

PARLIAMENT OF UGANDA

**THE REPORT OF THE COMMITTEE ON BUDGET ON THE SUPPLEMENTARY
APPROPRIATION (NO. 3) BILL, 2021**

OFFICE OF THE CLERK
PARLIAMENT BUILDINGS
KAMPALA
UGANDA

March, 2022

1.0 INTRODUCTION

Hon. Speaker and Hon. Members, during the implementation of the Budget for the FY 2019/20, Government sought additional resources and re-allocations to meet its expenditure requirements. The requests were laid before Parliament in three separate Supplementary Schedules No. 1, 2 and 3 including addenda thereto in accordance with the provisions of Article 156 (2) of the Constitution of the Republic of Uganda , and Section 25 of the Public Finance Management Act, 2015 (As Amended). The two schedules 2 and 3 and their respective addenda were considered by the Budget Committee and subsequently approved (with amendments) by Parliament.

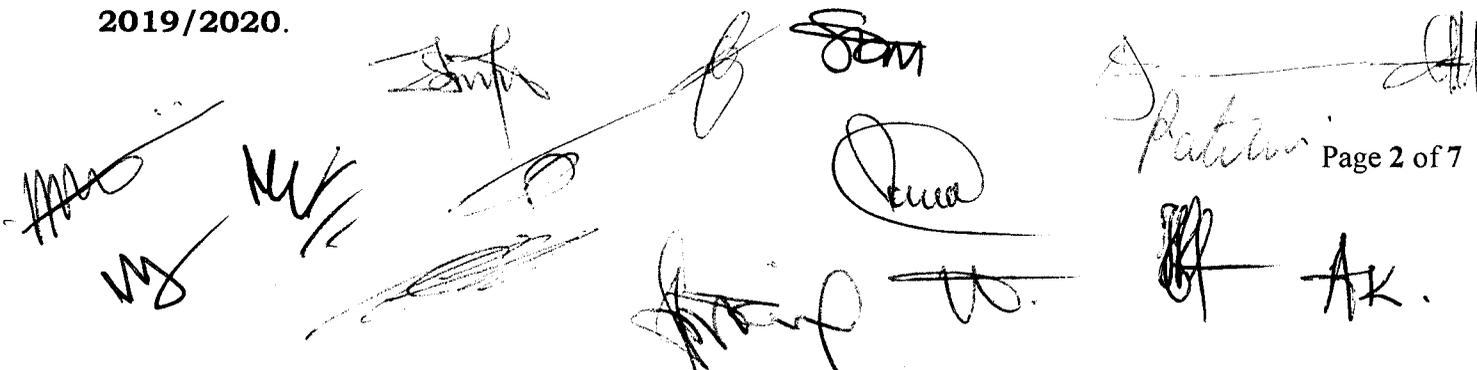
It should be noted that on Tuesday 27th April, 2021 the Minister of Finance, Planning and Economic Development laid on table the Supplementary Appropriation (No. 3) Bill, 2021 for First reading.

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.

The Committee undertook a verification assessment to ascertain consistency and accuracy of the Supplementary Appropriation Bill estimates against resolutions by Parliament; and hereunder presents its findings.

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 **a sum of two trillion, one hundred forty-three billion, two hundred seven million, eight hundred twelve thousand, one hundred ninety five shillings only to meet additional expenditure for the Financial Year 2019/2020.**

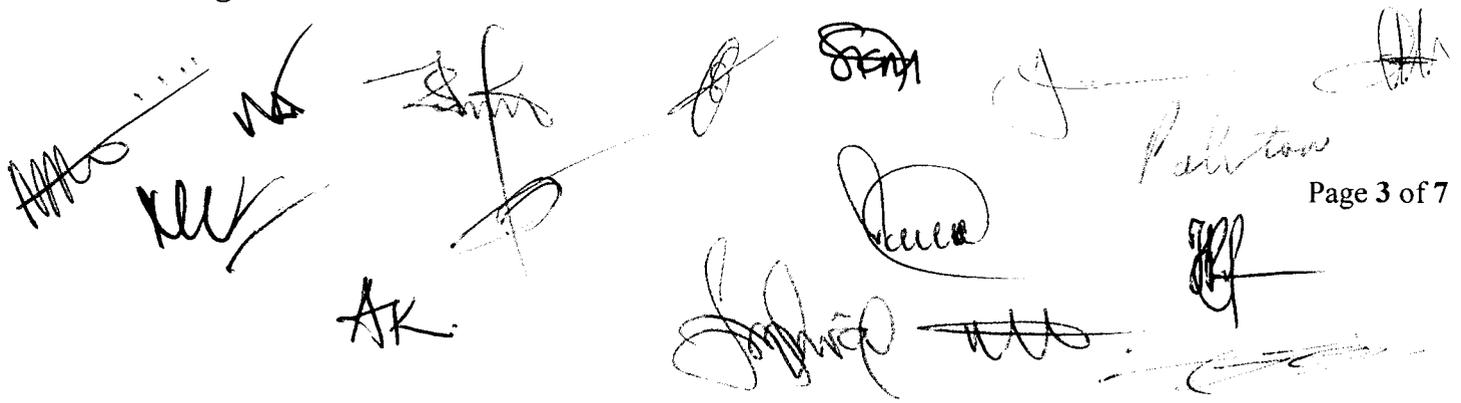


Handwritten signatures and initials are present at the bottom of the page, including names like 'NLU', 'AK', and 'Page 2 of 7'.

2.0 BACKGROUND

During the implementation of the Budget for the FY 2019/20, Government sought additional resources to meet its expenditure requirements, as follows;

1. On 3rd December 2019, Government laid before Parliament supplementary expenditure estimates under Schedule No.1 amounting **UGX 437.631 billion** reflecting 1.08 % of the approved budget of **UGX 40,488 billion** for the FY 2019/2020;
2. On 3rd March 2020, Government laid before Parliament supplementary expenditure estimates under Schedule No.2 amounting **UGX 662.337 billion** reflecting **1.64 %** of the approved budget. On 19th March 2020, addendum 1 to Supplementary Schedule 2 amounting to **UGX 749.820 billion of which UGX 638.879 billion** needed prior Parliament approval and **UGX 9.887 billion** was Statutory Vote 101: The Judiciary;
3. On 31st March 2020 Government laid before Parliament Addendum 2 to Schedule 2 amounting to **UGX 284 billion** to cater for interventions in combating the COVID 19 Pandemic. Furthermore, on 31st March 2020 addendum 2A to Schedule 2 for the FY 2019/20 of **UGX 2.408 billion** was also laid to cater for street children under Ministry of Gender, Labour and Social Development (MoGLSD);
4. **UGX 932.765 billion comprising of Addendum 1 UGX 648.765 billion and Addendum 2 UGX 284 billion** was approved by Parliament under Supplementary Schedule 2 addenda 1&2 through a resolution dated 7th April 2020;
5. On 2nd April 2020, the Hon. Minister of Finance, Planning and Economic Development laid before the House Supplementary Expenditure estimates under addendum 3 to Schedule No.2 for FY2019/20 amounting to **UGX 16.576**.
6. **UGX 33.333 billion** was approved by Parliament under Addendum 2A and addendum 3 to Supplementary schedule 2 through a resolution dated 26th May 2020;
7. On 16th June 2020 the Minister of Finance, Planning and Economic Development laid Supplementary Schedule No.3 amounting to **UGX 1,090.48 billion** of which **UGX 1,087.667 billion** was approved by Parliament under Supplementary schedule 3 through a resolution dated 26th June 2020.



3.0 METHODOLOGY

The Committee held consultative discussions with the Minister of Finance, Planning and Economic Development and the Attorney General; and examined the Supplementary Appropriation (No. 3) Bill, 2021 against;

- (a) Resolutions of Parliament on the Supplementary Expenditure Schedules No. 2 and No.3 for the FY2019/20 (inclusive of Addenda);
- (b) the Hansards of 7th April 2020, 25th June 2020 and 26th June 2020 and
- (c) the Budget Committee Reports that were presented to the House on the Supplementary Expenditure Schedules No.2 & No. 3 for the FY2019/20;

4.0 OBSERVATIONS

4.1 VARIATION BETWEEN THE SUPPLEMENTARY APPROPRIATION BILL AND THE PARLIAMENTARY RESOLUTIONS.

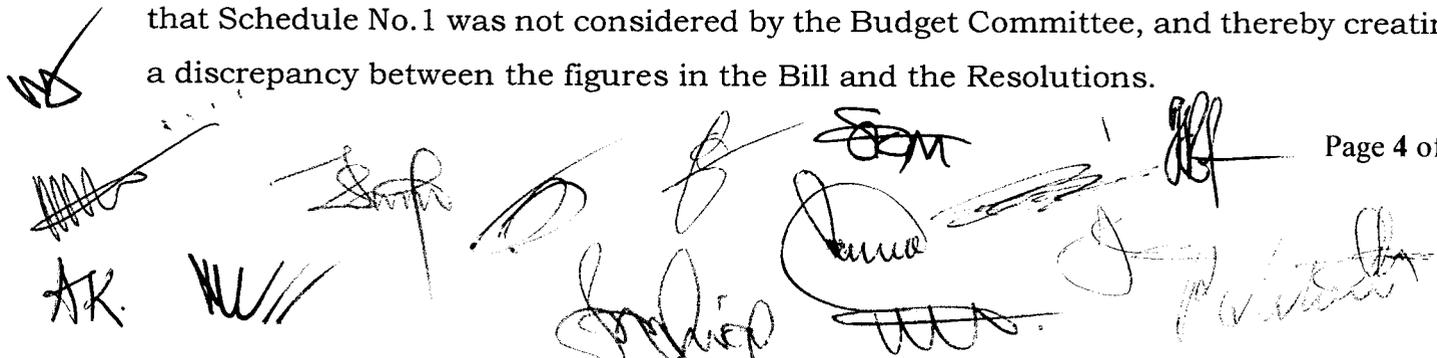
The overall assessment indicates a variation of **UGX 89, 437, 929** between the Bill and the Resolutions of Parliament on supplementary expenditure FY 2019/2020. The total expenditure estimates in the Bill is **UGX 2,143.208bn**, inclusive of both Recurrent - **UGX 917.461bn** and Development Expenditure - **UGX 1,225.747bn**.

However, the total expenditure estimates as per Resolutions of Parliament is **UGX 2,053.770bn**, inclusive of both Recurrent - **UGX 1,355.013bn** and Development Expenditure - **UGX 698.757bn**.

Tables 1 and 2 in Annex 2 highlight an assessment between the Resolutions of Parliament and the Estimates indicated in the Bill, inclusive of reasons for the variations in the two. The Votes not captured in the tables below do not have any variations between the Bill and the Resolutions of Parliament and they were not captured in the Annex 2.

