

Telephone: 256 414707000/232095  
Fax : 256 41 4233524  
Email : [finance@finance.go.ug](mailto:finance@finance.go.ug)  
[treasury@finance.go.ug](mailto:treasury@finance.go.ug)  
Website : [www.finance.go.ug](http://www.finance.go.ug)  
Plot No. 2-8 Apollo Kaggwa Road  
In any correspondence on  
This subject please quote No.



Ministry of Finance, Planning &  
Economic Development,  
P.O. Box 8147  
Kampala, Uganda

BPD 86/179/01

**10<sup>th</sup> July, 2023**

All Accounting Officers (Central Government, Missions Abroad, and Local Governments)

All Chief Executive Officers of State-Owned Enterprises and Public Corporations

## **THE BUDGET EXECUTION CIRCULAR (BEC) FOR FINANCIAL YEAR 2023/2024**

### **A. INTRODUCTION**

1. This Circular is issued in fulfilment of Article 155 (1) of the Constitution, and Sections 13 (5) and 14 (1) of the Public Finance Management Act, 2015 (Amended).
2. The theme for the FY 2023/2024 Budget has been retained as: **“Full Monetization of the Ugandan Economy through Commercial Agriculture, Industrialization, Expanding and Broadening Services, Digital Transformation and Market Access”**. The Budget for FY 2023/2024 was approved to address the strategic mission of facilitating more Ugandans to join the money economy.
3. The purpose of this Circular is to communicate the following:
  - i. The FY 2023/2024 Annual Cash Flow Plan (**Annex 1**);
  - ii. The Policy, Operational and Administrative Guidelines for execution of the Budget in FY 2023/2024.
4. As you execute the Budget for FY 2023/2024, I urge all Accounting Officers to ensure that all program activities contribute towards addressing the following objectives:
  - i. Completion of public investments with higher multiplier effects on attainment of NDPIII and the NRM 2021-2026 Manifesto;
  - ii. Full-scale implementation of the Parish Development Model (PDM);
  - iii. Enhanced revenue mobilization and collection; and

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”

- iv. Ensuring efficiency and effectiveness of Government through rationalization of public expenditure.
5. The key priorities to achieve the above objectives are detailed in the approved Budget for FY 2023/2024. For ease of reference, please follow the link <https://www.budget.finance.go.ug> to access the following key documents, among others:
  - i. The Budget Speech for FY 2023/2024;
  - ii. Approved Estimates of Revenue and Expenditure Volume I (Central Government Votes and Missions Abroad);
  - iii. Approved Estimates of Revenue and Expenditure Volume II (Local Governments); and
  - iv. Approved Estimates of Revenue and Expenditure Volume III for the State-Owned Enterprises and Public Corporations.

#### **B. THE ANNUAL CASH FLOW PLAN FOR FY 2023/2024**

6. In accordance with Section 36 (b) of the PFM Act 2015 (Amended), the Annual Cash Flow Plan for FY 2023/2024 has been generated off the Program Budgeting System (PBS) based on the quarterly projections in your respective Vote work plans for FY 2023/2024.
7. The purpose of the Cash Flow Plan is to guide and ensure that Government maintains sufficient liquidity to be able to sustain and make timely payments to meet service delivery requirements by aligning Vote cash inflows and outflows to your respective Program Implementation Action Plans (PIAPs).
8. In view of the above, and in line with Sections 15 and 21 (i) of the PFM Act, 2015 (Amended), all Accounting Officers are urged NOT to overcommit the vote budgets beyond the Annual Cash Flow Plan issued in this Circular. Furthermore, you should submit expenditure commitments, in line with the PIAPs, indicating the actual forecast commitments and the cash position of your respective Votes as per Section 16 (i) of the PFMA, 2015 (Amended) to inform decision-making on the subsequent quarterly expenditure releases.



## C. POLICY DIRECTIVES, ADMINISTRATIVE AND OPERATIONAL GUIDELINES FOR IMPLEMENTATION OF THE BUDGET FOR FY 2023/2024

### *Policy Directives*

9. The FY 2023/2024 Budget allocations directed resources to program areas meant for enhanced socio-economic transformation for all Ugandans through job and wealth creation, and increasing household incomes, by targeting the 39% of Ugandans still in the non-money economy. All Accounting Officers are urged to adhere to the following policy directives that guided the preparation of the Budget for FY 2023/24:
- i. Fund key Government priorities to increase the momentum in socio-economic transformation, for example: the standard-gauge railway, the meter-gauge railway, solar-powered irrigation, PDM, *Emyooga*, road maintenance, coffee value addition, vaccines and pharmaceutical manufacturing etc.;
  - ii. Support development initiatives that drive private sector growth;
  - iii. Implement only ongoing projects and other multi-year commitments as approved in the Budget;
  - iv. Halt new non-concessional projects, except those already provided for in the fiscal framework, or those with no direct or indirect claim on the Consolidated Fund;
  - v. Hold back any recruitment plans in FY 2023/2024 except on a replacement basis where the resources are already available;
  - vi. No travel abroad, except for critical positions of the Executive, Legislature, Judiciary, security, diplomatic relations and resource mobilization; and
  - vii. **NO** purchase of new vehicles except hospital ambulances, tailored vehicles for medical supplies/distribution, and for agricultural extension services, security and revenue mobilization.

### *Non-Discrimination*

10. Accounting Officers should ensure that all projects (whether Government of Uganda or externally funded) are implemented within the provisions of Article 21 (1) and (2) of the Constitution and Section 13 (11) (e) (i-ii) of the Public Finance Management Act, 2015 (Amended). This emphasizes equality of all persons in access to all opportunities and benefits presented by the above projects, without prejudice and discrimination on the ground of sex, race,

color, ethnic origin, tribe, birth, creed or religion, social or economic standing, political opinion or disability.

*Advertising by Ministries, Agencies and Local Governments*

11. In his letter of Ref. No. PO/3 dated 6<sup>th</sup> March 2023, H.E. The President directed that in FY 2023/2024, **“all Government advertising must be through the Uganda Broadcasting Corporation. Any Accounting Officer who deviates from this will be sanctioned including dismissal”**. Print media advertising should be done through the New Vision. I therefore urge all Accounting Officers to strictly adhere to this directive.

*Contracting in Ugandan Shillings versus Foreign Currencies*

12. I have received numerous requests from a number of Ministries, Departments and Agencies (MDAs) to undertake contracts in foreign currency, especially in United States Dollars and Euros. In line with the fiscal and monetary policies agreed with Bank of Uganda, I wish to reiterate this Ministry’s position that no procurements should be undertaken in foreign currency as previously communicated in FY 2016/17, FY 2017/18 and FY 2018/19. Contracting in the local currency, is meant to preserve the sanctity and value of the Shilling since the budget is appropriated in the local currency which is easily convertible.
13. Therefore, this is to guide all Accounting Officers as follows:
- i. **That all contracts for works, goods and services shall be awarded in Ugandan Shillings to hedge against cost overruns due to global forex rates fluctuations that impact on the stability of the Shilling; and**
  - ii. **All contracts, including those that follow international competitive bidding procedures, shall be quoted in Ugandan Shillings. The only exemption will be where it is clearly expressed in the financing agreements with Development Partners to use other currencies in the bidding process, if necessary. This should be strictly the exception and not the norm. I request the Honorable Attorney General’s chambers to take note and enforce this guideline while approving agreements.**



### ***Accounting Officers for FY 2023/2024***

**14.** In line with Section 11 (2) (g) and 13 (11) (d) of the Public Finance Management Act, the Honorable Minister of Finance, Planning and Economic Development presented to Parliament the Budget estimates of revenue and expenditure along with the list of all Accounting Officers for FY 2023/2024. This is detailed in **Annexes 2A and 2B** for Local Governments and Central Government Votes respectively.

### ***Salary, Pension and Gratuity Payments***

#### *Payroll Management*

- 15.** In FY 2022/23, significant shortfalls were experienced in the wage, pension and gratuity allocations. Although some of the shortfalls were attributed to the Government decision to enhance salaries for scientists, including science teachers and senior officers of the Uganda Peoples' Defense Forces (UPDF), among others, I have, however, noted that most shortfalls resulted from poor planning/budgeting and indiscipline in payroll management/processing.
- 16.** To address the above problem holistically, Government is undertaking a comprehensive audit of the payroll to establish the real causes of the persistent shortfalls in salaries, pensions and gratuity resulting into supplementary funding requests. The findings of this Audit shall guide any additional wage, pension and gratuity requirements during execution in FY 2023/24.
- 17.** Therefore, Accounting Officers are personally responsible for proper payroll management and payment of salaries, wages, pensions and gratuity for your Vote in line with government policy.

#### *Recruitment of Staff*

- 18.** All Accounting Officers are reminded that there will be **NO** recruitment of staff (public service or contract staff) during the financial year except on a replacement basis or in case of incapacitation, or where the position was already filled before the payroll special audit and the wage bill was available. This Ministry



and the Ministry of Public Service will not clear any requests to recruit in the course of FY 2023/2024.

**19.** I have also noted that some Accounting Officers irregularly recruit temporary workers and then access them on the regular service payroll. This has been identified as one of the sources of wage shortfalls during budget execution and is therefore UNACCEPTABLE. **You are, implored to ensure that the wage budget is charged only for staff in-post and whose recruitment was authorized by the Ministry of Public Service and bear a National Identification Number (NIN), Tax Identification Number (TIN), IFMS Supplier Number and an Integrated Personnel and Payroll System (IPPS) Number** and should be charged against the wage item codes below as per the revised Chart of Accounts:

- i. 211101** – For Public Servants recruited by the Service Commissions and Appointing Authorities;
- ii. 211102** – For Contract Staff recruited under appointing Authorities, Boards and Councils;
- iii. 211103** – For Statutory Bodies; and
- iv. 211106** – Allowances (for any other short-term contract and casual laborers) and Foreign Service allowances.

**20. All staff who have not been verified during the ongoing special audit by the Office of the Auditor General should be deleted from the payroll not later than 30<sup>th</sup> July 2023.**

**21.** Furthermore, Government implemented a reform in which Heads of Department authorize payments and invoices on the IFMS. **Accounting Officers should ensure proper alignment of wage budgets to existing staff structures. Heads of Department SHOULD NOT AUTHORISE PAYMENT to persons who are not deployed in their respective departments.**

#### *Management of Non-Statutory Deductions*

**22.** Inefficiencies in the management of non-statutory deductions, have been experienced during the execution of the payroll in the previous financial years. These, include non-remittance or partial remittance of deductions, loan deductions from employees without their knowledge and consent, and continuous deductions even

after full loan recovery. These have resulted in claims of salary arrears submitted by Public Officers and the attendant supplementary budget requests which affect the wage bill and budget credibility.

23. Therefore, you should prioritize payment of non-statutory deductions at the same time as salaries. You should also adhere to the end dates of loan payment periods in consultation with the financial institutions which will provide the repayment profile of each public officer who has acquired a loan.

#### *Pension and Gratuity Processing*

24. Following the full decentralization of pension and gratuity processing to Vote level, all Accounting Officers are responsible for the management of their pension payrolls. However, we still note delays in processing pension files due to unmatched records/information on retirees' files and the IPPS, among other reasons. These issues formed the basis for decentralization of payroll management, given that you have access rights to both physical staff files and the IPPS/HCM system.
25. **You are advised to superintend over officers in the approval process to ensure that no file takes more than one week at any given verification or approval stage and to initiate disciplinary proceedings on the responsible officer(s) where such unnecessary delays are identified to ensure that the entire process is complete in less than three (3) months from the time of the retirees' submission of their requests.**
26. Relatedly, cases of delays in accessing pensioners on the pension payroll have also been reported. Whereas some pensioners drop off the pension payroll without clear reasons before they are 75 years old, those required to submit annual life certificates are not informed in time to do so. This has caused untold anguish and misery to some of our senior citizens. Accounting Officers should, therefore:
  - i. Expedite processing and approval of pension files and ensure that new pensioners are accessed onto the monthly payroll immediately after final approval;

- ii. Maintain a stable pensions payroll, and ensure timely processing and payment of monthly pension by the 28<sup>th</sup> day of the month; and
- iii. Promptly notify pensioners who are due to submit life certificates for verification, through the most efficient media available.

**27. Further guidelines will be issued after completion of the on-going payroll and pension audits.**

*Salary, Pension and Gratuity Arrears*

**28.** In line with the full decentralization of the verification and processing of salary, pension and gratuity arrears, **Accounting Officers should ensure that staff are duly paid their benefits immediately after the resources and the accompanying schedule of beneficiaries are received to avoid further accumulation of arrears.**

**29.** Relatedly, adequate funds have been provided in the Budget for FY 2023/2024 to clear all your verified arrears submitted to this Ministry before 15<sup>th</sup> March 2023. These funds will be released to your respective Votes in the first quarter of FY 2023/2024 with a detailed schedule of claimants. You are advised to circulate and display this schedule on your institution's notice boards and ensure timely payments and accountability for these arrears are affected.

***Administrative and Operational Guidelines***

*Expenditure Limits*

**30.** In line with Section 14 (3) of the PFM Regulations (2017), expenditure limits are released by the 10<sup>th</sup> day of the first month of every quarter to facilitate timely service delivery. To ensure timely processing of and access to resources, this Ministry will:

- i. Issue Quarterly Expenditure Limits for all categories of funds once every quarter, guided by the revenue position of Government, approved work plans and the prevailing macroeconomic conditions;





- ii. Release funds to Missions Abroad twice in the course of the financial year, i.e. in July (50% in the first quarter) and in January (50% in the third quarter) purposely to enable Missions to meet one-off payments such as rent and, to guard against loss of poundage.
- iii. Release funds in line with the termly and academic year requirements for all institutions of learning (primary, secondary, tertiary, BTVETs, and other post-secondary institutions like National Teachers' Training Colleges, Colleges of Commerce, Nursing Training Schools etc.). The release patterns will be as follows: in July for 2<sup>nd</sup> term/1<sup>st</sup> semester, October for 3<sup>rd</sup> term and January for 1<sup>st</sup> term/2<sup>nd</sup> semester.
- iv. Release 100% of Local Government Development Grants by the third quarter (Q3) to avoid unspent balances at the end of the financial year.
- v. Release local revenue to Local Governments based on remittances to the Uganda Consolidated Fund by individual Local Governments.

#### *Finance Committee Meetings*

- 31.** Despite several reminders, I have observed that some Votes do not involve Heads of Departments or cost centers during the allocation of the quarterly expenditure limits. As a result, some Cost Centers fail to implement critical planned activities that contribute to the attainment of program objectives. This practice undermines the principles of transparency and accountability.
- 32.** All Accounting Officers must ensure that Finance Committee meetings, involving all Heads of Departments or Cost Centers, are conducted on a quarterly basis immediately upon receiving the expenditure limits in order to gain consensus on financing priorities for each Cost Centre before warrants are submitted.

#### *Warranting and Invoicing of Funds*

- 33.** Accounting Officers are required to submit accounting warrants within five working days after the expenditure limits for a given quarter have been issued. However, this Ministry has noted with serious concern that some Accounting Officers submit warrants even after one month. This often results in delays to access funds

and impacts on service delivery. During execution of the FY 2023/2024 Budget, Accounting Officers are advised as follows:

- i. Submit warrants in a timely manner i.e. within 5 working days;
  - ii. Warrant 100% of all expenditure limits as issued; and
  - iii. Prioritize critical expenses such as wages, pensions, gratuity, rent, utilities and contributions to the National Social Security Fund (NSSF) as the first call on the expenditure limits.
- 34.** Non-compliant Votes will be published on a monthly basis to facilitate effective follow-up by your leaders and relevant stakeholders.

*Transfers of Funds to Subventions/ Local & Lower Local Governments*

- 35.** There are Central Government Votes that host subventions and those that receive funds meant for transfer to Local Governments (Other Government Transfers [OGTs]). However, it has been observed that such Votes delay releasing/transferring funds to subventions or Local Governments, which derails implementation of government programs. Equally, it has been observed that some Local Government Accounting Officers do not transfer funds in time to Lower Local Governments.
- 36.** Given the above situation, All Accounting Officers who are directly involved in transfer of funds to other Cost Centers are strongly advised to initiate and effect these fund transfers on time **not later than the 20<sup>th</sup> day of the first month of the quarter. Likewise, all funds budgeted through the Centre Votes for transfer to other Agencies, Projects or subventions should be transferred by the same date.**

*Virement of Funds*

- 37.** Whereas Section 22 (1) of the PFMA, 2015 (Amended) authorizes the Minister of Finance to vire funds upon request by an Accounting Officer, Section 22 (2) (a) – (c) limits the virement up to 10% of the money allocated for an item or an activity. However, the implementation of the budget has been marked by frequent requests for virements, an indication that not enough effort is made to accurately estimate the requirements for implementing your activities.



**38.** Therefore, this is to advise Accounting Officers as follows:

- i.) A virement must be accompanied with a change in the work plan.
- ii.) All requests for virements must be within a maximum of 10% of the allocated funds for a specific item or activity.
- iii.) All virement requests must be initiated online using the PBS within 30 days before the commencement of the subsequent quarter.
- iv.) Once expenditure limits have been issued, no virements will be authorized within that quarter.
- v.) All requests for virements must be accompanied with the outputs being scaled down or traded off.

**39. This Ministry, going forward, will track the trends in virement requests and repurpose funds that are subjected to repeated virement requests.**

#### *Change of Work Plans*

**40.** Section 14(7) of the Public Finance Management Regulations 2016 provides for change of work plans by the Accounting Officer during Budget execution. This goes with a virement of funds for the corresponding activities to be affected from one expenditure line to another as per Section 22 of the PFMA, 2015. Unfortunately, many Accounting Officers have often used this as an avenue to redirect resources to other areas contrary to the appropriation by Parliament. As you will recall, the Budget is appropriated in line with the approved work plans. This is to advise all Accounting Officers to adhere to the approved work plans and budgets to minimize distortions during execution and uphold budget credibility.

**41.** Again, this Ministry will track such funds that are constantly subjected to change of work plans and repurpose them for other priorities.

#### *Supplementary Funding*

**42.** Although Section 25 of the PFMA (2015) as amended, and Section 3 (18) of the PFM Regulations, allow the Minister of Finance authority to grant approval for a supplementary budget under

specific circumstances, there is no room next FY 2023/2024 to accommodate any supplementary needs. Please note that:

- i.) Supplementary funding shall only be restricted to expenditure needs that are deemed “unavoidable” or “unforeseeable” during execution **with identified source of funding**.
  - ii.) All approved requests in (i) above will need to be initiated in a timely manner online using the PBS with all the relevant attachments in addition to submitting a hard copy of the request to this Ministry.
- 43.** Exception will be given to expenditures on externally funded projects/programs whose funding was not fully released. After reconciliation of the financial details during the month of July, all Votes with such projects/programs will be required to submit supplementary requests for their unspent balances **NOT later than 30<sup>th</sup> August 2023**, in accordance with Section 17 (2) of the Public Finance Management Act 2015.
- 44.** Please note that funds returned to the Consolidated Fund will only be re-voted through a supplementary to the respective Vote after confirmation by the Office of the Accountant General that the said funds were returned to the Consolidated Fund at the end of the financial year.
- 45.** Accounting Officers who continue to disregard the guidance in Paras No. 42 and 43 above will be sanctioned.

#### *Digital Number Plates*

- 46.** The Government of Uganda gazetted the Traffic and Road Safety Regulations 2022 under Statutory Instrument No. 49 on the registration of new number plates with enhanced and stronger security identification features effective 1st July 2023. As such, you are reminded to ensure that all motor vehicles and motorcycles under your respective jurisdictions are issued with the new number plates as I guided in the 2<sup>nd</sup> Budget Call Circular for FY 2023/2024.

#### *Enhancing Operational Efficiency and Value for Money*

- 47.** It has come to my attention that Accounting Officers authorize payment for over-valued certificates and shoddy works. In some



cases, full payment is authorized for incomplete works, thus, causing huge losses of public funds. ***Under no circumstances should payments be made for incomplete and/or sub-standard quality works.***

48. Please note that besides Government of Uganda financing, some of the projects are funded using borrowed money and delays result in interest accruing which is undesirable. Projects must be implemented within budget and time to realize value for money.
49. This is, therefore, to direct all Accounting Officers to ensure that all project managers are employed on contract terms with strict performance criteria. There is also need for close supervision and monitoring of projects to guarantee value for money.

