



PARLIAMENT OF UGANDA

REPORT OF THE BUDGET COMMITTEE ON THE SUPPLEMENTARY  
APPROPRIATION BILL, 2023

*[Handwritten signatures]*  
*[Handwritten signatures]*

MAY, 2023

*[Handwritten signatures]*  
*[Handwritten signatures]*  
*[Handwritten signatures]*

## 1.0 INTRODUCTION

Rt. Hon. Speaker and Members, on the 10<sup>th</sup> day of May, 2023, the Minister for Finance, Planning and Economic Development presented the Supplementary Appropriation Bill, 2023 for the first reading. The Bill was referred to the Committee on Budget for scrutiny.

The Committee on Budget has considered the Supplementary Appropriation Bill, 2023 and now wishes to report.

## 1.1 METHODOLOGY

The Committee studied the Supplementary Appropriation Bill, 2023 together with the Resolutions of Parliament and other documents (as listed below) to ascertain the consistency and accuracy of the estimates.

1. Supplementary Expenditure Schedule No. 1 for the FY 2021/22
2. Supplementary Expenditure Schedule No. 2 for the FY 2021/22
3. Resolution of Parliament on the Supplementary expenditure Schedule No. 1 for the Financial Year 2021/2022 adopted on 18<sup>th</sup> November, 2021
4. Resolution of Parliament on the Supplementary Expenditure Schedule No.2 for the Financial Year 2021/2022, which was adopted by Parliament on Thursday, 19<sup>th</sup> May, 2022.
5. Resolution of Parliament amending the supplementary expenditure schedule No. 1 for the financial year 2021/2022, which was adopted by Parliament on Thursday 27<sup>th</sup> January, 2022
6. Resolution of Parliament on the appropriation of supplementary expenditure under Schedule No. 1 for the financial year 2021/2022 which was adopted by Parliament on Tuesday 21<sup>st</sup> December ,2021

*[Handwritten signatures and initials are present at the bottom of the page, including 'AK', 'J. J.', and several illegible signatures.]*

7. Resolution of Parliament to amend the Resolution of Parliament on the supplementary expenditure under Schedule No. 1 for the financial year 2021/2022 which was adopted by Parliament on Wednesday 11<sup>th</sup> May, 2022.
8. Report of the Budget Committee on Supplementary expenditure Schedule No. 1 for the Financial Year 2021/2022
9. Hansard dated 18<sup>th</sup> November, 2021
10. Hansard dated 19<sup>th</sup> May, 2022
11. Hansard dated 27<sup>th</sup> January, 2022.
12. Hansard dated 21<sup>st</sup> December ,2021

## 2.0 BACKGROUND

During the implementation of the Budget for the FY 2021/22, Government sought additional resources and re-allocations to meet its expenditure requirements. The requests were laid before Parliament in two Supplementary Schedules No.1 and No.2 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.

Article 156(2) and (3) provides as follows:

### 156. Appropriation Bill.

(1) .....

(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*

*[Handwritten signature]*

*[Handwritten mark]*

*[Handwritten mark]*

*[Handwritten mark]*

*[Handwritten mark]*

*[Handwritten mark]*

*[Handwritten mark]*

*[Handwritten mark]*

*[Handwritten mark]*

*[Handwritten mark]*

*[Handwritten mark]*

*[Handwritten mark]*

*[Handwritten mark]*

*[Handwritten mark]*

*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 estimate*

On 21<sup>st</sup> October 2021, the Minister of Finance, Planning and Economic Development laid before Parliament supplementary expenditure estimates under Schedules No.1 amounting to **UGX 3.819 trillion** which was **8.5%** of the approved budget (**UGX 44.778 trillion**) for the FY 2021/22. This Schedule was inclusive of the supplementary expenditure estimates within the 3 percent legal limit, within which the Minister authorised spending amounting to **UGX 1.343 trillion**.

Supplementary Schedule No. 1 was approved by Parliament under three resolutions dated 19<sup>th</sup> November 2021, 1<sup>st</sup> December 2021 and 21<sup>st</sup> December 2021.

On 18<sup>th</sup> May 2022, Government laid before Parliament supplementary expenditure estimates under Schedule No.2 amounting **UGX 617.948 billion** and was approved by Parliament on 19<sup>th</sup> May, 2022 without amendments.

## **2.1 OBJECT OF THE BILL**

The object of the Bill is to provide for supplementary appropriation out of the consolidated Fund under Article 156(3) of the Constitution and Section 25 of the Public Finance Management Act, 2015, a sum of four trillion, four hundred and sixteen billion, seven hundred and eighty six million and four hundred and ninety thousand shillings only to meet additional expenditure for the financial year 2021/2022.

### 3.0 OBSERVATIONS

The Committee observed that a total **UGX 4,416,786,490,420** was captured in the Supplementary Appropriation Bill, 2023 of which **UGX 2,512,713,661,211** was recurrent expenditure and **UGX 1,904,072,829,209** was Development Expenditure. This is consistent with the Resolutions of Parliament approving Supplementary Expenditure Schedule No. 1, Schedule No. 2 and the resolutions amending Schedule No. 1.

The Committee observed that there are errors in the narration of the recurrent expenditure in the Schedule of the Bill for Votes 009, 010 and 205. The narration indicates the financial year for expenditure as 2018/2019 whereas the expenditure relates to the financial year 2021/2022.

The Committee recommends that the Bill be amended to correct the errors.

### 4.0 CONCLUSION

Rt. Hon. Speaker and Members, the Supplementary Appropriation Bill, 2023 is consistent with the resolutions of Parliament on the Supplementary Expenditure Schedules No.1 and No. 2.

The Committee recommends that the Supplementary Appropriation Bill, 2023 be passed into law subject to the proposed amendments.

A collection of handwritten signatures and initials in black ink, scattered across the bottom half of the page. Some are large and stylized, while others are smaller and more legible. The signatures appear to be from various members of the committee.

**PROPOSED AMENDMENTS**

**SCHEDULE**

**Under Recurrent expenditure**

1. **Vote 009- Ministry of Internal Affairs, replace “2018/2019” with “2021/2022”**
2. **Vote 010- Ministry of Agriculture, Animal Industry and Fisheries, replace “2018/2019” with “2021/2022”**
3. **Vote 205- Uganda High Commission in Egypt, Cairo, replace “2018/2019” with “2021/2022”**

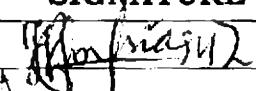
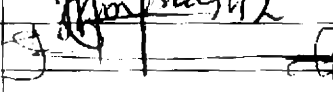
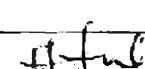
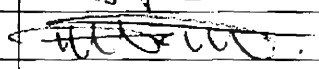

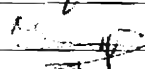



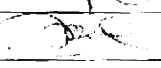


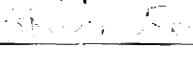
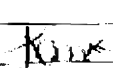
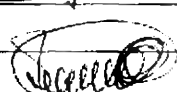
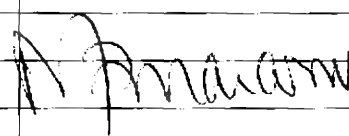
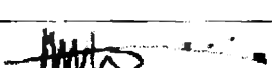
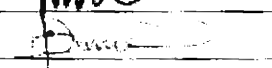
**Justification**

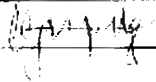
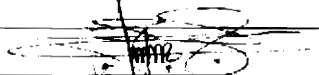
To correct an error in the narration of the recurrent expenditure that indicates that the financial year as 2018/2019 whereas the expenditure relates to financial year 2021/2022.

The page contains numerous handwritten signatures and initials in black ink. Some are clearly legible, such as 'AK' and 'H. H.', while others are more stylized or scribbled. There are also some horizontal lines and scribbles that appear to be corrections or marks on the document.