4.2 GENERAL ASSESSMENT FINDINGS

- a) In considering the Schedules, the Budget Committee then deferred consideration of schedule No.2 but resolved to process addenda 1&2 to Schedule No.2. Further note that Schedule No.1 was not considered by the Budget Committee, and thereby creating a discrepancy between the figures in the Bill and the Resolutions.



Handwritten signatures and initials are present at the bottom of the page, including 'AK.', 'WU', and several other illegible signatures.

- b) Funds under Supplementary Schedule No.3 were approved by Parliament on 26th June 2020 but these were however, not captured in the Bill, thereby creating a discrepancy between the figures in the Bill and the Resolutions. The discrepancy was however explained by the Minister to the fact that not all the sums that were approved by Parliament, were released by Finance due to the cut off effect – being towards end of the financial year.
- c) The Bill erroneously captures in the narration FY2018/19 instead of FY2019/20 that estimates relate to.
- d) Vote 791 Ibanda Municipal Council was erroneously captured as Njeru Municipal Council in the Bill under Recurrent expenditure.
- e) Vote 595 Ntoroko District was erroneously captured as Namayingo District in the Bill under Recurrent expenditure.
- f) Funds under development expenditure were captured as recurrent expenditure especially under the various Missions Abroad and Vote 018: Ministry of Gender, Labour and Social Development (MoGLSD). This was due to presentation of the sums in the supplementary schedules erroneously and Parliamentary Resolutions reflected them as such, but according to the Minister, the net effect is zero.
- g) Some funds that were approved by parliament under Supplementary Schedule No.2 addendum 3 were not captured in the Bill. For example Vote 110 UIRI funds under development expenditure.

It should, however, be noted that during Committee interaction with the Minister, the Committee was informed that funds approved by Parliament but not captured in the Bill represent those funds that were not released to the MDAs due to the closure of the financial year.

It was also noted that Statutory Votes such as Parliamentary Commission were reflected under recurrent estimates, yet the Legislature has a direct charge on the Consolidated Fund. This is included in the proposed amendments below.

It should equally be noted that funds captured in the Bill include the 3% legal limit authorized by the Minister but not processed by Parliament through a Resolution.

A collection of handwritten signatures and initials in black ink, including 'AK', 'Dennis', and several other illegible names, located at the bottom of the page.

5.0 Conclusion

We noted inconsistencies in the approvals made by Parliament as per the Resolutions against the estimates provided in the Supplementary Appropriations (No.3) Bill, 2021. These are explained by the 3% legal limit authorized under section 25 of the Public Finance Management Act, as amended.

The Committee therefore recommends that the Bill be passed into law with proposed amendments.

ANNEX 1: PROPOSED AMENDMENTS

1. Delete **“Statutory Votes recurrent estimates (Vote 101 – Judiciary & Vote 104 – Parliamentary Commission)”** wherever they appear in the Bill.

Justification

Statutory Votes have a direct charge on the Consolidated Fund

2. SCHEDULE

- a) Replace the Financial Year **“2018/2019”** with **“2019/2020”**, wherever it appears in the Bill.
- b) Under Recurrent expenditure; Vote 595, replace **“Namayingo District”** with **“Ntoroko District”**
- c) Under Recurrent expenditure Vote 791, replace the words **“Njeru Municipal Council”** with the words **“Ibanda Municipal Council”**.

Justification

- a) The correct FY to which these estimates relate is 2019/2020
- b) Vote 791 belongs to Ibanda Municipal Council and not Njeru Municipal Council
- c) Vote 595, belongs to Ntoroko District and not Namayingo District”

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

“.....a sum of *Two trillion, one hundred twenty three billion, three hundred twenty one million, one hundred seven thousand one hundred ninety five shillings only* to meet additional expenditure for the Financial Year 2019/2020”

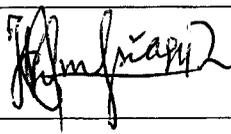
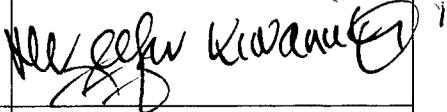
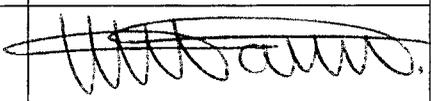
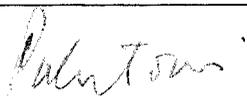
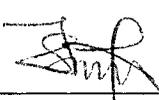
Justification

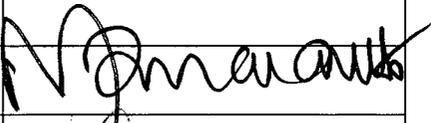
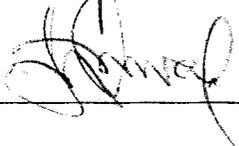
Vote 101 - Judiciary and Vote 104 – Parliamentary Commission are statutory

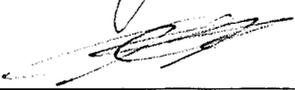


Handwritten signatures and initials scattered across the bottom half of the page, including names like 'Sam', 'James', and 'WJ'.

**SIGNATURE LIST OF THE COMMITTEE ON BUDGET ON THE
SUPPLEMENTARY APPROPRIATION (NO. 3) 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. Namuju 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	

ANNEXES TO SUPPLEMENTARY APPROPRIATION (NO.2) BILL, 2021 REPORT

Annex 2

Table 1- Assessment of Recurrent Expenditure-FY2019/20

Vote	Vote Name	Supplementary Appropriation Bill 2021 (A)'000	Parliament's Resolutions (B)'000	Variance (A-B) '000	Remarks
001	Office of the President	18,222,201	18,569,367	- 347,166	UGX 347.166bn represents amounts approved by Parliament in Schedule No.3 which included arrears for Office of the President UGX 254,789,325 and arrears for Commission of Land Inquiry matters UGX 92,376,754 but these were not captured in the Supplementary Appropriation Bill.
002	State House	235,893,000	91,465	235,801,535	UGX 235.893bn represents supplementary funding under Supplementary Schedule No.1, No.2 and addendum 1 to No.2. All these funds were within the 3% spent before Parliamentary Approval; however the Committee did not consider these funds, though they appear in the Suppl. Appropriations Bill. UGX 91.465bn approved under Schedule No.3 does not appear in the Bill.
003	Office of the Prime Minister	59,400,000	96,396,483	- 36,996,483	UGX 36.996bn approved by Parliament in Supplementary Schedule No.3 was not included in the Supplementary Bill 2021.
004	Ministry of Defence	76,756,802	103,860,402	- 27,103,600	UGX 27.104bn approved under Supplementary Schedule No.3 not captured in the Supplementary Appropriations Bill.
005	Ministry of Public Service		10,727	- 10,727	Vote not captured in the Supplementary Appropriations Bill. UGX 10,727,007 approved in Supplementary Sch. No.3 but not captured in Bill.
007	Ministry of Justice and	13,655,815	1,722,268	11,933,547	UGX 13.656bn appears in Suppl. Sch No.1 and was not considered by the Committee

Handwritten signatures and initials are present at the bottom of the page, including several large, stylized signatures and smaller initials.

Vote	Vote Name	Supplementary Appropriation Bill 2021 (A)'000	Parliament's Resolutions (B)'000	Variance (A-B) '000	Remarks
	Constitutional Affairs				however, appears in the Supplementary Appropriation Bill. UGX 1.722bn under Suppl. Sch. No.3 was approved by Parliament but is not in the Bill.
008	Ministry of Finance, Planning & Economic Dev.	74,468,060	506,601,232	- 432,133,172	UGX 74.468bn captured in the Supplementary Appropriation Bill includes UGX 73.372Bn under Suppl. Sch. No.2 which was not considered by Committee and UGX 1.090bn that was approved by Parliament under Addendum 3 to Schedule No.2. UGX 455.18bn, UGX 50bn and UGX 0.330bn was approved by Parliament under Schedule No.3 as transfers to UDB, Microfinance Support Center and domestic arrears clearance respectively, however funds were not captured.
010	Ministry of Agriculture, Animal & Fisheries		10,015,400	- 10,015,400	UGX 10.015bn to MAAIF for enhancing household capacity for food security and UGX 15,399,596 arrears under Suppl. Sch. No.3 were approved by Parliament but not captured in the Bill.
011	Ministry of Local Government	1,045,932	1,094,239	- 48,307	UGX 1.045bn was approved under Suppl. Sch. No.2 addendum 1 and is captured in the Bill. UGX 48,306,688 approved to clear arrears under Suppl Sch. No.3 is not captured in the Bill.
012	Ministry of Lands, Housing & Urban Development	5,634,400	-	5,634,400	UGX 5.634bn was for compensation of ranches taken by Government under Suppl. Sch. No.2 and was not considered by Committee but appears in Bill.
013	Ministry of Education and Sports	249,337	351,556	- 102,219	UGX 0.249bn was presented under Suppl. Sch. No.2 and was not considered by the Committee but was captured in

[Handwritten signatures and scribbles at the bottom of the page]

Vote	Vote Name	Supplementary Appropriation Bill 2021 (A)'000	Parliament's Resolutions (B)'000	Variance (A-B) '000	Remarks
					the Bill. UGX 0.352bn that was approved by Parliament under Suppl. Sch. No.3 to clear arrears was not captured in the Bill.
014	Ministry of Health	40,009,795	122,485,820	- 82,476,025	UGX 82.476bn approved by Parliament under Supplementary Schedule 3 is not captured in the Bill; UGX 40.010bn captured in the Bill was approved by Parliament under Suppl. Sch. No.2 addendum 2.
015	Ministry of Trade, Industry and Cooperatives	6,051,628	36,077,871	- 30,026,243	UGX 6.051bn captured in the Bill was under Suppl. Sch. No.2 meant for compensation of cooperatives and was not considered by the Committee. UGX 36.078bn that was approved under Suppl. Sch. No.3 by Parliament is not captured in the Bill.
016	Ministry of Works and Transport	4,152,000	-	4,152,000	UGX 4.152bn was under Suppl. Sch. No.2, it was not considered by the Committee but was captured in the Bill as compensation of land comprised in plot 5,6,7 Brother Amans close near Entebbe International Airport
018	Ministry of Gender, Labour and Social Development	2,402,960	1,665,338	737,622	UGX 2.402bn that was captured in the Bill was under Suppl. Sch. No.2 addendum 2A and UGX 0.777bn that was meant for development expenditure has been erroneously captured under Recurrent expenditure in the Bill. UGX 0.039bn that was part of funds meant for clearance of arrears under Suppl. Sch. No.3 was approved by Parliament but has not been captured in the Bill.
019	Ministry of Water and		2,049,743	- 2,049,743	UGX 2.050bn that was meant for clearance of domestic arrears under Suppl. Sch. No.3 was

