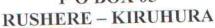


KIRUHURA DISTRICT LOCAL GOVERNMENT OFFICE OF THE CHIEF ADMINISTRATIVE OFFICER POBOX 05



e-mail



0392-724623

C/Administrative Officer 0772-470371

0782156066

0392-254623

0754869007 Vice Chairperson

cao@kiruhura.go.ug

25th 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 PRODUCTION	Wage	155,995,344
PRODUCTION		
	Non Wage	88,903,835
	Development	59,683,835
EDUCATION	Wage	2,117,149,337
EDUCATION	Non Wage	485,684,495
	Development	368,159,773
LUCATORI	Wage	920,768,184
HEALTH	Non Wage	106,406,183
	Development	368,159,773
WINDER OF ENDURONMENT	Rural Water & Sanitation-District	10,496,194
WATER & ENVIRONMENT	Natural Resources & Environment	2,187,474
	Development Grant	171,657,608
	Transtitional Development Grant	7,017,544
COCKAL DEVELOPMENT	Conditional Non-wage Development	18,134,488
SOCIAL DEVELOPMENT	Urban Unconditional grant-Wage	94,507,015
GENERAL GRANTS	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
		16,008,697
TOTAL RELEASES FOR 1st		C1 5 002 419 223

Kiberu Charles Nsubuga

CHIEF ADMINISTRATIVE OFFICER

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

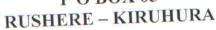
District Planner - Kiruhura

ADMINISTRATIVE OFFICER

www.kiruhura.go.ug



KIRUHURA DISTRICT LOCAL GOVERNMENT OFFICE OF THE CHIEF ADMINISTRATIVE OFFICER POBOX 05



Telephone-General: Chairperson LC V Vice Chairperson

0392-724623 0782156066 0754869007

C/Administrative Officer 0772-470371 0392-254623

Fax e-mail

cao@kiruhura.go.ug

25th 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)

DISTRICT UNCONDITIONAL G	Annual Budget (000)) Quarterly	ACTUAL ALLOCATION (25%
DEPARTMENT ADMINISTRATION	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	7.1.740,000
FINANCE	66,840	16,710,000	14,710,000
STATUTORY BODIES	340,923	85,231,000	85,231,000
	26,792	6,698,000	This is part of the allocation for Statutory Bodies Department
BOARDS X-GRATIA	170,160	42,540,000	
HONORARIA (DISTRICT	127,971	31,993,000	
COUNCILLORS)	8,861	2,215,000	2,215,000
PRODUCTION	12,515	3,129,000	3,129,000
HEALTH	The second secon	3,148,000	3,148,000
EDUCATION	12,591	2,172,000	2,172,000
ROADS	8,686	2,070,000	2,023,235
WATER	8,281	3,883,000	3,883,000
NATURAL RESOURCES	15,531	2,676,000	2,676,000
CBS	10,702	16,749,000	14,749,000
PLANNING	66,996	7,619,000	7,619,000
INTERNAL AUDIT	30,475	25,000,000	25,000,000
ADMIN-BLOCK (Works Dept)	100,000	193,078,235	193,033,235
TOTAL	772,313	173,070,200	

DISTRICT DISCRETIONARY DEVELOPMENT EQUALIZATION GRANT (DDDEG)

ISTRICT DISCRETIONA	Annual budget	QUARTERLY PLAN	ACTUAL ALLOCATION
Departments	30,800	7,700,000	13,800,000
Planning	108,502	27,125,500	46,370,190
Education		2,940,500	7,930,000
Admnistration.	11,762		68,100,190
TOTAL	151,064	37,766,000	00,100,22

Note: Education Department should use this allocation to pay all the retention for FYC2p17/18

KIRUHURA DISTRIMENT LOCAL GOVERNMENT

Kiberu Charles Nsubuga

CHIEF ADMINISTRATIVE OFFICER

Copy to: District Chairperson- Kiruhura

www.kiruhura.go OFFICER

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
Total	212,945,807	53,236,452	
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
Total /	48,026,092	12,006,523	16,008,697

Kiberu Charles Nsubuga

CHIEF ADMINISTRATIVE OFFICER

Copy to: District Chairperson- Kiruhura District Finance Officer – Kiruhura District Planner - Kiruhura KIRUHURA DISTRICT
LOCAL GOVERNMENT

25 JUL 2018

CHIEF ADMINISTRATIVE
OFFICER
OFFICER

Telephone: 256 41 4707 000 : 256 41 4232 095

: 256 41 4230 163 Fax : 256 41 4343 023

: 256 41 4341 286 finance@finance.go.ug Email : www.finance.go.ug Website

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

THE REPUBLIC OF UGANDA

Ministry of Finance, Planning & Economic Development Plot 2-12, Apollo Kaggwa Road P.O. Box 8147 Kampala Uganda

5th 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'

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

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 28th 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

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 13th 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.

PERMANENT SECRETARY/SECRETARY TO THE TREASURY

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 Cc:

