High Commission in India, New Delhi					25,000,000					25,000,000
205	Uganda High Commission in Egypt, Cairo					500,000,000					500,000,000
206	Uganda High Commission in Kenya, Nairobi					250,000,000					250,000,000
207	Uganda High Commission in Tanzania, Dar es Salaam					171,000,000					171,000,000
208	Uganda High Commission in Nigeria, Abuja					107,250,000					107,250,000
209	Uganda High Commission in South Africa, Pretoria					155,000,000					155,000,000
210	Uganda Embassy in Washington					78,000,000					78,000,000
211	Uganda Embassy in Ethiopia, Addis Ababa					55,000,000					55,000,000
212	Uganda Embassy in China, Beijing					46,550,000					46,550,000
213	Uganda Embassy in Rwanda, Kigali					62,500,000					62,500,000
214	Uganda Embassy in Switzerland, Geneva					100,000,000					100,000,000
215	Uganda Embassy in Japan, Tokyo					200,000,000					200,000,000
216	Uganda Embassy in Libya, Tripoli					50,000,000					50,000,000
217	Uganda Embassy in Saudi Arabia, Riyadh					252,500,000					252,500,000
218	Uganda Embassy in Denmark, Copenhagen					47,500,000					47,500,000
219	Uganda Embassy in Belgium, Brussels					250,000,000					250,000,000
220	Uganda Embassy in Italy, Rome					47,500,000					47,500,000
221	Uganda Embassy in DRC, Kinshasa					250,000,000					250,000,000
222	Uganda Embassy in Sudan, Khartoum					35,000,000					35,000,000
223	Uganda Embassy in France, Paris					26,750,000					26,750,000
224	Uganda Embassy in Germany, Berlin										
225	Uganda Embassy in Germany, Berlin										
226	Uganda Embassy in Teheran										

Vote	Vote Description	Salaries Items	Statutory Wage	Contract Staff Sal	PAF	Protected	Statutory	Other	Taxes	Arrears	Total
227	Uganda Embassy in Moscow	-	-	-	-	-	-	-	-	-	-
228	Uganda Embassy in Canberra	-	-	-	-	25,000,000	-	-	-	-	25,000,000
229	Uganda Embassy in Juba	-	-	-	-	207,500,000	-	-	-	-	207,500,000
230	Uganda Embassy in Abu Dhabi	-	-	-	-	55,250,000	-	-	-	-	55,250,000
231	Uganda Embassy in Bujumbura	-	-	-	-	115,250,000	-	-	-	-	115,250,000
232	Guangzhou Consulate in China	-	-	-	-	675,000,000	-	-	-	-	675,000,000
233	Mission in Ankara	-	-	-	-	-	-	-	-	-	-
234	Mission in Mogadishu	-	-	-	-	97,500,000	-	-	-	-	97,500,000
235	Mission in Kuala Lumpur	-	-	-	-	-	-	-	-	-	-
236	Mission in Mombasa	-	-	-	-	25,000,000	-	-	-	-	25,000,000
	Total Missions Abroad	-	-	-	-	3,982,550,000	-	-	-	-	3,982,550,000
321412	Roads Rehabilitation Grant	-	-	-	-	-	-	-	-	-	-
321417	General Hospitals Rehabilitation	-	-	-	-	7,113,271,400	-	-	-	-	7,113,271,400
321426	LGMSD (Former LGDP)	-	-	-	-	1,640,000,000	-	-	-	-	1,640,000,000
321428	Rural Water and Sanitation	-	-	-	-	14,001,641,262	-	-	-	-	14,001,641,262
321431	PHC Development	-	-	-	-	12,074,486,800	-	-	-	-	12,074,486,800
321433	Schools Facilities Grant (SFG)	-	-	-	-	3,616,719,793	-	-	-	-	3,616,719,793
321452	Secondary School Construction	-	-	-	-	10,839,767,710	-	-	-	-	10,839,767,710
321471	Conditional Grant to LRDP	-	-	-	-	1,771,600,000	-	-	-	-	1,771,600,000
321465	Sanitation and Hygiene - Health Component	-	-	-	-	1,234,491,036	-	-	-	-	1,234,491,036
321465	Uganda Support to Municipal Infrastructure Development	-	-	-	-	-	-	-	-	-	-
500	Total Local Governments	-	-	-	-	52,291,978,002	-	-	-	-	52,291,978,002
	Total GOU Development	-	-	-	-	15,900,810,876	28,505,529,038	251,434,529,085	26,246,325,228	-	1,104,532,969,228
	Grand Total	609,170,510,848	37,157,111,943	69,573,188,085	1,049,216,452,179	519,285,889,240	1,662,634,544,911	315,253,434,323	26,246,325,228	20,000,000,000	4,308,537,456,756