Vote	Vote Name	Supplementary Appropriation Bill 2021 (A)'000	Parliament's Resolutions (B)'000	Variance (A-B) '000	Remarks
	Environment				approved by Parliament but has not been captured in the Bill.
020	Ministry of ICT and National Guidance	6,000,000	6,066,791	- 66,791	UGX 6bn was approved by Parliament under Suppl. Sch. No.2 addendum 2 and captured in the Bill. UGX 0.067bn that was under Suppl. Sch. No.3 for clearance of arrears was approved by Parliament but not captured in the Bill.
022	Ministry of Tourism, Wildlife and Antiquities	17,605,000	-	17,605,000	UGX 17.605bn was meant to host MTV awards 2019 under Suppl. Sch. No.1 but was not considered by the Committee but is captured in the Bill.
023	Ministry of Science, Technology and Innovation	511,527	17,687,163	- 17,175,636	UGX 0.512bn was under Suppl. Sch. No.2 addendum 1 was approved by Parliament and captured in the Bill. UGX 17.176bn under Suppl. Sch. No.3 was approved by Parliament but not captured in the Bill.
101	Judiciary	9,886,705	14,525,813	- 4,639,108	UGX 9.887bn was statutory expenditure that was in the resolution by Parliament under Suppl. Sch. No.2 addendum 1 and captured in the Bill. UGX 4.639bn was part of arrears proposed under Supplementary Sch. 3 was approved by Parliament but not captured in the Bill.
104	Parliamentary Commission	10,000,000	10,000,000	0	UGX 10bn was statutory expenditure that was in the resolution by Parliament under Suppl. Sch. No.2 addendum 2 and captured in the Bill.
106	Uganda Human Rights Commission		375,620	- 375,620	UGX 0.376bn that was part of UGX 223bn arrears proposed under Supplementary Sch. No.3 was approved by Parliament but was not captured in the Bill.
110	Uganda Industrial	10,000,000	6,156,218	3,843,781	UGX 4.32bn that is part of UGX 10bn in the Bill is development expenditure. Recurrent

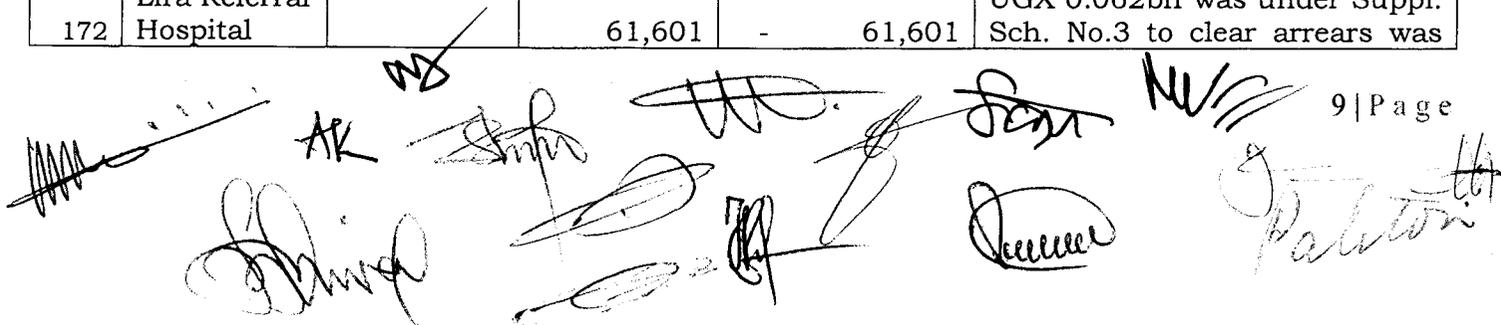
Handwritten signatures and initials are present at the bottom of the page, including names like 'Mwambi', 'Sam', 'Nelson', and 'Ak'.

Vote	Vote Name	Supplementary Appropriation on Bill 2021 (A)'000	Parliament's Resolutions (B)'000	Variance (A-B) '000	Remarks
	Research Institute				Expenditure is UGX 5.680bn and was approved under Suppl. Sch. No.2 addendum 3 and captured in the Bill. UGX 0.477bn is part of the UGX 223 arrears proposed under supplementary Sch. No. 3 and approved by Parliament but not captured in the Bill.
111	Busitema University	2,340,492	1,187,825	1,152,667	UGX 2.340bn consists UGX 1.153bn that was under Suppl. Sch. No.2 meant for wages was captured in Bill but was not considered by Committee. UGX 1.188bn was under Suppl. Sch. No.2 addendum 1 was approved by Parliament and captured in the Bill.
113	Uganda National Roads Authority		400,182	- 400,182	UGX 0.400bn was under Suppl. Sch. No.3 to clear arrears was approved by Parliament but not captured in the Bill.
115	Uganda Heart Institute		10,698	- 10,698	UGX 0.011bn was under Suppl. Sch. No.3 to clear arrears was approved by Parliament but not captured in the Bill.
119	Uganda Registration Services Bureau		10,704	- 10,704	UGX 0.011bn was under Suppl. Sch. No.3 to clear arrears was approved by Parliament but not captured in the Bill.
120	National Citizenship and Immigration Control	13,603,140	1,741,140	11,862,000	UGX 13.603bn includes both UGX 11.862bn that was under Suppl. Sch. No.1 that was not considered by the Committee but captured in the Bill and UGX 1.741bn was under Suppl. Sch. No.2 addendum 2 was approved by Parliament.
122	Kampala Capital City Authority	3,475,386	3,878,575	- 403,189	UGX 3.475bn was approved under Suppl. Sch. No.2 addendum 1 UGX 2.475bn and UGX 1bn under Suppl. Sch. No.2 addendum 2 and was captured in the Bill. UGX 0.403bn meant to clear arrears under Suppl. Sch. No.3 was

Vote	Vote Name	Supplementary Appropriation Bill 2021 (A)'000	Parliament's Resolutions (B)'000	Variance (A-B) '000	Remarks
137	Mbarara Univ	2,195,266	1,480,209	715,057	UGX 2.195bn includes UGX 0.717bn under Suppl. Sch. No.2 that was not considered by Committee and captured in the Bill and UGX 1.478bn that was approved under Suppl. Sch. No.2 addendum 1 and captured in the Bill. UGX 2,003,177 was approved by Parliament under Suppl. Sch. No.3 but not captured in the Bill.
138	Makerere University Business School	3,791,937	3,808,859	- 16,922	UGX 3.792bn was approved by Parliament under Suppl. Sch. No.2 addendum 1 and captured in the Bill. UGX 0.017bn that was meant for arrears was approved by Parliament under Suppl. Sch. No.3 but not captured in the Bill.
141	URA	12,709,122	-	12,709,122	UGX 12.71bn was meant to cater for bonus of URA staff, it was not considered by the Committee since it was in Suppl. Sch. No.1 but captured in the Bill.
142	National Agricultural Research Organization		13,417	- 13,417	UGX 0.013bn was under Suppl. Sch. No.3 to clear arrears was approved by Parliament but not captured in the Bill.
144	Uganda Police Force	37,484,662	105,834,403	- 68,349,741	UGX 37.485bn was approved by Parliament under Suppl. Sch. No.2 addendum 2 and captured in the Bill. UUGX 68.350bn that was approved by Parliament under Suppl. Sch. No.3 was not captured in the Bill.
145	Uganda Prisons	8,774,692	35,075,126	- 26,300,434	UGX 8.775bn includes Suppl. Sch. No.2 addendum 1 and 2 that were approved by Parliament and are captured in the Bill. UGX 26.3bn was approved under Suppl. Sch. No.3 but not captured in the Bill.

Vote	Vote Name	Supplementary Appropriation on Bill 2021 (A)'000	Parliament's Resolutions (B)'000	Variance (A-B) '000	Remarks
146	Public Service Commission	1,202,443	-	1,202,443	UGX 1.202bn was under Suppl. Sch. No.2 was not processed by Budget Committee but captured in the Bill. It was meant to cater for salary, gratuity and arrears arising out of enhancement of salaries of Members of the Commission.
147	Local Government Finance Commission		9,771	- 9,771	UGX 0.010bn was under Suppl. Sch. No.3 to clear arrears was approved by Parliament but not captured in the Bill.
149	Gulu University	1,086,150	1,144,031	- 57,881	UGX 1.086bn was approved by Parliament under Suppl. Sch. No.2 addendum 1 and captured in the Bill. UGX 0.058bn was approved by Parliament and meant for arrears under Suppl. Sch. No.3 but not captured in the Bill.
151	Uganda Blood Transfusion Service (UBTS)	84,979	127,385	- 42,406	UGX 0.085bn was approved by Parliament under Suppl. Sch. No.2 addendum 1 and captured in the Bill. UGX 0.04bn was approved by Parliament under Suppl. Sch. No.3 but not captured in the Bill.
152	NAADS Secretariat		11,740,389	- 11,740,389	UGX 11.740bn was under Suppl. Sch. No.3 to clear arrears was approved by Parliament but not captured in the Bill.
153	PPDA		26,312	- 26,312	UGX 0.026bn was under Suppl. Sch. No.3 to clear arrears was approved by Parliament but not captured in the Bill.
156	Uganda Land Commission		6,159,821	- 6,159,821	UGX 6.160bn was under Suppl. Sch. No.3 to clear arrears was approved by Parliament but not captured in the Bill.
160	Uganda Coffee Development Authority		73,000,000	- 73,000,000	UGX 73bn was under Suppl. Sch. No.3 to clear arrears was approved by Parliament but not captured in the Bill.
161	Mulago Hospital Complex		1,372,516	- 1,372,516	UGX 1.373bn was under Suppl. Sch. No.3 to clear arrears was