#### *Payment of Domestic Arrears*

50. Government is committed to clearing the domestic arrears owed to the private sector in FY 2023/2024 and over the medium term upon verification by the Office of the Internal Auditor General. Accordingly, **Shs. 215.8 billion** has been provided for this purpose as per **Annex 3** attached. All fixed costs such as rent, water, electricity, and telecommunications must be cleared promptly to avoid unnecessary recurrence of unpaid bills.
51. I urge all Accounting Officers whose Votes are indicated in Annex 3 above to prioritize payment of the stated arrears as detailed and avoid diversion.
52. Consistent with Section 11(2)(g) of the PFMA 2015 and the Treasury Instructions 2017 Para 2.11.5, you are reminded of your responsibility to ensure proper accountability of public resources and assets under your vote.
53. To ensure adequate and consistent disclosure of domestic areas, and in line with Section 45(2) of the PFMA, 2015 (Amended), you are reminded to always put in place effective systems of risk management, internal control, and internal audit in respect of all resources and transactions of a vote.
54. To deal with the persistent misreporting of Domestic Arrears, Accounting Officers will henceforth be required to submit the draft final accounts (31<sup>st</sup> August) to the Accountant General together



with duly signed Certificates of Outstanding Commitments with copies submitted to the Internal Auditor General for review. Draft final Accounts submitted without Certificates of Outstanding Commitments will not be accepted.

*Payment of Taxes and Other Statutory Deductions*

- 55.** Taxes are compulsory charges or levies that are charged to contribute to revenue collections, which are used to finance Government's programs. It has, however, come to my attention that some Accounting Officers do not pay or charge taxes where necessary, such as Value Added Tax, Withholding Tax etc., as required of them. Therefore, you are reminded to clear the due taxes during payments for goods and services.
- 56.** I have also observed that some Accounting Officers do not remit the National Social Security Fund (NSSF) deductions as required. This mainly applies to contract staff in Government. Going forward, the URA and NSSF are required to compile and submit lists of non-compliant Votes to this Ministry at the beginning of each quarter for appropriate action.
- 57.** Please, I also urge you to ensure that Pay-As-You-Earn (PAYE) is paid in accordance with Chart of Accounts Item 111101.

*Statutory Deductions and Remittance of Local Service Tax to Local Governments*

- 58.** It has come to my attention that a number of Ministries, Agencies and Local Governments are not remitting Local Service Tax to the rightful Local Governments, despite the guidance in my Circular HRM155/222/01 issued on 16<sup>th</sup> May 2023. I, therefore, reiterate that you should:
- i.) Remit Local Service Tax to Local Councils of your employees' residences. As Accounting Officers, you should supervise and ensure your respective payroll managers cooperate with staff to create your own files/database of employees' residences and have this information regularly updated before the start of every new financial year;
  - ii.) Mobilize Lower Local Council authorities to also keep an updated register of their residents;



- iii.) Initiate an application for supplier details on the IFMS for each of the Local Service Tax remitting MDAs; and
- iv.) Assign a dedicated Officer to follow up with the MDAs on Local Service Tax deductions and remittances.

#### *Non-Tax Revenue (NTR)*

59. According to Section 29 (2) (a – b) of the PFMA, 2015, all revenue collected shall form part of the overall remittances to the Consolidated Fund. I would like to emphasize that **any institution found collecting and utilizing NTR at the source, or failing to remit to the Consolidated Fund, will face appropriate penalties and consequences.** All Government entities must comply with this legal requirement to ensure transparency, accountability and proper financial management.

#### *Budget Performance Reports*

60. I am concerned about the persistent delays in the submission of quarterly performance reports beyond the statutory time lines Section 16 (1 & 2) of the PFMA 2015, requires Accounting Officers to submit quarterly budget performance reports within 30 days after the end of each quarter. These reports should follow the format provided by this Ministry on the PBS. I strongly advise all Local Government Accounting Officers to provide copies of these quarterly performance reports to the offices of the Area Members of Parliament, LCVs, RDCs and other relevant stakeholders.

#### *Budget Transparency*

61. To enhance Budget transparency in FY 2023/2024, all Accounting Officers should:
- i. **Ensure that all information (quarterly releases, funds provided for projects, school releases, health center releases and locally raised revenue and expenditure, pensions and gratuity etc.) is displayed on the noticeboards at all times for public awareness;**
  - ii. **Make available all relevant budget information to the political leadership to facilitate their oversight function;**
  - iii. **Engage in joint monitoring of government projects together with the political leaders and ensure the findings**

in the monitoring reports are followed up with appropriate actions;

- iv. Utilize the free Government airtime at media houses to communicate and popularize Government's programs; and
- v. Upload all the budget information to your respective Vote's website in a timely manner for access by the public to enhance participation in monitoring of public resources and demand accountability.

### ***Public Investment Management***

#### *Fast-tracking Completion of Ongoing Commitments and Projects*

62. Whereas some projects were granted extensions due to ongoing contractual commitments, civil works and no-cost extension of external financing, others were scheduled to end by close of FY 2023/24. **Accounting Officers of these projects (Annex 4) are urged to prioritise the outstanding works and contracts during the execution of the Budget for FY 2023/24.**

#### *Compliance of Retooling Projects with the Development Committee (DC) Guidelines*

63. During the execution of the Budget for FY 2022/23, it was noted that many Accounting Officers had continued to use retooling projects for infrastructure development or other non-retooling needs. This practice not only contravenes the provisions of the DC guidelines but also misrepresents the retooling portfolio. **Some of these projects were given the last extension in FY 2023/24. These will be discontinued from the Integrated Bank of Projects in FY 2024/25 without notification.**

#### *Improving Absorption and Utilisation of Project Funds*

64. Low project absorption has persistently remained a challenge, especially for externally funded projects. In order to improve the absorption and utilisation of project funds, including external loans and grants, Accounting Officers are required to undertake the following during execution of the Budget for FY 2023/24:





- i. Provide quarterly physical performance briefs to the Ministry of Finance, Planning and Economic Development and the Office of the Prime Minister on the performance of externally financed projects under their jurisdiction;
- ii. Ensure that project selection, design, approval and analysis is undertaken before a project is approved for funding;
- iii. Only commence project implementation on sites where there are no 'right of way' and other physical encumbrances;
- iv. Enhance dialogue with development partners to ensure smooth implementation of externally funded projects;
- v. Place all project coordinators on performance-based contracts to improve accountability for project performance;
- vi. Ensure timely appointment of contract managers for every contract and/or project; and
- vii. Initiate procurements and contracts in a timely manner with the beneficiary departments as stipulated under the procurement plan.

**65.** The recent Public Investment Management Assessment (PIMA) for Uganda jointly conducted with the International Monetary Fund (IMF) strongly highlighted poor monitoring and supervision of projects as one of the challenges affecting the performance of public investments. During FY 2023/24, all Accounting Officers should prioritize monitoring and supervision of projects during implementation and ex-post evaluation. This will enable timely realization of value for money and better service delivery after project completion.

#### *Construction of Public Infrastructure*

**66.** You are reminded to follow the following guidance as issued by H.E. The President while undertaking infrastructure projects under Health and Education Sub-Programs:

Projects financed 100% by the Government of Uganda should be undertaken by the National Enterprise Corporation and Uganda Peoples' Defense Forces Engineering Brigade with the exception of universities and primary schools.

- i. Procurement for projects financed by Development Partners should be done in line with procurement terms and conditions stipulated in the respective financing agreements and the Program Operational Manuals. This arrangement only applies



- to ongoing development-financed projects in education and health.
- ii. Projects with already ongoing contracts should continue to be executed using the existing agreements.
  - iii. Projects funded by both Government of Uganda counterpart funding and Development Partners should also continue to be implemented as those in i & ii above.

## **Local Government-Specific Issues**

### *Release of Funds in FY 2023/24*

- 67.** Building on the reforms to fiscal transfers under the fiscal decentralization, the following should be noted during budget execution:
- i. The release of transfers will be managed through PBS and the enhanced IFMS interface. Information on transfers is available online, i.e. [https://www.budget.finance.go.ug/fiscal\\_transfers](https://www.budget.finance.go.ug/fiscal_transfers);
  - ii. Direct transfers will be made to all Lower Local Governments for the non-wage unconditional grant and the DDEG on the basis of the grant allocations made to them in line with the approved budget;
  - iii. Transfers to service delivery units (schools and health facilities) will be made based on allocations in the respective Local Government budgets; and
  - iv. All Local Government development grants will be released by the third quarter to allow a one quarter lag for absorption of funds.

### *Virements, Reallocations & Supplementary Requests by Local Governments*

- 68.** A review of the budget performance reports for FY 2022/23 and various correspondence by Local Government Accounting Officers has revealed a number of issues. Firstly, a number of Votes delayed initiating their requests for supplementary/virements on the PBS system as required, while others initiated them on time **BUT** without clearance by their respective Councils and with **NO** minute extracts attached as required to enable this Ministry to process the supplementary in a timely manner.



69. The budget debit/credit line codes where the supplementary is to be charged are not specified and without providing proper justifications. Some Votes request rejections of submissions even after their approvals are in advanced stages. **Please, submit correct budget expenditure lines together with the supplementary/virement requests on the PBS system.**
70. All reallocations, supplementary requests and virements must be approved by the Executive Council; and requests to this Ministry should be accompanied by evidence of such approval. Clearly state the charge codes. For virements, the movement of funds must be consistent with the 10% threshold as per Section 22 (2) (a) of the PFMA, 2015. **Please note that NO requests shall be accepted without proper explanation and documentation of approval of reallocations, supplementaries and virements across departments under the respective Votes.**
71. Please, take note of Para No. 39 above.
72. When submitting supplementary requests for external financing, you should attach agreements, disbursement timelines, evidence of remittances of funds to the collection account and signed promissory reports to enable this Ministry to process the required supplementary.

### ***Management of Local Revenue***

#### *Releases of Local Revenue*

73. Local revenue budgets for FY 2023/24 are based on projections by the respective Local Government Votes. **Expenditure limits for local revenue shall continue to be issued based on remittances to the Uganda Consolidated Fund. The expenditure limits shall be issued by the Accountant General's Office as and when funds are received.**
74. In the event that a Local Government collects revenue over and above the available approved budget, ensure that you remit the excess funds and request a supplementary budget before such excess collections can be spent. **Note that these requests shall only be**

**honored upon approval by Parliament. Therefore, the submission should be timely.**

*Collection of Local Revenues through Integrated Revenue Administration System (IRAS) by Local Governments*

- 75.** The Local Government Finance Commission (LGFC) is leading in the implementation and rollout of the Integrated Revenue Administration System (IRAS) to enhance Local Governments' revenue collection. This system is both web- and mobile-enabled, providing the required capability for Local Governments to transform their tax and revenue collections.
- 76.** As at 30<sup>th</sup> June 2023, 104 Local Governments had been activated on IRAS, of which 37 had implemented IRAS for over a period of one year, with a total of 465,523 taxpayers registered with Shs. 96,012,207,566 assessed and 50,465,561,360 was collected.
- 77.** I take this opportunity to congratulate the following Local Governments that performed well between FY 2021/22 to FY 2022/23:
- |                       |   |
|-----------------------|---|
| i. Nansana MC         | Shs. 6.9 billion up from Shs. 2 billion;    |
| ii. Mbarara City      | Shs. 6.4 billion up from Shs. 2.0 billion;  |
| iii. Fort Portal City | Shs. 2.3 billion up from Shs. 1.25 billion; |
| iv. Mbale City        | Shs. 1.5 billion up from 1.05 billion; and  |
| v. Soroti City        | Shs. 1.3 billion up from Shs. 0.56 billion. |
- 78.** As you may observe, the collections are still low due to low compliance, indicating that revenue is being collected outside the system by some Local Governments contrary to the Public Finance Management Act 2015 (as amended) and the Cabinet directive to collect all local revenues through the Local Government system (IRAS). **Accordingly, all Local Government Accounting Officers on IRAS are directed to fully implement the collection of all local revenues through this IRAS system in FY 2023/24 to avoid collection loopholes and causing revenue losses. You are further directed to immediately close all the general collection accounts for both Districts, Cities, Municipalities, Town Councils and Sub-counties.**



*Physical Location of Health Facilities and Institutions of Learning*

- 79.** Over the years, various concerns have been raised over the huge variations between data submitted to this Ministry on the location of Cost Centers/schools, which greatly affects the release of funds, especially for tertiary institutions. Given that funds are released on the basis of the location of a given facility, these variations distort the release of funds.
- 80.** In order to avoid such situations, this Ministry, in collaboration with Ministry of Education and Sports (MoES) and that of Health (MoH), at the time of budgeting enhanced the PBS to allow respective Local Government Accounting Officers to match the Cost Centers on the PBS under their jurisdictions. ***Any Accounting Officer who fails to invoice for funds based on the aligned Cost Centers will be held personally responsible for misappropriation of resources.***

*Local Government Performance Assessment*

- 81.** Government started the implementation of Intergovernmental Fiscal Transfer Reforms (UGIFT) purposely to address financing gaps and challenges under the Health and Education sectors. Since then, Local Governments are assessed on three dimensions of: (i) budget and accountability requirements; (ii) cross-cutting and sector functional processes and systems; and (iii) service delivery results. The results of the assessment were used in determining the allocation of development grant for decentralized services under Education, Agriculture, Water and Health for FY 2023/24.
- 82.** An assessment of Local Governments' adherence to budget and accountability requirements is underway to verify whether budget requirements and program guidelines have been met. I will only sign performance contracts for FY **2023/24** with Accounting Officers if the assessment shows that:
- i. Grant guidelines were properly adhered to in the budget allocations; and
  - ii. Development and unconditional grant allocations are:



- a) Properly budgeted for against the respective Lower Local Governments and facilities;
- b) Consistent with the approved budget allocations provided by this Ministry; and

iii. Bank Account details have been provided up to facility level.

**83.** In a bid to further deepen Budget transparency and accountability to the Public, all Local Governments are required to hold an accountability day during which, the District Chairperson/ Municipal Mayor presents to all stakeholders, the report on all revenues and program expenditures /projects implemented during the preceding Financial Year. In addition, the LGs are encouraged to use all media platforms at their disposal within their current Budgets, to highlight priorities in their Budgets and to account to the public for resources used.

**84.** These events should be held towards the end of the end of the Financial Year (in the month of June) in order to coincide with other Budget Transparency activities (Budget Month) that are held with the aim of accounting for Public resources received and utilized during the preceding Financial Year.

### **Uganda Inter-Governmental Fiscal Transfers Program (UgIFT)**

**85.** In line with the fiscal decentralization strategy, Government committed to improving the adequacy, equity and delivery of services across Local Governments through the UgIFT program. The Local Government Accounting Officers should ensure the following:

#### *Operationalization of Completed Seed Secondary Schools and Upgraded Health Centre IIs to Health Centre IIIs*

**86.** All completed facilities should be operationalized not later than **October 2023**. Funds for wage and medicines have been adequately provided in the Budget to enable operationalization of the newly completed facilities.

#### *Contract Management, Monitoring and Supervision*

**87.** Under the project investment service costs, Local Government Accounting Officers should ensure that Project Management

Teams are facilitated to carry out joint monitoring and supervision exercises related to contract management, environmental and social safeguards implementation, payment of clerks of works and related procurement expenses. You should ensure that the revised Standard Bidding Documents (SBDs) for all works and supplies are utilized during procurement. All payments to contractors should be done **within 30 days** upon receipt of the requisition/certificate from the contractor to avoid having unspent balances at the end of the financial year.

- 88.** In addition, in order to improve on monitoring and supervision of projects in Local Governments, additional funds are provided to the Office of the Accounting Officers for improved supervision of projects. **Therefore, all Local Governments should utilize the provided funds to monitor and supervise projects under their respective jurisdictions and Accounting Officers must ensure that all certificates for payment on construction works are certified by project engineers and pre-audited.**
- 89.** *Over-payment of contractors:* It is the role of the Accounting Officer to guarantee value for money for all Government projects. However, previous monitoring and supervision visits by Central Government teams have revealed that payments to contractors have been made beyond the level of works completed and certified. Accordingly, Local Government Accounting Officers are instructed to ensure that payments are made for only certified works, reflecting quality and value for money.
- 90.** *Lack of valid performance securities:* The contracts you signed require a contractor to furnish you with performance security within twenty-one (21) calendar days after the signing of the contract. However, several Accounting Officers have been allowing contractors to proceed with construction without the timely provision of the required performance securities.
- 91.** Accordingly, you are requested to enforce this requirement before the commencement of any construction and in cases where construction has started. **No payment should be made to a contractor before the required performance securities are provided.**



92. *Time overrun in completion of works:* The current UgIFT Program will close in December 2024. Accordingly, resources for the projects have been programmed within this timeframe and this includes operationalization of completed facilities.
93. Therefore, you should ensure that the contract timeframes are adhered to by the contractors. Any projects that will go beyond December 2024 will have **NO** funding and the Local Governments will be tasked to fund the incomplete works using locally raised revenue or the respective Development Grants. ***I, therefore, implore you to develop and implement contract management plans and ensure that remedial actions are undertaken as per contractual obligations and in line with PPDA regulations.***
94. *Adjustment of structural drawings and bills of quantities:* You are cautioned against making significant adjustments to the structural drawings and/or bills of quantities provided in the contract. Any adjustments should be approved by the respective line Ministry.
95. *Supervision of works and site meetings:* Each project was allocated a budget for investment service costs which, among others, must facilitate the project management team to monitor the projects to ensure adherence to all contractual obligations, structural progress and quality, as well as adherence to environmental and social requirements. ***Therefore, you should ensure that a work plan for investment service costs is prepared and approved by the Project Management Team.***
96. *Delayed handover of completed sites:* Several projects have been completed but are yet to be handed over by the respective contractors. You are requested to prepare the handover process of all completed sites by contractors to pave way for the commissioning of the same.
97. *Lack of contract management plan:* The PPDA Regulations, 2014 require the preparation of contract management plans at the beginning of the implementation of each project. Upon receipt of a contract, a contract manager should prepare a contract management plan for purposes of monitoring. This plan should be



updated during the implementation of the project as and when deemed necessary.

- 98. Lack of evidence of land ownership:** The Program Operations Manual (POM) for the UgIFT Program guides that all land where projects are situated should be titled. Therefore, ensure the processing of land titles for the sites where the investments are located by June 2023 or make provisions in the Budget for FY2023/24 to secure the land. Any emerging land-related issues should be managed at the Local Government level with support from the Ministry of Lands, Housing and Urban Development.
- 99. Infrastructure audit:** The Auditor General has been requested to include an infrastructure audit for the UgIFT projects in the scope for FY 2023/24, to check for adherence to contractual obligations. Any Accounting Officer and Project Manager found culpable for compromising the quality of construction works will be held accountable for causing financial loss to Government.
- 100. Non-Adherence to Environmental, Social, Health and Safety (ESHS) Requirements:** We have noted with concern that some Local Governments do not comply with the requirement to undertake environmental, social and health safety requirements, which sometimes delays disbursement of funds. **All Local Government Accounting Officers are requested to undertake environmental and social screening for new projects guided by the issued environmental, social, safety and health safeguard guidelines (ESHS) for Local Governments.** The areas of emphasis are: environment and social assessment of projects before commencement; acquisition of land titles for all government facilities; and operationalization of Grievance Redress Committees.
- 101.** In addition, several contractors are defaulting on environmental and social safeguard requirements. These include the implementation of Environmental and Social Management Plans, the establishment of Grievance Redress Committees, the registration of workplaces with the Ministry of Gender, Labor and Social Development (MoGLSD), obtaining approvals for project briefs from NEMA, community engagement, hoarding of sites, preservation of endangered tree species during site clearance, the

establishment of operational site offices with the relevant staffing as indicated in the contractor's bid, signage on the projects, management of site materials, and insurance for workers, among others. ***These need to be adhered to before the next joint monitoring and any project that will be found to have not adhered to these requirements will be suspended until the identified gaps are closed.***

#### *Micro-Scale Irrigation*

- 102.** Government piloted the Micro-Scale Irrigation Program in 40 districts in FY 2020/21, and in FY 2022/23, the program focused on preparatory activities like creating awareness and collection of expressions of interest from interested farmers and on-farm visits. In FY 2023/24, Local Governments are expected to procure and install micro-scale equipment for farmers that meet the obligations as stipulated in the guidelines in all implementing Local Governments.
- 103. Accounting Officers should mobilize farmers to fulfil their co-funding obligations on time to trigger Government contribution through timely installation of the equipment and training in their use. For the avoidance of doubt, contributions by farmers should be treated as locally raised revenue to support activities under the Agro-industrialization Program.**
- 104.** In addition, Local Governments should recruit the necessary technical staff and build the capacity of their extension staff to support farmers in the selection of suitable irrigation equipment. The Ministry of Agriculture, Animal Industry and Fisheries (MAAIF) is requested to issue the relevant detailed operational guidelines for this Grant.

