





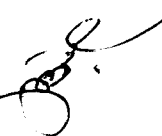


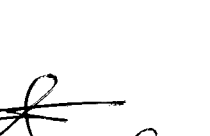
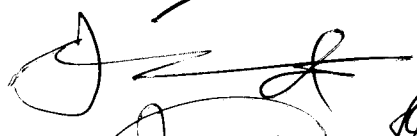





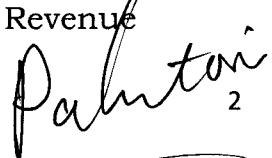


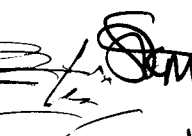
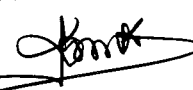
**KAMPALA, UGANDA**

**MAY 2022**

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## LIST OF ACRYNOMS

ADB	African Development Bank
ABPR	Annual Budget Performance Report
AIA	Appropriation In Aid
CCS	Commitment Control System
CDO	Community Development Officer
CERF	Central Emergency Response Fund
CFR	Charter of Fiscal responsibility
COVID-19	Corona Virus Disease of 2019
DRMS	Domestic Revenue Mobilization Strategy
	European union's Civil protection and Humanitarian aid
ECHO	Organization
ENABEL	The Belgian Development Agency
EOC	Equal Opportunities Commission
EPRC	Economic Policy research Centre
EU	European Union
FDI	Foreign Direct Investment
FY	Financial Years
GDP	Gross Domestic Product
GoU	Government of Uganda
ICT	Information and Communication Technology
IDA	International Development Association of the World Bank
IDB	Islamic Development Bank
IFMS	Integrated Financial Management System
IMF	International Monetary Fund
JICA	Japan International Cooperation Agency
LGs	Local Governments
LTA	Lighter Than Air
MDA	Ministries Department and Agencies
MDAs	Ministries, Departments and Agencies
MFPED	Ministry of Finance, Planning and Economic Development
MPS	Ministerial Policy Statement
MSMEs	Micro, Small and Medium Enterprises
MTEF	Medium term Expenditure Framework
MYCS	Multi Year Commitment Statement
NBFP	National Budget Framework Paper
NDP III	3 <sup>rd</sup> National Development Plan
NPA	National Planning Authority
NTR	Non Tax Revenue

NTR	Non Tax Revenue
OAG	Office of the Auditor General
OLOP	Office of the Leader of Opposition
PBO	Parliamentary Budget Office
PBS	Programme Budgeting System
PDM	Parish Development Model
PFMA	Public Finance and Management Act
PIAP	Programme Implementation Action Plan
PIMS	Project Investment Management System
PIP	Public Investment Plan
PRIR	Petroleum Revenue Investment Reserve
SACCO	Savings and Credit Cooperative Organisation
UBOS	Uganda Bureau of Statistics
UDB	Uganda Development Bank
UDC	Uganda Development Corporation
UGX	Uganda Shilling
UK	United Kingdom
UNF	United Nations Foundation
USA	United States of America
USD	United States Dollar
VAT	Value Added Tax
WHO	World Health Organization



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## 1.0 INTRODUCTION

**Rt. Hon. Speaker and Hon. Members,**

In accordance with Article 155 (4) of the Constitution of the Republic of Uganda, Section 12 and Section 13(4) of the Public Finance Management Act 2015(as amended); and Rule 148(2), 149(2) and 149(3) of the Rules of Procedure of Parliament, the Budget Committee is mandated among others:

- a) To examine, discuss and review policies, programmes and the annual budget estimates; and where necessary, make appropriate recommendations to Parliament;
- b) To consider Sectoral committee reports on the budget estimates referred to the Committee by Parliament for reconciliation, harmonization and consolidation.

On 31<sup>st</sup> March 2022, the Minister of Finance, Planning and Economic Development laid before Parliament the proposed Annual Budget Estimates for the FY 2022/23 and these estimates were referred to the Budget Committee for examination. In addition, Parliament referred the Sectoral Committee reports on the Ministerial Policy Statements of FY 2022/23 to the Budget Committee for reconciliation, harmonization and consolidation.

Furthermore, on the 18<sup>th</sup> of May 202, the Minister of Finance, Planning and Economic Development laid before Parliament a Corrigenda to the Draft Annual Budget Estimates of FY2022/23 indicating a budget increment of Shs 879,733.94 billion which revised the budget estimates from Shs 47,250.43 billion to Shs 48,130.68 billion.

The Budget Committee has examined, discussed and reviewed the proposed Annual Budget Estimates for FY2022/23 and now wishes to report to the House.

This report structured in two parts:

### **PART A: MACRO ASPECTS OF THE BUDGET**

- Legal Compliance; Economic and Budget Performance Highlights; Resource Envelope for FY2022/23; Proposed Expenditure Allocations for FY2022/23;

### **PART B: RECONCILIATION AND HARMONIZATION OF BUDGET ESTIMATES FOR FY2022/23**

- Proposed adjustments to the annual budget estimates for FY2022/23; Budget estimates recommended for Supply by Parliament

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## 1.1 Methodology

The Committee held consultative meetings with the Ministry of Finance, Planning and Economic Development, National Planning Authority, the Equal Opportunities Commission, Chairpersons of Sectoral Committees of Parliament, Economic Policy Research Centre, Shadow Finance, Planning and Economic Development-OLOP, Chairperson the Parliamentary Committee of Human Rights, Minister of Science Technology & Innovation, Inspectorate of Government and Members of Parliament representing the Elderly.

The Committee also made references to the following key documents:

- a) The Third National Development Plan (NDP III) 2020/21-2024/25;
  - 1) The Programme Implementations Action Plans (PIAPs) for the Programmes;
  - 2) The National Budget Framework Paper for FY2022/23-FY2026/27
  - 3) The Approved Annual Budget Estimates for FY2021/22
  - 4) Draft Budget Estimates for FY 2022/23 (Volumes I, II, III and IV),
  - 5) Certificate of Compliance of the Annual Budget for FY 2021/22 to the NDP III (An Assessment Report by NPA),
  - 6) Assessment Report on Compliance of Ministerial Policy Statements with Gender and Equity Requirements for FY 2022/23 by the Equal Opportunities Commission,
  - 7) Statement of Multi-year Commitments of Government, FY2022/23;
  - 8) Plan for Divestment of Government Assets;
  - 9) Plan for Financing the Fiscal Framework, 2022/23;
  - 10) Statement Attesting to Reliability and Completeness of the Budget for FY2022/23;
  - 11) Statement on Tax Expenditures for the period July 2021-March 2022;
  - 12) Macroeconomic Developments and Fiscal Prospects;
  - 13) Consolidated Status of Treasury Memorandum as at 17<sup>th</sup> March 2021;
  - 14) Medium Term Debt Management Strategy 2022/23-2025/26;
  - 15) Recovery of Monies arising from OAG recommendations during Financial Year ended 30<sup>th</sup> June 2021;
  - 16) Report on Public Debt, Grants, Guarantees and Other Financial Liabilities for Financial Year 2021/22
  - 17) Budgets of Commissions for the FY2022/23;
  - 18) The Certificate of Financial Implications for the Budget of Financial Year 2022/23;
  - 19) The Semi-Annual Budget Performance Report for FY2021/22
  - 20) The Semi-Macroeconomic & Fiscal Performance Report for FY2021/22
  - 21) Parliamentary Committee Reports;
  - 22) The Budget Call-Circulars relating to FY2022/23
  - 23) The Approved Charter of Fiscal Responsibility FY2021/22-FY2025/26;

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- 24) The Public Debt and Financial Liabilities Management Framework (2018/19-2022/23);
- 25) Annual Report of the Auditor General for the year ended 30<sup>th</sup> June 2021;
- 26) Public Finance Legislation and; other relevant documents
- 27) Corrigenda to draft budget estimates of FY2022/23

## **PART A: MACRO ASPECTS OF THE BUDGET**

### **2.0 LEGAL COMPLIANCE OF THE ANNUAL BUDGET ESTIMATES**

#### **2.1 Compliance in relation to Submission of Information**

Section 13(3) of the PFM Act, 2015 requires the Minister on behalf of the President, to present the proposed annual budget to Parliament, by 1<sup>st</sup> April each year. In addition, the PFMA, 2015 requires that the Annual Estimates should contain various sets of information as well as key documents that must accompany its submission as stipulated in Sections 13( 7), 13(9a to 9c), 13(10a to 10f) and 13(11a to f) of the PFM Act.

Table 1 below, highlights compliance assessment findings in relation to the legally required budget documents to Parliament.

**Table 1: Compliance assessment on submission of required information as per the PFMA, 2015**

<b>PFMA Section &amp; Requirement</b>	<b>Comment</b>	<b>Verdict</b>
Section 13(3) requires the Minister on behalf of the President, to present the proposed annual budget to Parliament, by the 1 <sup>st</sup> April each year.	The Annual Draft Budget Estimates for the Financial Year 2022/23 were submitted on 31 <sup>st</sup> March 2022.	Complied.
Section 13(7) requires the annual budget to be accompanied with a Certificate of compliance of the annual budget of the previous financial year issued by the National Planning Authority.	The Certificate of compliance of the annual budget for FY 2021/22 with the National Development Plan III was submitted.	Complied.
Section 13(9a) requires that the annual budget shall set out the recent trends and developments on the indicators of the economy and provide forecasts of the indicators, for a period of five years.	The recent trends and developments on the indicators of the economy provided but the five year period forecasts of the economic indicators not provided	Partially complied.
Section 13(9b) requires that the annual budget to specify the period considered by the Minister to be appropriate for the planning of the fiscal policy of the Government.	The Medium Term Expenditure Framework and Fiscal framework and the medium term revenue projections provided indicate 5 year fiscal policy planning period.	Complied.

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PFMA Section & Requirement	Comment	Verdict
Section 13(9c) requires that the annual budget shall supply detailed information on recent fiscal developments and forecasts for the period determined by the Minister under Section 13(9b) in respect to: Revenues, recurrent and capital expenditures, borrowing and debt servicing and contingent liabilities.	The Fiscal Framework FY 2021/22 - FY 2026/27, the medium term revenue projections FY 2019/20 - 2026/27, provides information on recent fiscal developments and forecasts for the period of 5 years on Revenues, recurrent and capital expenditure, borrowing. No information on contingent liabilities provided.	Partially complied.
Section 13(10a) requires the annual budget to indicate the financing estimates for the financial year to which the budget relates, including: (i) Financing to be transferred from the Petroleum Fund to the Consolidated Fund; (ii) Plans for domestic financing of the annual budget including borrowings by Government and the drawing down of Government deposits; (iii) Plans for external financing of the budget in the form of borrowing and grants; (iv) Plan for the government debt and any other financial liabilities for the financial year to which the annual budget relates; (v) Plan for the guarantees to be issued in the financial year; (vi) Money recovered as a result of the recommendation of the report of the Auditor General; and (vii) Plan for divestment of government assets.	Most of the information Contained in the Draft estimates of revenue and expenditure FY 2022/23 contained in Vol. I and Statement of monies recovered.	Complied.
Section 13(10b) requires the annual budget to indicate the expenditure estimates for the preceding financial year, the current financial year, and proceeding financial year.	Information Contained in the Draft Budget Estimates FY 2022/23 Vol. I, II & III.	Complied.
Section 13(10c) requires the annual budget to indicate a statement of the multi-year commitments to be made by Government in the financial year.	The Statement for Uganda Multi-year commitments submitted.	Complied.
Section 13(10d) requires that the annual budget to indicate a statement of the tax expenditures of Government.	The statement of the Tax Expenditures of Government was tabled.	Complied.
Section 13(10e) requires that the annual budget shall indicate the budgets of self-accounting departments, commissions and organizations set up under the Constitution and the opinion of the Government on these budgets.	The annual budgets of self-accounting departments, commissions and organizations provided in Draft Budget Vol. III.	Complied.
Section 13 (10f) requires that the annual budget to indicate the grants to the local governments and any subventions for the financial year.	Provided in Draft estimates of revenue and expenditure FY 2022/23.	Complied.
Section 13(11a) requires the Minister to present with the annual budget the Appropriation Bill and any other Bills that are necessary to implement the annual budget.	The Appropriation bill, the Tax bills for FY 2022/23 together with the respective certificates of financial implication tabled.	Complied.
Section 13(11b) requires the Minister to present with the annual budget, Treasury memorandum specifying the measures taken by the Ministry to implement the recommendations of Parliament in respect to the report of the Auditor General for the	Treasury memorandum specifying the measures taken by the Ministry to implement the recommendations of Parliament in respect to the report of the Auditor General of the preceding financial	Complied.

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PFMA Section & Requirement	Comment	Verdict
preceding financial year, on the management of the Treasury.	for FY 2020/21 provided.	
Section 13(11c) requires the Minister shall present with the annual budget a statement of budget signed by the Minister and the Secretary to the Treasury attesting to the reliability and completeness of the information provided under this section and the conformity of the information to the Charter for Fiscal Responsibility.	The Document was tabled.	Complied.
Section 13(11d) requires the Minister to present with the annual budget a list of Accounting Officers appointed or designated under Section 11(2).	List of Accounting Officers FY 2022/23 was tabled.	Complied.
Section 13(11e) requires the Minister to present with the annual budget a certificate issued by the Minister responsible for Finance in consultation with the Equal Opportunities Commission. (i) Certifying that the budget is gender and equity responsive; and (ii) specifying the measures taken to equalize opportunities for men, women, persons with disabilities and other marginalized groups.	The G & E Certificate provided.	Complied.
Section 13 (11f) requires the Minister to present with the annual budget the budgets of the public corporations and state enterprises.	Provided for in Volume 3 of the Draft estimates of revenue and expenditure 2022/23. Only 14 public corporations and state enterprises submitted. (See Appendix 1&II	Partially Complied.

**Source: PBO Compilations**

The Committee established that, there has been tremendous improvement (compared to the previous financial years) in complying with submissions of the legally required budget information. However, budgets for all public corporations and state enterprises have not been submitted

**The Committee recommends that the budgets for all public corporations and state enterprises must be presented to Parliament as required by the law.**

## **2.2 Consistency with the Charter for Fiscal Responsibility**

Section 13(6) of the PFM Act, 2015 compels the annual budget to be consistent with the Charter for Fiscal Responsibility.

On 27<sup>th</sup> January, 2022, Parliament approved the 2<sup>nd</sup> Charter for Fiscal Responsibility (CFR) for the period FY 2021/22 – FY 2025/26. The CFR presents Government's fiscal policy objectives to support the socioeconomic transformation agenda while ensuring macroeconomic stability and fiscal

sustainability during the period FY2021/22 – FY2025/26. The approved CFR specifies the following measurable fiscal objectives:

### Objective 1: Public Debt

- a) *Total Public debt in Nominal terms is reduced to below 50% of GDP by financial year 2025/26; as shown in the table below;*

	2021/22	2022/23	2023/24	2024/25	2025/26
Nominal Debt to GDP	52.7%	53.1%	52.4%	51.2%	49.3%

- b) *Total domestic debt interest payments to total revenues (excluding grants) is reduced to 12.5%; as shown in the table below:*

	2021/22	2022/23	2023/24	2024/25	2025/26
Total domestic debt interest payments to Total revenues	15.2%	14.6%	14.1%	13.6%	12.5%

- c) *Nominal Publicly guaranteed debt to GDP is maintained below 5%*
- d) *The Government may borrow from the Bank of Uganda only in accordance with section 36 (5)(a) and (b) of the Public Finance Management Act, 2015 as amended and section 33 of the Bank of Uganda Act.*

### Objective 2: Fiscal balance

- e) *The Overall Fiscal Balance including grants should gradually adjust to a deficit not exceeding 3.0 percent of non-oil GDP by financial year 2025/26; as shown in the table below:*

	2021/22	2022/23	2023/24	2024/25	2025/26
Overall Fiscal Balance Including Grants	-6.4%	-5.4%	-4.6%	-4.2%	3.0%

- f) *The ratio of Non-oil revenue to GDP shall grow by at least 0.5 percentage points on an annual basis; as shown in the table below:*

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	2021/22	2022/23	2023/24	2024/25	2025/26
<b>Non-oil Revenue to GDP</b>	13.8%	14.4%	14.9%	15.4%	15.9%

- g) *The growth rate in recurrent spending as a percentage of GDP shall not exceed the growth rate of revenue (excluding oil) as a percentage of GDP.*

**Objective 3: Petroleum Fund Transfers to the Budget and Petroleum Revenue Investment Reserve (PRIR)**

- h) *A maximum of Oil revenue worth 0.8% of the preceding year's estimated non-oil GDP outturn shall be transferred to the Consolidated Fund for budget operations. The balance shall be transferred to the Petroleum Revenue Investment Reserve (PRIR) for investment in accordance with the Public Finance Management Act (2015) as amended.*

Accordingly, an assessment of the CFR against the annual budget estimates as per Section 13(6) of the Public Finance Management Act, 2015, was undertaken by the Committee and Table 2 below provides the details of the findings.

**Table 2: CFR Consistency Assessment**

	CFR Annual Target	Annual Budget Estimates (Proj)
	2022/23	2022/23
Total Nominal Public Debt to GDP	53.10%	55.1%
Total domestic debt interest payments to total revenues (excluding grants)	14.60%	18.7%
Overall Fiscal Balance including grants to of Non-oil GDP	-5.40%	-5.1%
Ratio of Non-oil revenue to GDP	14.40%	14.7%
Growth rate in recurrent spending as a percentage of GDP (GRRS) VS Growth rate of revenue (excluding oil) as a percentage of GDP (GRRV)	GRS<GRV	-0.2%<2.6%
Ratio of oil revenue to preceding year's estimated non-oil GDP	0.80%	N/A
Growth in Non-oil Revenue as %ge of GDP	0.48%	1.4%
<b>Memo Items:</b> (UGX. Billions)		
Nominal GDP		173,963
Nominal Debt Stock		95,828

	CFR Annual Target	Annual Budget Estimates (Proj)
	2022/23	2022/23
Total Non-oil Revenue (Incl.NTR, Excl. Grants)		25,572.89
Domestic Debt Interest Payments		4,784.00
Overall Fiscal Balance (Incl. Grants)		(8,878)

**Source: PBO Computations and MFPED Data**

The Committee observes that, the annual budget estimates are not consistent with the CFR in regards to Nominal Debt to GDP and Debt Interest payments to Revenues. The Stock of Nominal Public Debt to GDP is projected at 55.1% in the FY2022/23, which is higher than the CFR provision of 53.1% in the FY2022/23. Furthermore, Total domestic debt interest payments to total revenues (excluding grants) is projected at 18.7% in the FY2022/23, which is higher than the CFR provision of 14.6% in the FY2022/23;

**The Committee recommends that, in accordance with Section 7 of the PFM Act, 2015 and the CFR 2022, the Minister of Finance, Planning and Economic Development seeks Parliamentary approval for deviation from the objectives of the CFR.**

## 2.3 Consistency with the Budget Framework Paper

Hon Members, Section 13(6) of the PFM Act, 2015 compels the annual budget to be consistent with the Budget Framework Paper. In this regard, the Committee assessed the revised NBFP of FY2022/23-FY2026/27 against the annual budget estimates for FY2022/23 and presents its findings in Table 3 and 4 below.

**Table 3: Resource Envelope Consistency Assessment**

	NBFP 2022/23	Revised Annual Budget Estimates FY2022/23	Changes	
			Absolute (UGX Bn.)	Relative
<b>Domestic Revenue</b>	<b>25,728.10</b>	<b>25,789.27</b>	<b>61.17</b>	<b>0.24%</b>
Tax Revenue	23,754.90	23,754.90	0.00	0.00%
Non Tax Revenue	959	1,040.60	81.60	8.51%
Appropriation In Aid	1,014.20	993.77	-20.43	-2.01%
o/w AIA Central	801.8	755.28	-46.52	-5.80%
o/w AIA Local Gov't	212.4	238.49	26.09	12.28%

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	NBFP 2022/23	Revised Annual Budget Estimates FY2022/23	Changes	
			Absolute (UGX Bn.)	Relative
Petroleum Fund	0	-	0.00	0.0%
<b>Grants</b>	<b>869</b>	<b>2,168.50</b>	<b>1,299.50</b>	<b>149.54%</b>
o/w Budget Support	63	78.00	15.00	23.81%
o/w Project Support	806	2,090.50	1,284.50	159.37%
<b>Domestic Borrowing</b>	<b>10,487.50</b>	<b>12,973.23</b>	<b>2,485.73</b>	<b>23.70%</b>
o/w Domestic Financing	2,836.00	4,965.23	2,129.23	75.08%
o/w Domestic Refinancing	7,651.50	8,008.00	356.50	4.66%
<b>External Borrowing</b>	<b>5,998.60</b>	<b>7,165.49</b>	<b>1,166.89</b>	<b>19.45%</b>
o/w Budget Support	1,228.70	2,578.79	1,350.09	109.88%
o/w Project Support	4,769.90	4,586.70	-183.20	-3.84%
<b>Revolving Fund -UWEP</b>		<b>34.15</b>	<b>34.15</b>	
<b>GRAND TOTAL</b>	<b>43,083.2</b>	<b>48,130.6</b>	<b>5,047.43</b>	<b>9.70%</b>

Source: MFPED Data & PBO Computations

**Table 4: Budget Allocation Consistency by Programme(UGX Billion)**

						NBFP Vs Annual Budget Estimates	
PROGRAMME	Approved Budget (UGX Bn.) FY2021/22	NBFP (UGX Bn.) FY2022/23	As a Share of NBFP Total Budget	Revised Annual Budget Estimates (UGX Bn.) FY2022/23	As a Share of Total Annual Budget Estimates	UGX Bn.	Percentage
Human Capital Development	7,598.50	6,919.50	16.10%	8,740.43	18.16%	1,820.93	26.32%
Governance and Security	6,971.90	6,480.20	15.00%	7,030.24	14.61%	550.04	8.49%
Integrated Transport Infrastructure & Services	5,024.90	4,855.90	11.30%	4,171.65	8.67%	-684.25	-14.09%
Sustainable Energy Development	1,150.20	1,107.80	2.60%	1,606.64	3.34%	498.84	45.03%



						NBFP Vs Annual Budget Estimates	
PROGRAMME	Approved Budget (UGX Bn.) FY2021/22	NBFP (UGX Bn.) FY2022/23	As a Share of NBFP Total Budget	Revised Annual Budget Estimates (UGX Bn.) FY2022/23	As a Share of Total Annual Budget Estimates	UGX Bn.	Percentage
Agro-Industrialization	1,686.50	1,798.60	4.20%	1,269.05	2.64%	-529.55	-29.44%
Regional Balanced Development	1,242.10	1,066.40	2.50%	1,190.18	2.47%	123.78	11.61%
Development Plan Implementation	1,101.80	1,027.90	2.40%	1,231.61	2.56%	203.71	19.82%
Legislation, Oversight & Representation	831.9	686.6	1.60%	724.61	1.51%	38.01	5.54%
Private Sector Development	587.9	660.9	1.50%	1,597.84	3.32%	936.94	141.77%
Natural Resources, Environment, Climate Change, Land and Water	668.5	890	2.10%	617.40	1.28%	-272.60	-30.63%
Sustainable Urbanization and Housing	312.8	427.6	1.00%	344.23	0.72%	-83.37	-19.50%
Innovation, Technology Development & Transfer	344.3	24.2	0.10%	20.73	0.04%	-3.47	-14.33%
Public Sector Transformation	325.8	207.8	0.50%	206.28	0.43%	-1.52	-0.73%
Sustainable Development of Petroleum Resources	106.4	149.3	0.30%	863.72	1.79%	714.42	478.51%
Administration of Justice	373.1	383.9	0.90%	393.50	0.82%	9.60	2.50%
Tourism Development	178.9	181.6	0.40%	197.10	0.41%	15.50	8.53%
Digital Transformation	134.9	217.7	0.50%	83.18	0.17%	-134.52	-61.79%
Mineral Development	49	35.6	0.10%	31.25	0.06%	-4.35	-12.22%

						NBFP Vs Annual Budget Estimates	
PROGRAMME	Approved Budget (UGX Bn.) FY2021/22	NBFP (UGX Bn.) FY2022/23	As a Share of NBFP Total Budget	Revised Annual Budget Estimates (UGX Bn.) FY2022/23	As a Share of Total Annual Budget Estimates	UGX Bn.	Percentage
Manufacturing	54.4	79.1	0.20%	352.80	0.73%	273.70	346.01%
Community Mobilization and Mindset Change	56.9	72.6	0.20%	73.46	0.15%	0.86	1.18%
<b>SUB TOTAL</b>	<b>28,800.70</b>	<b>27,273.20</b>	<b>63.30%</b>	<b>30,745.89</b>	<b>63.88%</b>	<b>3472.69</b>	<b>12.73%</b>
<b>Memo Items</b>							
Domestic Refinancing	8,547.00	7,651.50	17.80%	8,008.00	16.64%	356.50	4.66%
Interest Payments	4,697.84	5,088.10	11.80%	6,028.12	12.52%	940.02	18.47%
External Debt Repayments (Amortization)	2,120.96	2,462.50	5.70%	2,412.21	5.01%	-50.29	-2.04%
Domestic Arrears	400	395.5	0.90%	697.952109	1.45%	302.45	76.47%
Appropriation in Aid/Local Revenue	212.4	212.4	0.50%	238.52	0.50%	26.12	12.30%
<b>GRAND TOTAL</b>	<b>44,778.88</b>	<b>43,083.18</b>	<b>100.00%</b>	<b>48,130.68</b>	<b>100.00%</b>	<b>4,167.78</b>	<b>9.67%</b>

**Source: MFPED Data & PBO Computations**

*Committee observations:*

- There is a notable increase in the resource envelope by UGX 4167.78 trillion in comparison to the resource envelope presented in the NBFP of FY2022/23. This increment is largely attributed to domestic and external borrowing;
- In regards to financial prioritization, there is largely a consistency between the NBFP and Annual Budget Estimates. The Human Capital Development (18.16%); Governance & Security (14.61%); and Integrated Transport Infrastructure & Services (8.67%) programmes continue to be utmost prioritized. While Innovation, Technology Development & Transfer (0.04%);

*Mineral Development; and Community Mobilization (0.6%) and Mindset Change (0.15%) programmes continue to be least prioritized.*

**It should be noted that Schedule 3 (Section 5) of the PFM Act 2015 mandates the MFPED to prepare the annual budget estimates using the NBFP approved resource envelop.**

**The Committee therefore recommends that resource envelope as approved by Parliament during consideration of the NBFP should be the same resource envelope of the annual budget estimates.**

## **2.4 Consistency with the NDP III**

Rt. Hon. Speaker and Hon. Members, the goal of NDPIII is to Increase average Household Incomes and Improve the Quality of Life of Ugandans. The overall theme of NDP III is *“Sustainable Industrialization for inclusive growth, employment and sustainable wealth creation”*.

The Committee undertook an assessment of the consistency of the annual budget estimates against the NDP III, under the following three categories:

- a) Macroeconomic Consistency;
- b) Consistency in Allocative efficiency;
- c) Consistency in financing of core NDPIII projects

### **A) Macroeconomic Consistency**

In regards to consistency in Macroeconomic Policy Key Result Areas, the Annual Budget for the FY2022/23 indicates consistencies with the NDP III in the following areas: Real GDP growth, per capita income, poverty rates, inflation rates and domestic revenue mobilization rates. (See table 5 for details)

**Table 5: NDP III Key Result Areas Vs Annual Budget Projections**

S.N	Selected NDP III Key Result Areas	Status/Annual Budget Projections
1	Real GDP growth to range between 4.5 to 7.2 percent with target of 6.38% in FY2022/23	Real GDP projected to grow by 6% in FY2022/23 an improvement from 3.8% projection in FY2021/22
2	Growth in per capita income to improve from 882USD in FY 2018/19 to 1,049 USD in FY 2022/23 and USD 1,198 in FY2024/25	Current per capita income as at FY2020/21 is USD 936
3	Reduce Income Inequality	Income inequality (Gini coefficient) currently at

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	(Gini coefficient); from 0.41 in FY2017/18 to 0.37 in FY2024/25	0.413 as per the latest national household survey report, 2021.
4	Population below poverty line: Reduce Poverty rates from 21.4 percent in FY2017/18 to 20.55 percent in FY2022/23 and 18.5 percent by 2024/25	Percentage of the population in poverty currently at 20.3 percent as per the latest national household survey report, 2021.
5	Employment Population Ratio target of 59.8% in FY2022/23 and 69.8% in FY2024/25	Current employment to population ratio (EPR) is at 39 percent (as per the latest national household survey report, 2021); with a higher percentage of males (47%) than females (31%).
6	Maintain single digit Inflation rate of not more than 5%	Inflation projected to average 3.4% in the FY2022/23
7	Debt to GDP ratio to remain below 50 percent by FY2024/25	Total Nominal Public Debt to GDP projected at 55.1% in FY2022/23
8	Domestic financing to average not more than 1.0 percent of GDP, with the view of avoiding crowding out of the private sector.	Domestic financing projected at 2.4% of GDP in FY2022/23
9	Ratio of interest payments to domestic revenue to remain at less than 15 percent in the NDP III period	Total domestic debt interest payments to total revenues (excluding grants) projected at 18.7% in the FY2022/23
11	Fiscal deficit to decline to below 3 percent of GDP by FY2024/25	Overall Fiscal Balance including grants to of Non-oil GDP projected at 5.1% in FY2022/23
12	Expenditure to GDP to average 19.6 percent over the NDP III period	Expenditure to GDP projected at 21.05% in the FY2022/23 compared with the NDPIII target at 20.2 percent of GDP.
13	Domestic revenue to GDP to increase by 0.52 percentage points per fiscal year	Domestic revenue to GDP projected to increase by 0.48% in the FY2022/23
14	Tax Revenue as a percentage of GDP targeted at 12.68% in FY2022/23 and 13.72% in FY2024/25	Tax Revenue as a percentage of GDP projected at 13.7% in FY2022/23

**Source: NDP III, BTTB-2021, NHS-2021, MFPED Data and PBO compilations**

## **B) Consistency in Allocative Efficiency**

In regards to allocative efficiency of the annual budget against the NDPIII, there are some slight inconsistencies as highlighted in table 6. Notably there exist inconsistencies in the share of the budget allocations in regards to productive sectors. For instance the share of the budget to the Mineral Development, Manufacturing, and Tourism programmes are proposed to receive a meager

0.06%, 0.73%, 0.41% and 0.4% respectively; while the NDP III proposes 1.1%, 1% and 1.3% share of the Budget respectively.

