

#### THE PARLIAMENT OF UGANDA

### REPORT OF THE COMMITTEE ON BUDGET

ON

THE SUPPLEMENTARY APPROPRIATION BILL 2014

OFFICE OF THE CLERK TO PARLIAMENT

23<sup>rd</sup> SEPTEMBER 2014

Available

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#### 1.0 INTRODUCTION

Rt. Hon Speaker,

On 18<sup>th</sup> September 2013, the Minister of Finance Planning and Economic Development presented the Supplementary Appropriation Bill 2013 to Parliament. The Speaker in accordance with Rule 161 (3) (2) referred the bill to the Budget Committee.

#### 2.0 METHODOLOGY

The Budget Committee held a meeting with the Ministry of Finance Planning and Economic Development and examined the Bill in details.

#### 3.0 OBSERVATIONS

The total supplementary expenditure request to Parliament amounted to UGX 579.505 Bn. The amount withdrawn by the Minister of Finance, Planning and Economic Development (see annex 1) amounted to UGX 98.42Bn leaving a balance of UGX 480.63 Bn as the amount spent by the end of the FY 2013/14 Table 1: Supplementary Appropriation Bill 2014

	Supplementary	Supplementary	Total	
Budget Line	Schedule 1 FY 2013/14	Schedule 2 FY		
		2013/14		
Recurrent	80,505,000,000	197,086,829,000	277,591,857,000	
Development	156,141,000,000	46,195,763,000	202,337,712,000	
Total Appropriation Excl Statutory	236,646,977,000	243,355,150,000	479,929,569,000	
Grand Total Incl Statutory	237,267,828,000	243,355,150,000	480,622,979,000	

The Committee notes that the total expenditure presented under the Supplementary Appropriation Bill stands at 3.4% of the total approved Budget of FY 2013/14. This figure is higher than the 3% stipulated under section 12 of

the Budget Act.

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- To be compliant with the Budget Act, this figure should be kept within 3% of the total approved budget for the financial year. The excess of 0.4% which translates to UGX 59.641 bn should be treated as excess expenditure under \$ 17 of the Public Finance and Accountability Act 2003.
- The Bill has a total Supplementary expenditure of UGX 479,929,569,000 excluding statutory.
- Rt. Hon Speaker the Committee notes that by the end of January 2014, URA
  revenue collection shortfalls were projected at UGX 475 Bn. In order to finance
  expenditures at the levels appropriated by Parliament, the Ministry of Finance
  had to borrow from the domestic market UGX 675Bn to cover the projected
  revenue shortfalls.
- It is in this regard that a supplementary requirement of UGX 454.14Bn (out of a total of UGX 480.63Bn) was financed through reallocation of the domestically borrowed funds. The matter was brought before the House and debate deferred to a future date. Other sources are donor financing, non tax revenue, unspent balances and non resources taxes.
- Rt. Hon Speaker and Hon Members you remember the passing of the Schedules I and II was differed pending harmonization of information regarding the procurement of Ankole cows for breeding at Aswa ranch in Pader district as well as ensuring that the supplementary expenditure limit does not exceed 3% of total appropriation.
- The Committee has confirmed the land is owned by Government under the names of Uganda Livestock Industries for a lease period of 99 years. A copy of the title has been availed to the Committee. In addition the Committee has received evidence of documents pertaining to the procurement of requisite materials for the works currently going on at the ranch.

#### 4.0. Recommendations

The Committee recommends that the excess of 0.4% (UGX 59.641Bn) which
is beyond the 3% provided for in the budget act be excluded from the bill.

• The Excluded UGX. 59.641 bn be treated as excess expenditure and handled under S. 17 of the Public Finance and Accountability Act.

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 The Supplementary expenditure of UGX 420,288,569,000 be approved for the FY 2013/14

#### 5.0 Conclusion:

The Committee recommends that Parliament approves that the Supplementary Appropriations Bill, 2014 amounting to UGX. 420,288,569,000.

Rt. Hon. Speaker, Hon. Members,

I beg to move.