#### **D. CROSS-CUTTING ISSUES**

##### *Gender and Equity Compliance of Budget Execution*

- 105.** During the finalization of the Budget for FY 23/24, Accounting Officers budgeted for crosscutting issues which should be



mainstreamed to all program activities during execution of the Budget, and they include the following:

- i. Gender and Equity;
- ii. HIV/AIDS
- iii. Climate Change Adaptation; and
- iv. Malaria.

**106.** Accordingly, all Accounting Officers are urged to fully implement program activities reflecting the above-mentioned areas since resources were allocated and will attract audit queries.

## **E. CONCLUSION**

**107.** This Circular communicates the policy, administrative and operative guidelines to be followed while implementing the FY 2023/24 budget. In view of scarce resources, I urge you to exercise prudence while implementing your respective budgets in order to ensure wealth and job creation for improved household incomes and overall economic recovery. This will result in improved standards of living for the majority of the population and ultimately usher in the country's socio-economic transformation.

**108.** I thank you all for your continued commitment towards service delivery. I wish you all the best in the implementation of the Budget for FY 2023/2024.



**Ramathan Ggoobi**

**PERMANENT SECRETARY/SECRETARY TO THE TREASURY.**

- cc. Rt. Hon. Speaker of Parliament  
Rt. Hon. Deputy Speaker of Parliament  
Rt. Hon. Prime Minister  
Hon. Minister of Finance, Planning and Economic Development  
Hon. Chief Whip of Government  
All Hon. Ministers and Ministers of State  
All Hon. Members of Parliament

The Chairperson, Parliamentary Budget Committee  
The Chairperson, National Planning Authority  
The Head of Public Service and Secretary to Cabinet  
The Deputy Head of Public Service and Deputy Secretary to  
Cabinet  
The Principal Private Secretary to His Excellency the President  
All LC V Chairpersons and Mayors of Cities and Municipalities  
All Resident District Commissioners  
All Chairpersons of Service Commissions and Appointing  
Authorities  
The Director, Parliamentary Budget Office.



ANNEX 1: GOVERNMENT ANNUAL CASH FLOW PLAN FOR FY 2023/2024

Code	Main Description	Approved Budget		Q1		Q2		Q3		Q4		Total					
		Wage	Non Wage	Wage	Non Wage	Wage	Non Wage	Wage	Non Wage	Wage	Non Wage						
001	Office of the President	22.14	227.78	22.36	227.28	6.79	46.62	53.40	6.79	50.14	2.94	59.77	6.79	89.73	18.94	115.46	
002	State House	23.23	374.97	21.72	421.93	6.31	11.87	100.05	6.31	93.74	6.05	106.10	6.31	93.74	9.79	109.84	
003	Office of the Prime Minister	4.16	85.02	17.05	109.23	1.04	11.87	13.18	1.04	24.58	4.94	30.55	1.04	22.66	4.94	34.94	
004	Ministry of Defence	1,052.24	1,194.12	3,889.29	2,957.97	263.06	3.78	599.03	263.06	269.44	4,101.2	935.62	263.06	262.44	4,101.2	535.62	1,459.02
005	Ministry of Public Service	4.59	25.81	3.20	33.59	1.14	3.78	4.92	1.14	6.77	1.47	9.38	1.14	6.24	0.49	7.86	11.41
006	Ministry of Foreign Affairs	6.35	23.49	0.12	29.96	1.59	3.53	5.12	1.59	5.87	7.46	7.46	1.59	5.87	7.46	9.92	
007	Ministry of Justice and Constitutional Affairs	16.12	169.66	20.00	205.78	4.03	26.30	30.33	4.03	42.56	4.75	51.34	4.03	42.03	4.75	73.30	
008	Ministry of Finance, Planning and Economic Development	9.49	1,920.48	180.75	1,807.5	2.37	105.25	5.56	113.18	457.82	62.13	522.33	2.37	399.25	43.02	1,030.57	
009	Ministry of Internal Affairs	2.45	62.36	1.60	66.41	0.61	8.73	9.24	0.61	15.03	0.53	16.17	0.61	15.08	0.54	24.67	
010	Ministry of Agriculture, Animal Industry and Fisheries	23.67	20.37	169.30	213.34	5.92	5.23	13.46	5.92	5.00	48.06	58.98	5.92	5.02	39.45	50.38	90.53
011	Ministry of Local Government	10.09	30.72	22.56	63.37	2.52	4.24	7.04	2.52	8.37	5.89	16.78	2.52	7.38	5.12	15.02	24.53
012	Ministry of Lands, Housing & Urban Development	15.58	37.40	15.88	68.87	3.90	4.02	8.20	3.90	5.79	4.35	13.53	3.90	5.06	3.92	12.87	34.27
013	Ministry of Education and Sports	48.23	257.72	42.25	358.20	12.06	54.31	66.71	12.06	66.56	9.80	88.41	12.06	65.14	9.06	86.25	120.6
014	Ministry of Health	22.11	103.80	73.60	199.52	5.53	17.72	24.09	5.53	25.74	19.76	51.05	5.53	25.73	17.29	48.55	75.82
015	Ministry of Trade, Industry and Cooperatives	3.25	104.19	10.83	118.26	0.81	12.27	13.13	0.81	19.82	0.28	20.91	0.81	29.62	0.12	30.55	53.68
016	Ministry of Works and Transport	17.22	188.96	359.51	565.69	4.30	36.07	93.31	4.30	46.64	89.17	140.12	4.30	45.02	80.28	129.60	202.66
017	Ministry of Energy and Mineral Development	19.32	80.24	396.74	496.31	4.83	15.91	21.82	4.83	19.34	100.56	124.73	4.83	18.17	69.16	92.16	257.60
018	Ministry of Gender, Labour and Social Development	4.13	202.64	5.01	211.78	1.03	49.00	50.13	1.03	50.31	1.56	52.91	1.03	50.41	1.10	52.55	56.20
019	Ministry of Water and Environment	16.86	16.42	394.15	427.43	4.22	3.08	11.91	4.22	4.40	101.03	109.64	4.22	3.96	72.54	80.71	225.16
020	Ministry of ICT and National Guidance	6.88	99.07	0.78	106.73	1.72	58.42	60.14	1.72	13.35	0.20	15.27	1.72	11.15	0.20	13.06	18.26
021	Ministry of East African Community Affairs	1.29	36.86	0.22	38.96	0.32	7.32	7.64	0.32	14.67	15.00	15.00	0.32	3.50	3.82	3.82	11.91
022	Ministry of Tourism, Wildlife and Antiquities	3.80	169.93	47.84	221.57	0.95	17.75	18.70	0.95	42.44	12.08	55.48	0.95	42.47	13.77	57.19	90.20
023	Ministry of Kampala Capital City and Metropolitan Affairs	0.49	7.31	7.80	7.80	0.12	1.05	1.18	0.12	1.83	1.95	1.95	0.12	1.83	1.95	2.72	
101	Judiciary (Courts of Judicature)	108.72	220.72	63.01	392.55	27.05	42.59	69.64	27.05	55.04	20.30	102.39	27.05	53.50	11.37	91.91	128.61
102	Electoral Commission (EC)	37.67	107.50	3.72	148.99	9.42	19.63	29.94	9.42	29.17	1.86	40.44	9.42	26.91	36.33	43.08	
103	Inspectorate of Government (IG)	27.95	35.12	23.40	86.47	6.99	6.77	13.76	6.99	8.78	4.70	20.47	6.99	8.78	15.72	6.99	35.48
104	Parliamentary Commission	117.05	761.02	67.49	945.55	29.26	135.71	164.97	29.26	202.49	35.57	267.32	29.26	177.96	0.50	307.72	305.54
105	Law Reform Commission (LRC)	4.07	13.96	0.42	18.46	1.02	4.50	5.52	1.02	3.31	0.22	4.54	1.02	3.27	4.28	4.11	
106	Uganda Human Rights Commission (UHRC)	7.59	11.45	0.53	19.57	1.90	2.37	4.27	1.90	3.55	5.45	5.45	1.90	2.21	4.11	4.11	
107	Uganda AIDS Commission (UAC)	4.96	11.02	0.52	16.40	1.24	2.64	3.88	1.24	3.17	0.53	4.74	1.24	2.22	3.46	3.46	
108	National Planning Authority (NPA)	14.61	33.18	2.01	49.80	3.65	6.34	9.99	3.65	8.39	12.04	12.04	3.65	8.13	11.78	15.99	
109	Uganda National Meteorological Authority (UNMA)	7.41	8.42	0.60	16.44	1.85	0.70	2.56	1.85	1.59	0.25	3.69	1.85	1.55	0.21	3.61	6.58
110	Uganda Industrial Research Institute (URI)	10.33	1.63	11.96	11.96	2.58	0.41	2.99	2.58	0.41	2.99	2.99	2.58	0.41	2.99	2.99	
111	National Curriculum Development Centre (NCDC)	8.55	11.67	3.07	23.30	2.14	2.41	4.55	2.14	3.03	5.17	5.17	2.14	2.25	1.39	5.78	
112	Directorate of Ethics and Integrity (DEI)	3.32	20.35	0.15	23.82	0.83	4.01	4.84	0.83	4.22	5.05	5.05	0.83	3.81	4.64	9.30	
113	Uganda National Roads Authority (UNRA)	71.11	40.09	967.08	1,078.27	17.78	4.76	74.32	17.78	11.63	268.67	298.08	17.78	8.05	128.00	153.82	552.04
114	Uganda Cancer Institute (UCI)	19.16	22.31	25.88	67.15	4.79	8.97	13.36	4.79	4.40	7.27	16.46	4.79	4.40	6.60	15.79	21.55
115	Uganda Heart Institute (UHI)	6.87	36.02	8.92	51.81	1.72	9.75	11.46	1.72	9.02	2.63	13.37	1.72	8.70	1.39	11.81	15.17
116	Uganda National Medical Stores (UNMS)	20.08	560.97	6.65	587.69	5.02	140.24	145.26	5.02	165.26	1.66	171.94	5.02	90.21	1.66	96.89	173.60
117	Uganda Tourism Board (UTB)	4.47	27.76	0.10	27.33	1.11	3.25	4.36	1.11	6.99	4.31	8.10	1.11	4.31	1.66	5.42	9.45
118	Uganda Road Fund (URF)	2.67	399.29	401.95	401.95	0.67	40.34	41.00	0.67	99.73	100.40	100.40	0.67	99.78	100.40	100.40	
119	Bureau (USB)	13.39	26.69	4.76	44.84	3.35	6.73	10.08	3.35	5.76	1.51	10.61	3.35	5.85	1.25	10.45	13.71
120	National Citizenship and Immigration Control (NCIC)	5.29	149.88	3.84	159.00	1.32	37.47	38.79	1.32	54.94	1.94	58.20	1.32	15.08	1.53	17.94	44.08
121	Dairy Development Authority (DDA)	4.22	8.70	5.76	18.68	1.05	1.28	2.33	1.05	2.22	2.54	5.82	1.05	2.03	1.99	5.08	5.45

**ANNEX 1: GOVERNMENT ANNUAL CASH FLOW PLAN FOR FY 2023/2024**

Vota	Voter Description	Wages	Approved Budget			Q1			Q2			Q3			Q4						
			Non Wages	Dept.	Total	Wage	Non Wage	Dept.	Total	Wage	Non Wage	Dept.	Total	Wage	Non Wage	Dept.	Total				
122	Kampala Capital City Authority (KCCA)	143.20	76.02	46.94	266.16	35.80	20.95	16.96	73.70	35.80	20.78	19.04	75.62	35.80	16.67	9.96	62.43	35.80	17.63	0.97	54.40
123	National Lotteries and Gaming Regulatory Board	2.48	11.09	-	13.58	0.62	2.55	-	3.17	0.62	3.31	-	3.94	0.52	0.96	-	1.58	0.62	4.27	-	4.90
124	Equal Opportunities Commission	4.76	13.49	0.22	18.47	1.19	3.67	-	4.86	1.19	3.80	0.11	5.09	1.19	2.61	-	3.80	1.19	3.42	0.11	4.71
125	National Animal Genetic Resource Center and Data Bank (NAGRC&DB)	5.74	0.37	66.77	72.88	1.43	0.34	0.29	2.07	1.43	-	16.64	18.07	1.43	-	16.64	18.07	1.43	0.03	33.19	34.66
126	National Information Technologies Authority	11.21	33.80	4.54	49.55	2.80	5.02	-	7.83	2.80	8.47	1.17	12.45	2.80	8.45	1.12	12.37	2.80	11.86	2.25	16.91
127	Uganda Virus Research Institute (UVRI)	2.36	5.09	-	7.45	0.59	1.33	-	1.92	0.59	1.32	-	1.91	0.59	1.21	-	1.80	0.59	1.23	-	1.82
128	Uganda National Examination Board (UNEB)	12.36	103.59	11.54	127.50	3.09	21.04	-	24.13	3.09	39.64	5.20	47.93	3.09	15.53	1.75	20.37	3.09	27.39	4.59	35.07
129	Financial Intelligence Authority (FIA)	9.59	20.87	0.73	31.19	2.40	4.04	-	6.44	2.40	5.11	-	7.51	2.40	5.20	-	7.60	2.40	6.52	0.73	9.64
130	Treasury Operations	-	18,951.15	-	18,951.15	-	6,145.30	-	6,145.30	-	4,653.46	-	4,653.46	-	4,653.46	-	4,653.46	-	3,438.04	-	3,438.04
131	Office of the Auditor General (OAG)	48.52	61.29	1.76	111.57	12.13	14.31	-	26.44	12.13	15.75	0.57	28.45	12.13	15.19	-	27.33	12.13	16.03	1.19	29.35
132	Education Service Commission (ESCom)	2.89	6.62	2.44	11.95	0.72	1.78	-	2.50	0.72	1.60	0.58	2.91	0.72	1.65	0.64	3.02	0.72	1.59	1.21	3.52
133	Directorate of Public Prosecution (DPP)	32.46	42.96	17.04	92.47	8.12	7.24	-	15.36	8.12	10.07	0.81	18.99	8.12	10.33	5.07	23.52	8.12	15.32	11.16	34.60
134	Health Service Commission (HSC)	2.58	9.58	0.05	12.21	0.64	2.39	-	3.04	0.64	2.39	0.03	3.07	0.64	2.39	-	3.03	0.64	2.40	0.03	3.07
135	Directorate of Government Analytical Laboratory (DGAAL)	4.35	15.74	22.73	42.82	1.09	3.77	-	4.85	1.09	4.12	3.41	8.61	1.09	3.40	0.21	4.69	1.09	4.45	19.12	24.66
136	Uganda Export Promotion Board (UEPB)	2.56	5.59	0.04	8.19	0.64	0.44	-	1.08	0.64	1.64	-	2.28	0.64	1.51	-	2.15	0.64	2.00	0.04	2.68
137	National Identification and Registration Authority (NIRA)	20.33	36.40	3.00	59.74	5.08	5.96	-	11.04	5.08	10.06	1.21	16.36	5.08	7.83	0.58	13.49	5.08	12.55	1.21	18.84
138	Uganda Investment Authority (UIA)	6.83	8.01	1.20	16.04	1.71	0.69	-	2.40	1.71	2.56	0.49	4.76	1.71	1.53	0.48	3.72	1.71	3.23	0.23	5.17
139	Petroleum Authority of Uganda (PAU)	28.72	34.01	26.82	89.56	7.18	5.95	-	13.13	7.18	8.20	2.14	17.51	7.18	8.01	2.14	17.32	7.18	11.86	22.55	41.59
141	Uganda Revenue Authority (URA)	253.50	321.17	45.32	619.99	63.37	80.29	11.33	155.00	63.37	80.29	11.33	155.00	63.37	80.29	11.33	155.00	63.37	80.29	11.33	155.00
142	National Agricultural Research Organization (NARO)	43.46	42.06	80.97	166.49	10.87	7.91	-	18.77	10.87	11.39	28.43	50.69	10.87	9.89	18.05	38.81	10.87	12.86	34.49	58.22
143	Uganda Bureau of Statistics (UBOS)	21.39	218.71	9.20	249.30	5.35	40.64	-	45.99	5.35	18.86	0.93	25.14	5.35	10.19	0.40	15.94	5.35	149.01	7.87	162.23
144	Uganda Police Force	395.07	283.07	163.63	842.36	98.92	68.80	-	167.71	98.92	67.29	53.19	219.39	98.92	65.20	35.93	200.04	98.92	81.79	74.51	255.22
145	Uganda Prisons Service	101.59	203.61	27.39	332.59	52.42	52.42	-	77.82	25.40	42.82	3.37	71.59	25.40	47.96	9.12	82.48	25.40	60.41	14.90	100.71
146	Public Service Commission (PSC)	3.48	8.41	0.00	11.89	0.87	2.09	-	2.96	0.87	2.10	0.00	2.97	0.87	2.11	-	2.98	0.87	2.11	0.00	2.98
147	Local Government Finance Commission (LGFC)	1.62	9.29	0.10	11.01	0.40	2.49	-	2.90	0.40	2.36	0.05	2.81	0.40	2.06	-	2.47	0.40	2.38	0.05	2.84
148	Judicial Service Commission (JSC)	3.20	14.46	2.77	20.43	0.80	3.97	-	4.77	0.80	3.55	1.04	5.40	0.80	3.60	0.01	4.41	0.80	3.33	1.72	5.86
149	National Population Council	3.33	8.45	0.24	12.02	0.83	1.00	-	1.84	0.83	2.34	0.12	3.29	0.83	2.77	0.12	3.72	0.83	2.34	0.12	3.17
150	National Environment Management Authority (NEMA)	12.65	19.39	9.32	41.36	3.16	3.27	-	6.43	3.16	4.88	3.99	12.03	3.16	4.89	1.03	9.08	3.16	6.35	4.31	13.82
151	Uganda Blood Transfusion Service (UBTS)	6.59	14.51	1.23	22.33	1.65	3.57	-	5.22	1.65	3.67	0.68	6.00	1.65	3.67	0.06	5.38	1.65	3.59	0.49	5.73
152	National Agricultural Advisory Services (NAADS)	3.29	38.64	1.48	43.41	0.82	5.65	-	6.47	0.82	14.45	0.87	16.14	0.82	12.86	0.51	14.18	0.82	5.69	0.11	6.62
153	Public Procurement & Disposal of Public Assets (PPDA)	12.95	8.16	3.00	24.11	3.24	1.53	-	4.77	3.24	1.99	0.65	5.88	3.24	1.90	0.80	5.94	3.24	2.73	1.56	7.53
154	Uganda National Bureau of Standards (UNBS)	25.86	27.54	6.55	60.04	6.46	7.21	-	13.67	6.46	7.21	3.50	17.17	6.46	6.49	1.00	13.95	6.46	6.64	2.15	15.25
155	Cotton Development Organization	2.01	3.06	0.30	5.37	0.50	0.50	-	1.00	0.50	1.12	0.07	1.69	0.50	0.74	0.11	1.35	0.50	0.70	0.12	1.33
156	Uganda Land Commission (ULC)	1.08	7.44	18.81	27.33	0.27	1.92	-	2.19	0.27	2.57	7.58	10.42	0.27	1.97	3.46	5.70	0.27	0.99	7.77	9.03
157	National Forestry Authority (NFA)	8.27	12.13	4.59	24.99	2.07	2.25	-	4.32	2.07	3.05	1.13	6.24	2.07	2.91	1.03	6.01	2.07	3.92	2.44	8.42
158	Internal Security Organization (ISO)	62.71	128.05	10.68	201.44	15.68	30.68	-	46.35	15.68	29.21	-	44.89	15.68	29.44	-	45.12	15.68	38.72	10.68	65.08
159	External Security Organization (ESO)	22.07	88.68	1.00	111.75	5.52	22.20	-	27.72	5.52	19.17	0.25	24.94	5.52	19.17	0.25	24.94	5.52	28.13	0.50	34.15



