



**KIRUHURA DISTRICT LOCAL GOVERNMENT  
OFFICE OF THE CHIEF ADMINISTRATIVE OFFICER  
P O BOX 05  
RUSHERE – KIRUHURA**



Telephone-General: 0392-724623 C/Administrative Officer 0772-470371  
Chairperson LC V 0782156066 Fax 0392-254623  
Vice Chairperson 0754869007 e-mail [cao@kiruhura.go.ug](mailto:cao@kiruhura.go.ug)

25<sup>th</sup> July 2018

To All Sector Heads  
Kiruhura District Local Government

**FIRST QUARTER EXPENDITURE LIMITS/RELEASE FY: 2018/2019.**

This is to communicate to you First Quarter Expenditure limits for FY 2018/2019 for Vote 562-Kiruhura District Local Government. You are accordingly required to use this information in preparation of expenditure warrants for your respective sectors/departments.

SECTOR	GRANT	RELEASE
PRODUCTION	Wage	155,995,344
	Non Wage	88,903,835
	Development	59,683,835
EDUCATION	Wage	2,117,149,337
	Non Wage	485,684,495
	Development	368,159,773
HEALTH	Wage	920,768,184
	Non Wage	106,406,183
	Development	368,159,773
WATER & ENVIRONMENT	Rural Water & Sanitation-District	10,496,194
	Natural Resources & Environment	2,187,474
	Development Grant	171,657,608
	Transitional Development Grant	7,017,544
SOCIAL DEVELOPMENT	Conditional Non-wage Development	18,134,488
GENERAL GRANTS	Urban Unconditional grant-Wage	94,507,015
	District Unconditional grant-Wage	339,253,679
	Pension	107,971,548
	Gratuity	73,842,091
	District Unconditional grant-Non-Wage	252,960,329
	Urban Unconditional grant-Non-Wage	31,444,906
	DDDEG	121,336,642
	Urban DDDEG	16,008,697
<b>TOTAL RELEASES FOR 1<sup>st</sup> QUARTER</b>		<b>5,992,419,223</b>

  
Kiberu Charles Nsubuga  
CHIEF ADMINISTRATIVE OFFICER

Copy to: District Chairperson- Kiruhura  
District Finance Officer – Kiruhura  
District Planner - Kiruhura







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25<sup>th</sup> July 2018

To All Heads of Department  
Kiruhura District Local Government

**FIRST QUARTER RELEASE FY 2018/2019: DISTRICT UN-CONDITIONAL GRANT (NON-WAGE) AND DISTRICT DISCRETIONARY DEVELOPMENT EQUALIZATION GRANT**

**DISTRICT UNCONDITIONAL GRANT (NON-WAGE)**

DEPARTMENT	Annual Budget (000)	Quarterly	ACTUAL ALLOCATION (25%)
<b>ADMINISTRATION</b>	89,912	22,478,000	26,478,000
IPPS RECURRENT COSTS	25,000	6,250,000	This is part of the allocation for Administration Department
PAYROLL PRINTING	11,136	2,784,000	
IFMS RECURRENT COSTS	30,000	7,500,000	
<b>FINANCE</b>	66,840	16,710,000	14,710,000
<b>STATUTORY BODIES</b>	340,923	85,231,000	85,231,000
BOARDS	26,792	6,698,000	This is part of the allocation for Statutory Bodies Department
X-GRATIA	170,160	42,540,000	
HONORARIA (DISTRICT COUNCILLORS)	127,971	31,993,000	
<b>PRODUCTION</b>	8,861	2,215,000	2,215,000
<b>HEALTH</b>	12,515	3,129,000	3,129,000
<b>EDUCATION</b>	12,591	3,148,000	3,148,000
<b>ROADS</b>	8,686	2,172,000	2,172,000
<b>WATER</b>	8,281	2,070,000	2,023,235
<b>NATURAL RESOURCES</b>	15,531	3,883,000	3,883,000
<b>CBS</b>	10,702	2,676,000	2,676,000
<b>PLANNING</b>	66,996	16,749,000	14,749,000
<b>INTERNAL AUDIT</b>	30,475	7,619,000	7,619,000
<b>ADMIN-BLOCK (Works Dept)</b>	100,000	25,000,000	25,000,000
<b>TOTAL</b>	<b>772,313</b>	<b>193,078,235</b>	<b>193,033,235</b>

