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PARLIAMENTARY DEBATES

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THURSDAY, 16 MAY 2024



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THIRD SESSION - 34TH SITTING - THIRD MEETING

Thursday, 16 May 2024

Parliament met at 9.58 a.m. in Parliament House, Kampala.

PRAYERS

(The Speaker, Ms Anita Among, in the Chair.)

The House was called to order.

COMMUNICATION FROM THE CHAIR

THE SPEAKER: Honourable members, I welcome you to this morning's sitting. Today is a very important day because we will be doing one of our most important roles as legislators, which is appropriation. We need to ensure we do appropriation so that the country gets what it expects. We should make sure that the national cake is equally and equitably distributed.

Honourable members, you will recall that we adjourned the House on 6th May to allow the Committee on Budget to go for reconciliation, harmonisation, and consolidation of the Budget as per Rule 142 of the Rules of Procedure of Parliament. As we get back to that, we must do it with all the dedication so that the timelines are met.

We are having the National Housing and Population Census and so far, it has moved on well apart from some small incidences in some areas. I would like to urge Members to encourage their electorates to get counted because, at the end of the day, it is out of that counting that we shall know the population we have as a country. We will only be able to plan

when we know the number of people and the nature of the households that we have.

Honourable members, we have good news: Uganda Cranes is finally back to its home ground – Mandela National Stadium, Namboole and we have been cleared to host the African Nations Championship. In a special way, I thank this House because you did a lot and pushed hard to make sure that this home ground comes back where it is. We congratulate the representative of the constituency, Hon. Ssemujju.

I also would like to thank the President for loving sports and making sure that we have the money to complete that place. We would also like to thank the Minister of Education and Sports, for ensuring that this has been done and we now have Namboole in place and ready. As we do that, let us not forget the UPDF Engineering Brigade, which has done a very good job. We thank the UPDF Engineering Brigade under the leadership of the Chief of Defence Forces (CDF), for making sure the place is completed. The small things that need to be completed shall be completed.

However, note that we have the Africa Cup of Nations (AFCON) and you know we won the East Africa Pamoja Bid for hosting AFCON 2027 - that is Kenya, Tanzania and Uganda. All the other countries are already constructing. The only country that is lagging is Uganda and it is likely that if we do not move faster, as we did on Namboole, that bid will be taken away from Uganda. That is why you will notice that

today, the supplementary to be laid on the Table is based on AFCON. We need money to start the construction of a stadium in Hoima. We are going to do all the work today, including appropriation.

Today, we shall do appropriation and after that, we shall prorogue the House. Therefore, in the process of proroguing and waiting for the next session, work must start. Therefore, I humbly request this House that we do whatever it takes to ensure works in Hoima start so that we can host AFCON. Based on that, we will have a supplementary budget presented first after the laying of the papers.

I would like to thank you so much, for coming this morning. Yes, Ag. Leader of the Opposition (LOP).

10.07

MR WILFRED NIWAGABA (Independent, Ndoorwa County East, Kabale): Thank you, Madam Speaker. I would like to thank you for the communication you have given. I have been delegated by the LOP to stand in for him. And the instructions he has given me: one, to communicate his displeasure at the manner in which this House has been summoned without adequate notice, because according to him, this House should have sat, from the communication you had with him, next week on Tuesday. This explains why the majority of our Members, especially the side where we sit, are not present. That is one. Two, and I want to congratulate –

THE SPEAKER: Were you assigned as a member of the opposition or as my member of independents because - listen, I am your Dean but I was not asked as to whether I should permit my person - you are my person; my very own. I was not asked whether one of my Independent Members should be delegated to act in place of LOP. You are a very good lawyer - he is one of the best lawyers in town here. *(Applause)*

I adjourned the House *sine die*. When I say “*sine die*,” it means I can even reconvene it one hour later. So, it was not specific that the House would be recalled on a particular date.

However, when you look at the rules, particularly rule 149(3) –says: “*The Budget Committee shall present its report to the House not later than the 15th day of May each financial year*”. Today is the 16th of May.

My Independent Member, do you still want to continue?

MR NIWAGABA: Your Independent Member was also just assigned the duty of a Shadow Attorney-General and in the ranks of -

THE SPEAKER: I would like to ask the parties that next time they assign any of my Independent Members any responsibility, they must get permission from the Dean of Independents, who is the Speaker.

MR NIWAGABA: Most obliged. I hope they have heard. *(Laughter)* Anyhow, the second issue I wanted to communicate, Madam Speaker, is to congratulate you and the House upon the completion of Namboole Stadium. Only that yesterday, when we met the Executive Director of the National Council for Sports, he raised one concern: the shelter does not cover the last seat. That is an area that the Minister of State for Sports should work on so that it is fit for the purpose. Thank you.

THE SPEAKER: Thank you. That shall be worked on. What issue are you all standing to speak to? Yes, Hon. Macho, then Hon. Akol.

10.11

MR GEOFFREY MACHO (Independent, Busia Municipality, Busia): Madam Speaker, it is a pride that Namboole Stadium is now one of the stadia in Uganda that are going to host many international games.

However, Madam Speaker, I remember the LOP had very good words about this stadium. I thought that the LOP in the chair today would give an appreciation to the Government of Uganda more than he has done, especially since the person he is representing is busy in Europe mushrooming propaganda against the NRM regime and mobilising the anti-homosexuality money to come and disorganise our country.

Madam Speaker, Uganda as a country - when the LOP is out of this country he should portray a good image of Uganda as a country. He should not go and work with the House of Lords to spoil the name of our country, to solicit money in the name of support of anti-homosexuality, and to taint our Parliament because when they taint our leaders, they are tainting us.

THE SPEAKER: Honourable members, I do not want us to discuss what is discussed in other parliaments. We have our House, which is the Parliament of Uganda. Honourable members –

MR MACHO: Madam Speaker, do I have the right to sit down?

THE SPEAKER: Please, sit –

MR MACHO: I do not know why when I talk about anti-homosexuality law, the Opposition is disturbed; they become mad about it. I do not know what interests they have in homosexuality. *(Laughter)* People should stop being representatives of colonialists in Uganda. Uganda is a sovereign country. *(Interjections)* It must remain a country to operate on its own. I do not know why it disturbs them when I talk about that.

THE SPEAKER: Honourable members, I was making a ruling and I am saying that whatever issue was discussed about this House, and Uganda, or anybody in another parliament, does not concern us. Let us discuss the floods that are affecting people in Uganda. Let us discuss what is happening to us. Let us not mind what neighbours are saying. Let people do their things in their parliaments as we do our things in our Parliament. Do you get it? Next item.

LAYING OF PAPERS

3.1 SUPPLEMENTARY EXPENDITURE SCHEDULE NO.3 FOR THE FINANCIAL YEAR 2023/2024

THE SPEAKER: First wait. Hon. Ssekikubo, first wait. Honourable members, you will recall that on Friday, 3 May 2024, I guided that

the Budget-related documents that would be submitted to Parliament while the House is on recess would be administratively referred to the Committee on Budget, pending regularisation upon resumption of the House.

The supplementary request was submitted on 14th May, which I administratively forwarded to the Committee on Budget. However, based on what is happening in the Committee on Budget, the fact that they have to present the Budget by the end of today, we need to have this budget. It is not because the Committee on Budget has failed to do its work, but because of the workload that the Committee has. So, this House will have to look at this Budget.

So, can I have the minister present according to Article 156(2) of the Constitution and Rule 153(1) of the Rules of Procedure?

10.17

THE MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES)

(Mr Henry Musasizi): Madam Speaker, pursuant to the laws you have just stated, I beg to lay, on the Table, the Supplementary Expenditure for Financial Year 2023/2024, Schedule No.3. I beg to lay.

THE SPEAKER: Yes, Hon. Akol?

MR AKOL: Madam Speaker, I was looking at the Public Finance Management Act, 2015, as amended, especially Section 14 on the approval of the Annual Budget by Parliament. Section 14(1) says: *“Parliament shall, by 31st May of each year, consider and approve the annual budget and work plan of the Government for the next financial year, the Appropriation Bill and any other Bills that may be necessary to implement the annual budget.”* And Section 14(2) states thus: *“The Speaker may extend any period for consideration and approval of the annual budget by Parliament for a reasonable period.”*

I think there is a contradiction between what the Public Finance Management Act says and what our Rules of Procedure say.

Madam Speaker, I see the pressure we are going through; today, we must present and appropriate. Are we proceeding right? Thank you.

THE SPEAKER: We are proceeding very well because as of now, we are looking at the supplementary; have not reached there. Let me hear from the Hon. Tinkasiimire and Hon. Angura.

10.19

MR BARNABAS TINKASIIMIRE (NRM, Buyaga West County, Kagadi): Madam Speaker, you have just communicated that we are running short of time, particularly in considering the budget. The Committee on Budget is very busy handling so many things, particularly to beat the deadlines.

The honourable minister has just laid on the Table the supplementary estimates, which ordinarily under Rule 153 of the Rules of Procedure, are supposed to be going to the Committee on Budget, which, as you have stated, has a lot of work.

I move, under Rule 16, that if it pleases you, Madam Speaker and the House, that we suspend Rule 153(3) and move under Rule 151 to consider the supplementary estimates as the Committee of the whole House. I beg to move.

THE SPEAKER: Thank you. Yes, Hon. Angura –(*Mr Ssekikubo rose*)- I am yet to rule. Maybe he wants to add to that.

10.21

MR FREDRICK ANGURA (NRM, Tororo South County, Tororo): Thank you, Madam Speaker. Arising from your communication, and based on the request that has been presented to the House, that is the Supplementary Schedule No.3, and the items thereto, which include, among others, the construction of the stadium that we need to support as far as AFCON is concerned but also aware that –(*Interruption*)

THE SPEAKER: Yes, Hon. Ssekikubo.

MR SSEKIKUBO: Madam Speaker -

THE SPEAKER: First, there is a motion that was brought by Hon. Tinkasiimire. Let us first dispose of Hon. Tinkasiimire's motion before you put Hon. Angura to order.

MR SSEKIKUBO: But, Madam Speaker -

THE SPEAKER: Hon. Tinkasiimire, first talk to Hon. Ssekikubo about your motion.

MR SSEKIKUBO: Madam Speaker, for Members to upstage this House, when the Minister was reading his request and the Member, Hon. Tinkasiimire, pre-empts that we suspend the rules, without even us knowing what is being presented? Honourable members, there should be a minimum and Hon. Angura is proceeding to debate, as if we have been, as Parliament formally presented to, what the supplementary is all about. Aren't we looking bad, when a few Members try to hijack the oversight of this Parliament?

THE SPEAKER: Thank you.

MR SSEKIKUBO: And they want to take over the cardinal roles of Parliament, debating in anticipation yet we do not know what Hon. Musasizi is going to present and Members are already in full flight, they are presenting and submitting (*Laughter*). What House is this? What kind of Parliament is this you are making, honourable members?

THE SPEAKER: Honourable members, check your iPads. We have uploaded the supplementary schedule. Hon. Tinkasiimire had a procedural matter.

MR TINKASIIMIRE: Madam Speaker, I raised that motion in very good faith –(*Mr Ssemujju rose*)

THE SPEAKER: But he is on procedure.

MR TINKASIIMIRE: I raised the motion in very good faith. I do not want to feign that I have no idea of what the minister presented. So, I moved that we move under Rule 151

as the Committee of the whole House. The minister will present to the Committee of the whole House where Members - I and those who are disputing, are going to be. If you have an opinion, you will present it. So, wouldn't it be procedurally right that you guide the House particularly on this matter? Members will debate -

THE SPEAKER: Hon. Musasizi, could you first tell us about your supplementary? We want to *-(Mr Nandala-Mafabi rose)-* first wait. Hon. Nathan, you are even late - I am the one who sent for you - first, sit *-(Laughter)-* no, let him first tell us what the - you will come. Honourable members, let us hear from him first.

10.25

THE MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES) (Mr Henry Musasizi): Thank you, Madam Speaker -

THE SPEAKER: Shadow, you will speak - *(Mr Ssemujju rose)* - okay -

10.25

MR IBRAHIM SSEMUJJU (FDC, Kira Municipality, Wakiso): Madam Speaker, you called for the next item on our Order Paper. The next item is the laying of papers, which is item number three. There are two papers to be laid.

The first is Supplementary Expenditure Schedule No.3, which I guess has been laid.

The second is the Corrigendum to the National Budget Estimates. Midway through the processing of this item, Hon. Tinkasiimire raised a matter and did not even allow the completion of this item. There is absolutely nothing that stops Parliament from handling and suspending rules to handle business because it has been done before, only that it can be done neatly.

First of all, Madam Speaker, as you rule, this is a supplementary of the Government and the

Government has ministers here. How many are there? Senior ministers including the Attorney-General. In the past, by the practice of this House, the person who understands the urgency of a matter lays it; it cannot be a volunteer to think that this is very urgent on behalf of the Government and therefore, rules should be suspended.

I, therefore, Madam Speaker, would like to ask you to guide us, so that first, we deal with the laying of the papers as it is in the item that you called.

Secondly, after they have laid, they can be the ones to express the urgency of the matter, and then we listen to them but to get volunteers to do their work is too much.

THE SPEAKER: Thank you. Hon. Musasizi Henry, can you tell us the urgency of your matter, and if you have the second item, you also lay?

MR MUSASIZI: Thank you, Madam Speaker and colleagues. You may recall that Parliament appropriated a total budget of Uganda Shs 52.736 trillion for the Financial Year 2023/2024, disaggregated as follows; Shs 31.263 trillion appropriated by Parliament and Shs 21.473 trillion as statutory expenditure.

In addition, Parliament has approved Shs 4.593 trillion as supplementary expenditure for the Financial Year 2023/2024 as follows; Schedule No.1 Shs 3.492 trillion and Schedule No. 2 Shs 1.101 trillion.

Madam Speaker, my ministry has received urgent additional expenditure requirements on the budget for the Financial Year 2023/2024.

THE SPEAKER: He is now explaining the urgency.

MR SSEMUJJU: Madam Speaker, he can only explain the urgency - when you lay, you request that this matter is urgent. You move a motion and then explain. What you are doing now is illegal. So, what are you speaking on now?

THE SPEAKER: You move a motion.

MR SSEMUJU: You can only move a motion and once the motion has been moved, then you explain the urgency. You are even a senior Member of Parliament.

THE SPEAKER: First of all, I have not yet put the question on the urgency. Honourable members, there was a proposal from Hon. Tinkasiimire on the suspension – Hon. Nandala-Mafabi, come and sit here.

Honourable members, there is a motion on the Floor, which has not been disposed of. Hon. Tinkasiimire is saying that we suspend the rule. Under Rule 16, I gave him powers to move a motion to suspend Rule 153(3), (4) and (5) because of the urgency that was being raised since we are supposed to host the Africa Cup of Nations (AFCON), can these people start their work? That is the motion that is on the Floor.

Is it seconded? It is seconded by Hon. Afidra, Hon. Faith, Hon. Harriet, Hon. Frank, Hon. Oguzu, Hon. Pius, Hon. Ibanda, Hon. Muwuma, Hon. Chemaswet, Hon. Macho, Hon. Acuti, Hon. Acora, Hon. Linda, Hon. Mpindi, Hon. Angura, Hon. Gafabusa, Hon. Tom, Hon. Bashir, Hon. Alyek and by the whole House. *(Applause)*

Honourable members, I put the question that those in favour of support of the suspension of Rule 153(3), (4) and (5).

(Question put and agreed to.)

MOTION THAT THE HOUSE RESOLVES ITSELF INTO A COMMITTEE OF SUPPLY TO CONSIDER THE SUPPLEMENTARY EXPENDITURE SCHEDULE NO.3 FOR THE FINANCIAL YEAR 2023/2024.

THE SPEAKER: Honourable Minister –

10.32

THE MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES) (Mr Henry Musasizi): Madam Speaker, I beg to move a motion that the House resolves

itself into a committee of supply to consider Supplementary Schedule No.3 for the Financial Year 2023/2024.

THE SPEAKER: Is it seconded? It is seconded by Hon. Ogwang, Hon. Tinkasiimire, Hon. Mpindi, Hon. Linda, Hon. Ibanda, Hon. Pius and by the whole House. Would you like to speak to your motion?

MR MUSASIZI: Madam Speaker, the Ministry of Finance, Planning and Economic Development received an urgent additional expenditure requirement on the budget for the Financial Year 2023/2024. These have necessitated the preparation of Supplementary Schedule No. 3 for the Financial Year 2023/2024, amounting to Shs 288.634 billion.

Accordingly, my ministry sought approval of Cabinet during the sitting on Monday, 13 May 2024. I now give the details. Under Vote 008 – Ministry of Finance, Planning and Economic Development, an amount of Shs 132.634 billion, an equivalent of \$ 34 million. This is funding for Uganda National Oil Company (UNOC), needed for additional equity acquisition in East African Crude Oil Pipeline (EACOP) to meet the call arising from delayed financial close by the financiers.

This is required before 1 July 2024, in order to meet the funding obligations in the ECOP Project. This funding will be accessed from the Petroleum Fund in line with Section 59(3) of the Public Finance Management Act, 2015, which states that, “For avoidance of doubt, the petroleum revenue shall be used for financing of infrastructure and development projects of the Government and not the recurrent budget.”

Under Vote 151 – Uganda Blood Transfusion Services, Shs 2.5 billion is required to meet the shortfall in the operational budget for the Uganda Blood Transfusion Services for blood collection, processing and distribution for this quarter. This will be funded using savings from the wage after the audit of the Wage Bill.

Under Vote 166 – The National Council of Sports, Shs 152 billion is required as 30 per cent advance payment for the construction of

Hoima City Stadium in preparation for AFCON 2027. This funding will enable the contractor, Ms Suman, to commence the construction of the stadium to be ready before 31 December 2025, as required by the Confederation of African Football (CAF) for Uganda to co-host the 2027 Africa Cup of Nations.

Under Vote 514 – Uganda Embassy in Geneva, Shs 1.49 billion is required to address the funding shortfall arising from the loss of poundage and increased schedule on account of Uganda’s assumption of chairmanship of the Non-Aligned Movement (NAM). The mission requires funds for accumulated use on rent, salaries, medical insurance and utilities. This needs to be settled by the end of the financial year to avoid legal action from landlords, service providers and contract staff. This will be funded using savings from wages after the audit of the Wage Bill. How are we going to finance this Supplementary Schedule No. 3?

1. We shall use savings from the wage amounting to Shs 3.90 billion.
2. We shall transfer funds from the petroleum fund amounting to Shs 284.634 billion.

Madam Speaker, our petroleum fund account currently has Shs 400 billion. I propose to utilise Shs 284.634 billion, in line with Section 59(3) of the Public Finance Management Act, 2015 to finance the acquisition of equity in the East African Crude Oil Pipeline and the construction of Hoima City Stadium.