ANNEX 1: GOVERNMENT ANNUAL CASH FLOW PLAN FOR FY 2023/2024

Vote	Vote Description	Wage	Non Wage	Approved Budget				Q1				Q2				Q3				Q4			
				Dept.	Total	Wage	Non Wage	Dept.	Total	Wage	Non Wage	Dept.	Total	Wage	Non Wage	Dept.	Total	Wage	Non Wage	Dept.	Total		
160	Uganda Coffee Development Authority (UCDA)	10.13	32.61	2.02	44.76	2.33	5.79	8.32	2.53	8.68	1.39	12.61	2.53	8.04	0.63	11.20	2.53	10.09	-	12.62			
161	Uganda Free Zones Authority	2.39	3.78	5.41	11.58	0.60	0.49	1.09	0.60	0.94	0.03	1.57	0.60	0.94	0.03	1.57	0.60	1.40	5.36	7.36			
162	Uganda Microfinance Regulatory Authority	2.17	8.44	0.50	11.11	0.54	0.78	1.32	0.54	1.73	0.23	2.50	0.54	1.91	0.05	2.50	0.54	4.01	0.23	4.78			
163	Uganda Retirement Benefits Regulatory Authority	6.83	7.76	-	14.59	1.71	1.79	3.50	1.71	2.22	-	3.93	1.71	1.82	-	3.53	1.71	1.93	-	3.63			
164	National Council for Higher Education	5.24	9.50	-	14.74	1.31	1.91	3.22	1.31	2.36	-	3.67	1.31	2.36	-	3.67	1.31	2.87	-	4.18			
165	Uganda Business and Technical Examination Board	4.90	22.88	2.80	30.57	1.22	4.95	6.17	1.22	7.05	0.12	8.39	1.22	5.94	0.12	7.29	1.22	4.94	2.56	8.72			
166	National Council of Sports	1.61	45.79	1.50	48.90	0.40	6.85	7.25	0.40	11.15	0.34	11.89	0.40	10.55	0.29	11.24	0.40	17.25	0.87	18.51			
167	Science, Technology and Innovation	4.16	157.26	21.80	185.22	1.04	39.32	40.35	1.04	39.32	4.85	45.20	1.04	39.32	4.85	45.20	1.04	39.32	12.10	52.45			
301	Mbarara University	208.97	159.64	15.37	353.99	52.24	30.03	84.27	52.24	20.58	1.00	73.83	52.24	39.40	7.16	98.81	52.24	37.63	7.21	97.08			
302	Makerebe University Business	40.01	16.43	3.95	60.39	10.00	4.14	14.14	10.00	3.44	0.73	14.17	10.00	4.10	0.09	14.19	10.00	4.75	3.14	17.89			
303	School	62.64	41.04	2.13	105.81	15.66	9.85	25.51	15.66	10.23	0.72	26.60	15.66	10.63	0.11	26.40	15.66	10.34	1.30	27.30			
304	Kyambogo University	61.17	70.60	3.71	135.48	9.42	17.72	27.14	9.42	4.04	0.30	9.42	9.42	34.89	1.84	46.16	9.42	32.91	1.87	52.76			
305	Baherema University	33.66	15.82	5.89	55.37	8.41	3.94	12.36	8.41	2.11	0.89	12.76	8.41	3.85	0.10	10.60	8.42	3.99	5.50	17.90			
306	Mart University	31.64	8.60	4.75	31.64	4.57	2.14	6.72	4.57	4.58	1.44	15.89	4.57	5.21	3.86	15.08	4.57	2.18	0.01	6.76			
307	Kabale University	39.49	18.21	2.59	60.28	9.87	4.52	14.39	9.87	4.58	1.44	15.89	9.87	5.21	3.89	15.08	9.87	3.89	1.15	14.91			
308	Soroti University	17.15	8.32	1.26	26.72	4.29	1.99	6.28	4.29	1.86	0.29	6.44	4.29	2.30	0.15	6.74	4.29	2.16	0.81	7.26			
309	Gulu University	38.01	23.87	5.67	67.55	9.50	5.60	15.10	9.50	5.52	1.68	16.71	9.50	5.50	1.12	16.12	9.50	7.22	2.87	19.62			
310	Lira University	20.55	10.24	5.00	35.78	5.14	2.77	7.91	5.14	2.38	0.49	8.01	5.14	2.43	0.24	7.80	5.14	2.66	4.27	12.07			
311	Law Development Centre	8.44	19.09	4.78	32.32	2.11	4.74	6.85	2.11	4.96	1.13	8.10	2.11	4.14	1.13	7.28	2.11	5.26	2.53	9.90			
312	Uganda Management Institute	20.06	20.62	1.32	42.02	5.02	5.15	10.18	5.02	5.04	0.14	10.20	5.02	4.87	0.14	10.04	5.02	5.55	1.03	11.60			
313	Mountains of the Moon University	21.99	13.85	2.23	38.07	5.50	3.35	8.85	5.50	3.33	1.14	9.96	5.50	3.24	-	8.74	5.50	3.93	1.09	10.52			
401	Mulago National Referral Hospital	50.14	62.41	5.26	117.81	12.53	15.60	28.14	12.53	15.60	1.32	29.45	12.53	15.60	1.32	29.45	12.53	15.60	2.63	30.77			
402	Butubisa Hospital	9.58	10.62	2.51	22.72	2.40	3.65	6.01	2.40	2.52	0.54	5.26	2.40	2.33	0.51	5.23	2.40	2.33	1.46	6.18			
403	Ayub Hospital	8.66	3.56	2.62	14.84	2.17	0.89	3.05	2.17	0.89	1.29	4.35	2.17	0.89	0.48	3.53	2.17	0.89	0.55	3.01			
404	Fort Portal Hospital	9.82	3.55	0.12	13.49	2.45	0.94	3.40	2.45	0.96	0.60	3.52	2.45	0.60	0.48	3.52	2.45	0.88	0.12	3.46			
405	Gulu Hospital	9.34	6.80	0.12	16.26	1.81	2.34	4.15	1.81	2.34	0.06	4.06	1.81	2.34	0.03	4.03	1.81	1.66	0.01	4.03			
406	Hoima Hospital	10.00	2.46	2.59	15.08	2.50	0.59	3.09	2.50	0.61	0.77	3.88	2.50	0.55	0.82	3.91	2.50	0.58	0.19	4.20			
407	Jinja Hospital	13.17	6.81	3.64	23.62	3.29	1.69	4.98	3.29	1.67	0.23	5.13	3.29	1.61	0.23	5.13	3.29	1.91	0.17	8.37			
408	Kabale Hospital	6.98	5.58	0.12	12.69	1.75	0.96	3.18	1.75	1.27	-	3.01	1.75	1.27	-	3.01	1.75	1.75	0.12	3.18			
409	Mbaraka Hospital	10.31	8.88	0.12	19.30	2.22	0.96	4.68	2.22	2.10	0.03	4.71	2.22	2.58	0.03	4.71	2.22	2.17	0.06	4.81			
410	Mbaraka Hospital	10.31	8.48	0.12	18.90	2.58	2.10	3.18	2.58	2.10	0.03	4.71	2.58	2.10	0.03	4.71	2.58	2.11	0.06	5.13			
411	Soroti Hospital	8.42	3.97	4.12	16.51	2.11	1.08	3.18	2.11	2.51	0.03	4.60	2.11	2.51	0.03	4.60	2.11	2.06	0.24	4.94			
412	Lira Hospital	10.02	8.57	1.12	18.71	2.51	2.06	4.57	2.51	2.06	0.03	4.60	2.51	2.06	0.03	4.60	2.51	2.38	0.05	4.94			
413	Mbaraza Regional Hospital	9.42	4.16	5.23	18.81	2.36	1.01	3.37	2.36	1.01	1.31	4.68	2.36	1.01	1.34	4.71	2.36	1.12	2.59	6.06			
414	Mubende Regional Referral Hospital	11.10	2.12	0.15	13.37	2.78	0.94	3.71	2.78	0.99	0.04	3.21	2.78	0.99	0.04	3.21	2.78	0.40	0.07	3.25			
415	Moroto Regional Referral Hospital	8.04	4.65	0.12	12.81	2.01	1.14	3.15	2.01	1.14	0.12	3.27	2.01	1.14	-	3.15	2.01	1.23	-	3.24			
416	Naguru National Referral Hospital	10.73	2.47	0.24	13.43	2.68	1.34	4.02	2.68	0.38	0.08	3.14	2.68	0.38	0.07	3.13	2.68	0.38	0.09	3.15			
417	Kinshasha National Referral Hospital	11.09	14.82	1.53	27.44	2.77	3.64	6.41	2.77	3.67	0.45	6.89	2.77	3.87	0.37	7.01	2.77	3.64	0.71	7.13			
418	Kawempe National Referral Hospital	15.04	6.79	0.90	22.74	3.76	1.68	5.44	3.76	1.68	0.23	5.67	3.76	1.68	0.23	5.67	3.76	1.75	0.45	5.96			
419	Eahebe Regional Referral Hospital	8.10	2.93	0.90	11.93	2.02	0.73	2.76	2.02	0.73	0.40	3.15	2.02	0.73	0.15	2.90	2.02	0.73	0.36	3.11			
420	Mulago Specialized Women and Neonatal Referral Hospital	16.10	14.67	2.27	33.04	4.02	3.92	7.95	4.02	3.90	1.04	8.96	4.02	3.41	-	7.43	4.02	3.44	1.23	8.70			
421	Kawempe Referral Hospital	4.82	7.13	1.21	11.95	1.21	1.52	2.97	1.21	1.56	-	2.84	1.21	1.52	-	2.97	1.21	1.74	-	2.95			
422	Yunaba Referral Hospital	5.28	6.08	-	11.36	1.32	1.52	2.84	1.32	1.52	-	2.84	1.32	1.52	-	2.84	1.32	1.52	-	2.84			
501	Uganda Mission at the United Nations, New York	1.95	14.76	-	16.71	0.98	7.38	8.35	0.98	-	-	-	0.98	7.38	-	8.35	0.98	-	-	-			
502	Uganda High Commission in the United Kingdom	1.40	4.49	-	8.00	0.70	2.25	2.94	0.70	-	-	-	0.70	2.25	-	2.94	0.70	-	-	-			
503	Canada, Ottawa	1.18	4.05	-	11.22	0.59	2.05	5.64	0.59	-	-	-	0.59	1.00	-	1.99	0.59	1.00	-	4.29			
504	Uganda High Commission in India, New Delhi	0.31	3.28	-	3.85	0.15	1.64	1.79	0.15	-	-	-	0.15	1.64	-	1.79	0.15	-	-	0.27			
505	Uganda High Commission in Kenya, Nairobi	0.65	4.39	-	7.20	0.32	2.09	2.41	0.32	-	-	-	0.32	1.06	-	1.22	0.32	1.25	-	8.61			
506	Uganda High Commission in Tanzania, Dar es Salaam	0.51	7.54	-	8.06	0.26	4.02	4.28	0.26	-	-	-	0.26	3.52	-	3.78	0.26	-	-	-			



**ANNEX 1: GOVERNMENT ANNUAL CASH FLOW PLAN FOR FY 2023/2024**

Code	Voting System	Wage	Approved Budget			01			02			03			04		
			Non Wage	Devt.	Total	Wage	Non Wage	Devt.	Total	Wage	Non Wage	Devt.	Total	Wage	Non Wage	Devt.	Total
507	Uganda High Commission in Nigeria, Abuja	0.86	2.34	16.20	19.40	0.43	1.17	1.60	0.43	1.17	1.51	0.20	1.60	0.12	0.20	16.20	16.20
508	Uganda High Commission in South Africa, Pretoria	0.44	3.14	0.39	3.97	0.22	1.51	1.73	0.22	1.51	0.16	1.93	0.12	0.20	0.31		
509	Uganda High Commission in Rwanda, Kigali	0.53	2.23	0.70	3.46	0.26	1.16	1.42	0.13	0.54	0.16	0.82	0.13	0.54	0.55	1.21	
510	Uganda Embassy in the United States, Washington	1.36	7.13	0.54	9.03	0.68	3.86	4.25	0.34	1.78	2.12	0.34	2.12	1.78	0.54	2.66	
511	Uganda Embassy in Egypt, Cairo	0.54	2.91	0.17	3.62	0.27	1.44	1.71	0.14	0.74	0.88	0.14	0.88	0.14	0.17	1.03	
512	Uganda Embassy in Ethiopia, Addis Ababa	1.06	2.40	0.37	3.83	0.53	1.20	1.73	0.53	1.20	0.19	1.91	0.19	0.19	0.18		
513	Uganda Embassy in China, Beijing	0.39	3.86	0.10	4.35	0.19	1.93	2.12	0.10	0.96	1.06	0.10	1.06	0.10	0.10	1.16	
514	Uganda Embassy in Switzerland, Geneva	1.96	5.21	0.33	7.50	0.98	2.61	3.59	0.98	2.60	0.17	3.74	0.01	0.17	0.18		
515	Uganda Embassy in Japan, Tokyo	1.51	3.83		5.34	0.76	2.73	3.49	0.76	1.10	1.86		1.86				
516	Uganda Embassy in Saudi Arabia, Riyadh	1.00	5.46		6.46	0.50	2.46	2.96	0.25	1.29	1.54	0.25	1.54	0.25	1.72	1.97	
517	Uganda Embassy in Denmark, Copenhagen	0.76	5.05	0.10	5.91	0.38	2.52	2.90	0.19	1.32	0.05	1.56	0.19	1.21	1.45		
518	Uganda Embassy in Belgium, Brussels	1.40	3.07	3.38	7.85	0.70	1.54	2.23	0.70	1.54	2.23		2.23		3.38		
519	Uganda Embassy in Italy, Rome	0.85	3.70		4.55	0.42	1.85	2.28	0.42	1.85	2.28		2.28		3.38		
520	Uganda Embassy in DRC, Kinshasa	0.66	3.46	2.86	6.97	0.33	1.69	2.02	0.16	0.84	1.01	0.16	0.92	0.27	3.95		
521	Uganda Embassy in Sudan, Khartoum	0.81	3.19	0.65	4.65	0.40	1.61	2.01	0.40	1.16	1.57	0.42	0.65	0.15	1.06		
522	Uganda Embassy in France, Paris	0.95	6.51		7.46	0.48	3.25	3.73	0.48	3.25	3.73		3.73				
523	Uganda Embassy in Germany, Berlin	1.44	6.61		8.05	0.72	3.28	4.00	0.72	3.28	4.00		4.00	0.05	0.05		
524	Uganda Embassy in Iran, Tehran	0.76	2.28	0.10	3.13	0.38	1.14	1.51	0.19	0.60	0.78	0.19	0.55	0.10	0.84		
525	Uganda Embassy in Russia, Moscow	0.61	3.14	0.17	3.92	0.30	1.58	1.88	0.15	1.20	1.55	0.15	0.36	0.17	0.69		
526	Uganda Embassy in Australia, Canberra	0.99	3.97	0.15	5.11	0.49	1.99	2.48	0.49	1.99	2.48		2.48		0.15		
527	Uganda Embassy in South Sudan, Juba	0.42	3.55		3.97	0.21	1.77	1.98	0.21	1.77	1.98		1.98				
528	Uganda Embassy in United Arab Emirates, Abu Dhabi	1.10	5.15		6.25	0.55	0.49	1.04	0.27	0.18	0.45	0.27	0.48	0.27	4.76		
529	Uganda Embassy in Burundi, Bujumbura	0.46	2.38	0.15	2.98	0.23	1.19	1.42	0.23	1.19	1.42		1.42	0.15	0.15		
530	Uganda Consulate in China, Guangzhou	0.42	3.28	7.50	11.20	0.21	1.68	1.89	0.10	0.75	0.86	0.10	0.85	7.50	8.45		
531	Uganda Embassy in Turkey, Ankara	1.19	5.58	0.80	7.58	0.60	2.79	3.39	0.60	2.79	3.39		3.39		0.80		
532	Uganda Embassy in Somalia, Mogadishu	0.13	2.56	2.81	5.50	0.07	1.28	1.35	0.07	1.28	1.35		1.35	2.81	2.81		
533	Uganda Embassy in Malaysia, Kuala Lumpur	0.58	2.70	0.10	3.38	0.29	1.37	1.66	0.29	1.32	1.61		1.61	0.10	0.10		
534	Uganda Consulate in Kenya, Mombasa	0.75	3.96	4.65	9.36	0.37	2.10	2.33	0.37	1.86	2.24		2.24	2.33	2.33		
535	Uganda Embassy in Algeria, Algiers	0.91	2.97	0.39	4.28	0.46	1.49	1.94	0.46	1.49	1.94	0.20	2.14	0.20	0.19		
536	Uganda Embassy in Qatar, Doha	0.54	2.21	0.20	2.95	0.27	1.10	1.37	0.27	1.10	1.37		1.37	0.20	0.20		
537	Uganda Mission in Havana, Cuba	0.52	2.48		3.00	0.26	1.26	1.52	0.13	0.61	0.74	0.13	0.61	0.61	0.74		
538	Uganda Mission in Luanda, Angola	0.59	2.42		3.00	0.29	1.21	1.50	0.29	1.21	1.50		1.50				
539	Local Governments	3,208.66	905.47	712.02	4,526.16	802.17	380.50	44.00	1,226.67	1,123.03	181.06	235.17	1,539.26	962.60	197.67	651.83	
600	Total	7,289.97	30,786.51	6,124.66	44,201.13	1,804.59	8,616.26	198.35	10,639.20	2,129.21	7,476.19	1,664.65	11,270.05	1,982.40	2,334.59	2,934.59	11,642.96



**ANNEX 2A: APPOINTMENT OF LOCAL GOVERNMENT ACCOUNTING OFFICERS FOR FY 2023/2024**

<b>VOTE</b>	<b>LOCAL GOVERNMENT</b>	<b>ACCOUNTING OFFICER</b>	<b>TITLE</b>
801	Abim District	Mr. Alex Felix Majeme	Chief Administrative Officer
802	Adjumani District	Mr. Grandfield Omonda Oryono	Chief Administrative Officer
803	Agago District	Mr. Mbaagwa Mluwonge Abdulnoor	Chief Administrative Officer
804	Alebtong District	Mr. Robert Abenaitwe	Chief Administrative Officer
805	Amolatar District	Mr. Paul Samuel Mbiwa	Chief Administrative Officer
806	Amudat District	Mr. Oyuku Ocen Emmanuel	Ag. Chief Administrative Officer
807	Amuria District	Ms. Akurut Angella	Chief Administrative Officer
808	Amuru District	Mr. Charles Otai	Chief Administrative Officer
809	Apac District	Mr. George Adoko	Chief Administrative Officer
810	Arua District	Mr. Ogyang Nicholas	Chief Administrative Officer
811	Budaka District	Mr. Elly Piwang	Chief Administrative Officer
812	Bududa District	Mr. Joshua Mabiya	Chief Administrative Officer
813	Bugiri District	Mr. Martin Kisule Mabandha	Chief Administrative Officer
814	Bugweri District	Mr. Nelson Kirenda	Chief Administrative Officer
815	Buhweju District	Mr. Damba Henry	Chief Administrative Officer
816	Buikwe District	Mr. Dustan Balaba	Chief Administrative Officer
817	Bukedea District	Mr. Joseph Maira Mukasa	Chief Administrative Officer
818	Bukomansimbi District	Mr. Peter Ruweeza Nsungwa	Chief Administrative Officer
819	Bukwo District	Mr. Walmoe Jimmy Josse	Ag. Chief Administrative Officer
820	Bulambuli District	Mr. Echat Moses	Chief Administrative Officer
821	Buliisa District	Mr. Mussa Ismal Onzu	Chief Administrative Officer