**DISTRICT DISCRETIONARY DEVELOPMENT EQUALIZATION GRANT (DDDEG)**

Departments	Annual budget	QUARTERLY PLAN	ACTUAL ALLOCATION
Planning	30,800	7,700,000	13,800,000
Education	108,502	27,125,500	46,370,190
Administration	11,762	2,940,500	7,930,000
<b>TOTAL</b>	<b>151,064</b>	<b>37,766,000</b>	<b>68,100,190</b>

Note: Education Department should use this allocation to pay all the retention for FY 2017/18

Kiberu Charles Nsubuga  
CHIEF ADMINISTRATIVE OFFICER  
Copy to: District Chairperson- Kiruhura

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**DISTRICT DISCRETIONARY DEVELOPMENT EQUALIZATION GRANT (DDDEG)**

SUBCOUNTY	Rural DDDEG	QUARTER 1 PLAN	ACTUAL ALLOCATION (Q1)
Buremba	14,693,779	3,673,445	3,673,445
Burunga	16,279,215	4,069,804	4,069,804
Engari	16,838,780	4,209,695	4,209,695
Kanoni	12,502,147	3,125,537	3,125,537
Kanyaryeru	7,512,687	1,878,172	1,878,172
Kashongi	16,838,780	4,209,695	4,209,695
Kazo	18,843,891	4,710,973	4,710,973
Kenshunga	17,165,194	4,291,299	4,291,299
Kikaatsi	13,621,278	3,405,320	3,405,320
Kinoni	14,507,257	3,626,814	3,626,814
Kitura	11,849,320	2,962,330	2,962,330
Nkungu	16,792,150	4,198,038	4,198,038
Nyakashashara	12,222,364	3,055,591	3,055,591
Rwemikoma	15,999,432	3,999,858	3,999,858
Sanga	7,279,534	1,819,884	1,819,884
<b>Total</b>	<b>212,945,807</b>	<b>53,236,452</b>	
TOWN COUNCILS	URBAN DDDEG	QUARTER 1 PLAN	ACTUAL ALLOCATION (Q1)
Kazo Town Council	21,049,647	5,262,412	7,043,826.68
Kiruhura Town Council	11,125,278	2,781,320	3,682,000.31
Sanga Town Council	15,851,168	3,962,792	5,282,870.01
<b>Total</b>	<b>48,026,092</b>	<b>12,006,523</b>	<b>16,008,697</b>

Kiberu Charles Nsubuga  
**CHIEF ADMINISTRATIVE OFFICER**

*Copy to:* District Chairperson- Kiruhura  
 District Finance Officer – Kiruhura  
 District Planner - Kiruhura



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

THE REPUBLIC OF UGANDA

5<sup>th</sup> July 2018

## All Accounting Officers

### FIRST QUARTER EXPENDITURE LIMITS FOR GOVERNMENT OF UGANDA (GOU) WAGE, NON-WAGE RECURRENT AND DEVELOPMENT, EXTERNAL FINANCING AND APPROPRIATION IN AID EXPENDITURE FOR JULY TO SEPTEMBER 2018 FOR FY 2018/19

1. In line with the Budget Execution Circular for FY 2018/19, this is to communicate the Expenditure Limits for GoU Wage, Non-Wage Recurrent and Development as well as External Financing and Appropriation-in-Aid Expenditure (including Local Revenues) for the period July to September 2018 as attached in **Annexes 1 to 4**.
2. The Expenditure Limits are based on the Government Annual Cash Plan adjusted to take into account revenue performance and absorption capacity exhibited towards the end of FY 2017/18. You should ensure that all your priority expenditures are addressed within the resources advised to you in this circular.
3. The First Quarter Expenditure Limits have accorded protection to Salaries, Pension and Gratuity and these have been fully provided for based on quarterly projections and submissions received from Accounting Officers. The arrears for utilities, rent, retirement benefits for ISO, ESO and Makerere, classified arrears for recurrent under ESO and Office of the President, as appropriated by Parliament, have been provided during the First Quarter. **The Salary, Pension and Gratuity Arrears will be released in October 2018.** The Accounting Officers are requested to use this period to undertake thorough verification of the beneficiaries.
4. In addition, the First Quarter Expenditure Limits have **catered for the semester requirements for Universities** and half of the Missions'

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budgetary provisions to minimize loss on poundage over the year and to provide for the rental obligations.

