

PARLIAMENT OF UGANDA

**THE REPORT OF THE COMMITTEE ON BUDGET ON THE
SUPPLEMENTARY APPROPRIATION (NO. 2) BILL, 2021**

**OFFICE OF THE CLERK
PARLIAMENT BUILDINGS
KAMPALA
UGANDA**

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March, 2022

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1.0 INTRODUCTION

Rt. Hon. Speaker and Hon. Members, permit me to present to you a report of the Committee of Budget on the Supplementary Appropriation (No. 2) Bill, 2021.

Hon. Members, during the implementation of the Budget for the FY 2018/19, Government sought additional resources and re-allocations to meet the expenditure requirement. The requests were laid before Parliament in two separate Supplementary Schedules No.1 and No.2 including addenda thereto in accordance with the provisions of Article 156(3) of the Constitution of the Republic of Uganda, and Section 25 of the Public Finance Management Act, 2015. The two schedules were considered by the Budget Committee and subsequently approved by Parliament.

It should be noted that on the 1st of April, 2020 the Minister of Finance, Planning and Economic Development laid on table the Supplementary Appropriation (No. 2) Bill, 2021 for First reading.

Further, the Committee noted that the Bill was not considered by the House as per Article 156(3) of the Constitution of the Republic of Uganda. The Bill was accordingly reintroduced and read for the first time on the 29th September, 2021 and referred to the Budget Committee for scrutiny.

1.2 OBJECT OF THE BILL

The object of the Bill is to provide for supplementary appropriation out of the Consolidated Fund in accordance with article 156 (3) of the Constitution and section 25 of the Public Finance Management Act 2015, a sum of **one trillion, Seven hundred thirty four billion, three hundred twenty million, eight hundred fifty eight thousand shillings only to meet additional expenditure** for the Financial Year 2018/2019.

2.0 BACKGROUND

During the implementation of the Budget for the FY 2018/19, Government sought additional resources to meet its expenditure requirements, as follows;

- (a) On 20th February 2019, the Hon. Minister of Finance, Planning and Economic Development laid before the House Supplementary Expenditure

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estimates under Schedule No. 2 amounting to **UGX 1,173.816 billion** reflecting **3.6%** of the approved budget. **UGX 403.576 billion** under schedule 2 had already been authorized expenditure within the **3%** legal provision while **UGX 770.239 billion** required prior Parliamentary approval.

(b) On 6th March 2019, Government laid before Parliament supplementary expenditure estimates under Schedule No.1 amounting UGX **462.84 billion** and an addendum to Supplementary Schedule 1 amounting to **UGX 3.547 billion**. This brought the total Supplementary Expenditure under Schedule 1 to **UGX 466.388 billion** which was **1.4%** of the approved budget of **UGX 32,702.8 billion** for the FY 2018/19.

(c) In addition, the Hon. Minister of Finance, Planning and Economic Development further laid six addenda to Schedule 2 for the FY 2018/19, amounting to **UGX 94.116bn**.

3.0 METHODOLOGY

The Committee held consultative discussions with the Minister of Finance, Planning and Economic Development and the Attorney General and further undertook a verification assessment to ascertain consistency and accuracy of the Supplementary Bill estimates against the Resolution of Parliament.

4.0 ASSESMENT FINDINGS

The Committee examined the Supplementary Appropriation (No. 2) Bill, 2021 against;

- (a) the Supplementary Expenditure Schedules (No. 1&2) as laid in the House;
- (b) addenda to the Supplementary Expenditure Schedules;

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(c) the resolution of Parliament authorizing supplementary expenditure to the FY 2018/2019, and finds as follows;

4.1 Resolution of Parliament

On 21st May 2019, Parliament approved a total Supplementary expenditure of **UGX 1,291,235,128,853** under Supplementary Schedules No.1 and No.2 for FY 2018 /19.