**ANNEX 2A: APPOINTMENT OF LOCAL GOVERNMENT ACCOUNTING OFFICERS FOR FY 2023/2024**

822	Bundibugyo District	Mr. Charles Ouma	Chief Administrative Officer
823	Bunyangabo District	Mr. Edmond Ntimba	Chief Administrative Officer
824	Bushenyi District	Mr. John Nyakahuma	Chief Administrative Officer
825	Busia District	Mr. Nasser Mukibi	Chief Administrative Officer
826	Butaleja District	Mr. Marley Ben. Lawrence	Ag. Chief Administrative Officer
827	Butambala District	Mr. Lujumwa Nathan	Chief Administrative Officer
828	Butebo District	Ms. Nabukwasi Florence	Chief Administrative Officer
829	Buvuma District	Mr. Moses Chuna Kapolon	Chief Administrative Officer
830	Buyende District	Mr. Godfrey Ogwang Okello	Chief Administrative Officer
831	Dokolo District	Mr. Richard Madete	Chief Administrative Officer
832	Gomba District	Mr. Joseph Kisubi	Chief Administrative Officer
833	Gulu District	Mr. Ismail Ochengel	Chief Administrative Officer
834	Hoima District	Mr. Charles Kumakech Oluba	Chief Administrative Officer
835	Ibanda District	Mr. Kweyamba Ruhemba	Chief Administrative Officer
836	Iganga District	Mr. Moses Seguya	Chief Administrative Officer
837	Isingiro District	Ms. Alice Rushure Asimwe	Chief Administrative Officer
838	Jinja District	Ms. Lillian Nakamatte	Chief Administrative Officer
839	Kaabong District	Mr. Wamburu Soita Emmanuel	Chief Administrative Officer
840	Kabale District	Mr. Fred Kalyesubula	Chief Administrative Officer
841	Kabarole District	Mr. Rubaihayo Stephen	Chief Administrative Officer
842	Kaberamaido District	Kasadha John Stephen	Ag. Chief Administrative Officer
843	Kagadi District	Ms. Pauline Epodoi Opio	Chief Administrative Officer
844	Kakumiro District	Mr. Andrew Maweje	Chief Administrative Officer
845	Kalaki	Mr. Christopher Okumu	Chief Administrative Officer
846	Kalangala District	Mr. Kyomya Friday	Ag. Chief Administrative Officer



**ANNEX 2A: APPOINTMENT OF LOCAL GOVERNMENT ACCOUNTING OFFICERS FOR FY 2023/2024**

847	Kaliro District	Mr. Bigirwa Kaliisa Samuel	Chief Administrative Officer
848	Kalungu District	Ms. Rose Nalumansi	Chief Administrative Officer
849	Kamuli District	Ms. Tappy Namulondo	Chief Administrative Officer
850	Kamwenge District	Mr. Willy Turyaheebwa Kafureka	Chief Administrative Officer
851	Kanungu District	Mr. David Tweheyo Betega	Ag. Chief Administrative Officer
852	Kapchorwa District	Mr. Martin Kiplangat	Chief Administrative Officer
853	Kapelebyong District	Ms. Rhoda Oroma	Chief Administrative Officer
854	Karenge District	Mr. Charles Uma	Chief Administrative Officer
855	Kasanda District	Ms. Ndagire Jessica Nsobya	Chief Administrative Officer
856	Kasese District	Mr. Elias Byamungu	Chief Administrative Officer
857	Katakwi District	Mr. Patrick Olila	Chief Administrative Officer
858	Kayunga District	Mr. Abdu Batambuze	Chief Administrative Officer
859	Kazo District	Mr. Sula Nsubuga Zirimenya	Chief Administrative Officer
860	Kibaale District	Mr. John Katotoroma	Chief Administrative Officer
861	Kiboga District	Mr. Edward Musingye	Chief Administrative Officer
862	Kibuku District	Mr. Samuel Ruhweza Kajja	Chief Administrative Officer
863	Kikuube District	Mr. Moses Agum	Chief Administrative Officer
864	Kiruhura District	Mr. Charles Nsubuga Kiberu	Chief Administrative Officer
865	Kiryandongo District	Mr. Martin Jacan Gwokto	Chief Administrative Officer
866	Kisoro District	Mr. Badru Majwala Mayanja	Ag. Chief Administrative Officer
867	Kitagwenda District	Mr. Richard Ssebandeke	Chief Administrative Officer
868	Kitgum District	Ms. Stella Abyeto	Chief Administrative Officer
869	Koboko District	Mr. John Bosco Akera	Chief Administrative Officer
870	Kole District	Mr. Esau Ekachelan	Chief Administrative Officer
871	Kotido District	Mr. Joseph Lomongin	Chief Administrative Officer



**ANNEX 2A: APPOINTMENT OF LOCAL GOVERNMENT ACCOUNTING OFFICERS FOR FY 2023/2024**

872	Kumi District	Ms. Adongo Roseline Luhoni	Chief Administrative Officer
873	Kwania District	Mr. Wamburu David Wasikye	Chief Administrative Officer
874	Kween District	Ms. Albina Awor Opio	Chief Administrative Officer
875	Kyankwanzi District	Mr. Bukenya Jude Mark	Chief Administrative Officer
876	Kyegegwa District	Mr. John Betungura	Chief Administrative Officer
877	Kyenjojo District	Mr. Amis Asuman Maseraka	Chief Administrative Officer
878	Kyotera District	Mr. Gabriel Rogers Bwayo	Chief Administrative Officer
879	Lamwo District	Thomas Obong	Chief Administrative Officer
880	Lira District	Mr. Geoffrey Okaka	Chief Administrative Officer
881	Luuka District	Mr. Richard Mugolo	Chief Administrative Officer
882	Luwero District	Mr. Innocent Ashaba Birekeyaho	Chief Administrative Officer
883	Lwengo District	Mr. George Ntulume	Chief Administrative Officer
884	Lyantonde District	Mr. Nsubuga Isa Hood	Chief Administrative Officer
885	Madi-Okollo District	Mr. Ezaruku Kazimiro	Chief Administrative Officer
886	Manafwa District	Mr. James Luyimbazi	Chief Administrative Officer
887	Maracha District	Mr. Paul Walakira	Chief Administrative Officer
888	Masaka District	Mr. David Kawoya	Chief Administrative Officer
889	Masindi District	Ms. Phionah Sanyu	Chief Administrative Officer
890	Mayuge District	Mr. Eria Magumba	Chief Administrative Officer
891	Mbale District	Ms. Lucy Frances Amulen	Chief Administrative Officer
892	Mbarara District	Mr. Muhwezi David	Chief Administrative Officer
893	Mitooma District	Ms. Nakintu Sharifah	Chief Administrative Officer
894	Mityana District	Ms. Edith Humusiwasi Mutabazi	Chief Administrative Officer
895	Moroto District	Mr. Alex Chelimo	Chief Administrative Officer
896	Moyo District	Ms. Ongiertho Jesca	Ag. Chief Administrative Officer



**ANNEX 2A: APPOINTMENT OF LOCAL GOVERNMENT ACCOUNTING OFFICERS FOR FY 2023/2024**

897	Mpigi District	Mr. Moses Kanyarutokye	Chief Administrative Officer
898	Mubende District	Mr. Leonard Tumusiime	Chief Administrative Officer
899	Mukono District	Ms. Elizabeth Namanda	Chief Administrative Officer
900	Nablatuk District	Olaboro Emmy Ejuku	Chief Administrative Officer
901	Nakapiripiri District	Mr. Wadada Lawrence	Chief Administrative Officer
902	Nakaseke District	Ms. Sarah Nakalungi	Chief Administrative Officer
903	Nakasongola District	Mr. Aggrey Winston Muramira	Chief Administrative Officer
904	Namayingo District	Mr. Edith Namayega	Chief Administrative Officer
905	Namisindwa District	Mr. Kitavuja Leonard	Chief Administrative Officer
906	Namutumba District	Mr. Emmanuel Ofwono	Chief Administrative Officer
907	Napak District	Mr. Okumu Badjo James	Chief Administrative Officer
908	Nebbi District	Ms. Dorothy Magoola Ajwang	Chief Administrative Officer
909	Ngora District	Francis Opolot	Chief Administrative Officer
910	Ntoroko District	Mr. George William Makune	Chief Administrative Officer
911	Ntungamo District	Mr. Mathias Ndifuna	Chief Administrative Officer
912	Nwoya District	Ms. Nantume Janepher Egunyu	Chief Administrative Officer
913	Obongi District	Mr. Andrew Leru	Chief Administrative Officer
914	Omoro District	Mr. Eswilu Donath	Chief Administrative Officer
915	Otuke District	Simon Akilenge	Chief Administrative Officer
916	Oyam District	Mr. Walter Iriama	Chief Administrative Officer
917	Pader District	Mr. Aduadon Robert	Chief Administrative Officer
918	Pakwach District	Mr. Moses Mahamound Dalili	Chief Administrative Officer
919	Pallisa District	Mr. Byekwaso Fredrick	Chief Administrative Officer
920	Rakai District	Ms. Katusabe Beatrice	Chief Administrative Officer
921	Rubanda District	Mr. Alex Kwizera	Chief Administrative Officer



**ANNEX 2A: APPOINTMENT OF LOCAL GOVERNMENT ACCOUNTING OFFICERS FOR FY 2023/2024**

922	Rubirizi District	Mr. Kasagara Edward	Chief Administrative Officer
923	Rukiga District	Mr. John Asimwe	Chief Administrative Officer
924	Rukungiri District	Mr. Swalikh Masokoyi Wasswa	Chief Administrative Officer
925	Rwampara District	Mr. Willy Bataringaya	Chief Administrative Officer
926	Sembabule District	Mr. Maalik Mahaaba	Chief Administrative Officer
927	Serere District	Mr. Bukone Richard Sajabi	Chief Administrative Officer
928	Sheema District	Mr. John Patrick Nuweabigaba	Chief Administrative Officer
929	Sironko District	Mr. Luke Lokwii Lokolimo Lokuda	Chief Administrative Officer
930	Soroti District	Mr. Ocen James Andrew	Chief Administrative Officer
931	Terego District	Mr. Otim Benson Humphrey	Ag. Chief Administrative Officer
932	Tororo District	Mr. Atama Gabriel	Chief Administrative Officer
933	Wakiso District	Mr. Malinga Alfred	Chief Administrative Officer
934	Yumbe District	Mr. Oloya Stephen	Chief Administrative Officer
935	Zombo District	Mr. Jacob Batemyeto	Chief Administrative Officer
601	Arua City	Mr. Paul Batanda	City Town Clerk
602	Fort-portal City	Mr. David Kyasanku	City Town Clerk
603	Gulu City	Mr. Godfrey Bwebukya Kisekka	City Town Clerk
604	Holima City	Mr. Innocent Ahimbisibwe	City Town Clerk
605	Jinja City	Mr. Edward Lwanga	City Town Clerk
606	Lira City	Mr. Tibihika Theophilus	City Town Clerk
607	Masaka City	Mr. Vincent Okurut	City Town Clerk
608	Mbale City	Mr. Ambrose Ocen	City Town Clerk
609	Mbarara City	Mr. Assy Abirebe Tumwesigire	City Town Clerk
610	Soroti City	Mr. Daniel Christopher Kawesi	City Town Clerk
701	Apac Municipal Council	Mr. Mangasa Stansloas	Town Clerk



**ANNEX 2A: APPOINTMENT OF LOCAL GOVERNMENT ACCOUNTING OFFICERS FOR FY 2023/2024**

702	Bugiri Municipal Council	Mr. Jirmilu Kaiiru Kasajja	Town Clerk
703	Bushenyi-Ishaka Municipal Council	Mr. Mukobi Seleverio Byarufu	Town Clerk
704	Busia Municipal Council	Mr. Baganzi Ronald Ross	Town Clerk
705	Entebbe Municipal Council	Mugisha Emmanuel Gacharo	Town Clerk
706	Ibanda Municipal Council	Ms. Nakawuka Juliet	Town Clerk
707	Iganga Municipal Council	Mr. Kasala Daniel	Town Clerk
708	Kabale Municipal Council	Ms. Justine Barekye	Town Clerk
709	Kamuli Municipal Council	Mr. Ssebaduka Authman	Town Clerk
710	Kapchorwa Municipal Council	Mr. Ogwang Tonny	Town Clerk
711	Kasese Municipal Council	Mr. Geoffrey B. Bamanyisa	Town Clerk
712	Kira Municipal Council	Mr. Benon Yiga	Town Clerk
713	Kisoro Municipal Council	Mr. Kharuna Kamba	Ag. Town Clerk
714	Kitgum Municipal Council	Mr. Alikwan Ayub Kisubi	Town Clerk
715	Koboko Municipal Council	Mr. Chelangat Milton K. Andrew	Ag. Town Clerk
716	Kotido Municipal Council	Mr. Okaja Emmanuel	Town Clerk
717	Kumi Municipal Council	Mr. Monday Joseph Bagonza	Town Clerk
718	Lugazi Municipal Council	Mr. Katunda-Mukuru Fenard	Town Clerk
719	Makindye – Ssabagabo Municipal Council	Mr. Richard K. Monday	Town Clerk
720	Masindi Municipal Council	Mr. Nyamugo Francis	Town Clerk
721	Mityana Municipal Council	Mr. Kateeba Kunihira Godfrey	Town Clerk
722	Moroto Municipal Council	Mr. Eyaru Richard	Town Clerk
723	Mubende Municipal Council	Mr. Paul Omoko	Town Clerk
724	Mukono Municipal Council	Mr. Francis Byagabambi	Town Clerk
725	Nansana Municipal Council	Mr. Tandeka Festo	Town Clerk



**ANNEX 2A: APPOINTMENT OF LOCAL GOVERNMENT ACCOUNTING OFFICERS FOR FY 2023/2024**

726	Nebbi Municipal Council	Mr. Nawoya Bruno	Ag. Town Clerk
727	Njeru Municipal Council	Mr. William Kamara	Ag. Town Clerk
728	Ntungamo Municipal Council	Mr. Tumwesigye Isaiha	Town Clerk
729	Rukungiri Municipal Council	Mr. Nuwamanya Robert	Town Clerk
730	Sheema Municipal Council	Mr. Kikwaya Alexander	Ag. Town Clerk
731	Tororo Municipal Council	Mr. Lorika Moses	Town Clerk





# SCHEDULE C

## ELIGIBLE ACCOUNTING OFFICERS FOR CENTRAL GOVERNMENT VOTES

### NOTES:

1. *Public Finance Management Act 2015 11(2) (g) requires "Secretary to the Treasury to appoint or designate Accounting Officers in accordance with this Act, except that the Secretary to the Treasury shall not appoint or designate a person an Accounting Officer where according to the report of an Internal Auditor General or the Auditor General, that person has not accounted for the public resources or assets of the vote for a financial year."*
2. *Accountability of Public resources and assets is in line with the Public Finance Management Act 2015.*
3. *Eligibility means Accounting-Officer is implementing recommendations of Internal Auditor General and Auditor General as per responses from Accounting Officers.*
4. *Any other outstanding issues shall be handled by the Parliamentary Accountability Committees in accordance with the Committee's mandate.*
5. *Further action arising from No.4 above shall be reported by the Minister of Finance through the Treasury Memorandum which is subject to audit by the Auditor General in accordance with National Audit Act,2008 13(f).*
6. *Satisfactory means Accounting Officer's Responses have been received, reviewed & indicate management commitment to Implement recommendations.*
7. *Unsatisfactory means Accounting Officer's Responses have been received, reviewed & rejected because accountability is either missing or there are gaps.*
8. *The validation of responses is also based on implementation status reports from the Heads of Internal Audit at Vote level.*
9. *Any failure by an Accounting Officer to adhere to the reporting requirements and timelines shall attract sanctions including non-appointment/immediate withdrawal of appointment as an Accounting Officer and halting financial transactions of the non-compliant votes as per Sections 15, 78, 79 and 80 of the PFMA.*



**1. MINISTRIES**

SN	ACCOUNTING OFFICER	TITLE	CURRENT VOTE (FY 2022/23)	
			VOTE No.	VOTE NAME
1.	Hajji Yunus Kakande	Permanent Secretary	001	Office of the President
2.	Ms. Barekye Jane	State House Comptroller	002	State House
3.	Ms. Edith Buturo	Under Secretary	004	Ministry of Defence & Veteran Affairs
4.	Mrs. Catherine Bitarakwate Musingwiire	Permanent Secretary	005	Ministry of Public Service
5.	Mr. Vincent Dagiire Waiswa	Permanent Secretary	006	Ministry of Foreign Affairs
6.	Mr. Robert Kasande	Permanent Secretary	007	Ministry of Justice & Constitutional Affairs
7.	Dr. Sengonzi Edward Ddamulira	Under Secretary	008	Ministry of Finance, Planning and Economic Development
8.	Ms. Lynette B. Bagonza	Under Secretary	009	Ministry of Internal Affairs
9.	Maj. Gen. David Kasura Kyomukama	Permanent Secretary	010	Ministry of Agriculture, Animal Industry and Fisheries
10.	Mr. Ben Kumumanya	Permanent Secretary	011	Ministry of Local Government

**NOTES:**

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2. *Accountability of Public resources and assets is in line with the Public Finance Management Act 2015.*
3. *Eligibility means Accounting Officer is implementing recommendations of Internal Auditor General and Auditor General as per responses from Accounting Officers*
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SN	ACCOUNTING OFFICER	TITLE	CURRENT VOTE (FY 2022/23)	
			VOTE No.	VOTE NAME
11.	Mrs. Dorcus W. Okalany	Permanent Secretary	012	Ministry of Lands, Housing and Urban Development
12.	Ms. Kate Lamaro	Permanent Secretary	013	Ministry of Education and Sports
13.	Dr. Diana Atwine	Permanent Secretary	014	Ministry of Health
14.	Ms. Geraldine B. Ssali	Permanent Secretary	015	Ministry of Trade, Industry and Cooperatives
15.	Mr. Bageya Waiswa	Permanent Secretary	016	Ministry of Works and Transport
16.	Eng. Irene Batebe	Permanent Secretary	017	Ministry of Energy and Mineral Development
17.	Mr. Aggrey David Kibenge	Permanent Secretary	018	Ministry of Gender, Labour and Social Development
18.	Mr. Alfred Okidi Okot	Permanent Secretary	019	Ministry of Water and Environment
19.	Dr. Zawedde Amina	Permanent Secretary	020	Ministry of Information, Communications Technology and National Guidance
20.	Mrs. Edith N. Mwanje	Permanent Secretary	021	Ministry of East African Community Affairs
21.	Mrs. Doreen Silver Katusiime	Permanent Secretary	022	Ministry of Tourism Wildlife and Antiquities

**NOTES:**

1. *Public Finance Management Act 2015 11(2) (g) requires "Secretary to the Treasury to appoint or designate Accounting Officers in accordance with this Act, except that the Secretary to the Treasury shall not appoint or designate a person an Accounting Officer where according to the report of an Internal Auditor General or the Auditor General, that person has not accounted for the public resources or assets of the vote for a financial year."*
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8. *The validation of responses is also based on implementation status reports from the Heads of Internal Audit at Vote level.*
9. *Any failure by an Accounting Officer to adhere to the reporting requirements and timelines shall attract sanctions including non-appointment/immediate withdrawal of appointment as an Accounting Officer and halting financial transactions of the non-compliant votes as per Sections 15, 78, 79 and 80 of the PFMA.*

SN	ACCOUNTING OFFICER	TITLE	CURRENT VOTE (FY 2022/23)	
			VOTE No.	VOTE NAME
22.	Ms. Edemachu Monica Ejua	Under Secretary	023	Ministry for Kampala Capital City and Metropolitan Affairs

