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

ALD 141/259/01 TC

21<sup>st</sup> September 2023

All Accounting Officers  
All Ministries, Departments and Agencies  
All Local Governments



### **UGANDA'S SOCIAL SAFEGUARD POLICIES**

I am writing in reference to the above subject. Further reference is made to the Anti-Homosexuality Act, 2023 (AHA) that came into force on 30<sup>th</sup> May 2023.

Following the World Bank Group's concern with Uganda's enactment of the Anti-Homosexuality Act, 2023 and as communicated in the Budget Execution Circular of FY 2023/2024 on 18<sup>th</sup> July 2023, we guide that;

- All World Bank-financed projects must be implemented in a manner consistent with the principles of non-discrimination as provided under Article 21 of the Constitution of the Republic of Uganda. These projects should also be implemented in accordance with World Bank policies and applicable Legal Agreements.
- Under these projects, no person will be discriminated against or stigmatized and the principles of non-discrimination and inclusion will be adhered to. Support should be provided to all project beneficiaries.
- All implementing entities of World Bank projects will implement specific mitigation measures to address non-discrimination.
- These mitigation measures will require enhancing project grievance redress mechanisms as well as strengthening existing project monitoring by implementing entities including third-party monitoring where applicable.
- Each project implementing entity shall develop comprehensive guidelines to address non-discrimination.

*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"*

## **Specific Measures for High Risk Sectors**

### **Health**

- The Ministry of Health issued a circular on August 8, 2023 that guarantees access to health care services for all and prohibits the discrimination or stigmatization of any individual who seeks health care services on any grounds.
- The Ministry of Health will widely disseminate and socialize health sector guidelines for the effective implementation of the circular.
- Implementating entities should strengthen grievance redress mechanisms, and third-party monitoring systems in collaboration with national and international partners.

### **Education**

- The Permanent Secretary in the Ministry of Education and Sports on 18<sup>th</sup> August 2023 issued a circular stating that the Ministry of Education and Sports does not permit any form of discrimination against any persons in the delivery of education services, programs and projects.
- In light of that circular, the Ministry should ensure that there is no discrimination (including any form of bullying) against teachers and students on any grounds.
- The Ministry of Education and Sports will prepare project specific guidelines to address non-discrimination.
- Implementating entities should strengthen grievance redress mechanisms, including an independent hotline and third-party monitoring systems where necessary.



Ramathan Ggoobi

**PERMANENT SECRETARY/SECRETARY TO THE TREASURY**

Rt. Hon. Prime Minister, Office of the Prime Minister

Attorney General, Ministry of Justice and Constitutional Affairs

Hon. Minister of Finance, Planning and Economic Development

Hon. Minister of Education and Sports

Hon. Minister of Health

Hon. Minister of Gender, Labour and Social Development

Hon. Minister of Energy and Mineral Development

The Principal Private Secretary to H.E. the President

The Solicitor General, Ministry of Justice and Constitutional Affairs

The Permanent Secretary, Ministry of Health

The Permanent Secretary, Ministry of Education and Sports

The Permanent Secretary, Ministry of Gender, Labour and Social Development

The Director of Public Prosecutions



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BPD 86/179/01



Ministry of Finance, Planning &  
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Kampala, Uganda

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

  
Minister

*“To formulate sound economic policies, promote 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.**



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IN ANY CORRESPONDENCE ON



Ministry of Health  
P. O. Box 7272  
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KAMPALA  
UGANDA

THIS SUBJECT PLEASE QUOTE NO. **ADM:180/01**

THE REPUBLIC OF UGANDA

5<sup>th</sup> June 2023

### Circular

All Hospital Directors, National and Regional Referral Hospitals  
All District Health Officers  
All Medical Superintendents  
All Health Facility In-charges  
Executive Directors of Implementing Partners  
Executive Directors of Faith Based Medical Bureaus  
The Executive Director Uganda Healthcare Federation

### PROVISION OF SERVICES TO ALL PEOPLE WITHOUT DISCRIMINATION

The constitution of the republic of Uganda recognises that health is a fundamental right and guarantees access to health care services for all. The Ministry of Health is mandated to provide Preventive, Promotive, Curative and Rehabilitative Health Services to all people in Uganda in their diversity **without any form of discrimination**. Furthermore, all services should be provided in a manner that ensures **Safety, Privacy and Confidentiality to all clients that seek health services in all facilities, both Public and Private.**

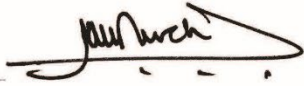
The Ministry of Health therefore reminds all health care workers and stakeholders about the above National commitments, and reiterates the following;

- **Not to deny services to ANY client who present themselves for services.**
- **Not to discriminate or stigmatize any individual who seeks health care services, for any reason – gender, religion, tribe, economic status, social status or sexual orientation.**
- **Patient rights and ethical values – Confidentiality, Privacy, Patient Safety as stipulated in the Patient's Charter should be upheld each time a patient seeks health care services at your facility**

Your cooperation in this matter is of great importance to improving access to service delivery for all our people.