4.2 Supplementary funding not approved

Parliament did not approve supplementary funding for the following Votes;

- 1) Central Government; Votes 015, 023, 120 and 141.
- 2) Missions Abroad: Votes: 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 213, 214, 217,219, 219, 221, 223, 224, 225, 226, 227, 228, 230, 231, 233, 234, 235, 236, and 237.
- 3) Districts : Votes 523, 534, 621 and 622
- 4) Municipal Councils: Votes; 751, 753, 759, 760, 777 and 787

Table 1: Supplementary Expenditure Not approved by Parliament

Vote	Vote Name	Amount in the Bill (UGX)	Approved Amount (UGX)	Variation (UGX)
015	Ministry of Trade Industry & Cooperatives	7,949,723,000	0	(7,949,723,000)
023	Ministry of Science, Technology and Innovation	3,547,852,000	0	(3,547,852,000)
120	National Citizenship & Immigration Control Board	60,212,777,000	0	(60,212,777,000)
141	Uganda Revenue Authority	17,356,870,000	0	(17,356,870,000)
202	Uganda High Commission in United Kingdom, London	606,178,152	0	(606,178,152)
203	Uganda High Commission in Canada, Ottawa	241,625,000	0	(241,625,000)
204	Uganda High Commission in India, New Delhi	394,000,000	0	(394,000,000)
205	Uganda High Commission in Egypt, Cairo	270,800,000	0	(270,800,000)

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Vote	Vote Name	Amount in the Bill (UGX)	Approved Amount (UGX)	Variation (UGX)
206	Uganda High Commission in Kenya, Nairobi	204,200,000	0	(204,200,000)
207	Uganda High Commission in Tanzania, Dar es salam	582,000,000	0	(582,000,000)
209	Uganda High Commission in South Africa, Pretoria	524,615,000	0	(524,615,000)
210	Uganda Embassy in Washington	504,548,000	0	(504,548,000)
211	Uganda Embassy in Ethiopia, Addis Ababa	87,851,300	0	(87,851,300)
213	Uganda Embassy in Rwanda, Kigali	376,976,671	0	(376,976,671)
214	Uganda Embassy in Switzerland, Geneva	392,438,812	0	(392,438,812)
217	Uganda Embassy in Saudi Arabia, Riyadh	655,681,292	0	(655,681,292)
218	Uganda Embassy in Denmark, Copenhagen	897,373,400	0	(897,373,400)
219	Uganda Embassy in Belgium, Brussels	782,765,636	0	(782,765,636)
221	Uganda Embassy in DRC, Kinshasa	363,591,623	0	(363,591,623)
223	Uganda Embassy in Sudan, Khartoum	398,420,000	0	(398,420,000)
224	Uganda Embassy in France, Paris	683,920,000	0	(683,920,000)
225	Uganda Embassy in Germany, Berlin	499,481,000	0	(499,481,000)
226	Uganda Embassy in Teheran	498,861,240	0	(498,861,240)

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Vote	Vote Name	Amount in the Bill (UGX)	Approved Amount (UGX)	Variation (UGX)
227	Uganda Embassy in Moscow	561,121,000	0	(561,121,000)
228	Uganda Embassy in Canberra	574,874,013	0	(574,874,013)
230	Uganda Embassy in Abu Dhabi	190,000,000	0	(190,000,000)
231	Uganda Embassy in Bujumbura	388,920,000	0	(388,920,000)
233	Mission in Ankara	481,319,700	0	(481,319,700)
234	Mission in Mogadishu	400,000,000	0	(400,000,000)
235	Mission in Kuala Lumpur	331,106,800	0	(331,106,800)
236	Mission in Mombasa	476,934,490	0	(476,934,490)
237	Mission in Algiers	724,048,248	0	(724,048,248)
523	Kayunga District	66,000,000	0	(66,000,000)
534	Masindi District	1,122,332,000	0	(1,122,332,000)
621	Kyotera District	786,297,000	0	(786,297,000)
622	Bunyangabu District	425,000,000	0	(425,000,000)
751	Arua Municipal Council	3,220,825,000	0	(3,220,825,000)
753	Fort Portal Municipal Council	728,000,000	0	(728,000,000)
759	Masaka Municipal Council	3,930,564,000	0	(3,930,564,000)
760	Mbale Municipal Council	125,000,000	0	(125,000,000)

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Vote	Vote Name	Amount in the Bill (UGX)	Approved Amount (UGX)	Variation (UGX)
777	Bushenyi-Ishaka Municipal Council	50,603,000	0	(50,603,000)
787	Kumi Municipal Council	46,821,000	0	(46,821,000)

Source: Supplementary Appropriation (No.2) Bill, 2021 and Parliament Resolutions

4.1.2 Variance in Amounts Approved – Recurrent Expenditure

The Committee noted inconsistencies between the figures appearing under Votes, viz.; 512, 513, 514, 523, 528, 534, 535, 537, 539, 544, 545, 546, 553, 555, 560, 571, 573, 592, 603, 606, 618,625, 754, 761, 770, 773, 775, 781, 782 , and 795 with what was approved by Parliament as indicated in the table below;