**NOTES:**

1. *Public Finance Management Act 2015 11(2) (g) requires "Secretary to the Treasury to appoint or designate Accounting Officers in accordance with this Act, except that the Secretary to the Treasury shall not appoint or designate a person an Accounting Officer where according to the report of an Internal Auditor General or the Auditor General, that person has not accounted for the public resources or assets of the vote for a financial year."*
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**2. AGENCIES INCLUDING KCCA**

SN	ACCOUNTING OFFICER	TITLE	CURRENT VOTE (FY 2022/23)	
			VOTE No.	VOTE NAME
1.	Mr Pius Bigirimana	Permanent Secretary/ Secretary to the Judiciary	101	Judiciary/ Courts of Judicature
2.	Mrs. Rose N. Kafeero	Secretary	103	Inspectorate of Government
3.	Hon. Adolf Mwesige Kasaija	Clerk to Parliament	104	Parliamentary Commission
4.	Ms. Jackie Akuno	Principal Assistant Secretary	105	Uganda Law Reform Commission
5.	Ms. Ejang Margaret Lucy	Ag. Secretary	106	Uganda Human Rights Commission
6.	Dr. Joseph Muvawala	Executive Director	108	National Planning Authority
7.	Mr. David W. Elweru	Ag. Executive Director	109	Uganda National Meteorological Authority
8.	Prof. Charles G. Kwesiga	Executive Director	110	Uganda Industrial Research Institute
9.	Ms. Grace .K. Baguma	Executive Director	111	National Curriculum Development Centre
10.	Mr. Alex Bwangamoi Okello	Permanent Secretary	112	Directorate of Ethics and Integrity
11.	Mrs. Allen C. Kagina	Executive Director	113	Uganda National Roads Authority

**NOTES:**

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SN	ACCOUNTING OFFICER	TITLE	CURRENT VOTE (FY 2022/23)	
			VOTE No.	VOTE NAME
12.	Ms. Lilly Ajarova	Chief Executive Officer	117	Uganda Tourism Board
13.	Dr. Eng. Andrew Grace Naimanye	Executive Director	118	Uganda Road Fund
14.	Ms. Mrcry K. Kainobwiso	Registrar General	119	Uganda Registration Services Bureau
15.	Maj. Gen. Apollo Kasiita-Gowa	Director	120	National Citizenship and Immigration Control
16.	Mr. Akankiza Samson Mpiira	Ag. Executive Director	121	Dairy Development Authority
17.	Ms. Dorothy Kisaka	Executive Director	122	Kampala Capital City Authority
18.	Mr. Denis Mudene Ngabirano	Executive Director	123	National Lotteries and Gaming Regulatory Board
19.	Dr. Peter Beine	Executive Director	125	National Animal Genetic Resource Centre and Data Bank
20.	Dr. Hatwib Mugasa	Executive Director	126	National Information and Technology Authority
21.	Mr. Daniel Nokrach. Odongo	Executive Secretary	128	Uganda National Examinations Board
22.	Mr. Asubo Sydney	Executive Director	129	Financial Intelligence Authority

**NOTES:**

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SN	ACCOUNTING OFFICER	TITLE	CURRENT VOTE (FY 2022/23)	
			VOTE No.	VOTE NAME
23.	Mr. Lawrence Semakula	Accountant General	130	Treasury Operations
24.	Mr. Stephen Kateregga	Assistant Auditor General Corporate Affairs	131	Office of the Auditor
25.	Dr. Asuman Lukwago	Secretary	132	Education Service Commission
26.	Ms. Agnes Nzogi Kainza	Under Secretary	133	Directorate of Public Prosecutions
27.	Dr. Wenene Mary Theopista	Secretary	134	Health Service Commission
28.	Dr. Kepher Kuchana Kateu	Director	135	Directorate of Government Analytical Laboratory
29.	Mr. Elly Twineyo Kamugisha	Executive Director	136	Uganda Export Promotion Board
30.	Ms. Rosemary Kisembo	Executive Director	137	National Identification and Registration Authority
31.	Mr. Robert Mukiza	Director General	138	Uganda Investment Authority
32.	Mr. Ernest N.T. Rubondo	Executive Director	139	Petroleum Authority of Uganda
33.	Mr. Keith Kalyegira	Executive Director	140	Capital Markets Authority

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SN	ACCOUNTING OFFICER	TITLE	CURRENT VOTE (FY 2022/23)	
			VOTE No.	VOTE NAME
34.	Mr. John Musinguzi Rujoki	Commissioner General	141	Uganda Revenue Authority
35.	Dr. Agona James Ambrose	Director General	142	National Agricultural Research Organization
36.	Mrs. Aliziki Kaudha Lubcga	Director Economic Statistics	143	Uganda Bureau of Statistics
37.	Mr. Aggrey Wunyi	Under Secretary	144	Uganda Police Force
38.	Mr. Emiku Samuel Baker	Under Secretary	145	Uganda Prisons Service
39.	Dr. John Geoffrey Mbabazi	Secretary	146	Public Service Commission
40.	Mr. Babale Adam	Ag. Secretary	147	Local Government Finance Commission
41.	Dr. Rose Nassali Lukwago	Secretary	148	Judicial Service Commission
42.	Dr. Jotham Musinguzi	Director General	149	National Population Council
43.	Dr. Barirega Akankwasah	Executive Director	150	National Environment Management Authority (NEMA)
44.	Dr. Samuel K. Mugasi	Executive Director	152	National Agriculture Advisory Services
45.	Mr. Benson Turamye	Executive Director	153	Public Procurement & Disposal of Assets Authority

**NOTES:**

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SN	ACCOUNTING OFFICER	TITLE	CURRENT VOTE (FY 2022/23)	
			VOTE No.	VOTE NAME
46.	Jolly K. Sabune (Mrs)	Managing Director	155	Cotton Development Organisation
47.	Mr. Mugulusi Daniel	Under Secretary	156	Uganda Land Commission
48.	Mr. Tom Obong Okello	Executive Director	157	National Forestry Authority
49.	Dr. Emmanuel Iyamulemye Niyibigira	Managing Director	160	Uganda Coffee Development Authority
50.	Mr. Hez Kimoomi Alinda	Executive Director	161	Uganda Free Zones Authority
51.	Prof. Mary J.N Okwakol	Executive Director	164	National Council for Higher Education
52.	Mr. Onesmus Oyesigye	Executive Secretary	165	Uganda Business and Technical Examination Board
53.	Dr. Ogwel Benard Patrick	Secretary	166	National Council of Sports
54.	Mr. Yusuf Kiranda	University Secretary	301	Makerere University
55.	Prof. Wasswa Balunywa	Principal	303	Makerere University Business School
56.	Mr. Melchoir Kihagaro Byaruhanga	University Secretary	302	Mbarara University of Science and Technology
57.	Mr. Charles Okello	University Secretary	304	Kyambogo University

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			VOTE No.	VOTE NAME
58.	Mr. Matsiko Mutungwire Albert	University Secretary	305	Busitema University
59.	Mr. Banyan Emmanuel Natal	University Secretary	306	Muni University
60.	Mr. Johnson Baryantuma Munono	University Secretary	307	Kabale University
61.	Mr. Abdallah Oyare Shaban	Ag. University Secretary	308	Soroti University
62.	Mr. Obol David Otori	University Secretary	309	Gulu University
63.	Mr. Augustine Oyang - Atubo	University Secretary	310	Lira University
64.	Mr. Frank Nigel Othembi	Director	311	Law Development Centre
65.	Dr. James L. Nkata	Director General	312	Uganda Management Institute
66.	Kagembe Edmond	University Secretary	313	Mountains of the Moon University
67.	Ms. Edith Tusubira	Executive Director	317	Uganda Microfinance Regulatory Authority
68.	Mr. Martin Nsubuga	Chief Executive Officer	318	Uganda Retirements Benefits Regulatory Authority

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**3. SECURITY ORGANISATIONS**

SN	ACCOUNTING OFFICER	TITLE	CURRENT VOTE (FY 2022/23)	
			VOTE No.	VOTE NAME
1.	Col. Oluka Charles	Director General	158	Internal Security Organisation
2.	Amb. Joseph Ocwet	Director General	159	External Security Organisation

**NOTES:**

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**4. REFERRAL HOSPITALS AND HEALTH INSTITUTIONS**

SN	ACCOUNTING OFFICER	TITLE	CURRENT VOTE (FY 2022/23)	
			VOTE	VOTE NAME
1.	Dr. Nelson Musoba	Director General	107	Uganda Aids Commission
2.	Dr. Orem Jackson	Executive Director	114	Uganda Cancer Institute
3.	Dr. John O. O. Omagino	Executive Director	115	Uganda Heart Institute
4.	Mr. Moses Kamabare	General Manager	116	National Medical Stores
5.	Prof. Pontiano Kaleebu	Executive Director	127	Uganda Virus Research Institute
6.	Dr. Dorothy Kyeyune Byabazaire	Director	151	Uganda Blood Transfusion Services
7.	Dr. Rosemary Byanyima	Deputy Executive Director	401	Mulago (Hospital Complex) National Referral Hospital
8.	Dr. Juliet Nakku	Executive Director	402	Butabika National Referral Hospital
9.	Dr. Andema Alex	Hospital Director	403	Arua Regional Referral Hospital
10.	Dr. Adaku Alex	Hospital Director	404	Fort Portal Regional Referral Hospital

**NOTES:**

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			VOTE	VOTE NAME
11.	Dr. Peter Mukobi	Hospital Director	405	Gulu Regional Referral Hospital
12.	Dr. Sophie Namasopo	Hospital Director	406	Hoima Regional Referral Hospital
13.	Dr. Yayi Alfred	Deputy Director	407	Jinja Regional Referral Hospital
14.	Dr. Nyeko John Filbert	Hospital Director	408	Kabale Regional Referral Hospital
15.	Dr. Obbo John Steven Olweny	Hospital Director	410	Mbale Regional Referral Hospital
16.	Dr. Nathan Onyanci	Hospital Director	412	Lira Regional Referral Hospital
17.	Dr. Celestine Barigye	Hospital Director	413	Mbarara Regional Referral Hospital
18.	Dr. Emmanuel Batiibwe	Hospital Director	414	Mubende Regional Referral Hospital
19.	Dr. Stephen Pande Legesi	Hospital Director	415	Moroto Regional Referral Hospital
20.	Dr. Tugainayo Emmanuel Ituuza	Hospital Director	416	China Uganda Friendship Naguru - Hospital
21.	Dr. Kabugo Charles	Hospital Director	417	Kiruddu National Referral Hospital

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SN	ACCOUNTING OFFICER	TITLE	CURRENT VOTE (FY 2022/23)	
			VOTE	VOTE NAME
22.	Dr. Byaruhanga Koyogoza Emmanuel	Hospital Director	418	Kawempe National Referral Hospital
23.	Dr. Kyebambe Peterson Steven	Hospital Director	419	Entebbe Regional Referral Hospital
24.	Dr. Evelyn Nabunya	Hospital Director	420	Mulago Specialised Women and Neonatal Hospital
25.	Dr. Robert Ssentongo	Hospital Director	421	Kayunga Referral Hospital
26.	Dr. Odong Patrick Olwedo	Hospital Director	422	Yumbe Referral Hospital

## 5. FUNDS

SN	ACCOUNTING OFFICER	TITLE	CURRENT VOTE (FY 2022/23)	
			VOTE No.	VOTE NAME
1.	Mr. Lawrence Semakula	Accountant General	Fund	Petroleum Fund
2.	Mr. Lawrence Semakula	Accountant General	Fund	Contingency Fund

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**6. MISSIONS AND EMBASSIES**

SN	ACCOUNTING OFFICER	TITLE	STATION FY 2022/23		STATION FY 2023/24
			VOTE	VOTE NAME	
1.	Mr. Jesse Musinguzi	FSO	501	Uganda Mission at the United Nations – New York	Uganda Mission at the United Nations – New York
2.	Mr. Leonard Mugerwa	FSO	502		Uganda High Commission in United Kingdom – London <b>(New)</b>
3.	Ms. Hellen Kasozi Kayiza	FSO II.	503	Uganda High Commission – Ottawa	Uganda High Commission – Ottawa
4.	Ms. Margret Kyogiire	FSO	504		Uganda High Commission - New Delhi <b>(New)</b>
5.	Ms. Esther Asinde	FSO V.	505	Uganda Embassy Cairo - Egypt	Uganda Embassy Cairo - Egypt
6.	Mr. Evans Aryabaha	FSO III.	506		Uganda Embassy – Nairobi <b>(New)</b>
7.	Ms. Comfort Amviko	FSO IV.	507		Uganda High Commission - Dar-es-Salaam <b>(New)</b>
8.	Mr. Alfred Nnam	FSO IV	508		Uganda High Commission – Abuja, Nigeria <b>(New)</b>

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SN	ACCOUNTING OFFICER	TITLE	STATION FY 2022/23		STATION	FY
			VOTE	VOTE NAME	2023/24	
9.	Mr. Denis Kalikola	FSO III	509		Uganda High Commission – Pretoria <b>(New)</b>	
10.	Ms. Santa Lakar Kinyera	FSO IV.	510		Uganda Embassy – Washington <b>(New)</b>	
11.	Mr. Michael Wamai	FSO	511	Uganda Embassy – Addis Ababa	Uganda Embassy – Addis Ababa	
12.	Mr. Oundo Mukaga Charles	FSO IV.	512	Uganda Embassy Beijing – China	Uganda Embassy Beijing – China	
13.	Mr. Robert Tugume	FSO	513	Uganda Embassy – Kigali	Uganda Embassy – Kigali	
14.	Ms. Mary Namono	FSO	514	Uganda Mission to the United Nations – Geneva	Uganda Mission to the United Nations – Geneva	
15.	Ms. Joy Nandehego	FSO III.	515		Uganda Embassy Tokyo-Japan <b>(New)</b>	
16.	Mr. Nasser Abdul Gamal Ssebagala	FSO VI.	516		Uganda Embassy – Riyadh <b>(New)</b>	
17.	Mr. Michael Karugaba	FSO III.	517	Uganda Embassy – Copenhagen Denmark	Uganda Embassy – Copenhagen Denmark	
18.	Ms. Beatrice Pacunega Manano	FSO	518		Uganda Embassy – Brussels Belgium <b>(New)</b>	

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			VOTE	VOTE NAME	
19.	Ms. Tolofaina Nasikyeye	FSO	519	Uganda Embassy – Rome (Italy)	Uganda Embassy – Rome (Italy)
20.	Ms. Edith Namutebi	FSO III	520	Uganda Embassy Kinshasa	Uganda Embassy Kinshasa
21.	Mr. David Wamono	FSO IV.	521	Uganda Embassy – Khartoum	Uganda Embassy – Khartoum
22.	Ms. Linda Ijang Oder	FSO	522		Uganda Embassy – Paris France <b>(New)</b>
23.	Ms. Anne Nyakato	FSO V	523	Uganda Embassy Berlin	Uganda Embassy Berlin
24.	Mr. Oscar Edule	FSO	524	Uganda Embassy – Tehran	Uganda Embassy – Tehran
25.	Ms. Georgina Nakawombe	FSO III.	525		Uganda Embassy – Moscow <b>(New)</b>
26.	Mr. Daniel Mulekezi	FSO	526	Uganda High Commission – Canberra, Australia	Uganda High Commission – Canberra, Australia
27.	Mr. Job Elogu	FSO	527	Uganda Embassy in Sudan - Juba-Sudan	Uganda Embassy in Sudan - Juba-Sudan
28.	Ms. Ashah Nabbanja	FSO	528	Uganda High Commission – Abu-Dhabi	Uganda High Commission – Abu-Dhabi

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9. Any failure by an Accounting Officer to adhere to the reporting requirements and timelines shall attract sanctions including non-appointment/immediate withdrawal of appointment as an Accounting Officer and halting financial transactions of the non-compliant votes as per Sections 15, 78, 79 and 80 of the PFMA.



SN	ACCOUNTING OFFICER	TITLE	STATION FY 2022/23		STATION FY 2023/24
			VOTE	VOTE NAME	
29.	Mr. Tarsis Turyasingura	FSO II.	529		Uganda High Commission – Bujumbura (New)
30.	Ms. Viola Kagujje	FSO	530	Consulate Guangzhou China	Consulate Guangzhou China
31.	Mr. Daniel Ssekabembe	FSO IV.	531		Ugandan Embassy –Turkey- Ankara
32.	Mr. Robert Mugimba	FSO V	532	Mogadishu Somalia	Mogadishu Somalia
33.	Ms. Evelyn Kasangaki	FSO	533	Kuala Lumpur Malaysia	Kuala Lumpur Malaysia
34.	Ms. Juliet Kabonesa Ssekitoleko	FSO III.	534	Uganda Embassy Mombasa Kenya	Uganda Embassy Mombasa – Kenya
35.	Mr. Nurh Byarufu	FSO	535		Uganda Embassy Algiers – Algeria (New)
36.	Mr. Mohammed Kezaala	FSO I.	536		Uganda Embassy Doha – Qatar (New)
37.	Mr. Byereta Rauben	FSO	537	Consulate of Uganda in Luanda – Angola	Consulate of Uganda in Luanda – Angola
38.	Mr. Mwijusya Julius	FSO	538		Embassy of Uganda in Havana Cuba (New)

**NOTES:**

1. Public Finance Management Act 2015 11(2) (g) requires "Secretary to the Treasury to appoint or designate Accounting Officers in accordance with this Act, except that the Secretary to the Treasury shall not appoint or designate a person an Accounting Officer where according to the report of an Internal Auditor General or the Auditor General, that person has not accounted for the public resources or assets of the vote for a financial year."
2. Accountability of Public resources and assets is in line with the Public Finance Management Act 2015.
3. Eligibility means Accounting Officer is implementing recommendations of Internal Auditor General and Auditor General as per responses from Accounting Officers.
4. Any other outstanding issues shall be handled by the Parliamentary Accountability Committees in accordance with the Committee's mandate.
5. Further action arising from No.4 above shall be reported by the Minister of Finance through the Treasury Memorandum which is subject to audit by the Auditor General in accordance with National Audit Act, 2008 13(f).
6. Satisfactory means Accounting Officer's Responses have been received, reviewed & indicate management commitment to implement recommendations.
7. Unsatisfactory means Accounting Officer's Responses have been received, reviewed & rejected because accountability is either missing or there are gaps.
8. The validation of responses is also based on implementation status reports from the Heads of Internal Audit at Vote level.
9. Any failure by an Accounting Officer to adhere to the reporting requirements and timelines shall attract sanctions including non-appointment/immediate withdrawal of appointment as an Accounting Officer and halting financial transactions of the non-compliant votes as per Sections 15, 78, 79 and 80 of the PFMA.