**Table 6: Assessment of allocative efficiency**

PROGRAMME	NDP III Public Sector Budget Allocations (UGX Bn.) FY2022/23	As Share of Total NDPIII Budget Allocations	Revised Annual Budget Estimates (UGX Bn.) FY2022/23	As Share of Total Annual Budget Estimates	Variance btn Annual Budget Estimates & NDPIII (UGX Bn.)
Human Capital Development	6,029.00	10.60%	8,740.43	18.16%	2,711.43
Governance and Security	7,435.00	13.10%	7,030.24	14.61%	-404.76
Integrated Transport Infrastructure & Services	5,385.00	9.50%	4,171.65	8.67%	-1,213.35
Agro-Industrialization	1,732.00	3.10%	1,269.05	2.64%	-462.95
Sustainable Energy Development	1,159.00	2.00%	1,606.64	3.34%	447.64
Development Plan Implementation	1,916.00	3.40%	1,231.61	2.56%	-684.39
Regional Development	4,228.00	7.40%	1,190.18	2.47%	-3,037.82
Climate Change, Natural Resource, Env't& Water Mgt	2,088.00	3.70%	617.40	1.28%	-1,470.60
Legislation, Oversight & Representation	881.4	1.60%	724.61	1.51%	-156.79
Private Sector Development	653	1.20%	1,597.84	3.32%	944.84
Sustainable Urbanization and Housing	952	1.70%	344.23	0.72%	-607.77
Administration of Justice	768.4	1.40%	393.50	0.82%	-374.90
Public Sector Transformation	3,847.00	6.80%	206.28	0.43%	-3,640.72
Digital Transformation	727	1.30%	83.18	0.17%	-643.82
Tourism Development	731	1.30%	197.10	0.41%	-533.90
Sustainable Development of Petroleum	852	1.50%	863.72	1.79%	11.72

<b>PROGRAMME</b>	<b>NDP III Public Sector Budget Allocations (UGX Bn.) FY2022/23</b>	<b>As Share of Total NDPIII Budget Allocations</b>	<b>Revised Annual Budget Estimates (UGX Bn.) FY2022/23</b>	<b>As Share of Total Annual Budget Estimates</b>	<b>Variance btn Annual Budget Estimates &amp; NDPIII (UGX Bn.)</b>
Resources					
Manufacturing	594	1.00%	352.80	0.73%	-241.20
Community Mobilization and Mindset Change	811	1.40%	73.46	0.15%	-737.54
Mineral Development	651	1.10%	31.25	0.06%	-619.75
Innovation, Technology Development & Transfer	582	1.00%	20.73	0.04%	-561.27
Domestic Refinancing, External Debt Amortization, & Interest Payments	14,742.00	26.00%	17,384.80	36.12%	2,642.80
<b>Total (excl arrears &amp; AIA LG)</b>	<b>56,763.80</b>	<b>100.00%</b>	<b>48,130.68</b>	<b>100.00%</b>	<b>-8,633.12</b>

**Source: NDP III, MFPED Data & PBO Computations**

### **C) Consistency in financing of Core NDPIII projects**

The Committee established that majority of the NDPIII core project ideas have not registered any progress indicating a serious threat to the realization of the NDPIII goal. According to NPA, out of the 69 core projects, only 34 percent are under implementation with only one (1%) on schedule while 17 percent are still project ideas without any preparatory work undertaken. In particular, five projects (7%) are ready for implementation but awaiting financing; 23 projects (33%) are under implementation but behind schedule; 5 projects (7%) are undergoing feasibility studies; 12 projects (17%) are at concept stage while 12 projects (17%) are still project ideas without significant preparatory work..(See Appendix III)

#### **D) Summary of Key Areas of Non-Compliance by NPA**

In scrutinizing the Certificate of Compliance of the Annual Budget for FY2021/22, the Committee established the following key areas of non-compliance:

- 1) **Divergence in targets set in the AB and the NDPIII.** The targets set for many of the programmes in the Annual Budget were very divergent from those set in the NDPIII. This is majorly pronounced in the following programmes: Private Sector Development; Manufacturing; Human Capital Development; Community Mobilization and Mindset Change; and Governance and Security.
- 2) **Alignment of the BFP and AB.** The non -alignment was registered in the following areas: increasing value of agricultural imports; fewer farmers enrolled on the E-voucher management system for input access; fewer farmers accessing labor saving technologies than planned; limited satisfactory levels with service delivery in the agro-industry and limited access to agricultural finance. Additionally, some key program indicators were neither targeted for nor reported about and these include; Percentage of food secure households, Labour productivity in agriculture, Number of jobs created in the agro-industrial value chain, Volume of fish stock in the major water bodies, Cumulative water for production storage capacity, Agriculture Value added in current prices, Manufacturing value added as a proportion of GDP, Proportion of farmers accessing agriculture financing and Share of agricultural financing to total financing, among others.
- 3) **Some MDAs still do not have approved strategic plans** which should be the basis for planning and budgeting at institutional level. For instance, UPF, OPM, Jinja RRH, Mission in India, Hoima RRH, Mission in France, UWRSA, NLGB, MTIC, MoFPED, Mulago Hospital Complex, Kawempe RH, UHRC, UVRI, URF, and subventions; UNCST, PIBID and UDC, among others.
- 4) **Mismatch between the results and indicators in the budget instruments and the NDPIII** thereby increasing non alignment of MDA level budgets.
- 5) **Non submission Local Government Development Plans.** For instance, 24 percent of the local governments have not submitted their development plans to NPA following the review of the plans and delivery of comments to facilitate finalization of the plans in line with the provisions of the planning regulations.

**In this regard, the Committee recommends the following:**

- **During the mid-term review of the NDP III all performance indicators or targets are updated and shall henceforth be the basis of programme performance indicators/targets of the Annual Budget;**
- **Budgets for the subsequent FYs of MDAs & LGs that have not submitted their strategic plans for certification by NPA, are not considered for approval by Parliament;**
- **There is need to review the NDPIII core projects with a view of financing and implementation of these projects so as to realize the NDP III goals.**

## **2.5 Gender and Equity Responsiveness**

Section 13 (11e) of the PFM Act, 2015 requires the Minister responsible for Finance to present to Parliament a Certificate of Gender and Equity Responsiveness in consultation with the Equal Opportunities Commission indicating the following: (i) Certifying that the budget is gender and equity responsive, and (ii) specifying the measures taken to equalize opportunities for men, women, persons with disabilities and other marginalized groups.

On 31<sup>st</sup> March 2022, the Minister submitted a Certificate of Gender and Equity Compliance upon which MDAs & LGs Ministerial Policy Statements were assessed and for gender and equity compliance requirements. The overall compliance score was 65.02% which is graded as a good performance as per the EOC rating. However, it's important to note that this is a slight decline of 1.6 percentage points from the rating attained for the budget of FY2021/22 at 66.08%.

It's also important to note that this FY2022/23 all the 158 votes submitted their MPS and were assessed and they passed the 50% pass mark unlike last year where some Vote MPS's were not assessed.

The best three high ranking entities were the Ministry of Gender, Labour and Social development at 92%, Ministry of Water and Environment at 82.2% and Equal Opportunities Commission at 81.2%; and the least three performing entities were, Uganda Mission in Belgium at 52.5%, Uganda Missions in Qatar and Malaysia both at 51.5%.

It's noted that Ministry of Agriculture and Animal Husbandry and Ministry of Education and Sports, that scored above 80% last financial year dropped to the 115<sup>th</sup> position with 61.4% and 23<sup>rd</sup> position with 73.10% respectively.



However, the Committee observed that the Certificate of Gender and Equity Responsiveness does not specify the measures taken to equalize opportunities for men, women, persons with disabilities and other marginalized groups.

**The Committee recommends that, the measures taken to equalize opportunities for men, women, persons with disabilities and other marginalized groups for the FY2022/23 be presented to Parliament and these measures should be specific, measurable, and time bound.**

## **2.6 The Contingency Fund**

Rt. Hon. Speaker and Hon. Members, Section 26 of the Public Finance and Management Act, 2015 (as amended) operationalizes the establishment of the contingencies fund which shall, every financial year be replenished with an amount equivalent to 0.5% of the appropriated annual budget of Government of the previous financial year.

**According to draft budget estimates of FY2022/23, UGX 223.89 billion has been provided for the Contingency Fund (under Vote 130-Treasury Operations), which is equivalent to 0.5% of the approved budget of UGX 44.778 trillion for the FY2021/22.**

## **3.0 ECONOMIC AND BUDGET PERFORMANCE HIGHLIGHTS**

### **3.1 Semi-Annual Economic Performance Highlights-FY2021/22**

**Economic Growth:** Preliminary estimates show a much stronger recovery in the first two quarters of the financial year 2021/22 than earlier projected on account of a continued recovery in domestic demand following the reopening of all sectors of the economy in January 2022. This is on account of a faster recovery in manufacturing, construction, trade and transportation activities, and Information Communication and Technology (ICT). As a result, real GDP growth in FY2021/22 is projected at at-least 3.8%, an improvement compared to the 3.4% recorded in FY 2020/21.

In the medium term, growth is expected to pick-up, supported by gains from the containment of the pandemic through vaccination, recovery in global demand and a rebound in FDI inflows majorly stemming from the oil pipeline construction. GDP is projected to expand by 6 percent in FY 2022-23, equivalent to expand to USD 47.18bn (UGX 173.96 trillion), translating into a GDP per capital of USD 1,049. The projected GDP growth and per capita GDP is consistent with the projections of 6.38 percent and USD 1,049 envisaged in NDP III.

Whereas the recovery has been premised on recovery drivers such as the Parish Development Model (PDM), Emyooga, Small Business Recovery Fund, financing under UDB, UDC among others, there are, however, uncertainties surrounding the outlook.

On the downside, risks emanate from uncertainty surrounding the pandemic, particularly climate change, pests and diseases; the slow vaccination rollout and the global supply chain disruptions arising from the Ukraine – Russian war which has exerted pressure on the USD, commodity prices, and fuel prices globally, among others.

**The Committee re-iterates Parliament's earlier recommendation that Government should focus on sustaining the resilience of agriculture along the value chain, agro-processing, and support to light manufacturing by:**

- **Focusing on and redirect resources to the production of key commodities that have a high impact on transforming the 39% of households in subsistence agriculture to the money economy.**
- **Expand storage and processing capacity for agricultural commodities within the 18 zones of the country.**
- **Provide additional funds for private sector equity investment through Uganda Development Corporation (UDC) to be invested in key commodity agro-processing value chains;**
- **Increase the capitalization of Uganda Development Bank (UDB) to provide affordable and long-term capital at lower interest rates to agriculture, agro-processing, and manufacturing.**
- **Support development of regional Industrial Parks.**

**Employment:** According to the National Household Survey FY2019/20, the unemployment rate reduced from 10 percent in FY2016/17 to 9 percent in FY2019/20. An update to the labour survey concluded that the percentage of working persons in formal employment declined from 57 percent prior to March 2020 to 47 percent post-March 2021. At the same time, the percentage of persons working in subsistence agriculture increased from 41 percent prior to March 2020 to 52 percent after March 2021.

Prior to the outbreak of COVID-19, there were 1.72 million unemployed youth including 0.362 million graduates in the country (2020 UBOS Statistical Abstract). According to the Uganda Bureau of Statistics, the share of unemployed youth (national definition, 18 to 30 years) among the total unemployed persons in the country is about 64 per cent.

The adverse impact of the COVID-19 pandemic on employment is further demonstrated in results from a business survey carried out by the Economic Policy Research Centre (EPRC) in March 2021, which indicate a sharp contraction in employment across all sectors following the first lockdown in March 2020, with the services sector as the most affected where more than 2 million formal jobs in the services sector were lost.

**Inflation:** While inflation remained relatively low and stable in the first half of this financial year, there has been an upward pressure on prices of some essential goods and services, due to the global recovery in consumption as well as pressures from the rise in global energy/and food prices and the Russia/Ukraine war. Since October 2021, headline inflation has gradually increased and reached 3.2% in February 2022. It is further projected to continue rising although it is expected to remain within the medium-term target of 5+/-3percent.

**Public Debt:** As at end December 2021, total debt stock was UGX 73.5 trillion indicating an increase from UGX 65.6 trillion at end December 2020. This represents an increase of 15.4% in debt stock, equivalent to UGX 7.9 trillion during the year. The rise in debt stock was on account of increased borrowing due to revenue shortfalls and a rise in the fiscal deficit resulting from the negative impact of the COVID-19 pandemic on the economy. As at December 2021, out of the total debt stock, 62.2% amounting to UGX 45.7 trillion was attributed to external debt while 37.8% equivalent to UGX 27.8 trillion was on account of domestic debt.

Public debt is on the rise and projected to reach 52.9% of GDP in FY 2022/23; and the country's debt sustainability metrics are characterized with slow export growth and increasing debt service. The cost of debt has been on a steady rise in recent years resulting into an increase in debt service for both domestic and external debt. Specifically, domestic debt interest payments as a percentage of GDP have risen from 1.97% in FY 2016/17 to a projection of 2.7% in FY 2022/23 while external interest payments have increased from 0.35% to 0.7% in the same period.

The Committee notes that the share of concessional loans has dropped by 15.9percentage points in the past five years from 74percent in June 2017 to 58 percent in June 2021. Government has continued to borrow on non-concessional terms on account of financing major infrastructure projects and budget support. The share of non-concessional loans increased from 11percent to 20percent and semi-concessional loans equally increased from 15percent to 22percent in the past five years.

In spite of the increase, Uganda's debt remains sustainable in the medium to long run. However, the risk of debt distress has increased from low to

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moderate, with the major vulnerabilities to the debt outlook emerging from slow export growth and increasing debt service burden.

**It should be noted that the rate of increase of debt is higher than the rate of increment in the GDP levels, which creates a risk of reaching unsustainable levels sooner than later.**

**There is need for Government to focus on keeping public debt on a sustainable path while improving the composition of spending to create fiscal space to finance private investment, foster growth and reduce poverty.**

**In addition, Government should significantly reduce on non-concessional financing unless the beneficiary projects' rate of return exceeds its cost. Efforts to boost exports should be prioritized as a means minimizing on vulnerabilities to debt sustainability.**

### **3.2 Semi-Annual Budget Performance Highlights – FY2021/22**

The FY 2021/22 budget was under the theme “**Industrialisation for Inclusive growth, Employment and Wealth Creation**” which emphasized policy interventions to sustain recovery from socioeconomic setbacks caused by the COVID-19 pandemic as well as development objectives set out in the Third National Development Plan (NDP III).

The planned overall fiscal deficit for the first half of FY 2021/22 was UGX 5,216.94 billion. However, the overall deficit turned out to be UGX 3,956.21 billion as total government expenditure performed at 84.5percent of the projection thereby offsetting the shortfalls registered in total revenues and grants.

**Revenue Performance Highlights:** The performance of domestic revenue during the half year registered a shortfall of UGX 880.17 bn. Of which tax revenues registered a shortfall of UGX 695.45 billion while NTR (collected by both URA and other MDAs) registered a shortfall of UGX 184.72 billion. In spite of the shortfalls, total domestic revenue collections during the first half of FY 2021/22 represented a growth of 4.78% from the same period of last financial year, majorly on account of increased collections of VAT on imports and phone talk time over the period.

During the first half of FY 2020/21, all the major tax heads registered shortfalls against their respective targets for the half year as collections were affected by low economic activity on account of lockdown measures instituted to curb the spread of the corona virus. In addition, tax revenue collections were

affected by ineffective implementation of some planned tax measures for FY 2021/22 such as the one for enhancing rental income tax collections

Public finances continue to be affected by Covid-19 pandemic related restrictions. As a result, government revenue is projected to amount to a shortfall of about UGX 1.4 trillion (equivalent to 0.9% of GDP) this financial year. This has affected the resources available to finance government expenditure thus resulting into the need for debt financing.

**Expenditure Performance Highlights:** Total Government spending in the first half of FY 2021/22 amounted to UGX 14,539.31 billion which is equivalent to 84.5% of the programmed UGX 17,201.87 billion. This was a result of development expenditures which were below program by 3,529.34 billion on account of externally financed development spending which was less than projected by 65.0%, owing to execution challenges among MDA's that affected disbursements from the development partners. Domestically financed development spending was also less than projected by 23.2%.

Out of an approved discretionary total budget of UGX 29,907.05 billion for the financial year, 46.7% or UGX 13,979.48 billion was released by half year. 77.6% of the release was spent implying that UGX 3,123.36 billion remained unspent by MDAs. Although release performance at 46.7% was fair, aggregate absorption at 77.6% was poor indicating poor budget execution by half year. Poor absorption was mainly on account of external development budget were absorption performed at 52%. This resulted into slow execution of public investment projects.

Table 7 below shows the votes that had the highest unspent balances by end of December 2021,

**Table 7: Highest Unspent Balances by end of half year FY2021/22**

Category	Approved Budget FY2021/22	Releases By End Dec 2021	Spent by End Dec 2021	Unspent Balance by End Dec 2021	% Budget Released	% Releases Spent
Vote 130 Treasury Operations	62.068	461.844	231.181	230.664	744.1%	50.1%
Vote 002 State House	410.236	350.808	233.984	116.824	85.5%	66.7%
Vote 004 Ministry of Defence-UPDF	3,685.932	1,911.554	1,815.581	95.973	51.9%	95.0%
Vote 104 Parliamentary Commission	834.943	493.465	421.503	71.962	59.1%	85.4%
Vote 012 Ministry of Lands, Housing	56.170	104.136	43.790	60.346	185.4%	42.1%

Category	Approved Budget FY2021/22	Releases By End Dec 2021	Spent by End Dec 2021	Unspent Balance by End Dec 2021	% Budget Released	% Releases Spent
& Urban Dev't-Policy Planning						
Vote 141 URA-Admin and Support Svs	217.691	143.557	90.459	53.098	65.9%	63.0%
Vote 007 Ministry of Justice and Constitutional Affairs-Civil Litigation	55.832	52.878	1.370	51.508	94.7%	2.6%
Vote 018 MGLSD-Social Protection	137.842	142.052	90.832	51.220	103.1%	63.9%
Vote 014 Ministry of Health-infrastructure	830.069	146.388	96.636	49.753	17.6%	66.0%
Vote 122 KCCA-Urban Rd network	369.631	57.842	9.281	48.561	15.6%	16.0%
Vote 113 UNRA	3,326.557	622.659	581.857	40.802	18.7%	93.4%
Vote 017 Ministry of Energy and Mineral Dev't-Large Hydro power infrastructure	184.350	46.158	12.142	34.015	6.8%	26.3%
Vote 001 Office of the President-Gen admin	71.015	61.209	30.450	30.759	86.2%	49.7%
Vote 013 MoES-Preprimary & Primary education	39.204	60.874	31.393	29.482	155.3%	51.6%
Vote 008 MFPED-Budget preparation, execution & monitoring	101.763	51.785	23.727	28.058	50.9%	45.8%

**Source: Half Year ABPR for FY2021/22**

**Expenditure on Domestic Arrears:** By the end of December 2021, UGX 479.2 billion had been spent out of a release of UGX 532.944 billion, indicating 89.9% absorption performance. This was in line with Government's decision to increase arrears payments in a bid to support the private sector's recovery from the negative effects of the COVID-19 pandemic.

The total stock of domestic arrears rose from UGX 4,144billion in FY 2019/20 to UGX 4.692billion in FY 2020/21 representing a 12% increase in total stock of domestic arrears as of June 2021. Domestic arrears accumulation is mainly attributed to widespread weakness in the public financial management system but more specifically to poor budget planning, which manifests itself through

numerous supplementary budgets and frequent virement. This is an indication of the failed commitment control system.

**In order to overcome growing domestic arrears, Government should strengthen the commitment controls by instituting penalties on individuals who commit government on unauthorized expenditures; automatic confirmation of fund availability before incurring expenditure commitments; and automatic registration of invoices in the expenditure commitment module of the financial management information system.**

**Low performance of externally financed projects:** FY 2020/21 was characterized with poor performance of externally financed projects. This signifies a key weakness in the Public Investment Management framework. Project selection criteria are not clear creating unplanned projects. This has created delays in achieving the expected dividends to the economy as well as wastage arising from payment of commitment fees.

**Public projects whose implementation is off track should be reviewed and refocused to achieve their intended objectives. In addition projects should be vigorously evaluated at all levels through the PIMS framework. Only appraised projects should be admitted to the Public Investment Plan.**

**Virements:** In the first half of the financial year, Accounting Officers from twenty four (24) votes reallocated money from one item to another within their votes. The total amount of reallocations across these votes was UGX 194.67 billion. All virement reported were less than ten percent of approved budgets as required by the PFMA.

**Performance of the Petroleum Fund:** At the start of FY 2021/22, the value of the petroleum fund was equivalent to Shs 228.70 billion. During the first half of the financial year, UGX 200billion was appropriated in the Budget for FY 2021/22 to finance development expenditure. In addition, during the first half of the FY 2021/22, several deposits we effected on the Fund. As at 31st December 2021, the value of the Petroleum Fund was equivalent to UGX 81 billion.

**COVID-19 Financing:** Since the outbreak of the COVID- 19 pandemic in March 2020, a total of USD 2,001 million has been committed by various Development Partners through Loans and Grants as support towards COVID-19 interventions. Out of this, On-Budget Covid-19 accounted for USD 1,064.5 Million and Off-Budget Covid-19 Support accounted for USD 936.86 million (see table 8 for details). The off budget COVID-19 support was through cash, donations, in kind from various Development Partners.

(see table 8 for details). The off budget COVID-19 support was through cash, donations, in kind from various Development Partners.

**Table 8: Status of Covid-19 Financing**

Development Partner	Support Modality	Recipient	Amounts Committed (USD Million)	Status
<b>On-Budget COVID Support</b>				
IDA-From the Contingency Emergency Response Component towards COVID-19 response	Loan	Health	12.5	Fully disbursed
IDA-COVID-19 Response and Emergency Preparedness Project	Grant	Health	2.7	Fully disbursed
IMF-Balance of Payment Support and Budget Support	Loan	Accountability	498.7	Fully disbursed
IDA-COVID-19 Economic Crisis and Recovery Development Policy Financing	Loan	Accountability	300	Fully disbursed
ADB-Support towards revenue shortfalls	Grant	Accountability	31.64	Fully disbursed
JICA-Economic and Social Development Programme for provision of COVID-19 Equipment	Grant	Health	3.72	Fully disbursed
EU-Support Budget from already committed resources	Grant	Accountability	6	Fully disbursed
IDA-COVID-19 Education Response Project	Loan	Education and Sports	14.7	Fully disbursed
IDB-savings from concluded projects towards COVID-19 response interventions	Loan	Accountability	13.79	Fully disbursed
IDA-Additional Support to the Uganda COVID-19 Response and Emergency Preparedness Project	Grant	Health	180.3	Signed on 17/02/2022
<b>Sub-Total</b>			<b>1,064.05</b>	
<b>Off-Budget COVID Support</b>				
WHO	Grant	MoH, Makerere University and GoU	15.68	Fully disbursed
ECHO	Cash	GoU through UNHCR	4.68	Outstanding balance USD285,746
USA	Cash	GoU through UNHCR	9.19	Outstanding balance USD560,771
Education Cannot Wait	Cash	GoU through UNHCR	0.48	Outstanding balance USD446,009
CERF	Cash	GoU through UNHCR	2.00	Outstanding balance USD1,877,934
Latter-day Saints Charities (USA)	Cash	GoU through UNHCR	0.56	Fully disbursed
UNF	Cash	GoU through UNHCR	1.00	Outstanding balance



Development Partner	Support Modality	Recipient	Amounts Committed (USD Million)	Status
				USD938,967
Finland	Cash	GoU through UNHCR	0.60	Outstanding balance of 560,385
Unilever (UK)	In-kind	GoU through UNHCR	0.05	Fullv disbursed
LTA Research and Exploration (USA)	In-kind	GoU through UNHCR	0.52	Fullv disbursed
Denmark	Cash	GoU through TMEA, WFP, UNFPA	49.79	Fully disbursed
Belgium	In-kind	MOH	86.70	Delivered
Enabel	media monitoring	MOH	763.51	Delivered
JICA	Grant	Through MoWE to O&M TCP Beneficiary Districts service centers Districts service centers including Mubende, Mpigi, Comba, Kiboga, Kassanda, Mityana, Mpigi, Butambala, Kiboga and Kyankwanzi and ACHEST	2.09	Fully disbursed
<b>Sub-Total</b>			<b>936.85</b>	
<b>GRAND TOTAL</b>			<b>2,001</b>	

**Source: Report on Public Debt, Grants, Guarantees and Other Financial Liabilities for Financial Year 2021/22**

## **4.0 THE ANNUAL BUDGET ESTIMATES FOR FY2022/23**

### **4.1 Resource Envelope**

In FY 2022/23, domestic revenue is projected to increase by UGX 2,951.57 billion mainly driven by a tax revenue increment of UGX 2,917.6 billion as a result of the on-going economic recovery and efficiency gains from the continued implementation of the Domestic Revenue Mobilization Strategy (DRMS).

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**Table 9: Resource Envelope for FY2022/23**

	Approved Budget Estimates FY2021/22	Revised Annual Budget Estimates FY2022/23	Changes	
			Absolute (UGX Bn.)	Relative
<b>Domestic Revenue</b>	<b>22,837.70</b>	<b>25,789.27</b>	2,951.57	12.9%
Tax Revenue	20,837.30	23,754.90	2,917.60	14.0%
Non Tax Revenue	860	1,040.60	180.60	21.0%
Appropriation In Aid	940.4	993.77	53.37	5.7%
o/w AIA Central	728	755.277	27.28	3.7%
o/w AIA Local Gov't	212.4	238.492	26.09	12.3%
Petroleum Fund	200	0	-200.00	-100.0%
<b>Grants</b>	<b>1,441.00</b>	<b>2168.5</b>	<b>727.50</b>	<b>50.5%</b>
o/w Budget Support	75	78	3.00	4.0%
o/w Project Support	1,366.00	2090.5	724.50	53.0%
<b>Domestic Borrowing</b>	<b>11,489.60</b>	<b>12,973.23</b>	<b>1,483.63</b>	<b>12.9%</b>
o/w Domestic Financing	2,942.60	4,965.23	2,022.63	68.7%
o/w Domestic Refinancing	8,547.00	8,008.00	-539.00	-6.3%
<b>External Borrowing</b>	<b>9,010.50</b>	<b>7,165.49</b>	<b>-1,845.01</b>	<b>-20.5%</b>
o/w Budget Support	3,508.20	2,578.79	-929.41	-26.5%
o/w Project Support	5,502.30	4,586.70	-915.60	-16.6%
<b>Revolving Fund -UWEP</b>		<b>34.145</b>	34.15	
<b>GRAND TOTAL</b>	<b>44,778.8</b>	<b>48,130.6</b>	<b>3,317.69</b>	<b>7.4%</b>
<b>Memo Items</b>				
Nominal GDP	157,851.96	173,963.29		
Domestic Revenue (Excl. Petroleum) as % of GDP	14.30%	14.80%		
Tax Revenue as % of GDP	13.20%	13.70%		
Domestic Borrowing as % of GDP	7.30%	7.00%		
External Borrowing as % of GDP	5.70%	4.10%		

**Source: MFPED Data & PBO Computations****4.2 Local Government Financing**

Rt. Hon. Speaker and Hon. Members, the level of Local Government Financing is inadequate for the effective Fiscal Decentralization Strategy that was envisaged to spur growth in the respective Local Governments and improve on Local Revenue generation for sustainable development with the ultimate goal of improving service delivery.

In the FY 2022/23, the proposed allocation to Local Government is UGX 5,253.5 billion, which is UGX 417.99 billion (or 8.6%) higher than the approved budget of FY2021/22. This increment is mainly attributed to a projected increment in the wage budget by UGX 406.27 billion as highlighted in the table 10 below:

In the FY 2022/23, Local Revenue generation for Local Governments is estimated at UGX 237.6 billion, up from UGX 212.38 billion in FY 2021/22 reflecting a growth of 11.9% which is about 4.5% as a share of the total budget for LGs.

**Table 10: Summary of Local Government Allocations for FY 2022/23**

Category	Approved FY2021/22 (UGX Billion.)	Draft Estimates FY2022/23 (UGX Billion.)	Changes	
			UGX Billion.	%
Wage	2,430.77	2,837.05	406.27	16.7%
Non wage	788.37	876.94	88.57	11.2%
GoU- Development	683.79	696.37	12.57	1.8%
Ext Financing	355.92	216.42	(139.50)	39.2%
Arrears	364.26	389.13	24.87	6.8%
AIA	212.38	237.60	25.22	11.9%
<b>TOTAL</b>	<b>4,835.51</b>	<b>5,253.50</b>	<b>417.99</b>	<b>8.6%</b>

**Source: MFPED Data & PBO Computations**

*Committee observations:*

- Trend analysis reveals that Local Government Financing as a share of the National Budget has stagnated at about 11% for the last decade and cannot spur the desired growth envisaged under the Fiscal Decentralization Strategy.*
- Locally raised revenues have continued to perform poorly thereby affecting the ability of Local Governments to fund key expenditure needs and therefore the benefits envisaged in the decentralization policy of "Sustainable Local Government Financing for Service Delivery and Local Development" is far from reality.*

**Committee Recommendations:**

- The Committee recommends that, Local Government Financing be enhanced to facilitate actual realization of the benefits of Fiscal Decentralization Strategy.**

- b) **The Committee further recommends that, the Ministry of Finance, Planning and Economic Development calculates the Unconditional Grants to Local Governments in a manner specified in Schedule 7 of the Constitution.**

#### **4.3 Budgets of Public Corporations and State Enterprises**

In compliance with Section 13(11)(f) of the Public Finance Management Act, 2015(as amended), the Minister for Finance, Planning and Economic Development laid before Parliament, the proposed budgets for Public Corporations and State Enterprises for FY 2022/23.

**The Committee observed that out of 65 Public Corporations and State Enterprises, only 14 submitted their budgets on the Programme Budgeting System for FY 2022/23. It is with concern that the number of Public Corporations and State Enterprises submitting their budgets has further reduced from 26 for FY 2021/22 to 14 for FY 2022/23. This implies that more Public Corporations and State Enterprises do not comply with the PFM Act despite previous Parliament recommendations for submission by all Corporations and Enterprises.**

#### **4.4 Parish Development Model**

Rt. Hon Speaker and Hon. Members, the Parish Development Model (PDM), is a strategy for organizing and delivering public and private sector interventions for employment generation and wealth creation at the Parish Level as the lowest planning, budgeting and service delivery unit. Government aims to graduate the 39% of households (about 16 million Ugandans) in the subsistence economy into agents of wealth creation under the PDM. With the PDM Government targets a minimum household income of UGX 20 million per household per annum. The PDM is a universal programme covering all the 10,594 parishes of the country.