A handwritten signature in black ink, appearing to read 'M. N. N. N.', with a long horizontal line extending to the right.





Dr. Henry G. Mwebesa  
**DIRECTOR GENERAL HEALTH SERVICES**

- cc. Hon. Minister of Health  
Hon. Minister of State for Health (GD)  
Hon. Minister of State for Health (PHC)  
Permanent Secretary, Ministry of Health  
All UN Agencies  
PEPFAR Coordinator  
Head Country Team Global Fund, Geneva  
Country Manager, World Bank  
Country Director – CDC, USAID, DOD  
Director General, Uganda AIDS Commission  
Directors, Ministry of Health  
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**Kampala, Uganda**

18<sup>th</sup> August 2023

All Heads of Education Institutions

### **PROVISION OF EDUCATION SERVICES TO ALL PEOPLE WITHOUT DISCRIMINATION**

The Government of Uganda recognizes the Constitutional social objective to ensure all Ugandans enjoy rights, opportunities and access to education. Under our education objectives, the State is obligated to promote free and compulsory basic education, afford every citizen equal opportunity to attain the highest educational standard possible, and facilitate individuals, religious bodies and other non-governmental organizations to found and operate educational institutions if they comply with the general educational policy of the country and maintain national standards.

The Ministry is implementing the Gender in Education Policy which provides for equitable access to education for all without discrimination. To operationalize the Policy a number of policy strategies and guidelines exist including the National Strategy of Elimination of Violence Against Children, the Life Skills Toolkit, manuals on growth and sexual maturation. In addition, the Ministry has incorporated Sexuality Education into the curriculum to ensure age-appropriate information to enable young people to maneuver through the different challenges of life.

The purpose of this Circular, therefore, is to reiterate Article 21 (1) of our constitution with states that "All persons are equal before and under the law in all spheres of political, economic, social and cultural life and in every other respect and shall enjoy equal protection of the law". The Ministry does not condone any forms of discrimination and exclusion of any persons, in delivery of education services, programs and projects.

You are, therefore, called upon to observe and ensure the above standards in the delivery of education services, programmes and projects.

**Ketty Lamaro**  
**PERMANENT SECRETARY**

Cc: First Lady and Hon Minister of Education and Sports  
Ministers of State, Education and Sports

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Our Ref: ADM 12/01  
Your Ref:

Date: 25<sup>th</sup> August, 2023

### CIRCULAR NO.18/2023

All Prosecutors,  
Office of the Director of Public Prosecutions.

**RE: MANAGEMENT OF CASES WITH CHARGES PREFERRED UNDER THE ANTI-HOMOSEXUALITY ACT 2023.**

The Anti-Homosexuality Act (AHA) came into force on 30<sup>th</sup> May 2023. It has come to the attention of management that a number of charges of Homosexuality and Aggravated Homosexuality are now being preferred by some officers without internalizing some crucial aspects of the act.

It is important to note that the AHA only criminalises offences where a sexual act has been performed. The term "*sexual act*" is defined under Section 1 of the Act.

It is also important to note that Sections 2 (5) and 3 (5) of the AHA provide that "*for the avoidance of doubt, a person who is alleged or suspected of being a homosexual, who has not committed a sexual act with another person of the same sex, does not commit the offence of homosexuality under this section*".

Officers are therefore advised to peruse files with offences under the AHA cautiously while taking into account the abovementioned provisions.

You are hereby directed to ensure that all files with charges preferred under the AHA should first be submitted to Headquarters with a written legal opinion for further guidance before a decision to charge is made.

Management will soon organize sensitization meetings for all officers on the key aspects of the AHA.

Handwritten signature of Jane Frances Abodo in black ink.

Jane Frances ABODO  
DIRECTOR OF PUBLIC PROSECUTIONS