# SCHEDULE D

## ELIGIBLE ACCOUNTING OFFICERS FOR LOCAL GOVERNMENTS

### NOTES:

1. *Public Finance Management Act 2015 11(2) (g) requires "Secretary to the Treasury to appoint or designate Accounting Officers in accordance with this Act, except that the Secretary to the Treasury shall not appoint or designate a person an Accounting Officer where according to the report of an Internal Auditor General or the Auditor General, that person has not accounted for the public resources or assets of the vote for a financial year."*
2. *Accountability of Public resources and assets is in line with the Public Finance Management Act 2015.*
3. *Eligibility means Accounting Officer is implementing recommendations of Internal Auditor General and Auditor General as per responses from Accounting Officers.*
4. *Any other outstanding issues shall be handled by the Parliamentary Accountability Committees in accordance with the Committee's mandate.*
5. *Further action arising from No.4 above shall be reported by the Minister of Finance through the Treasury Memorandum which is subject to audit by the Auditor General in accordance with National Audit Act, 2008 13(f).*
6. *Satisfactory means Accounting Officer's Responses have been received, reviewed & indicate management commitment to implement recommendations.*
7. *Unsatisfactory means Accounting Officer's Responses have been received, reviewed & rejected because accountability is either missing or there are gaps.*
8. *The validation of responses is also based on implementation status reports from the Heads of Internal Audit at Vote level.*
9. *Any failure by an Accounting Officer to adhere to the reporting requirements and timelines shall attract sanctions including non-appointment/immediate withdrawal of appointment as an Accounting Officer and halting financial transactions of the non-compliant votes as per Sections 15, 78, 79 and 80 of the PFMA.*



2

**ANNEX 3: ALLOCATION OF DOMESTIC ARREARS FOR FY 2023/2024**

Vote	Description	Salary arrears	Compensation	Classified	Rent	Other recurrent	Cont. to Int	P & G Arrears	Development	Total
001	Office of the President	-	-	2,000,000,000	-	547,131,051	-	-	-	2,547,131,051
003	Office of the Prime Minister	13,594,956	-	-	-	8,900,326,833	-	-	-	13,594,956
004	Ministry of Defence & Veteran Affairs	-	-	-	-	24,414,363	30,503,781	-	-	8,900,326,833
005	Ministry of Public Service	-	-	-	-	187,170,293	-	-	-	54,918,144
007	Ministry of Justice	-	-	-	-	14,184,418,528	-	-	-	187,170,293
008	Ministry of Finance, Planning and Econ	-	-	1,970,701,755	-	145,555,427	-	-	-	14,184,418,528
009	Ministry of Internal Affairs	-	-	-	-	28,891,802	314,801,504	-	-	2,116,257,182
010	Ministry Of Agriculture, Animal Industry	-	-	-	-	-	-	107,492,033	-	107,492,033
011	Ministry of Local Government	-	-	-	-	15,073,470,770	-	-	-	15,073,470,770
012	Ministry of Lands, Housing and Urban Developm	-	-	-	8,594,691	1,565,413,152	-	68,370,444	42,708,837	1,685,087,124
013	Ministry of Education and Sports	-	-	-	-	363,804,715	87,870,294	-	228,036,904	690,543,258
014	Ministry of Health	10,831,344	-	-	4,937,663	43,259,702	286,564,690	-	-	334,762,056
015	Ministry of Trade, Industry and cooperatives	-	-	-	-	717,235,390	-	80,585,121	288,854,742	1,339,530,635
016	Ministry of Works and Transport	52,855,382	-	-	6,673,983	219,281,885	4,586,732	6,150,770,617	10,489,980	6,381,313,217
017	Ministry of Energy and Minerals	-	-	-	10,047,515	1,168,742,305	-	-	7,781,015,473	1,189,279,801
018	Ministry of Gender, Labour and Social Developme	-	-	-	-	-	-	-	-	7,781,015,473
019	Ministry of Water and Environment	-	-	-	2,951,973	-	-	51,489,052,159	-	51,492,004,132
020	Ministry of ICT	-	-	-	-	99,036,681	-	-	-	99,036,681
022	Ministry of Tourism, Wildlife and Heritage	-	-	-	-	2,284,865	-	-	-	2,284,865
107	Uganda Aids Commission (UAC)	-	-	-	-	4,417,994	-	-	-	8,132,802
112	Directorate of Ethics and Integrity(DEI)	-	-	-	3,714,808	-	-	-	7,665,523,707	10,308,355,131
113	Uganda National Roads Authority (UNRA)	-	-	-	-	2,642,831,424	-	-	-	72,888,550
115	Uganda Heart Institute	-	-	-	-	1,242,610	72,888,550	-	7,582,763	8,825,373
120	Directorate of Citizenship and Immigration Contr	69,270,786	-	-	-	-	-	234,258,512	-	69,270,786
122	Kampala Capital City Authority(KCCA)	356,261,449	-	-	-	-	-	-	5,607,348	590,519,961
124	Equal Opportunities Commission	-	-	-	-	33,494,328	-	-	-	38,756,400
125	NACRC&DB	38,756,400	-	-	-	1,235,432	-	-	-	1,235,432
132	Education Service Commission(ESCC)	-	-	-	-	-	-	-	32,096,512	32,096,512
134	Health Service Commission(HSC)	-	-	-	74,960,150	16,499,422,971	-	-	367,425,317	16,941,808,438
139	Petroleum Authority of Uganda (PAU)	-	-	-	19,773,024	5,743,371,743	-	3,944,464,195	16,641,052	9,724,250,015
144	Uganda Police	-	-	-	2,534,106	4,139,251	-	-	-	6,673,357
145	Uganda Prisons	-	-	-	-	18,290,926	-	-	-	18,290,926
147	Local Government Finance Commission	-	-	-	-	6,051,621	-	-	-	6,051,621
148	Judicial Service Commission	-	-	-	-	64,650,673	-	77,784,423	-	69,481,162
151	UBITS	-	-	-	-	-	-	-	-	5,660,723,131
153	Public Procurement & Disposal of Assets (PPDA)	-	-	-	4,830,490	-	-	-	-	8,164,772,368
156	Uganda Land Commission (ULC)	-	-	5,582,938,708	-	-	-	-	-	7,443,705
158	Internal Security Organization (ISO)	-	-	8,164,772,368	-	-	-	-	-	92,872,034
159	External Security Organization (ESO)	-	-	-	810,000	6,633,705	-	-	-	7,443,705
302	Mbarara University	-	-	-	-	72,368,097	-	-	20,503,937	92,872,034
304	Kyambogo University	-	-	-	-	5,263,355	-	-	8,567,805	8,567,805
305	Busekera University	-	-	-	-	117,181,874	-	-	3,362,311	117,181,874
308	Soroti University	-	-	-	150,000	45,978,862	-	-	32,559,896	78,688,738
309	Gulu University	-	-	-	-	1,320,006	-	-	-	1,320,006
311	Law Development Centre	-	-	-	-	6,767,984	-	-	6,767,984	6,767,984
402	Butabika National Referral Mental Hospital	-	8,658,855	-	-	-	-	6,034,246	-	79,453,246
403	Arua Regional Referral Hospital	64,760,145	-	-	-	2,159,251	-	150,896,566	-	153,055,817
404	Fort Portal Hospital	-	-	-	-	-	-	3,139,663	-	83,593,179
405	Gulu Hospital	-	-	-	-	-	-	1,287,738	-	111,696,252
407	Jinja Hospital	80,453,516	-	-	-	-	-	111,696,252	-	111,696,252
410	Mbalale Hospital	-	-	-	-	-	-	2,742,286	-	2,742,286
411	Soroti Hospital	-	-	-	-	-	-	2,742,286	-	2,742,286
412	Lira Regional Referral Hospital	-	-	-	-	32,904,903	-	-	-	32,904,903
413	Mbarara Regional Referral Hospital	-	-	-	-	1,846,155	-	-	-	1,846,155
414	Mubende Regional Referral Hospital	-	-	-	-	-	-	-	-	-

**ANNEX 3: ALLOCATION OF DOMESTIC ARREARS FOR FY 2023/2024**

Vote	Description	Salary arrears	Compensation	Classified	Rent	Other recurrent	Cont. to Int orgs	P & @ Arrears	Development	Total
417	Kiruddu Referral Hospital	-	-	-	-	6,694,444	-	-	-	6,694,444
418	Kawempic Referral Hospital	-	-	-	-	7,899,755	-	-	-	7,899,755
419	Enchebe Regional Referral Hospital	-	-	-	-	6,728,108	-	-	-	6,728,108
420	Mulago Spectaclised Hospital	-	-	-	-	9,593,966	-	-	-	9,593,966
<b>Sub Total Centre</b>		<b>686,783,978</b>	<b>8,658,355</b>	<b>17,718,412,831</b>	<b>139,978,404</b>	<b>68,612,927,200</b>	<b>797,215,883</b>	<b>62,428,574,255</b>	<b>16,810,976,583,40</b>	<b>166,903,527,560</b>

**ANNEX 3: ALLOCATION OF DOMESTIC ARREARS FOR FY 2023/2024**

Vote	Description	Salary arrears	Compensation	Classified	Rent	Other recurrent	Cont. to Int orgs	P & G Arrears	Development	Total
601	Arua City	-	-	-	-	-	-	565,177,068	-	565,177,068
602	Fort-Portal City	-	-	-	-	-	-	61,317,607	-	74,034,337
603	Gulu City	12,716,730	-	-	-	-	-	248,702,073	-	268,033,810
604	Hoima City	19,331,737	-	-	-	-	-	173,199,861	-	267,211,231
605	Jimpa City	94,011,370	-	-	-	-	-	-	-	-
606	Lira City	-	-	-	-	-	-	-	-	-
607	Masaka City	-	-	-	-	-	-	75,177,823	-	117,333,128
608	Mbale City	42,155,305	-	-	-	-	-	-	-	113,557,604
609	Mbarara City	113,557,604	-	-	-	-	-	-	-	-
610	Soroti City	-	-	-	-	-	-	-	-	-
701	Apac Municipal Council	-	-	-	-	-	-	-	-	-
702	Bugiri Municipal Council	-	-	-	-	-	-	17,560,294	-	17,560,294
703	Bushenyi- Isheka Municipal Council	-	-	-	-	-	-	-	-	-
704	Busia Municipal Council	-	-	-	-	-	-	-	-	-
705	Entebbe Municipal Council	-	-	-	-	-	-	-	-	-
706	Ibanda Municipal Council	-	-	-	-	-	-	-	-	-
707	Igganga Municipal Council	-	-	-	-	-	-	-	-	-
708	Kibale Municipal Council	14,838,496	-	-	-	-	-	1,373,447,783	-	1,388,286,279
709	Kamuli Municipal Council	-	-	-	-	-	-	12,170,882	-	12,170,882
710	Kapchorwa Municipal Council	-	-	-	-	-	-	-	-	-
711	Kasese Municipal Council	-	-	-	-	-	-	-	-	-
712	Kira Municipal Council	24,814,440	-	-	-	-	-	-	-	24,814,440
713	Kisoro Municipal Council	-	-	-	-	-	-	-	-	-
714	Kitgum Municipal Council	-	-	-	-	-	-	-	-	-
715	Koboko Municipal Council	-	-	-	-	-	-	-	-	-
716	Kohde Municipal Council	-	-	-	-	-	-	-	-	-
717	Kumi Municipal Council	25,205,396	-	-	-	-	-	-	-	25,205,396
718	Lugazi Municipal Council	5,453,356	-	-	-	-	-	17,741,565	-	23,194,921
719	Maltrude- Sebaggabo Municipal Council	15,591,138	-	-	-	-	-	23,197,945	-	38,789,083
720	Masindi Municipal Council	-	-	-	-	-	-	-	-	-
721	Mityama Municipal Council	-	-	-	-	-	-	-	-	-
722	Moroto Municipal Council	-	-	-	-	-	-	80,401	-	8,879,210
723	Mubende Municipal Council	8,798,809	-	-	-	-	-	-	-	-
724	Mukono Municipal Council	-	-	-	-	-	-	-	-	-
725	Nansana Municipal Council	89,058,355	-	-	-	-	-	-	-	89,058,355
726	Nebbi Municipal Council	-	-	-	-	-	-	-	-	-
727	Nyeru Municipal Council	-	-	-	-	-	-	-	-	-
728	Ntungamo Municipal Council	-	-	-	-	-	-	-	-	-
729	Rukungiri Municipal Council	-	-	-	-	-	-	87,246,777	-	115,057,715
730	Sheema Municipal Council	27,810,938	-	-	-	-	-	582,780,344	-	607,840,330
731	Tororo Municipal Council	25,059,986	-	-	-	-	-	-	-	-
801	Abim District	-	-	-	-	-	-	155,012,004	-	232,867,251
802	Adjumani District	77,855,247	-	-	-	-	-	185,915,150	-	359,232,268
803	Aggjo District	173,317,118	-	-	-	-	-	146,113,402	-	211,009,873
804	Alebbong District	64,896,471	-	-	-	-	-	84,498,515	-	139,966,509
805	Amolatar District	55,467,994	-	-	-	-	-	-	-	-
806	Amudat District	-	-	-	-	-	-	127,003,561	-	184,433,827
807	Amuria District	57,430,266	-	-	-	-	-	1,751,758,683	-	1,926,126,072
808	Amuru District	174,367,389	-	-	-	-	-	-	-	-
809	Apac District	-	-	-	-	-	-	839,702,573	-	1,335,720,279
810	Arua District	406,017,706	-	-	-	-	-	926,955,080	-	935,789,474
811	Budaka District	8,834,394	-	-	-	-	-	-	-	-
812	Bududa District	-	-	-	-	-	-	40,831,809	-	40,831,809
813	Bugiri District	-	-	-	-	-	-	-	-	-
814	Bugweri District	34,123,123	-	-	-	-	-	86,032,627	-	120,155,750

**ANNEX 3: ALLOCATION OF DOMESTIC ARREARS FOR FY 2023/2024**

Vote	Description	Salary arrears	Commission	Classified	Rent	Other recurrent	Cont. to 1st orgs	P & G Arrears	Development	Total
815	Buhweyu District	-	-	-	-	-	-	-	-	-
816	Bulkwere District	149,144,736	-	-	-	-	-	135,940,441	-	285,085,177
817	Bulkedai District	-	-	-	-	-	-	-	-	-
818	Bulkomamsimbi District	29,249,869	-	-	-	-	-	-	-	29,249,869
819	Bulkwao District	151,745,476	-	-	-	-	-	1,122,883,188	-	1,274,628,664
820	Bulambuli District	-	-	-	-	-	-	-	-	-
821	Buliisa District	-	-	-	-	-	-	-	-	-
822	Bundibugyo District	44,091,742	-	-	-	-	-	160,755,700	-	204,847,442
823	Bunyanga District	-	-	-	-	-	-	-	-	-
824	Bushenyi District	50,781,723	-	-	-	-	-	1,484,236,729	-	1,535,018,452
825	Busa District	81,655,142	-	-	-	-	-	652,369,742	-	734,024,884
826	Butaleja District	109,929,161	-	-	-	-	-	109,929,161	-	109,929,161
827	Butambala District	110,309,733	-	-	-	-	-	24,505,761	-	134,815,494
828	Butebo District	-	-	-	-	-	-	1,045,460,259	-	1,045,460,259
829	Buyuma District	-	-	-	-	-	-	-	-	-
830	Buyende District	-	-	-	-	-	-	-	-	-
831	Dokolo District	-	-	-	-	-	-	8,133,486	-	8,133,486
832	Gomba District	-	-	-	-	-	-	-	-	-
833	Gulu District	35,876,608	-	-	-	-	-	407,057,401	-	442,934,009
834	Hoima District	-	-	-	-	-	-	-	-	-
835	Ibanda District	-	-	-	-	-	-	-	-	-
836	Iganga District	75,658,344	-	-	-	-	-	590,637,438	-	666,295,782
837	Ishingiro District	10,178,302	-	-	-	-	-	248,116,503	-	258,294,805
838	Jimira District	36,843,406	-	-	-	-	-	-	-	36,843,406
839	Kaabong District	310,237,531	-	-	-	-	-	-	-	310,237,531
840	Kabele District	17,885,388	-	-	-	-	-	1,866,978,208	-	1,884,863,596
841	Kabarole District	51,488,436	-	-	-	-	-	22,749,467	-	74,237,903
842	Kaberamaido District	37,671,975	-	-	-	-	-	-	-	37,671,975
843	Kagadi District	-	-	-	-	-	-	66,097,590	-	66,097,590
844	Kakumiro District	202,946,478	-	-	-	-	-	90,348,654	-	293,295,132
845	Kakadi District	76,241,310	-	-	-	-	-	178,617,567	-	254,858,877
846	Kalungga District	8,526,716	-	-	-	-	-	-	-	8,526,716
847	Kaliro District	110,744,936	-	-	-	-	-	-	-	110,744,936
848	Katungu District	-	-	-	-	-	-	35,977,459	-	35,977,459
849	Kamuli District	96,695,448	112,534,800	-	-	-	-	524,657,806	-	733,888,054
850	Kamwenge District	80,169,469	-	-	-	-	-	13,872,548	-	94,042,017
851	Kanungu District	71,300,649	-	-	-	-	-	-	-	71,300,649
852	Kapchorwa District	47,318,938	-	-	-	-	-	291,550,890	-	338,869,828
853	Kapelebyong District	-	-	-	-	-	-	-	-	-
854	Kateregga District	23,624,648	-	-	-	-	-	-	-	23,624,648
855	Kassanda District	54,487,987	-	-	-	-	-	-	-	54,487,987
856	Kese District	11,626,324	-	-	-	-	-	3,452,233	-	15,078,557
857	Katakwi District	58,262,337	-	-	-	-	-	70,231,791	-	128,494,128
858	Kayunga District	103,810,220	-	-	-	-	-	718,260,864	-	822,071,084
859	Kazo District	-	-	-	-	-	-	-	-	-
860	Kibale District	-	-	-	-	-	-	137,561,977	-	137,561,977
861	Kiboga District	145,259,740	-	-	-	-	-	29,648,614	-	174,908,354
862	Kibuka District	22,517,882	-	-	-	-	-	25,920,000	-	48,437,882
863	Kiharu District	-	-	-	-	-	-	-	-	-
864	Kihuru District	42,087,426	-	-	-	-	-	-	-	42,087,426
865	Kiryandongo District	21,585,540	-	-	-	-	-	991,280,282	-	1,012,865,822
866	Kisoro District	73,002,513	-	-	-	-	-	242,313,223	-	315,315,736
867	Kiryandongo District	-	-	-	-	-	-	918,363,638	-	918,363,638
868	Kitunga District	570,135,179	-	-	-	-	-	1,016,871,920	-	1,587,007,099
869	Koboko District	125,904,526	-	-	-	-	-	299,988,395	-	425,892,921





**ANNEX 3: ALLOCATION OF DOMESTIC ARREARS FOR FY 2023/2024**

Vote	Description	Salary arrears	Compensation	Classified	Rent	Other recurrent	Cont. to Int orgs	P & G Arrears	Development	Total
870	Kole District	314,885,521	-	-	-	-	-	261,117,009	-	576,002,530
871	Kotido District	85,883,577	-	-	-	-	-	291,299,240	-	377,182,817
872	Kumi District	133,222,885	-	-	-	-	-	763,177,714	-	896,400,599
873	Kwana District	56,400,000	-	-	-	-	-	-	-	56,400,000
874	Kwena District	-	-	-	-	-	-	-	-	-
875	Kyanjwani District	4,568,140	-	-	-	-	-	263,388,719	-	267,956,859
876	Kyegaya District	233,830,264	-	-	-	-	-	77,148,485	-	310,978,749
877	Kyenjojo District	622,955,728	-	-	-	-	-	36,661,615	-	659,617,343
878	Kyotera District	-	-	-	-	-	-	292,125,673	-	292,125,673
879	Lamwo District	-	-	-	-	-	-	-	-	-
880	Lira District	-	-	-	-	-	-	2,837,257,912	-	2,837,257,912
881	Luwero District	-	-	-	-	-	-	-	-	-
882	Luwero District	109,093,819	-	-	-	-	-	258,085,735	-	367,179,554
883	Lywengo District	65,051,753	-	-	-	-	-	264,050,763	-	329,102,516
884	Lyantonde District	124,477,149	-	-	-	-	-	557,987,540	-	682,464,689
885	Madi-Okollo	-	-	-	-	-	-	-	-	-
886	Manafwa District	151,038,637	-	-	-	-	-	52,791,197	-	203,829,834
887	Mara District	79,583,556	-	-	-	-	-	229,631,855	-	79,583,556
888	Masaka District	34,430,885	-	-	-	-	-	300,962,575	-	264,062,740
889	Masindi District	-	-	-	-	-	-	-	-	300,962,575
890	Mauye District	-	-	-	-	-	-	-	-	-
891	Mbale District	334,309,462	-	-	-	-	-	47,861,800	-	382,171,262
892	Mbarara District	-	-	-	-	-	-	65,872,926	-	65,872,926
893	Mtitooni District	93,395,936	-	-	-	-	-	18,605,460	-	112,001,396
894	Mtuyana District	-	-	-	-	-	-	-	-	-
895	Moroto District	8,057,635	-	-	-	-	-	81,546,669	-	89,604,304
896	Moyo District	-	204,816,000	-	-	-	-	-	-	204,816,000
897	Mpigi District	16,517,170	-	-	-	-	-	596,849,194	-	613,366,364
898	Mubende District	107,921,873	-	-	-	-	-	232,362,454	-	340,284,327
899	Mukono District	6,118,620	-	-	-	-	-	4,690,804,515	-	4,696,923,135
900	Nabulak District	-	-	-	-	-	-	-	-	-
901	Nabulak District	-	-	-	-	-	-	9,748,040	-	9,748,040
902	Nakaseke District	441,789,308	-	-	-	-	-	954,408,995	-	1,396,198,303
903	Nakasongola District	61,012,196	-	-	-	-	-	47,361,768	-	108,373,964
904	Namayingo District	119,606,803	-	-	-	-	-	-	-	119,606,803
905	Namisindwa District	283,424,217	-	-	-	-	-	-	-	283,424,217
906	Namutumba District	-	-	-	-	-	-	30,177,403	-	30,177,403
907	Napak District	-	-	-	-	-	-	-	-	-
908	Nebbi District	-	-	-	-	-	-	-	-	-
909	Ngora District	67,844,841	-	-	-	-	-	705,512,770	-	773,357,611
910	Ntoroko District	-	-	-	-	-	-	-	-	-
911	Ntungamo District	142,319,642	-	-	-	-	-	252,176,450	-	394,496,092
912	Nwoya District	-	-	-	-	-	-	-	-	-
913	Obongi District	-	-	-	-	-	-	-	-	-
914	Omoro District	-	-	-	-	-	-	-	-	-
915	Onake District	50,881,067	-	-	-	-	-	-	-	50,881,067
916	Oyam District	132,618,708	-	-	-	-	-	146,593,778	-	279,212,486
917	Pader District	-	-	-	-	-	-	-	-	-
918	Pakwach District	41,954,085	-	-	-	-	-	-	-	41,954,085
919	Palisa District	4,931,472	-	-	-	-	-	-	-	4,931,472
920	Rakai District	12,879,761	-	-	-	-	-	-	-	12,879,761
921	Rubanda District	10,780,142	-	-	-	-	-	16,353,912	-	27,134,054
922	Rubirizi District	32,264,735	-	-	-	-	-	31,761,456	-	64,026,191
923	Rukiga District	32,927,721	-	-	-	-	-	730,162,870	-	763,090,591
924	Rukungiri District	21,017,800	-	-	-	-	-	749,749,385	-	770,767,185