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## REPORT OF THE BUDGET COMMITTEE ON THE SUPPLEMENTARY APPROPRIATION BILL, 2014

No	NAME	SIGNATURE
1.	Amos Lugoloobi - Chairperson	C MAN TO THE STATE OF THE STATE
2.	Hon. Wamakuyu Mudimi -	Λ .
	Deputy Chairperson	
-3.	Hon. Acayo Christine	
4.	Hon. Amongin Jacqeline	
5.	Hon. Nyirabashitsi Sarah Mateke	Baatl
6.	Hon. Nebanda Andiru Florence	A.
7.	Hon. Col Mwesigye Fred	Jamesia
8.	Hon. Nankabirwa Ann Maria	
9.	Hon. Bigirwa Julius Junjura	
10	Hon. Okot Amos John	A Amos.
11	Hon. Komuhangi Margret	<del>M</del>
12	Hon. Ruhunda Alex	
13	Hon. Achia Remegio	
14	Hon. Byamukama Nulu	
15	Hon. Drito Martin Andi	
16	Hon. Ssali Baker	
17	Hon. Ayeper Micheal	Of the Co
18	Hon. Akol Rose	The state of the s
19	Hon. Akello Judith Franca	
20	Hon. Ekanya Geofrey	
21	Hon. Sabiiti Jack	
22	Hon. Atim Ogwal Cecilia	
23	Hon. Oboi Amuriat Patrick	Raton
24	Hon. Ebil Fred	Elila
25	Hon. Matte Joseph Sibalinghana	- V

26	Hon. Mujungu Jennifer	
27	Hon. Odoi Fox Oywelowo	Jeograpo Desis
28	Hon. Bagoole John	
29	Hon. Katirima Phinehas	
30	Hon. Latif Ssebagala	m

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Laid on table by Hon Jacan Omach SOME OF THE 2/19/14

SUPPLEMENTARY EXPENDITURES FOR FY 2013/14

1. Rt. Hon. Speaker, as you are aware, we laid in this August House Supplementary Expenditure Schedules No. 1 and 2 for FY 2013/14 in accordance with Article 156 (2) of the

Constitution of the Republic of Uganda as follows:

TO

STATEMENT

Supplementary Schedule No. 1
Supplementary Schedule No. 2
Addendum 1 to Schedule No. 2
Addendum 2 to Schedule No. 2
Ushs. 237.271 Bn
Ushs. 270.894 Bn
Ushs. 65.041 Bn
Ushs. 5.844 Bn
Ushs. 5.844 Bn
Ushs. 579.050 Bn

2. Rt. Hon. Speaker, the supplementary expenditures under Schedule No. 1 have been fully expended.

- 3. However, supplementary expenditure amounting to Ushs. 98.42 Bn. under Schedule No.2 including School Capitation Grants and Ex-gratia allowances for Political leaders in Local Governments has not been released yet the financial year 2013/14 ended.
- 4. Accordingly, I wish to withdraw the following supplementary expenditures that have become time barred amounting to Ushs. 98.42 Bn:

	SCUBLINESS ARY STEED LESS OF THE STATE OF TH	
010	Ministry of Agriculture, Animal Industry and	
	Fisheries: Acquisition of land for Kalangala	Ì
	Vegetable Oil Project	2.000
103	Inspectorate of Government (IGG): Wage	2.000
	shortfall resulting from additional recruitment of	
	staff	0.874
112	Directorate of Ethics and Integrity: Non-	
j	Resource Taxes to facilitate procurement of	•
	eight vehicles	0.351