The Model's operational focus is on prioritizing development of 18 commodities which include coffee, cotton, cocoa, cassava, tea, vegetable oils or oil palm, maize, rice, sugar cane, fish, dairy, beef, bananas, beans, avocado, Shea nut, cashew nuts and macadamia nuts. The Parish Development Model canters on seven (7) pillars that include:

<b>Pillar</b>	<b>Category</b>	<b>Lead MDA</b>
Pillar 1	Production, Processing and Marketing (Value Chain Development)	MAAIF
Pillar 2	Infrastructure and Economic Services	MoWT
Pillar 3	Financial Inclusion	MFPED

Pillar	Category	Lead MDA
Pillar 4	Social Services	MoES
Pillar 5	Mindset Change & Community Mobilisation	MoGLSD
Pillar 6	Parish Based Management Information System	MoICT&NG
Pillar 7	Governance and Administration	MoLG

**Source: MFPED**

## **Update on the Implementation of the PDM**

### **a) PDM Financial Update**

In FY2021/22, UGX 200 billion was appropriated towards preparatory activities for the phased implementation of the PDM. These funds were able to support key activities like the establishment of the PDM Secretariat, recruitment of 6,000 Parish Chiefs - the posts filled so far are 9,847 (93%); popularization of the Parish Development Model; development of PDM guidelines and manuals for the seven pillars, among others.

Furthermore, Parliament under Supplementary Schedule No. 1 for FY2021/22, approved additional funding for PDM as follows: **UGX 3 billion**-Mindset Change and Community Development activities under MoGLSD; **UGX 29.3 billion**-operationalize the recently created sub-counties and town councils; **UGX 20.98 billion**-to increase Parish Revolving Funds to UGX 17 million per parish; **UGX 6.6 billion** for establishment of Parish SACCOs countrywide; and **UGX 3.96 billion** to operationalize the PDM Secretariat.

It should be noted that UGX 142.581 billion has so far been released towards implementation of preparatory activities under the PDM

**Table 11: PDM Approved Funds (UGX Billion)**

Expenditure Category	Approved FY2021/22	Approved Supplementary Budget FY2021/22	Revised Approved FY2021/22
Revolving Fund	126.56	20.98	147.54
Administrative Costs	17.58	32.3	49.88



Government intends to rollout the PDM implementation countrywide in Quarter 4 of FY2021/22. The national roll-out implementation strategy shall focus on: Community awareness and sensitization, roll out PDM management information system; data collection; enterprise selection & group formation; and PDM SACCO establishment.

*Committee observations on the PDM:*

- i. **Capacity gaps of Parish Chiefs.** Most the Parish Chiefs are newly recruited and require extensive training to be able to deliver as expected. The Parish Chiefs are the coordinators of PDM activities at the Parish and Secretary to the Parish Development Committee (PDC); and therefore very critical in the implementation of the PDM.
- ii. **Staffing gaps for extension workers at sub-county level.** The newly elected PDM SACCO leaders shall require a lot of technical support from Extension Workers and yet exists unfilled staff structures for extension workers.
- iii. **Homogeneous budget allocation.** Each Parish has been indicatively been allocated UGX 100 million in the FY2022/23 under the Parish Revolving Fund. This homogeneous allocation does not take into account varying socio-economic, geographical and population dynamics.

**Committee recommendations on the PDM:**

- i. **There is an urgent need to extensively and continuously train Parish Chiefs and PD Committees**
- ii. **Recruitment of extension workers (where there are staffing gaps), train and orient critical Local Government staff;**
- iii. **Develop a Parish grant formula (taking into socio-economic, geographical and population dynamics) aimed at informing the grant allocation under the Parish Revolving Fund.**
- iv. **Intensive monitoring of the PD funds to ensure timely feedback**

**4.5 Revitalizing Business Activity**

Rt. Hon. Speaker and Hon. Members, business activity across the country is not yet back to pre-lockdown levels in terms of operational capacity, revenues and profits. During lockdown revenue losses were about 70% and about 30% after lockdown<sup>1</sup>. There were large losses in employment during lockdown; and after lockdown. Businesses have been severely constrained by low demand, lack of liquidity as well as difficulties in accessing inputs or supplies.

<sup>1</sup>Policy brief by MFPED and International Growth Centre: Impact of Covid-19 on Uganda Firms

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The strategy to restore business activities will be on implementing fiscal and monetary measures to boost aggregate demand in order to mitigate the impact of COVID-19 on businesses and MSMEs. In this regard, the following interventions have been prioritized:

- a) Business recovery fund to enable small businesses to access low-cost capital to recover;
- b) EMYOOGA Funding, and support to SACCOs to provide seed capital for small businesses including special interest enterprising groups;
- c) Implement the financial inclusion pillar of the Parish Development Model (UGX 1.059 trillion);
- d) UDB Capitalization and other financing schemes such as the Agricultural Credit Facility;
- e) Strengthening Private Sector Institutional and Organizational Capacity by focusing on the establishment of functional Business Development support service centers regionally;
- f) Fast-tracking the approval of the Financial Sector Development Strategy (FSDS) by Cabinet to ensure a sound and integrated financial sector. This aims at increasing formal savings to from 16.5% of GDP in FY2017/18 to 53% of GDP in the medium term;

*Committee observations:*

- *There are major risks to the economic or business outlook that include: geopolitical conflicts both at regional and international levels; continued disruptions by COVID-19; climate change, pests and diseases; oil prices and other commodity price risks; and land disputes, which might undermine the full implementation of the PDM.;*
- *Increased domestic borrowing in the midst of increased public expenditure pressures and inadequate revenue collections;*
- *Continued accumulation of domestic arrears by Government suffocates business capital and liquidity;*

**Committee recommendations:**

- **Fiscal consolidation, appropriately based on both revenue and expenditure measures should seek to stabilize the public debt ratio. Prudent debt management is important to reduce vulnerabilities, particularly given Uganda's moderate risk of debt distress ratings. Every effort should continue to be made to seek concessional financing while reducing reliance on domestic financing to alleviate crowding out private sector financing;**



- **An accommodative monetary policy stance should be maintained in order to revitalize business activities;**
- **To scale up the provision of affordable long term financing by development finance institutions like UDB or other government banks (e.g. Post bank, Pride Micro finance);**
- **Promote Foreign Direct Investment (FDI) through well-developed industrial parks;**
- **Government must halt the accumulation of domestic arrears**

#### **4.6 Public Investment Management**

Rt. Hon. Speaker and Hon. Members, the Public Investment Management Reform Strategy provides that projects are supposed to be delivered on budget and on time in order to achieve the desired goals and objectives. All Government projects are entered into the Public Investment Plan (PIP) for them to access funding from the budget.

*Committee observations:*

- i. *According to the 2020/21 Financial Audit Report by OAG; only 40% of the projects in the Public Investment Plan (PIP) were still within their expected time period. This was attributed to lack of adequate planning and readiness, delays in procurements, late acquisition of right of way, poor contract management, and inadequate capacity to implement and evaluate ongoing projects, and unauthorized changes in the scope, among others.*
- ii. *The OAG further noted that 125 projects in the PIP with total budgets of UGX.4,410 billion did not meet the requirement of having their capital component accounting for at least 70% of the total project cost;*
- iii. *Government has limited pool of PIMS experts required to undertake the critical processes of PIMS especially project preparation and appraisal, project implementation, Monitoring and Evaluation which delays commencement, stagnation of strategic projects and frequent adjustments in project cost and scope;*
- iv. *The unit cost of implementing infrastructure projects most especially in Sustainable Energy Development and Integrated Transport Infrastructure and Services programmes have gradually increased. This is mainly attributed to over dependence on foreign expatriates to supervise and undertake the civil works for the respective projects.*
- v. *Lack of an appropriate policy to anchor all the public investment reforms that are being undertaken across Government. This has continued to*

*impact project appraisal, implementation, Monitoring and Evaluation projects, and maintenance of the created assets.*

- vi. Programmes and Ministries, Departments and Agencies (MDAs) have continued to prioritize new projects at the expense of ongoing projects. This has led to the over stay of projects in the PIP*
- vii. Budgeting for counterpart funding has persistently been a challenge which is affecting performance of externally funded projects. The total requirement for counterpart funding for the period FY 2015/ 16 to FY 2020/21 was estimated at UGX 11, 200.64 billion. However, Government provided Counterpart funding worth UGX 4,627 billion over the same period, representing 41 percent hence leaving a funding gap of UGX 7, 130 billion. This is on account of funding constraints faced by Government.*

**Committee recommendations:**

- i. Effectively implement Government's project selection criteria, which will ensure that only 'ready' projects are selected from the pipeline of bankable projects in the Integrated Bank of Projects for inclusion in the annual PIP and budget. The selection criteria should ensure among others, that projects have met all readiness conditions such as acquisition of right of way, availability of fiscal space to take on new interventions, ranks the financial and economic benefits of projects to the entire economy among others.**
- ii. Ensure regular monitoring of projects during implementation and ex post evaluations;**
- iii. Fast track completion of the National Public Investment Management policy. This policy is intended to provide proper anchorage for all the Public Investment Management System reforms that are being established across government to guide public investment management;**
- iv. There is need to build a critical mass of PIMS experts across Government over the medium term;**
- v. Proper sequencing and prioritization of projects. MDAs should prioritize completion of ongoing projects before embarking on new projects to avoid constraining the fiscal space for the country;**

**4.7 Enhancing Domestic Revenue Mobilization**

Government launched a Domestic Revenue Mobilisation Strategy (DRMS FY2019/20-FY2023/24) in the October 2019 with the core objective to improve revenue collection, lifting Uganda's tax-to-GDP ratio to between 16-18% within the next five financial years; and thereby reducing the risks associated with debt accumulation to fund the much-needed infrastructure investments and social policy spending.

The Committee observes that the domestic revenue mobilisation efforts have been currently hindered by the COVID-19 pandemic; a lack of a National Tax Policy that would form the basis for tax legislation and administration; large informal sector, lack of a DRMS implementation plan, tax arrears (currently at UGX 209.9 billion), and tax exemptions worth UGX 7.7 trillion, among others.

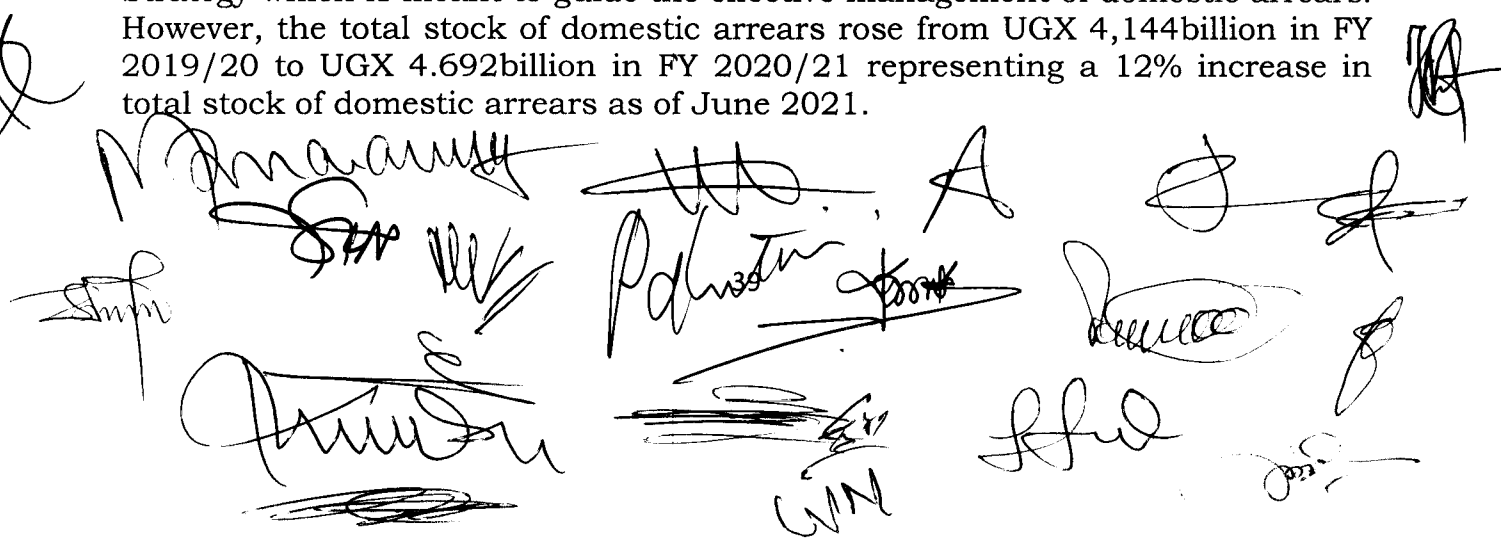
According to the December 2021 audit report by the OAG, there are no clear policy guidelines for the issuance, management, and monitoring of the different tax benefits and incentives issued by the Government to different individuals. It was also noted that there is no mechanism in place for evaluating and or assessing the impact of the benefits granted.

**In order to enhance domestic revenue mobilization efforts, there is need to undertake the following:**

- a) Establish clear policy guidelines for the issuance, management, and monitoring of the different tax exemptions and incentives**
- b) Fast track the review of DRMS in view of the current economic challenges (Covid-19) and develops an effective Implementation Action Plan for the effective operationalization of the DRMS; this should include establishing policies to formalize the informal sector.**
- c) Develop a National Tax Policy that would form the basis for effective tax legislation and tax administration as currently there is none.**
- d) Implement a coordinated approach to revenue mobilization across Government Ministries, Departments and Agencies to improve revenue mobilization efforts;**
- e) Undertake a studies and develop a monitoring framework on the effectiveness of tax exemptions in Uganda**

#### **4.8 Domestic Arrears**

Hon. Members, Government developed a Domestic Arrears Management Strategy which is meant to guide the effective management of domestic arrears. However, the total stock of domestic arrears rose from UGX 4,144 billion in FY 2019/20 to UGX 4.692 billion in FY 2020/21 representing a 12% increase in total stock of domestic arrears as of June 2021.



Domestic arrears in Uganda are a long-standing challenge in response to which, Government has over the years put in place several measures to address the problem. These include:

- (i) The introduction of the Commitment Control System (CCS) in 1999,
- (ii) Strengthening the legal framework surrounding the Public Financial Management system with special provisions entrenching the CCS
- (iii) Formulation of a comprehensive domestic arrears strategy as part of the 2007 Public Debt Strategy;
- (iv) Introduction public financial management systems and reforms such as the Integrated Financial Management System (IFMS), Programming Budgeting System (PBS), and decentralization of the salary and pension payrolls, all aimed at strengthening budgeting and expenditure controls.

Domestic arrears accumulation is mainly attributed to widespread weakness in the PFM system but more specifically to poor budget planning, which manifests itself through numerous supplementary budgets and frequent virement.

**The Committee recommends that Government explores strategies to stop the accumulation of domestic arrears as this constrains private sector growth.**

#### **4.9 Multi-Year Commitments Statement (MYCS) of Government-FY 2022/23**

The statement on Multi-year Commitments was laid in the House as per Section 13 (10c) of the PFM Act, 2015 (as amended). The multi-year commitments consist of expenditure requirements on projects or undertakings whose implementation spans more than one year.

Rt. Hon. Speaker and Hon. Members, Section 23 of the PFM Act, 2015 (as amended) mandates Parliament to authorize a Vote to make a multiyear expenditure commitment and where Parliament authorizes, the annual budget shall indicate the commitments approved for the financial year and the approved multiyear commitments.

In addition Section 23 (4) requires the Minister to submit a report to Parliament every financial on the performance of multiyear commitments made.

*Committee observations:*

- a) The total value of multiyear project commitments for the period of FY2022/23 to FY2025/26 is UGX 35.027 trillion, with UGX 22.994 trillion funded by Government of Uganda and UGX 12.032 Trillion provided through external financing. These projects commitments are summarized in table 12 below:

**Table 12: Annual multiyear budget requirements for ongoing projects (UGX Billion)**

<b>Project Requirements by funding Sor.lnce</b>	<b>FY2022/23</b>	<b>FY2023/24</b>	<b>FY2024/25</b>	<b>FY2025/26</b>	<b>Grand Total</b>
GoU	8,504.0	7,059.0	4,289.0	3,143.0	<b>22,994.0</b>
Donor	6,623.0	3,060.0	1,937.0	412.0	<b>12,032.0</b>
<b>TOTAL</b>	<b>15,127.0</b>	<b>10,119.0</b>	<b>6,226.0</b>	<b>3,555.0</b>	<b>35,027.0</b>

**Source: MYCS for FY2022/23**

- b) The Committee undertook an assessment of the projects under the Multi-year Commitments against the Public Investment Plan (PIP) for FY2021/22-FY2024/25 and noted some inconsistencies in the project completion dates. However, the Committee was informed that 94 projects worth UGX 5.66 trillion were expected to exit the Public Investment Plan by 30<sup>th</sup> June 2022; but were granted extension by the Ministry of Finance, Planning and Economic Development; due to delays that were occasioned mainly due to the Covid-19 restrictions and inadequate counterpart funding.
- c) Performance of multiyear commitments made by Government in FY2020/21 was presented under the Multiyear Commitments Statement of FY2022/23. Notably, a number of projects could not be completed in time due to a number of challenges ranging from pending contractual obligations, delayed disbursements from development partners, inability to execute physical works due to movement restrictions occasioned by the Covid- 19 pandemic, inadequate financing for counterpart obligations;- administrative reviews in procurement among others;

**The Committee recommends that Parliament approves the Multi-year Commitment for the Votes as highlighted in Annex 1 of the Uganda Multi-Year Commitment Statement of F2022/23 that was presented to Parliament on the 31<sup>st</sup> of March 2022.**

## PART B: RECONCILIATION AND HARMONIZATION OF BUDGET ESTIMATES FOR FY2022/23

**TABLE A: RESOURCES IDENTIFIED FOR REALLOCATION**

Vote	MDA	Item Description	Amount (Ushs '000)		Justification
			Recurrent	Development	
130	Treasury Operations	Sub Programme 02 Resource Mobilisation and Budgeting; Sub sub Programme 01 Treasury Operations; Dept 001 Administration; Budget Output 560050 Debt Service Payments; item 412203	319,552,683		This is in respect to Promissory Notes to be issued to lubowa Hosptal Construction for FY 2022/23. However, no evidence for works done in FY 2021/22 despite issuance of Promissory Notes worth US\$ 113.25 million

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Vote	MDA	Item Description	Amount (Ushs '000)		Justification
			Recurrent	Development	
		Sub Programme 02 Resource Mobilisation and Budgeting; Sub sub Programme 01 Treasury Operations; Dept 001 Administration; Budget Output 560050 Debt Service Payments; item 242003	70,520,400		Reduction of Bank charges due to a reduction of the fiscal deficit by 25%; reduction in external financing disbursements by 16%; and reduction in Issuance of Treasury Securities by 6%
		Treasury Bond Costs	900,000,000		Over provision of funds for this purpose
		Commitment Fees	46,153,001		Over provision of funds for this purpose

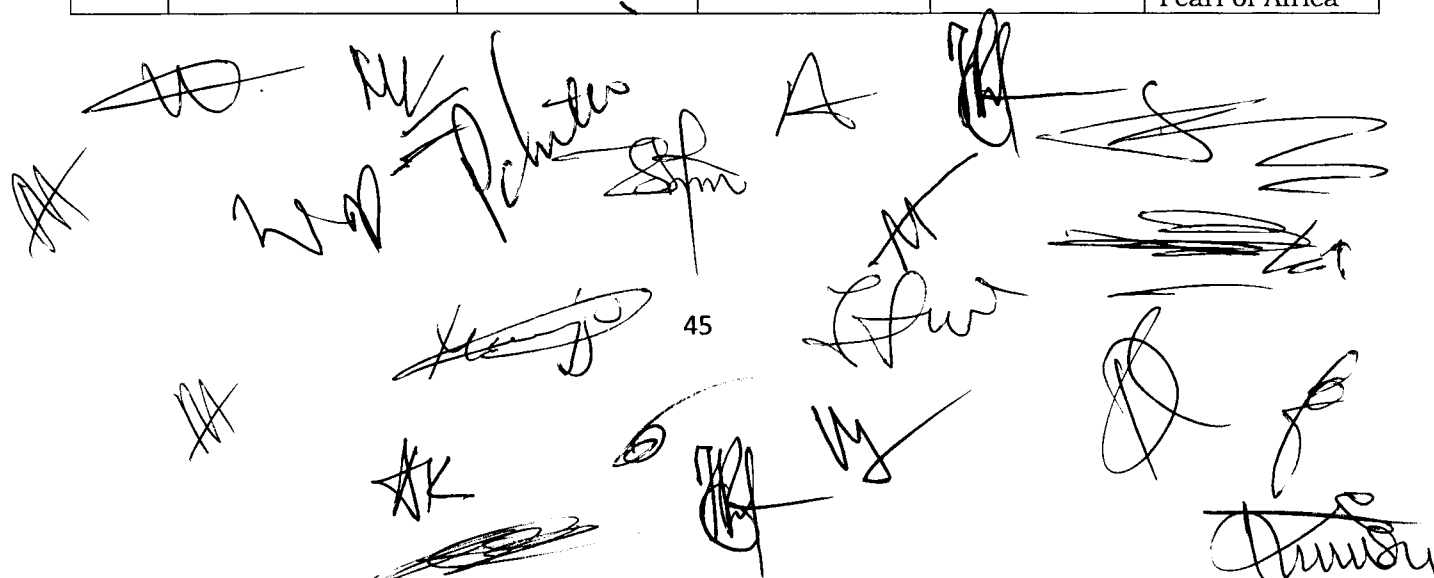

  
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Vote	MDA	Item Description	Amount (Ushs '000)		Justification
			Recurrent	Development	
015	Ministry of Trade, Industry and Cooperatives	Soroti Fruit Factory continuous allocation of funds from government to purchase fruits for running factory does not make business sense	1,000,000		Shs.2Bn had been allocated to Soroti Fruit Factory continuous allocation of funds from government to purchase fruits for running factory does not make business sense
		Government Contribution to Munyonyo		86,400,000	Gov't should first carry out valuation to determine additional equity
022	Ministry of Wildlife, Tourism and Antiquities(MTWA)	Item; 211101 General Staff Salaries & Item; 273104 Pension; Excess Provision for Wage (1.375Bn) & Pension(0.410)	1,810,000		MTWA actual Wage and Pension requirement is Sh.2.33Bn and Shs.0.598Bn respectively. Instead , Shs.3.74Bn and Shs.1.0Bn has been allocated for Wage and Pension respectively hence Excess Provision for Wage(1.41Bn) & Pension(0.410)

The bottom of the page contains numerous handwritten signatures and initials in black ink. Some of the more prominent ones include 'AK', 'Pahutu', and several other stylized names and marks.



Vote	MDA	Item Description	Amount (Ushs '000)		Justification
			Recurrent	Development	
		Item 263402: Transfers to Government Institutions; Reduce UWA Government subvention allocated during COVID 19 Lockdown when UWA could hardly collect any revenue	12,000,000		Reduce UWA Government subvention allocated during COVID 19 Lockdown when UWA could hardly collect any revenue in favour of other priorities within the tourism sector
117	Uganda Tourism Board (UTB)	Internal reallocation from Nonwage Recurrent to Wage to recruit additional staff	2,610,000		Internal reallocation to enable UTB to recruit additional staff to regulate the sector and Market Uganda's Tourism Potential and the Newly unveiled Tourism Destination Brand "Explore Uganda the Pearl of Africa"

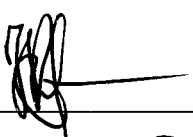

  
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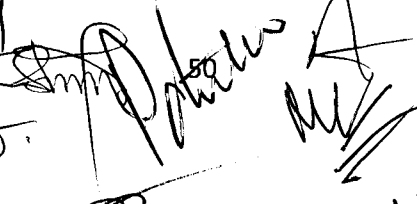

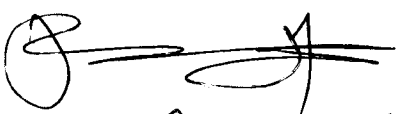


Vote	MDA	Item Description	Amount (Ushs '000)		Justification
			Recurrent	Development	
017	Ministry of Energy and Mineral Development	End of ESKOM Concession		45,700,000	ESKOM concession ends in 2023. Although there is need for a seamless buyout of ESKOM, the Committee observes that this must be done based on an assessment by OAG & Government Chief Valuer(GCV)
		Albatros Energy		57,600,000	To prioritise transmission, distrubution and connection to the last mile
013	Ministry of Education Sports	Item Code 225101- Consultancy services	1,300,000		For purposes of rationalization of funds to cater for other priorities in the Sub programmes
		Item Code 225204- Monitoring & Supervision	1,500,000		For purposes of rationalization of funds to cater for other priorities in the Sub programmes
		Item code 227001-Travel Inland	5,000,000		For purposes of rationalization of funds to cater for other priorities in the Sub programmes

Vote	MDA	Item Description	Amount (Ushs '000)		Justification
			Recurrent	Development	
		Item Code 312121-Non Residential Acquisition		10,000,000	For purposes of rationalization of funds to cater for other priorities in the Sub programmes
		Item Code 221007-Books,Periodicals & Newspapers	1,000,000		For purposes of rationalization of funds to cater for other priorities in the Sub programmes
		Item Code 313121-Non Residential bldgs. Improvement		3,000,000	For purposes of rationalization of funds to cater for other priorities in the Sub programmes
		Item Code 221009-Welfare & Entertainment	1,000,000		For purposes of rationalization of funds to cater for other priorities in the Sub programmes
		Item Code 221011-Printing, stationery, photocopying & binding	1,000,000		For purposes of rationalization of funds to cater for other priorities in the Sub programmes



Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
008	Ministry of Finance, Planning and Economic Development	Microfinance Support Center Capitalisation	7,000,000		Recapitalization of Microfinance Support Center (MSC) to enable it respond to the increased pressures of microfinance as a result of the impact of Covid - UShs 7bn for operations and for capacity building for SACCOs
			38,000,000		Grants for groups not yet ready to borrow, this would help provide seed capital to enable them later to graduate to borrowing. It is also intended to help relieve the groups that may have suffered disaster
010	MAAIF	Agricultural Mechanisation		20,000,000	For assorted agricultural tractors and equipment
		Regional Mechanisation Centers		6,000,000	For 3 regional mechanisation centers
108	National Planning Authority (NPA)	Item 211104- Gratuity; Item 212201- social security; Item 212102 medial expenses	3,000,000		Non-wage costs resulting from additional recruitment

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		<b>Programme 01: Agro-Industrialisation</b> ; Sub Programme: 03: Storage, Agro-Processing and Value Addition; Sub Sub Programme 01: Development Planning ; Department 003 Programme Planning; Budget Output 010033 Agro Industrialisation Planning; Item: 211106	840,000		To undertake Feasibility Studies for Animal Vaccine Manufacturing and Commercialisation , Cold chain post- harvest handling infrastructure, developing of a local packing industry; and Value chain for the Construction Industry.
		<b>Programme 02: Mineral Development;</b> Sub Programme: 01: Mineral Exploration, Devt and Value addition;Sub Sub Programme 01 Devt Planning; Department 003 Programme Planning; Budget Output 060007 Intergrated Development Planning; Item: 211106	1,700,000		Feasibility study for the Establishment of Glass Manufacturing Facility
131	Office of the Auditor	Items: 211103- Statutory Staff Salaries 	9,000,000		Implementation of Restructuring of OAG, salary enhancement and revision of staff benefits


Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Items: 211104-Gratuity (Ushs 646,527.389); 212101 NSSF (Ushs 2,162,208.443)	1,900,000		Implementation of Restructuring of OAG, including revision of staff benefits
		Items 211106-Allowances; 212102- Medical Expenses; 221003- staff training	2,239,045		Implementation of Restructuring of OAG, including revision of staff benefits
		Project 1690: Retooling of OAG; Budget Output-000003 Facilities and Equipment Management; Item 312212-Light Vehicles		2,000,000	To Replace OAG aging Fleet of vehicles
		<b>Programme 16: Governance &amp; Security;</b> Sub Programme 05 Anti- Corruption & Accountability; Sub sub Programme: 01 External Audit Services; Dept 002: Central Government one; Budget Output 460081 Financial and Value for money audits; Items 211106, 227002, 225101	2,838,326		To undertake Audits in Foreign Missions given the accumulated audit of 36 missions abroad

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Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		<b>Programme 16: Governance &amp; Security;</b> Sub Programme 05 Anti- Corruption & Accountability; Sub sub Programme: 01 External Audit Services; Dept 001: Local Authorities; Budget Output 460081 Financial and Value for money audits; Items 211106, 225101, 227001	2,800,000		To cover the enire audit population in Local Governments
		<b>Programme 16: Governance &amp; Security;</b> Sub Programme 05 Anti- Corruption & Accountability; Sub sub Programme: 01 External Audit Services; Dept 004: Value for Money & Specialised Audits; Budget Output 460081 Financial and Value for money audits; Items 211106, 225101, 227001	1,400,000		To undertake 20 Value for money Audits; 4 Infrasturure Audits; 1 PPP project Audit



Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		<b>Programme 16: Governance &amp; Security;</b> Sub Programme 05 Anti- Corruption & Accountability; Sub sub Programme: 01 External Audit Services; Dept 005: Forensic Investigations& Special Audits; Budget Output 460081 Financial and Value for money audits; Items 211106, 225101, 227001	356,400		To undertake 20 forensic investigations
141	<b>Uganda Revenue Authority (URA)</b>	Sub Programme: Resource Mobilisation and Budgeting; Sub sub Programme 02: Revenue Collection and Administration; Dept: 001 Customs; Budget Output: 560054- Trade facilitation; Item 228004- Maintenace-Machinery & Equipment Other than Transport Equipment	10,000,000		To conduct Non- intrusive inspection of goods using the Automated System for Customs Data (ASYCUDA) by procuring deploying scanners across 7 new boarder posts

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Project 1622: Retooling of URA; Budget Output: 000017 infrastructure Devt& Management; Item 312129	2,400,000		Rent for office space in Kampala Metro, Kampala North & Kampala South
		Sub Programme 02: Resource Mobilisation and Budgeting; Department 002: Domestic Taxes; Budget Output: 560055 Tax Compliance & revenue; Item 221008	1,000,000		Procurement of the Bond Warehouse information Management System (BWIMS) to enhance URA warehousing controls
		Tax education workshops	5,000,000		To enhance to tax campaigns and education
143	UBOS	Wage-Shortfall	3,400,000		For recruitment of additional staff
		Compilation of the ongoing surveys and censuses including the Uganda National Household survey	3,238,198		For completion of the on going surveys
		Population Housing Census	2,000,000		For preparatory activities for population and housing census

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
153	Public Procurement & Disposal of Public Assets Authority (PPDA)	Program 16: Governance & Security; Sub Programme 05: Anti-Corruption& Accountability; Sub sub Programme 01: Regulation of the Procurement& Disposal System; Dept 003: Legal& Investigation; Budget Output 000012: Legal Advisory Services; Item 227001	2,700,000		Expansion of Audit Coverage
		Item 211102 Contract salaries; 211104 Gratuity; 212101-Social Security Contributions; 212102-Medical Expenses	4,986,000		Recruitment of additional Staff



Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
129	<b>Financial Intelligence Authority (FIA)</b>	Item: 211102- Contract Staff salaries	5,020,000		The Authority is at the moment operating at a capacity of 49% which is extremely risky for the country in view of the dynamic nature of the sector. These funds are to enable the sector recruit additional staff
		Items: 211104- Gratuity; 212101- social Security; 212102- Medical Expenses; 221004- Staff welfare	629,631		Non-wage recurrent costs as a result of the recruitment of 13 staff