**ANNEX 3: ALLOCATION OF DOMESTIC ARREARS FOR FY 2023/2024**

Vote	Description	Salary arrears	Compensation	Classified	Rent	Other recurrent	Cont. to Int orgs	P & G Arrears	Development	Total
925	Rwampara District	16,884,199	-	-	-	-	-	-	-	16,884,199
926	Sembabule District	65,567,448	-	-	-	-	-	-	-	65,567,448
927	Serebe District	13,232,835	-	-	-	-	-	-	-	13,232,835
928	Sheema District	-	-	-	-	-	-	-	-	-
929	Shronko District	-	-	-	-	-	-	-	-	-
930	Soroti District	-	-	-	-	-	-	-	-	-
931	Terago District	213,634,255	-	-	-	-	-	344,594,368	-	558,228,623
932	Tororo District	110,294,012	-	-	-	-	-	691,719,373	-	802,013,385
933	Waldso District	171,594,883	-	-	-	-	-	191,665,255	-	363,260,138
934	Yumbe District	159,163,068	-	-	-	-	-	483,457,334	-	642,620,402
935	Zombo District	62,036,701	-	-	-	-	-	200,928,140	-	262,964,841
<b>600</b>	<b>Local Governments</b>	<b>9,760,111,713</b>	<b>317,350,800</b>	<b>17,718,412,881</b>	<b>139,978,404</b>	<b>68,612,927,200</b>	<b>797,215,583</b>	<b>38,812,423,917</b>	<b>16,310,976,583,40</b>	<b>48,889,886,430</b>
<b>Grand Total</b>		<b>10,446,895,691</b>	<b>326,009,635</b>	<b>17,718,412,881</b>	<b>139,978,404</b>	<b>68,612,927,200</b>	<b>797,215,583</b>	<b>101,240,998,172</b>	<b>16,310,976,583,40</b>	<b>215,799,414,089</b>

## ANNEX 4: PROJECTS SCHEDULED TO EXIT THE PIP ON 30 JUNE 2024

Programme	Vote Name	Project Code	Project Name	Start Date	End Date	Project Value
Development Plan Implementation	Inspectorate of Government (IG)	1496	Construction of the IQG Head Office Building Project	01/07/2018	30/06/2024	107.90
Governance and security	Judiciary (Courts of Judicature)	1556	Construction of the Supreme Court and Court of Appeal Buildings	01/07/2019	30/06/2024	159.23
Human Capital Development	Kabale University	1418	Support to Kabale University Infrastructure Development	01/07/2016	30/06/2024	35.00
Integrated Transport Infrastructure at Kampala Capital City Authority (KCCA)	Mbarara University	1295	2ND Kampala Institutional and Infrastructure Development Project (KIINDP 2)	01/07/2014	30/06/2024	30.06
Human Capital Development	Mbarara University	0368	MBARARA UNIV OF SCIENCE AND TECH	01/07/2015	30/06/2024	130.00
Agro-Industrialisation	Ministry of Trade, Industry and Co-operatives	1495	Rural Industrial Development Project (YOOP Project Phase III)	01/07/2017	30/06/2024	167.00
Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	1316	Enhancing National Food Security through increased Rice production in Eastern Uganda	01/07/2015	30/06/2024	131.00
Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	1330	Livestock Diseases Control Project Phase 2	01/07/2014	30/06/2024	25.00
Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	1357	Improving Access and Use of Agricultural Equipment and Mechanisation through the Meat Export Support Services	01/07/2015	30/06/2024	52.00
Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	1358	Crop Pests and Diseases Control Phase II	01/07/2016	30/06/2024	19.70
Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	1386	Multisectoral Food Safety & Nutrition Project	01/07/2016	30/06/2024	91.00
Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	1425	Agriculture Value Chain Development	01/07/2017	30/06/2024	445.00
Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	1444	Developing A Market - Oriented & Environmentally Sustainable Beef Meat Industry	01/07/2017	30/06/2024	77.60
Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	1493	Promoting Commercial Aquaculture Project	01/07/2017	30/06/2024	296.40
Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	1494	National Oil Palm Project	01/07/2018	30/06/2024	44.00
Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	1508	China-Uganda South-South Cooperation Project Phase III	07/01/2020	30/06/2024	7,640.94
Agro-Industrialisation	Ministry of Agriculture, Animal Industry and Fisheries	1663	Defence Equipment Project	01/07/2017	30/06/2024	88.80
Governance and security	Ministry of Defence	0023	African Centers of Excellence II	01/07/2020	30/06/2024	50.00
Human Capital Development	Ministry of Education and Sports	1491	Development of Secondary Education Phase II	01/07/2012	30/06/2024	1,764.00
Human Capital Development	Ministry of Education and Sports	1540	Isimba Hydro Power Project	01/07/2015	30/06/2024	67.00
Sustainable Energy Development	Ministry of Energy and Mineral Development	1143	Isimba Hydro Power Project	01/07/2015	30/06/2024	70.00
Sustainable Energy Development	Ministry of Energy and Mineral Development	1351	Wagale III Hydro Power Project	01/07/2016	30/06/2024	239.00
Sustainable Energy Development	Ministry of Energy and Mineral Development	1391	Lira-Gulu-Agago 132KV Transmission project	01/07/2016	30/06/2024	382.00
Sustainable Energy Development	Ministry of Energy and Mineral Development	1409	Mirama -Kabale 132kv Transmission Project	01/07/2016	30/06/2024	834.00
Sustainable Energy Development	Ministry of Energy and Mineral Development	1426	Grid Expansion and Reinforcement Project - Lira-Gulu, Nebbi to Arua Transmission	01/07/2017	30/06/2024	687.00
Sustainable Energy Development	Ministry of Energy and Mineral Development	1428	Energy for Rural Transformation (EKR) Phase III	01/07/2018	30/06/2024	837.00
Sustainable Energy Development	Ministry of Energy and Mineral Development	1517	Bridging the demand gap through the accelerated rural electrification Programme (BRIDGEMAP)	01/07/2018	30/06/2024	453.75
Sustainable Energy Development	Ministry of Energy and Mineral Development	1518	Uganda Rural Electrification Access Project (UREAP)	01/07/2019	30/06/2024	100.00
Sustainable Energy Development	Ministry of Energy and Mineral Development	1542	Arborea Geophysical Survey and Geological Mapping of Karamoja	01/07/2015	30/06/2024	-
Mineral Development	Ministry of Finance, Planning and Economic Development	1208	Support to National Authorising Officer	01/07/2014	30/06/2024	170.30
Development Plan Implementation	Ministry of Finance, Planning and Economic Development	1289	Competitiveness and Enterprise Development Project-CEDP	07/07/2010	30/06/2024	209.00
Private Sector Development	Ministry of Health	0220	Global Fund for AIDS, TB and Malaria	07/01/2017	30/06/2024	152.00
Human Capital Development	Ministry of Health	1436	GAVI Vaccines and Health Sector Dev't Plan Support	07/01/2017	30/06/2024	610.00
Human Capital Development	Ministry of Health	1440	Uganda Reproductive Maternal & Child Health Services Improvement Project	01/07/2019	30/06/2024	163.00
Human Capital Development	Ministry of Health	1539	Italian support to Health Sector Development Plan- Karamoja Infrastructure Development Project-CEDP	01/07/2014	30/06/2024	170.30
Human Capital Development	Ministry of Health	1539	Competitiveness and Enterprise Development Project-CEDP	01/07/2014	30/06/2024	87.50
Private Sector Development	Ministry of Lands, Housing & Urban Development	1310	Albertine Region Sustainable Development Project	01/07/2018	30/06/2024	1,308.24
Integrated Transport Infrastructure at Kampala Capital City Authority (KCCA)	Ministry of Lands, Housing & Urban Development	1514	Uganda Support to Municipal Infrastructure Development (USMID II)	01/07/2019	30/06/2024	921.50
Sustainable Urbanization and Housing	Ministry of Lands, Housing & Urban Development	1528	Holma Oil Refinery Proximity Development Master Plan	01/07/2015	30/06/2024	329.00
Sustainable Urbanization and Housing	Ministry of Local Government	1360	Markets and Agricultural Trade Improvements Programme (MATIP 2)	01/07/2015	30/06/2024	288.00
Regional Development	Ministry of Local Government	1381	Programme for Restoration of Livelihoods in Northern Region (PREL/NOR)	01/07/2018	30/06/2024	188.00
Regional Development	Ministry of Local Government	1509	Local Economic Growth (LEGIS) Support Project	01/07/2010	30/06/2024	124.00
Regional Development	Ministry of Water and Environment	1188	Protection of Lake Victoria - Kampala Sanitation Program	01/07/2011	30/06/2024	12.21
Natural Resources, Environment, Climate Change and Disaster Preparedness	Ministry of Water and Environment	1193	Kampala Water- Lake Victoria Water & Sanitation project	01/07/2014	30/06/2024	10.00
Natural Resources, Environment, Climate Change and Disaster Preparedness	Ministry of Water and Environment	1302	Support for Hydro-Power Dev't and Operations on River Nile	01/07/2016	30/06/2024	71.20
Natural Resources, Environment, Climate Change and Disaster Preparedness	Ministry of Water and Environment	1396	Water for Production Regional Center-North based in Lira (WPPRC-N)	01/07/2016	30/06/2024	90.40
Natural Resources, Environment, Climate Change and Disaster Preparedness	Ministry of Water and Environment	1397	Water for Production Regional Center-East based in Mbale (WPPRC-E)	01/07/2016	30/06/2024	89.80
Natural Resources, Environment, Climate Change and Disaster Preparedness	Ministry of Water and Environment	1398	Water for Production Regional Center-West based in Mbarara (WPPRC-W)	01/07/2017	30/06/2024	547.30
Natural Resources, Environment, Climate Change and Disaster Preparedness	Ministry of Water and Environment	1438	Water-Service Acceleration Project (SCAP 100%)	01/07/2017	30/06/2024	31.92
Natural Resources, Environment, Climate Change and Disaster Preparedness	Ministry of Water and Environment	1487	Enhancing Resilience of Communities to Climate Change	01/07/2019	30/06/2024	45.80
Natural Resources, Environment, Climate Change and Disaster Preparedness	Ministry of Water and Environment	1522	Inner Murchison Bay Cleanup Project	01/07/2019	30/06/2024	529.00
Natural Resources, Environment, Climate Change and Disaster Preparedness	Ministry of Water and Environment	1523	Water for Production Phase II	01/07/2019	30/06/2024	179.00
Natural Resources, Environment, Climate Change and Disaster Preparedness	Ministry of Water and Environment	1524	Water and Sanitation Development Facility East-Phase II	01/07/2019	30/06/2024	179.00
Natural Resources, Environment, Climate Change and Disaster Preparedness	Ministry of Water and Environment	1525	Water and Sanitation Development Facility-South West-Phase II	01/07/2019	30/06/2024	242.71
Natural Resources, Environment, Climate Change and Disaster Preparedness	Ministry of Water and Environment	1529	Strategic Towns Water Supply and Sanitation Project (STWSSP)	01/07/2019	30/06/2024	146.18

Natural Resources, Environment, Climate	Ministry of Water and Environment	1530	Integrated Water Resources Management and Development Project (IWRMP)	01/07/2019	30/06/2024	918.00
Natural Resources, Environment, Climate	Ministry of Water and Environment	1531	South Western Cluster (SWC) Project	01/07/2019	30/06/2024	519.94
Natural Resources, Environment, Climate	Ministry of Water and Environment	1532	100% Service Coverage Acceleration Project-umbrellas (SCAP 100- umbrellas)	01/07/2019	30/06/2024	242.00
Natural Resources, Environment, Climate	Ministry of Water and Environment	1539	Drought Resilience in Karamoja Sub-Region Project	01/07/2019	30/06/2024	96.80
Integrated Transport Infrastructure	Ministry of Works and Transport	1097	New Standard Gauge Railway Line	01/07/2009	30/06/2024	9171.038
Integrated Transport Infrastructure	Ministry of Works and Transport	1284	Development of new Kampala Port in Bukasa	01/07/2013	30/06/2024	-
Integrated Transport Infrastructure	Ministry of Works and Transport	1489	Development of Kabale Airport	01/07/2017	30/06/2024	428.00
Agro-Industrialisation	Ministry of Works and Transport	1558	Rural Bridges Infrastructure Development	01/07/2019	30/06/2024	300.00
Regional Development	National Agricultural Research Organization	1560	Relocation and Operationalisation of the National Livestock Resources Research in	01/07/2020	30/06/2024	80.00
Regional Development	Office of the Prime Minister	0022	SUP-PORT TO LUWERO REGIONAL	01/07/2009	30/06/2024	23.74
Regional Development	Office of the Prime Minister	0922	HUMANITARIAN ASSISTANCE	01/07/2015	30/06/2024	225.50
Regional Development	Office of the Prime Minister	0932	Northern Uganda War Recovery Plan	01/07/2015	30/06/2024	147.70
Regional Development	Office of the Prime Minister	1078	Karamoja Integrated Disarmament Programme	01/07/2015	30/06/2024	80.07
Regional Development	Office of the Prime Minister	1251	Support to Teso Development	01/07/2012	30/06/2024	36.20
Regional Development	Office of the Prime Minister	1293	Support to Buruvoro Development	01/07/2012	30/06/2024	4.10
Regional Development	Office of the Prime Minister	1486	Support to Refugee Settlement	01/07/2014	30/06/2024	0.19
Regional Development	Office of the Prime Minister	1499	Development Initiative for Northern Uganda	01/07/2017	30/06/2024	470.40
Governance and security	Parliamentary Commission	0355	REHABILITATION OF PARLIAMENT	01/07/2011	30/06/2024	740.00
Human Capital Development	Uganda Cancer Institute (UCI)	1120	Uganda Cancer Institute	07/01/2010	30/06/2024	54.00
Human Capital Development	Uganda Heart Institute (UHI)	1345	ADB Support to UCI	01/07/2019	30/06/2024	118.00
Private Sector Development	Uganda Investment Authority (UIA)	1526	Uganda Heart Institute Infrastructure Development Project	07/01/2015	30/06/2024	266.00
Human Capital Development	Uganda National Examination Board (UNE)	0994	Development of Industrial Parks	01/07/2008	30/06/2024	571.00
Integrated Transport Infrastructure	Uganda National Roads Authority (UNRA)	1356	Uganda National Examination Board (UNE) Infrastructure Development Project	01/07/2019	30/06/2024	23.40
Integrated Transport Infrastructure	Uganda National Roads Authority (UNRA)	1040	Atiak-Moyo-Afjii	01/07/2003	30/06/2024	400.00
Integrated Transport Infrastructure	Uganda National Roads Authority (UNRA)	1041	Kapechorwa - Suam Road	01/11/2010	30/06/2024	-
Integrated Transport Infrastructure	Uganda National Roads Authority (UNRA)	1176	Kyenjojo- Hoima-Masindi- Kigungba road	31/03/2014	30/06/2024	-
Integrated Transport Infrastructure	Uganda National Roads Authority (UNRA)	1274	Hoima- Wanseko Road	10/03/2010	30/06/2024	-
Integrated Transport Infrastructure	Uganda National Roads Authority (UNRA)	1275	Musita-Lumino-Busia/Melanjii Road	01/07/2014	30/06/2024	-
Integrated Transport Infrastructure	Uganda National Roads Authority (UNRA)	1277	Owinyo-Gulu-Kigungu Road	31/03/2014	30/06/2024	-
Integrated Transport Infrastructure	Uganda National Roads Authority (UNRA)	1280	Kampala Northern Bypass Phase 2	01/07/2014	30/06/2024	-
Integrated Transport Infrastructure	Uganda National Roads Authority (UNRA)	1281	Secta-Kyalwajjala-Matugga-Wakiso-Butoba-Nsangi	01/07/2014	30/06/2024	-
Integrated Transport Infrastructure	Uganda National Roads Authority (UNRA)	1310	Majjanakumbi-Busubala Road and Nambole-Nambyanga-Sectia	31/03/2014	30/06/2024	-
Integrated Transport Infrastructure	Uganda National Roads Authority (UNRA)	1313	Tirinyi-Pulisa-Kumi/Kamukoli Road	01/07/2014	30/06/2024	-
Integrated Transport Infrastructure	Uganda National Roads Authority (UNRA)	1319	Albertine Region Sustainable Development Project	01/07/2014	30/06/2024	87.50
Integrated Transport Infrastructure	Uganda National Roads Authority (UNRA)	1322	North Eastern Road-Corridor Asset Management Project	01/07/2014	30/06/2024	-
Integrated Transport Infrastructure	Uganda National Roads Authority (UNRA)	1403	Kampala Flyover	01/07/2015	30/06/2024	290.851
Integrated Transport Infrastructure	Uganda National Roads Authority (UNRA)	1490	Upgrading of Muyembe-Nakapiripiri (92 km)	01/07/2015	30/06/2024	-
Integrated Transport Infrastructure	Uganda National Roads Authority (UNRA)	1536	Soroti -Kataskw- Moroto -Loktonyala Road	01/07/2017	30/06/2024	-
Integrated Transport Infrastructure	Uganda National Roads Authority (UNRA)	1550	Luwero - Butalangu Road	01/07/2017	30/06/2024	54.767
Integrated Transport Infrastructure	Uganda National Roads Authority (UNRA)	1554	Upgrading Kitaha - Gerenge Road	07/01/2019	30/06/2024	33.87
Integrated Transport Infrastructure	Uganda National Roads Authority (UNRA)	1555	Namunsi-Sironko/Muyembe-Kapechorwa Section I	01/07/2019	30/06/2024	168.783
Integrated Transport Infrastructure	Uganda National Roads Authority (UNRA)	1555	Nakalams-Tirinyi-Mbale Road	01/07/2019	30/06/2024	168.783
Governance and security	Uganda Police Force	0385	Portportal -Hima Road	01/07/2019	30/06/2024	98.84
Governance and security	Uganda Prisons Service	1395	Assistance to Uganda Police	01/07/2010	30/06/2024	2,808.00
Governance and security	Uganda Prisons Service	1443	The Maize seed & Cotton production project under Uganda Prisons Service	01/07/2016	30/06/2024	135.00
			Reutilisation of prison Industries	01/07/2017	30/06/2024	32.72