5. With respect to External Financing, the First Quarter allocations are based on the projected disbursements by the Development Partners and for Appropriation-in-Aid (AIA), twenty-five percent (25%) of the annual provision has been provided for expenditure during the First Quarter. With respect to the Universities, fifty percent (50%) of the AIA Annual provisions have been released in line with the semester requirements. Subsequent releases of AIA and to Universities will be based on actual collections and deposit of the collected amounts on the Consolidated Fund.
6. It is the responsibility of the Accounting Officers to ensure timely payments are made accordingly. You are requested to submit your warrants in line with the Budget Execution Circular for Financial Year 2018/19.
7. With effect from Financial Year 2016/17, in addition to Central Government, releases to Local Governments, Missions and Universities are effected on the Integrated Financial Management System (IFMS). Training on the use of the system for the new Votes coming on board in FY 2018/19 is ongoing and arrangements have been made for further support during execution while refresher training will be conducted based on need. Warranting for Missions will continue to be done at the Ministry of Finance level pending enhancements to facilitate warranting from sites outside the country.
8. You should avoid any delays in making payments. In particular, payment of salaries, pension and gratuity should be effected by the 28<sup>th</sup> day of every month based on the verification you have undertaken.
9. A number of Votes continued to experience shortfalls on wage expenditure last financial year due to recruitment without a wage provision and poor estimation of wage requirements. This is unacceptable and will continue to attract sanctions to the responsible Accounting Officers.
10. Rent and utilities payment should have a first call on the First Quarter allocations for non-wage recurrent of your Votes. Accounting Officers should liaise with the utility companies to ensure connection to the prepayment systems to avoid accumulation of arrears.
11. Funds to subvented Institutions, should be passed on to them intact and timely in order to enable them meet their expenditure needs.
12. Release of funds to schools follows the school calendar as advised by Ministry of Education and Sports. The relevant institutions are advised to

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ensure that release projections are harmonized and advice submitted in time and releases effected according to the timeframe in the guidelines.

13. The Ministries of Education and Sports, that of Health as well as Local Government Finance Commission are reminded to ensure that the information on the schools, health facilities and Town Council accounts respectively is accurate to avoid bouncing of funds due to incorrect bank accounts and account details.
14. Please be reminded that submission of Performance Contracts for countersignature and acceptance letters for appointment as Accounting Officers are preconditions for release of funds. No release will be made to any Institution where the Accounting Officer has not fulfilled these requirements.
15. To facilitate approval, you should submit a request for a single warrant by category for each of the categories; Wage, Pension, Gratuity, Non-Wage Recurrent and Development Expenditure Limits. Expenditure Limits for Appropriation-in-Aid and Externally Funded Development are also included in this Circular. Your submissions should reach this Ministry **by Friday 13<sup>th</sup> July 2018**. Approval of warrants will strictly follow the breakdown submitted and endorsed by the Accounting Officers.
16. Lastly, Accounting Officers should exercise high levels of prudence when allocating the expenditure limits to the competing needs under their Votes to ensure that priority is given to critical activities that contribute significantly to the attainment of Vote Outcomes without accumulating arrears. Any warrants that will be found to be inconsistent with this principle will be rejected.
17. By copy of this letter, the Accountant General is requested to issue **Accounting Warrants up to the levels indicated in the Expenditure Limits schedule attached in Annexes 1-4.**



Keith Muhakanizi

**PERMANENT SECRETARY/SECRETARY TO THE TREASURY**

- Cc: The Rt. Hon Speaker of Parliament
- Cc: The Rt. Hon Deputy Speaker of Parliament
- Cc: The Rt. Hon Prime Minister
- Cc: The Hon Minister of Finance, Planning and Economic Development
- Cc: All Hon Ministers and Ministers of State

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