<u></u>		
119	Uganda Registration Service Bureau:	
	Facilitation to enhance collection of Non-Tax	
	Revenue	1.000
122	Kampala Capital City Authority: Purchase of	2.000
	USAFI Market	0.718
143	Uganda Bureau of Statistics: Activities for	0.715
	conducting the National Housing and Population	
	Census	25,137
		23.13 /
V atiou	Supplementary Expenditure to cater for School	
S	Capitation Grant shortfalls for the 2nd Term 2014	-
	(May and June 2014).	42.080
Variou	Supplementary Expenditure to cater for salary	
S	shortfalls.	İ
		19.651
Variou	Municipal Councils: payment of Ex-Gratia	
s	allowances to Political Leaders in Municipal	
	Councils.	0.768
	Shb teral According to the second second	
015	Minister of Trada I. J.	
010	Ministry of Trade, Industry and Cooperatives -	
127	Salary arrears	0.020
137	Mbarara University - Salary arrears	4.185
110		Ţ
149	Gulu University - Salary Arrears	0.147
E04 E00		
501-580	Local Governments – Salary arrears	1.492
	The state of the s	

SUPPLEMENTARY   SCHEDULE 1   SCHEDULE 2   SCHEDULE 3	•				TOTAL
SUPPLEMENTARY   SCHEDULE 1   SCHEDULE 2				'	SUPPLEMENTAR
FY 2013/14			SUPPLEMENTARY	SUPPLEMENTARY	EXPENDITURE
FY 2013/14			SCHEDULE 1		SCHEDULE
A. RECURRENT EXPENDITURE   (UShs. '000s)   (UShs. '000s)   (UShs. '000s)			FY 2013/14		FY 2013/14
A. RECURRENT EXPENDITURE   001 Office of the Freshient   4,500,000   6,004 Ministry of Definace   170,000,000   170,000,000   170,000,000   170,000,000   170,000,000   170,000,000   170,000,000   170,000,000   170,000,000   170,000   170,000,000   170,000,000   170,000   170,000,000   170,000   170,000   170,000,000   170,000,000   170,000,000   170,000,000   170,000,000   170,000,000   170,000,000   170,000,000   170,000,000   170,000,000   170,000,000   170,000,000   170,000,000   170,	OTE	MINISTRY/INSTITUTION .			(UShs. '000s)
Oct.   Office of the President					
604 Ministry of Defrace         170,000,000         170,000,000           005 Ministry of Foreign Affrica         997,126         1,555,801         2,007,801         1,355,801         18,           913 Ministry of Education and Sports         1,300,000         3,740,816         5,         130,000         3,740,816         5,           015 Ministry of Education and Sports         1,300,000         3,740,816         5,         1,<		A. RECURRENT EXPENDITURE			
Mode   Ministry of Fosciage Afficia   997,128   1,555,801   2,				4,500,000	4,500,00
COT   Ministry of Pusicies and Coestinational Affairs   8,109,601   19,325,350   18,40316   3,100,000   3,740,816   5,100,000   3,100,00	.004	Ministry of Defence		170,000,000	170,000,00
1,300,000   3,740,816   3,60   3,740,816   3,60   3,740,816   3,60   3,740,816   2,738,846   2,738,8	006	Ministry of Foreign Affairs	997,126	1,555,801	2,552,92
OSS   Ministry of Tiede, Izebustry and Cooperatives   2,708,846   2,708,846   2,708,846   2,708,846   2,708,846   2,708,846   2,708,846   2,708,846   2,708,846   2,708,846   2,708,846   2,708,846   2,708,846   2,708,846   2,708,846   3,708,846	- 007	Ministry of Justice and Constitutional Affairs	E,109,601	10,325,360	18,434,96
Ministry of East Afsica Community Affairs   909,480   437,680   2022   Ministry of Tourism, Wildlife and Antiquities   1,321,693   1,111   Business University   1,321,693   1,2117   Uganda Tourism Board   979,792   52   52   52   52   52   52   52	013	Ministry of Education and Sports	1,300,000	3,740,816	5,040,87
C21   Ministry of East Asica Community Affairs   908,480   1	015	Ministry of Trade, Industry and Cooperatives		2,708,846	
Ministry of Tousism, Wildlife and Antiquities   1,321,593   1,32	621	Ministry of East Africa Community Affairs	909,480		909,48
111   Backinson University				487,680	487,68
117   Uganda Toucism Board   929,792   5   125   National Animal Genetic Resources Centre and Data Bank   2,000,000   2,4   141   Uganda Revenue Authority   2,500,000   2,4   144   Uganda Police Force   60,000,000   60,0   157   National Focestry Authority   5,000,000   5,0   158   Uganda Coffee Development Authority   41,655   5,000,000   41,655   5,000,000   7,0   159   Uganda Mission in New York   233,878   7,000,000   7,0   150   Uganda Mission in New York   233,878   7,000,000   7,0   151   Uganda Mission in Riyadh, Sandi Arabia   63,000   7,0   159   Uganda Mission in Riyadh, Sandi Arabia   63,000   7,0   150   Uganda Mission in Riyadh, Sandi Arabia   867,128   8,000,000   7,0   150   Sub-total (Recurrent)   80,505,028   197,086,829   277,2   150   Development Harrison in Riyadh, Sandi Arabia   8,000,443   8,3   150   Ministry of Finance, Planning and Economic Development   8,000,443   8,3   150   Ministry of Local Government   858,935   8,000,000   5,000,			1,321,693		1,321,69