Vote	Vote Name	Supplementary Appropriation on Bill 2021 (A)'000	Parliament's Resolutions (B)'000	Variance (A-B) '000	Remarks
					approved by Parliament but not captured in the Bill.
162	Butabika Hospital		2,002	- 2,002	UGX 0.002bn was under Suppl. Sch. No.3 to clear arrears was approved by Parliament but not captured in the Bill.
163	Arua Referral Hospital		24,492	- 24,492	UGX 0.024bn was under Suppl. Sch. No.3 to clear arrears was approved by Parliament but not captured in the Bill.
164	Fort Portal Referral Hospital		99,736	- 99,736	UGX 0.100bn was under Suppl. Sch. No.3 to clear arrears was approved by Parliament but not captured in the Bill.
165	Gulu Referral Hospital		27,289	- 27,289	UGX 0.027bn was under Suppl. Sch. No.3 to clear arrears was approved by Parliament but not captured in the Bill.
166	Hoima Referral Hospital		43,030	- 43,030	UGX 0.043bn was under Suppl. Sch. No.3 to clear arrears was approved by Parliament but not captured in the Bill.
167	Jinja Referral Hospital	110,500	16,064	94,436	UGX 0.111bn was meant for allowances and medical supplies under Suppl. Sch. No.1 was not considered by the Committee but captured in the Bill. UGX 0.016bn was approved by Parliament under Suppl. Sch. No.3 but not captured by the Bill.
168	Kabale Referral Hospital		44,375	- 44,375	UGX 0.044bn was under Suppl. Sch. No.3 to clear arrears was approved by Parliament but not captured in the Bill.
170	Mbale Referral Hospital		4,883	- 4,883	UGX 0.005bn was under Suppl. Sch. No.3 to clear arrears was approved by Parliament but not captured in the Bill.
171	Soroti Referral Hospital		73,538	- 73,538	UGX 0.074bn was under Suppl. Sch. No.3 to clear arrears was approved by Parliament but not captured in the Bill.
172	Lira Referral Hospital		61,601	- 61,601	UGX 0.062bn was under Suppl. Sch. No.3 to clear arrears was



Vote	Vote Name	Supplementary Appropriation on Bill 2021 (A)'000	Parliament's Resolutions (B)'000	Variance (A-B) '000	Remarks
					by Parliament. UGX 1bn was approved as recurrent expenditure.
214	Uganda Embassy in Switzerland, Geneva	498,300	400,000	98,300	UGX 0.498bn was approved by Parliament under Suppl. Sch. No.2 addendum 1 and captured in the Bill, UGX 0.098bn captured in the Bill is development expenditure.
217	Uganda Embassy in Saudi Arabia, Riyadh	1,026,500	751,500	275,000	UGX 1.027bn includes UGX 0.752bn which was approved by Parliament under Suppl. Sch. No.2 addendum 1, UGX 0.265bn under Suppl. Sch. No.2 was not considered by Parliament though captured in the Bill and UGX 0.010bn is development expenditure that was captured under recurrent in the Bill.
218	Uganda Embassy in Denmark, Copenhagen	613,268	300,000	313,268	UGX 0.613bn includes UGX 0.300bn which was approved by Parliament under Suppl. Sch. No.2 addendum 1, UGX 0.313bn under Suppl. Sch. No.2 was not considered by Parliament though captured in the Bill.
221	Uganda Embassy in DRC, Kinshasa	350,000	150,000	200,000	UGX 0.350bn was approved by Parliament under Suppl. Sch. No.2 addendum 1 and captured in the Bill, UGX 0.200bn captured in the Bill is development expenditure.
226	Uganda Embassy in Teheran	350,000	-	350,000	UGX 0.350bn is development expenditure approved under Suppl. Sch. No.2 addendum 1 captured under the recurrent component in the Bill.
230	Uganda Embassy in Abu Dhabi	800,000	500,000	300,000	UGX 0.800bn includes UGX 0.500bn that was approved by Parliament under Suppl. Sch. No.2 addendum 1. UGX 0.300bn was not considered by Committee but captured in the Bill, this was under Suppl. Sch. No.2.

Vote	Vote Name	Supplementary Appropriation on Bill 2021 (A)'000	Parliament's Resolutions (B)'000	Variance (A-B) '000	Remarks
595	Ntoroko District	587,207	587,207	0	Should be amended in Bill it was reflected as Namayingo District instead of Ntoroko District)
598	Kalungu District	505,081	492,103	12,978	UGX 0.013bn was part of Sch. 1 not processed by Budget Committee.
601	Mitooma District	1,134,334	1,211,914	- 77,580	UGX 0.78bn was approved by Parliament under Suppl. Sch. No.2 addendum 3 but is not reflected on Bill.
603	Ngora District	861,366	846,266	15,100	UGX 0.015bn was part of Sch. 1 not processed by Budget Committee.
751	Arua Municipal Council	2,740,840	23,925	2,716,915	UGX 2.717bn was part of Sch. 1 not processed by Budget Committee.
752	Entebbe Municipal Council	5,232,891	311,437	4,921,454	UGX 4.921bn was part of Sch. 1 not processed by Budget Committee.
753	Fort-Portal Municipal Council	1,081,044	-	1,081,044	UGX 1.081bn was part of Sch. 1 not processed by Budget Committee.
754	Gulu Municipal Council	2,177,303	766,044	1,411,259	UGX 1.411bn was part of Sch. 1 not processed by Budget Committee.
755	Jinja Municipal Council	3,771,348	476,740	3,294,609	UGX 3.295bn was part of Sch. 1 not processed by Budget Committee.
758	Lira Municipal Council	2,288,249	260,111	2,028,137	UGX 2.028bn was part of Sch. 1 not processed by Budget Committee.
759	Masaka Municipal Council	1,931,638	419,881	1,511,756	UGX 1.512bn was part of Sch. 1 not processed by Budget Committee.
760	Mbale Municipal Council	3,091,665	-	3,091,665	UGX 3.092Bn was part of Sch. 1 not processed by Budget Committee.
761	Mbarara Municipal Council	5,192,534	875,968	4,316,566	UGG 4.317bn was part of Sch. 1 not processed by Budget Committee.
763	Soroti Municipal Council	766,028	103,250	662,778	UGX 0.663bn was part of Sch. 1 not processed by Budget Committee.
770	Kasese Municipal Council	334,693	145,160	189,534	UGX 0.190bn was part of Sch. 1 not processed by Budget Committee.

[Handwritten signatures and scribbles at the bottom of the page]

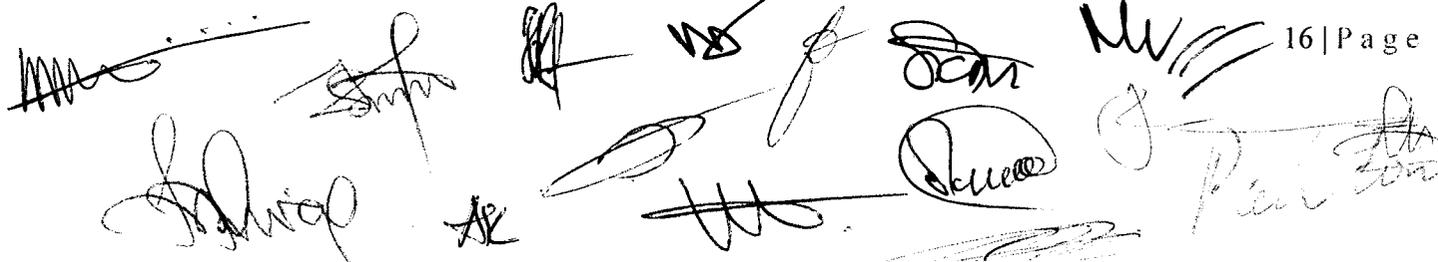
Vote	Vote Name	Supplementary Appropriation Bill 2021 (A)'000	Parliament's Resolutions (B)'000	Variance (A-B) '000	Remarks
771	Hoima Municipal Council	2,065,775	292,925	1,772,849	UGX 1.773bn was part of Sch. 1 not processed by Budget Committee.
772	Mukono Municipal Council	3,979,652	167,156	3,812,496	UGX 3.812bn was part of Sch. 1 not processed by Budget Committee.
774	Masindi Municipal Council	1,490,932	284,593	1,206,339	UGX 1.206bn was part of Sch. 1 not processed by Budget Committee.
775	Ntungamo Municipal Council	274,599	63,398	211,201	UGX 0.211bn was part of Sch. 1 not processed by Budget Committee.
776	Busia Municipal Council	1,180,057	145,290	1,034,767	UGX 1.035Bn was part of Sch. 1 not processed by Budget Committee.
778	Rukungiri Municipal Council	656,716	15,000	641,716	UGX 0.642bn was part of Sch. 1 not processed by Budget Committee.
779	Nansana Municipal Council	4,679,555	644,720	4,034,835	UGX 4.035pbn was part of Sch. 1 not processed by Budget Committee.
780	Makindye-Ssabagabo Municipal Council	3,543,249	425,852	3,117,397	UGX 3.117bn was part of Sch. 1 not processed by Budget Committee.
781	Kira Municipal Council	7,924,944	295,052	7,629,892	UGX 7.630bn was part of Sch. 1 not processed by Budget Committee.
782	Kisoro Municipal Council	1,168,376	110,922	1,057,454	UGX 1.057bn was part of Sch. 1 not processed by Budget Committee.
783	Mityana Municipal Council	392,061	186,561	205,500	UGX 0.206bn was part of Sch. 1 not processed by Budget Committee.
784	Kitgum Municipal Council	340,343	-	340,343	UGX 0.340bn was part of Sch. 1 not processed by Budget Committee.
785	Koboko Municipal Council	951,335	147,526	803,808	UGX 0.804bn was part of Sch. 1 not processed by Budget Committee.
786	Mubende Municipal Council	1,155,538	338,024	817,514	UGX 0.818bn was part of Sch. 1 not processed by Budget Committee.
787	Kumi Municipal Council	105,961	79,791	26,170	UGX 0.026bn was part of Sch. 1 not processed by Budget Committee.

Vote	Vote Name	Supplementary Appropriation Bill 2021 (A)'000	Parliament's Resolutions (B)'000	Variance (A-B) '000	Remarks
788	Lugazi Municipal Council	1,502,869	207,771	1,295,098	UGX 1.295bn was part of Sch. 1 not processed by Budget Committee.
791	Ibanda Municipal Council	989,299	506,454	482,845	Should be amended in the Bill. It was reflected as Njeru M.C. instead of Ibanda M.C. UGX 0.483bn was part of Sch. 1 not processed by Budget Committee
792	Njeru Municipal Council	3,695,379	194,935	3,500,444	UGX 3.50bn was part of Sch. 1 not processed by Budget Committee.
793	Apac Municipal Council	344,940	201,963	142,977	UGX 0.143bn was part of Sch. 1 not processed by Budget Committee.
794	Nebbi Municipal Council	328,945	27,000	301,945	UGX 0.302bn was part of Sch. 1 not processed by Budget Committee.
796	Sheema Municipal Council	1,061,945	653,633	408,312	UGX 0.408bn was part of Sch. 1 not processed by Budget Committee.
	TOTAL	810,336,693	1,247,890,394	- 437,553,701	

Source: Committee Compilations & Computations

Table 2- Assessment of Development Expenditure FY 2019/20

Vote	Vote Name	Supplementary Appropriation Bill 2019 (A)	Parliament's Resolutions (B)	Variance(A-B)	Remarks
002	State House	17,000,000	-	17,000,000	UGX 17bn was part of Suppl. Sch. No.2 not processed by Budget Committee. But captured in the Bill. This was Funding for purchase of transport equipment
003	Office of the Prime Minister	6,979,560	9,000,000	- 2,020,440	UGX 6.980bn in the Bill was under Suppl. Sch. No.2 and was not considered by the Committee. UGX 9bn was approved by Parliament under Suppl. Sch. No.3 but not captured in the Bill.



Vote	Vote Name	Supplementary Appropriation Bill 2019 (A)	Parliament's Resolutions (B)	Variance(A-B)	Remarks
004	Ministry of Defence	812,000,000	412,000,000	400,000,000	UGX 412bn was approved by Parliament under Suppl. Sch. No.2 addendum 1 and 2 and captured in the Bill. UGX 400bn under Suppl. Sch. No.2 for classified expenditure was not approved by Parliament since it was not considered by Committee but it was captured in the Bill.
008	Ministry of Finance, Planning & Economic Devt.	10,940,471	3,071,000	7,869,471	UGX 10.940bn includes UGX 7.870bn that was under Suppl. Sch. No.2, not considered by Committee but captured in the Bill and UGX 3.071bn under Suppl. Sch. No.2 addendum 1 was approved by Parliament and captured in the Bill. Funds were meant for the contract for Human capital management system and additional office space for the ministry
011	Ministry of Local Government	7,000,000	-	7,000,000	UGX 7bn was part of Suppl. Sch. No.2 not processed by Budget Committee but captured in the Bill. Funding for payment of contractual obligations under MATIP
013	Ministry of Education and Sports	59,185,335	6,398,921	52,786,414	UGX 59.185bn was part of Suppl. Sch. No.1 not considered by Committee but captured in the Bill and UGX 6.399bn was approved by Parliament under Suppl. Sch. No.3 but not captured in the Bill.
014	Ministry of Health	87,304,888	97,788,988	10,484,100	UGX 87.305bn includes UGX 2.56bn under Suppl. Sch. No.2 was not considered by Committee but captured in Bill and UGX 54.18bn and UGX 30.57bn that were approved by Parliament under Suppl. Sch. No.2 addendum 2 and addendum 1 respectively and captured in the Bill. UGX 13.040Bn approved under Suppl. Sch. No.3 was not captured in the Bill.
015	Ministry of Trade, Industry and Cooperatives		100,000,000	100,000,000	UGX 100bn was approved by Parliament for transfer to Uganda Development Corporation to support businesses that were adversely affected by the COVID-19

Vote	Vote Name	Supplementary Appropriation Bill 2019 (A)	Parliament's Resolutions (B)	Variance(A-B)	Remarks
					pandemic on 26 June 2020. This was not captured in the Bill.
018	Ministry of Gender, Labour and Social Development		776,640	- 776,640	UGX 0.777bn was approved by Parliament under Suppl. Sch. No.2 addendum 2A but captured as recurrent expenditure in the Bill.
019	Ministry of Water and Environment	2,808,100	-	2,808,100	UGX 2.81bn was under Suppl. Sch. No.2 that was not considered by Committee but captured in the Bill. It was to cater for funding implementation of Kalangala off set sustainable development plan.
023	Ministry of Science, Technology and Innovation	91,820,000	-	91,820,000	UGX 91.820bn was under Suppl. Sch. No.1, not considered by the Committee but captured in the Bill. It was cater for 15% advance payment and insurance expenses for the National Science Technology, Engineering and Innovation Skills enhancement Project (NSTEI-SEP)
110	Uganda Industrial Research Institute		4,320,500	- 4,320,500	UGX 4.321bn approved by Parliament under Suppl. Sch. No.2 addendum 3 but not captured in the Bill.
111	Busitema University	1,000,000	-	1,000,000	UGX 1bn was part of Suppl. Sch. No.2 not processed by Budget Committee but captured in the Bill. It was to kick start the construction of Labs.
120	National Citizenship and Immigration Control	1,500,000	-	1,500,000	UGX 1.5bn was part of Supp. Sch. No.1 that was not processed by Budget Committee but captured in the Bill.
125	National Animal Genetic Res. Centre and Data Bank	2,430,000	-	2,430,000	UGX 2.430bn was part of Supp. Sch. No.2 not processed by Budget Committee but captured in the Bill. It was Purchase of 25 hectares following compensation of NAGRIC land by CAA.
126	National Information Technology Authority		44,669,614	- 44,669,614	UGX 44.670bn was approved under Suppl. Sch. No.3 but not captured in the Bill.

[Handwritten signatures and scribbles at the bottom of the page]

Vote	Vote Name	Supplementary Appropriation Bill 2019 (A)	Parliament's Resolutions (B)	Variance(A-B)	Remarks
137	Mbarara University	20,000	-	20,000	UGX 0.020bn was part of Suppl. Sch. No.2 not processed by Budget Committee but captured in the Bill. It was for funding of the vote as a result of excess AIA remittance to the consolidated fund
144	Uganda Police Force	52,518,540	-	52,518,540	UGX 52.519bn was part of Suppl. Sch. No.2 not processed by Budget Committee but captured in the Bill. It was for early retirement of capex balance outstanding on telecommunication intelligence and data monitoring system.
156	Uganda Land Commission	1,000,000	-	1,000,000	UGX 1bn was part of Suppl. Sch. No.2 not processed by Budget Committee but captured in the Bill. It was to cater for land compensation
206	Uganda High Commission in Kenya, Nairobi		180,000	- 180,000	UGX 0.180bn captured as recurrent expenditure in the Bill instead of development expenditure.
207	Uganda High Commission in Tanzania, Dar es Salaam		350,000	- 350,000	UGX 0.350bn captured as recurrent expenditure in the Bill instead of development expenditure.
211	Uganda Embassy in Ethiopia, Addis Ababa		189,474	- 189,474	UGX 0.189bn captured as recurrent expenditure in the Bill instead of development expenditure.
214	Uganda Embassy in Switzerland, Geneva		98,300	- 98,300	UGX 0.98bn captured as recurrent expenditure in the Bill instead of development expenditure.
217	Uganda Embassy in Saudi Arabia, Riyadh		10,000	- 10,000	UGX 0.010bn captured as recurrent expenditure in the Bill instead of development expenditure.
221	Uganda Embassy in DRC, Kinshasa		200,000	- 200,000	UGX 0.200bn captured as recurrent expenditure in the Bill instead of development expenditure.

[Handwritten signatures and initials are present at the bottom of the page, including names like 'Sam', 'Paulson', and 'AK']

Vote	Vote Name	Supplementary Appropriation Bill 2019 (A)	Parliament's Resolutions (B)	Variance(A-B)	Remarks
226	Uganda Embassy in Teheran		350,000	- 350,000	UGX 0.350bn captured as recurrent expenditure in the Bill instead of development expenditure.
230	Uganda Embassy in Abu Dhabi	984,515	-	984,515	UGX 0.985bn was part of Suppl. Sch. No.2 not processed by Budget Committee but captured in the Bill. It was for deployment of deputy heads of mission to Uganda High Commission, Dares salaam And Uganda Embassy ABU DHABI
235	Mission in Kuala Lumpur		250,000	- 250,000	UGX 0.250bn captured as recurrent expenditure in the Bill instead of development expenditure.
307	Kabale University	600,000	-	600,000	UGX 0.600Bn was part of Suppl. Sch. No.2 not processed by Budget Committee but captured in the Bill.
501	Adjumani District	1,130,923	-	1,130,923	UGX 1.131bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centres under UGIFT.
505	Bundibugyo District	559,302		559,302	UGX 0.559bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centres under UGIFT.
506	Bushenyi District	374,029	-	374,029	UGX 0.374bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centres under UGIFT.
507	Busia District	459,730	76,552	383,178	UGX 0.460bn was part of Suppl. Sch. No.1 not processed by Budget Committee and UGX 0.077bn was approved by Parliament under Suppl. Sch. No.2 addendum 3.
510	Iganga District	135,165	-	135,165	UGX 0.135bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools under UGIFT.
511	Jinja District	390,363	-	390,363	UGX 0.390bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools under UGIFT.

Vote	Vote Name	Supplementary Appropriation Bill 2019 (A)	Parliament's Resolutions (B)	Variance(A-B)	Remarks
512	Kabale District	895,651	-	895,651	UGX 0.896bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
513	Kabarole District	200,997	-	200,997	UGX 0.201bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centres under UGIFT
514	Kaberamaido District	62,397	-	62,397	UGX 0.062bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools under UGIFT.
517	Kamuli District	994,576	-	994,576	UGX 0.995bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT
520	Kapchorwa District	357,991	-	357,991	UGX 0.358bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.
521	Kasese District	735,525	-	735,525	UGX 0.736bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centres under UGIFT
523	Kayunga District	632,654	-	632,654	UGX 0.633bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools under UGIFT.
524	Kibaale District	639,630	-	639,630	UGX 0.640bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centres under UGIFT
525	Kiboga District	331,097	-	331,097	UGX 0.332bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for

[Handwritten signatures and initials are present at the bottom of the page, including 'AK', 'Daud', and others.]