Table2: Supplementary Expenditure Variances with Parliamentary Resolutions

VOTE		AMOUNT APPROVED	BILL	VARIATION
501	Adjumani District	7,080,000	365,492,000	(358,412,000)
512	Kabale District	235,926,696	380,311,000	(144,384,304)
514	Kaberamaido District	5,040,000	20,217,000	(15,177,000)
528	Kotido District	4,920,000	14,366,000	(9,446,000)
535	Mayuge District	240,000	73,447,000	(73,207,000)
537	Mbarara District	19,920,000	127,622,000	(107,702,000)
539	Moyo District	840,000	513,459,000	(512,619,000)
544	Nakasongola District	724,668,174	1,590,589,000	(865,920,826)
545	Nebbi District	45,847,168	91,694,000	(45,846,832)
546	Ntungamo District	1,162,701,080	1,974,972,000	(812,270,920)
553	Soroti District	547,663,370	603,421,000	(55,757,630)
555	Wakiso District	13,320,000	11,948,518,000	(11,935,198,000)
560	Isingiro District	315,600,756	932,732,000	(617,131,244)
571	Budaka District	100,349,212	155,349,000	(54,999,788)
573	Abim District	286,285,471	373,719,000	(87,433,529)
592	Kiryandongo District	208,784,404	398,862,000	(190,077,596)
603	Ngora District	365,969,094	396,069,000	(30,099,906)
606	Nwoya District	634,335,544	1,440,587,000	(806,251,456)

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VOTE		AMOUNT APPROVED	BILL	VARIATION
618	Pakwach District	8,880,000	208,880,000	(200,000,000)
625	Kasanda District	1,565,344,092	1,578,202,000	(12,857,908)
754	Gulu Municipal Council	843,455,124	5,693,284,000	(4,849,828,876)
755	Jinja Municipal Council	18,000,000	1,345,656,000	(1,327,656,000)
761	Mbarara Municipal Council	224,818,800	2,720,404,000	(2,495,585,200)
770	Kasese Municipal Council	58,824,397	189,504,000	(130,679,603)
773	Iganga Municipal Council	87,000,000	693,218,000	(606,218,000)
775	Ntungamo Municipal Council	56,897,879	88,545,000	(31,647,121)
781	Kira Municipal Council	224,818,800	1,768,957,000	(1,544,138,200)
782	Kisoro Municipal Council	36,304,081	906,702,000	(870,397,919)
795	Bugiri Municipal Council	35,242,570	99,324,000	(64,081,430)

Source: Supplementary Appropriation (No.2) Bill, 2021 and Parliament Resolutions

4.2.2 Variance in Amounts approved - Development Expenditure.

There are inconsistencies between the figures appearing under Votes; 019, 759, 761, 770, and 772 with what was approved by Parliament as indicated in the table below;

Table3: Supplementary Expenditure Variances with Parliamentary Resolutions

Vote	Vote Name	Amount in the Bill (UGX)	Approved Amount (UGX)	Variation (UGX)
019	Ministry of Water and Environment	9,427,000,000	5,427,000,000	(4,000,000,000)
759	Masaka Municipal Council	8,967,167,000	6,420,906,049	2,546,260,951)
761	Mbarara Municipal Council	14,879,443,000	14,332,713,222	(546,729,778)
770	Kasese Municipal Council	95,820,000	0	(95,820,000)
772	Mukono Municipal Council	188,431,000	0	(188,431,000)

Source: Supplementary Appropriation (No.2) Bill, 2021 and Parliament Resolutions

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During discussions held with the Minister of Finance, Planning and Economic Development, the Committee was informed that the Supplementary Appropriation amounted to **UGX 1,734.320** billion of which **UGX 869.965 billion** was authorized by the Minister within the 3% provision in accordance with Section 25 of the Public Finance Management Act, 2015 as amended.

It was further noted that during its consideration, Parliament rejected **UGX 151.058 billion** in spite of the fact that it was authorized by the Minister within the law and included in the Bill.

The Committee sought the opinion of the Attorney General on the impasse. In his written response, the Attorney General opined that the Bill included the amount that was authorized by the Minister of Finance, Planning and Economic Development within the legal limits of 3% as stipulated in section 25 of the Public Finance Management Act, 2015 (as amended) by Act 23 of 2015 which provides thus:

“(1). The total supplementary expenditure that requires additional resources and above what is approved by Parliament, shall not exceed 3% of the total approved budget for the Financial Year, without approval of Parliament.