125   National Animul Genetic Resources Centre and Data Bank   2,000,000   2,500,000   2,500,000   2,500,000   2,500,000   3,600,000   3				929,792	929,79
141   Uganda Revenue Authority   2,500,000   2,1   144   Uganda Polita Force   60,000,000   60,01   157   National Polita Forcestry Authority   5,000,000,000   5,000,000   5,000,000   5,000,000   5,000,000   5,000,000,000   5,000,000,000   5,00					
141   Uganda Revenue Authority	125	National Animal Genetic Resources Centre and Data Bank	2.000.000		2,000,00
144   Uganda Polica Focce				2.500.000	2,500,00
157   National Forestry Authority   5,000,000   5,000,000   5,000,000   5,000,000   5,000,000   41,655   5,000   41,655   5,000   41,655   5,000   5	144	Uganda Police Force	. 60 000 000		60,000,00
160   Uganda Coffee Development Authority	157	National Foresty Authority		-	5,000,00
201   Uganda Mission in New York   233,878   23000   219   Uganda Mission in Riyadh, Saudi Anbia   867,128   36000   219   Uganda Mission in Brušsels   867,128   36000   219   Uganda Mission in Brušsels   867,128   360,505,028   197,086,829   277,400000   277,40000   277,40000   277,400000   277,40000   277,400000   277,400000   277,40000			3,200,300	41.655	41.65
217   Uganda Mission in Riyadh, Sandi Arabia   63000     219   Uganda Mission in Brussels   867,128   58     Sub-total (Recurrent)   80,505,928   197,986,829   277,500     B. DEVELOPMENT EXPENDITURE   8,800,443   8,800,444   8,800,444   8,800,444   8,800,444   8,800,444   8,800,444   8,800,4			***		233,87
219   Uganda Mission in Brussels   867,128   58   505-total (Recurrent)   80,505,028   197,086,829   277,506   277					
Sub-total (Recurrent)   80,505,028   197,086,829   277;			867 128		367,12
B. DEVELOPMENT EXPENDITURE				197 886 879	277,591,85
Ministry of Finance Planning and Economic Development   8,800,443   8,800,443   8,800,443   8,800,443   8,800,443   8,800,443   8,800,443   8,800,443   8,800,443   8,800,443   8,800,443   8,800,443   8,800,000   5,000,000   5,000,000   5,000,000   5,000,000   5,000,000   5,000,000   5,000,000   5,000,000   2,100,000   2,100,000   2,100,000   2,100,000   2,100,000   2,100,000   1,23,20   1,23			50,505,000	191,300,233	
010         Ministry of Agriculture, Animal and Fisheries         5,000,000         5,00           011         Ministry of Local Government         858,935         2           012         Ministry of Lands, Housing and Urban Development         2,100,000         2,1           022         Ministry of Tourism, Wildlife and Antiquities         12,320           117         Uganda Tourism Board         150,000         1           120         National Citizenship and Immigration Control         138,583,014         138,58           142         National Apricultural Research Organisation         16,700,000         16,7           152         National Apricultural Advisory Services         30,000,000         30,0           Public Procurement and Disposal of Public Assets         81,000         81,000           201         Mission in New York         52,000         52,000           Sub-total (Development)         156,141,949         46,195,763         202,3           TOTAL APPROPRIATION (EXCL. STATUTORY)         236,646,977         243,282,592         479,5           C. STATUTORY         620,851         6           108         National Planning Authority         72,559		B. DEVELOPMENT EXPENDITURE			