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Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Sub Programme: 02 Security; Sub Sub Programme: 03 Directorate of Systems Administration and Security; Dept: 001 Systems Administration and Security; Budget Output: 120007 Support Services; Items: 221003, 221008, 227001, 227004	2,600,000		Enhancement of IT systems to fight Money Laundering on digital platforms. System will help the Authority have better view of the transactions of the financial services sector
		Security	3,000,000		Anti money laundering operations to detect and disrupt money laundering activities


  
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Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
162	Uganda Microfinance Regulatory Authority	Uganda Microfinance Regulatory Authority		2,850,000	for purchase of new vehicles for the authority. The authorities operations have been enhanced but no vehicles provided
		Onsite and offsite supervision compliance monitoring and evaluation	1,000,000		to enhance compliance and reduce risk posed with inadequate regulation
004	Ministry of Defense and Veterans Affairs (MoDVA)	Establishment of a Solar Plant		10,000,000	Establishment of a solar plant in Nakasongola to serve the national grid
145	Uganda Prisons Service	Prisons hygiene staff and prisoners	5,000,000		to facilitate and improve Prisoners & staff hygiene and general sanitation.
		Staff Uniform	2,000,000		To cater for shortfalls in funds for prison's staff uniforms

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Prioners Uniforms	2,000,000		To cater for shortfalls of funds for prisoner's uniforms
		Food for Prisoners	15,000,000		To cater for budget shortfalls in the budget for food of prisoners
		Classified	5,000,000		To cater for classified operations
154	Uganda National Bureau of Standards	UNBS to recruit additional staff	2,500,000		To anable UNBS to recruit additional staff to implement its mandate
015	Ministry of Trade, Industry and Cooperatives	Uganda Development Corporation (UDC) Gov't Equity		15,000,000	UDC- Investment in East Africa Medical Vitals. To buy the second line and working capital. The only factory in African Manufacturing powder-free Medical Gloves
		Management Training Advisory Center (MTAC) Subvention	5,000,000		to reduce deficits in the Provision of free Job Creation Training Interventions and life skills at Constituency level

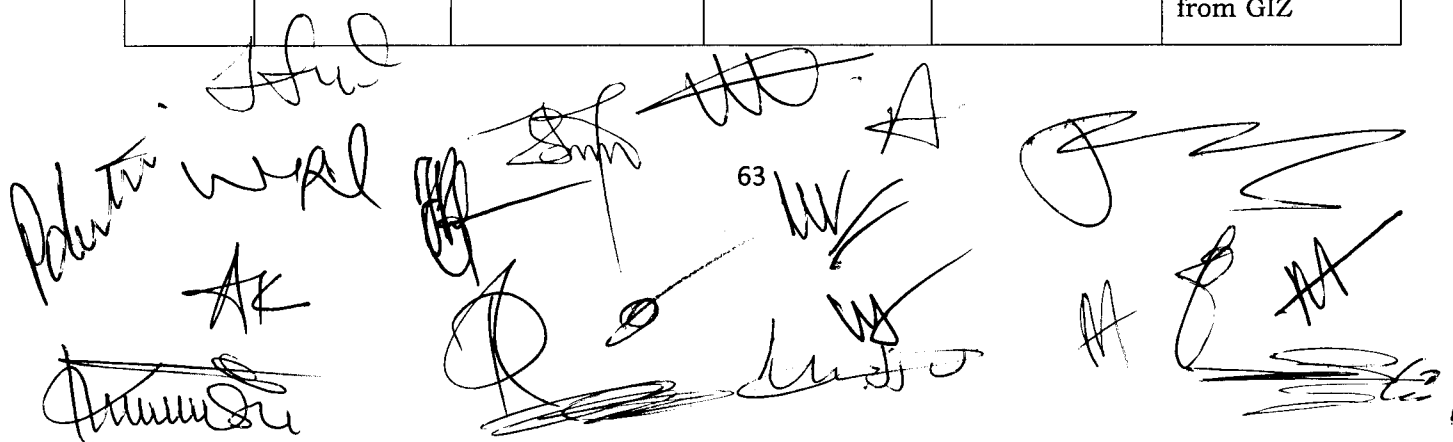


Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Compensation to Cooperatives	20,100,000		Compenstaion of war losses to cooperatives across the country: BCU (Shs 3bn); Lango Cooperative (Shs 2bn); West Mengo Coop (Shs 2bn); East Mengo Coop (Shs 2bn); Bumwambu Coop (Shs 2bn); Buyaka Coop (Shs 2bn); Masaka Coop (Shs 2bn); Teso Coop (Shs 2bn); Lambuli CP Coop (Shs 2bn); Kigezi Coop (Shs 1.1bn)
		Project Code:1495 - Rural Industrialization Development Project (RIDP)		6,000,000	To anable the procurement of value addition equipment and Machinery under Rural Industrializatio n Development Project (RIDP) to support Agriculture value chain .


  
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Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
022	Ministry of Wildlife, Tourism and Antiquities	Domestic Tourism promotion	5,000,000		Strengthening domestic tourism is the 1st step to recovering the sector from the negative effects of COVID-19 given its self-sustaining elements, promotes cultural and natural conservation and promotes balanced regional development
		Pier at Source of the Nile		2,000,000	Development of a modern Pier at the Source of the Nile to promote tourism.
		Compensation to Third Parties due to Fire destruction of private property and Human Wildlife Conflicts	7,000,000		To provide for the Compensation to Third Parties due to Fire destruction of private property and Human Wildlife Conflicts.

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
136	Uganda Export Promotion Board (UEPB)	Recruitment and Export Promotion	3,300,000		For recruitment of additional 20 staff (UShs 1.3bn) and enhance export promotion initiatives (UShs 2bn)
002	State House	Poverty Alleviation Initiatives (Model Villages)	5,000,000		To effectively facilitate the 27 model villages in the Country
017	Ministry of Energy and Mineral Development	Karuma and Isimba Community Development Action Plan (CDAP)		27,000,000	For the Community Development Action Plan implementation for Karuma (Ushs 15bn) and Isimba (Ushs 12bn)
		Maziba Dam		5,000,000	For rehabilitation of Maziba dam
		Project 1610 - Liquidified Petroleum Gas (LPG)		8,000,000	Reinstate budget cuts on the project in order for the Ministry to utilise grant component from GIZ



Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Rural Electrification		38,200,000	To enhance electricity connection to communities
160	UCDA	Coffee Roadmap	30,000,000		To support the implementation of coffee roadmap
152	NAADS	Tea seedlings arrears	12,000,000		To clear Tea arrears for the Nursery operators.
		Oil Seeds	9,000,000		To support cooking oil sector for import substitution
013	Ministry of Education & Sports (MoES)	Health Education and Training - Uganda Allied Health Examination Board (UAHEB)	1,340,000		For training/retooling 1,000 examiners to cater for increased number of students-UShs 1bn, and additional examinations management expenses UShs 0.34bn.
		Rehabilitation of Secondary School		5,000,000	Tororo Girls School 2.5 Bn, Immaculate Heart Rukungiri 2.5
		MDD Festivals	1,000,000		To organise Regional, National and East Africam MDD Festivals

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Mbale Sec SCHOOL		1,000,000	Semi olympic pool for hosting FEASSA games
		Health Education and Training - UAHEB		700,000	Purchase of 2 double cabins vehicles for exams distribution and related activities -UShs 0.400bn, Resource Center/Library UShs 0.30bn.
		Health Education and Training - Uganda Nurses and Midwives Examination Board (UNMEB)	2,188,000		The Board needs training and retooling of examiners (mentors, clinical instructors and tutors),Conduct research and for Communication , Public Relations and better Document Management

The bottom of the page contains numerous handwritten signatures and initials in black ink. These include:
 

- A large signature on the left that appears to be "Pahatu".
- Several sets of initials and short signatures, including "AK", "W", "R", and others.
- A signature on the right that looks like "Thompson".
- A central signature that is partially obscured by the page number.

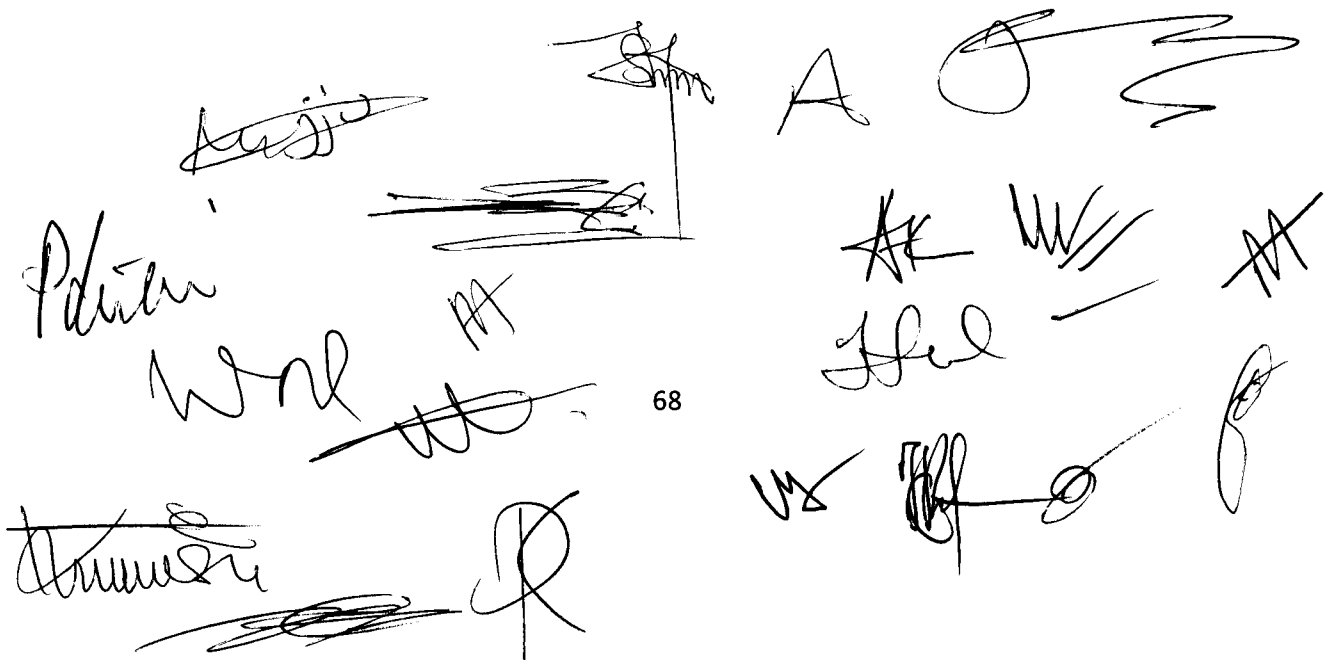
Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Health Education and Training - UNMEB		4,512,000	The Board needs UShs 0.512bn for IT Equipment and Software. And UShs 4.0bn for Construction of office block, simulation skills laboratories, conference facilities, resource center and confinement hostels.
		TVET Operations and Management - Nakawa Vocational Training Institute		2,000,000	Infrastructural development as it transits into a College. Was formally a Vocational Institute.
		Government Secondary Education	16,880,001		See Annex IV for details
		Basic and Primary Education	6,080,000		See Annex V for details


  
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Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Instructional Materials and equipment for Health Training Institutions- Non Wage Recurrent	2,711,000		To purchase equipment and PPEs for Health Training Trainees who are exposed to risk of infection.
		Training of teachers –Non Wage Recurrent	2,499,000		Retooling and equipping teachers with critical skills especially on the Lower Secondary Curriculum.
		Directorate of Industrial Training	8,000,000		Registration and Assessment of S.3 candidates and below under the Universal Secondary Education (USE) in the Competence based Assessment
		Sub Sub Programme 002 Admissions, Scholarships and Students	2,780,000		Increase funding from 1000 USD per student per month to 3000USD for 350 students

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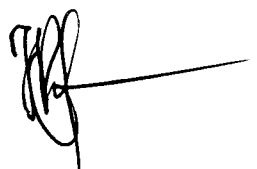


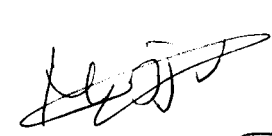

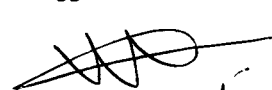

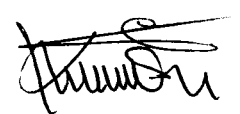
Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Sub Sub Programme 002 Admissions, Scholarships and Students	670,000		Providing air tickets to students benefiting from Hungary Scholarship. Students have to fly to Nairobi to apply for a VISA and the department needs USD 1500 for at least 150 students per year for a midterm break
		Subvention to Nambole Stadium	3,000,000		To cater for operational shortfalls


  
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- A signature that appears to be "A. O. S." with a large flourish.
- Initials "AK" and "WV" with a checkmark.
- A signature that looks like "Hil" with a checkmark.
- Various other scribbles, initials, and signatures, including one that looks like "P. M. W. N. L." and another that looks like "D. M. S. R.".



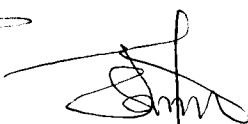
Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
	001 Physical Education and Sports	Uganda Sceondary Schools Sports Association (USSSA,)	5,000,000		Talent identification and development and East AFRICA AND International Schools Sports competions
		Operationalizatio n of Phase 1 of National High Altitude Training Center -Teryet		2,920,000	Need for payments after completion of phase 1 and continuous supervision to the end of the project

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Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
165	Uganda Business and Technical Examination Board (UBTEB)	Double Cabin Pickups		600,000	Purchase of 3 double cabin vehicles to assist the Board with the distribution of Examinations and related activities.
301	Makerere University	Purchase of Land		4,500,000	For purchase of land for Jinja Campus
020	MoICT	Parish Development Model Information System (PDMIS)	5,000,000		Parish Development Model Information System rolled out and operationalized.







  







Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Vision Group	2,900,000		Revamp the vernacular papers to facilitate communication to the locals on Government programmes to undertake massive public campaigns and dissemination of information on Government programmes
		Uganda Broadcasting Corporation (UBC)		9,047,000	To upgrade the dilapidated television centre in Kolo; Nation DT Hybrid Broadcast System designed and deployed to bring DT services; Change of all antenna systems for C-band to KU-band for DTT sites; Replace obsolete equipment in the National TV centre in Kololo (Ushs 0.377bn)
		Digitalization and Innovation	5,000,000		support to Local ICT innovations and innovators and regional hubs.

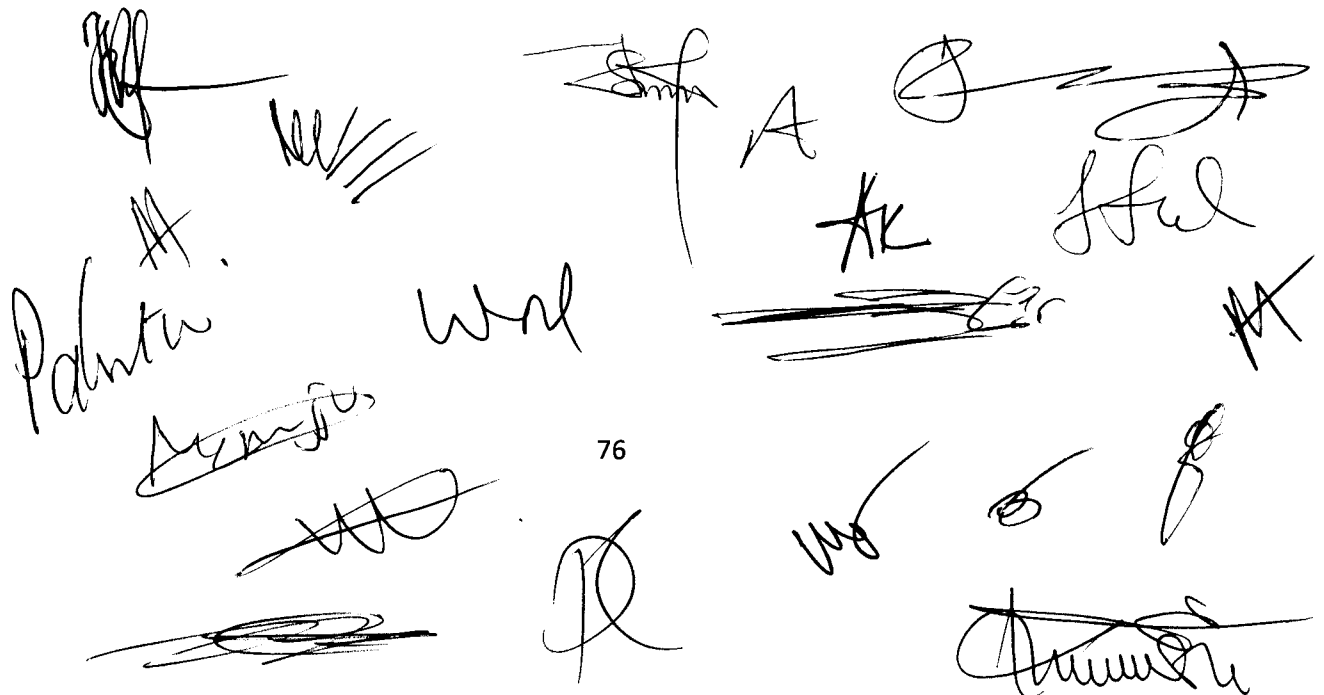




Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
'019	Ministry of Water and Environment	Bore hole/ production well drilling for community/village water supply and emergency water service		20,000,000	Drilling of boreholes to increase access to safe water supply in unserved areas and production well boreholes for motorization and piping to address access and distance to safe water sources in communities
		Support to Rural Water project-Source per village (Project 1614)		20,000,000	Implementation of the Presidential Directive of safe water supply source per village targeting especially the most critical areas below 50% safe water coverage.

  
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Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Service coverage acceleration project -(SCAP 100 - umbrellas)		20,000,000	The project plans to make 10,000 new connections countrywide, carry out 2,000 km of extensions, rehabilitate and improve on the state of water supply and sanitation infrastructure in 47 towns countrywide, and drill production boreholes to enhance water supply capacity in 36 towns countrywide.
		Development of solar powered irrigation and water supply systems		5,000,000	687 solar powered systems are to be designed and constructed in Urban Centers countrywide.

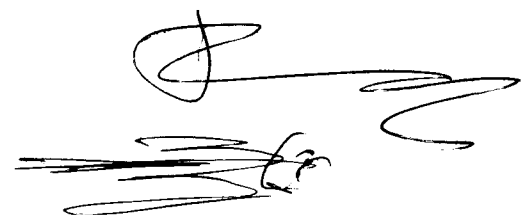

  
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Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Karamoja small town and rural growth centers water supply and sanitation project		5,000,000	Funds for the Project were re-allocated by Ministry of Finance Planning and economic development as a saving yet the Ministry had secured a new project approved through the vigorous project appraisal processes.
		water and sanitation development facility - East-phase II		5,000,000	Under the project there are towns with completed and ongoing designs ,however, pending construction and design completion due to inadequate funding
		water and sanitation development facility - south western-phase II		4,000,000	Funds for expansion and upgrade of water supply services to the municipalities of Sheema, Mitooma, Kabale, Kanungu, and Kisoro

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Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		water and sanitation development facility central - phase II		3,000,000	Currently the project has WSS under construction and these include Butemba, Kyankwanzi, Butenga, Kawoko, Kagadi, Kasambya, Kikandwa, Bamunanika, Kakunyu, Kiyindi, Kiwoko, Butalangu, Kayunga-Busaana town Busiika, Bugema and Nazigo, Lwamata, Ngoma and Kagadi.


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Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		water and sanitation development facility north - phase ii		4,000,000	Funds are meant for the pending construction and design completion due to inadequate funding and these include Yumbe TC (Yumbe), Obongi TC (Obongi), Rhino Camp, (Madi-Okollo), Arra/Duffile (Moyo), Lamwo TC (Lamwo), Palabek-Kal (Lamwo) Cwero (Gulu), Patiko (Gulu), Bala(Kole), Kole(Kole), Apala(Alebtong) , Alebtong (Alebtong).
		Inner Murchison Bay project		5,000,000	For payment of the advance payment for construction of National Water quality testing and regional Laboratories
		Strengthening Water Utilities regulation project (Project 1660)		8,440,000	Towards counterpart funding for project 1660



Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Capacity Building	630,000		Capacity building of IG staff to fight corruption and maladministration in the public sector
104	Parliamentary Commission	Recurrent Shortfalls	4,198,000		Shortfall in Parliamentary Commission Budget
		Recurrent Shortfalls	187,000,000		Shortfall in Parliamentary Commission Budget
		Parliamentary Budget Office	2,200,000		For development of an Integrated Macro-Micro economic model. This would strengthen the office to undertake impact analysis of fiscal/budget decisions & undertake economic forecasting similar to those undertaken by a Fiscal Council. This support was approved by Parliament during consideration of the Charter of Fiscal Responsibility

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
133	Office Directorate of Public Prosecutions	Procurement of Vehicles		6,000,000	Procurement of Vehicles
		Operation fund - non wage	5,000,000		For operational shortfalls
		Security	1,200,000		Security needs for staff and Property
148	Judicial Service Commission	Operational	1,520,000		Implementation of expanded mandate
121	Dairy Development Authority	Rehabilitate and equip the Mbale dairy factory		6,000,000	Rehabilitation and equipping of Mbale Dairy factory
142	National Agricultural Research Organization	Agricultural research laboratories and retooling of institutes		20,000,000	Equip Agricultural research laboratories and retool institutes with research machinery and transport equipment

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
125	National Agriculture Genetic Research Centre and Data Bank	NAGRC&DB farms		27,000,000	For Introduction, multiplication, and production of tropicalized superior breeding stock on NAGRC&DB farms (cattle, goats, sheep, pigs etc) and availing them to farmers countrywide.
		Wage-Shortfall	1,100,000		To cater staff recruitment
		Pig Breeding Centre/Facility		10,000,000	Establishment of pig breeding centre/facility (Njeru Stock Farm)
		Fish Hatcheries		8,000,000	Establishment of fish hatcheries in Amolatar District for production, availing and uptake of fish fries and fingerlings

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
018	Ministry of Gender, Labour and Social Development	National Women Council	5,000,000		Support 146 district Women councils. Induction of newly elected sub county and Parish women councils
		Promotion of green Jobs and fair labour markets	2,000,000		In order to scale up this programme to constituency level these funds are required to procure toolkits and JUAKALI equipment for special interest groups
		National Special Grant for PWDs	2,000,000		Enhancing livelihoods of PWDs. The grant so far as benefited a total of 14,330 (Males 7,124; female 7,206)
		Special Enterprise Grant for Older Persons (SEGO)	1,200,000		To address the age disparities created by SAGE targeting criteria. This targets Older Persons between 60 - 70 in groups and not reached by SAGE grant.



Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		chemical Safety Programme and procurement of OSH equipment	1,000,000		Strengthening Occupational Safety and Health - Regulation of Toxic waste
		National Council for Older persons	1,300,000		To enhance mobilization of Older persons to participate in development programs through the Parish Development Model
401	Mulago National Referral Hospital	Medical Supplies	9,000,000		Drugs & Medical Supplies
		Medical Supplies	3,000,000		Dialysis
		Maintnance		3,000,000	Equipment maintenance
		Civil Works		5,000,000	Civil Works
014	Ministry of Health -	Renovation/upgr ade of HC IVs		20,000,000	Upgrade of HCIIIs to HCIVs and Renovation of Kabwohe HCIV(2.5bn). See Annex III for details
		-Infrastructure for 10 CT scans		10,000,000	Construction of 10 buildings for CT Scans
		Tuberculosis drugs	3,000,000		Global Fund is pulling out on their support

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
422	Yumbe Regional Referral Hospital	Operational shortfalls	5,000,000		Operationalise the hospital at Regional referral hospital level
134	Health Service Commission (HSC)	Vehicles		2,000,000	Procurement of vehicles
		Non wage recurrent Shortfalls	4,000,000		
418	Kawempe National Referral Hospital	Non wage recurrent Shortfalls	2,000,000		Maintenance of radiology, ICU, lab, laundry, CSSD equipment, machinery
417	Kiruddu National Referral Hospital	Non wage recurrent Shortfalls	2,000,000		Decentralisation of dialysis to 2 RRHs: Mbarara, Lira, & Mbale
402	Butabika National Referral Mental Hospital	Non wage recurrent Shortfalls	2,000,000		Feeding & uniforms

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
505	Uganda High Commission in Kenya ,Nairobi	Uganda House		10,000,000	Additional funding for the refurbishment of Uganda House
506	Uganda High Commission in Tanzania , Dar es Salaam	Preparation for shifting Embassy to Dodoma	1,500,000	3,500,000	To enhance Economic and commercial diplomacy and relocation related expenses
522	Uganda Embassy in France, Paris	Renovation and retooling		6,695,484	Renovation of chancery in Paris, retooling and motor vehicle
507	Uganda High Commission in Nigeria , Abuja	Utility van and construction		3,250,000	Utility van and construction

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
516	Uganda Embassy in Saudi Arabia, Riyadh	Vehicles		600,000	To purchase official car and utility van
		Addressing challenges of distressed Ugandans and retooling	1,000,000		For retooling and non-wage recurrent shortfalls
510	Uganda Embassy in the United States , Washington	Chancery building major renovation		2,000,000	Rehabilitation of the chancery building
523	Uganda Embassy in Germany, Berlin	Non-wage Recurrent Shortfalls	1,500,000		Enhancing Multilateral diplomacy of the Mission
		Retooling the Mission		970,000	For retooling the Mission

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
526	Uganda Embassy in Australia, Canberra	Official vehicle		400,000	For procurement of Official vehicle for the mission
527	Uganda Embassy in South Sudan, Canberra	Procurement of an ambulance		400,000	For procurement of an ambulance
534	Uganda Consulate in Kenya, Mombasa	Designs and BOQs		1,500,000	For designs and BOQs for the construction of the Chancery
		Non-wage Recurrent	1,200,000		Fro rent, medical , & ECD
535	Uganda Embassy in Algeria, Algiers	Vehicle and retooling		2,000,000	Purchase of the vehicle and retooling & ECD
536	Uganda Embassy in Qatar, Doha	Official vehicle		295,000	

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
016	Ministry of Works and Transport	Purchase of road maintenance equipment for new districts		27,000,000	For road maintenance in the 16 new Districts
		DUCAR Network			
		i) Construction of bridges		9,000,000	To address poor connectivity on the DUCAR network which worsens during the rainy season.
		ii) Low cost seal roads		23,000,000	To enhance road connectivity with all-weather roads
		MELTEC		9,000,000	Capacity building for Road construction in the Country
		Additional Funds for the National Building Review Board	5,700,000	5,000,000	For monitoring building development and construction of labs and offices

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
113	Uganda National Roads Authority (UNRA)	Irumba - Buyende road	3,000,000		Feasibility study and design
		Kyabakuza-Lwengo -Rakai road and Kyazanga - Lyakibirizi road	3,000,000		Feasibility study and design
		Sironko - Namunsi/Muyembe-Kapchorwa Section I (Project 1550)	10,000,000		Low cost sealing of Buyaga-Buluganya (Ushs 5bn), Kwarikwari-Odelo market (UShs 5bn) roads
012	Ministry of Lands Housing and Urban Development	Compensation Arrears	24,700,000		To clear compensation arrears on properties for cultural institutions - Buganda Kingdom (Ushs 9.646bn); To clear compensation arrears for Ranches. Block 27, Plots 130-136 Kaigoshora-Mbarara District (Ushs 0.836bn); Lwensinga Mitooma Block 38, Plot 2 (UShs 10.818bn); Isingiro Block 28, Plot 21, LRV 2930 (Ushs

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
					3.4bn)
021	East African Affairs	Sensitization and public awareness	1,800,000		Many Ugandans hardly know the importance of the EAC Integration and how to benefit from the EAC
		Compliance with implementation of EAC Decisions and Directives monitored and evaluated	849,000		The EAC council requires Uganda to implement all council, summit, sectoral councils decisions and directives.



Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		EAC Mandatory and statutory meetings	2,500,000		MEACA has failed to participate in key regional meetings due to a lack of funding. On a number of incidents
		Hosting of the 22 <sup>ND</sup> EAC Micro small-medium enterprise (MSME) Trade fair	1,200,000		The EAC MSMEs Trade Fair is an EAC activity that is held on an annual and rotational basis, and it is now Uganda's turn to host.
		EAC Common Market Implementation Plan (CMIP) evaluation	179,000		There is an urgent need for Uganda to monitor the performance of the CM implementation
		EAC Political Confederation	350,000		1 The 17 <sup>th</sup> Summit adopted the political confederation as a transitional model to the Political federation.

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		East African Community Monetary Union	380,000		Uganda is in the final stages of negotiating to host the East African community central bank.
		Policy-oriented research and dissemination	250,000		The urgent need to identify opportunities for Ugandan's and facilitate informed decision making
009	MINISTRY OF INTERNAL AFFAIRS	National Security Coordination;	12,000,000		The Ministry is the chair and lead agency on security. The Ministry coordinates and chairs the National Security Council, Joint Anti-Terrorism Taskforce (JATT), Joint Intelligence Committee (JIC) and Joint Operations Committee (JOC). There is need to cascade and strengthen linkage of these bodies at national with lower local levels at regions and Local Governments.

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Scale up operations of the Directorate of Community Service across the country	2,000,000		Security of Government premises and installations
120	<b>NATIONAL CITIZENSHIP AND IMMIGRATION CONTROL</b>	ICT systems and physical infrastructure		5,000,000	To support expansion of ICT systems and physical infrastructure to improve access, efficiency of immigration services
		Immigration management	3,000,000		Strengthen immigration management for improved service delivery and national security.
		Passport and other travel documents	20,000,000		Strengthen passport and other travel document issuance and service delivery
144	<b>UGANDA POLICE FORCE (UPF)</b>	Renovation of existing barracks		3,000,000	Renovation of existing barracks
		Classified Assets	20,000,000		To cater for shortfalls in classified operations

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		a) Fuel, Oil and lubricants	5,000,000		To cater for shortfalls in the budgets for fuel, oil and lubricants for UPF
		b) Repair & maintenance	4,000,000		To cater for repair and maintenance of UPF equipments
		Feeding in Operations (Food, water and Others)	5,000,000		To cater for shortfalls in the feeding budget for UPF
135	Directorate of Government Analytical Laboratory (DGAL)	National DNA bank of data	8,000,000		Construction National DNA bank of data
		Regional forensics laboratories	8,000,000		Equipping the regional forensics laboratories

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
001	Office of the President	Enhance Budgetary Provision to the Ministry of Security	10,000,000		To facilitate follow-up on threats against the national economic and development activities of Government, good governance problems and conspiracies.
		Facilitation of RDCs	7,500,000		To enhance effective monitoring of the implementation of Government Programs
		Recruitment of two (01) Office Assistants per District in RDC's Office	2,250,000		Mobilize masses and aid the RDCs Office in providing to the delivery of services
		Facilitation to the RDC Secretariat	1,500,000		To facilitate oversight on the operations of RDCs
		Facilitation to Presidential Advisors	1,000,000		To facilitate the operations of the Presidential Advisors some of whom are on Ministerial appointment

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Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Monitoring mainstreaming of Manifesto Commitments	1,567,000		To effectively monitor the implementation of manifesto commitments, the 23 strategic directives and mid-term evaluation of the manifesto commitments.
		Afro Arab Youth Council Headquarters	4,000,000		To procure 50 acres of land at Kitende-Nakawuka to house the Afro Arab Youth Council and associated amenities
		PACOB Secretariat	1,000,000		Operation shortfall
		SDGS	1,000,000		Operation shortfall for Secretariat
		Mulberry and Construction - Subvention to Tropical Institute of Development and Innovation (TIDI)		8,410,000	Continue managing mulberry establishment of 2,000 acres and establish 34 rearing houses



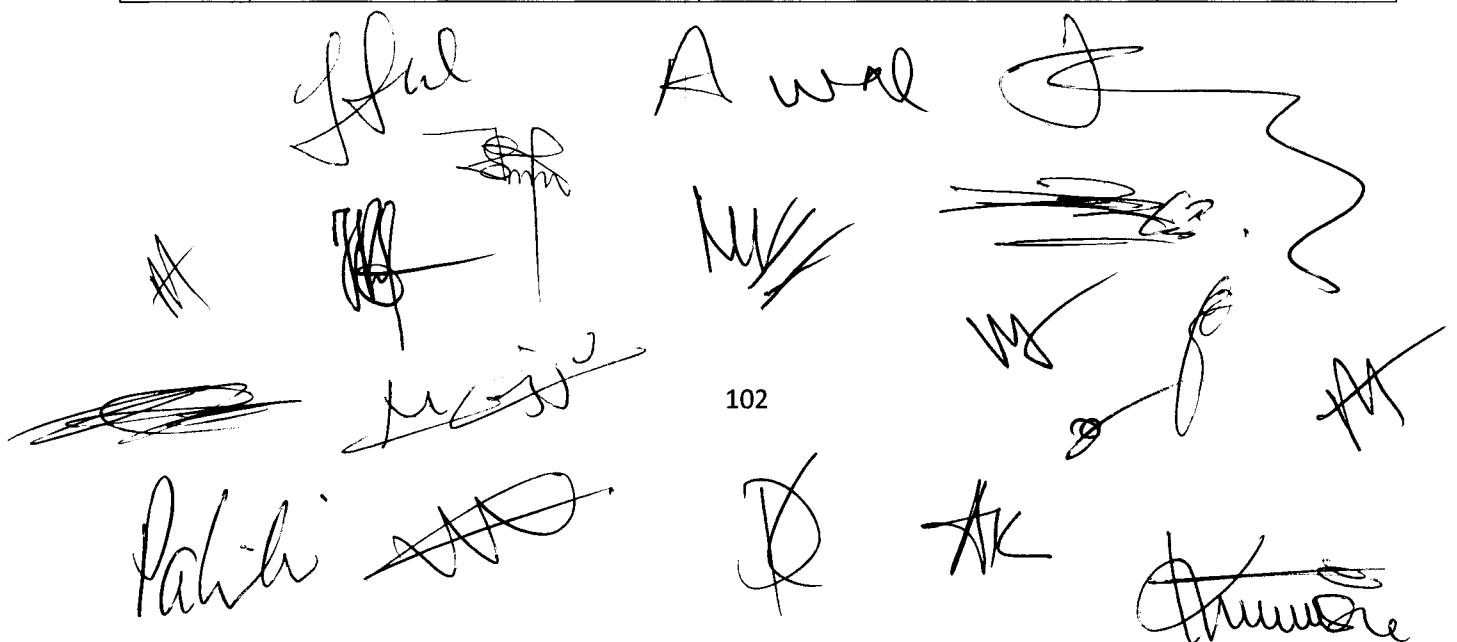
Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
023	MINISTRY OF KAMPALA CAPITAL CITY & METROPOLITAN AFFAIRS	Conducting Critical Feasibility Studies with GKMA	2,200,000		Facilitate feasibility studies
107	Uganda AIDS Commission	Airing out HIV Prevention Messages	3,400,000		Interventions to reduce HIV Prevalence in Uganda
		Accredit 5,000 CSOs	1,120,000		Interventions to reduce HIV Prevalence in Uganda
110	Uganda Industrial Research Institute	Support to UIRI	6,000,000		To cater for wage shortfalls -Ushs 4bn and non wage recurrent shortfalls - Ushs 2Bn
112	Directorate of Ethics & Integrity	Coordination of Inter Agency Forum (IAF) activities	1,000,000		To mitigate corruption and instil morals in the Citizenry.

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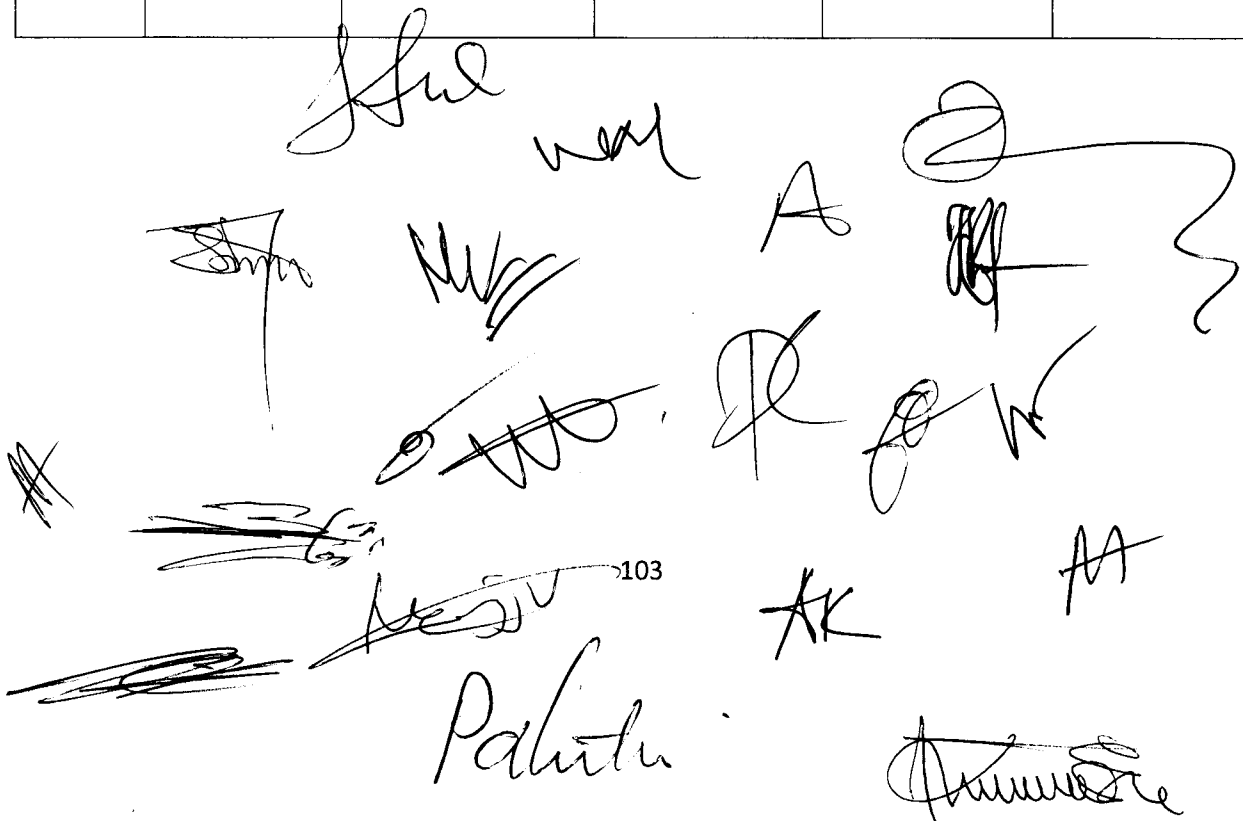


Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Leadership code	6,000,000		Wage 3Bn, non wage recurrent 3Bn
158	Internal Security Organization	Transport Equipment at ISO		12,000,000	To procure half of the required 345 Vehicles, and 1,048 Motor Cycles
		Recruitment and Training	2,000,000		Security issues are dynamic inn nature
		Internal Intelligence Collection	15,000,000		Strengthening Internal Security
		Technical Equipment for ISO		3,000,000	To counter Cyber threats
159	External Security Organization	Foreign Intelligence Collection	20,000,000		Strengthening External Security
122	Kampala Capital City Authority	Maintenance of Drainage Infrastructure in the City		15,000,000	To implement Kampala Drainage Master Plan

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Road Infrastructure Development & Maintenance		25,000,000	Road Infrastructure Development
005	Ministry of Public Service	Parish Development Model	400,000		In the Final launched guidelines of PDM, the Ministry of Public Service isco-chair on the Governance and Administration Pillar and also a member of the social services pillar. Furthermore, it will undertake activities to ensure adequate human resources and appropriate structures for implementation of the PDM activities.


  
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Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
003	Office of the Prime Minister	Functional Fees	5,000,000		To cater for shortfall in functional fees for offices of the Prime Minister- Ushs 1.4bn; 1st Deputy PM- Ushs 1.2bn; 2nd Deputy PM- Ushs 1.2bn; 3rd Deputy PM- Ushs 1.2bn
		Monitoring and Evaluation Department	2,000,000		To cater for shortfalls for M&E in the office of the Minister for General Duties
		Strengthening Existing Community Level Disaster Risk Management Capacities	7,000,000		To strengthen timely response by Uganda Red Cross


  
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Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
820	Bulambuli District	Grant to Bulambuli District		2,750,000	Grant to support construction of District Hqrs Ushs 2bn, completion of subcounties(Lusha UShs 0.075bn & Bumasoba Ushs 0.075bn) and construction new subcounties(Nabiwutulu Ushs 0.2bn, Simu Ushs 0.2bn & Sotti UShs 0.2bn)
861	Kiboga District	Grant to Kiboga District Local Government	450,000	750,000	Ushs 0.75bn for developing maternity ward for Lwamata HC; UShs 0.25bn for repair of district road equipment; UShs 0.2bn for developing the physical plan Lwamata Town Council
883	Lwengo District	Grant to Lwengo District Local Government		500,000	Support construction of St.Jude Kyazanga primry School

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
855	Kasanda District	Grant to Kasanda District Local Government		800,000	Ushs 0.5bn Kikandwe UMEA primary school, UShs 0.3bn Bweyonde primary school
840	Kabale District	Grant to Kabale District Local Government		500,000	Construction of Maziba primary school
851	Kanungu District	Grant to Kanungu District Local Government		1,307,000	UShs 0.507bn for construction of Kihiki Town Council Administration Block: Support construct accomodation structure of the following schools: UShs 0.2bn Rushaka primary school, UShs 0.2bn Matanda primary school, UShs 0.2bn Kazinga primary school, UShs 0.2bn Kihiki Community Secondary school
827	Butambala District	Grant to Gombe Hospital		3,000,000	Support to compleion of Gombe Hospital

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
607	Masaka City	Grant to Masaka City Recreational Centre		6,000,000	Support development of Masaka City Stadium
803	Agago District	Grant to Agago District Local Gov't		500,000	Support construction of Kal Aloii primary school
893	Mitooma	Grant to Mitooma District Local Government		8,750,000	Bitereko Skills Dev't Center- UShs 3.5bn; Bitereko HCIII upgrade-Ushs 0.8bn for Theater, Ushs 0.65bn for Maternity, Ushs 0.6bn Houses for Doctors, Ushs0.6bn General Infrastructure upgrade. Rutokye HC III - Ushs2.6bn
128	Uganda National Examination Board (UNEB)	Repair and modify containers		3,900,000	The Board requires additional UShs 5.9bn for repairing and modification of containers.
		Purchase of a web printer		3,900,000	The Board requires a web printer to replace the one they have had for over 20 years and mal functions.

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Carry out NAPE for both Primary and Secondary.	2,000,000		Additional allocation of US\$ 6.5bn to enable the Board carry out NAPE which has not been done for over six years now both at Primary and Secondary Level.
		Increase examiners rates.	2,250,000		Additional funds for the Board to increase the rates paid to the examiners.
		To train and retool examiners given the new LSC.	1,000,000		Additional funds to train teachers and retool examiners in regards to continuous assessment under the new lower secondary curriculum.
166	National Council of Sports(NCS)	Inadequate Non-Wage budget	5,100,000		MFPED allocates an additional US\$ 7.1 in order to enable the Council facilitate the upcoming Commonwealth games due in Birmingham UK in July 2022 as per the letter on 19th November 2021 from PS/ST.

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Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Funding for Sports Federations	17,500,000		Football (Shs7Bn) Athletics, Netball & Boxing (3.60 Bn), Basketball, Cricket, Motorsports, Paralympics & Rugby (3.75 Bn), Other 15 Federations (Shs 2.25 Bn), Other 27 Federations (Shs 0.9 Bn)
111	National Curriculum Development Centre	Training Secondary school teachers on LSC	2,000,000		Retooling of 70000 secondary school teachers of S1 to S4 ON TE CONTINUOUS ASSESSMENT BY UNEB under the revised O'Level curriculum
		Dev't and dissemination of assessment guidelines for LSC 20%	1,000,000		Development, printing and countrywide distribution of Assessment guidelines and Framework to guide schools on the 20% by UNEB and DIT
132	Education Service Commission	Construction of Office premises		3,000,000	To commence the construction of office premises in Kyambogo.



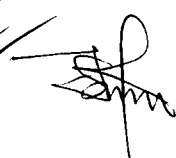
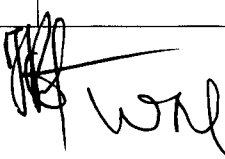



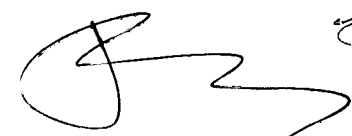
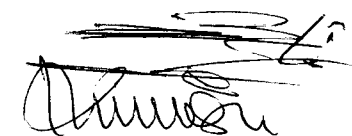

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		District Support Supervision and Digitalization of registry.	673,000		An additional UShs 0.673bn to enable the Education Service Commission undertake support supervision to the various District Service Commissions
164	National Council of Higher Education( NCHE)	Inadequate funding for the Council	2,000,000		The Council requires an additional funds to recruit an additional 16 Key staff , strengthening quality & accreditation function, Advance ICT,Research & Innovation, for monitoring of ODeI implementation
		Construction of main building for the Council		5,000,000	Funds needed for the Council to construct its main building which will house a resource center, video conferencing facility, disaster recovery center and research hub that will support higher education institutions

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
308	Soroti University	Purchase of lab equipment		1,030,000	Purchase lab equipment
		Shortfall in leaving out allowances	240,000		Leaving out shortfall for Government Students
		Clinical visits and outreach	550,000		Outreach and clinical visits
		Funds for Research	1,000,000		Funds for research and Innovation.
309	Gulu University	Teaching facilities		5,000,000	Continue Construction of teaching facility.
		Completion of Remodeling and equipping of the Molecular laboratory.		1,700,000	The remodeling and equipping of the Molecular Laboratory are a compliance requirement from the Medical and Dental Practitioner's Council which if not addressed may lead to the temporary closure of the Faculty of Medicine.
		Payment of Domestic Arrears	3,300,000		To settle outstanding domestic arrears that require funding

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Transfer of title of land to be swapped with NFA from Leasehold to Freehold	800,000		Following the adoption and approval of the motion for degazettement of 70 acres of the Central Forest Reserve in Laroo-Pece Division for use by Gulu University by Parliament, the University was urged to convert the title for the proposed land (500acres) for swap with NFA from leasehold to freehold to facilitate the completion of the degazettement process.
		Funds for Research	1,000,000		Funds for Research and Innovation.
		Moroto Constituency College		2,000,000	To cater operational shortfalls
828	Butebo District	Grants to Butebo Local Government		300,000	Support construction of headquarter
302	MUST	Funds for Research	1,000,000		Funds for Research and Innovation

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
303	MUBS	Construct a central teaching facility.		3,000,000	Construct a central teaching facility to address the issue of shortage of lecture space.
		Funds for Research	500,000		Funds for Research and Innovation. More research funds should be accessed through MUK Research Fund.
304	Kyambogo University	Inadequate teaching and office space.		2,000,000	to construct teaching facilities and offices to house lecturers and the need to renovate the west end library, to remove asbestos and renovate 20 accommodation facilities
		Funds for Research	1,000,000		Funds needed for Research and Innovation.
305	Busitema University	Completion of Medical and equipping Laboratory Block for Medical School		4,000,000	Need to put the required laboratories as required by NCHE. (completion of medical school building in Mbale city

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Completion and equipping Maritime Lecture and Laboratory		3,000,000	Funds needed for completion and equipping of the Maritime Institute at Namasagali.
		Funds for Research	1,000,000		Funds for research and Innovation
306	Muni University	Funds for Research	1,000,000		Funds for Research and Innovation
307	Kabale University	Infrastructure Development		5,000,000	Kick start on the construction of the Science Lecture Hall. Construction and Equipping of the Faculty of Engineering, Technology and Applied Design and Fine Art . Construction and Equipping the School of Medicine.Kick Start construction and Equipping the Tourism and Hotel Management Center
		Retooling	1,240,000		University needs retooling funds being a new University to support its operations.

AK.        

Vote	MDA	Item Description	Amount (Ushs '000s)		Justification
			Recurrent	Development	
		Funds for Research	1,000,000		Funds for Research and Innovation.
		Facilitate the expansion of the teaching Hospital		3,000,000	To facilitate the expansion of the teaching Hospital to accommodate specialized services like Urology, Orthopedic, Ophthalmology, Neurology and cancer Unit among others, it's important to note that this is currently the only teaching hospital in the country.
<b>GRAND TOTAL</b>			<b>914,491,600</b>	<b>714,716,484</b>	<b>1,629,208,084</b>

## 5.0 FIGURES RECOMMENDED FOR SUPPLY

Rt. Hon Speaker and Members, arising from the above adjustments in tables A and B; the following figures in the table below are recommended for supply and appropriation as expenditure for the FY2022/23. The table below is a consolidation of Schedules A, B and C in the Annexes.

Handwritten signatures and initials are present below the text, including:

- AK
- WNL
- 114
- Various other illegible signatures and initials.

Expenditure Category	Annual Draft Budget Estimates (Ushs '000)	Corrigenda Adjustments (Ushs '000)	Parliament Adjustments (Ushs '000)	Revised Budget Estimates (Ushs '000)
<b>A) RECURRENT</b>				
Central Government	10,797,036,554	101,977,402	609,892,830	11,508,906,787
Referral Hospitals	238,960,119	11,657,037	9,000,000	259,617,156
Foreign Missions	181,179,691	1,439,640	5,200,000	187,819,330
Local Government	3,713,597,556	18,757,993	450,000	3,732,805,550
<b>Sub Total Recurrent</b>	<b>14,930,773,920</b>	<b>133,832,073</b>	<b>624,542,830</b>	<b>15,689,148,823</b>
<b>B) DEVELOPMENT</b>				
Central Government	12,782,551,386	346,611,967	455,249,000	13,584,412,353
Referral Hospitals	21,565,000	9,100,000	-	30,665,000
Foreign Missions	20,646,377	620,000	31,610,484	52,876,861
Local Government	912,782,309	(7,274,433)	25,157,000	930,664,877
<b>Sub Total Development</b>	<b>13,737,545,072</b>	<b>349,057,534</b>	<b>512,016,484</b>	<b>14,598,619,091</b>
<b>Total Appropriation (A) + (B)</b>	<b>28,668,318,993</b>	<b>482,889,607</b>	<b>1,136,559,314</b>	<b>30,287,767,913</b>
<b>C) STATUTORY EXPENDITURE</b>	<b>18,582,631,446</b>	<b>396,844,337</b>	<b>(1,136,559,314)</b>	<b>17,842,916,469</b>
<b>GRAND TOTAL (A) + (B) + (C)</b>	<b>47,250,950,439</b>	<b>879,733,944</b>	<b>-</b>	<b>48,130,684,383</b>

Handwritten signatures and initials on a white background, including:

- Top left: A stylized signature.
- Top center: "A" and "WHL".
- Top right: A large, stylized signature.
- Middle left: "H" and "H".
- Middle center: "AK".
- Middle right: "N" and "H".
- Bottom left: "Palter".
- Bottom center: "115" and "B".
- Bottom right: "M" and "H".

**SCHEDULE A: RECURRENT BUDGET ESTIMATES FOR APPROPRIATION FY2021/22**

<b>Vote</b>	<b>Description</b>	<b>Revised Budget Estimates (Ushs '000)</b>
001	Office of the President	183,275,094
002	State House	458,881,135
003	Office of the Prime Minister	108,343,689
004	Ministry of Defence	1,267,694,925
005	Ministry of Public Service	24,132,065
006	Ministry of Foreign Affairs	33,887,665
007	Ministry of Justice and Constitutional Affairs	126,448,108
008	Ministry of Finance, Planning and Economic Development	2,326,335,945
009	Ministry of Internal Affairs	55,791,104
010	Ministry of Agriculture, Animal Industry and Fisheries	41,368,395
011	Ministry of Local Government	50,060,839
012	Ministry of Lands, Housing & Urban Development	103,328,291
013	Ministry of Education, Science, Technology and Sports	350,140,019
014	Ministry of Health	149,499,385
015	Ministry of Trade, Industry and Co-Operatives	110,513,793
016	Ministry of Works, and Transport	125,694,489
017	Ministry of Energy and Minerals	38,834,191
018	Ministry of Gender, Labour and Social Development	244,121,127
019	Ministry of Water and Environment	39,090,840
020	Ministry of Information, and Communications Technology	55,456,510
021	Ministry of East African Affairs	36,787,102
022	Ministry of Tourism, Wildlife and Heritage	153,183,304
023	Ministry of Kampala Capital City and Metropolitan Affairs	10,215,000
109	Uganda National Meteorological Authority (UNMA)	11,099,224
110	Uganda Industrial Research Institute (UIRI)	22,702,494
111	National Curriculum Development Centre (NCDC)	20,224,695
112	Directorate of Ethics and Integrity(DEI)	14,858,460
113	Uganda National Roads Authority (UNRA)	152,172,582
114	Uganda Cancer Institute (UCI)	28,043,775
115	Uganda Heart Institute (UHI)	17,830,908
116	Uganda National Medical Stores	507,042,988
117	Uganda Tourism Board (UTB)	23,747,907



<b>Vote</b>	<b>Description</b>	<b>Revised Budget Estimates (Ushs '000)</b>
118	Uganda Road Fund (RF)	487,952,712
119	Uganda Registration Services Bureau (URSB)	33,246,972
120	National Citizenship and Immigration Control(NCIC)	108,852,499
121	Diary Development Authority (DDA)	10,156,851
122	Kampala Capital City Authority(KCCA)	189,331,116
123	National Lotteries and Gaming Regulatory Board	8,082,278
124	Equal Opportunities Commission	13,885,416
125	National Animal Genetic Resource Centre and Data Bank(NAGRC&DB)	11,260,298
126	National Information Technologies Authority	47,331,746
127	Uganda Virus Research Institute (UVRI)	7,048,096
128	Uganda National Examination Board (UNEB)	112,028,949
129	Financial Intelligence Authority (FIA)	26,522,463
132	Education Service Commission(ESC)	8,002,637
133	Directorate of Public Prosecution(DPP)	61,985,096
134	Health Service Commission(HSC)	10,926,837
135	Directorate of Government Analytical Laboratory (DGAL)	28,441,874
136	Uganda Export Promotion Board (UEPB)	8,114,593
137	National Identification and Registration Authority (NIRA)	56,465,888
138	Uganda Investment Authority (UIA)	16,736,462
139	Petroleum Authority of Uganda (PAU)	54,963,452
140	Capital Markets Authority	8,570,014
141	Uganda Revenue Authority (URA)	495,770,983
142	National Agricultural Research Organization(NARO)	68,351,641
143	Uganda Bureau of Statistics (UBOS)	60,116,823
144	Uganda Police	679,607,401
145	Uganda Prisons	289,652,533
146	Public Service Commission (PSC)	9,047,194
147	Local Government Finance Commission(LGFC)	4,925,795
148	Judicial Service Commission(JSC)	16,618,034
149	National Population Council	12,914,070
150	National Environment Management Authority (NEMA)	15,693,153
151	Uganda Blood Transfusion Service (UBTS)	19,894,928
152	National Agricultural Advisory Services (NAADS)	44,828,203
153	Public Procurement & Disposal of Assets (PPDA)	20,180,166
154	Uganda National Bureau of Standards (UNBS)	36,688,420
155	Cotton Development Organization	5,806,661

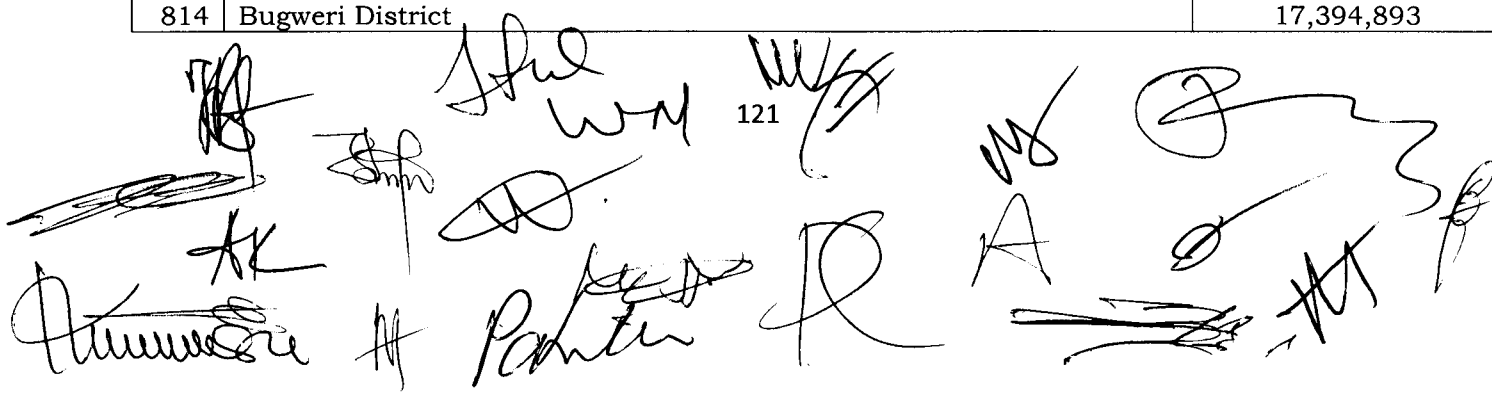
*[Handwritten signatures and marks at the bottom of the page, including the number 117.]*

<b>Vote</b>	<b>Description</b>	<b>Revised Budget Estimates (Ushs '000)</b>
156	Uganda Land Commission (ULC)	10,115,883
157	National Forestry Authority(NFA)	23,589,540
158	Internal Security Organization (ISO)	144,530,017
159	External Security Organization (ESO)	91,087,271
160	Uganda Coffee Development Authority(UCDA)	60,666,999
161	Uganda Free Zones Authority	5,640,952
162	Uganda Microfinance Regulatory Authority	9,690,135
163	Uganda Retirements Benefits Regulatory Authority	13,625,059
164	National Council for Higher Education	14,805,000
165	Uganda Business and Technical Examination Board	27,486,666
166	National Council of Sports	47,812,199
301	Makerere University	356,281,659
302	Mbarara University	55,065,926
303	Makerere University Business School	103,680,575
304	Kyambogo University	135,875,964
305	Busitema University	49,578,648
306	Muni University	21,313,527
307	Kabale University	52,173,134
308	Soroti University	22,852,860
309	Gulu University	66,891,111
310	Lira University	22,411,447
311	Law Development Centre.	24,326,940
312	Uganda Management Institute	35,031,626
313	Mountains of the Moon University	34,392,874
401	Mulago National Referral Hospital	81,378,647
402	Butabika Hospital	17,793,828
<b>Sub total -Central Votes ( Excl.Referrals and Missions)</b>		<b>11,508,906,787</b>
<b>Referral Hospitals</b>		
403	Arua Hospital	9,526,776
404	Fort Portal Hospital	11,000,363
405	Gulu Hospital	13,434,657
406	Hoima Hospital	10,026,359
407	Jinja Hospital	18,154,307
408	Kabale Hospital	10,638,900
409	Masaka Hospital	9,901,966

Vote	Description	Revised Budget Estimates (Ushs '000)
410	Mbale Hospital	15,406,870
411	Soroti Hospital	9,259,458
412	Lira Hospital	14,357,884
413	Mbarara Regional Hospital	16,015,400
414	Mubende Regional Referral Hospital	9,083,875
415	Moroto Regional Referral Hospital	10,250,626
416	Naguru Referral Hospital	11,235,441
417	Kiruddu Referral Hospital	24,663,312
418	Kawempe Referral Hospital	15,641,862
419	Entebbe Regional Referral Hospital	6,696,377
420	Mulago Specialized Women and Neonatal Hospital	23,707,492
421	Kayunga Referral Hospital	10,826,771
422	Yumbe Referral Hospital	9,788,459
	<b>Sub total -Referral Hospitals</b>	<b>259,617,156</b>
	<b>Missions Abroad</b>	
501	Uganda Mission at the United Nations, New York	17,086,699
502	Uganda High Commission in the United Kingdom	6,150,059
503	Uganda High Commission in Canada , Ottawa	5,420,079
504	Uganda High Commission in India, New Delhi	4,834,539
505	Uganda High Commission in Kenya ,Nairobi	4,072,236
506	Uganda High Commission in Tanzania , Dar es Salaam	6,451,136
507	Uganda High Commission in Nigeria , Abuja	2,406,762
508	Uganda High Commission in South Africa , Pretoria	3,295,622
509	Uganda High Commission in Rwanda , Kigali	3,160,486
510	Uganda Embassy in the United States , Washington	8,491,682
511	Uganda Embassy in Egypt , Cairo	3,267,239
512	Uganda Embassy in Ethiopia, Addis Ababa	3,102,769
513	Uganda Embassy in China, Beijing	5,078,510
514	Uganda Embassy in Switzerland, Geneva	7,222,328
515	Uganda Embassy in Japan, Tokyo	5,785,531
516	Uganda Embassy in Saudi Arabia, Riyadh	6,277,718
517	Uganda Embassy in Denmark, Copenhagen	6,141,399
518	Uganda Embassy in Belgium, Brussels	5,464,383
519	Uganda Embassy in Italy, Rome	4,783,499
520	Uganda Embassy in DRC, Kinshasa	4,512,467
521	Uganda Embassy in Sudan, Khartoum	3,798,009

Vote	Description	Revised Budget Estimates (Ushs '000)
522	Uganda Embassy in France, Paris	6,625,990
523	Uganda Embassy in Germany, Berlin	6,990,232
524	Uganda Embassy in Iran, Tehran	3,417,410
525	Uganda Embassy in Russia, Moscow	5,253,941
526	Uganda Embassy in Australia, Canberra	4,556,081
527	Uganda Embassy in South Sudan, Canberra	4,868,816
528	Uganda Embassy in United Arab Emirates, Abudhabi	7,950,299
529	Uganda Embassy in Burundi, Bujumbura	2,966,316
530	Uganda Consulate in China, Guangzhou	4,011,390
531	Uganda Embassy in Turkey, Ankara	5,557,003
532	Uganda Embassy in Somalia, Mogadishu	2,743,276
533	Uganda Embassy in Malaysia, Kuala Lumpur	3,392,140
534	Uganda Consulate in Kenya, Mombasa	5,436,488
535	Uganda Embassy in Algeria, Algiers	4,168,230
536	Uganda Embassy in Qatar, Doha	3,078,568
<b>Sub total -Missions Abroad</b>		<b>187,819,330</b>
<b>Local Governments</b>		
601	Arua city	32,748,956
602	Fort-Portal city	18,899,906
603	Gulu city	23,025,225
604	Hoima city	12,576,333
605	Jinja city	33,400,492
606	Lira city	22,058,891
607	Masaka city	22,099,774
608	Mbale city	33,334,184
609	Mbarara city	26,843,731
610	Soroti city	17,483,266
701	Apac Municipal Council	6,065,481
702	Bugiri Municipal Council	4,238,164
703	Bushenyi- Ishaka Municipal Council	9,048,979
704	Busia Municipal Council	5,815,615
705	Entebbe Municipal Council	11,442,138
706	Ibanda Municipal Council	11,327,796
707	Iganga Municipal Council	5,938,088
708	Kabale Municipal Council	11,915,515
709	Kamuli Municipal Council	6,345,921

Vote	Description	Revised Budget Estimates (Ushs '000)
710	Kapchorwa Municipal Council	7,557,767
711	Kasese Municipal Council	13,197,142
712	Kira Municipal Council	19,243,737
713	Kisoro Municipal Council	4,226,826
714	Kitgum Municipal Council	5,895,557
715	Koboko Municipal Council	6,701,250
716	Kotido Municipal Council	7,057,327
717	Kumi Municipal Council	6,305,894
718	Lugazi Municipal Council	7,196,024
719	Makindye-Ssabagabo Municipal Council	12,116,730
720	Masindi Municipal Council	10,230,016
721	Mityana Municipal Council	8,718,965
722	Moroto Municipal Council	4,317,464
723	Mubende Municipal Council	9,202,957
724	Mukono Municipal Council	17,341,923
725	Nansana Municipal Council	21,273,473
726	Nebbi Municipal Council	6,545,367
727	Njeru Municipal Council	11,775,263
728	Ntungamo Municipal Council	4,329,188
729	Rukungiri Municipal Council	8,137,060
730	Sheema Municipal Council	12,142,131
731	Tororo Municipal Council	8,071,316
801	Abim District	16,558,725
802	Adjumani District	28,814,481
803	Agago District	28,980,984
804	Alebtong District	21,077,450
805	Amolatar District	17,654,959
806	Amudat District	10,063,033
807	Amuria District	20,041,388
808	Amuru District	21,175,395
809	Apac District	19,248,345
810	Arua District	14,413,990
811	Budaka District	22,325,024
812	Bududa District	24,105,893
813	Bugiri District	31,262,370
814	Bugweri District	17,394,893



Vote	Description	Revised Budget Estimates (Ushs '000)
815	Buhweju District	13,801,492
816	Buikwe District	20,416,679
817	Bukedea District	25,561,250
818	Bukomansimbi District	16,612,007
819	Bukwo District	19,916,067
820	Bulambuli District	20,999,246
821	Buliisa District	13,646,392
822	Bundibugyo District	30,870,337
823	Bunyangabu District	17,705,407
824	Bushenyi District	25,363,228
825	Busia District	30,456,285
826	Butaleja District	30,088,095
827	Butambala District	19,923,626
828	Butebo District	15,927,378
829	Buvuma District	12,636,947
830	Buyende District	20,506,100
831	Dokolo District	18,907,367
832	Gomba District	18,577,343
833	Gulu District	20,292,277
834	Hoima District	17,748,971
835	Ibanda District	19,487,733
836	Iganga District	32,933,764
837	Isingiro District	37,536,166
838	Jinja District	32,980,967
839	Kaabong District	14,961,640
840	Kabale District	30,547,845
841	Kabarole District	18,070,886
842	Kaberamaido District	13,916,999
843	Kagadi District	33,407,697
844	Kakumiro District	23,068,071
845	Kalaki District	13,746,974
846	Kalangala District	13,915,614
847	Kaliro District	26,320,629
848	Kalungu District	22,675,311
849	Kamuli District	42,335,391
850	Kamwenge District	26,261,976

A collection of handwritten signatures and initials in black ink, located below the table. The signatures are varied in style, some appearing to be names like 'Sul', 'Pak', and 'AK', while others are more abstract or stylized. There is also a small number '122' written in the center of the signature area.

Vote	Description	Revised Budget Estimates (Ushs '000)
851	Kanungu District	36,963,854
852	Kapchorwa District	16,831,422
853	Kapelebyong District	11,472,529
854	Karenga District	10,236,528
855	Kasanda District	20,035,303
856	Kasese District	65,322,501
857	Katakwi District	22,554,322
858	Kayunga District	32,773,775
859	Kazo District	16,628,294
860	Kibaale District	16,126,483
861	Kiboga District	23,689,173
862	Kibuku District	19,498,019
863	Kikuube District	19,384,781
864	Kiruhura District	16,164,484
865	Kiryandongo District	25,862,474
866	Kisoro District	37,993,074
867	Kitagwenda District	17,850,962
868	Kitgum District	25,501,972
869	Koboko District	17,432,693
870	Kole District	21,530,206
871	Kotido District	10,611,041
872	Kumi District	22,878,088
873	Kwania District	20,872,086
874	Kween District	17,883,618
875	Kyankwanzi District	22,855,068
876	Kyegegwa District	21,556,066
877	Kyenjojo District	32,251,865
878	Kyotera District	31,387,630
879	Lamwo District	17,418,774
880	Lira District	26,265,948
881	Luuka District	23,041,126
882	Luwero District	54,443,223
883	Lwengo District	24,472,913
884	Lyantonde District	16,350,440
885	Madi-Okollo District	16,296,130
886	Manafwa District	23,172,550

Vote	Description	Revised Budget Estimates (Ushs '000)
887	Maracha District	23,404,499
888	Masaka District	11,814,586
889	Masindi District	21,843,189
890	Mayuge District	38,635,003
891	Mbale District	31,628,538
892	Mbarara District	21,221,831
893	Mitooma District	24,554,476
894	Mityana District	28,000,699
895	Moroto District	12,883,168
896	Moyo District	19,044,288
897	Mpigi District	26,073,987
898	Mubende District	23,478,816
899	Mukono District	44,324,404
900	Nabilatuk District	7,572,554
901	Nakapiripirit District	10,182,873
902	Nakaseke District	28,894,656
903	Nakasongola District	26,381,643
904	Namayingo District	22,155,586
905	Namisindwa District	23,522,568
906	Namutumba District	26,668,206
907	Napak District	13,630,220
908	Nebbi District	25,944,769
909	Ngora District	16,707,092
910	Ntoroko District	17,391,645
911	Ntungamo District	47,531,218
912	Nwoya District	17,763,060
913	Obongi District	10,919,324
914	Omoro District	21,147,402
915	Otuke District	15,643,034
916	Oyam District	32,716,136
917	Pader District	26,279,353
918	Pakwach District	18,345,300
919	Pallisa District	29,565,473
920	Rakai District	33,533,439
921	Rubanda District	24,974,391
922	Rubirizi District	15,453,189

The bottom of the page contains several handwritten signatures and initials in black ink. On the left, there is a large, stylized signature that appears to be 'Pakwach'. In the center, there are several smaller signatures and initials, including one that looks like 'woul' followed by '124'. On the right, there are more signatures, including one that starts with 'A' and another that is a large, sweeping stroke. The handwriting is cursive and varies in legibility.



Vote	Description	Revised Budget Estimates (Ushs '000)
923	Rukiga District	18,690,886
924	Rukungiri District	36,672,669
925	Rwampara District	18,734,162
926	Sembabule District	26,514,125
927	Serere District	28,455,341
928	Sheema District	24,456,832
929	Sironko District	29,603,913
930	Soroti District	19,322,463
931	Terego District	22,711,065
932	Tororo District	51,320,388
933	Wakiso District	69,497,073
934	Yumbe District	38,521,312
935	Zombo District	21,432,370
<b>Sub total - Local Governments</b>		<b>3,732,805,550</b>
<b>TOTAL - RECURRENT</b>		<b>15,689,148,823</b>






















**SCHEDULE B - DEVELOPMENT BUDGET ESTIMATES FOR APPROPRIATION FY2021/22**

<b>Vote</b>	<b>Description</b>	<b>Revised Budget Estimates (Ushs '000)</b>
001	Office of the President	34,307,716
002	State House	218,601,010
003	Office of the Prime Minister	114,112,707
004	Ministry of Defence	2,375,931,615
005	Ministry of Public Service	2,947,655
006	Ministry of Foreign Affairs	427,794
007	Ministry of Justice and Constitutional Affairs	21,740,087
008	Ministry of Finance, Planning and Economic Development	286,960,325
009	Ministry of Internal Affairs	3,647,221
010	Ministry of Agriculture, Animal Industry and Fisheries	508,546,414
011	Ministry of Local Government	138,686,508
012	Ministry of Lands, Housing & Urban Development	194,794,439
013	Ministry of Education, Science, Technology and Sports	291,625,433
014	Ministry of Health	1,423,516,796
015	Ministry of Trade, Industry and Co-Operatives	23,055,363
016	Ministry of Works, and Transport	772,327,777
017	Ministry of Energy and Minerals	1,648,684,055
018	Ministry of Gender, Labour and Social Development	1,917,607
019	Ministry of Water and Environment	1,463,233,319
020	Ministry of Information, and Communications Technology	33,679,904
021	Ministry of East African Affairs	425,180
022	Ministry of Tourism, Wildlife and Heritage	11,846,950
023	Ministry of Kampala Capital City and Metropolitan Affairs	-
101	Judiciary	63,009,500
102	Electoral Commission(EC)	3,720,000
103	Inspector General of Government's Office(IGG)	15,200,000
104	Parliamentary Commission(PARL)	67,491,000
105	Law Reform Commission(LRC)	120,012
106	Uganda Human Rights Commission (UHRC)	631,078
107	Uganda Aids Commission (UAC)	939,600
108	National Planning Authority(NPA)	3,948,168
109	Uganda National Meteorological Authority (UNMA)	6,556,819
110	Uganda Industrial Research Institute (UIRI)	2,799,600
111	National Curriculum Development Centre (NCDC)	1,900,000

Vote	Description	Revised Budget Estimates (Ushs '000)
112	Directorate of Ethics and Integrity(DEI)	354,000
113	Uganda National Roads Authority (UNRA)	2,543,751,402
114	Uganda Cancer Institute (UCI)	35,655,372
115	Uganda Heart Institute (UHI)	6,320,444
116	Uganda National Medical Stores	6,047,258
117	Uganda Tourism Board (UTB)	93,182
118	Uganda Road Fund (RF)	-
119	Uganda Registration Services Bureau (URSB)	970,000
120	National Citizenship and Immigration Control(NCIC)	10,536,294
121	Diary Development Authority (DDA)	6,552,867
122	Kampala Capital City Authority(KCCA)	239,261,708
123	National Lotteries and Gaming Regulatory Board	-
124	Equal Opportunities Commission	216,255
125	National Animal Genetic Resource Centre and Data Bank(NAGRC&DB)	81,971,197
126	National Information Technologies Authority	8,963,296
127	Uganda Virus Research Institute (UVRI)	2,400,000
128	Uganda National Examination Board (UNEB)	13,326,000
129	Financial Intelligence Authority (FIA)	129,000
130	Treasury Operations (TOP)	-
131	Office of the Auditor General (OAG)	3,760,000
132	Education Service Commission(ESC)	5,052,918
133	Directorate of Public Prosecution(DPP)	25,934,887
134	Health Service Commission(HSC)	2,048,000
135	Directorate of Government Analytical Laboratory (DGAL)	7,700,114
136	Uganda Export Promotion Board (UEPB)	33,768
137	National Identification and Registration Authority (NIRA)	4,419,938
138	Uganda Investment Authority (UIA)	290,628,463
139	Petroleum Authority of Uganda (PAU)	13,652,542
140	Capital Markets Authority	-
141	Uganda Revenue Authority (URA)	44,062,696
142	National Agricultural Research Organization(NARO)	48,575,475
143	Uganda Bureau of Statistics (UBOS)	11,938,102
144	Uganda Police	187,970,576
145	Uganda Prisons	26,371,066
146	Public Service Commission (PSC)	1,280,533
147	Local Government Finance Commission(LGFC)	94,200

Vote	Description	Revised Budget Estimates (Ushs '000)
148	Judicial Service Commission(JSC)	463,678
149	National Population Council	820,000
150	National Environment Management Authority (NEMA)	3,250,000
151	Uganda Blood Transfusion Service (UBTS)	2,992,000
152	National Agricultural Advisory Services (NAADS)	13,236,420
153	Public Procurement & Disposal of Assets (PPDA)	2,996,400
154	Uganda National Bureau of Standards (UNBS)	4,591,749
155	Cotton Development Organization	1,926,600
156	Uganda Land Commission (ULC)	29,666,454
157	National Forestry Authority(NFA)	5,652,226
158	Internal Security Organization (ISO)	17,794,626
159	External Security Organization (ESO)	839,296
160	Uganda Coffee Development Authority(UCDA)	4,272,833
161	Uganda Free Zones Authority	22,715,639
162	Uganda Microfinance Regulatory Authority	5,450,000
163	Uganda Retirements Benefits Regulatory Authority	-
164	National Council for Higher Education	5,000,000
165	Uganda Business and Technical Examination Board	6,246,480
166	National Council of Sports	-
301	Makerere University	13,063,815
302	Mbarara University	2,731,861
303	Makerere University Business School	3,629,000
304	Kyambogo University	2,790,278
305	Busitema University	11,967,504
306	Muni University	3,890,000
307	Kabale University	9,631,344
308	Soroti University	1,905,000
309	Gulu University	11,160,200
310	Lira University	4,610,000
311	Law Development Centre.	5,335,983
312	Uganda Management Institute	600,000
313	Mountains of the Moon University	5,412,875
401	Mulago National Referral Hospital	10,082,000
402	Butabika Hospital	2,284,884
<b>Sub total -Central Votes ( Excl.Referrals and Missions)</b>		<b>13,584,412,353</b>
<b>Referral Hospitals</b>		

Vote	Description	Revised Budget Estimates (Ushs '000)
403	Arua Hospital	6,680,000
404	Fort Portal Hospital	200,000
405	Gulu Hospital	990,000
406	Hoima Hospital	5,770,000
407	Jinja Hospital	200,000
408	Kabale Hospital	1,120,000
409	Masaka Hospital	2,680,000
410	Mbale Hospital	3,817,000
411	Soroti Hospital	1,270,000
412	Lira Hospital	200,000
413	Mbarara Regional Hospital	1,670,000
414	Mubende Regional Referral Hospital	600,000
415	Moroto Regional Referral Hospital	200,000
416	Naguru Referral Hospital	200,000
417	Kiruddu Referral Hospital	1,500,000
418	Kawempe Referral Hospital	900,000
419	Entebbe Regional Referral Hospital	900,000
420	Mulago Specialized Women and Neonatal Hospital	1,768,000
421	Kayunga Referral Hospital	-
422	Yumbe Referral Hospital	-
	<b>Sub total -Referral Hospitals</b>	<b>30,665,000</b>
	<b>Missions Abroad</b>	
501	Uganda Mission at the United Nations, New York	-
502	Uganda High Commission in the United Kingdom	-
503	Uganda High Commission in Canada , Ottawa	-
504	Uganda High Commission in India, New Delhi	-
505	Uganda High Commission in Kenya ,Nairobi	10,000,000
506	Uganda High Commission in Tanzania , Dar es Salaam	3,500,000
507	Uganda High Commission in Nigeria , Abuja	3,750,000
508	Uganda High Commission in South Africa , Pretoria	-
509	Uganda High Commission in Rwanda , Kigali	176,051
510	Uganda Embassy in the United States , Washington	2,620,000
511	Uganda Embassy in Egypt , Cairo	-
512	Uganda Embassy in Ethiopia, Addis Ababa	400,000
513	Uganda Embassy in China, Beijing	42,000
514	Uganda Embassy in Switzerland, Geneva	-

Vote	Description	Revised Budget Estimates (Ushs '000)
515	Uganda Embassy in Japan, Tokyo	-
516	Uganda Embassy in Saudi Arabia, Riyadh	600,000
517	Uganda Embassy in Denmark, Copenhagen	510,000
518	Uganda Embassy in Belgium, Brussels	-
519	Uganda Embassy in Italy, Rome	236,000
520	Uganda Embassy in DRC, Kinshasa	3,473,326
521	Uganda Embassy in Sudan, Khartoum	390,000
522	Uganda Embassy in France, Paris	13,075,484
523	Uganda Embassy in Germany, Berlin	970,000
524	Uganda Embassy in Iran, Tehran	-
525	Uganda Embassy in Russia, Moscow	-
526	Uganda Embassy in Australia, Canberra	6,200,000
527	Uganda Embassy in South Sudan, Canberra	1,400,000
528	Uganda Embassy in United Arab Emirates, Abudhabi	350,000
529	Uganda Embassy in Burundi, Bujumbura	-
530	Uganda Consulate in China, Guangzhou	550,000
531	Uganda Embassy in Turkey, Ankara	-
532	Uganda Embassy in Somalia, Mogadishu	639,000
533	Uganda Embassy in Malaysia, Kuala Lumpur	100,000
534	Uganda Consulate in Kenya, Mombasa	1,600,000
535	Uganda Embassy in Algeria, Algiers	2,000,000
536	Uganda Embassy in Qatar, Doha	295,000
<b>Sub total -Missions Abroad</b>		<b>52,876,861</b>
<b>Local Governments</b>		
601	Arua city	6,651,120
602	Fort-Portal city	8,021,550
603	Gulu city	24,268,283
604	Hoima city	18,871,171
605	Jinja city	10,728,244
606	Lira city	11,318,542
607	Masaka city	20,452,680
608	Mbale city	11,451,644
609	Mbarara city	9,285,792
610	Soroti city	5,343,050
701	Apac Municipal Council	7,106,984
702	Bugiri Municipal Council	491,439

Vote	Description	Revised Budget Estimates (Ushs '000)
703	Bushenyi- Ishaka Municipal Council	1,327,831
704	Busia Municipal Council	7,471,824
705	Entebbe Municipal Council	4,995,648
706	Ibanda Municipal Council	1,574,165
707	Iganga Municipal Council	495,802
708	Kabale Municipal Council	10,273,664
709	Kamuli Municipal Council	8,294,246
710	Kapchorwa Municipal Council	544,907
711	Kasese Municipal Council	16,463,652
712	Kira Municipal Council	8,813,626
713	Kisoro Municipal Council	345,498
714	Kitgum Municipal Council	8,700,721
715	Koboko Municipal Council	1,109,257
716	Kotido Municipal Council	592,495
717	Kumi Municipal Council	2,352,609
718	Lugazi Municipal Council	9,467,163
719	Makindye-Ssabagabo Municipal Council	7,112,173
720	Masindi Municipal Council	1,074,934
721	Mityana Municipal Council	1,008,996
722	Moroto Municipal Council	2,599,112
723	Mubende Municipal Council	17,317,163
724	Mukono Municipal Council	2,445,350
725	Nansana Municipal Council	7,908,898
726	Nebbi Municipal Council	360,946
727	Njeru Municipal Council	1,227,894
728	Ntungamo Municipal Council	3,103,378
729	Rukungiri Municipal Council	318,304
730	Sheema Municipal Council	1,448,964
731	Tororo Municipal Council	8,854,831
801	Abim District	3,123,543
802	Adjumani District	12,019,109
803	Agago District	7,904,752
804	Alebtong District	4,807,727
805	Amolatar District	5,334,128
806	Amudat District	2,385,999
807	Amuria District	3,597,271




Vote	Description	Revised Budget Estimates (Ushs '000)
808	Amuru District	4,209,683
809	Apac District	3,102,322
810	Arua District	4,342,027
811	Budaka District	4,872,162
812	Bududa District	5,949,543
813	Bugiri District	4,305,755
814	Bugweri District	3,403,053
815	Buhweju District	3,386,442
816	Buikwe District	3,433,484
817	Bukedea District	5,317,854
818	Bukomansimbi District	2,157,833
819	Bukwo District	2,424,041
820	Bulambuli District	7,758,095
821	Buliisa District	2,180,268
822	Bundibugyo District	4,188,213
823	Bunyangabu District	4,132,340
824	Bushenyi District	6,623,714
825	Busia District	3,762,958
826	Butaleja District	4,196,228
827	Butambala District	6,885,093
828	Butebo District	3,349,234
829	Buvuma District	5,208,563
830	Buyende District	3,560,109
831	Dokolo District	5,315,634
832	Gomba District	1,736,543
833	Gulu District	4,081,151
834	Hoima District	3,258,210
835	Ibanda District	4,898,235
836	Iganga District	3,388,692
837	Isingiro District	10,225,769
838	Jinja District	5,445,917
839	Kaabong District	3,108,524
840	Kabale District	3,706,410
841	Kabarole District	5,360,965
842	Kaberaido District	2,909,213
843	Kagadi District	6,379,867


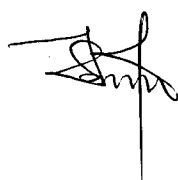




Vote	Description	Revised Budget Estimates (Ushs '000)
844	Kakumiro District	9,722,984
845	Kalaki District	2,517,124
846	Kalangala District	2,594,580
847	Kaliro District	5,477,234
848	Kalungu District	1,956,797
849	Kamuli District	7,260,520
850	Kamwenge District	9,507,749
851	Kanungu District	4,311,112
852	Kapchorwa District	2,980,705
853	Kapelebyong District	3,844,918
854	Karenga District	3,193,351
855	Kasanda District	5,016,819
856	Kasese District	7,154,464
857	Katakwi District	7,659,120
858	Kayunga District	9,130,258
859	Kazo District	3,807,443
860	Kibaale District	9,212,498
861	Kiboga District	3,011,092
862	Kibuku District	4,101,049
863	Kikuube District	3,584,611
864	Kiruhura District	4,681,237
865	Kiryandongo District	6,240,926
866	Kisoro District	3,359,458
867	Kitagwenda District	2,534,888
868	Kitgum District	3,196,391
869	Koboko District	3,065,013
870	Kole District	6,032,760
871	Kotido District	4,063,442
872	Kumi District	3,637,790
873	Kwania District	2,617,553
874	Kween District	3,710,148
875	Kyankwanzi District	3,988,377
876	Kyegegwa District	5,343,273
877	Kyenjojo District	7,937,018
878	Kyotera District	3,612,207
879	Lamwo District	4,667,998


Vote	Description	Revised Budget Estimates (Ushs '000)
880	Lira District	5,897,842
881	Luuka District	4,617,702
882	Luwero District	7,289,858
883	Lwengo District	4,316,300
884	Lyantonde District	1,960,040
885	Madi-Okollo District	6,075,912
886	Manafwa District	4,447,030
887	Maracha District	4,229,498
888	Masaka District	2,439,659
889	Masindi District	4,006,137
890	Mayuge District	7,065,176
891	Mbale District	3,643,850
892	Mbarara District	5,340,476
893	Mitooma District	14,280,183
894	Mityana District	3,660,259
895	Moroto District	3,237,041
896	Moyo District	2,472,972
897	Mpigi District	3,119,215
898	Mubende District	7,393,152
899	Mukono District	5,294,638
900	Nablatuk District	1,419,882
901	Nakapiripirit District	3,739,810
902	Nakaseke District	6,123,624
903	Nakasongola District	2,446,966
904	Namayingo District	3,932,616
905	Namisindwa District	3,338,956
906	Namutumba District	5,186,432
907	Napak District	3,552,323
908	Nebbi District	4,365,513
909	Ngora District	1,704,203
910	Ntoroko District	3,223,981
911	Ntungamo District	6,904,550
912	Nwoya District	6,707,493
913	Obongi District	3,547,643
914	Omoro District	3,048,570
915	Otuke District	3,880,955


Vote	Description	Revised Budget Estimates (Ushs '000)
916	Oyam District	7,780,547
917	Pader District	3,277,509
918	Pakwach District	3,067,335
919	Pallisa District	4,053,085
920	Rakai District	4,924,218
921	Rubanda District	11,853,611
922	Rubirizi District	3,816,149
923	Rukiga District	1,570,830
924	Rukungiri District	5,235,856
925	Rwampara District	2,982,711
926	Sembabule District	6,051,968
927	Serere District	3,255,841
928	Sheema District	2,475,615
929	Sironko District	3,815,344
930	Soroti District	4,498,962
931	Terego District	7,077,140
932	Tororo District	8,180,406
933	Wakiso District	16,774,037
934	Yumbe District	17,682,076
935	Zombo District	4,317,049
<b>600</b>	<b>Sub total -Local Governments</b>	<b>930,664,877</b>
	<b>TOTAL - DEVELOPMENT</b>	<b>14,598,619,091</b>







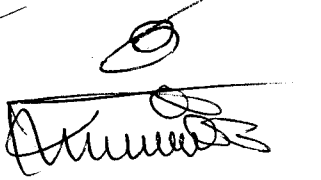
  





**SCHEDULE C - STATUTORY CHARGES ON THE CONSOLIDATED FUND FY2021/22**


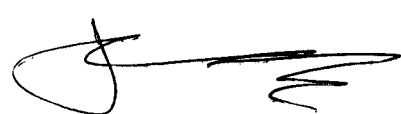




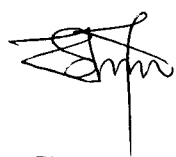

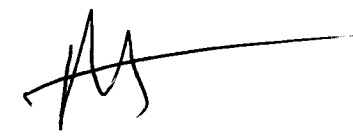
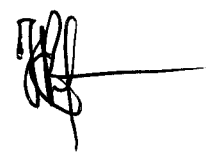




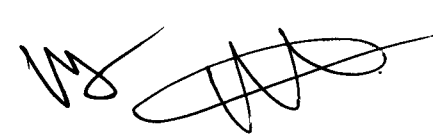


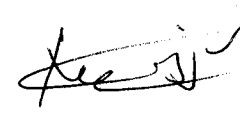
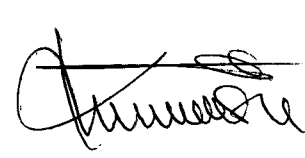
Vote	Details	Revised Budget Estimates (UShs '000)
001	<b>OFFICE OF THE PRESIDENT</b>	
	Specified Officers - President	43,200
	- Vice President	42,000
007	<b>JUSTICE</b>	
	Justice Court Awards	9,350,000
130	<b>TREASURY SERVICES</b>	15,387,547,302
101	JUDICIARY	318,942,146
102	ELECTORAL COMMISSION	142,576,998
103	INSPECTORATE OF GOVERNMENT	64,167,970
104	PARLIAMENTARY COMMISSION	847,488,315
105	UGANDA LAW REFORM COMMISSION	18,029,929
106	UGANDA HUMAN RIGHTS COMMISSION	19,040,586
107	UGANDA AIDS COMMISSION	16,981,727
108	NATIONAL PLANNING AUTHORITY	42,245,025
131	AUDIT (Auditor General)	95,813,007
133	DIRECTORATE OF PUBLIC PROSECUTION	6,470,579
144	POLICE (Inspector & Deputy Inspector General)	163,708
145	PRISONS (Commissioner & Deputy Commissioner)	163,708
	<b>SUB -TOTAL STATUTORY VOTES &amp; SPECIFIED OFFICERS</b>	<b>16,969,066,200</b>
	<b>PENSION AND GRATUITY FOR NON STATUTORY VOTES</b>	<b>873,850,269</b>
	<b>GRAND TOTAL STATUTORY</b>	<b>17,842,916,469</b>

# ANNEX I : LIST OF ALL PUBLIC COROPERATIONS AND STATE ENTERPRISES

	Public Corporation/State Enterprise	Responsible Ministry
1.	Dairy Corporation Ltd.	Ministry of Agriculture, Animal & Fisheries
2.	Lake Victoria Fisheries Organisation	Ministry of Agriculture, Animal & Fisheries
3.	Uganda Livestock Industries Ltd	Ministry of Agriculture, Animal & Fisheries
4.	Uganda Seeds Ltd	Ministry of Agriculture, Animal & Fisheries
5.	Uganda Air Cargo Corporation Ltd.	Ministry of Defense
6.	National Enterprise Corporation (NEC)	Ministry of Defense
7.	Nakivubo War Memorial Stadium	Ministry of Education & Sports
8.	Namboole Stadium	Ministry of Education & Sports
9.	National Council for Higher Education	Ministry of Education & Sports
10.	National Council of Sports	Ministry of Education & Sports
11.	National Library of Uganda	Ministry of Education & Sports
12.	Electricity Regulatory Authority	Ministry of Energy and Mineral Resources Development
13.	Kilembe Mines Limited	Ministry of Energy and Mineral Resources Development
14.	Uganda Electricity Distribution Co.Ltd (UEDCL)	Ministry of Energy and Mineral Resources Development
15.	Uganda Electricity Generation Co.Ltd (UEGCL)	Ministry of Energy and Mineral Resources Development
16.	Uganda Electricity Transmission Co. Ltd. (UETCL)	Ministry of Energy and Mineral Resources Development
17.	Bank of Uganda	Ministry of Finance, Planning and Economic Development
18.	Capital Markets Authority	Ministry of Finance, Planning and Economic Development
19.	Economic Policy Research Centre	Ministry of Finance, Planning and Economic Development
20.	Enterprise Uganda	Ministry of Finance, Planning and Economic Development
21.	Housing Finance Company Of Uganda	Ministry of Finance, Planning and Economic Development
22.	Insurance Regulatory Authority of Uganda	Ministry of Finance, Planning and Economic Development
23.	Micro-Finance Support Centre	Ministry of Finance, Planning and Economic Development
24.	National Enterprise Corporation & Subsidiaries	Ministry of Finance, Planning and Economic Development
25.	National Lotteries Board	Ministry of Finance, Planning and Economic Development