**MEMBERS OF THE BUDGET COMMITTEE**

**REPORT ON THE SUPPLEMENTARY APPROPRIATION BILL, 2023**

S/N	NAME	TITLE	SIGNATURE
1	Hon. Opolot Patrick Isiagi	Chairperson	
2	Hon. Wamakuyu Ignatius Mudimi	Deputy Chairperson	
3	Hon. Kiwanuka Keefa	Member	
4	Hon. Namukuta Brenda	Member	
5	Hon. Magogo Moses	Member	
6	Hon. Kaberuka Ruugi James	Member	
7	Hon. Katalihwa Donald	Member	
8	Hon. Lodoi Mutono Patrick	Member	
9	Hon. Lokii John Baptist	Member	
10	Hon. Akamba Paul	Member	
11	Hon. Mwinc 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. Dr. Atim Agnes Apea	Member	
19	Hon. Mbabazi Pascal	Member	
20	Hon. Oloru Mourine	Member	
21	Hon. Kankunda Amos Kibwika	Member	
22	Hon. Tinkasiimire Barnabas	Member	
23	Hon. Yeri Ofwono Apollo	Member	
24	Hon. Ndamira Atwakire Catheline	Member	
25	Hon. Kabanda David	Member	
26	Hon. Ariko Herbert Edmund	Member	
27	Hon. Omara Paul	Member	
28	Hon. Niwagaba Wilfred	Member	
29	Hon. Nakato Mary Annet	Member	
30	Hon. Nyangweso Dennis	Member	
31	Hon. Aciro Paska Menya	Member	
32	Hon. Musherure Nayebare Kutesa Shartsi	Member	
33	Hon. Akora Maxwell Ebong Patrick	Member	
34	Hon. Bayigga Michael Philip	Member	

<b>S/N</b>	<b>NAME</b>	<b>TITLE</b>	<b>SIGNATURE</b>
35	Hon. Muwanga Kivumbi Muhammad	Member	
36	Hon. Nambeshe John Baptist	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. Ekanya Geoffrey	Member	
43.	Hon. Gen. Mbadi Mbasu Wilson	Member	
44.	Hon. Odoi Oywelowo Fox	Member	
45.	Hon. Prof. Mushemeza Elijah Dickens	Member	





**MINORITY REPORT ON THE SUPPLEMENTARY APPROPRIATION BILL  
2023.**

**MOVED UNDER R.205, PARLIAMENTARY RULES OF PROCEDURE**

**May, 2023**

## 1. INTRODUCTION

RT. Hon Speaker, Government of Uganda in accordance with Article 156 of the constitution of the Republic of Uganda and Section 25 of the Public Finance Management Act, 2015 laid before Parliament the Supplementary Expenditure Schedule No.1 on **21<sup>st</sup> October 2021** and on **18<sup>th</sup> May, 2022** for the financial year 2021/2022. Parliament of Uganda passed a resolution on the Supplementary Expenditure No.1 for the financial year 2021/22 which was adopted on **18<sup>th</sup> November, 2021, 1<sup>st</sup> December 2021, 21<sup>st</sup> December 2021** and **19<sup>th</sup> May 2022** respectively. Parliament appropriated recurrent expenditure of **Shs. 2,621,963,661,210** and development expenditure of **Shs. 1,794,822,829,209** totaling to **Shs. 4,416,786,490,420**.

Pursuant to Rule 205 of the Rules of Procedure of the Parliament of Uganda which states that a member dissenting from the opinion of the majority of the committee may state in writing the reasons for his or her or their dissent and the statement of reasons shall be appended to the report of the Committee, Rule 205(2) provides that the Member dissenting from the opinion of the majority of the Committee shall be given time to present the Minority report at the time of Consideration of the Committee report.

## 2. AREAS OF DISSENT

We dissented with majority of the Committee on the decision by Ministry of Finance, Planning and Economic Development to disburse **Shs. 108.0 billion** to **Atiak Sugar Factory** under **vote 015 to Ministry of Trade, Industry and Cooperatives** for purchase of equipment to be leased to Atiak Sugar Works against the Parliamentary resolution to acquire additional equity shares of Shs.108.0billions to government of Uganda as indicated in the main committee report on page 24 during the 13<sup>th</sup> sitting of the 2<sup>nd</sup> meeting of the 1<sup>st</sup> season of the 11<sup>th</sup> Parliament of Uganda held on Thursday 18<sup>th</sup> November 2021.

**Recommendations**

Ministry of Finance, Planning and Economic Development should provide a share certificate for the acquisition of equity shares in Atiak Sugar Factory worth Shs. 108.0 billion on behalf of Uganda.

**3. CONCLUSION.**

Rt. Hon Speaker, It's a continuous habit for Ministry of Finance, Planning and Economic Development to usurp the power of Parliament on appropriation. This is against the laws of the Land and must be rejected. We request you and the entire house to consider and support this minority report. I beg to submit.

**5.1. MEMBERS OF THE COMMITTEE ON BUDGET WHO SIGNED THE MINORITY REPORT ON THE SUPPLEMENTARY APPROPRIATION BILL 2023.**

SN	Name	Signature
	Munyira Kivumbi Mulamba	