Madam Speaker, Section 58(a) of the Public Finance Management Act states thus: *“Withdrawal from the Consolidated Fund shall only be made under authority granted by an Appropriation Act and a warrant of the Auditor-General to the Consolidated Fund to support the annual budget”*.

With this justification, I appeal to the House to consider and pass Supplementary Schedule No.3, so that we can finance these critical needs, which cannot wait for the next budget in July. I beg to submit.

THE SPEAKER: Thank you. Yes, Hon. Chemaswet - [*Hon. Nandala-Mafabi rose*] – okay, there is a procedural matter.

MR CHEMASWET: Thank you, Madam Speaker. Now that we –(*Interjection*) - it is a procedural point.

THE SPEAKER: Hon. Chemaswet is on procedure.

MR CHEMASWET: Now that we have constituted ourselves into a Committee of Supply, looking at Rule 154 that governs the Committee of Supply, wouldn’t it be prudent that the chairperson takes the front seat?

THE SPEAKER: We have not reached that point because I have not yet put the question.

MR NANDALA-MAFABI: Hon. David Bahati, listen to this: I think you trained them badly; you can see how they are jumping wrongly. (*Laughter*) I wish you had trained them better.

Anyhow, Madam Speaker, you are aware that under the Petroleum Fund –(*Interjection*) - please, relax. The procedural point usually supersedes a point of order -

THE SPEAKER: Hon. Chemaswet, you know how your neighbour behaves - I think he is cracking a joke.

MR NANDALA-MAFABI: Do not worry; I will give you some coffee as you go to Kapchorwa. (*Laughter*) Anyway, Madam Speaker, what I am saying is that you are aware that under the petroleum law, to withdraw money from the Petroleum Fund, you need a resolution.

The minister is here saying that he is going to utilise money from the Petroleum Fund before getting a resolution to withdraw it from that account. I am sure the Attorney-General is listening to what I am saying.

So, wouldn’t it be procedurally right that before we proceed to look for the money

there, a resolution is passed, authorising the Minister of Finance to withdraw money from the Petroleum Fund? That is why we went to school, not just jumping around. *(Laughter)*

THE SPEAKER: Hon. Nandala, first come back; stop insulting some Members, come back and say, "Sorry".

MR NANDALA-MAFABI: Madam Speaker, I want to ask my brother –

THE SPEAKER: Everybody knows that you went to school.

MR NANDALA-MAFABI: Hon. Chemaswet, when you are driving through Mbale, pass by our place and get coffee. If there is anything I have said, which has disappointed you, as a brother from the mountains, my apologies.

MR CHEMASWET: I would like to accept the apology, but Hon. Nandala-Mafabi should understand that I have a Master's degree, the way he does. And of course, I am more informed –*(Interjections)*- no, we are all informed. *(Laughter)*

10.42

THE ATTORNEY-GENERAL (Mr Kiryowa Kiwanuka): Thank you, Madam Speaker. Hon. Nandala-Mafabi is correct that for one to obtain any funds from the Petroleum Fund, they must get a resolution from Parliament. And this is the correct place; the debate is here and if Parliament deems it appropriate, it will then make a decision.

The minister has said that he would like to get money from the Petroleum Fund. That is a motion and the House can make a decision on that. Thank you.

THE SPEAKER: The minister said, "I am requesting this House to authorise me..." Honourable minister, repeat your statement.

MR NANDALA-MAFABI: Before the minister comes, there are two authorisations he is asking for. You must categorise the

authorisations. You do not give a blank check, Attorney-General. One day you are going to pass something here and people will go to the Treasury and run it down.

The reason there is a specific resolution on petroleum is to safeguard that money so that it can only get out on issues in relation to petroleum. That is why we are around; to assist.

First, let us have a resolution to authorise you to get money. When we authorise you, it means you will transfer that money from the Petroleum Fund to the Consolidated Fund.

When you take it to the Consolidated Fund, you come and ask for a grant from the Auditor-General, after we have approved. Attorney-General, you know you are a very bright man; please, advise better.

THE SPEAKER: Can I hear from the learned Leader of the Opposition?

MR WILFRED NIWAGABA (Independent, Ndorwa County East, Kabale): I am now speaking as the shadow Attorney-General or both. I think the minister's motion has two legs. The first leg is to request that Parliament approves a supplementary expenditure for development purposes to allow the Uganda National Oil Company (UNOC) to acquire equity in the East African Crude Oil Pipeline (EACOP). The second leg is that this money will be financed by a withdrawal from the Petroleum Fund.

In my view, if Parliament considers this particular motion, it will suffice for both legs. I do not think you would need a specific stand-alone motion for that withdrawal and then a specific stand-alone motion for this particular expenditure. In my view, this motion suffices, speaking as a shadow Attorney-General.

THE SPEAKER: Thank you, Leader of the Opposition and shadow Attorney-General. Honourable members, that is the – shadow minister, do you have something to say?

10.46

MR IBRAHIM SSEMUJJU (FDC, Kira Municipality, Wakiso): Madam Speaker, the motion has been moved by the minister. I would like to register my opposition - and let me start with what the Auditor-General said.

The Auditor-General, in his *–(Interjections) –* I do not know if Government ministers read these rules. The rules do not allow walking as if you are in a kraal. *(Laughter)* You keep invading the Speaker all the time yet we need her attention.

THE SPEAKER: Hon. Ssemujju, you have my attention and I can repeat all that you have said; I do multitasking.

MR SSEMUJJU: Madam Speaker, I was addressing the ministers because you are seated in a fixed place but they keep walking there.

THE SPEAKER: Okay, can you continue with your position?

MR SSEMUJJU: Madam Speaker, I want to start with the report of the Auditor-General. In his latest report, mainly on pages 19 – 24, the Auditor-General speaks about supplementary requests, and this is what he said: *“Continued approval of supplementary budgets without a corresponding increase in revenue/financing could be attributed to fiscal indiscipline, which leads to increased funding gaps affecting the earlier budget objectives.”*

The Auditor-General reports – and I will use Financial Year 2022/2023 because his report is on that year – that, for example, in that financial year, with supplementary included, the total budget was Shs 52.5 trillion – that is the total budget that Parliament approved – but it is only Shs 43 trillion – that is the financing – that was realised at the end of the financial year.

You first approved a budget of Shs 48 trillion, then you had Shs 4.4 trillion in supplementary, making the total budget Shs 52 trillion, but the financing available – money from taxes and borrowing – was actually Shs 43 trillion. What the Auditor-General is warning this

Parliament against is that each time you pass a supplementary budget here, you give a license to Hon. Musasizi and his group to remove money from items that you have approved and use it on their new priorities. That is what the Auditor-General is saying. That is point number one.

So, you can approve this supplementary budget knowing that the money you approved earlier – first of all, the funding will not be realised because, by the end of the third quarter of this financial year, the Uganda Revenue Authority had collected just Shs 20 trillion, out of the targeted Shs 29 trillion. If they work so hard, maybe they will collect Shs 23 trillion. So, what Hon. Musasizi will do is remove money from the earlier priorities and then fund his new priorities; that is what will happen.

The second point, Madam Speaker, is that budgeting through supplementary, which the Auditor-General calls “fiscal indiscipline” – people are running this country like a kiosk! Every week – because last week, we passed a supplementary budget here. What has happened in the last 10 days - that you did not know that there would be a need to construct a stadium and that there would be a need to acquire equity in the pipeline? You brought a supplementary budget request just 10 days ago and we passed it here. Now you come, trafficking another one.

One time, the late Speaker, Oulanyah, said that if he was in charge, he would have sacked all the ministers. Maybe I would even send them to Luzira. *(Laughter)* Ten days ago, you brought a supplementary budget request here. Now, after 10 days, you come running – “Oh wait, there is another one here” – and you are my ministers! Each one of you would be in Luzira. That is where the warrant of detention would find you. *(Laughter)*

Therefore, Madam Speaker –

THE SPEAKER: Yes?

MR SSEMUJJU: I want, finally, to go back to the law – the lawyers can help. Section 76 of the Public Finance Management Act

categorises the items for which one can seek supplementary funding – no, it is Section 25(6) and (7) - as unforeseeable and unavoidable. I want the planners in the ministry to tell me: when did you win the bid to host AFCON for you not to have factored the money for AFCON in the budget? And what is going to happen between now – because the budget we are going to pass today, hopefully, is a budget they are going to implement in a period of one month. So, what is it that you cannot wait for – that is so urgent that you must fix it in a supplementary?

So, can I –(Interjection)- Madam Speaker, I said I want to register my opposition to this motion, and those are the reasons. These ministers – because you are also ministers of Uganda – the mistakes you make today, when this Government has gone, one by one, you should walk to Luzira and we find you there. (Laughter)

Thank you very much, Madam Speaker.

THE SPEAKER: Yes, Government legal adviser.

10.54

THE ATTORNEY-GENERAL (Mr Kiryowa Kiwanuka): Thank you very much, Madam Speaker. I will speak to the issue of EACOP. It was actually unforeseeable because, as you all know, the financing model for EACOP was clearly to be done by our partners. Unfortunately, because of the change in the world order and economic setting, we have been required to put in equity. It was not known to us at the time we passed the budget.

On AFCON, the biggest requirement is actually a complication coming from my office is that the contracts are available for me to sign, and I am requiring the Ministry of Education and Sports to show me the source of funding before that contract can be signed. If Parliament is happy to wait until the next financial year, the problem is that we will lose timelines as far as the deadlines to meet. Unfortunately, the law does not allow me to approve a contract for signing without knowing the source of funds.

So, those are some of the reasons we are here at this time.

THE SPEAKER: Thank you.

MR KIRYOWA KIWANUKA: Maybe just to add that, Hon. Ssemujju –

THE SPEAKER: Honourable Attorney-General, one of the prerequisites of us hosting AFCON was that we had to win the African Nations Championship (CHAN), which we won last Friday. Now that we have CHAN, then, we shall have AFCON.

MR KIRYOWA KIWANUKA: Thank you very much, Madam Speaker, for your support and addition. As I conclude, I just want –

THE SPEAKER: I am not debating, but I own a club in my school, which is one of the best clubs that is even representing the country in China.

MR KIRYOWA KIWANUKA: Also, as I leave the Floor, Hon. Ssemujju, the threat to send us to Luzira without trial is a bit unconstitutional; I am just advising. (Laughter)

THE SPEAKER: Honourable members, I thank you so much. This is a very simple supplementary, which everybody understands. I am happy, the people – *Tinka and Sseki* -(Laughter) - one is a beneficiary and the other is -(Laughter)

Honourable members, I put the question to the motion that the House resolves itself into a Committee of Supply to consider the Supplementary Schedule No.3 for the Financial Year 2023/2024, pursuant to Article 156 (2) of the Constitution of the Republic of Uganda, Section 25 of the Public Finance Management Act, 2015 and Rule 153 of the Rules of Procedure.

(Question put and agreed to.)

THE SPEAKER: Honourable members, before we go to the Committee of Supply – can you, first, lay the papers so that the finance team goes?

LAYING OF PAPERS:

Vote 151 - Uganda Blood Transfusion Services

II) CORRIGENDUM TO THE NATIONAL
BUDGET ESTIMATES FOR THE
FINANCIAL YEAR 2024/2025

THE CHAIRPERSON: I put the question that the sum of Shs 2,500,000,000 be provided to Vote 151 – Uganda Blood Transfusion Services as a recurrent non-wage expenditure under Supplementary Expenditure Schedule No. 3 for the Financial Year 2023/2024.

10.57

**THE MINISTER OF STATE FOR
FINANCE, PLANNING, AND ECONOMIC
DEVELOPMENT (GENERAL DUTIES)***(Question put and agreed to.)*

(Mr Henry Musasizi): Madam Speaker, I beg to lay the Addendum and the Corrigenda to the Draft Budget Estimates for the Financial Year 2024/2025. I beg to lay.

Vote 514 - Uganda Embassy in Geneva

THE SPEAKER: Thank you. Honourable members, the corrigenda were supposed to be laid but you all know why I delayed it and now it is sorted. I now refer that corrigenda to the Committee on Budget for harmonisation. Report back to the House in two hours. Next?

THE CHAIRPERSON: I put the question that the sum of Shs 1,490,000,000 be provided to Vote 514 - Uganda Embassy in Geneva as a recurrent non-wage expenditure under Supplementary Expenditure Schedule No. 003 for the Financial Year 2023/2024.

(Question put and agreed to.)

COMMITTEE OF SUPPLY

SUPPLEMENTARY EXPENDITURE
SCHEDULE NO.3 FOR FINANCIAL YEAR
2023/2024

THE CHAIRPERSON: I put the question that a grand total of Shs 288,624,000,000 be provided for as Supplementary Expenditure Schedule No. 3 for the Financial Year 2023/2024.

(Question put and agreed to.)

Vote 008 - The Uganda National Oil Company

THE CHAIRPERSON: I put the question that the sum of Shs 132,634,000,000 be provided to Vote 008 – the Uganda National Oil Company as development expenditure under Supplementary Expenditure Schedule No. 3 for the Financial Year 2023/2024.

(Question put and agreed to.)

Vote 166 - National Council of Sports

THE CHAIRPERSON: I put the question that Shs 152 billion be provided to Vote 166 - National Council of Sports as development expenditure under Supplementary Expenditure Schedule No. 3 for the Financial Year 2023/2024.

*(Question put and agreed to.)*MOTION FOR RESUMPTION OF THE
HOUSE

11.03

**THE MINISTER OF STATE FOR
FINANCE, PLANNING AND ECONOMIC
DEVELOPMENT (GENERAL DUTIES)**

(Mr Henry Musasizi): Madam Chairperson, I beg to move a motion that the House do resume and the Committee of Supply reports thereto.

THE CHAIRPERSON: I put the question that the House resumes and the Committee of Supply reports thereto.

*(Question put and agreed to.)**(The House resumed, the Speaker presiding.)*

REPORT OF THE COMMITTEE OF
SUPPLY

BILLS
COMMITTEE STAGE

THE SPEAKER: Honourable minister?

THE EXCISE DUTY (AMENDMENT)
BILL, 2024

11.03

**THE MINISTER OF STATE FOR
FINANCE, PLANNING AND ECONOMIC
DEVELOPMENT (GENERAL DUTIES)**

(Mr Henry Musasizi): Madam Speaker, I beg to report that the Committee of Supply has considered the Supplementary Expenditure for the Financial Year 2023/2024, Schedule No. 3 totalling to Shs 288,624,000,000.

THE CHAIRPERSON: Yes, shadow Minister of Finance, Planning and Economic Development?

MR SSEMURJU: Madam Chairperson, to remind colleagues, with your permission -

THE CHAIRPERSON: Honourable members, listen to Hon. Ssemurju.

MOTION FOR THE ADOPTION OF
THE REPORT OF THE COMMITTEE OF
SUPPLY

MR SSEMURJU: Just to remind colleagues, with your permission, when we handled the tax Bill, this one remained and our issue, especially from this side for which I now speak is, we reject increment of taxes; Shs 100 on petroleum and Shs 100 on diesel. If I may do a recap, we are collecting Shs 1,450 -

11.05

**THE MINISTER OF STATE FOR
FINANCE, PLANNING AND ECONOMIC
DEVELOPMENT (GENERAL DUTIES)**

(Mr Henry Musasizi): Madam Speaker, I beg to move a motion that the report from the Committee of Supply be adopted.

THE CHAIRPERSON: Under what clause is that?

THE SPEAKER: I put the question that the report of the Committee of Supply be adopted by this House.

MR SSEMURJU: That is why I was seeking your permission. We will come to that, Madam Speaker. It was not ordinary, but I thought you would allow me to -

(Question put and agreed to.)

BILLS
SECOND READING

THE EXCISE DUTY (AMENDMENT)
BILL, 2024

THE CHAIRPERSON: I am asking; which clause are we on now?

THE SPEAKER: Honourable members, remember we stood over this Bill and we were at Committee Stage.

MR SSEMURJU: We had not started, that is why I am taking advantage, with your permission, to remind at least my side. The ones that are here to vote do not need to be reminded.

Honourable members, I put the question that the Excise Duty (Amendment) Bill, 2024 be read for the second time.

THE CHAIRPERSON: Honourable members, why don't we move clause by clause and when we reach that clause, you raise that issue?

Clause 1

THE CHAIRPERSON: I put the question that clause 1 stands part of the Bill.

(Question put and agreed to.)

Clause 2, agreed to.

Clause 3

THE CHAIRPERSON: Committee chairperson?

MR ANKUNDA: Madam Chairperson, we are amending clause 3. Amendment of Schedule 2 of the principal Act.

Clause 3 is amended -

- (a) In paragraph (a)-
- (i) in item (d), by substituting “12%” with “10%”
- (ii) in item (e), by substituting “12%” with “10%”
- (b) In paragraph (c)-
- (i) by deleting item (a);
- (ii) in item (b), by substituting “Shs 5,000” with “Shs 2,500”
- (iii) in item (c)(ii), by substituting “100%” with “80%” and “Shs 5,000” with “Shs 1,700”
- (c) in paragraph (e)-
- (i) in item (b), by substituting “12%” with “10%”
- (ii) in item (d), by substituting “12%” with “10%”
- (d) In paragraph (f), in item 6 by substituting “Shs 75” with “Shs 50”
- (e) In paragraph (h), by deleting item (e)

Justification

- i) To reduce the cost of opaque beer and any other alcoholic beverages in order to increase the tax base;
- ii) To make water more affordable; and
- iii) Illuminating kerosene should not be exorbitantly taxed since it is being used by the low income earners. I beg to submit.

THE CHAIRPERSON: Thank you.

MR SSEMUJJU: Madam Chairperson, my proposal is on (g), which is cement, adhesives, grout and white cement. It is not to impose this tax and have (g) deleted.

I also propose that (j), which is on withdrawal payment services to do with digital withdrawal

of money, be deleted. Also, we delete the whole of (h). No Shs 100 on petroleum, Shs 100 on diesel and then the whole of kerosene should go away.

Madam Chairperson, those are my proposals and I invite Parliament to –

THE CHAIRPERSON: Hon. Martin?

MR MUZAALE: Thank you, Madam Chairperson. I understand the Bill is intended to reduce taxes.

THE CHAIRPERSON: To reduce or increase taxes? You are saying that you do not have a road to Buzaaya and there are no hospitals. You want Akii-Bua stadium and what this is intended to do is to raise money to finance all those things that we are doing.

Hon. Ssemujju is saying that as much as we accept some, let us not accept others. We are also going to hear from this side. Hon. Ssemujju has presented and that is that – there is a procedural matter.

MR ENOS ASHIMWE: Thank you, Mr Chairperson. My concern is that the Honourable shadow Minister for Finance is saying we delete this and delete that but they are not providing alternatives. By the time the Government brings a proposal, it anticipates collecting money to support the Budget that we are going to pass today.