010         Ministry of Agriculture, Animal and Fisheries         5,000,000         5,00           011         Ministry of Local Government         858,935         2           012         Ministry of Lands, Housing and Urban Development         2,100,000         2,1           022         Ministry of Tourism, Wildlife and Antiquities         12,320           117         Uganda Tourism Board         150,000         1           120         National Citizenship and Immigration Control         138,583,014         138,58           142         National Apricultural Research Organisation         16,700,000         16,7           152         National Apricultural Advisory Services         30,000,000         30,0           Public Procurement and Disposal of Public Assets         81,000         81,000           201         Mission in New York         52,000         52,000           Sub-total (Development)         156,141,949         46,195,763         202,3           TOTAL APPROPRIATION (EXCL. STATUTORY)         236,646,977         243,282,592         479,5           C. STATUTORY         620,851         6           108         National Planning Authority         72,559					
011 Ministry of Loral Government         858,935         8           012 Ministry of Lands, Housing and Urban Development         2,100,000         2,1           022 Ministry of Tourism, Wildlife and Antiquities         12,320         1           117 Uganda Tourism Board         150,000         1           120 National Citizenship and Immigration Control         138,583,014         138,5           142 National Agricultural Research Organisation         16,700,000         16,7           152 National Agricultural Advisory Services         30,000,000         30,0           Public Procurement and Disposal of Public Assets         81,000         81,000           201 Mission in New York         52,000         52,000           Sub-total (Development)         156,141,949         46,195,763         202,3           TOTAL APPROPRIATION (EXCL. STATUTORY)         236,646,977         243,282,592         479,5           C. STATUTORY         620,851         6         6           108 National Planning Authority         72,559         6				8,800,443	8,800,44
012       Ministry of Lands, Housing and Urban Development       2,100,000       2,1         022       Ministry of Tourism, Wikilife and Antiquities       12,320         117       Uganda Tourism Board       150,000       1         120       National Crizzenship and Immigration Control       138,583,014       138,5         142       National Agricultural Research Organisation       16,700,000       16,7         152       National Agricultural Advisory Services       30,000,000       30,0         Public Procurement and Disposal of Public Assets       81,000       81,000         201       Mission in New York       52,000       50,000         Sub-total (Development)       156,141,949       46,195,763       202,3         TOTAL APPROPRIATION (EXCL. STATUTORY)       236,646,977       243,282,592       479,5         C. STATUTORY       620,851       6         101       Judiciary       620,851       72,559				5,000,000	5,000,00
022       Ministry of Tourism, Wikilife and Antiquities       12,320         117       Uganda Tourism Board       150,000       1         120       National Crizenship and Immigration Centrol       138,583,014       138,5         142       National Agricultural Research Organisation       16,700,000       16,7         152       National Agricultural Advisory Services       30,000,000       30,0         Public Procurement and Disposal of Public Assets       81,000         201       Mission in New York       52,000         Sub-total (Development)       156,141,949       46,195,763       202,3         TOTAL APPROPRIATION (EXCL. STATUTORY)       236,646,977       243,282,592       479,5         C. STATUTORY       620,851       6         101       Judiciary       620,851       6         108       National Planning Authority       72,559	011	Ministry of Local Government	858,935		858,93
177   Uganda Tourism Board   150,000   1   120   National Critzenship and Immigration Control   138,583,014   138,5   142   National Agricultural Research Organisation   16,700,000   16,7   152   National Agricultural Advisory Services   30,000,000   30,0   153   National Agricultural Advisory Services   30,000,000   30,0   153   Authority   81,000   153   National Mission in New York   52,000   156,141,949   46,195,763   202,3   156,141,949   46,195,763   202,3   156,141,949   156,141,949   156,141,949   16,195,763   202,3   16,195,763   16,1	012	Ministry of Lands, Housing and Urban Development		2,100,G00	· · 2,100,00