	Public Corporation/State Enterprise	Responsible Ministry
26.	National Social Security Fund (NSSF)	Ministry of Finance, Planning and Economic Development
27.	Population Secretariat	Ministry of Finance, Planning and Economic Development
28.	Post Bank (U) Ltd.	Ministry of Finance, Planning and Economic Development
29.	Pride Microfinance Limited	Ministry of Finance, Planning and Economic Development
30.	Privatisation Unit	Ministry of Finance, Planning and Economic Development
31.	Tax Appeals Tribunal	Ministry of Finance, Planning and Economic Development
32.	Uganda Development Bank	Ministry of Finance, Planning and Economic Development
33.	Uganda Free Zones Authority	Ministry of Finance, Planning and Economic Development
34.	Uganda Investment Authority (UIA)	Ministry of Finance, Planning and Economic Development
35.	Uganda National Council of Science and Technology	Ministry of Finance, Planning and Economic Development
36.	Uganda Property Holdings Limited	Ministry of Finance, Planning and Economic Development
37.	Uganda Retirements Benefit Regulatory Authority	Ministry of Finance, Planning and Economic Development
38.	Pan African Movement	Ministry of Foreign Affairs
39.	National Council for Disability	Ministry of Gender, Labour and Social Development
40.	National Council for Children	Ministry of Gender, Labour and Social Development
41.	National Women Council	Ministry of Gender, Labour and Social Development
42.	National Youth Council	Ministry of Gender, Labour and Social Development
43.	Uganda National Cultural Centre	Ministry of Gender, Labour and Social Development
44.	Allied Health Professionals Council	Ministry of Health
45.	National Drug Authority	Ministry of Health
46.	Uganda Medical & Dental Practitioners Council	Ministry of Health
47.	Uganda Nurses & Midwives Council	Ministry of Health
48.	Posta Uganda (UPL)	Ministry of ICT
49.	Uganda Communications Commission	Ministry of ICT
50.	Uganda Telecom Limited	Ministry of ICT
51.	Uganda Broadcasting Corporation	Ministry of ICT
52.	Amnesty Commission	Ministry of Internal Affairs
53.	National Housing and Construction	Ministry of Lands, Housing and Urban

	Public Corporation/State Enterprise	Responsible Ministry
	Co.Ltd	Development
54.	Hotel and Tourism Training Institute	Ministry of Tourism, Wildlife and Antiquities
55.	Nile Hotel International Limited	Ministry of Tourism, Wildlife and Antiquities
56.	Uganda Wildlife Authority	Ministry of Tourism, Wildlife and Antiquities
57.	Uganda Wildlife Education Center	Ministry of Tourism, Wildlife and Antiquities
58.	Kinyara Sugar Works	Ministry of Trade, Industry and Cooperatives
59.	Management Training and Advisory Centre	Ministry of Trade, Industry and Cooperatives
60.	Uganda Development Corporation	Ministry of Trade, Industry and Cooperatives
61.	National Water and Sewerage Corporation	Ministry of Water and Environment
62.	Civil Aviation Authority	Ministry of Works and Transport
63.	Uganda Railways Corporation	Ministry of Works and Transport
64.	New Vision Printing and Publishing Ltd	Presidency
65.	Uganda Printing and Publishing Corporation	Presidency

## ANNEX II: Core Project status as at March 2022

No.	Core Project	Status	Programme
1	Establishment of Steel Industry	Awaiting Financing	Mineral Development
2	Uganda Digital Acceleration Programme(UDAP)	Awaiting Financing	Digital Transformation
3	Project for Irrigation Scheme development in Central and Eastern Uganda	Behind Schedule	Agro-industrialization
4	Markets & Agriculture Improvement Project (Phase II)	Behind Schedule	Agro-industrialization
5	Hoima Oil Refinery	Behind Schedule	Sustainable Development of Petroleum Resources
6	East Africa Crude Oil Pipeline (EACOP)	Behind Schedule	Sustainable Development of Petroleum Resources
7	Development of Source of the Nile Project (Phase II)	Behind Schedule	Tourism Development
8	Tourism Roads Development Project	Behind Schedule	Tourism Development
9	Mt. Rwenzori Tourism Infrastructure Development Project (Phase II)	Behind Schedule	Tourism Development
10	Construction of Border Export Markets especially for South Sudan and Eastern DRC	Behind Schedule	Manufacturing
11	New Standard - Gauge Railway Line	Behind schedule	Integrated Transport Infrastructure and Services
12	Community Roads Improvement Project (Total 7,905 Kms; North 1,975Kms, East 2,300Kms, Central 1,540Kms, West 2,090Kms)	Behind Schedule	Integrated Transport Infrastructure and Services
13	Rehabilitation of the Meter Gauge Railway	Behind Schedule	Integrated Transport Infrastructure and Services
14	Kampala-Jinja Express Highway	Behind Schedule	Integrated Transport Infrastructure and Services
15	Kibuye - Busega- Mpigi	Behind Schedule	Integrated Transport Infrastructure and Services
16	Kampala Flyover Construction and Road Upgrading Project	Behind Schedule	Integrated Transport Infrastructure and Services
17	Rwenkuny-Apac-Lira	Behind Schedule	Integrated Transport Infrastructure and Services
18	Development of new Kampala Port in Bukasa	Behind Schedule	Integrated Transport Infrastructure and Services
19	Construction of 66 selected Bridges Project (including Karuma, Laropi, Mpondwe, & Semliki Bridges among others,	Behind Schedule	Integrated Transport Infrastructure and Services
20	Increase access to affordable mechanization at sub-county level	Behind Schedule	Agro-industrialization
21	Support To Rural Water Supply and Sanitation Project	Behind Schedule	Natural Resources, Environment,

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No.	Core Project	Status	Programme
	(MWE-)		Climate Change, Land and Water Management
22	Rehabilitation of the Meter Gauge Railway	Behind Schedule	Integrated Transport Infrastructure and Services
23	Industrial Substations Upgrade - (Lugogo: Mutundwe: Nkongwe: Kampala North: Jinja: Rakai: Bushenyi: Kole: Mubende)	Behind Schedule	Energy Development
24	Improvement of Ferry Services Project	Behind Schedule	Integrated Transport Infrastructure and Services
25	Liquefied Petroleum Gas (LPG) Supply and Infrastructure Intervention	Behind Schedule	Energy Development
26	Building Resilient Communities, Wetland Ecosystems and Associated Catchments in Uganda (MWE)	Behind Schedule	Natural Resources, Environment, Climate Change, Land and Water Management
27	Grid Extension in North East, Lira and Buvuma Islands	Behind Schedule	Energy Development
28	Kabaale-Mirama Transmission Line	Behind Schedule	Energy Development
29	Masaka-Mbarara Grid Expansion Line (400kv);	Behind Schedule	Energy Development
30	Develop a Centre of excellence for cardiovascular services	Behind Schedule	Human Capital Development
31	Develop 2 regional oncology centres (Gulu and Mbarara centers)	Behind Schedule	Human Capital Development
32	Improve and upgrade Kidepo Aerodrome	Feasibility Study	Tourism Development
33	National Community Tree Planting Project	Feasibility Study	Natural Resources, Environment, Climate Change, Land and Water Management
34	Comprehensive inventory of Land	Feasibility Study	Natural Resources, Environment, Climate Change, Land and Water Management
35	MSMEs Nurturing for Youth Employment Project	Feasibility study	Private Sector Development
36	Regional Trade Roads (Koboko – Yumbe – Moyo (105Km), Rakai – Isingiro- Kafunjo-Kikagati (135km), Nabumali Corner-Butaleja-Namutumba, Rwebisengo-Budiba-Bunia Road.)	Feasibility Study	Integrated Transport Infrastructure and Services
37	Feasibility study for Ayago (840MW); Oriang HPP (392MW); Kiba HPP (330MW)	Feasibility Study	Energy Development
38	Expansion and rehabilitation of transmission and distribution network (Masaka – Mwanza 220kV), ( Olwiyo – Nimule – Juba 400kV), (Nkenda – Mpondwe - Beni 220kV)	Feasibility study	Energy Development
39	Skills for Employment and Productivity.	Feasibility	Human Capital Development

No.	Core Project	Status	Programme
40	Four (4) Science and Technology Parks	Feasibility	Technology Transfer and Development
41	National Service Scheme	Feasibility Study	Community Mobilisation and Mindset Change
42	National apprenticeship scheme	Feasibility	Community Mobilisation and Mindset Change
43	Capitalisation of strategic Public Corporations (UDB, UDC, UTL and UNOC)	On Schedule	Private Sector Development
44	Industrial Parks Development (Namanve, Bweyogerere, Luzira, Soroti, Moroto, Mbale, Masaka, Jinja, Mbarara, Kasese, Luwero-Nakaseke, Arua, Gulu, Fort-Portal, Kabale, Hoima, Oraba, Onaka)	On Schedule	Manufacturing
45	Automotive Assembly Project	On Schedule	Manufacturing
46	Opuyo-Moroto 220Kv (Transmission of Industrial power to Karamoja)	On schedule	Energy Development
47	Production, Testing and Commercialization of pesticides, acaricides, and herbicides project	Pre-feasibility	Agro-industrialization
48	Coffee value chain development project	Pre-feasibility	Agro-industrialization
49	Fish and Fish products value chain development project. (Restocking endangered species, preservation of breeding grounds and aquaculture parks)	Pre-feasibility	Agro-industrialization
50	National Postcode and addressing Geographic Information System	Profile Stage	Digital Transformation
51	Establishment of the National Productivity centre (GKMA and Regional Cities)	Profile Stage	Community Mobilisation and Mindset Change
52	Fertilizer Blending Plant and Utilization Project	Project Idea	Agro-industrialization
53	Tractor Assembly Plant	Project Idea	Agro-industrialization
54	Agriculture Storage and Post-harvest handling Infrastructure	Project Idea	Agro-industrialization
55	Regional Agricultural Processing and Marketing (cassava; meat; grains; dairy; potatoes; Rice)	Project Idea	Agro-industrialization
56	Textile milling and garmenting Project	Project Idea	Agro-industrialization
57	Tea value chain development project (Research & Development and Processing Plants)	Project Idea	Agro-industrialization
58	Mt. Elgon Tourism infrastructure Development Project	Project Idea	Tourism Development
59	Micro, Small and Medium Enterprise (MSME) Competitiveness Project	Project Idea	Private Sector Development
60	Co-operatives revitalization for increased production and productivity	Project Idea	Private Sector Development

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No.	Core Project	Status	Programme
61	GKMA High density affordable housing	Project Idea	Sustainable Urbanisation and Housing
62	Redevelopment of Slums and Informal Settlements Project	Project Idea	Sustainable Urbanisation and Housing
63	Health Facilities Functionality and Referral system Project.	Project Idea	Human Capital Development
64	Multi-sectoral community Health Promotion & Prevention Project	Project Idea	Human Capital Development
65	Basic Requirements and Minimum Standards (BRMS) for education institutions.	Project Idea	Human Capital Development
66	Labour Market Information System project	Project Idea	Human Capital Development
67	Forty (40) Technology and Business Incubators (TBIs)	Project Idea	Technology Transfer and Development
68	Labour Intensive Public Works	Project Idea	Community Mobilisation and Mindset Change
69	Iganga-Bulopa/Buwenge-Kaliro/Bugembe-Kakira-Bulongo	Under Procurement	Integrated Transport Infrastructure and Services

### ANNEX III: PROPOSED UPGRADE FROM HEALTH CENTRE III TO HEALTH CENTER IV & REHABILITATION

SN	Health Facility	Level	Proposed Change
1	Butemba	III	IV
2	Bulo	III	IV
3	Kikandwa	III	iv
4	Lugazi	iv	Maternity Ward & Rehabilitation
5	Kasambya	III	IV
6	Paidha	III	IV
7	Namutumba	III	IV
8	Rukungiri	iv	Theater
9	Ngogwe	IV	IV
10	Pakwach	III	IV
11	Asureti	III	IV
12	Etam	III	IV
13	Nsinze	IV	General Hospital
14	Kamwenge	III	iv
15	Maziba	IV	Rehabilitation
16	Bududa	III	IV

SN	Health Facility	Level	Proposed Change
17	Kimuli	III	IV
18	Kabwohe	IV	Rehabilitation
19	Aloi	III	IV
20	Katovu	III	IV
21	Akokoro	III	IV
22	Kinoni	IV	Rahabilitation
23	Mukuju	IV	MaternityWard
24	Kihihi	IV	Matenity Ward
24	Iyolwa	III	IV
25	Barjobi	III	IV
26	Mateete	III	IV
27	Namalu	III	IV
28	Nadunget	III	IV

#### **Annex IV – Grant aiding of Community/Faith-Based Secondary Schools**

- (1) Agora SS, Soroti City;
- (2) Kolir Comprehensive SS
- (3) Aminit High School, Bukedea District;
- (4) Nakabale SDA SS IrongoLuuka District;
- (5) Rwoburunga SS Mitoma District;
- (6) Gweri SS, Soroti District;
- (7) Kibona Vocational SS Bushenyi District;
- (8) Rutoto SS Ndangaro Rubirizi District;
- (9) St John Mary Vianney Community SS Fort Portal City;
- (10) Padel Community SS Nebbi District;
- (11) Rwenyaga SS MwiziRwampara District;
- (12) St. Paul Apapai SS Serere District;
- (13) Swagere Community SS Kaberamaido District;
- (14) St Andrew SS Mayuge District;
- (15) Kikandwa UMEA SS Kasanda District;
- (16) St Micheal SS, Kamwenge District
- (17) Bishop Balya Girls SS, Kamwenge District
- (18) MicindoMistellbach SS Kamwenge District;
- (19) St. Joseph SS Rushasha Rukungiri District,
- (20) Kabira SS Mitoma District,
- (21) St. Augustine Vocational SSS Ruharo Bushenyi District,
- (22) Trust Academy Mbunga Sub County, Kasese District
- (23) Ntonwa SS, Kamwenge District
- (24) Kyeshero Vocational SS, Kanungu District

- (25) Mpanga Muslim SS, Butambala District
- (26) St. John SS, Bududa District
- (27) Kyabazinga Benevolet SS, Namutumba
- (28) Kasambya Quran SS, Mubende District,
- (29) St. Benedict Catholic SS, Mubende District.
- (30) St. Aloysius Lwamaggwa, Rakai District
- (31) Ojilai SS, Tororo District
- (32) Amolata SDA SS, Amolata District
- (33) Kisala SS, Kyankwazi District
- (34) Rugarama SS, Kitagwenda District
- (35) Katenga Secondary School- Rwampara District
- (36) Arwotcek Secondary School
- (37) Kamuli Secondary School – Rakai District

#### **Annex V – Grant Aiding of Community and Faith-Based Primary Schools**

- (1) St. Paul Kacwamango Primary School; Mubende District
- (2) Rwebishahi Primary School in Rwebishahi Ward; Kamwenge District
- (3) Busonga Parents Primary School; Rubirizi District
- (4) Busimiro Primary School Kampala B1 Parish; Kamwenge District;
- (5) Kabukwiri Primary School; Rubirizi District
- (6) Ngoma Primary School; Rwampara District;
- (7) Atitiri Primary School; Serere District;
- (8) Kakore Primary School; Karenga District;
- (9) Beseri Primary School; Kamwenge District
- (10) Anguru Primary School; Arua District;
- (11) St. Andrew Primary School Bugodi; Mayuge District;
- (12) Kipucu Primary School; Kamwenge District
- (13) Jakok Primary School; Packwach District;
- (14) Dokolo Primary School; Soroti City;
- (15) Budipa Primary School; Buyende District;
- (16) St. David Kengoma Primary School; Kamwenge District;
- (17) Kansenene Primary School; Rubirizi District;
- (18) Kyogo Community Primary School; Kanungu District.
- (19) Buihi Muslim Primary School, Rwampara District
- (20) Baratuku P/Sc, Adjuman District
- (21) Elegu P/Sch, Adjuman District
- (22) Otangocinge P/Sc, Amolata District
- (23) Nyamirima CoU P/Sch, Rubirizi District,
- (24) Rwentuha P/Sch, Rubirizi
- (25) Ayago Nursery and Primary School- Apac District
- (26) Akipenet Primary School –Tororo District

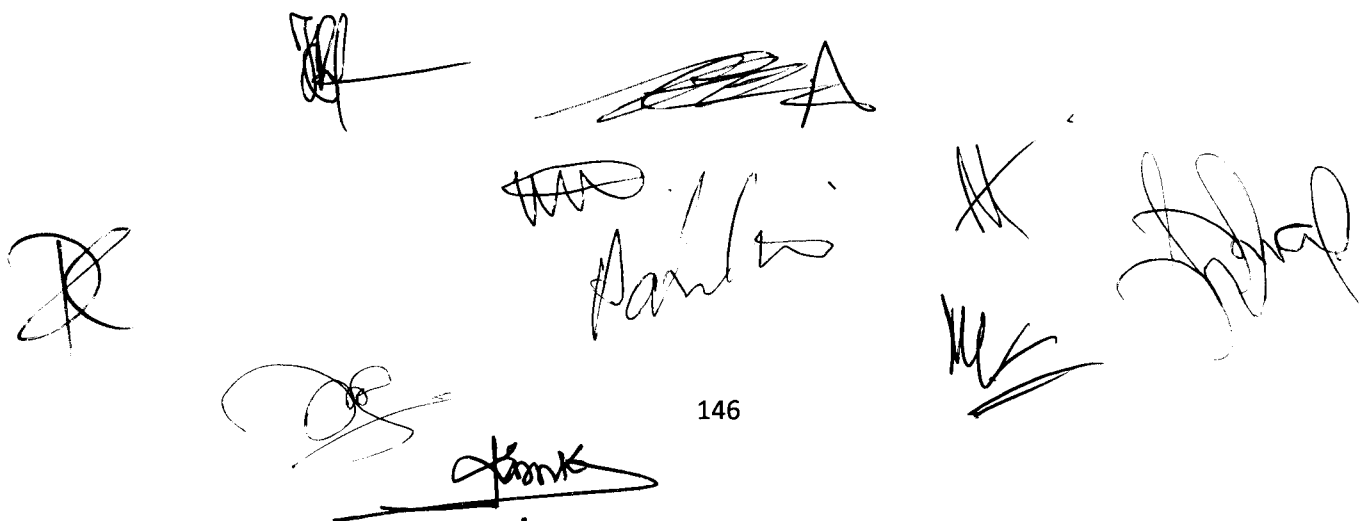
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- (27) Akuviluba Primary School  
(28) Nkundwa Primary School- Lwengo District

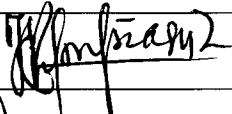
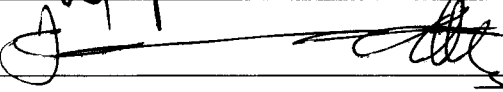
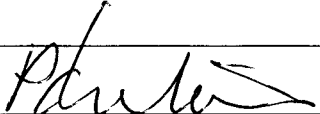
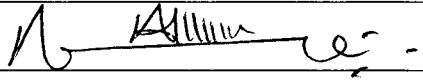
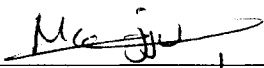
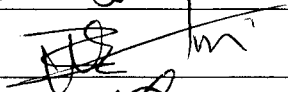
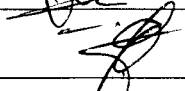

### **Rehabilitation and Expansion of Primary/Secondary Schools**

1. Bumasobo SS Bulambuli
2. Kasanda SS Kasanda District,
3. Gombe SS Butambala;
4. Katunguru Seed School Rubirizi District;
5. Kakakanju SS Bushenyi District;
6. Nganwa High School, Sheema District;
7. Rock High School, Tororo;
8. Bugobi High School, Namutumba District;
9. Busamaga SS, Sironko District;
10. Toto kidwe Secondary School – Tororo District
11. Okwanga Secondary School-Otuke District
12. Kabbo Seed Secondary School- Mubende District
13. Okwara/Molo Primary School- Tororo District
14. Kanyashande Primary School – Kanungu District
15. St. Peters SS Ngongonta- Rakai
16. Kanoni Primary School- Lwengo District
17. Kinoni Girls Secondary School-
18. Akokoro Secondary School- Apac District
19. Bubutia Primary School – Namutumba District
20. Kimuli Primary School- Rakai District
21. Good Shepherd Primary School- Buyende District.
22. Apokori Primary School Merikit
23. Kapelebyong Primary School – Kapelebyong District
24. Napianenya Primary School- Nakapiripirit District
25. Kanginima Community School- Butebo District
26. Kabanyonyi Primary School – Kabale District
27. Kisojo Secondary School- Kyenjojo District

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## MEMBERS OF THE BUDGET COMMITTEE

### THE REPORT ON THE ANNUAL BUDGET ESTIMATES FOR FY2022/23

NO.	NAME	SIGNATURE
1	<b>Hon. Opolot Patrick Isiagi (Chairperson)</b>	
2	<b>Hon. Wamakuyu Ignatius Mudimi (V/Chairperson)</b>	
3	Hon. Aciru Paska Menya	
4	Hon. Adeke Anna Ebaju	
5	Hon. Akol Anthony	
6	Hon. Mbabazi Pascal	
7	Hon. Mbadi Mbasu Wilson	
8	Hon. Musherure Shartsy Nayebara Kutesa	
9	Hon. Mutono Patrick Lodoi	
10	Hon. Apollo Yeri Ofwono	
11	Hon. Akamba Paul <del>Busiki</del>	
12	Hon. .Muwanga Kivumbi Muhammad	
13	Hon. Mwine Mpaka Rwamirama	
14	Hon. Nakato Mary Annet	
15	Hon. Nambeshe John Baptist	
16	Hon. Namugga Gorreth	
17	Hon. Namujju Cissy Dionizia	
18	Hon. Atim Agnes Apea	
19	Hon. Akora Maxwell Ebong Patrick	
20	Hon. Namukuta Brenda	

NO.	NAME	SIGNATURE
21	Hon. Nayebale Sylvia	
22	Hon. Niringiyimana James Ruugi Kaberuka	
23	Hon. Niwagaba Wilfred	
24	Hon. Nsamba Patrick Oshabe	
25	Hon. Nyangweso Dennis Samia	
26	Hon. Atwakiire Catheline Ndamira	
27	Hon. Aleper Moses	
28	Hon. Omara Paul	
29	Hon. Osoru Mourine	
30	Hon. Ssemujju Ibrahim	
31	Hon. Ssemwanga Gyaviira	
32	Hon. Ssewanyana Allan Aloizious	
33	Hon. Tinkasimire Barnabas	
34	Hon. Bayigga Michael Philip Lulume	
35	Hon. Kabanda David	
36	Hon. Kankunda Amos Kibwika	
37	Hon. Katalihwa Donald Byabazaire	
38	Hon. Kateshumba Dicksons	
39	Hon. Katusiime Annet Mugisha	
40	Hon. Kiwanuka Keefa	
41	Hon. Lokii John Baptist	
42	Hon. Magogo Moses Hassim	
43	Hon. Sasaga Isaiah	
44	Hon. Prof. Mushemeza Dickens Elijah	





# PARLIAMENT OF UGANDA

## A MINORITY REPORT ON THE ANNUAL BUDGET ESTIMATES FOR FY2022/23

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MAY 2022

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## 1.0 INTRODUCTION

The draft Annual Budget Estimates for FY2022/23 were laid in Parliament on 29<sup>th</sup> March 2022 by the Ministry of Finance, Planning and Economic Development. These were scrutinized by the Committee on Budget.

Pursuant to Rule 205 of the Rules of Procedure of the Parliament of Uganda, I hereby present a dissenting opinion from the opinion in the majority report.

## 2.0 AREA OF DISSENT

I dissented with the majority report on the following:

- a) Unrealistic Annual Budget
- b) GOU Contribution to Munyonyo Commonwealth Resort
- c) Construction of Roads in the Democratic Republic of Congo
- d) Accumulated Cost of DRC Operations
- e) Irregularities in the Operations of Microfinance Support Centre Ltd
- f) Kapeeka Industrial Park
- g) Domicile of functions of Science, Technology and Innovation
- h) Model Parishes
- i) Poor Prioritisation of Public Resources

## 3.0 DISSENTING OBSERVATIONS

### 3.1 Unrealistic Annual Budget

The initially laid budget for FY2022/23 has been revised by an increment of UGX 879.73 billion from UGX 47.25 trillion to UGX 48.13 trillion. The increment will be financed largely by additional borrowing of UGX 858.24 billion. This raises total projected borrowing in FY2022/23 from UGX 18.85 trillion to UGX 19.71 trillion. This translates to an increment of 5%. The adverse effect of this level of borrowing will be felt through interest payments which will rise higher than UGX 5.5 trillion that was earlier projected when the budget estimates were laid. This expenditure takes first call on the revenue collection and reduces funds available for service delivery.

Critical to note is that revenue collections are projected at UGX 25.54 trillion in FY2022/23. This cannot fund the country's entire revised recurrent expenditures amounting to UGX 34.04 trillion (71%) of the proposed budget. Development expenditures are projected to amount UGX 14.08 trillion (29%).

It should be noted that the projected growth in the proposed budget is majorly driven by projected increase of domestic revenue (URA collections) that will rise to UGX 25.54 trillion in FY2022/23 from UGX 22.42 trillion in FY2021/22. This is an increment of UGX 3.12 trillion.

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From the onset this is unrealistic for the past two financial years revenue shortfalls were registered amounting to UGX 3.59 trillion (FY2019/20)<sup>1</sup> and UGX 2.37 trillion (FY2020/21)<sup>2</sup>.

Additionally, most of the tax and administrative measures from which URA relies on for collections are underperforming. As of February 2022, 68% of the total of 25 tax and administrative measures were underperforming i.e. below 50% as of Quarter 2 of FY2022/23<sup>3</sup>. This casts further doubt on the whether the proposed annual budget will be realised. This is mainly attributed to failure to undertake evaluations of past tax measures to inform proposed measures for the subsequent financial year.

**Table 1: Performance of Tax and Administrative Measures for FY2022/23**

MEASURE CATEGORY	Expected Revenue (UGX Billion)	Actual Revenue (UGX Billion)	Performance Rate (%)
<b>TAX MEASURES</b>			
Removal of exemption on the supply of all production inputs into limestone mining and processing into clinker	10	63.24	632%
Broaden the scope of taxation of plastics to cover all plastics	25	34.07	136%
Excise Duty on Petrol & Diesel	193.2	165.23	86%
Grant Uganda a stay of application of the EAC CET and apply a rate of 35% or USD 3 per Kg of textiles	32	25.85	81%
Impose import duty of 10% on unprocessed crude palm oil	30	19.8	66%
Export levy of UGX 70,000 per Kg of fish maw export	6	3.85	64%
Excise duty on Opaque	2.5	1.54	62%
Excise duty rate on airtime, VAS and internet	60	14.12	24%
Excise duty on other alcoholic beverages	10	0.37	15%
Excise duty on fermented beverages	2.5	0.35	14%
Impose export levy on refined gold and other gold	30	1.47	5%
Levy on leaf tobacco at the rate of USD 0.8 per Kg of leaf tobacco which is exported out of Uganda	10	0.05	0%
Reduction of depreciation rates for automobiles	30	-	0%
<b>ADMINISTRATIVE MEASURES</b>			
Arrears recovery initiatives	10	37.83	378%
Arrears management	200	652.88	326%

<sup>1</sup> Uganda Revenue Authority, 2020. Annual Revenue Performance Report FY2019/2020

<sup>2</sup> Uganda Revenue Authority, 2021. Annual Revenue Performance Report FY2020/2021

<sup>3</sup> Uganda Revenue Authority, 2022. Key Issues of Concern for the FY2022/23 Budget under the Committee of Finance, Planning and Economic Development

MEASURE CATEGORY	Expected Revenue (UGX Billion)	Actual Revenue (UGX Billion)	Performance Rate (%)
Enhanced non-intrusive inspection tools	26	32	123%
Data mining	64.5	0.85	1%
Science facilitated audits	95	-	0%
Data and information sharing	85	-	0%
Leverage Technology e.g. drones and enhanced e-Tax	74.5	-	0%
Agents Management	60	-	0%
Review WHT agents	55	-	0%
Implementation of automatic exchange of information	50	-	0%
Cargo management and accountability in bonded warehouses	24	-	0%
Tax compliance enforcement with sister agencies	55	-	0%

Source: URA

### Recommendation

- All tax bills when being laid should be accompanied by Regulatory Impact Assessments. This will aid Parliament determine the undertaken cost benefit analysis**
- Parliament should amend Rule 159 of the Rules of Procedure to specifically require Committees undertake post legislative scrutiny. The responsibility of Parliament should not end with bill scrutiny and ensuring that it is assented into law. This will empower the Committee on Finance, Planning and Economic Development to undertake scrutiny of tax and administrative policy measures passed by Parliament. This will aid in assessing the responsiveness of tax and administrative measures in enhancing domestic revenue mobilisation and how they have shaped the lives of the citizenry. However, caution should be taken to focus on outcomes and not to replay arguments made during the consideration of bills. Presently no Parliamentary Committee has undertaken post legislative scrutiny into any of the laws under their jurisdiction.**

### 3.2 GOU Contribution to Munyonyo Commonwealth Resort

The country is at a risk of losing UGX 86.4 billion that is being allocated towards construction of a conference hall at Munyonyo Commonwealth Resort. The facility is run by Munyonyo Commonwealth Resort Limited. It comprises of 60,244,836,480 shares of which Government of Uganda owns 15,061,209,120

(each worth UGX 1). The rest are owned by Dr. Sudhir Ruparelia, Mrs. Joytsna Ruparelia and Meera Investments Limited.

Over the years, critical governance and accountability concerns have arisen regarding the funds that the Government is investing in the company. They include the following:

- Failure to convert UGX 14 billion into shares. The funds were spent in 2006 to construct internal driveways, parking yard and rehabilitation of a marina at the resort. This expenditure was in preparations for the Commonwealth Heads of Government Meeting (CHOGM);
- The Board of the company failed to meet ever since 2017 and the most recent available minutes as well as resolutions are up to 2015;
- The most recent approved financial statements approved by the board are up to 2015;
- The Uganda Development Corporation (UDC) which holds the shares of the Company has failed to nominate board representatives. Hence the Board is not fully constituted; and
- Based on the annual reports and financial statements for the years 2011 – 2015, the company has been operating in losses.