(2). Where funds are expended under subsection (1) supplementary estimates showing the sums spent shall be laid before Parliament within four months after the money is spent.”

Having examined the law and reviewed the practical aspects presented by the Minister Finance, Planning and Economic Development acknowledging that the amounts are at variance with the resolutions of Parliament authorizing supplementary expenditure, the Attorney General advised the Committee to take note of the following:-

“(a)That while a variance exists, it is clearly within the 3% legal limit provided for in section 25(1) of the Public Finance Management Act, 2015 (as amended) by Act 23 of 2015;

(b) that the Ministry in a bid to comply with the requirements of section 25(1) of the Public Finance Management Act, 2015 as amended, submitted the Supplementary Appropriation (No.2) Bill, 2021 for laying before Parliament within the four months after the money had been spent.”

The Committee, however, noted with concern a trend where Parliament rejects sum activities/items in the budget estimates, only for the same activities/items

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to be authorized by the Minister within the 3% legal limit. This in effect circumvents Parliamentary powers to appropriate the national Budget.

The Committee reiterates Parliament Position that for any activity/item to be authorized by the Minister within the 3% legal limit prior to Parliamentary approval, the activity/item must conform to the criteria for emergency, in that, it is “unavoidable and unforeseeable” within the meaning of Public Finance Management Act.

For avoidance of doubt, it is recommended that where the 3% legal limit is abused, the responsible government agencies may invoke Article 164 of the Constitution of the Republic of Uganda and Section 80 of Public Finance Management Act on making good the loss.

Conclusion

The Committee recommends that the Supplementary Appropriation (No. 2) Bill, 2021 be passed into law subject to proposed amendments and other recommendations stated above.

ANNEX 1: Proposed Amendments

1. Delete "**Vote 101: Judiciary under Recurrent estimates**" wherever it appears in the Bill.

Justification

Statutory Vote has a direct Charge on the Consolidated Fund

2. Amend the long tittle of the Bill to read as follows:

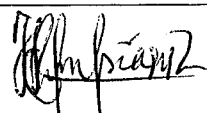

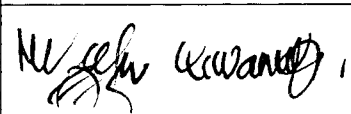
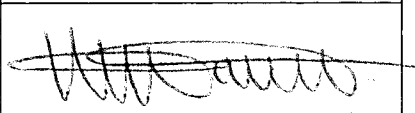

".....a sum of **one trillion, Seven hundred thirty two billion, three hundred seventy four million, two hundred thirty seven thousand shillings only to meet additional expenditure for the Financial Year 2018/2019**"


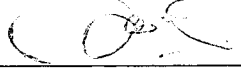
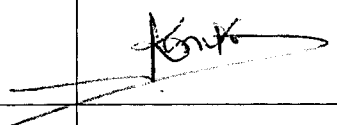
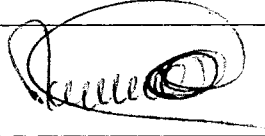
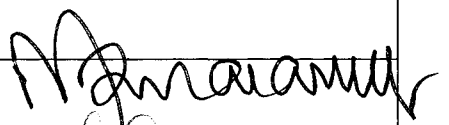
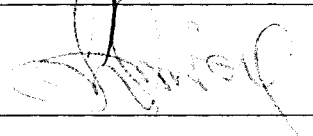
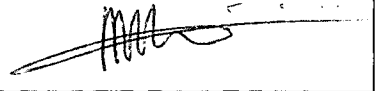
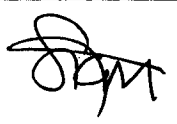
Justification


Vote 101- Judiciary is statutory

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**SIGNATURE LIST OF THE COMMITTEE ON BUDGET ON THE
SUPPLEMENTARY APPROPRIATION (NO. 2) BILL, 2021**

Sr. No.	NAME	CONSTITUENCY	SIGNATURE
01	Hon. Opolot Parick Isiagi	Chairman	
02	Hon. Wamakuyu Ignatius Mudimi	Deputy Chairman	
03	Hon. Dr. Keefa Kiwanuka	Member	
04	Hon. Namukuta Brenda	Member	
05	Hon. Magogo Moses	Member	
06	Hon. Kaberuka Ruugi James	Member	
07	Hon. Katalihwa Donald	Member	
08	Hon. Mutono Patrick Lodoi	Member	
09	Hon. Lokii John Baptist	Member	
10	Hon. Akamba Paul	Member	
11	Hon. Mwine Mpaka	Member	
12	Hon. Namujju Cissy Dionizia	Member	
13	Hon. Ssemwanga Gyaviira	Member	
14	Hon. Kateshumbwa Dickson	Member	