Vote	Vote Name	Supplementary Appropriation Bill 2019 (A)	Parliament's Resolutions (B)	Variance(A-B)	Remarks
					completion of health centres under UGIFT
526	Kisoro District	913,694	-	913,694	UGX 0.914bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT
527	Kitgum District	571,969	-	571,969	UGX 0.572bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools under UGIFT.
528	Kotido District	820,140	-	820,140	UGX 0.820bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centres under UGIFT
529	Kumi District	878,777	-	878,777	UGX 0.879bn was part of l. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centres under UGIFT
530	Kyenjojo District	1,247,490	23,700	1,223,790	UGX 1.247bn includes part of Suppl. Sch. No.1 not processed by Budget Committee and Suppl. Sch. No.2 addendum 3 approved by Parliament and captured in the Bill. It was cater for completion of seed secondary schools and health centres under UGIFT
531	Lira District	665,000	-	665,000	UGX 0.665bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools under UGIFT.
532	Luwero District	1,078,625	-	1,078,625	UGX 1.079bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT
535	Mayuge District	1,369,208		1,345,508	UGX 1.369bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for

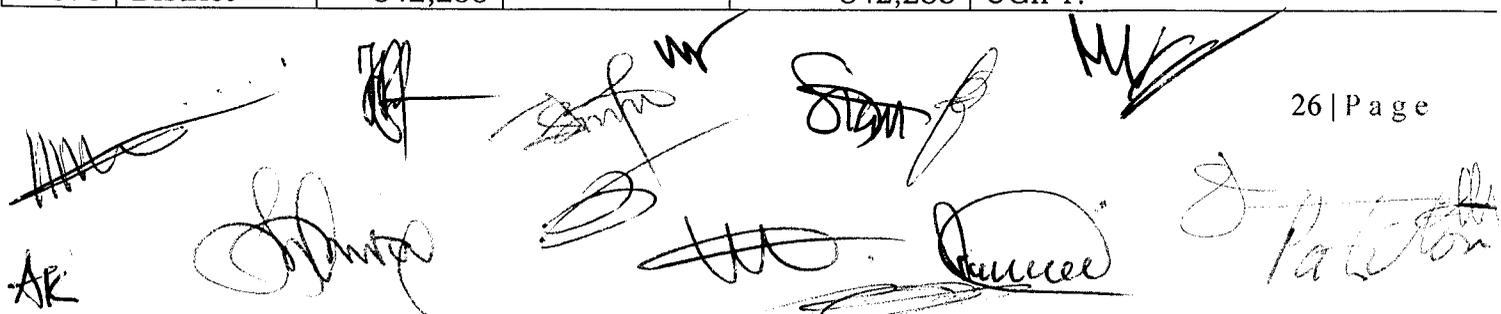
[Handwritten signatures and scribbles at the bottom of the page]

Vote	Vote Name	Supplementary Appropriation Bill 2019 (A)	Parliament's Resolutions (B)	Variance(A-B)	Remarks
					completion of seed secondary schools and health centres under UGIFT
540	Mpigi District	294,589	-	294,589	UGX 0.295bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools under UGIFT.
541	Mubende District	628,164	-	628,164	UGX 0.628bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centres under UGIFT
542	Mukono District	879,675	-	879,675	UGX 0.880bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centres under UGIFT
544	Nakasongola District	348,463	-	348,463	UGX 0.348bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centres under UGIFT
545	Nebbi District	351,620	-	351,620	UGX 0.352bn was part of Suppl. Sch. No.1 not processed by Budget Committee. To cater for completion of health centres under UGIFT
546	Ntungamo District	1,594,861	-	1,594,861	UGX 1.595bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centres under UGIFT
547	Pader District	883,163	-	883,163	US\$ 0.883Bn was part of Supp Sch No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centres under UGIFT
548	Pallisa District	336,089	-	336,089	UGX 0.336bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centres under UGIFT

Vote	Vote Name	Supplementary Appropriation Bill 2019 (A)	Parliament's Resolutions (B)	Variance(A-B)	Remarks
549	Rakai District	434,143	-	434,143	UGX 0.434bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centres under UGIFT
550	Rukungiri District	931,602	-	931,602	UGX 0.932bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centres under UGIFT
551	Sembabule District	1,266,339	-	1,266,339	UGX 1.266bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centres under UGIFT
552	Sironko District	404,988	-	404,988	UGX 0.405bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centres under UGIFT
553	Soroti District	170,793	-	170,793	UGX 0.171bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools under UGIFT
554	Tororo District	678,896	-	678,896	UGX 0.679bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centres under UGIFT
555	Wakiso District	2,137,129	-	2,137,129	UGX 2.137bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centres under UGIFT
556	Yumbe District	1,392,635	511,503	881,132	UGX 1.393bn includes funds that were in Suppl. Sch. No.1 not processed by Budget Committee. To cater for completion of seed secondary schools and health centers under UGIFT and UGX 0.512bn that was approved by

Vote	Vote Name	Supplementary Appropriation Bill 2019 (A)	Parliament's Resolutions (B)	Variance(A-B)	Remarks
					Parliament under Suppl. Sch. No.2 addendum 3.
557	Butaleja District	6,535	-	6,535	UGX 0.007bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools under UGIFT
558	Ibanda District	308,470	-	308,470	UGX 0.308bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centres under UGIFT
559	Kaabong District	106,733	-	106,733	UGX 0.107bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools under UGIFT
560	Isingiro District	835,076	-	835,076	UGX 0.835bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools under UGIFT
561	Kaliro District	405,838	-	405,838	UGX 0.406bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centres under UGIFT.
562	Kiruhura District	854,377	-	854,377	UGX 0.854bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
564	Amolatar District	143,312	-	143,312	UGX 0.143bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
565	Amuria District	96,909	-	96,909	UGX 0.097bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.
566	Manafwa District	274,078	-	274,078	UGX 0.274bn was part of Suppl. Sch. No.1 not processed by Budget

Vote	Vote Name	Supplementary Appropriation Bill 2019 (A)	Parliament's Resolutions (B)	Variance(A-B)	Remarks
					Committee. It was cater for completion of health centers under UGIFT.
568	Mityana District	261,842	4,735	257,107	UGX 0.262bn includes part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centres under UGIFT. UGX 0.005bn under Suppl. Sch. No.2 addendum 3 approved by Parliament and captured in the Bill.
569	Nakaseke District	317,365	-	317,365	UGX 0.317bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.
570	Amuru District	1,140,380	-	1,140,380	UGX 1.140bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
571	Budaka District	332,123	-	332,123	UGX 0.332bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
573	Abim District	734,059	-	734,059	UGX 0.734bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
574	Namutumba District	430,202	-	430,202	UGX 0.430bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
575	Dokolo District	842,235	-	842,235	UGX 0.842bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.

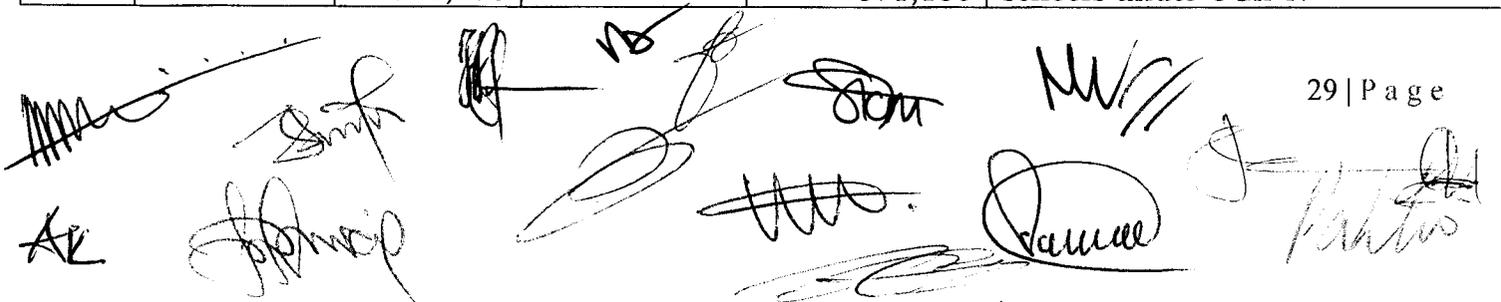


 AR

Vote	Vote Name	Supplementary Appropriation Bill 2019 (A)	Parliament's Resolutions (B)	Variance(A-B)	Remarks
576	Buliisa District	792,045	-	792,045	UGX 0.792bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
578	Bukedea District	196,628	-	196,628	UGX 0.197bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
579	Bududa District	184,916	-	184,916	UGX 0.185bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.
580	Lyantonde District	505,960	-	505,960	UGX 0.506bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
583	Buyende District	199,600	-	199,600	UGX 0.200bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools under UGIFT.
584	Kyegegwa District	741,573	370,787	370,786	UGX 0.742bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools under UGIFT. UGX 0.371bn was approved by Parliament under Suppl. Sch. No.2 addendum 3.
587	Zombo District	688,579	-	688,579	UGX 0.689bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
589	Bulambuli District	226,338	-	226,338	UGX 0.226bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.

Vote	Vote Name	Supplementary Appropriation Bill 2019 (A)	Parliament's Resolutions (B)	Variance(A-B)	Remarks
591	Gomba District	492,681	-	492,681	UGX 0.493bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.
592	Kiryandongo District	694,111	-	694,111	UGX 0.694bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
593	Luuka District	190,392	-	190,392	UGX 0.190bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.
594	Namayingo District	334,182	-	334,182	UGX 0.334bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
597	Kyankwanzi District	998,881	-	998,881	UGX 0.999bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
599	Lwengo District	140,281	-	140,281	US\$ 0.140Bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools under UGIFT.
600	Bukomansi District	354,000	-	354,000	UGX 0.354bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools under UGIFT.
601	Mitooma District	240,953	-	240,953	UGX 0.241bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.
602	Rubirizi District	1,148,715	-	1,148,715	UGX 1.149bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary

Vote	Vote Name	Supplementary Appropriation Bill 2019 (A)	Parliament's Resolutions (B)	Variance(A-B)	Remarks
					schools and health centers under UGIFT.
606	Nwoya District	451,473	-	451,473	UGX 0.451bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
608	Butambala District	124,180	-	124,180	UGX 0.124bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.
609	Sheema District	566,856	-	566,856	UGX 0.567bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
611	Agago District	783,251	-	783,251	UGX 0.783bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
612	Kween District	192,900	-	192,900	UGX 0.193bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.
614	Kakumiro District	461,302	-	461,302	UGX 0.461bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.
615	Omor District	599,781	-	599,781	UGX 0.600bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
618	Pakwach District	371,186	-	371,186	UGX 0.371bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools under UGIFT.


 A collection of handwritten signatures and initials in black ink, including names like 'AK', 'Simp', 'MWT', and others, scattered across the bottom of the page.

Vote	Vote Name	Supplementary Appropriation Bill 2019 (A)	Parliament's Resolutions (B)	Variance(A-B)	Remarks
619	Butebo District	119,900	-	119,900	UGX 0.120bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.
622	Bunyangabu District	336,819	-	336,819	UGX 0.337bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.
624	Bugweri District	643,066	-	643,066	UGX 0.643bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
626	Kwania District	913,306	-	913,306	UGX 0.913bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
751	Arua Municipal Council	10,448	-	10,448	UGX 0.010bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools under UGIFT.
752	Entebbe Municipal Council	9,191	-	9,191	UGX 0.009bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.
755	Jinja Municipal Council	205,011	-	205,011	UGX 0.205bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
757	Kabale Municipal Council	8,092	-	8,092	UGX 0.008bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
758	Lira Municipal Council	178,662	-	178,662	UGX 0.179bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary

[Handwritten signatures and initials are present at the bottom of the page, including 'AR', 'Simp', 'H.H.', 'D.M.', 'K.W.', 'D.M.', 'Paw', and others.]