Therefore, as the alternative Minister of Finance, don't you think it would be prudent or procedurally right that when you say we delete, for example, the 5 per cent withdrawal charge from which we anticipate the Government is going to collect Shs 100 billion, you bring an alternative where the Government can collect this Shs 100 billion to cover the gap that you would want to be deleted? Madam Chairperson, please guide.

THE CHAIRPERSON: Honourable members, one thing I want you to know is that this is an engine of revenue collection to fund whatever you want as a country. Therefore, when

you bring an idea for deletion, bring an alternative. Say, if we are deleting here, let us replace this by increasing the tax base.

MR MASABA: Thank you, Madam Chairperson. On top of what my colleague, Hon. Ssemujju, proposed, I think he left out one item, which is deleting item (f), which concerns mineral water, because this will lead to an increment on the price of mineral water, majorly those who sell it in bulk - the 20-litre canisters.

On the proposals for fuel, the committee agreed and we were together to reject the increment on kerosene. I think that is okay.

THE CHAIRPERSON: That is deleted.

MR MASABA: Yes. On our proposal to remove the Shs 100 on motor spirit, that is gas and diesel, I propose an amendment in item 8(f) of the principal Act to increase Jet A and aviation fuel by Shs 100 instead of increasing on our petrol.

MR SSEMUJJU: Madam Chairperson, if you allow me to answer my colleague directly, first of all, we have appropriation that is coming next. In the Budget, there are many things that we are proposing to remove from the Budget when we reach that stage - a lot of wastage - This particular proposal is going to give you just Shs 200 billion and you can reduce that budget by Shs 6 trillion - useless things like special drinks and eats. There are many things in the budget that we will propose to remove and actually make a lot more money available so that you do not need this Shs 200 billion.

THE CHAIRPERSON: Honourable members, let us not anticipate. We are debating in anticipation. Yes, Kampala Central. Hon. Ssekikubo, you will come.

MR MUHAMMAD NSEREKO: Thank you, Madam Chairperson. Last financial year when we tried to make proposals for an increment of taxes on fuel, they were thwarted by the Ministry of Finance, Planning and Economic Development and this was their reason; that when you increase the price of fuel, it will

lead to inflation. I would like to hold the Hon. Musasizi accountable on this matter. The reason we were mooted then was that if we increased this levy on fuel, it would be translated, if well ring-fenced, on improvement on the budget of infrastructure directly.

I had implored this House that when we interacted with the people, they were not worried about an increment on the levy of fuel but rather, how to use it after. If it is not translated into their own infrastructure as one of the priorities then they are disinterested.

Therefore, Ugandans are not saying no to taxes but are rather asking, "Where is our money that we contribute in the form of taxes?"

Therefore, I am imploring this House and asking the honourable Minister of Finance, Planning and Economic Development that even if you were to use the numbers to take this matter that Shs 100 shillings - and maybe raise Shs 300 billion, is it going to be spent directly on their infrastructure or it is going to be spent on wasteful expenditure of donations, this and that?

That is the issue Ugandans are talking about because whether we want it or not, in the last financial year, around this time, the cost of a litre of fuel, let us say petrol, was at about Shs 4300 but today it is at about Shs 5000 something. So, whether we put in the factorisation of exchange rate etcetera, the price of fuel has increased.

Now, the promise of the Government was that when we come in to become the sole importers on behalf of Ugandans and we do away with the issue of middlemen, the price would come down. We came here and legislated towards that. Now, as we wait for the price of fuel to come down, we are slapping voters with a tax. So, where is the genuineness of the issue? Maybe we do not believe that the price of fuel will come down as a result of the Government becoming the sole importer on behalf of Ugandans.

If we all believe that the price of fuel will come down as a result of the Government becoming the sole importer on behalf of Ugandans then

there is no reason for slapping this price on fuel, because we shall save and use that other money for something else.

But if we are genuine to Ugandans that listen, this will happen. Can we give Ugandans a commitment that all the money that we want to increase on the fuel levy will be directed to a fund that shall not be subject to these other hands - you know what I am talking about – so that we come here and pick the money from the fuel levy and put it directly to other priorities.

I want to inform this House that both the junior and senior Ministers of Works and Transport were here saying, “Please give us more funds to do your roads” and we categorically asked, “from where?” Now, this is what they are presenting but there is no proof that this money that we are going to add on the fuel tax will be directly channelled to fund the construction of roads.

Day after day, we will be back here borrowing. So, Ugandans are not saying that they are not willing to pay but they are only saying that we cannot pay this money and enjoy potholes as others are using it for lavish activities.

THE CHAIRPERSON: Thank you. Hon. Ssekikubo -

MR SSEKIKUBO: Thank you, Madam Chairperson.

THE CHAIRPERSON: Honourable members, this is an agreed fact that since the issue of kerosene affects the local person down there and since we removed Rural Electrification Agency (REA), electricity has failed to reach villages. We are removing kerosene because it affects the local person who cannot afford to fuel a car or anything.

MR SSEKIKUBO: Madam Chairperson, I want to start from a slightly different perspective. The impression being created, as I was seated, is that there is the proposal to delete the tax and then there is the proposal to impose the tax. What I want to put across is that there is already a tax. This is not to say that there is no tax because, for instance -

THE CHAIRPERSON: Hon. Ssekikubo, there is a tax but they want an increment.

MR SSEKIKUBO: That is what I am coming to. You see, Madam Chairperson, you have to carry Members with you, and I am building my case to that effect.

As we stand now, there is a tax of Shs 1,450 on petrol and Shs 1,130 on diesel, meaning that there is already a tax. So, what the proposal here is aiming at is to add on the tax so that now petrol is at Shs 1,550 and diesel can rise to Shs 1,450.

Honourable members, we have to go by the canons of taxation and that is why I defer a bit. People are not saying they do not want to pay the tax, but tax must have a limit; the more tax you impose, the more the negative effect, because this addition you are making and imposing has -

THE CHAIRPERSON: Actually, Hon. Ssekikubo is saying that the addition - When you look at petrol and diesel, the increase is Shs 100, but when you look at the issue of kerosene, where there are so many people down there in the villages using it, you are increasing it by Shs 300. What mathematics was that and what was the basis of that increment?

MR SSEKIKUBO: Madam Chairperson, I am challenging the economists of this country. The tax you impose should have two principles: efficiency and effectiveness. However, what we have now is that the burden shall be borne by the common person down on the ground.

If you are talking about farmers, if you are talking about people from Kikuubo, once you hike the price of fuel, it means the transport costs will correspondingly increase, the price of a bunch of banana will correspondingly increase and that is not for the person who is a farmer down, but to the middlemen, because they want to cushion the cost of fuel.

So, to that extent, I am telling you, the more you increase the tax, the less demand you will be creating because ultimately, this is having

a multiplier effect across the economy from transport, produce and commercial entities in this country. Even for those selling cattle, once you touch fuel, the cost of each cow to be brought to the “*lufula*” here will be extended to the person down there, because vehicles have to move at the end of the day. We do not have train transport.

Madam Chairperson, I implore the Government to maintain the price as is. It is already heavy. Businesses are closing, and the moment you touch on the operational cost, because fuel is in the operations – Goods are not consumed at the place of production. They are transported. Inputs are transported –

THE CHAIRPERSON: Please conclude.

MR SSEKIKUBO: Inputs are transported. Even the final products are transported. Therefore, Madam Chairperson, I urge the Government that the way the tax is, is already too much. I know some of my people from Lwemiyaga forego even coming to Kampala on very critical issues because they cannot afford the transport to and fro.

Now, that we are officially increasing the price of fuel, the owners of taxis and buses are also going to officially increase the transport fares and charges. This is very negative on our communities. Let us maintain the tax the way it is. We can do something else, but not at this point in time when business is so bad and the economy is not doing well.

MR WAKOOLI: Thank you, Madam Chairperson. It is our duty to advocate for our people on matters of taxation. It is also our duty, as Members of Parliament, to also help the Government raise money for the effective running of this country.

I have been contemplating and thinking deeply whenever we have discussions on taxes. There is a very critical subject in this country that we do not want to talk about as politicians and leaders. There is a question of a very huge wage bill in this country, and it eats much into our taxes.

Madam Chairperson, when you look at the wage bill in this country, I think it is high time that this House, together with the Government, started having a very honest and serious debate on matters of the wage bill in this country as it has an impact on tax and debts in this country.

THE CHAIRPERSON: Hon. Wakooli from Butiru?

MR WAKOOLI: Yes, Madam Chairperson.

THE CHAIRPERSON: Are you defending the issue of taxes or you are –

MR WAKOOLI: Yes, but reasonable taxes for our people.

THE CHAIRPERSON: What is your suggestion?

MR WAKOOLI: An honourable member here was looking for proposals of how we can raise taxes. It is my considered opinion that we also have a discussion around the wage bill in this country as it has the first call on our Consolidated Fund.

So, we are saying that –

THE CHAIRPERSON: You are now on policy matters - Yes, it is now actuals really, honourable.

MR OKIROR: Thank you, Madam Chairperson. What is very apparent is the fact that over time, the trends are changing. If Uganda had three million people, we have moved to almost 50-something million in terms of population - Yes, we have not done the census but we are more than 40 million people.

The needs of our country at the time we enacted the laws on the relevant tax were very different. However, over a period of time, it has become very necessary for us to be able to raise money that can sustain our economy and help our population.

I support the suggestion made by my honourable colleague, Hon. Muhammad Nsereko. You see,

we are having this increment on fuel, diesel and petrol. The suggestion he brought that the impact that our voters want to feel is that we should be able to ring-fence and put this in our infrastructure. That is a positive suggestion.

I suggest that the increment of this tax goes towards having that deliverable. Let Ugandans feel that the tax has been increased and it is addressing the issue of their roads - Yes, which should be very clear here.

Therefore, Madam Chairperson, let the Government be true to its words that the increment we are having on petroleum and diesel is going to help us to improve and be ring-fenced towards the roads. However, the tax is not - I thank you.

THE CHAIRPERSON: Hon. Nathan –

MR NANDALA-MAFABI: Madam Chairperson.

THE CHAIRPERSON: So, you are using a proxy.

MR NANDALA-MAFABI: No, Madam Chairperson. I was waiting and I am a very patient person. As Hon. Ssekikubo said, it is not necessary that every now and then, we raise taxes so that we generate more. You can spur the economy and have more taxes. For example, let me give a demonstration with *matooke*. If I sell my *matooke* at Shs 30,000 and I sell 10 bunches, I will get Shs 300,000.

It means I will have more disposable income to spend. I will buy sugar, I will buy soap, I will buy alcohol, I will buy fuel and all these are already taxed.

Madam Chairperson, even if the villager does not come to town, the sugar he is going to drink is transported. Therefore, he will pay Shs 100 which is being added to fuel.

I would like to plead with the Government that we make a trial. For the first time, let us say we are not going to increase taxes on fuel and see what will happen. I tell you, the country will

not collapse and there will be more income to tax because the transport costs will be lower and people will have disposable income to spend on goods which already have indirect taxes like the Value Added Tax (VAT), Excise Duty -

THE CHAIRPERSON: Because it has a trickle-down effect.

MR NANDALA-MAFABI: Exactly.

THE CHAIRPERSON: There is information here.

MR KIRYOWA KIWANUKA: Maybe just to inform you, from my research, the last time taxes were increased on fuel was in 2021. So, it is not correct to say that every year taxes are increased on fuel. For your information, the rates we are using are for 2021.

MR NANDALA-MAFABI: Madam Chairperson, I know my Attorney-General. I said -

THE CHAIRPERSON: Honourable members, the last time it was increased by Shs 100 was in the Financial Year 2021/2022.

MR NANDALA-MAFABI: Madam Chairperson, I love you for that, because when my Attorney-General mentioned 2021, he was trying to mean that it was in the Financial Year 2020/2021 and he was changing the law. Attorney-General, I never said every year, I said every time - and every time can be two years or whatever.

Madam Chairperson, I would like to propose. I agree with my brother, Hon. Karim, because Jet A-1 is used by jets. I think he meant 747-8F - these local ones, which go to Kisoro or Arua. If you do not also increase, it means that those who use planes will not pay taxes on fuel yet they are also travelling. That was his argument, which I wanted to make clear. However, international flights are at nil because if we tried to put it on international flights, we would be making it dangerous.

I would like to propose that –

MR MASABA: I have seen my chairperson of the Committee on Finance, Planning and Economic Development looking at me. Madam Chairperson, when you look at the principal Act, they are different. The jet petroleum used by those foreign flights and the ones used locally are different. The amendment I suggested was for those that are imported into the country to be used locally. The international ones, like Emirates and all that are all exempted. They are actually supposed to be at nil.

My proposal is that we look at increasing the one that is used locally. We are seeing people using local planes for prom parties. *(Laughter)*

We need to target that fuel that is imported into the country to be used locally because the foreigners are exempted instead of us looking at putting that burden on our people who are using motor vehicles.

MR NANDALA-MAFABI: I want to make a proposal because we are not looking bad. Shs 100 is a lot of money. Attorney-General, since we want some increments, supposing we put Shs 10 instead of going to Shs 100? What was the formula of Shs 100? If you want some increment, look at Shs 10 to a maximum of Shs 50. This will be a win-win situation.

The second one is the withdrawal charges of 0.5 per cent on money *—(Interruptions)*

MR MPINDI: Madam Chairperson, for the time I have been here, I have heard Members saying that you are not supposed to discuss a matter when you are a member of the committee. I am seeing Hon. Nandala-Mafabi and Hon. Masaba coming on the Floor and yet they are members of the Committee on Finance which discussed these taxes.

THE SPEAKER: Honourable members, we are at Committee Stage; the committee of the whole House. Therefore, there is no problem. Even when you are a member of the committee, you can discuss.

MR NANDALA-MAFABI: Madam Chairperson, that is why I always plead with you

for more induction for *—(Laughter)* One of the reasons we have raised already –

THE CHAIRPERSON: Give us a solution. Can we move? You will sleep here.

MR NANDALA-MAFABI: Yes, we are moving. That is why we have the minority report. Madam Chairperson, on this one, I want to ask the Government and to show you that we are happy to have you increase but do not go high. Let us say that we add between Shs 10 to Shs 50 on this. When you talk about withdrawal services, my brother, Hon. Musasizi, was trying to convince me but who are the main users of the services?

You, Members of Parliament, send money to your voters. If you have sent Shs 1 million, there will be a charge of 0.5 per cent and instead of them receiving Shs 1 million to go and pay for burials and contribute for weddings, it will instead end up to Shs 900,000. It is you to pay. Also, when you send money to your mother or your grandmother, that is what they will be withdrawing.

Madam Chair, in professional services, let me give an example of a valuer. When he comes to charge, they charge 0.025 per cent of the value, but this one of 0.5 per cent is on a very high side. Already, you are paying the charge for transfer, which is also subject to excise duty tax, withholding excise duty and VAT. Instead of 0.5 per cent, let us make it 0.025 per cent as the valuers do it.

THE CHAIRPERSON: Is that on mobile money?

MR NANDALA-MAFABI: Yes, on mobile money. The reason simply –

THE CHAIRPERSON: Mobile money is not in question.

MR NANDALA-MAFABI: No, not mobile money, the 0.5 per cent charge.

THE CHAIRPERSON: The 0.5 per cent charge on the value of the transaction.

MR NANDALA-MAFABI: Yes.

THE CHAIRPERSON: That is not in question.

MR NANDALA-MAFABI: No, no. We have a minority report.

THE CHAIRPERSON: Get information from your chairperson.

MR KANKUNDA: I know my senior has this information but I am just reminding him that the 0.5 per cent on mobile money withdrawal is not an issue here. Rather, we are talking about agency banking withdrawal services.

We are trying to bring parity because of the same tax rule-like you say, same service, same rule. You will realise, honourable colleagues, that agency banking agents do the same service for Airtel and MTN MoMo withdrawals. To bring parity in the economy, we propose that the 0.5 per cent that is applicable for the mobile money be applied on agency money bank withdrawals.

THE CHAIRPERSON: Thank you. Let him qualify what is being said.

MR KIRYOWA KIWANUKA: Madam Chairperson, today there is a charge of 0.5 per cent on withdrawal of cash on mobile money. The purpose of this is to level the transactions between financial institutions and mobile money.

Secondly, if you are transferring money electronically from one person to another - for example if Hon. Nandala sent money to the agent and asked the agent to put it on the mother's phone, that will not attract a charge. Just to clarify.

MR MASABA: Thank you, Chair. What the Attorney-General has said is right. Yes, there is a 0.5 per cent charge on mobile money, which has been existing and it is not part of the amendment.

THE CHAIRPERSON: On withdrawal.

MR MASABA: Yes, on withdrawal of cash. Yes, I am aware. Then there is 15 per cent on the charge in the principal Act. I am well aware of that.

The argument is, these people who are doing agency banking have phones that they use for mobile money and then they have machines that they use to withdraw from accounts, because those are transaction accounts from banks. It is as if I have gone to an ATM and withdrawn.

Therefore, there is no 0.5 per cent charge when I withdraw from my account using an ATM. What you want to introduce is when you are withdrawing. This agency banker who is using – they use machines which are owned by the banks. So, you want to charge me for withdrawing via agency banking and then when I withdraw via the ATM, I am not incurring this cost. I think that is where the argument should be.

MR KANKUNDA: My senior, the clarification is that an agency banking agent is not the same as a teller in a banking hall. That is the only difference.

MR NANDALA-MAFABI: Madam Chairperson, I want to tell you today that agency banking is an agent of the bank and you will never draw money at the agent when you do not have money on your account. The moment I go there and want to withdraw Shs 1 million, he will first confirm – they have a mechanism to confirm that money is on my account. If I do not have the Shs 1 million, I will not be paid the money.

Let us not confuse mobile movement of money from my mobile to another one with the money from the bank account to me. We must be careful.

MR NIWAGABA: This is the clarification I want to get from you and from the proposers of the law. The agent has a principal which is the bank. When I am withdrawing money directly from the principal, I do not pay tax. So why should I pay tax when I am withdrawing from the agent of the principal?

MR NANDALA-MAFABI: You have asked a good question. You asked me and I am coming to you. Let us demonstrate, assuming that Hon. Amos, our chair of Finance, is the agent of Centenary Bank. He has been authorised to receive and pay money. I go there to withdraw Shs 1 million, Amos will only give me money if he has confirmed that money is on my account. The moment Amos gives me Shs 1 million, it will charge my account in the bank, immediately.

If I went to the Centenary Bank ATM, it would be the same. I will just put in my ATM card, get my Shs 1 million and the only charge I may have is the ATM charge. That is why we are saying that where the agent is involved in money related to the bank, there is no way –

THE CHAIRPERSON: Honourable members, when you look at the payment system – to answer what Hon. Niwagaba was saying – “payment services of withdrawals of cash provided through a payment system, including withdrawal services provided by financial institutions or microfinance deposit-taking institutions...” That would be the answer to what Hon. Wilfred is saying, but now, you are saying, “but does not include” – was it amended?

MR KANKUNDA: Yes, it was amended during the presentation, Madam Chairperson.

THE CHAIRPERSON: How would it look like?

MR KANKUNDA: “Does include”, not “does not”. However, I just wanted to make one -

THE CHAIRPERSON: Is it in the committee’s amendment?

MR KANKUNDA: Yes.

THE CHAIRPERSON: What does it say? Read your amendment.

MR KANKUNDA: Madam Speaker, the amendment is “to introduce...” – and I remember that when I read this, I even repeated myself, for clarity.

THE CHAIRPERSON: It was in the report, but not in the amendment at committee stage –*(Mr Kiryowa Kiwanuka rose)*–

MR NANDALA-MAFABI: Attorney-General, just one minute. Madam Chairperson, if you remove this now -

THE CHAIRPERSON: Let the Attorney-General inform, please?

MR NANDALA-MAFABI: He is coming, Madam Chairperson. If the committee now says we delete this, it means that when I go to the counter to withdraw money, I will be subjected to 0.5 per cent of the value –

THE CHAIRPERSON: No –

MR NANDALA-MAFABI: You check. It says “payment services of withdrawals of cash provided through a payment system...” A payment system means – even at the counter, it is a payment system. When you delete this, it means that if I go there to withdraw Shs 10 million, I will be subjected to 0.5 per cent of the value. It is here.

MR KIRYOWA KIWANUKA: Honourable colleagues, the matters dealing with the financial institutions – the banks – are in item 14 under Schedule 2 of the principal Act, not in the amendment Bill. Ledger fees, ATM withdrawal fees and periodic charges and other transaction and non-transaction charges, excluding loan-related charges periodically charged by financial institutions is 15 per cent of the fees charged. It is already there.

The Members were saying “let us add the banks” and I am saying “no”. The banks are already being charged under item 14 –*(Interruption)*– Listen to me. Mobile money is being charged under item 13. However, agency banks –*(Break in recording.)*– agencies are currently not charged.

So, while –*(Interruption)*

MR MASABA: Thank you, Madam Chairperson. What the Attorney-General is saying – actually, the Attorney-General is misinforming

this House. When you look at item 14, they are charging 15 per cent on the fees. Still, when you go to item 13(d), it is also 15 per cent on the fees. They are still charging 15 per cent on mobile transactions, on the fee – the fee that the bank charges and the fee that the mobile money company such as MTN charges you.

The amendment is now introducing 0.5 per cent fee on the amount that you withdraw cash from the agency banking. Unless, the Attorney-General is saying that we amend item 14 as well to include - which they are refusing, obviously – then, let us leave it the way it is because we are now introducing another fee on the people who are withdrawing from an agent. If I am operating an agency bank, I will have my mobile phones that I use for mobile money transactions and it is charged automatically.

MR MUHAMMAD NSEREKO: Madam Chairperson, this is a legal clarification. The matter creating confusion here is the two services. The justification is that there is one running mobile money and another running agency banking -

THE CHAIRPERSON: Agency banking is run by microfinance institutions and banks. Mobile money is run by MTN and Airtel. Each of them has a principle.

MR MUHAMMAD NSEREKO: That is where I want to go. The issue here is that one is regulated under the Financial Payment Services Act and the other one – *(Interjection)*- I am building the point – *(Interruption)*

MR ENOS ASHIMWE: You should also remember that for Airtel and MTN, they are also split. There is a company that deals with mobile money transactions and one that deals with telecommunications.

THE CHAIRPERSON: It is still MTN, whether they split or not. You leave Hon. Meddie to continue.

MR MUHAMMAD NSEREKO: Thank you. What was split is the licence. One licence is for the operator of voice and data and the other one is for the operation of financial services.

Coming back to the point – *(Interjections)*- just a second: mobile money, who are agent bankers - in principle, they are only performing a duty for and on behalf of a financial institution called a bank and the duty they are performing is that where you cannot reach or at times you cannot work, then, I step in for you, I pick up these funds and I deposit them. On depositing them, I have a charge from the bank but, also, on picking them, you want to slap another 0.5 per cent. Now, let us look at what would be detrimental by introducing this tax.

One, if I had four outposts, maybe I had one in Morulinga, where there is no brick and mortar bank, and then I say that since the services are very expensive, let me retreat to the town, I deny those in Morulinga financial inclusion. The issue is not how much we shall collect, how much shall we fail to do the banking – honourable Attorney-General, what we ought to see is that mobile agency bankers are only helping you to extend banking services where brick and mortar banks necessarily cannot reach.

By slapping this tax, it means you are reducing on their income directly and it becomes detrimental. If it becomes detrimental to my income, therefore, I reduce the number of posts in mobile agency banking that I use. At the end of the day, people will keep money in houses and they will not be captured in the digital financial inclusion services.

That is why I wanted us to draw a distinction that MTN, as a mobile money receiver, does not necessarily provide banking services. It only receives and helps you. What this one does is; I receive where you cannot reach, I relay, but I am already charged for this deposit. When the customer deposits this money, the deposit charge is already taken. So, if you include 0.5 per cent, it will also be translated to the customer again.

THE CHAIRPERSON: Honourable members, I want to understand this from the committee chairperson. In my opinion, we are trying to increase the tax base by bringing in Chipper Cash, Mango (UTL), Fintech Uganda

Limited - those are the kind of things we are bringing but insulating commercial and micro-finance deposit-taking institutions. Is that what you are doing?

MR KANKUNDA: Madam Chairperson, that is very true and you are correct. If you wish, I may read the details of how the report was done.

The committee observed that the proposal to amend is intended to provide for equal tax treatment to that of mobile money for payment services that offer a similar service to mobile money. These payment services include Chipper Cash and Wave Transfer among others. At present, withdrawals from these services are not subject to the same excise duty as that levied on mobile money.

THE CHAIRPERSON: With the exception of financial institutions and microfinance deposit-taking institutions.

MR KIRYOWA KIWANUKA: Madam Chairperson, you are very right. An agent banker is not.

MR SSEMUJJU: The rules are very clear; you seek information from someone holding the Floor but you jumped asking for clarification, from whom do you want it? *(Laughter)*

MR KIRYOWA KIWANUKA: Thank you, Hon. Ssemujju. I was informing the chairperson –

THE CHAIRPERSON: Honourable members, I think there is only one person who has understood this, that is – Hon. Karim Masaba, first wait. You know what you brought: agent banking. You cannot go and charge an agent banker like a bank. You cannot.

What we are saying is that all other services that operate like mobile money such as Chipper Cash, Mango (UTL), Fintech – those should be brought together to harmonise and have them operate like mobile money.

MR MASABA: Thank you very much, Madam Chairperson. That clarification is making the issue quite clear because people have resorted from mobile money to applications like Chipper Cash and all that. But the challenge - the way they had brought it, it was capturing those who are withdrawing through agency banking, not the apps.

THE CHAIRPERSON: No. Hon. Kankunda, repeat your statement.

MR KANKUNDA: Madam Chairperson, like you have requested, let me repeat.

The committee observed that the proposed amendment is intended to provide for equal tax treatment to that of mobile money for payment services that offer a similar service to mobile money. These payment services include Chipper Cash and Wave Transfer among others. At present, withdrawals from these services are not subject to the same excise duty as that levied on mobile money.

MR MUHAMMAD NSEREKO: Hon. Kankunda, I want you to tell me, if money is sent to you through Wave, how do you withdraw it? Because the aggregator of your funds that are sent electronically is through mobile money. Therefore, at the end of the day, the mobile money charge is transferred to you because there is no single outpost that tells you that you can - the moment you receive money by Sendwave, which is from abroad, then it steps into your money. You can only convert that wallet into cash by presenting it to a mobile money agent.

MR SSEMUJJU: Madam Chairperson, what the Government needs to help Parliament with - We have spent a lot of –

THE CHAIRPERSON: Just a minute. There is a way we have perceived this. We need to change our minds, to accept reality. We have perceived, we are insisting that an agent banker is going to be charged, which is not correct. If there is an agent banker of Centenary or Stanbic Bank, that is not correct. They are not going to charge it. We are charging the system. Do you get it?

MR SSEMUJJU: Madam Chairperson, the point I wanted to make, and I guess it will help - If you look at the Certificate of Financial Implications for this Bill, the total amount to be realised is Shs 205 billion. I think, largely, the money is on petroleum and diesel. We have spent half a day discussing something that will yield not even a billion shillings.

My proposal is to tell Parliament to know exactly what each measure will yield. So, the one that is not going to yield too much, we can forgo it.

MR MUHAMMAD NSEREKO: Madam Chairperson, the issue I want to present to Members as I take back the Floor –

THE CHAIRPERSON: Honourable members, under 4.3(q) - Payment services. Honourable minister, I want us to look at this and say, “Payment services of withdrawals of cash provided through a payment system does not include withdrawal of financial institutions or microfinance deposit-taking institutions and their agents” - We add, “and their agents”.

MR MUSASIZI: I would like to improve this proposal, to put this on the Floor, also for discussion. “Payment services of cash withdrawals provided through a payment system and includes all withdraw services provided by financial institutions or a microfinance deposit-taking institution other than withdrawals at the counter inside a banking hall.” *(Interruption)*

MR MUHAMMAD NSEREKO: Madam Chairperson, you can see the level of confusion and inaccuracy by the minister. *(Interruption)*

THE CHAIRPERSON: There is a procedural matter.

MR TINKASHIMIRE: Thank you very much, Madam Chairperson. I pray that you guide this House when we are processing this Bill. It is going to be implemented by the minister himself, with his technical people. You can see the interpretation he has. It is different from the intention of the Legislature. At this particular stage, he is confusing us.

Why don't you guide the House? I pray that you guide the House and we delete this entire clause - as it is - because we are going to cause trouble to Ugandans when we allow the minister to move from this House with any form of amendment.

THE CHAIRPERSON: Honourable members, first listen to my amendment.

MR MASABA: Thank you very much, Madam Chairperson. What the minister was suggesting would be suicide. It would mean we all stop using ATMs and line up in banks to avoid paying this 0.5 per cent.

THE CHAIRPERSON: Bring the amendment.

MR MASABA: I propose that we amend as follows: “Payment of services of withdraw cash provided through payment systems, but does not include withdrawal services provided by financial institutions, microfinance deposit-taking institutions and agents of financial institutions - that is agency banking”.

We will have excluded them. *(Applause)*

THE CHAIRPERSON: I put the question to that amendment.

(Question put and agreed to.)

MR MUHAMMAD NSEREKO: Madam Chairperson, I have something to state; at least listen to me. Listen to me *-(Interjections)-* yes, at least listen. Do not deny me the right to tell you something. You might object to it, but listen. Thank you. The honourable member from Hoima is insisting that no, but I have no problem with him.

Madam Chairperson, since you have allowed me, when we talk about financial payment services *-(Interruption)*

MR OSHABE: Thank you very much, Madam Chairperson. The procedural issue is that this is a Committee of the whole House but the discussion is going on with Members of the committee only. We rise, Madam Chairperson.

For example, I stood up to give you information. I have a teacher who told me she withdraws money using an app from the bank. Every time she withdraws money, she is charged a tax on that app. When she wants to withdraw that money, she is supposed to access it using mobile money. Again, every time she withdraws money from mobile money, she is taxed. So, that is double taxation.

Every time you go for these other applications - because that is what you are targeting, you are going to double tax this person. She pays a tax on the app; she pays a tax on mobile money. However, when we rise, you do not give us a chance. Thank you.

THE CHAIRPERSON: Hon. Patrick Oshabe, that is in the law. If they are being charged for withdrawal, it is in the law. I am also charged; it is not only that teacher.

MR MUHAMMAD NSEREKO: Thank you, Madam Chairperson. Now that the procedural point of our colleague has been disposed of – *(Laughter)* – I sought –

THE CHAIRPERSON: Honourable member, wait. Let him conclude his issue, then another person comes in.

MR MUHAMMAD NSEREKO: Madam Chairperson, when we talk about payment services, I clearly heard why the honourable minister wisely said; that he was targeting issues of start-ups, like Chipper Cash and Sendwave.

You must understand why people, mainly in the diaspora, use these applications to remit funds home. You must understand that one of the biggest revenue earners in this country that has grown our economy is the remittances – *(Interjections)*- No, I am talking about the remittances that he talked about.

Madam Chairperson –*(Interjection)*- you will come in; you have a substantive part to debate here. Regarding the issue, we are talking about, when you target Sendwave –*(Interruption)*

MR KIRYOWAKIWANUKA: Hon. Nsereko, I would like the record to be clean. The Rt Hon. Chairperson put the question and it was passed. We are asking; are we recommitting? We need to be clear on what we are doing.

THE CHAIRPERSON: Honourable members, Hon. Muhammad Nsereko is an IT person and he is giving us information about what happens in the IT system. Like Hon. Ssekikubo is saying, he is creating - Of course, that part passed but give us information in one minute.

MR MUHAMMAD NSEREKO: Thank you, Madam Chairperson. You will get feedback later from the public that uses this so that you know what you have exactly passed. If you target things like Sendwave these applications are normally used by people outside this country to send funds back home.

The rationale was that platforms like Western Union, etc. were extremely expensive. The young people came up with these innovations to try and lower the cost of remitting funds home. What happens is that if you slap 0.5 per cent of the value of the transaction, that means, if I send –*(interjections)*- It is here. It is 0.5 per cent of the value of the transaction.

It means when I send Shs 1 million home, how much is deducted? 0.5 per cent. Do you know what it means if I have sent this money to construct my house? If I have sent money that I was remitting on a salary loan and I am a *Kadama* or house assistant working somewhere –

THE CHAIRPERSON: Please, conclude.

MR MUHAMMAD NSEREKO: I am trying to show you the impact of what is being introduced, Madam Chairperson, and respectfully. What I am saying, in this way, is that what you are going to bring about is the black market. What will happen is I will put my money in Dubai here and receive it from somewhere in Kikuubo. It will create dangers and a bypass –*(Interjections)*- let me finish my point; you raised your point.

Deleting in order not to deter these services means that when you put in your numbers – For example, if you are sending money through Sendwave, you issue the number of the customer you are sending to, and they aggregate on behalf of Sendwave for, let us say, Airtel or MTN. Therefore, the charges that are instituted by Airtel as a mobile money aggregator are carried and now this will be a secondary charge of 0.5 per cent – *(Interruption)*

MR MASABA: I would like to give my colleague information. Madam Chairperson, I have been using this-

THE CHAIRPERSON: Honourable members, I put the question that clause 3 be amended, as proposed, by Hon. Karim Masaba and the honourable chairperson.

(Question put and agreed to.)

Clause 3, as amended, agreed to.

The Title, agreed to.

MOTION FOR THE HOUSE TO RESUME

12.18

THE MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES) (Mr Henry Musasizi): Madam Chairperson, I beg to move that the House do resume and the Committee of the whole House reports thereto.

THE CHAIRPERSON: Honourable members – we deleted Kerosene. Honourable members, can you sit – it was adjusted, what is wrong with you people? Honourable members – there is a procedural matter.

MR SSEMUJJU: Madam Chairperson, the clause –

THE CHAIRPERSON: Hon. Sarah, stop informing people, Kerosene has not passed. Honourable members – no, you are distorting the *Hansard*, sit.

MOTION FOR RESUMPTION OF THE HOUSE

THE CHAIRPERSON: I put the question that the House resumes and the Committee of the whole House reports thereto.

(Question put and agreed to.)

(The House resumed, the Speaker presiding.)

REPORT OF THE COMMITTEE OF THE WHOLE HOUSE

THE SPEAKER: Honourable minister.

12.19

THE MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES) (Mr Henry Musasizi): Madam Speaker, I beg to report that the Committee of the whole House has considered the Bill entitled, “The Excise Duty (Amendment) Bill, 2024,” and passed it with amendments.

MOTION FOR THE ADOPTION OF THE REPORT OF THE COMMITTEE OF THE WHOLE HOUSE

12.20

THE MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES) (Mr Henry Musasizi): Madam Speaker, I beg to move a motion that the report from the Committee of the whole House be adopted.

THE SPEAKER: I put the question that the report of the Committee of the whole House be adopted by this House.

(Question put and agreed to.)

Report adopted.

BILLS
THIRD READING

THE EXCISE DUTY (AMENDMENT)
BILL, 2024

THE SPEAKER: Clerk, motion to recommit.

12.19

MR IBRAHIM SSEMUJJU (FDC, Kira Municipality, Wakiso): Madam Speaker, I move that we recommit clause 3 to deal with the proposals— amendments that I had proposed – including deleting the proposal to impose an additional tax on petrol and diesel, on building materials and mineral water. So, I move.

THE SPEAKER: Seconded? I am looking at those who are seconding. Seconded by Hon. Sarah Opendi – okay, speak to your motion.

MR SSEMUJJU: Madam Speaker, just to –

THE SPEAKER: Just give specific explanations and then alternatives to raise money.

MR SSEMUJJU: Just to reassert what I have already said, and many Members have said, we are already charging a tax of Shs 1,450 on petrol per litre, and Shs 1,300 on diesel; if we impose another tax, we are going to cause a lot of damage to the economy itself, because you have transportation of almost everything that you are using.

But also, most importantly, Madam Speaker, we have a budget that has officially been referred to us - that is being proposed. These particular taxes – you are looking to raise about Shs 150 billion, but in the budget that we are handling, you have Shs 162 billion for donations. Last week, we were donating money to Magoola – really, you need to be sympathetic to taxpayers. But you keep imposing charges one after another. So, the proposal is that we do away with tax on petrol and diesel, but also as I mentioned when I presented a report, this country has a deficit –

THE SPEAKER: I am also going to bring a proposal to remove some expenditure.

MR SSEMUJJU: Madam Speaker, in the report that I presented here, this country has a deficit of 2.5 million houses. We should be reducing taxes on building materials. You cannot impose further taxes. And then, drinking water – that you in government want to impose a further tax on drinking water!

So, the proposal Madam Speaker, is that we recommit and have these matters deleted.

MR KANKUNDA: Madam Speaker –

THE SPEAKER: I have not put a question.

MR KANKUNDA: No, I just want to clarify, especially on building materials. Madam Speaker –

THE SPEAKER: Honourable members, I am putting the question – you first sit, Hon. Ssekikubo- honourable members, I want you people – I am putting the question whether we should recommit and delete those taxes and if you are in support of recommitment, you say “Aye”, if you are not in support of the recommitment, and move as it is – by the way, I am on third reading – you say, “Nay”. Hon. Sarah – I am putting the question. By the way, I am also gender, the person speaking is gender.

Honourable members, I want you to understand one thing, whatever we are doing has an implication on this country, and tomorrow, as we pass this budget, it affects both you and I, and everybody outside there. Tomorrow we should not come here and say that floods have swept Bukedea or we should also not bring bailouts – I am guiding not debating. I want to remind you people that I am a Member of Parliament from Bukedea.

Honourable members, as we do all this, what hon. Ssemujju is saying, that much as we are doing this, you should not also come for bailouts that are not justifiable. That is what he is saying. At the same time, we also have to be – Lubowa is working – we should also be mindful of the services we need to provide to our people down there, the hospitals, roads and whatever. *(Applause)* I put the question that clause 3 be recommitted as proposed by Hon. Ssemujju.

(Question put and negatived.)

BILLS
THIRD READING

THE EXCISE DUTY (AMENDMENT)
BILL, 2024

THE SPEAKER: Honourable minister, what are you standing for?

12.27

THE MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES) (Mr Henry Musasizi): Madam Speaker, I beg to move that the Excise Duty (Amendment) Bill, 2024 be read for the third time and do pass.

THE SPEAKER: I put the question that the Excise Duty (Amendment) Bill, 2024 be read for the third time and do pass.

(Question put and agreed to.)

A BILL FOR AN ACT ENTITLED, “THE
EXCISE DUTY (AMENDMENT) ACT,
2024”

THE SPEAKER: The title is settled and the Bill is passed.

BILLS
SECOND READING

THE SUPPLEMENTARY APPROPRIATION
BILL, 2023

THE SPEAKER: Honourable minister –

12.28

THE MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES) (Mr Henry Musasizi): Madam Speaker, I beg to move that the Supplementary Appropriations Bill, 2023 be read for the second time.

THE SPEAKER: Honourable members, the Bill that has been read is correcting

the accounting cycle and that is why it is Appropriation Bill, 2023. Is the Bill seconded? It is seconded by finance, Hon. member for Karamoja Affairs, Hon. Tinkasiimire, Hon. Pius, *Afande*, Hon. Mpindi, Hon. member for Aruu, Hon. Kavuma, Hon. Elwelu, Hon. Harriet, Agriculture and all the ministers. Thank you. Would you like to speak to your Bill?

MR MUSASIZI: Madam Speaker, the Bill seeks to provide supplementary appropriation out of the Consolidated Fund under Article 156(3) of the Constitution and Section 25 of the Public Finance Management Act, 2015 of a sum of Shs 2 trillion –

THE SPEAKER: There is a procedural matter from Hon. Lee.

MR OGUZU: Thank you, Madam Speaker. We are listening to an Appropriation Bill which according to our rules should have been uploaded and we are not seeing that document the minister is referring to.

THE SPEAKER: It was uploaded on the 27th of March.

MR OGUZU: Is the system down because we are trying to access that?

THE SPEAKER: It is there and the physical copies are there.

MR OGUZU: Madam Speaker, maybe you could guide because we are not able to access it here at all.

THE SPEAKER: Please pick the hard copy from your pigeonhole. Please IT, can you help the member? It also has a minority report.

MR MUSASIZI: Madam Speaker, the Bill seeks to provide the supplementary appropriations out of the Consolidated Fund under Article 156(3) of the Constitution and Section 25 of the Public Finance Management Act, 2015 of the sum of Shs 2,963,131,525,000 only to meet the additional expenditure for the Financial Year 2022/2023. I submit, Madam Speaker.

THE SPEAKER: Thank you. Committee chairperson –

12.33

THE DEPUTY CHAIRPERSON, COMMITTEE ON BUDGET (Mr Remigio Achia): Thank you, Madam Speaker. Before I present the report of the Committee on Budget on the Supplementary Appropriation Bill, 2023 –*(interruption)*

MS NALUYIMA: Madam Speaker, thank you so much. As we continue, in order for us not to be faulted, as per Section 58 of the Public Finance Management Act, the way we have got the Bill, we are processing it. Can we also have a warrant of the Auditor-General, such that all is well concerning what we are about to appropriate. Thank you. Let it also be uploaded. We are getting money from the petroleum fund and –

THE SPEAKER: No, honourable members; we need to understand what we are saying before we say it. This is for the last financial year. We are completing the accounting cycle. This is a supplementary of the previous financial years. When I hear you saying that it is provided for at the end of the financial year, you crown all that you have passed in the supplementaries into one law and that is what we are doing.

We are not getting out a single shilling. We are only putting together all that we passed in one schedule. We are closing the financial year of the supplementaries so that we open another one, which will come immediately after appropriation.

MR OGUZU: Madam Speaker, if you read Section 25 of the Public Finance Management Act, it talks about supplementary expenditure. It says that any expenditures that are over 3 per cent shall be approved by Parliament through a Supplementary Appropriation Bill.

My understanding is that when the minister brings such a Bill, we are not just going to correct things. We are actually approving expenditures beyond what we already approved.

Therefore, you need to guide us if we are merely correcting because the other expenditures were approved through such a process and this is similar. How is it used to correct figures? That would be a very peculiar case and I would want to understand it properly.

THE SPEAKER: We are not correcting figures, honourable minister, go ahead.

MR MUSASIZI: Madam Speaker, Section 25 of the Public Finance Management Act, 2015, as amended, provides for supplementary expenditure or appropriations. Every financial year we pass supplementary budgets through schedules.

We have Schedule Number 1, where we normally bring supplementary expenditures within the 3 per cent and the subsequent schedules follow.

What happens when the year closes? We consolidate all these schedules into an Act, which acts into a Bill for an Act. Therefore, we are here to –*(Interjections)*– no, not performing a ceremony. We are here to seek Parliament to regularise what we passed.

THE SPEAKER: It is to comply with the law.

MR MUSASIZI: We are here to comply with the law by regularising what we already passed in Schedule 1 and Schedule 2 of the Financial Year 2022/2023. In other words, the figures are the same. You can as well get the schedule, and reconcile the figures. We are not changing anything. This Bill is not seeking new money or anything; it is just seeking to comply with section 25.

THE SPEAKER: And where there is a proposed amendment by the committee on some clauses, it is a correction because there are some requests that were rejected and did not come as they were.

MR MUSASIZI: Also, there are other minor errors –*(Interruption)*

MR OGUZU: Madam Speaker, some of those schedules, which were already approved have not been expended by the minister. Does your proposed Bill –

THE SPEAKER: Which one?

MR OGUZU-LEE: For example, there was money that we approved in the supplementary expenditure but it has not been released to Ministries, Departments and Agencies. What is it that we are going to approve minus that money?

THE SPEAKER: Honourable members, let us first get a report from the committee chairperson and it will inform us of what we are doing because some of us may not understand it. Give us a report, then the shadow minister will also report – [*Hon. Oshabe rose*] – Hon. Patrick, let us first receive the report and then you bring your matter.

MR OSHABE: Thank you, Madam Speaker. We are dealing with a matter where we need further guidance, especially by the law. Pushing us to understand may not help so much. Can we go to the law and they tell us that in Schedule 1, we passed this amount of money and the MDAs received it?

We passed the supplementary budgets here, but MDAs never received the money and yet we are here compounding just a total, where it is not even provided for in the law. Attorney-General, first take us to the law. How do we deal with that?

THE SPEAKER: Hon. Okot-Ogong is saying that it is the first time. You know you are always in South Africa – [*Laughter*] – it is the first time you are here when we are passing a budget. He is always a leader of a delegation the other side but we have always compounded at the end of the financial year.

We are making a Bill for an Act of the supplementary budgets that were passed in the financial year. However, he raises a pertinent issue; how come we are doing this and yet some money has not been released? We need to confirm which money and which MDAs have

not received their money, yet we passed it in the supplementary budgets.

12.42

THE ATTORNEY-GENERAL (Mr Kiryowa Kiwanuka): Madam Speaker, it may be a bit dangerous to – [*Interjections*] – let me finish because you cannot say “no” to something you do not know.

Like we do the Appropriation Bill every year, it has figures that have been appropriated by Parliament for which the committee of Parliament will, at the end of the financial year, review to determine what was done and what was not done. If Parliament approved a supplementary budget and it has figures A, B, C, D, those must go into their Supplementary Appropriations Bill. Whether they were expended or not, it is not for the Parliament now to start doing a reconciliation.

THE SPEAKER: That is why he said “no.” We may need to find out what it is so that we make a follow-up. That does not stop us from going ahead with getting the Bill but we need to make sure that you release the money, if there is money that has not been released.

MR MUSASIZI: Madam Speaker, we are dealing with an appropriation, which expired on 30th June 2023. Therefore, the issue of release does not apply in this case –

THE SPEAKER: Honourable members, this is the Financial Year 2022/2023.

MR KIRYOWA KIWANUKA: Madam Speaker, what is important now is for the committee to receive the report to consolidate this into the Bill, to confirm that indeed this is what Parliament did pass at the time. Thank you.

THE SPEAKER: Thank you. Committee chairperson?

12.44

THE DEPUTY CHAIRPERSON, COMMITTEE ON BUDGET (Mr Remigio Achia): Thank you, Madam Speaker. I would like to lay the minutes of the Committee on

Budget with regard to this particular Appropriations Bill.

THE SPEAKER: Please, lay.

MR ACHIA: This is a report of the Committee on Budget on the Supplementary Appropriation Bill, 2023. The Supplementary Appropriations Bill, 2023 was introduced in this House for the first reading on 28th March 2024, in accordance with Rule 156 of the Constitution of the Republic of Uganda, 1995.

The Bill was referred to the Committee on Budget in accordance with Rule 153(4) of the Rules of Procedure of the Parliament of Uganda.

During the implementation of the Budget for the Financial Year 2022/2023, the Government sought additional resources and reallocations to meet the expenditure requirements.

One supplementary schedule including addenda thereto was laid before Parliament in accordance with the provisions of Article 156(3) of the Constitution of the Republic of Uganda and Section 25 of the Public Finance Management Act, 2015, as amended.

This schedule, therefore, was considered by the Budget Committee and, subsequently, approved by Parliament.

Madam Speaker, I beg that you permit me to present to you a report of the committee on the Supplementary Appropriation Bill, 2023.

The object of this Bill is to provide for supplementary appropriation out of the Consolidated Fund in accordance with Article 156(2)(3) of the Constitution of the Republic of Uganda and Section 25 of the Public Finance Management (Amendment) Act, 2015, a sum of Shs 2,963,131,525,000 to meet the additional expenditure for the Financial Year 2022/2023.

Madam Speaker, Article 156(2)(3) of the Constitution states that:

“(2) If in respect of any financial year it is found-

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

(b) that any monies have been expended for any purpose in excess of the amount appropriated for that purpose or for a purpose for which no amount has been appropriated by that Act, a supplementary estimate showing the sums required or spent shall be laid down before Parliament and in the case of excess expenditure, within four months after the money is spent.

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

Section 25 of the Public Finance Management (Amendment) Act 2015 provides as follows.

“25. Supplementary Expenditure.

1. The total supplementary expenditure that requires additional resources over and above what is approved by Parliament, shall not exceed 3% of the total approved budget for that financial year; without approval of Parliament.”

Background

Madam Speaker, during the implementation of the budget for the Financial Year 2022/2023, the Government sought additional resources to meet its expenditure requirements as follows.

On 23 December 2022, the Minister of Finance, Planning and Economic Development laid before Parliament Supplementary Expenditure

Estimate Schedule No.1 for Financial Year 2022/2023 amounting to Shs 2.387 trillion.

Furthermore, on 2 March 2023, the minister laid Addenda 1 & 2 to a supplementary schedule No.1, amounting to Shs 33.851 billion and Shs 13.479 billion, respectively.

In addition, the minister also laid Addendum 3 to Supplementary Schedule No.1 of the Financial Year 2022/2023, amounting to Shs 38.85 billion on the 22nd of March 2023 and Addendum No. 4 amounting to Shs 499 billion on 30 March 2023.

The total sum out of the above is Shs 1,434 billion, which was within the 3 per cent legal limit. That is what the committee found out.

Methodology

Madam Speaker, the committee held consultative discussions with the Minister of Finance, Planning and Economic Development.

We received the supplementary expenditure schedule No.1 as laid before the House.

The committee reviewed the following key documents:

- (a) the supplementary expenditure schedule No.1 as laid in the House;
- (b) addenda to the supplementary expenditure schedule No.1;
- (c) the resolutions of Parliament authorising supplementary expenditure to the Financial Year 2022/2023, and finds as follows:

Committee's observations and recommendations

Inconsistencies in recurrent expenditure

The committee noted inconsistencies between the figures appearing under Votes 018 and 932 with what was approved by Parliament as indicated in the table below.

Votes 018: Ministry of Gender, Labour and Social Development

Whereas Parliament approved Shs 3,594,718,892, the Supplementary Appropriation Bill captured Shs 7,594,719,000 and that introduced a variation of an excess of Shs 4,000,000,108.

Vote 932: Tororo District

Whereas the committee had approved Shs 5,276,514,435, the Appropriation Bill had Shs 5,267,514,000 and it was less by Shs 9,000,435.

Inconsistencies in development expenditures

There were also inconsistencies between the figures appearing under Vote 701 and Vote 703 with what was approved by Parliament, as indicated in the table below.

Vote 701: Apac Municipal Council

Whereas Parliament approved Shs 3,897,379,041, the Appropriation Bill had Shs 3,879,893,000. It was less by Shs 17,486,041.

Vote 703: Bushenyi-Ishaka Municipal Council

Parliament had not provided or approved any money, but in the Supplementary Appropriation Bill, Shs 17,486,000 was introduced – and that was not approved by Parliament.

Madam Speaker, as illustrated by the tables above, the committee notes that the Supplementary Appropriation Bill contains amounts expended in respect of some Votes contrary to what was approved by Parliament. This is contrary to Article 156(3) that provides that “the Supplementary Appropriation Bill shall provide for the appropriation of the sums so approved by Parliament and for the purposes specified in those estimates”.

The committee further notes that the entire column two of the schedule to the Bill contains amounts expended to all Votes by rounding off the figures to the nearest thousand, contrary to the actual figures that were not rounded off – which were approved by Parliament.

The committee has put as annexes 1 and 2, a comparison of the figures contained in the Supplementary Appropriations Bill, 2023 and the figures contained in the resolution of Parliament and are attached as Annexes 1 and Annex 2.

In conclusion, Madam Speaker, the committee recommends that the Supplementary Appropriations Bill, 2023 be passed into law subject to the proposed amendments below.

THE SPEAKER: Thank you, honourable chairperson. I thought we are first getting the minority report!

12.55

MR IBRAHIM SSEMUJJU (FDC, Kira Municipality, Wakiso): Madam Speaker, because of the nature of the Bill we are dealing with, you will notice that whether it is the committee's report or the ministers' talking points, they are all short. I may not want to say it the way it is, but, actually, we are just performing a ceremony -

THE SPEAKER: It is a post-mortem.

MR SSEMUJJU: We passed this money, but the law says that because you did an appropriations Act, for any additional funding, you should pass an Act like you did.

Madam Speaker, the minority report is one-and-a-half pages. Some of the information is to bring it to the attention of Parliament. I do not have to repeat the figures that the committee chairperson has given that makes that total. However, just to refresh your mind, honourable members, when we were dealing with the supplementary budgets is when the Government spent money on Munyonyo and came back here and that money was approved by Parliament, unfortunately - Yes, that is my opinion; you have yours.

Again, there was also money for Atyak in these supplementary requests, which was also approved by Parliament. Therefore, the first point of dissent is non-compliance with the law. The Public Finance Management

Act makes it a requirement that every Bill presented to Parliament shall be accompanied by a Certificate of Financial Implications. This Bill does not have a Certificate of Financial Implications.

This certificate under Section 76 of this Act states that the certificate shall indicate the estimates of revenue and expenditure over a period not less than two years after the coming into effect of the Bill when passed. The Bill has a commencement date of 1 July 2022. There was an attempt in the committee to say that since this is a post-mortem, you do not need it, but it has a commencement date.

The certificate shall indicate the impact of the Bill on the economy. This in simple terms means the total amount to be spent on implementation of the law and expected revenue. In this case, if you have foregone any amount, this Parliament should recall that this supplementary was financed through borrowing of Shs 1 trillion from domestic financial institutions. Shs 698 billion was expected from the World Bank and Shs 587 billion from the Uganda Revenue Authority (URA).

I therefore think that Parliament should have been briefed, and that is the matter that Members of Parliament earlier spoke about, just to be briefed. It is not a requirement, but we should have been briefed on the money you went to borrow. Did you borrow it? Did you spend it?

Finally, Madam Speaker, when you look at the report of the Auditor-General on the same financial year, the Auditor-General has a different figure for the total supplementary budget, which is Shs 4.4 trillion. That is on page 19. Can the minister help us as we move to perform this function, whether we may not need reconciliation with the Auditor-General?

The reason I am saying this is that all the reports that are brought here by the Minister of Finance, Planning and Economic Development conflict with the Auditor-General's. When they brought a report on the public debt, they said the total public debt is Shs 84 trillion. The Auditor-

General says Shs 97 trillion. Therefore, don't we need a reconciliation to be sure that as we close that financial year we are using the right figure; if the minister does not have I can give him pages of the Auditor-General's report. Madam Speaker, I beg to move.

THE SPEAKER: Thank you. Attorney-General?

MR KIRYOWA KIWANUKA: Thank you, Madam Speaker and Hon. Ssemujju. The comments are well received. While the points you raise are important for the Public Accounts Committee and the Committee of the Whole House that deals with scrutinising the budget estimates and how they have worked to look at this, we need to be careful not to mix up appropriation and budget.

The Government may have a budget, a plan, and say they want to spend Shs 20 trillion for example, but Parliament only appropriates Shs 2 trillion. Then that means the other part which was not appropriated by Parliament was not actually dealt with. While we take that point strictly, I think today we need to address our mind to the monies that were appropriated by Parliament and the committee has said very well that what was appropriated by Parliament is the only thing that should go into the Bill. That is what is important. Thank you.

MR NANDALA-MAFABI: Madam Speaker, I just want the Attorney-General to tell you. You are talking of a supplementary of 2022/2023. That account was closed and the Attorney-General has audited.

I want to start from there. The Auditor-General has audited and the report is already in the House. Now, what is this supplementary you are bringing when the financial year is closed? *—(Interjection)—* No, that is an Appropriation Bill. You see, the Auditor-General was given appropriation, to which he issued a warrant, which he has audited, and produced the accounts.

Now you are coming again for another appropriation, to which you want the Auditor-

General to give a warrant and audit. Which accounts is he going to call this time?

MR KIRYOWA KIWANUKA: I think here what the Member raises is actually important and I have taken note of that and Hon. Ssemujju also raised it. I think there is a need to tweak the law a little bit because what we are doing here is what the law says. The Public Finance Management Act under Section 25 requires us to have a Supplementary Appropriations Bill. The only difference, it did not tell us when. I think what is important is for us to put the when in the law on this.

MR NANDALA-MAFABI: Madam Speaker, the Auditor-General audits the appropriations. What you are bringing in now, if we appropriate, who is going to audit? If it is the Auditor-General, which financial year is he going to name it?

THE SPEAKER: Hon. Nathan, I would like to refer you to Article 156(2): *“If in respect of any financial year, it is found—*

- a) that the amount appropriated for any purpose under the Appropriation Act is insufficient or that a need has arisen for expenditure for a purpose for which no amount has been appropriated by that Act; or*
- (b) that any monies have been expended for any purpose in excess of the amount appropriated for that purpose or for a purpose for which no amount has been appropriated by that Act, a supplementary estimate showing the sums required or spent shall be laid down before Parliament and in the case of excess expenditure, within four months after the money is spent.”*

That is what we have been doing.

MR NANDALA-MAFABI: Madam Speaker, that is why, whatever you have been doing, is within the year, exactly, under four months. For example, Madam Speaker, you have read the Constitution very clearly. What it says, in 20 –

THE SPEAKER: You know what they have been bringing is a schedule. Now we are bringing in a Bill to consolidate all of them. Consolidate them and have an Act once it is assented to. Yes, Hon. Oguzu?

1.04

MR DENIS OGUZU (FDC, Maracha County, Maracha): Madam Speaker, you have guided right. If you read Article 156(3), it allows for that Appropriation Bill to be brought in the next financial year, which is okay. However, the fundamental question here that the minister must address is whether that money was actually spent so that what we are going to approve must be the money that was spent. The financial year has passed, so we are doing both accountability and the action of approving concurrently.

THE SPEAKER: Honourable members, that is what you ought to do during your oversight role; that is why we have committees. It is the Auditor-General who is supposed to find out whether there are spent or unspent funds. That is something that we should be able to handle.

MR NANDALA-MAFABI: You are right. That is our job. The reason why –

THE SPEAKER: Honourable members, before we go further, I have visitors here who would like to leave. In the public gallery this afternoon, I have a delegation from Bukedea District, represented by Hon. Ikojo, Hon. Opolot, and Hon. Anita Among. You are most welcome, thank you very much. And their *muko* is there (*Laughter*). They are here to observe the proceedings.

Honourable members, we also have a delegation of leaders from Busongora County South, Kasese. Where are you? They are there. They are represented by Hon. Thembo Gideon Mujungu and Hon. Florence Kabughu. They include:

1. Mr John Bosco Kananura – Chairperson LC III;
2. Bald Kacancu – Speaker;
3. Pawel Birungi – Secretary;

4. John Bagonza – Youth Leader;
5. Honey Robert
6. Swaldo Barozi;
7. Bridget Kemitahyo;
8. Frank Asiiimwe;
9. Robert Kaheru; and
10. Robert Katengye.

You are most welcome. Thank you very much for coming.

The certificate of financial implication that we have just gotten out of the library is here, which was raised by Hon. Ssemujju. Hon. Lee, please go ahead.

MR NANDALA-MAFABI: Madam Speaker, I want to make this clear. The commitment of the budget is Section 15 of the PFMA, and this will clearly show the cash flow of the Government, which is based on procurement plans, work plans, and recruitment plans approved by Parliament.

Under section 17, the expiry of the appropriation, says that “Every appropriation by Parliament shall expire and cease to have an effect at the close of the financial year for which it is made.”

Madam Speaker, a vote that does not expend money that was appropriated at the close of the financial year, pays the money to the Consolidated Fund. They say a vote that repays money under the said subsection shall revise the annual plan. This is now the process.

Madam Speaker, what I am trying to raise, is if the law says four months to lay it before the House, and before anything, a supplementary must be approved. That means if this was presented on the 30th–(*Interjections*)– I am just giving an example –

THE SPEAKER: Four months is for the schedule. The Bill is for the next financial year and the subsequent year.

MR NANDALA-MAFABI: That is what I am saying. Madam Speaker, in the schedule, there is always an appropriation for it. We

want to say that this one, the Attorney-General presented it on 30 June 2023. It means four months should have been on the 30 November 2023. That means that is the time when the Auditor-General would have looked at it so that when he issued the report on 31 December 2023, this issue would have been taken care of.

The reason we are raising this is that you are bringing an appropriation at a time when the Auditor-General who gives a warrant has already audited the accounts. Honourable Attorney-General, if there is a problem in the law, you must deal with it, because these things we are raising are very dangerous and the accounts are closed. I want the Attorney-General –

THE SPEAKER: There is information from your young brother. Hon. Masaba is a very brilliant man.

MR MASABA: I am just trying to give my senior – he is my senior and I am still learning from him - some information.

What he is raising is quite pertinent, but remember the Auditor-General's year ends in December. What we are looking at is supposed to be handled in the next financial year, which is this financial year. What we are doing here is more of a post-mortem; there is nothing we can change. We are just consolidating, adding all the schedules and putting them into one Bill -*(Interjections)*- I am trying to explain.

THE SPEAKER: Let Hon. Masaba finish.

MR MASABA: When you look at the figures we have raised, the likes of money going to Munyonyo; the money was spent and whatever was not spent was swept back to the Consolidated Fund. What we are doing is just adding the totals and putting it into one Bill. I think there is nothing more we can do to change this, unless, we propose to amend the law ourselves. However, what we are doing is a done thing.

THE SPEAKER: This young man has a bright future *(Applause)*.

MR NANDALA-MAFABI: Madam Speaker, before you leave, I want to make a correction. We are looking for the accounts for 2024. We are looking for the Financial Year 2022/2023, which ended on 30 June 2023. The Auditor-General - the one the young man is raising, is basically the one – when is the Auditor-General supposed to submit the audit report? The audit report was submitted on 31 December 2023. I wanted to help the young man to know the years. The young man's information is misinformation. *(Laughter)*

THE SPEAKER: Honourable members, I put the question that the Supplementary Appropriations Bill, 2023, be read the second time.

(Question put and agreed to.)

BILLS COMMITTEE STAGE

THE SUPPLEMENTARY APPROPRIATIONS BILL, 2023

THE CHAIRPERSON: Hon. Nathan Nandala-Mafabi, first come back. The young man is learning from you.

Clause 1

I put the question that clause 1 stands part of the Bill.

(Question put and agreed to.)

Clause 2, agreed to.

Schedule

1.14

THE CHAIRPERSON, COMMITTEE ON FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (Mr Remigio Achia): Madam Chairperson, amendment of Column 1 of the Schedule on recurrent expenditure. The committee proposes to amend Column 1 of the Schedule by replacing the words "Financial Year 2020/2021" with "Financial Year 2022/2023", in the following Votes: Vote 005, 112, 114, 115, 117, 165, 302, 303, and 306.

Justification:

Title, agreed to.

It is to correct an error as this Supplementary Appropriation Bill relates to the Supplementary Expenditure Estimate for the Financial Year 2022/2023.

- 2. Madam Chairperson, also amend column 1 of the Schedule by replacing the words “Financial Year 2018/2019” with “Financial Year 2022/2023” in the following votes; Vote 010 and Vote 414.

Justification is to correct an error as this Supplementary Appropriations Bill relates to Supplementary Expenditure Estimates for the Financial Year 2022/2023.

MR MUSASIZI: Madam Chairperson, I agree with the committee.

THE CHAIRPERSON: Thank you. I put the question that the schedule be amended as proposed.

(Question put and agreed to.)

Schedule, as amended, agreed to.

Title

MR ACHIA: Madam Chairperson, amendment of schedule on column 2 to replace the entire Column 2 of the schedule to the Bill with amounts contained in Annex A attached.

Justification is to align the figures indicated in the Bill with the actual figures that were approved by Parliament. I would like to move.

THE CHAIRPERSON: Thank you. Since we had already put the question, the *Hansard* should be able to pick all the figures that have been mentioned here and include them. The people drafting will include it.

Title

THE CHAIRPERSON: I put the question that the title stands part of the Bill.

(Question put and agreed to.)

MOTION FOR RESUMPTION OF THE HOUSE

1.18

THE MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES)

(Mr Henry Musasizi): Madam Chairperson, I beg to move a motion that the House do resume and the Committee of the whole House reports thereto.

THE CHAIRPERSON: I put the question that the House does resume and the Committee of the whole House reports thereto.

(Question put and agreed to.)

(The House resumed, the Speaker presiding.)

REPORT OF THE COMMITTEE OF THE WHOLE HOUSE

1.18

THE MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES)

(Mr Henry Musasizi): Madam Speaker, I beg to report that the Committee of the whole House has considered the Bill entitled, “The Supplementary Appropriations Bill, 2023” and passed it with amendments.

MOTION FOR ADOPTION OF THE REPORT OF THE COMMITTEE OF THE WHOLE HOUSE

1.18

THE MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES)

(Mr Henry Musasizi): Madam Speaker and honourable colleagues, I beg to move a motion that the report from the Committee of the whole House be adopted.

THE SPEAKER: I put the question that the report of the Committee of the whole House be adopted by this House.

(Question put and agreed to.)

Report adopted.

BILLS
THIRD READING

THE SUPPLEMENTARY
APPROPRIATIONS BILL, 2023

1.19

**THE MINISTER OF STATE FOR
FINANCE, PLANNING AND ECONOMIC
DEVELOPMENT (GENERAL DUTIES)**

(Mr Henry Musasizi): I beg to move that the Supplementary Appropriations Bill, 2023, be read for the third time and do pass.

THE SPEAKER: I put the question that the Supplementary Appropriations Bill, 2023, be read for the third time and do pass.

(Question put and agreed to.)

A BILL FOR AN ACT ENTITLED “THE
SUPPLEMENTARY APPROPRIATION
ACT, 2024”

THE SPEAKER: Title settled and the Bill passed. Congratulations. Honourable members, we will suspend the House for two hours. Two hours, that is what time? We will be back at 3.30 p.m. Hon. Nathan, do not forget to come back to the House. Members, be around because this time, I am going to count the Members who are around and then I will act in another way. Thank you.

(House was suspended at 1.20 p.m.)

*(On resumption at 4.02 p.m., the Speaker
presiding_)*

THE SPEAKER: Honourable members, welcome back from lunch. When you work all the time and you do not rest, it bores. Dr Ruth Aceng, who is here, will tell you that you can even fall sick. I invite you to the Members’ Lounge, we will rest and then come back at 6.00 p.m. *(Laughter)* Hon. Obua, what do you think?

4.03

THE GOVERNMENT CHIEF WHIP (Mr Hamson Obua): Madam Speaker, you have already guided *–(Laughter)–* and there is a saying that in the game park, when a giraffe takes off to a certain direction, the other animals may not dare ask why the giraffe has taken off.

Madam Speaker, arising from our protracted consultations with the Committee on Budget, following the referral of corrigenda, this morning and because they are in the process of harmonising, and as such, the committee has requested that they can only be ready at 6.00 p.m. today.

In the circumstances, you can guide. We are dealing with figures. The moment the committee is ready, we would really implore Parliament that we proceed and supply. They have requested for two hours; 6.00 p.m. In the circumstances of your guidance, I pray that we move and check on how the Members’ Lounge looks like, especially the new look. Thank you.

THE SPEAKER: Hon. Elotu?

4.05

MR COSMAS ELOTU (NRM, Dakabela County, Soroti): Thank you, Madam Speaker. Without diverting what the Government Chief Whip has just stated, as guided by the Speaker, I take this opportunity to thank all of you.

As you may be aware, on 27 October 2023, I got involved in an accident, where I slid and hit my head on the floor. A simple accident as it seemed, eventually turned very nasty. I have not been in the House for the last seven months.

I felt that I owe to thank you, particularly the Office of the Speaker, Minister of Health, Dr Ruth Aceng *–(Applause)–*, Hon. Peter Ogwang and many of you; Hon. Ecweru, Hon. Ebwalu and Hon. Okupa were all by my bedside when I was in hospital.

Therefore, I ought to thank you all for your prayers and support. I felt uncomfortable to sit here without having an opportunity to thank you. I definitely, with these few words

feel very free to interact with you. Madam Speaker visited me in Mulago National Referral Hospital and Dr Ruth Aceng did a lot in conjunction with the Speaker to ensure that I got the best services.

As we conclude the budgeting process, I only have one plea; we have a very bigger asset in our health systems, particularly, Mulago National Referral Hospital, and I think that applies to all other referral hospitals. I request that when you are admitted or fall sick, there is nothing like unfunded priority in hospitals. If you need Panadol, you need it. There is no saying that there is no money or unfunded aspect of treatment that you are getting.

My request is that we support Ministry of Health, particularly Mulago National Referral Hospital together with all the other referral hospitals. *(Applause)* We have an asset and indeed, I do not think that having unfunded priority in a hospital really works.

Thank you, honourable members. I am much better now. I am at 90 per cent and I hope to be participating in these debates in the House. Working online is very different from working when you are with Members here. Thank you very much, Madam Speaker.

THE SPEAKER: Thank you. Honourable members, I have always told you people that Mulago National Referral Hospital is one of the best hospitals you can ever think of. *(Applause)*

When we got him in the Intensive Care Unit, I wondered why people go out for treatment. We need to make sure that we make our Mulago an international hospital. I take this opportunity to welcome all of you with love to the Members' Lounge up to 6.00 p.m. Thank you. *(Applause)* House is suspended to 6.00 p.m.

(The House was suspended at 4.09 p.m.)

(On resumption at 6.04 p.m., the Speaker presiding_)

THE SPEAKER: Honourable members, welcome back once again. Hon. Ssekikubo, I hope you had fun. We are waiting for the report; the chairperson is on the way.

I would like to inform you that as Parliament - and we said that we want to go digital. We have always complained about Members who do not want to attend sittings. The system has been changed; it captures your face so that if somebody says that you did not attend the House, we will be able to give evidence that this person attended.

The system now captures the face even when you are two metres away. We are trying to make it digital in a way that you should be able to attend the House even when you are at home. We now want a digital Parliament.

6.08

MR IBRAHIM SSEMUJJU (FDC, Kira Municipality, Wakiso): Thank you, Madam Speaker. As you wait for the report, I would like to bring to your attention and that of Parliament about what happened to two colleagues; Hon. Francis Mwijukye was nearly killed by pangawielding men known as *kanyamas*, as he went to protect the church land.

THE SPEAKER: Land grabbers.

MR SSEMUJJU: Also, Hon. Nyeko –

THE SPEAKER: Honourable Member, the information he gave me when I checked on him is that he was in church for prayers, so the other people came in.

MR SSEMUJJU: The second colleague is Hon. Nyeko, MP for Makindye East, whose home was raided by I do not know which clan, but all clans of security were there.

At the time they raided his house, his wife, who went through a traumatic experience was there. People were asking a civilian to produce military attire, and so on.

I wanted to bring that matter to your attention and that of Parliament and to request the most

senior person representing Government - since there is one who said he himself is Government - to explain to Parliament the steps they have taken since Hon. Mwijukye was attacked, and the home of Hon. Nyeko was raided.

We would like to know the steps taken to secure the two colleagues and then their health because you have a duty. We are all in your hands. That is the matter I wanted to raise, taking advantage of the report that we are awaiting.

THE SPEAKER: Thank you. On Hon. Mwijukye, when I got a call from the church on what was happening, we asked that he be evacuated to Mbarara, where he was admitted temporarily and received first aid. Then we sent our parliamentary ambulance to pick him up and he has since been admitted in Nakasero Hospital.

As of this afternoon, he said he had a severe headache. We intend to have him rechecked. And if it means referring him out, we will do that. We will make sure that our Member is safe. We checked on him, it was a very bad incident.

Attorney-General, these people used *pangas*, I do not know where the panga killings are coming from again. It is happening in Hon. Loy Katali's district. Honourable, what did you say?

MS KATALI: Thank you, Madam Speaker, for giving me this opportunity. Last Thursday night, the 9th, three people were attacked by *panga*-wielding guys and two died. One was buried on Sunday. The other one who was referred to Mulago, but died on Monday and was buried on Tuesday.

The Speaker for Buwenge Subcounty was also attacked. He was discharged on Sunday. Yesterday evening, a six-year-old girl was attacked and is now in hospital. It has been happening to *boda boda* guys and many have been killed because the attackers wanted *boda bodas*, but this time, they are attacking people who are moving. Thank you.

THE SPEAKER: Attorney-General, are you getting it? I am told Hon. Nyeko was attacked by – I do not know whether the army has clans.

6.14

MR HASSAN KIRUMIRA (NUP, Katikamu County South, Luwero): Thank you, Madam Speaker. In addition to what my Honourable colleague said, yesterday I visited Hon. Francis Mwijukye. He told me that these people were using old *pangas* and sticks, with nails. Apparently, they had been stored in a certain place for a very long period of time. Our understanding is that it is organised crime, and these people are hired to go and attack – and do some work for some businesspeople or land grabbers, like he said. Our responsibility is to find out and crackdown on this organised crime because, according to him, they were not new *pangas* but old *pangas* that were picked from a store to do that particular work.

In addition, Madam Speaker, I also managed to speak to Hon. Derrick Nyeko. His home was attacked by police and military personnel. They came looking for guns from his household. They continuously asked his wife to give them the gun of Hon. Nyeko. They left his house with an overall – a black overall outfit – and claimed that it belonged to the anti-terrorism group. They took his boots – so, seemingly, there is also something wrong.

That is why we need the Government to come and explain because it could have been Hon. Nyeko or Hon. Mwijukye, but tomorrow it can be anyone of us. Thank you Madam Speaker.

THE SPEAKER: Thank you. Attorney-General?

6.16

THE ATTORNEY-GENERAL (MR KIRYOWA KIWANUKA): Thank you very much, Madam Speaker. We shall get details of that, but I know that there is an ongoing investigation, and we shall come back – the minister will come back and give a clear report on this issue. However, Hon. Katali, if you can, also assist as much as possible as you report here, for these people to report to the nearest police station.

After this, you could share with us the reference number because it helps us – as the first point of reporting – it helps us for easy follow up. We will follow up on all these matters and ensure that the Minister of Internal Affairs comes and makes a statement on the same.

THE SPEAKER: These attacks on our Members, really – leave alone the Members, but all the people who have been killed! Everybody deserves life.

6.17

MR THEODORE SSEKIKUBO (NRM, Lwemiyaga County, Ssembabule): Thank you, Madam Speaker. You see, this has not happened this morning, meaning that if the Attorney-General was alert, he would have come with some information so that he could be able to brief Parliament on the situation – what happened and the steps so far taken.

The matter of Hon. Mwijukye, who is not – *(Interjection)*- I will take information from the area, Madam Speaker –*(Interruption)*

MS KATWESIGYE: Thank you, honourable member, for giving way. Madam Speaker, the information I want to give the Attorney-General is that the attackers came with their faces open. They are people that are known by the people in that place. So, I don't think there is time for you to tell us that they are investigating when the people who attacked are there at large, and are known by the community. Thank you.

MR SSEKIKUBO: It, therefore, goes to show that the Attorney-General is very mean with the information he has –

THE SPEAKER: You see, the problem is – Hon. Oliver, when this issue happened, did you report it to the Government?

MS KATWESIGYE: Yes, Madam Speaker, this was reported and the local government of Buhweju – from the Resident District Commissioner, District Police Commander and the rest of the security personnel in the district – is aware of what happened. We did not stop there, but we even went to the police

headquarters in Bushenyi and reported the case. I am very sure – as they said, they are doing their investigations, but the attackers are known.

THE SPEAKER: Honourable Attorney-General, if the people are known, why don't you send a team there to –

MR KIRYOWA KIWANUKA: Madam Speaker, the matter was reported to police and the police have not reported to us that they have failed to handle the matter. If, like the honourable member is saying, they are known, we shall get them and deal with them in accordance with the law. *(Interjections)* Honourable colleagues, allow the police to complete its work so that we can come back and report appropriately –*(Interjections)*

THE SPEAKER: Honourable members, we are asking the wrong person –

MR SSEKIKUBO: He is here as the Leader of Government Business –

THE SPEAKER: Anyway, for us, as Parliament, when we got the report, we immediately acted on our Member and we will continue acting. *(Applause)* As we finish the House, Hon. Mwijukye, since he got hurt in the brain, we have to send him for further examination and medication. It was really a bad one.

Next item. *(Members rose)* There is something we have been waiting for. It has come and, now, we are ready – Hon. Sseki?

MR SSEKIKUBO: You have not guided on the issue of Hon. Nyeko because by the time a raid had been organised –

THE SPEAKER: That is what I am saying: we are asking the wrong person. Let the ministry – let us hear from the Government Chief Whip. The Government is here.

6.21

THE GOVERNMENT CHIEF WHIP (Mr Denis Obua): Madam Speaker, in addition to what the learned Attorney-General and principal legal advisor of the Government has stated, we can only undertake, as the Government, to brief Parliament on the findings of the investigations: one, on the attack on our colleague, Hon. Francis Mwijukye; and, two, on the alleged raid on the home of Hon. Nyeko. I believe that there is nothing that is executed by the State that cannot be explained.

In the same vein, the Minister of Internal Affairs will brief this Parliament on both cases, on a day and a date appointed by the presiding officer. This is because, for now, investigations are going on.

Honourable colleagues, under our national Constitution, on reasonable suspicion - this is how it is coached in the Constitution - that you are about to commit or you have committed a crime, the State has a duty. However, that said, let us wait for the report that will be presented by the Minister of Internal Affairs.

MR SSEMUJJU: I want to thank you, Madam Speaker. I want to ask the Government if they are aware – if you are not, I advise you to read the late Lt Gen. Pecos Kutesa’s book. The reason he went to Luwero to fight was because one of the leaders then, Yoweri Museveni, was made to sit at a roadblock in Kireka. Just sitting, and people went to fight! However, someone’s house is raided.

You cannot hide under the Constitution, Hon. Obua, to say that “on reasonable suspicion”. MPs – (*Interjection*)- whether your home is here, it doesn’t make it right. We are only asking you to treat this matter –

THE SPEAKER: Hon. Ssemujju, we will ask for a report from the Ministry of Internal Affairs. It is wrong to raid somebody’s premises. People deserve privacy and it should not be only for one person but for everybody. If you want to arrest a person, there are right procedures to follow. Yes?

MS OPENDI: Thank you, Madam Speaker. This afternoon, we had an honourable colleague who had an accident and gave testimony about how he was treated well at Mulago National Referral Hospital. He was surprised that we had excellent doctors because he said they drilled his skull, something that he did not know would happen. He was actually at Nakasero Hospital and Dr Muhumuza told him to move to Mulago so that they handle him better.

I have just heard, and you did indicate that we have an excellent facility, the Mulago ‘Super’ Specialised National Referral Hospital. You have indicated that we are planning - we may refer Hon. Mwijukye out of the country.

THE SPEAKER: Did I say out of the country? “For further examination.” I did not say “out of the country.” I am saying - listen, sit down. Hon. Amos Kankunda was very sick and was admitted to Nakasero Hospital. I sent Hon. Musasizi to go and assess the situation. He called me saying the situation was not good. I told him, “Let us refer him.” Where did we refer him? We took him to Mulago National Referral Hospital and after a few days, he was able to walk. When I say “referral”, it does not mean - maybe it means from Bukedea to Tororo.

MS OPENDI: Thank you for that clarification, Madam Speaker, because the insinuation - somebody who could be hearing you from out may assume that he may be taken out of the country. Thank you for that clarification and let us have confidence in our health systems. We are now going into the budgeting process; let us support the health sector. Thank you very much.

THE SPEAKER: Honourable members, the operation that was done by Dr Muhumuza - listen, you are a vet. (*Laughter*) Honourable members, I wish you had seen Hon. Cosmas. He had a brain injury but if you are looking for where to get treatment for such, go to Mulago. We have the best specialists in Mulago and if it is children, take them to Cure Children’s Hospital of Uganda in Mbale; very perfect. Next item?

MOTION FOR ADOPTION OF THE
REPORT OF THE COMMITTEE ON
BUDGET ON THE PROPOSED ANNUAL
BUDGET FOR THE FINANCIAL YEAR
2024/2025 IN ACCORDANCE WITH RULE
149(3) OF THE RULES OF PROCEDURE
OF PARLIAMENT

THE SPEAKER: Honourable members, as you are aware, Rule 149(3) of the Rules of Procedure requires the Committee on Budget to report back to the House after reconciliation, harmonisation and consolidation of the recommendations of the sectoral committees on the budget estimates by the 15th day of May.

However, as you note, today is the 16th day of May. The committee's progress was hampered by delays that could not be avoided. Notably, they could not get all the information that was required. Therefore, the Corrigenda was produced and we may not blame anybody for the delays. Using the powers given to the Speaker, I allowed the extension to today and that is why we must finish today.

The budget process is a consultative one. You will find you want to finish this, Hon. Ssemujju comes and starts, "You see, you know Kiira Motors..." – of course it requires effective coordination with the Legislature, Executive and the Judiciary. A delay of one day may not cause us a lot of harm. I, therefore, challenge the Minister of Finance, Planning and Economic Development that next time we may need to start a little earlier so that we meet the statutory deadlines. I ask the minister to move a motion.

6.31

THE MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES) (Mr Henry Musasizi): Thank you, Madam Speaker. I beg to move a motion for adoption of the budget estimates for the Financial Year 2024/2025, and this motion is moved in accordance with Article 155(2) of the Constitution of the Republic of Uganda, section 9(3) and (5) of the Public Finance Management Act, 2015 as amended, and Rule 145 of our Rules of Procedure of Parliament. I beg to move.

THE SPEAKER: Thank you so much. Is the motion seconded? Seconded by the Government Chief Whip - I can see you sitting like you do not need money in your constituency. Seconded by the whole House. Would you like to speak to your motion?

MR MUSASIZI: Thank you, Madam Speaker. The Budget Estimates for the Financial Year 2024/2025 were drafted and guided by the theme: "Full monetisation of the Ugandan economy through commercial agriculture, industrialisation, expanding and broadening services, digital transformation and market access."

Madam Speaker, the total resource envelope for the Financial Year 2024/2025 is projected at Shs 72.137 trillion of which Shs 34.327 trillion is appropriation and Shs 37.809 trillion is statutory. This shall be financed through domestic revenue of Shs 31.982 trillion, budget support of Shs 1.394 trillion, Petroleum Fund transfers of Shs 115.37 billion, domestic refinancing of Shs 8.968 trillion, project support of Shs 9.583 trillion, domestic refinancing of Shs 19.8 trillion and local revenue from local governments of Shs 293.9 billion. These resources will be utilised by all the 20 NDP III programmes.

Madam Speaker, as you may recall, the Ministry of Finance, Planning and Economic Development tabled the tax measures as part of the Budget submission, which this august House approved after scrutiny.

The investments for the Budget for the next financial year shall be directed towards:

1. Peace and security.
2. Maintenance of roads and construction of a few strategic ones as well as rehabilitation of the meter gauge railway and construction of standard gauge railway.
3. Electricity transmission and utilisation of the existing energy stock.
4. Investing in the wealth creation initiatives, including commercial agriculture, value addition through support to Uganda

Development Bank (UDB) and Uganda Development Corporation (UDC), the Parish Development Model (PDM), *Emyooga*, Agriculture Credit Facility, support to tourism and support to skilling projects.

5. Investing in the people of Uganda through the social sector spending in education. We shall support the construction of Hoima and Akii-Bua Stadia in preparation for AFCON 2027; health, water and social protection.
6. Manufacturing.
7. Oil and gas.
8. Support science, technology and innovation and research to pathogenic economy, Kiira Motors and vaccines.

Madam Speaker, the five growth areas that have been prioritised under the overall strategy of growing the economy ten-fold to be implemented starting the Financial Year 2024/2025 is outlined below:

1. Tourism development;
2. Agro-industrialisation;
3. Mineral-based industrial development;
4. Oil and gas development, including petrochemical industries; and
5. The knowledge economy.

Madam Speaker, cognisant of the complementarity of other Government programmes to the attainment of the above growth targets, the Government will continue to support other key interventions and priorities under the NDP programme.

With this justification, I wish to appeal and seek support of this House to consider and approve the Budget for the Financial Year 2024/2025. I beg to move.

THE SPEAKER: Thank you very much, honourable minister. Under education, did I hear about Bunyoro and Busoga Universities? I know why I am asking. Do not say, “No” because he forgot.

MR MUSASIZI: Madam Speaker, I tried to summarise the key ones in the interest of time,

but for being specific, we have provided an amount of Shs 30 billion to start Bunyoro and Busoga University in this financial year.

THE SPEAKER: Thank you. Honourable committee chairperson, can we now hear the report.

6.38

THE DEPUTY CHAIRPERSON, COMMITTEE ON BUDGET (Mr Remigio Achia): Madam Speaker and honourable members, before I read the report of the Committee on Budget, I would like to lay on the Table, the minutes of the several meetings we have had since we started this exercise.

THE SPEAKER: Thank you.

MR ACHIA: Secondly, I also want to inform the House that there is a minority report accompanying this report. I lay the Report of the Committee on Budget.

The Committee on Budget report on the Annual Budget Estimates for the Financial Year 2024/2025. In accordance with Article 155(4) of the Constitution of the Republic of Uganda, Sections 12 and 13(4) of the Public Finance Management Act, 2015, as amended; and Rules 148(2), 149(2) and 149(3) of the Rules of Procedure of Parliament, the Committee on Budget is mandated, among other things:

- 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 SPEAKER: Mr Okema, has that been uploaded? It is there. Hon. Chemaswet, come and show Hon. Sarah. She has not seen it. Can we move ahead?

MS OPENDI: Madam Speaker, I am just surprised that all of us here do not have it. It is only Hon. Chemaswet with it – is it now there?

THE SPEAKER: Go and sit next to him so that you can be able to see.

MS OPENDI: No, that is not permitted.

THE SPEAKER: Go ahead. Honourable members, I am wondering whether some people have not paid rent. It seems you want to sleep here. Somebody the other day told me that it seems the Speaker has not paid rent, that is why she is over sitting in the House. It is now you. Can we proceed?

MR ACHIA: Madam Speaker, one of the responsibilities of the Committee on Budget is to consider sectoral committee reports on the budget estimates referred to the committee by Parliament for reconciliation, harmonisation and consolidation.

Pursuant to Article 155 of the Constitution and Section 13(4) of the Public Finance Management Act, the Minister of Finance, Planning and Economic Development laid before Parliament the proposed annual Budget estimates and work plans for the Financial Year 2024/2025 on the 28 March 2024.

A corrigendum to the annual estimates on the 16th May, this morning, and the estimates and work plans were referred to the Committee on Budget and the sectoral committees respectively, as per Rule 148 of the Rules of Procedure of the Parliament of Uganda.

The Committee on Budget has examined, reconciled, harmonised and consolidated the proposed Budget estimates of Government for the Financial Year 2024/2025 and now wishes to report as follows.

This report is divided into two major parts. Part A is the macro aspects of the Budget. Those deal with the legal compliance to the Public Finance Management Act, the semi-annual review budget performance for the first half of the Financial Year 2023/2024 and an overview of the Annual Budget Estimates for the Financial Year 2024/2025.

Part B is a proposed adjustment by the committee to the annual budget estimates for the Financial Year 2024/2025.

The committee held consultative meetings with the Ministry of Finance, Planning and Economic Development, the chairpersons of sector committees of Parliament, and various technical persons from the different Government Ministries Departments and Agencies (MDAs).

The committee also made references to the following key documents and these documents informed the committee's assessments, observations, and recommendations.

We looked at:

1. The Third National Development Plan (NDP III 2020/2021 to 2024/2025);
2. The National Budget Framework Paper for Financial Year 2024/2025 to Financial Year 2028/2029;
3. NDP III midterm review reports;
4. The approved annual budget estimates for Financial Year 2023/2024;
5. Draft budget estimates for Financial Year 2024/2025 (Volumes I, II, III and IV) and Corrigenda to the budget estimates;
6. Certificate of Compliance of the Annual Budget for Financial Year 2023 /2024 to the NDP III (An Assessment Report by NPA);
7. The Certificate of Gender and Equity Compliance for the Annual Draft Budget Estimates of Revenue and Expenditure for Financial; Year 2024/2025 by the Equal Opportunities Commission;
8. Statement of multi-year commitments of Government, Financial Year 2024/2025;
9. Statement attesting to reliability and completeness of the Budget for Financial Year 2024/2025;
10. Tax Expenditure Report for the period July 2023 to March 2024, Financial Year 2023/2024;
11. Consolidated status of Treasury Memorandum;

12. Medium-Term Debt Management Strategy 2024/2025 to 2027/2028;
13. Report on Public Debt, Grants, Guarantees and other Financial Liabilities for Financial Year 2023/2024;
14. Budgets of Commissions for the Financial Year 2024/2025;
15. The Semi-Annual Budget Performance Report for Financial Year 2023/2024;
16. Parliamentary committee reports;
17. The Budget Call-Circulars relating to the Financial Year 2024/2025;
18. The Approved Charter of Fiscal Responsibility for the Financial Year 2021/2022 to Financial Year 2025/2026;
19. Annual Report of the Auditor-General for the year ended 30 June 2023; and
20. Budget Monitoring and Accountability Unit (BMAU) Reports.

Madam Speaker, after looking at all those documents as per the law and the Public Finance Management Act requirements, we come to the specifics.

Legal compliance

The committee undertook a compliance assessment of the proposed annual budget against various legal requirements as laid in the law and observes the following:

Compliance of the Budget Submissions Requirements

The proposed annual budget for the Financial Year 2024/2025 was presented to Parliament on 28 March 2024, which is consistent with Section 13(3) of the Public Finance Management Act, 2015 that requires the minister, on behalf of the President, to present the proposed annual budget for the financial year to Parliament by the 1st of April.

The proposed annual budget for the Financial Year 2024/2025 was presented with the required documents as per Section 13(7) 13(9a to 9c)), 13(10a to 10f) and 13(11a to f) of the Public Finance Management Act, 2015. However, a plan for the guarantees to be issued in the financial year was not provided.

The committee recommends that the plan for the guarantees should be issued in the Financial Year 2024/2025, and if any guarantees are going to be issued they must be presented before this House.

Consistency with the Charter for Fiscal Responsibility

On the 27 January 2022, Parliament approved the 2nd Charter for Fiscal Responsibility (CFR) for the period 2021/2022 to Financial Year 2025/2026. The CFR presents the following Government's fiscal policy objectives to support the socio-economic transformation agenda while ensuring macroeconomic stability and fiscal sustainability during the financial year reported therein.

In that CFR, objective 1 is on public debt and says as follows:

- a) Total Public debt in nominal terms should be reduced to below 50 per cent of GDP by Financial Year 2025/2026;
- b) Total domestic debt interest payments to total revenues (excluding grants) is reduced to 12.5 per cent by the Financial Year 2025/2026; and
- c) The Government may borrow from the Bank of Uganda only in accordance with section 36 (5)(a) and (b) of the Public Finance Management (Amendment) Act, 2015 and Section 33 of the Bank of Uganda Act.

Objective 2 of the CFR is on fiscal balance

- d) The overall fiscal balance, including grants, should gradually adjust to a deficit not exceeding 3.0 per cent of the non-oil GDP by the Financial Year 2025/2026;
- e) The ratio of non-oil revenue to GDP shall grow by at least 0.5 percentage points on an annual basis;
- f) The growth rate in the current standing as per the total GDP shall not exceed the growth rate of revenue (excluding oil) as a percentage of GDP;

Objective 3 on the Petroleum Fund transfers to the Budget and Petroleum Revenue Investment Reserve

- g) A maximum of oil revenue worth 0.8 per cent 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 for investment in accordance with the Public Finance Management (Amendment) Act, 2015.

Accordingly, a consistent assessment of the CFR against the annual budget estimates was undertaken by the committee and is detailed in Table 1. From that table, the committee makes the following observations:

1. Total domestic debt interest payments to total revenues is projected at 20.4 per cent in the Financial Year 2024/2025 which is inconsistent with the CFR of 12.5 per cent.
2. The ratio of revenue to GDP is projected at 14.4 per cent in the Financial Year 2024/2025, which is also inconsistent with the projections in the CFR.

The committee recommends that over the medium term, the government should continue to strengthen the effective implementation of the domestic revenue mobilisation strategy in order to raise more domestic revenues and hence support fiscal sustainability efforts in line with the principles of the CFR.

The consistency with National Budget Framework Paper

In accordance with Section 13(6) of the PFM Act, 2015. The committee assessed the consistency of the National Budget Framework Paper for Financial Year 2024/2025 to Financial Year 2028/2029 against the annual budget estimates for the Financial Year 2024/2025 as detailed in Tables 2 and 3.

The committee made the following observations:

- 1) The resource envelope is largely consistent with the National Budget Framework Paper as highlighted in Table 2 above. However, the committee observes that there are large projections in domestic financing and external financing respectively, whereas this is not the case in reality.

2.4. Consistency with the NDP III for the Financial Year 2020/2021 to 2024/2025

Madam Speaker, Section 13(6) of the Public Finance Management Act, 2015 requires that the annual budget is consistent with the National Development Plan (NDP). Pursuant to Section 13(6) of the Public Finance Management Act, 2015, the committee ascertained consistency of the proposed annual budget for the Financial Year 2024/2025 with NDP III.

It is important to note that the effective implementation of the NDP III has to-date been severely affected by the impact of the COVID-19 pandemic and global geo-political tensions that led to global economic challenges. In response to the economic and social issues, caused by COVID-19 and the global geo-political intensions, the Government reprioritised the NDP III in line with the mid-term review recommendations.

The fundamental message of the reprioritisation of NDP III is to redirect spending, scaling back on unproductive spending within the budget, as well as sequencing investment projects to levels that they can be sustainably financed and to strengthen revenue mobilisation efforts to finance development priorities, among others.