15	Hon. Nayebale Sylvia	Member	
16	Hon. Aleper Moses	Member	
17	Hon. Katusiime Annet Mugisha	Member	
18	Hon. Atim Agnes Apea	Member	
19	Hon. Mbabazi Pascal	Member	
20	Hon. Osooru Mourine	Member	
21	Hon. Kankunda Amos Kibwika	Member	
22	Hon. Tinkasiimire Barnabas	Member	
23	Hon. Yeri Ofwono Apollo	Member	
24	Hon. Ndamira Atwakire Catherine	Member	
25	Hon. Kabanda David	Member	
26	Hon. Omara Paul	Member	
27	Hon. Niwagaba Wilfred	Member	
28	Hon. Nakato Mary Annet	Member	
29	Hon. Nyangweso Dennis	Member	
30	Hon. Aciro Paska Menya	Member	
31	Hon. Musherure Nayebare Kutesa Shartsi	Member	

32	Hon. Akora Maxwell Ebong Patrick	Member	
33	Hon. Bayigga Michael Philip	Member	
34	Hon. Muwanga Kivumbi Muhammad	Member	
35	Hon. Nambeshe John Baptist	Member	
36	Hon. Ssewanyana Allan	Member	
37	Hon. Nsamba Patrick Oshabe	Member	
38	Hon. Namugga Gorreth	Member	
39	Hon. Adeke Anna Ebaju	Member	
40	Hon. Akol Anthony	Member	
41	Hon. Ssemujju Ibrahim Nganda	Member	
42	Hon. Gen. Mbadi Mbasu Wilson	Member	
43	Hon. Prof. Elijah Dickens Mushemeza	Member	



PARLIAMENT OF UGANDA

**A MINORITY REPORT ON
SUPPLEMENTARY APPROPRIATION (NO. 2) BILL, 2021**

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MARCH 2022

1.0 INTRODUCTION

The Supplementary Appropriation (No.2) Bill, 2021 was laid on 29th September 2021 and subsequently referred to the Committee on Budget for scrutiny.

Pursuant to Rule 205 of the Rules of Procedure of the Parliament of Uganda, we hereby present a dissenting opinion from the opinion of majority of the Committee.

While the majority report recommends approval of the schedule of the Bill with selective amendments, this minority report recommend comprehensive amendments. This is premised on the fact that the Rules of Procedure set no limit regarding the number of amendments that can be made in a Bill.

2.0 AREA OF DISSENT

We dissented with the majority report based on noncompliance and inconsistency of the Bill with the Constitution, Public Finance Management Act and Public Finance Management Regulations.

Areas of dissent include the following:

- a) Inadequate proposed amendments
- b) Minister's approval of Supplementary Budgets is not equivalent to Appropriation
- c) Admissibility of Attorney General's Opinion

3.0 DISSENTING OBSERVATIONS

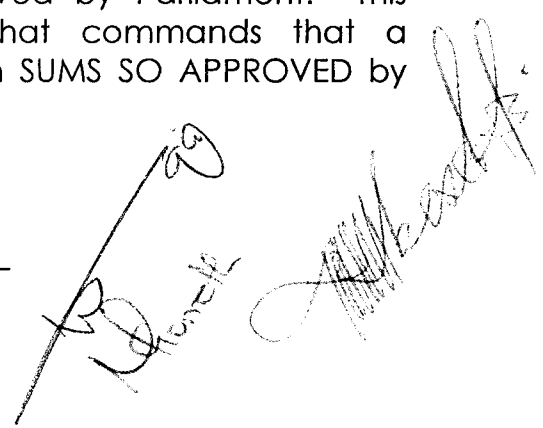
3.1 Inadequate Proposed Amendments

While the majority report acknowledges numerous inconsistencies in the Bill, it is shy of recommending the necessary amendments.

The conclusion and proposed amendments contradict with the findings indicated in the body of the report. The Bill being recommended for approval would still contain estimates that were not approved by Parliament. This contravenes Article 156(3) of the Constitution that commands that a Supplementary Appropriation Bill should only contain SUMS SO APPROVED by Parliament.