Vote	Vote Name	Supplementary Appropriation Bill 2019 (A)	Parliament's Resolutions (B)	Variance(A-B)	Remarks
					schools and health centers under UGIFT.
759	Masaka Municipal Council	85,378	-	85,378	UGX 0.085bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
760	Mbale Municipal Council	118	-	118	UShs 118,000 was part of Supp Sch No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools under UGIFT.
761	Mbarara Municipal Council	325,536	-	325,536	UGX 0.326bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.
762	Moroto Municipal Council	2	-	2	UGX 1,821 was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools under UGIFT.
764	Tororo Municipal Council	11,733	-	11,733	UGX 0.085bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
770	Kasese Municipal Council	62	-	62	UGX 62,000 was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
771	Hoima Municipal Council	248,589	-	248,589	UGX 0.249bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
774	Masindi Municipal Council	359,134	-	359,134	UGX 0.359bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.

AR

Vote	Vote Name	Supplementary Appropriation Bill 2019 (A)	Parliament's Resolutions (B)	Variance(A-B)	Remarks
775	Ntungamo Municipal Council	296,952	-	296,952	UGX 0.297n was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.
776	Busia Municipal Council	5,994	-	5,994	UGX 0.006.n was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools under UGIFT.
778	Rukungiri Municipal Council	370,655	-	370,655	UGX 0.371bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.
779	Nansana Municipal Council	5,364	-	5,364	UGX 0.005bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools under UGIFT.
781	Kira Municipal Council	400	-	400	UGX 400,000 was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools under UGIFT.
782	Kisoro Municipal Council	274,538	-	274,538	UGX. 0.275bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
783	Mityana Municipal Council	17,083	-	17,083	UGX 0.017bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
784	Kitgum Municipal Council	386,856	-	386,856	UGX 0.387bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of seed secondary schools and health centers under UGIFT.
785	Koboko Municipal Council	2,651	-	2,651	UGX 0.003bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.

Vote	Vote Name	Supplementary Appropriation Bill 2019 (A)	Parliament's Resolutions (B)	Variance(A-B)	Remarks
789	Kamuli Municipal Council	174,562	-	174,562	UGX 0.175bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.
790	Kapchorwa Municipal Council	283,504	-	283,504	UGX 0.284bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.
794	Nebbi Municipal Council	2,000	-	2,000	UGX 0.002bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.
795	Bugiri Municipal Council	68,470	-	68,470	UGX 0.068bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.
796	Sheema Municipal Council	246,579	-	246,579	UGX 0.247bn was part of Suppl. Sch. No.1 not processed by Budget Committee. It was cater for completion of health centers under UGIFT.
	TOTAL	1,207,630,444	680,640,714	526,989,730	

A collection of handwritten signatures and initials in black ink, scattered across the lower half of the page. Some legible names include 'Pakisoni' and 'J'. There are also several large, stylized signatures and various scribbles.



PARLIAMENT OF UGANDA

A MINORITY REPORT ON SUPPLEMENTARY APPROPRIATION (NO. 3) BILL, 2021

[Handwritten signature]
[Handwritten signature]

MARCH 2022

1.0 INTRODUCTION

The Supplementary Appropriation (No.3) 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) Alignment of the Bill to Budget Releases
- b) Minister's Approval of Supplementary Budgets is not equivalent to Appropriation
- c) Inconsistencies in the Majority Report

3.0 DISSENTING OBSERVATIONS

3.1 Alignment of the Bill to Budget Releases

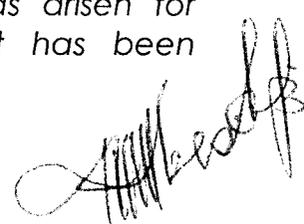
Based on the proposed amendments in the majority report, it is deduced that it concurred with the submission of the Minister for Finance that the estimates in the Bill are consistent with budget releases for FY2019/20. This is unconstitutional and illegal for it contravenes Article 156(3) of the Constitution that commands that a Supplementary Appropriation Bill should only contain **SUMS SO APPROVED** by Parliament **NOT BUDGET RELEASES**.

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

*to
Minister 29*



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 in the conclusion that Minister's approval or authorization of supplementary expenditures that are within 3% of the approved total budget is sufficient without Parliament's approval. This usurps the appropriation powers of Parliament and violates Regulation 18 of the Public Finance Management Regulations (as amended).

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

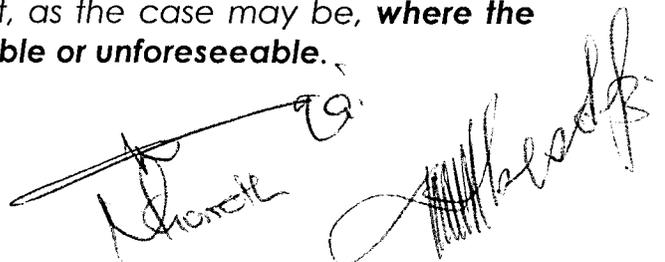
(b) money is expended for any purpose in excess of the amount appropriated for that purpose or for a purpose for which no amount was appropriated by the Appropriation Act, **a supplementary estimate, showing the amount required or spent, as the case may be, shall be laid before Parliament**, and in the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

Handwritten signatures and initials at the bottom right of the page. One signature appears to be 'M. M. M.' and another is 'M. M. M.'.

(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.

Based on the provision above, it should be noted that while Regulation 18 empowers 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.

It is on this basis that 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 are found to be unavoidable or unforeseeable that are included into Supplementary Appropriation Bill. Article 156(3) of the Constitution demands that the estimates included in the Bill should be as SO APPROVED BY PARLIAMENT. To the contrary, the conclusion and proposed amendments in the majority report are recommending approval of estimates that were never approved by Parliament. This is unconstitutional and illegal.

Recommendation

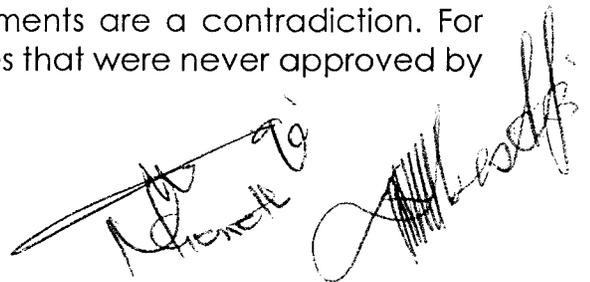
The Bill should be amended to contain only supplementary expenditure estimates SO APPROVED by Parliament as indicated in its resolutions. This will ensure compliance with Article 156(3) of the Constitution.

Parliament adopts the proposed amendments made in this minority report.

In line with Article 164(2) of the Constitution and Regulation 18 of the Public Finance Management Regulations, the political or public officer that directed or concurred to expenditure of supplementary estimates that were not approved by Parliament should make good the loss of public funds.

3.3 Inconsistencies in the Majority Report

While the findings in the majority report acknowledges numerous inconsistencies in the Bill, its conclusions and proposed amendments are a contradiction. For instance, the report noted that there are estimates that were never approved by

Handwritten signatures and initials at the bottom right of the page. One signature appears to be 'M. M. M. M.' and another is a large, stylized signature.

Parliament while others were inconsistent with what was approved. Unfortunately, majority of these were recommended for passing in the Bill. Hence the recommendations for passing of the Bill with deviations from parliamentary approvals violates Article 156(3) of the Constitution. This is unconstitutional and illegal.

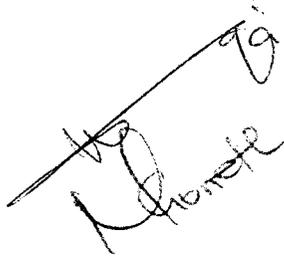
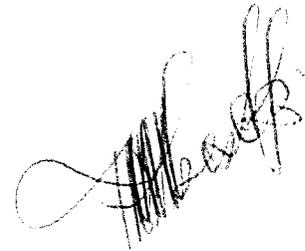
Recommendation

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.

4.0 CONCLUSION

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

WE BEG TO SUBMIT.

A handwritten signature in black ink, appearing to read 'N. Chandrababu Naidu', written diagonally across the page.A handwritten signature in black ink, appearing to read 'K. Jayaram', written diagonally across the page.

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
012	Ministry of Lands, Housing & Urban Development	5,634,400
016	Ministry of Works and Transport	4,152,000
022	Ministry of Tourism, Wildlife and Antiquities	17,605,000
141	URA	12,709,122
146	Public Service Commission	1,202,443
179	Entebbe Regional Referral Hospital	451,000
180	Mulago Specialized Women and Neonatal Hospital	5,000,000
206	Uganda High Commission in Kenya, Nairobi	180,000
760	Mbale Municipal Council	3,091,665
784	Kitgum Municipal Council	340,343

Justification

The expenditures 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
001	Office of the President	18,569,367
002	State House	91,465
003	Office of the Prime Minister	96,396,483
004	Ministry of Defence	103,860,402
005	Ministry of Public Service	10,727
007	Ministry of Justice and Constitutional Affairs	1,722,268
008	Ministry of Finance, Planning & Economic Dev.	506,601,232
010	Ministry of Agriculture, Animal & Fisheries	10,015,400
011	Ministry of Local Government	1,094,239
013	Ministry of Education and Sports	351,556
014	Ministry of Health	122,485,820
015	Ministry of Trade, Industry and Cooperatives	36,077,871
018	Ministry of Gender, Labour and Social Development	1,665,338
019	Ministry of Water and Environment	2,049,743
020	Ministry of ICT and National Guidance	6,066,791
023	Ministry of Science, Technology and Innovation	17,687,163
106	Uganda Human Rights Commission	375,620
110	Uganda Industrial Research Institute	6,156,218
111	Busitema University	1,187,825
113	Uganda National Roads Authority	400,182

115	Uganda Heart Institute	10,698
119	Uganda Registration Services Bureau	10,704
120	National Citizenship and Immigration Control	1,741,140
122	Kampala Capital City Authority	3,878,575
125	National Animal Genetic Res. Centre and Data Bank	66,462
126	National Information Technology Authority	27,341
127	Muni University	1,464,958
132	Education Service Commission	2,525
134	Health Service Commission	41,181
136	Makerere University	14,277,373
137	Mbarara University	1,480,209
138	Makerere University Business School	3,808,859
142	National Agricultural Research Organization	13,417
144	Uganda Police Force	105,834,403
145	Uganda Prisons	35,075,126
147	Local Government Finance Commission	9,771
149	Gulu University	1,144,031
151	Uganda Blood Transfusion Service (UBTS)	127,385
152	NAADS Secretariat	11,740,389
153	PPDA	26,312
156	Uganda Land Commission	6,159,821
160	Uganda Coffee Development Authority	73,000,000
161	Mulago Hospital Complex	1,372,516
162	Butabika Hospital	2,002
163	Arua Referral Hospital	24,492
164	Fort Portal Referral Hospital	99,736
165	Gulu Referral Hospital	27,289
166	Hoima Referral Hospital	43,030
167	Jinja Referral Hospital	16,064
168	Kabale Referral Hospital	44,375
170	Mbale Referral Hospital	4,883
171	Soroti Referral Hospital	73,538
172	Lira Referral Hospital	61,601
173	Mbarara Referral Hospital	165,217
175	Moroto Referral Hospital	736
176	Naguru Referral Hospital	280,438
207	Uganda High Commission in Tanzania, Dar es Salaam	735,000
211	Uganda Embassy in Ethiopia, Addis Ababa	1,000,000
214	Uganda Embassy in Switzerland, Geneva	400,000
217	Uganda Embassy in Saudi Arabia, Riyadh	751,500
218	Uganda Embassy in Denmark, Copenhagen	300,000
221	Uganda Embassy in DRC, Kinshasa	150,000
230	Uganda Embassy in Abu Dhabi	500,000
235	Mission in Kuala Lumpur	50,000
301	Lira University	2,043,354
302	Uganda National Meteorological Authority	6,024
303	National Curriculum Development Centre	6,365
307	Kabale University	618,537
308	Soroti University	225,550
309	National Identification and Registration Authority	10,918

[Handwritten signature]
K. K. K.