120   National Citizenship and Immigration Control   138,533,014   138,53     142   National Agricultural Research Organisation   16,700,000   16,7     152   National Agricultural Advisory Services   30,000,000   30,0     Public Procurement and Disposal of Public Assets   81,000     201   Mission in New York   52,000     Sub-total (Development)   156,141,949   46,195,763   202,3     TOTAL APPROPRIATION (EXCL STATUTORY)   236,646,977   243,282,592   479,5     C. STATUTORY   620,851   60,000     108   Nanonal Planning Authority   72,559   100,000     108   Nanonal Planning Authority   100,000     108   Nanonal Planning Authority   100,000     108   Nanonal Planning Authority   100,000     108	022	Ministry of Tourism, Wildlife and Antiquities		12,320	12.32
142         National Agricultural Research Organisation         16,700,000         16.7           152         National Agricultural Advisory Services         30,000,000         30,0           Public Procurement and Disposal of Public Assets         B1,000           201         Mission in New York         52,000           Sub-total (Development)         156,141,949         46,195,763         202,3           TOTAL APPROPRIATION (EXCL STATUTORY)         236,646,977         243,282,592         479,5           C. STATUTORY         620,851         6           108         National Planning Authority         72,559         6	117	Uganda Tourism Board		150,000-	. 150,00
142         National Agricultural Research Organisation         16,700,000         16,7           152         National Agricultural Advisory Services         30,000,000         30,0           Public Procurement and Disposal of Public Assets         81,000           201         Mission in New York         52,000           Sub-total (Development)         156,141,949         46,195,763         202,3           TOTAL APPROPRIATION (EXCL STATUTORY)         236,646,977         243,282,592         479,5           C. STATUTORY         620,851         6           108         National Planning Authority         72,559         6	120	National Citizenship and Immigration Control	138,583,014		138,583,01
152       National Agricultural Advisory Services       30,000,000       30,0         Public Procurement and Disposal of Public Assets       81,000         201       Mission in New York       52,000         Sub-total (Development)       156,141,949       46,195,763       202,3         TOTAL APPROPRIATION (EXCL STATUTORY)       236,646,977       243,282,592       479,5         C. STATUTORY       620,851       6         108       National Planning Authority       72,559	142	National Agricultural Research Organisation	16,700,000		16,700,00
Public Procurement and Disposal of Public Assets   B1,000	152	National Agricultural Advisory Services		30,000,000	30,000,00
153 Authority			1		- 1
201   Mission in New York   52,000	153			B1,000	81.00
Sub-total (Development)   156,141,949   46,195,763   202,3	201	Mission in New York			52.00
TOTAL APPROPRIATION (EXCL STATUTORY) 236,646,977 243,282,592 479,5  C. STATUFORY  101 Judiciary 620,851 6  108 Nanonal Planning Authority 72,559		Sub-total (Development)	156,141,949		202,337,71
C. STATUFORY					
C. STATUTORY		TOTAL LUBBORITATION COMMENTS	<u></u>	3	
101 Judiciary         620,851         6           108 National Planning Authority         72,559         6		TOTAL APPROPRIATION (EXCL. STATUTORY)	236,646,977	243,282,592	479,929,56
101 Judiciary         620,851         6           108 National Planning Authority         72,559         6		C. STATUTORY			
108 National Planning Authority 72,559	101		K20 851		620,85
				72 550	72,55
(Cotal (Statutory)		Total (Statutory)	620,851	72,559	693,41

GRAND TOTAL ( INCL STATUTORY)

3.4%

243,355,150

5. Rt. Hon Speaker, accordingly the remaining supplementary expenditures that have been expended amounts to Ushs. 480.622 Bn indicated in Annex 1 attached which I request the Hon. Members to approve so that we expedite the preparation of the Supplementary Appropriation Bill 2014.

I Beg to Move.

MINISTER OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

SEPTEMBER 2014