Article 156(2) and (3) of the Constitution states that,

"(2) If in respect of any financial year it is found—



(a) that the amount appropriated for any purpose under the Appropriation Act is insufficient or that a need has arisen for expenditure for a purpose for which no amount has been appropriated by that Act; or

(b) that any monies have been expended for any purpose in excess of the amount appropriated for that purpose or for a purpose for which no amount has been appropriated by that Act,

a supplementary estimate showing the sums required or spent **shall be laid down before Parliament** and in the case of excess expenditure, within four months after the money is spent.

(3) Where, in respect of any financial year, **a supplementary estimate or supplementary estimates have been approved by Parliament** in accordance with clause (2) of this Article, a Supplementary Appropriation Bill shall be introduced into Parliament in the financial year next following that financial year to which the estimates relate, providing for the **appropriation of the sums so approved** for the purposes specified in those estimates".

Based on the constitutional provision, in a bid to ensure compliance and consistency, any variations in the Bill that are inconsistent with approval of Parliament should be corrected through amendments. The Bill should only contain estimates **SO APPROVED** by Parliament. Hence the majority report recommendation to approve estimates in the Bill that were never SO APPROVED by Parliament is unconstitutional and illegal.

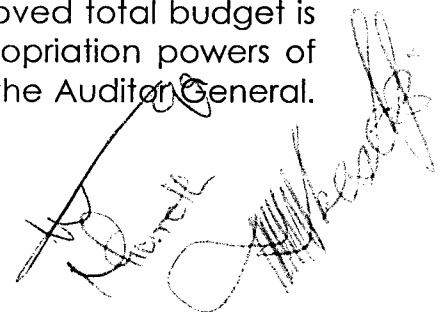
Recommendation

The inconsistent votes and their accompanying estimates in the Bill are amended by deletion or correction, as the case may be, to match the supplementary expenditure estimates SO APPROVED by Parliament as indicated in its resolutions. This will ensure compliance with Article 156(3) of the Constitution.

Parliament adopts the proposed amendments made in this minority report.

3.2 Minister's Approval of supplementary Budgets is not Equivalent to Appropriation

The majority report errors in its assertion that Minister's approval or authorization of supplementary expenditures that are within 3% of the approved total budget is sufficient without Parliament's approval. It usurps the appropriation powers of Parliament. The same unlawful assertion was advanced by the Auditor General.



It ignores the provisions in the Public Finance Management Regulations (as amended).

While Regulation 18 of the Public Finance Management Regulations (as amended) empower the Minister responsible for Finance to approve a supplementary budget of up to 3% of the approved total budget, it reserves appropriation powers for Parliament. The approvals of the Minister have to be scrutinized by Parliament which may endorse or reject them based on whether they were unavoidable or unforeseeable. It is only the estimates that satisfy to be unavoidable or unforeseeable that are included into Supplementary Appropriation Bill as SO APPROVED BY PARLIAMENT in compliance with Article 156(3) of the Constitution.

Regulation 18 of the Public Finance Management Regulations (as amended) states that,

"Supplementary expenditure

(1) Where in respect of any financial year—

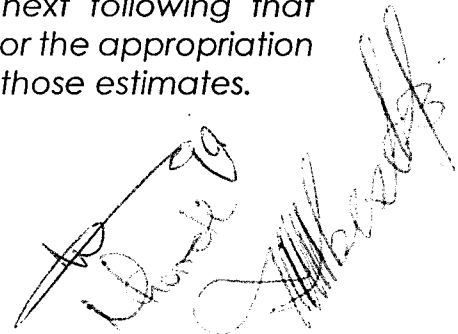
(a) the amount appropriated by the Appropriation Act is insufficient, or a need for expenditure for a purpose for which no amount is appropriated by the Appropriation Act arises; or

(b) money is expended for any purpose in excess of the amount appropriated for that purpose or for a purpose for which no amount was appropriated by the Appropriation Act, **a supplementary estimate, showing the amount required or spent, as the case may be, shall be laid before Parliament**, and in the case of excess expenditure, within four months after the money is spent.

(2) An Accounting officer who intends to spend monies in accordance with subregulation (1) (b) shall, in writing, request the Minister for approval.

(3) The Minister may, upon request by an Accounting Officer in subregulation (2), approve a supplementary budget of up to 3 per cent of the total approved budget for the financial year.

(4) **Where a supplementary estimate is approved by Parliament** in accordance with subregulation(1), a Supplementary Appropriation Bill shall be introduced in Parliament in the financial year next following that financial year to which the estimates relate, providing for the appropriation **of the sums so approved**, for the purposes specified in those estimates.