**Table 2: Statement of Profit or Loss and other Comprehensive Income for the years 2010 – 2015**

Aspect	2015 (UGX '000)	2014 (UGX '000)	2013 (UGX '000)	2012 (UGX '000)	2011 (UGX '000)	2010 (UGX '000)
Turnover	9,365,646	7,983,792	9,995,523	8,574,102	7,284,586	13,501,483
Cost of sale	(2,995,330)	(3,039,425)	(3,156,458)	(3,952,797)	(2,812,557)	(7,011,309)
Gross Profit	6,370,316	4,944,367	6,839,065	4,621,305	4,472,029	6,490,174
Other Incomes	107,070	10,986	3,903	98,653	67,768	6,279
Administrative Expenses	(4,982,399)	(4,278,149)	(4,222,606)	(3,827,745)	(3,129,135)	(3,061,058)
Depreciation	(1,048,141)	(1,025,427)	(2,065,759)	(5,913,981)	(6,062,331)	(6,099,922)
Operating expenses	(2,952,412)	(2,566,921)	(2,683,643)	(23,668,688)	(1,732,061)	(2,228,668)
Finance Costs	(803,949)	(681,287)	(620,801)	(389,290)	(258,079)	(133,886)
Loss before tax	(3,309,515)	(3,596,431)	(2,749,841)	(7,779,746)	(6,641,809)	(4,906,581)
Taxation Charge	0	0	0	0	0	(1,783,054)
Loss for the year	(3,309,515)	(3,596,431)	(2,749,841)	(7,779,746)	(6,641,809)	(6,689,635)
Other comprehensive Income	0	0	0	0	0	0
Total Comprehensive Loss for the year	(3,309,515)	(3,596,431)	(2,749,841)	(7,779,746)	(6,641,809)	(6,689,635)

Source: Munyonyo Commonwealth Resort Limited Annual Report and Financial Statements for period 31 December 2010 - 2015

4  
Handwritten signature of a person, likely a representative of the company or auditor.

Based on the above, it would not be prudent to allocate funds towards a perennial loss-making company.

Additionally, any additional allocation of funds would be at a risk of losses and enriching other related parties of the company indicated in the reports such as:

- a) Speke Hotel 1996 Limited
- b) Kabira Country Club Limited
- c) Speke Resort Munyonyo
- d) Crane Management Services
- e) Premier Academy
- f) Goldstar Insurance Company Limited
- g) Kampala International School Uganda
- h) Rosebud Limited

### **Recommendations**

**Approval of UGX 86.4 billion should be withheld until Government fulfils the following:**

- a) Converts to shares all funds invested into Munyonyo Commonwealth Resort Limited;**
- b) Uganda Development Corporation (UDC) nominates a board representative and the Board of Munyonyo Commonwealth Resort Limited is fully constituted; and**
- c) Ensures that Munyonyo Commonwealth Resort Limited has the most recent Annual Report and Financial Statements.**

### **3.3 Construction of Roads in the Democratic Republic of Congo**

Given the deplorable state of roads and inadequate provision of road construction equipment across the country, it is insensitive of Government to allocate UGX 80 billion<sup>4</sup> for construction of roads in the Democratic Republic of Uganda. Disturbingly, the total allocation to the project has surpassed the commitment that was expected from Uganda. The estimated cost of the project is USD 334.5 million of which Uganda committed to contribute approximately USD 66.9 Million (approximately UGX 254 billion). Last FY2020/21, Parliament appropriated UGX 200 billion. Hence expected balance would have been UGX 54 billion. Therefore the proposed allocation in FY2022/23 is in excess of UGX 26 billion.

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<sup>4</sup> Parliament of Uganda, 2022. Report of the Committee on Physical Infrastructure on the Budget Estimates and Ministerial Policy Statements for the Ministry of Works and Transport and Ministry of Lands, Housing and Urban Development for Financial Year 2022/2023

It ought to be noted that irrespective of their huge contribution to the revenue collection:

- a) The Capital City of Kampala that contributes over 75% of the domestic revenue is characterized by network of potholes with only 21% of roads in good condition<sup>5</sup>; and
- b) The tourism sector that contributes annually about UGX 1.6 trillion to the GDP is characterized by poor road networks to the national parks. Instead, priority has been placed on developing roads in DRC particularly Mpondwe – Beni (80 Km), Beni – Butembo (54 Km) and Bunagana – Goma (89 Km).

Instead of the costs being footed by the budget of the East African Community (EAC), the tax revenue of Ugandans is being used to deprive them of better infrastructure in their own country. This is akin to the machinations of colonialists. It is common knowledge that several roads across the country are in a dilapidated state.

### **Recommendation**

- a) UGX 80 billion should be reallocated from construction of DRC roads to financing road maintenance across the country.**
- b) Additionally, as a best practice, all infrastructure projects should always be allocated at least 20% for operations and maintenance within any given financial year<sup>6</sup>. This will avail more funds for roads maintenance which annually require in between UGX 800 billion to UGX 1.2 trillion<sup>7</sup>.**

### **3.4 Accumulated Cost of DRC Operations**

A total of UGX 436.25 billion (i.e. UGX 236.25 under Vote 130 and UGX 200 billion transferred from Vote 007 to Vote 130 through corrigenda) has been allocated for court award pertaining case of DRC Vs Uganda under Vote 130 Treasury

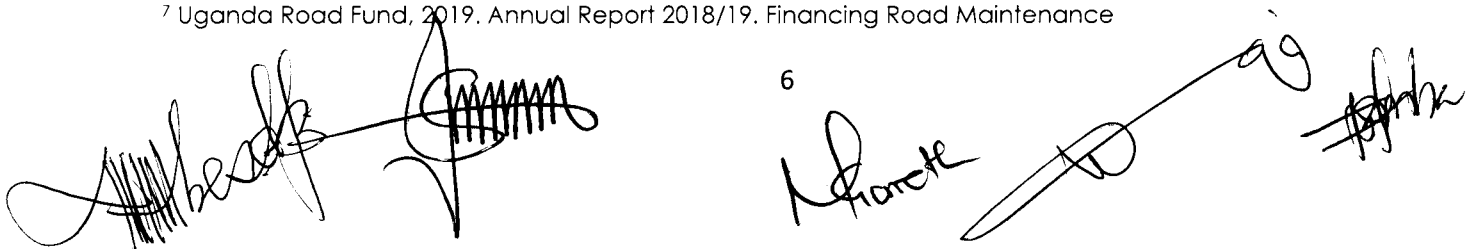
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<sup>5</sup> Parliament of Uganda, 2022. Report of the Committee on Presidential Affairs on the Ministerial Policy Statement and Budget Estimates for the Presidency, Kampala Capital City Authority and Office of the Prime Minister for FY2022/23

<sup>6</sup> World Bank, 2016. Uganda Economic Update 7<sup>th</sup> Edition. From Smart Budgets to Smart Returns: Unleashing the Power of Public Investment Management

<sup>7</sup> Uganda Road Fund, 2019. Annual Report 2018/19. Financing Road Maintenance

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Operations. This is far and above the actual award of provision of USD 65 million which is equivalent to UGX 236.25 billion<sup>8</sup>. There is an excess of UGX 200 billion.

Besides, ever since 2016 billions of monies have been appropriated for the litigation of the case. For instance, through supplementary M/S Foley Hoag LLP, the law firm that represented Uganda was paid UGX 7.8 billion (FY2017/18), UGX 2.62 billion (FY2018/19) and UGX 2.83 billion (FY2021/22).

Furthermore, current operations of the UPDF in the Democratic Republic of Congo cost over UGX 249 million per day<sup>9</sup>. The operations started on 30 November 2021. For the past 170 days, a cost of UGX 42.33 billion has so far been incurred. However, in the supplementary Schedule No.2 for FY2021/22, UGX 64.49 billion has been requested for an operation that lacks Parliamentary approval.

The allocations above are in addition to UGX 80 billion for the DRC roads construction.

### **Recommendation**

***UGX 95 billion should be reallocated from Vote 130 to the Ministry of Agriculture to cater for mechanization which was reflected as unfunded priority in the Ministerial Policy Statement***

***UGX 105 billion should be reallocated from Vote 130 to the Ministry of Health to cater for purchase of ultrasound equipment in Health Centre IVs for it was reflected as unfunded priority in the Ministerial Policy Statement.***

### **3.4 Irregularities in the Operations of Microfinance Support Centre Ltd**

Dissent arose from the majority report's recommendation for additional funding to the Microfinance Support Centre whose operations are marred with massive irregularities.

The Microfinance Support Centre Ltd lacks adequate supervision, has veered off its operational guidelines and benefits the wealthy other than the targeted economically active poor. Continued budget allocation to the entity exposes the scarce public resources to the risk of further abuse.

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<sup>8</sup> Parliament of Uganda, 2020. Report of the Budget Committee on the Supplementary Expenditure Schedule No. 1, Schedule No. 2 and Addendum to Schedule No. 2 for FY2020/21

<sup>9</sup> Ministry of Defence and Veteran Affairs, 2022. Presentation to the Defence and Internal Affairs Parliamentary Committee on the Ministry of Defence and Veteran Affairs Budget Framework Paper FY2022/23

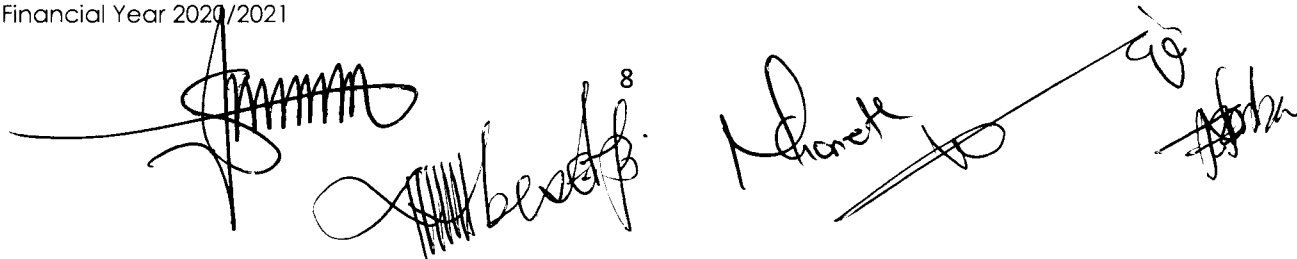


For instance, while auditing UGX 337.2 billion appropriated for FY2020/21, the Auditor General in his report<sup>10</sup> published in January 2022 established the following litany of concerns:

- a) Over 6,326 Emyooga SACCOs that were financed through the Microfinance Support Centre lacked operation licence from the Uganda Microfinance Regulatory Authority. This violated the Tier 4 Microfinance Institutions and Money Lenders Act (2016) and SACCO Regulations (2020);
- b) Seed capital was disbursed to the 6,326 SACCOs without entering a Memoranda of Understanding with the Microfinance Support Centre;
- c) UGX 34.71 billion was disbursed as grants to various constituency SACCOs but remained un-accessed by the beneficiary SACCOs;
- d) Physical inspections in only one district of Kayunga revealed that UGX 500 million was disbursed by various SACCOs to non-traceable beneficiaries without entering into loan agreements and ascertaining evidence of existence of borrowing associations;
- e) 140 SACCOs that were sampled had received a total of UGX 3.52 billion and had defaulted to a tune of UGX 2.49 billion translating to a default rate of 70.74%;
- f) Microfinance Support Centre had not undertaken any monitoring and evaluation of the performance of beneficiary SACCOs;
- g) Some Emyooga SACCOs were charging interest rates as high as 60% contrary to the target of at least 8% per annum but not exceeding 12% per annum;
- h) Regarding conventional lending, UGX 56.89 billion had been disbursed by the close of the financial year against a full release of UGX 77.72 billion. This translated to a disbursement rate of 44% rate;
- i) Loans were extended to beneficiaries beyond the maximum threshold of UGX 400 million contrary to the Microfinance Support Centre Credit and Operations Manual (2017);
- j) Loans amounting to UGX 5.3 billion bypassed the Management Loans Committee and were illegally waived from presenting requirements such as Tax clearance certificates and licenses;
- k) Loans amounting to UGX 13.10 billion were disbursed without perfection of securities by the legal department;
- l) Different loans amounting to UGX 2.2 billion were disbursed to related parties contrary to the Policy on Credit Concentration;
- m) UGX 1.4 billion was advanced to clients who already had outstanding non-performing loans; and
- n) A Loan worth UGX 2.5 billion was extended to individuals contrary to the Microfinance Support Centre Policy.

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<sup>10</sup> Office of the Auditor General, 2022. Special Audit Report on Expenditure relating to COVID-19 for the Financial Year 2020/2021

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**Table 3: MSC Disbursements above UGX 400 million in the period July 2021 – March 2022**

<b>BENEFICIARY</b>	<b>AMOUNT DISBURSED (UGX)</b>
URA Staff SACCO	3,000,000,000
Target Impex (U) Limited	3,000,000,000
Katebe Farm Ltd	3,000,000,000
Out Media International Limited	2,500,000,000
Bugisu Cooperative Union Limited	2,400,000,000
Jactor Enterprises Limited	2,000,000,000
Yudima Miners Ltd	1,700,000,000
Johpro Green Acres Ltd	1,539,150,000
Great Lakes Contractors Limited	1,500,000,000
Inspire Africa Establishments Limited	1,020,000,000
Inspire Africa Establishment Limited	1,000,000,000
Universal Apostles Fellowship Church of Righteous	1,000,000,000
Rise Shine Investments Limited	800,000,000
Patrina Enterprises Ltd	800,000,000
Enterprise Support and Community Development	750,000,000
Swazi Highland Tea Company Limited	741,123,952
Markburridge Guest Farms Limited	500,000,000

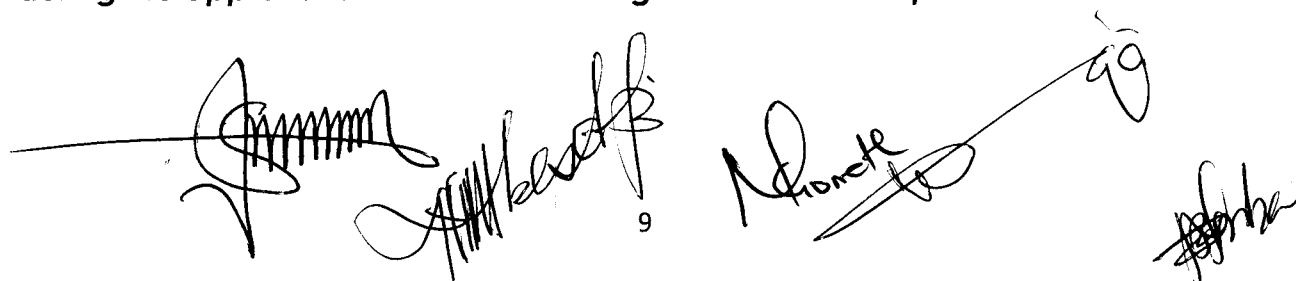
Source: MSC

Irrespective of the irregularities highlighted above, the majority report recommended allocation of additional UGX 35 billion. This will also be exposed to mismanagement.

### **Recommendation**

**The Budget for Microfinance Support Centre in FY2022/23 should be maintained at UGX 100 billion. In the interim the entity should focus on improving recovery and revolving of disbursed funds.**

**The extra UGX 35 billion that the majority report had recommended should be reallocated to funding a study of tax expenditures as resolved by Parliament during the approval of the National Budget Framework Paper.**



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### 3.5 Kapeeka Industrial Park

It was established that under the Uganda investment Authority UGX 20 billion had been earmarked for the development of Kapeeka Industrial Park. This is a private property and Government was still struggling to attain ownership of the facility.

The Minister responsible for investment informed the Committee that the Government had failed to conclude negotiations for a joint venture. Hence there was no commitment on whether ownership of the park will be transferred to Government.

As reflected in the Minutes of the Committee on Finance, Planning and Economic Development for a meeting that sat on 12<sup>th</sup> April 2022, the Hon. Anite informed the Members that Kapeeka industrial park is owned by Zank<sup>11</sup>.

The House on 20<sup>th</sup> April 2022 resolved to reallocate the funds towards developing other industrial parks for which government has ownership. However, the majority report has recommended allocation of additional UGX 10 billion. Further risking public funds.

#### **Recommendation**

***UGX 30 billion that have been earmarked for Kapeeka Industrial Park should be reallocated towards development of land donated to Government for new industrial parks in any of the districts of Nebbi, Madi-Okollo, Yumbe, Dokolo and Mbarara among others.***

### 3.6 Domicile of Functions of Science, Technology and Innovation

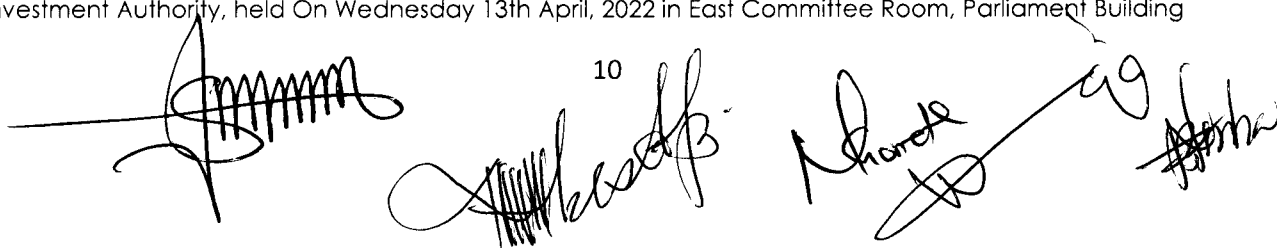
On 8<sup>th</sup> September 2021, Parliament resolved to transfer the Ministry of Science, Technology and Innovation to the Presidency sector. A new Vote was to be created under the sector for the functions of Science, Technology and Innovation.

Unfortunately, in contempt of Parliament the functions of Science, Technology and Innovation were placed under Vote 002 State House. A total budget of UGX 247.68 billion was allocated for FY2022/23. This was undertaken on account of the Directive of the President. However, no resolution was moved to reconsider the decision of the House as required under Rule 222 of the Rules of Procedure. Hence a violation of the Rules of Procedure.

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<sup>11</sup> Minutes of the Committee on Finance, Planning and Economic Development with Officials from Uganda Investment Authority, held On Wednesday 13<sup>th</sup> April, 2022 in East Committee Room, Parliament Building

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## Recommendations

***Withhold approval of the budget for the functions of Science, Technology and Innovation until a Vote is created for them under the Presidency sector as per resolution of Parliament.***

### 3.7 Model Villages

The 27 Model Villages facilitated under State House (Poverty Alleviation Department) are a duplication of the Parish Development Model. The model villages started in Ruharo, Bushenyi district in 2004. They are operated under pillars that are similar to those of the Parish Development Model as indicated in table below.

**Table 4: Illustration of similarities in the PAD and PDM**

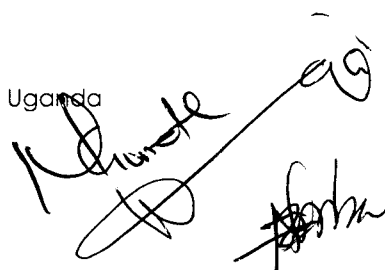
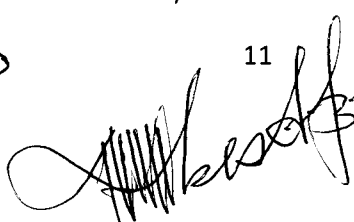
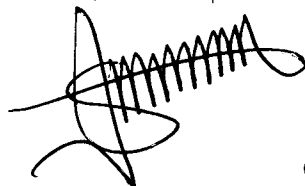
Poverty Alleviation Department Pillars	Parish Development Model Pillars
Home improvement	Social Services
Food Security	Production, Storage, Processing and Marketing
Income Generation	Financial Inclusion
Value Addition and marketing	Production, Storage, Processing and Marketing
Savings and Credit	Financial Inclusion

It is critical to note that establishment of each of the model villages cost UGX 600 million<sup>12</sup>. This is 6 times more than the UGX 100 million that will be allocated to each parish under the Parish Development Model. In FY2022/23, UGX 2 billion has been proposed in the annual budget for their maintenance under Poverty Alleviation Initiatives (PAD). It should be noted that the Model Villages are allocated funds annually. This is an indication that they are not self-sustaining. Besides, the Model Villages contradict the adopted government policy direction of Parish Development Model. Unfortunately, the majority report proposes to allocate them additional UGX 5 billion.

## Recommendation

***UGX 7 billion should be reallocated from the maintenance of Model Villages to the Parish Development Model.***

<sup>12</sup> State House, 2022. Proposal to roll out Poverty Alleviation Activities in Uganda



### 3.8 Poor Prioritisation of Public Resources

During the review of the Budget, parliamentary committees identified very critical and key sectors touching peoples' lives that have not been allocated money by Ministry of Finance. These areas fall under health, education, agriculture etc.

In the course of this presentation propose sectors (areas) where Parliament can cut/save money and fund these critical sectors. And we will be making comparisons for you to appreciate the big task at your hands as representatives of people.

In this budget, Finance has not provided UGX 9.9 billion to construct and rehabilitate Arua regional referral hospital's orthopedic ward, theatre, imaging centre, mortuary, staff and administration blocks.

There is no money (UGX 6 billion) in the budget to build staff houses for Fort Portal regional referral hospital, no UGX 300 million for a waste treatment plant at Kiruddu, No UGX 2.8 billion for OPD and ward rehabilitation for Gulu and no UGX 5 billion for rehabilitation of Soroti regional hospitals.

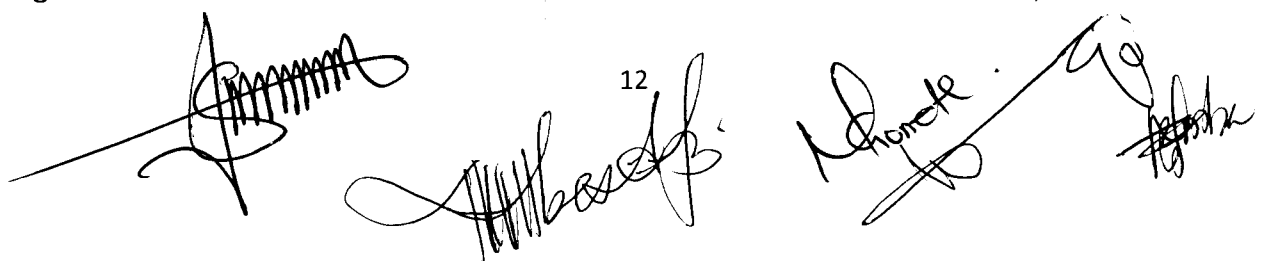
Majority of people you Hon Members represent, have no money to seek treatment abroad. These hospitals are their final referral before they recuperate or meet their creator. This is their India, Nairobi and Turkey.

In the budget there is no UGX 70 billion to rehabilitate and equip general hospitals in Masindi, Bugiri, Apac, Kambuga, Pallisa, Iganga and Abim.

No UGX 28 billion to functionalize radiology units in 10 regional referral hospitals and no UGX 20.8 billion to establish a phased National Ambulance Service System. The task of buying ambulance has been abandoned to you Hon. Members.

In the Budget where you don't have money to finance the above and other critical areas, there UGX17.2 billion to buy RDCs vehicles. There is UGX 8.3 billion to pay rent for offices of presidential advisors who officially now totals to 139.

And this House needs to know that the list of 139 presidential advisors includes Full Figure, Catherine Kusasira and Butcherman. For God's sake even if you are a blind



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loyalist, how can you approve rent for Full Figure when you don't have money for maintenance of intensive care units at Naguru (UGX 400 million), at Hoima (UGX 600 million), Entebbe (UGX 300 million), Moroto (UGX 6 million), Mbarara (UGX 800 million).

So you have money to maintain Full Figure and no money to maintain intensive care units. This Parliament has a duty to stop this madness.

Members need to note that the office of the President has been allocated a total of UGX 147 billion in the budget.

His residence State House has been allocated UGX 677 billion. This means the country spends UGX 1.8 billion on State House per day (daily for emphasis). The country spends UGX 400 million per day on the office of the president. This means running the presidency per day costs the country UGX 2 billion.

Mind you the known daughters of the president have all been married off and the known son has grown, he has even started a political movement called National Progressive Movement.

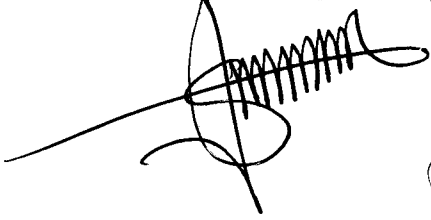
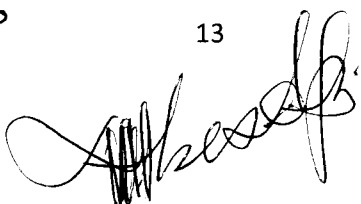

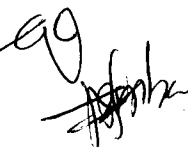
The president and his wife plus their workers remain the only occupant of State House.

It will therefore be immoral for this Parliament to approve UGX 677 billion for a residence of just two adults. Moreover the president and his wife, both of them are even salaried people. The reason the president is given a salary under the Presidential Emoluments Act is because, the country expects him to buy himself tomatoes and onions. If the president is using his salary, he will appreciate when citizens complain against high cost of living.

We therefore recommend that since the office of the president already has a budget of UGX 147 billion, we provide the residence of the president with half of what he gets under his office UGX 73 billion.

In our view UGX 73 billion can take care of the president and his wife even if they are eating a cow every day and 100Kg of rice.

Madam Speaker the items that will be affected by this proposed cut are ;  
Donations – UGX 140 billion, workshops and seminars – UGX 2 billion, welfare and

entertainment – UGX 3.4 billion, agriculture supplies and services – She2.8 billion, Classified expenditure UGX 88 billion, travel inland UGX 70 billion, consultancy services UGX 138 billion. Even with this proposed cut, our president will still live a good life.

This money about UGX 580 billion saved under State House, should then be allocated to health to finance unfunded priorities.

Madam Speaker and Hon. Members I also disagree with majority on providing UGX 55 billion to buy vehicles for Internal Security Organization (ISO) operatives as opposed to providing UGX 20 billion to buy ambulances.

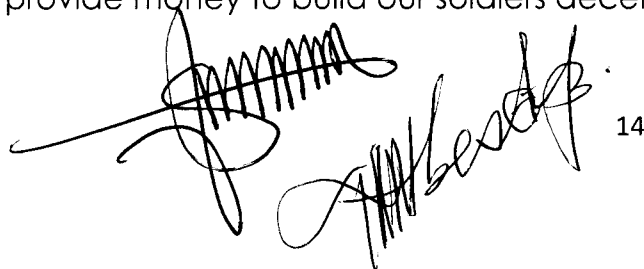
There is a proposal that we buy ISO 345 vehicles. We can buy them five and use the rest of the money to buy ambulances to take our people to hospital. Before we take leave of State House and President's Office Budget, Members should remember that the flagship project in this Budget is Parish Model.

This project meant to uplift 68 percent of our people from poverty has been given UGX 1000 billion (Shs1 trillion). The Office of the President and State House have been given UGX 797 billion.

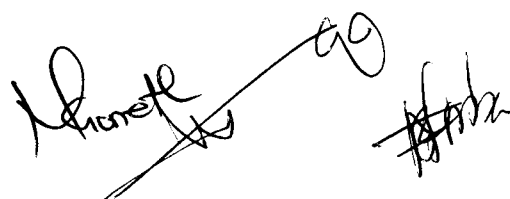
Finally Madam Speaker and Hon. Members, this Parliament needs to critically examine the budget of defence. One item that stands out every financial year is classified expenditure. This year, defence is requesting for UGX 2.9 trillion in classified expenditure and Finance has provided UGX 1.9 trillion. Defence also wants UGX 240 billion to buy vehicles.

Madam Speaker and Hon. Members, we are consumers of defence and security services but would not like this sector to be turned into a bottomless pit for our national resources. Defence must not be turned into a cash cow for some people. We want to be sure that money meant for ordinary soldiers is not the one funding birthday parties for a senior officer. We have been approached by soldiers from the engineering brigade and their complaint is that they are not being treated as other scientists yet some of them are engineers.

Instead of funding birthday parties and political ambitions, this Parliament should provide money to build our soldiers decent houses. We propose that we cut UGX



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1 trillion from classified to finance construction of barracks at least for the next four years.

We should further reduce the classified expenditure by another UGX 400 billion to finance unfunded priorities in agriculture including buying of tractors (Shs40 billion), coffee seedlings arrears (UGX 19.2 billion), cotton seeds multiplication (UGX 8.4 billion) etc.

Classified expenditure is no longer a justification for hiding huge sums of money. Everybody in the region knows which type of military hardware we have bought or ordered.

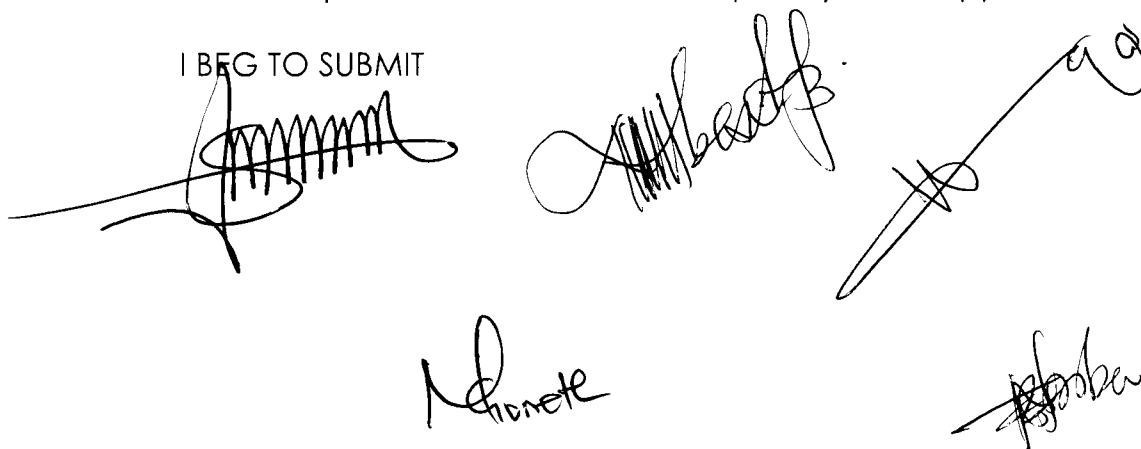
Look, all the ammunition being given to Ukraine in its defence against Russian invasion are declared and sent in broad day light. They include; stingers and javelin missiles. Jets, tanks and phoenix ghost tactical drones.

This Parliament must declassify our classified expenditure.

#### 4.0 CONCLUSION

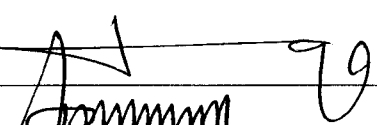
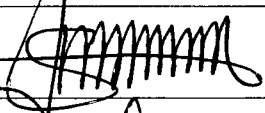
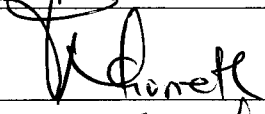
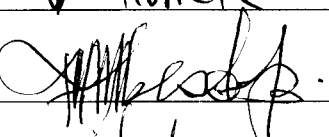
Rt. Hon. Speaker and Members, I implore you to support the Minority report.

I BEG TO SUBMIT





**MEMBERS ON THE COMMITTEE ON BUDGET WHO SIGNED THE MINORITY REPORT ON THE ANNUAL BUDGET ESTIMATES FOR FY2022/23**

S/N	NAME	Signature
1.	Munyaho Devinta Wamunzi	
2.	Ssemujju Florahim	
3.	Namugga GORRETH	
4.	Nambeshe John Baptist	
5.	Pamidi Nsamba Oloke	