[Handwritten signature]
K. K. K.

310	Uganda Investment Authority	4,454
503	Arua District	537,654
513	Kabarole District	796,764
530	Kyenjojo District	1,419,643
532	Luwero District	1,813,719
539	Moyo District	618,973
545	Nebbi District	1,260,509
550	Rukungiri District	1,120,184
558	Ibanda District	191,450
559	Kaabong District	447,175
562	Kiruhura District	833,288
586	Otuke District	992,641
598	Kalungu District	492,103
601	Mitooma District	1,211,914
603	Ngora District	846,266
751	Arua Municipal Council	23,925
752	Entebbe Municipal Council	311,437
754	Gulu Municipal Council	766,044
755	Jinja Municipal Council	476,740
758	Lira Municipal Council	260,111
759	Masaka Municipal Council	419,881
761	Mbarara Municipal Council	875,968
763	Soroti Municipal Council	103,250
770	Kasese Municipal Council	145,160
771	Hoima Municipal Council	292,925
772	Mukono Municipal Council	167,156
774	Masindi Municipal Council	284,593
775	Ntungamo Municipal Council	63,398
776	Busia Municipal Council	145,290
778	Rukungiri Municipal Council	15,000
779	Nansana Municipal Council	644,720
780	Makindye-Ssabagabo Municipal Council	425,852
781	Kira Municipal Council	295,052
782	Kisoro Municipal Council	110,922
783	Mityana Municipal Council	186,561
785	Koboko Municipal Council	147,526
786	Mubende Municipal Council	338,024
787	Kumi Municipal Council	79,791
788	Lugazi Municipal Council	207,771
791	Ibanda Municipal Council	506,454
792	Njeru Municipal Council	194,935
793	Apac Municipal Council	201,963
794	Nebbi Municipal Council	27,000
796	Sheema Municipal Council	653,633

Handwritten signature: M. Mutege

Handwritten signature: [Illegible]

Justification

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

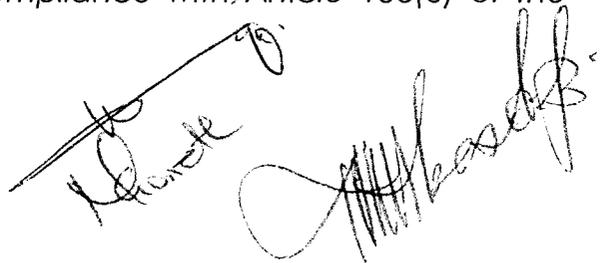
2. UNDER THE SCHEDULE – DEVELOPMENT EXPENDITURES

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

Vote No		Shs '000
003	Office of the Prime Minister	9,000,000
004	Ministry of Defence	412,000,000
008	Ministry of Finance, Planning & Economic Devt.	3,071,000
013	Ministry of Education and Sports	6,398,921
014	Ministry of Health	97,788,988
015	Ministry of Trade, Industry and Cooperatives	100,000,000
018	Ministry of Gender, Labour and Social Development	776,640
110	Uganda Industrial Research Institute	4,320,500
122	Kampala Capital City Authority	10,000,000
126	National Information Technology Authority	44,669,61
145	Uganda Prisons	40,800
206	Uganda High Commission in Kenya, Nairobi	180,000
207	Uganda High Commission in Tanzania, Dar es Salaam	350,000
211	Uganda Embassy in Ethiopia, Addis Ababa	189,474
214	Uganda Embassy in Switzerland, Geneva	98,300
217	Uganda Embassy in Saudi Arabia, Riyadh	10,000
221	Uganda Embassy in DRC, Kinshasa	200,000
226	Uganda Embassy in Teheran	350,000
235	Mission in Kuala Lumpur	250,000
507	Busia District	76,552
530	Kyenjojo District	23,700
556	Yumbe District	511,503
568	Mityana District	4,735
584	Kyegegwa District	370,787

Justification

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

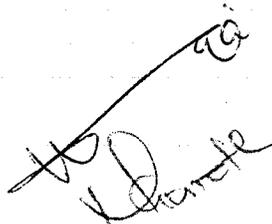


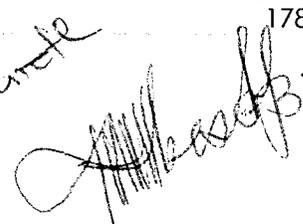
b) Delete from the Bill, the following votes and their corresponding expenditure estimates:

Vote No		Shs '000
002	State House	17,000,000
011	Ministry of Local Government	7,000,000
019	Ministry of Water and Environment	2,808,100
023	Ministry of Science, Technology and Innovation	91,820,000
111	Busitema University	1,000,000
120	National Citizenship and Immigration Control	1,500,000
125	National Animal Genetic Res. Centre and Data Bank	2,430,000
137	Mbarara University	20,000
144	Uganda Police Force	52,518,540
156	Uganda Land Commission	1,000,000
230	Uganda Embassy in Abu Dhabi	984,515
307	Kabale University	600,000
501	Adjumani District	1,130,923
505	Bundibugyo District	559,302
506	Bushenyi District	374,029
510	Iganga District	135,165
511	Jinja District	390,363
512	Kabale District	895,651
513	Kabarole District	200,997
514	Kaberamaido District	62,397
517	Kamuli District	994,576
520	Kapchorwa District	357,991
521	Kasese District	735,525
523	Kayunga District	632,654
524	Kibaale District	639,630
525	Kiboga District	331,097
526	Kisoro District	913,694
527	Kitgum District	571,969
528	Kotido District	820,140
529	Kumi District	878,777
531	Lira District	665,000
532	Luwero District	1,078,625
535	Mayuge District	1,369,208
540	Mpigi District	294,589
541	Mubende District	628,164
542	Mukono District	879,675
544	Nakasongola District	348,463
545	Nebbi District	351,620
546	Ntungamo District	1,594,861
547	Pader District	883,163
548	Pallisa District	336,089
549	Rakai District	434,143
550	Rukungiri District	931,602
551	Sembabule District	1,266,339
552	Sironko District	404,988
553	Soroti District	170,793

[Handwritten signature and scribbles]

554	Tororo District	678,896
555	Wakiso District	2,137,129
557	Butaleja District	6,535
558	Ibanda District	308,470
559	Kaabong District	106,733
560	Isingiro District	835,076
561	Kaliro District	405,838
562	Kiruhura District	854,377
564	Amolatar District	143,312
565	Amuria District	96,909
566	Manafwa District	274,078
569	Nakaseke District	317,365
570	Amuru District	1,140,380
571	Budaka District	332,123
573	Abim District	734,059
574	Namutumba District	430,202
575	Dokolo District	842,235
576	Buliisa District	792,045
578	Bukedea District	196,628
579	Bududa District	184,916
580	Lyantonde District	505,960
583	Buyende District	199,600
587	Zombo District	688,579
589	Bulambuli District	226,338
591	Gomba District	492,681
592	Kiryandongo District	694,111
593	Luuka District	190,392
594	Namayingo District	334,182
597	Kyankwanzi District	998,881
599	Lwengo District	140,281
600	Bukomansimbi District	354,000
601	Mitooma District	240,953
602	Rubirizi District	1,148,715
606	Nwoya District	451,473
608	Butambala District	124,180
609	Sheema District	566,856
611	Agago District	783,251
612	Kween District	192,900
614	Kakumiro District	461,302
615	Omoro District	599,781
618	Pakwach District	371,186
619	Butebo District	119,900
622	Bunyangabu District	336,819
624	Bugweri District	643,066
626	Kwania District	913,306
751	Arua Municipal Council	10,448
752	Entebbe Municipal Council	9,191
755	Jinja Municipal Council	205,011
757	Kabale Municipal Council	8,092
758	Lira Municipal Council	178,662





759	Masaka Municipal Council	85,378
760	Mbale Municipal Council	118
761	Mbarara Municipal Council	325,536
762	Moroto Municipal Council	2
764	Tororo Municipal Council	11,733
770	Kasese Municipal Council	62
771	Hoima Municipal Council	248,589
774	Masindi Municipal Council	359,134
775	Ntungamo Municipal Council	296,952
776	Busia Municipal Council	5,994
778	Rukungiri Municipal Council	370,655
779	Nansana Municipal Council	5,364
781	Kira Municipal Council	400
782	Kisoro Municipal Council	274,538
783	Mityana Municipal Council	17,083
784	Kitgum Municipal Council	386,856
785	Koboko Municipal Council	2,651
789	Kamuli Municipal Council	174,562
790	Kapchorwa Municipal Council	283,504
794	Nebbi Municipal Council	2,000
795	Bugiri Municipal Council	68,470
796	Sheema Municipal Council	246,579

Justification

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

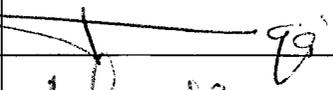
3. STATUTORY EXPENDITURES

- a) Under recurrent, Vote 101 – Judiciary, replace "**9,886,705**" with "**14,525,813**"

Justification

To ensure consistency with the resolutions of Parliament and comply with Article 156(3) of the Constitution.

MEMBERS ON THE COMMITTEE ON BUDGET WHO SIGNED THE MINORITY REPORT ON SUPPLEMENTARY APPROPRIATION (NO. 3) BILL, 2021

S/N	NAME	Signature
1.	Mawanga Kivumbi Muhammad	
2.	NAMUSA GORETH	
3.	Nambeshe Jehu Baptist	