(5) Parliament may approve a supplementary appropriation or the Minister may approve a supplementary budget, as the case may be, **where the supplementary expenditure is unavoidable or unforeseeable.**

(6) For the purposes of this regulation—

(a) "unavoidable" means an expenditure that cannot be postponed to the next financial year; or

(b) "unforeseeable" does not include an expenditure that was foreseeable by the vote at the time of preparation of the budget of the vote or an expenditure that should have been included in the budget of the vote.

(7) **Any expenditure which is in excess of the appropriated budget of a vote and which is not in accordance with this section shall be treated as loss of public funds** as provided for under section 79 (1) of the Act.

Recommendation

The Bill should be amended to contain only supplementary expenditure estimates SO APPROVED by Parliament as indicated in its resolutions. This will ensure compliance with Article 156(3) of the Constitution and Public Finance Management Regulations.

Parliament adopts the proposed amendments made in this minority report.

3.3 Admissibility of Attorney General's Opinion

Although the Attorney General's Opinion is respected, it was not proper for the majority report to rely on it on matters of Supplementary Appropriation Bill. More so, when it was silent on the need to comply with the provisions of the Public Finance Management Regulations (as amended).

The Attorney General's opinion should only be relied upon only when it complies with the law. Besides, the Supreme Court held that the opinion of Attorney General does not bind Parliament in matters that do not relate to a contract, agreement or any other legal transactions to which government or public institution is a party or has an interest.

The Supreme Court in Constitutional Appeal No. 1 of 2015 – Hon. Theodore Ssekikubo & Others versus Attorney General & Others held that,

"In our opinion, in applying the generous and purposive rule of constitutional interpretation, while the legal opinion of the Attorney General must be accorded the highest respect, it must be binding where it relates to **contract, agreement** or any other **legal transactions** to which

government or public institution is a party or has an interest. This is to give confidence to third parties to deal with the government".

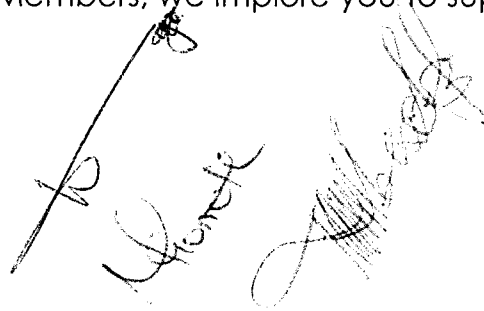
Recommendation

Parliament should only rely upon its resolutions and ensure consistence of the Bill with the SO APPROVED supplementary estimates. This will ensure compliance with Article 156(3) of the Constitution.

4.0 CONCLUSION

Rt. Hon. Speaker and Members, we implore you to support the Minority report.

WE BEG TO SUBMIT.

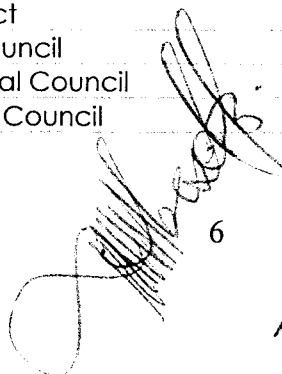
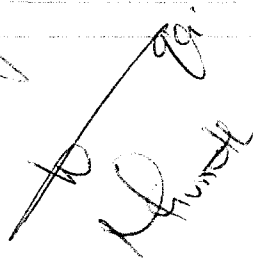
The image shows three handwritten signatures in black ink. The first signature on the left is a large, stylized 'P'. The middle signature is more cursive and appears to be 'M. H. H.'. The signature on the right is also cursive and appears to be 'A. H. H.'. The signatures are written over a light background.

PROPOSED AMENDMENTS

1. UNDER THE SCHEDULE – RECURRENT EXPENDITURES

a) Delete from the Bill the following votes and their corresponding expenditure estimates:

Vote No		Shs '000
015	Ministry of Trade, Industry & Cooperatives	7,949,723
023	Ministry of Science, Technology & Innovation Headquarters	3,547,852
120	National Citizenship & Immigration Control Board	60,212,777
141	Uganda Revenue Authority	17,356,870
202	Uganda High Commission in United Kingdom, London	606,178
203	Uganda High Commission in Canada, Ottawa	241,625
204	Uganda High Commission in India, New Delhi	394,000
205	Uganda High Commission in Egypt, Cairo	270,800
206	Uganda High Commission in Kenya, Nairobi	204,200
207	Uganda High Commission in Tanzania, Dar es Salaam	582,000
209	Uganda High Commission in South Africa, Pretoria	524,615
210	Uganda Embassy in Washington	504,548
211	Uganda Embassy in Ethiopia, Addis Ababa	87,851
213	Uganda Embassy in Rwanda, Kigali	376,977
214	Uganda Embassy in Switzerland, Geneva	392,439
217	Uganda Embassy in Saudi Arabia, Riyadh	655,681
218	Uganda Embassy in Denmark, Copenhagen	897,373
219	Uganda Embassy in Belgium, Brussels	782,766
221	Uganda Embassy in DRC, Kinshasa	363,592
223	Uganda Embassy in Sudan, Khartoum	398,420
224	Uganda Embassy in France, Paris	683,920
225	Uganda Embassy in Germany, Berlin	499,481
226	Uganda Embassy in Teheran	498,861
227	Uganda Embassy in Moscow	569,121
228	Uganda Embassy in Canberra	574,874
230	Uganda Embassy in Abu Dhabi	190,000
231	Uganda Embassy in Bujumbura	388,920
233	Mission in Ankara	481,320
234	Mission in Mogadishu	400,000
235	Mission in Kuala Lumpur	331,107
236	Mission in Mombasa	476,934
237	Mission in Algiers	724,048
505	Bundibugyo District	25,307
513	Kabarole District	128,000
523	Kayunga District	66,000
534	Masindi District	1,122,332
621	Kyotera District	786,297
622	Bunyangabu District	425,000
751	Arua Municipal Council	3,220,825
753	Fort Portal Municipal Council	728,000
759	Masaka Municipal Council	3,930,564


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760	Mbale Municipal Council	125,000
777	Bushenyi-Ishaka Municipal Council	50,603
787	Kumi Municipal Council	46,821

Justification

The expenditures estimates were not approved by Parliament and contravene Article 156(3) of the Constitution. Hence unconstitutional and illegal.

b) Replace in the Bill, the estimates of the votes listed here below with the following:

Vote No		Shs '000
501	Adjumani District	7,080
512	Kabale District	235,927
514	Kaberamaido District	5,040
528	Kofido District	4,920
535	Mayuge District	240
537	Mbarara District	19,920
539	Moyo District	840
544	Nakasongola District	724,668
545	Nebbi District	45,847
546	Ntungamo District	1,162,701
553	Soroti District	547,663
555	Wakiso District	13,320
560	Isingiro District	315,601
571	Budaka District	100,349
573	Abim District	286,285
592	Kiryandongo District	208,784
603	Ngora District	365,969
606	Nwoya District	634,336
618	Pakwach District	8,880
625	Kasanda District	1,565,344
754	Gulu Municipal Council	843,455
755	Jinja Municipal Council	18,000
761	Mbarara Municipal Council	224,819
770	Kasese Municipal Council	58,824
773	Iganga Municipal Council	87,000
775	Ntungamo Municipal Council	56,898
781	Kira Municipal Council	224,819
782	Kisoro Municipal Council	36,304
795	Bugiri Municipal Council	35,243

Justification

To ensure consistency with the resolutions of Parliament as SO APPROVED supplementary expenditure estimates in compliance with Article 156(3) of the Constitution.

2. UNDER THE SCHEDULE – DEVELOPMENT EXPENDITURES

a) Replace in the Bill, the development expenditure estimates of the votes listed here below with the following:

Vote No		Shs '000
019	Ministry of Water and Environment	5,427,000
759	Masaka Municipal Council	6,420,906
761	Mbarara Municipal Council	14,332,713

Justification

To ensure consistency with the resolutions of Parliament as SO APPROVED supplementary expenditure estimates in compliance with Article 156(3) of the Constitution.

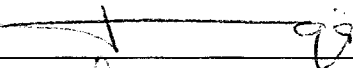

b) Delete from the Bill, the following votes and their corresponding expenditure estimates:

Vote No		Shs '000
770	Kasese Municipal Council	95,820
772	Mukono Municipal Council	188,431

Justification

The expenditures estimates were not approved by Parliament and contravene Article 156(3) of the Constitution. Hence unconstitutional and illegal.

MEMBERS ON THE COMMITTEE ON BUDGET WHO SIGNED THE MINORITY REPORT ON SUPPLEMENTARY APPROPRIATION (NO. 2) BILL, 2021

S/N	NAME	Signature
1	Mauwanga Kivumba Muhammad	
2	Munyira MURRAY	
3	Numbashi John Ephel	