The NDP III medium-term review recommended that spending should be based on the following criteria:

- i) Spending should be based on activities having higher backward and forward linkages;

- ii) Spending should be directed to activities that are directly linked to addressing household poverty and food security;
- iii) Are in position to aid quick economic recovery (directly impact production and consumption); and
- iv) In alignment with the operationalisation of the Parish Development Model (PDM).

In this regard, the committee observes that the proposed annual budget for the Financial Year 2024/2025 is consistent with the NDP III (as reprioritised), given the following:

- i) The budget for the Financial Year 2024/2025 is in line with the Government's fiscal consolidation agenda, as the fiscal deficit is converging towards 3 per cent from 5.5 per cent in the Financial Year 2022/2023;
- ii) The budget for the Financial Year 2024/2025 has scaled down on unproductive spending, especially there has been significant budget cuts on travel abroad, ceremonies and functions, workshops, meetings, and seminars, among others; and
- iii) The budget for the Financial Year 2024/2025 reflects reprioritisation of spending. The proposed budget has reprioritised spending in key growth areas, that includes, for example, Shs 1.07 trillion for PDM, and others are highlighted under Section 4.6 of this report. This demonstrates consistency with the NDP III.

2.5. Gender and Equity Responsiveness

Section 13(11)(e) of the Public Finance Management 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.

- (ii) Specifying the measures taken to equalise opportunities for men, women, persons with disabilities and other marginalised groups in the country.

On 28 March 2024, the minister submitted a Certificate of Gender and Equity Compliance, upon which the draft estimates for revenue and expenditure for the Financial Year 2024/2025 were assessed for gender and equity compliance requirements. The overall compliance score was 67 per cent and no votes scored below the 50 per cent pass mark.

The committee observed that there has been a tremendous improvement in gender and equity compliance compared to this Financial Year 2023/2024, where 23 votes had initially failed to meet the minimum score of 50 per cent.

2.6 Contingency Fund

Madam Speaker, Section 26 of the Public Finance Management Act, 2015 as amended operationalises the establishment of the Contingencies fund which shall, every financial year be replenished with an amount equivalent to 0.5 per cent of the appropriated annual budget of the Government of the previous financial year.

We bring to the attention of the august House that the Government has been making efforts to comply with this provision by steadily increasing budget allocations towards the Contingency Fund. In the Financial Year 2024/2025, Shs 169 billion has been provided for in the Contingency Fund against a required provision of Shs 263.7 billion.

The committee recommends that Section 26 of the Public Finance Management Act, 2015 is adhered to.

3.0. Semi-annual Budget Performance for the Financial Year 2023/2024

The planned overall fiscal deficit for the first half of the Financial Year 2023/2024 was Shs 3,901.92 trillion. However, the overall deficit turned out to be Shs 4,333.11 billion. These are

higher than anticipated fiscal deficit which was mainly on account of shortfalls in revenues and grants coupled with the higher than planned recurrent and domestically financed development expenditure.

Total revenues and grants in the first half of the Financial Year 2023/2024 amounted to Shs 13,960.68 billion, registering a performance of 87 per cent of the budget target of Shs 15,960.11 billion. Domestic revenue collections were Shs 13,301.55 billion, which was lower than the budget target of Shs 14,169.46 billion. While total grants amounted to Shs 584.13 billion, against a budget target of Shs 1,794.65 billion.

In regard to total expenditures and net lending, Shs 18,218.79 billion was registered in the first half of the Financial Year 2023/2024 against a target of Shs 19,866.3 billion. This was mainly on account of low disbursements by development partners. The details are provided in table 4 below.

Honourable members, the fiscal deficit as at half year was financed mainly by domestic borrowing. During the first half of the Financial Year 2023/2024, Shs 3,161.7 billion was raised from the domestic market, which was higher by Shs 1,820.36 billion, which was higher than the target of Shs 1,341.34 billion. This was higher than what financing gap left by non-disbursements of external budget support loans, as well as the shortfall in domestic revenues.

External financing (net of repayments) of course, amounted to Shs 192.33 billion, which was lower than the programmed target of Shs 2,560.58 billion due to the failure of some key projects in the budget to meet conditions required for disbursements by the development partners. The details are in table 4.

3.2 Overview of the revenue performance

Overall performance of domestic revenue during the half year registered a shortfall of Shs 867.91 billion. Of which tax revenues registered a shortfall of Shs 813.52 billion while Non-Tax Revenue (NTR) registered a shortfall of Shs 54.39 billion. The underperformance of tax revenues was mainly

due to the underperformance of tax revenues on international trade, transactions and indirect domestic taxes.

The Government had projected to collect Shs 5,302.9 billion from international trade transactions in the first half of the financial year. However, only Shs 4,646.4 billion was collected in that period, culminating into a deficit of Shs 656.5 billion which was understandable, given the lockdown.

Shortfalls are mainly attributed to under performance of value added tax on imports (lower by Shs 391.7 billion), excise duty on imports (lower by Shs 58.1 billion), temporary road licences (lower by Shs 47.2 billion) and withholding tax on imports (lower by Shs 41.7 billion).

Indirect domestic taxes registered a shortfall of Shs 304.73 billion against a target of Shs 3,499.4 billion for the Financial Year 2023/2024. The shortfall is attributed to low collections of local excise duty and Value Added Tax (VAT) resulting mainly from manufacturing sector as well as wholesale and retail trade sector.

In addition, the low performance of excise duty was due to challenges related to administration. In comparison with the set target of Shs 4,591.67 billion, direct domestic taxes performed at Shs 4,747.93 billion, a 3.4 per cent increase above the target for the period reported.

Presumptive tax, rental income tax, tax on bank interest, treasury bills and bonds was higher by Shs 228.53 billion, Shs 0.59 billion, Shs 14.03 billion, Shs 5.02 billion and Shs 13.09 billion respectively).

In particular, the collections through pay as you earn were impacted by the rise in private sector hiring, reflecting an ongoing improvement in economic activity levels.

It should be noted that in spite of the shortfalls in domestic revenues, total domestic revenue collections during the first half of the Financial Year 2023/2024 represented a growth of 12.9 per cent compared to the same period of the previous financial year.

3.3 Overview of expenditure performance

At an aggregate level, Shs 14,079.569 billion of the Government of Uganda budget was released by the end of December 2023. This equates to 56.2 per cent of the approved budget. Aggregate absorption measured by expenditure as a proportion of releases was 83.5 per cent.

Wage and non-wage releases performed at 51.5 per cent and 59.09 per cent respectively, while Government of Uganda development releases at 56.5 per cent of the approved budget.

Mineral development, sustainable energy development, regional balance development, agro-industrialisation and manufacturing programmes had the lowest releases at 29.2 per cent, 32 per cent, 33.9 per cent, 40.4 per cent and 42.01 per cent respectively.

It should however be noted that releases by our development partners performed at 34.5 per cent only. The details are in table 5 below.

Spending on contingencies fund

There were no disbursements from the contingencies fund for the first half of the financial year.

Virements

In the first half of the Financial Year 2023/2024, a total of Shs 71.9 billion was vired in 21 votes. Most notable amongst these Virements was the reallocation of Shs 42.56 billion under UNRA towards payment of debt obligations for projects.

Domestic Arrears

By the end of December 2023, Shs 163.64 billion had been spent on arrears against a budget of Shs 155.58 billion. This is in line with the Government's policy to boost the private sector through payment of suppliers and clearing domestic arrears.

Petroleum Fund

The Petroleum fund had a balance of Shs 246.7 billion at the start of FY 2023/2024. This increased to Shs 345.7 billion as at end of December 2023. The increase in the fund position was mainly from revenue collections during the period. There were no withdrawals from the fund as no appropriation was made to that effect for this financial year by this House.

3.4 Key Half-Year Budget execution challenges

Performances of NDP III projects both core and non-core remains undesirable. Project implementation in this country remains slow, partially on account of low releases or no releases at all in some cases.

The underperformance of this expenditure sub-category was attributable to failure of some of the key projects in the budget to meet conditions required for disbursement by the development partners. This is a serious problem.

Implementation of projects has also been impacted by delays in land acquisition which takes so long and has become costly due to demand for unreasonable compensation amounts from owners. This challenge is cutting across government projects.

Inadequate disbursement to project implementing agencies across Government has resulted in arrears and interest accruing on delayed payment to service providers of Government.

4.0 Annual Budget Estimates for Financial Year 2024/2025

4.1 Budget Strategy for FY 2024/2025

The theme for Financial Year 2024/2025 remains "Full Monetisation of Uganda's Economy Through Commercial Agriculture, Industrialisation, Expanding and Broadening Services, Digital Transformation and Market Access"

The overall goal of the budget strategy for Financial Year 2024/2025 is to accelerate economic growth to at least seven per cent from a raw materials-based to a manufacturing and knowledge-based economy as well as to improve the environment of doing business in Uganda and making it competitive.

The Government has signed a new strategy to grow the economy 10 fold from the current base of US\$ 49.5 billion for the FY 2023/2024 to US\$ 500 billion in the next 15 years. Implementation of this strategy will start in the FY 2024/2025.

The strategy is based on five strategic areas/programmes namely:

- 1) Agro-industry Development;
- 2) Tourism Development;
- 3) Mineral-based Industrial Development;
- 4) Sustainable development of petroleum resources; and
- 5) Oil and Gas Development (especially petrochemical industries and Knowledge Economy mainly to do with the mainstreaming of Information and Communication Technology (ICT), Digital Transformation (DT) and Science, Technology and Innovation (STI) into our economy.

However, the committee observes that over the past decade, from 2012/2013 – 2022/2023, economic growth in Uganda has averaged 4.7 per cent per annum, which is lower than the average growth of 7.3 per cent in the previous decade of 2001/2002 – 2011/2012.

The main reasons for the slow growth in the past decade include the following:

- a) The regional and global shocks such as climate change, COVID- 19 pandemic, volatility in commodity prices, global and regional conflicts;
- b) Low productivity in key growth sectors especially the agricultural sector which is the backbone of the Ugandan economy;
- c) Low efficiency, low effectiveness and low productivity of Government institutions

stemming from limited coordination across MDAs and low return on public investments;

- d) The high cost of doing business, especially because of the significant improvement in infrastructure such as roads, energy, ICT and others;
- e) The high cost of capital, which continues to constrain business growth and innovation and, at the same time, creating high debt servicing costs for the Government;
- f) The domination of raw material primary products in the export market, which are vulnerable to world market prices and the effect of climate change;
- g) Limited access to and transfer of technology; and
- h) The mismatch between available skills and labour requirements by the markets.

In order to address these bottlenecks in the short term to medium term, and to accelerate economic growth and socio-economic transformation, the committee recommends the following:

- i. The Government prioritises effective implementation of Pillar 1 (production, storage, processing, and marketing) of the Parish Development Model;
- ii. The Government should strengthen support to scientific-based research, NARO and NAGRC&DB to further strengthen their functions of improved seed variety and technology identification and multiplication for distribution to the farmers and in support of the PDM;
- iii. We need to support the Ministry of Agriculture, Animal Industry and Fisheries to strengthen her role of inspection, certification and to develop the traceability systems to monitor input services (the current stock is 85 inspectors against the national target of 150);
- iv. The Government should strengthen public extension systems by recruiting more extension workers (the current stock is estimated at 4,310, with 5,355 vacant positions);

- v. The Government should support the expansion of small- and large-scale irrigation to bridge the rain seasons;
- vi. There is a need to strike a balance between infrastructure and human capital development, as well as re-engage development partners, especially under the programme of human capital development, which is important for our country. Investments in social sectors, especially health, education and social protection, have a direct impact on poverty and human income inequality;
- vii. There is a need to devote more resources to education and healthcare to build a more resilient and healthier labour force. As some infrastructure projects wind up, more focus should be put on human capital development to support the industrialisation process. More resources are required for the recruitment of both primary and secondary school teachers and health workers;
- viii. Prioritise rehabilitation, expansion and equipping of health centres III, health centres IV, general hospitals, referral hospitals and specialised care facilities;
- ix. The Government reduces its current desire for domestic borrowing and increases access to long-term finances through, among others, other measures deepening capital markets, to widen investment opportunities in the capital markets – and we passed a law in that respect – and promoting retirement benefits or national savings to provide a source of development financing;
- x. Fast-track the implementation of the Domestic Revenue Mobilisation Strategy (DRMS) and develop an effective implementation action plan for the effective operationalisation of the DRMS, and this should include establishing policies to formalise the informal sector;
- xi. Develop a national tax policy that would form the basis for effective tax legislation and tax administration as currently there is none; and
- xii. Wider consultations on tax policy design should be prioritised prior to drafting tax policies into laws to avoid tax policy reversals. Further studies will have to be instituted by the Minister of Finance, Planning and Economic Development to assess the effectiveness, efficiency and impact of the tax exemptions in greater detail.
- A comprehensive assessment of the beneficiary companies in terms of their economic contributions should also be undertaken, as required by Section 77 of the Public Finance Management Act, 2015;
- THE SPEAKER:** Were you reading number xii or xiii – undertake reforms to enhance revenue generation in public corporations like National Water and Sewerage Corporation, national housing, UDC, URC?
- MR ACHIA:** Yes, let me read that, Madam Speaker.
- xiii. Undertake reforms to enhance revenue generation –
- THE SPEAKER:** That is number xii.
- MR ACHIA:** Yes. Undertake reforms to enhance revenue generation in public corporations like National Water and Sewerage Corporation, National Housing and Construction Company, UDC, URC and others. Reforms such as consideration of increasing service rates and penalties for default by a corporation should be considered as a way of enhancing financial sustainability of the public corporations and creating fiscal space for the Government to improve service delivery.
- I have already read number xiii as xii. Let me go to xiv.

- xiv. To enhance budget efficiency, there is an urgent need to introduce annual programme spending reviews, Madam Speaker, so that prior to the budget process, these reviews should be used partly as the basis for prioritising resources in the allocation of resources. Without spending review, the risk is that programmes that are ineffective, of low priority or which have outlived their usefulness, will continue to draw on public resources;
- xv. There is a need to undertake project due diligence through rigorous feasibility assessment to gauge the viability of the Government projects. This will ensure that projects are well-structured, commercially viable and will provide value for money;
- xvi. The Government should strengthen real time monitoring of development projects and biannual monitoring reports are prioritised to Parliament to announce oversight of project implementation;
- xvii. The Government should strengthen the sequencing of projects with priority given to those generating a bigger growth dividend;
- xviii. The last-mile connectivity should be prioritised. The rollout in districts should be extended to cover the last inch (that is, departments and units);
- xix. Recruit more ICT officers at the local government level to support the digitalisation efforts;
- xx. There should be a deliberate effort by the Government to fast-track the industrialisation agenda through further development of industrial parks;
- xxi. The Government should fast-track the setting up of an iron and steel-based industrial ecosystem for the country.
- This will result in a spinoff of steel-based industries in the region and absorb the increasing numbers of job seekers;
- xxii. Accelerate the construction of the East African Crude Oil Pipeline;
- xxiii. The Government should fast-track the development of the oil refinery and also consider investing in the petrochemicals industry. The petrochemicals industry, if properly nurtured, would have a profound effect on sectors such as plastics through the production of ethylene and associated products which our country imports. The refinery would also have a large spill over effect with huge multiplier effects on other products such as fertilisers and pharmaceutical industries within the region;
- xxiv. Expediting the mapping of mineral resources for the country and documenting the mineral potential for strategic investors;
- xxv. Establishment of more beneficiation facilities in the country and establishing a mineral tracking system to ease exports;
- xxvi. Improving the tourism road networks across the country, including the Greater Kampala Metropolitan Area road network, the ICT and other infrastructure in all tourism sites;
- xxvii. Promotion and marketing by hiring international specialised tourism consultants or bodies and supporting training in the hospitality industry; and
- xxviii. Promoting the untapped domestic tourism market to help sustain tourism facilities in very low seasons.

4.2 Overview of the Budget – Financial Year 2024/2025

Madam Speaker and Members, the resource envelope for the next financial year amounts to Shs. 72.130 trillion, up from Shs 52.736 trillion in the Financial Year 2023/2024, broken down as follows:

- i. Domestic Revenues (Tax/ Non-Tax Revenue). The government expects to collect Shs 32,384.76 billion.

THE SPEAKER: Honourable members, can you listen? If you cannot listen, please read along.

MR ACHIA: ii. Budget Support (Grants and loans) - Shs 1,393.66 billion

iii. Domestic Financing (Domestic Borrowing) - Shs 8,967.96 billion

iv. Domestic Debt Refinancing (Rollover) - Shs 19,800.23 billion

v. Project support (Grants and Loans) - Shs 9,583.46 billion.

The grand total is Shs 72,130.06 billion

From the above resource envelope, the following commitments take a first expenditure call:

- i) External Debt Repayments Shs 3.149 trillion
- ii) Project Support (Loans and Grants) Shs 9.583 trillion
- iii) iii. Domestic Refinancing Shs 12.021 trillion
- iv) Interest Payments Shs 9.064 trillion
- v) Appropriation-in-Aid (Local Governments) Shs 293.9 billion
- vi) Bank of Uganda Recapitalisation Shs 603 billion
- vii) Domestic Arrears Shs 200 billion
- viii) Domestic Debt Payment under the Bank of Uganda Shs 9.1 trillion.

So, the balance is what will be left for us to spend.

4.3 Multi-year Commitments (MYC)

Madam Speaker, Section 13 of the Public Finance Management Act, 2015 as amended, requires the Minister of Finance, Planning and Economic Development to present the proposed budget of a Financial Year, by 1st April of every financial year. The budget estimates for the financial year are expected to include a statement of the Multi-Year Commitments (MYC) to be made by the Government on projects or project expenditures whose implementation spans more than one year.

The purpose of the MYC statement is to present the multiyear expenditure commitment obligations to be made by the Government during the Financial Year 2024/2025 and the medium term.

Furthermore, the statement seeks to request Parliament to authorise Government Ministries, Departments and Agencies (MDAs) responsible for implementing development projects that span more than one year, to enter into multi-year obligations in order to properly implement projects within the available fiscal space.

Accordingly, the Minister of Finance, Planning and Economic Development presented to Parliament a statement of multi-year commitments by the Government for the Financial Year 2024/2025 worth Shs 14.98 trillion, of which Shs 5.83 trillion is from domestic sources and Shs 9.15 trillion is external financing.

4.4 Budget Priorities for the Financial Year 2024/2025

Madam Speaker, before I embark on the budget priorities for 2024/2025, it is important to note that Government will continue implementing its fiscal consolidation strategy in the Financial Year 2024/2025 with a goal of placing the economy on long-term fiscal sustainability plan, including debt sustainability in line with the Charter for Fiscal Responsibility.

This will entail enhancing domestic resource mobilisation efforts, reducing wasteful expenditures by repurposing large public administration budgets, improving efficiency across Government, strengthening e-government processes and improving efficiency in the execution of projects and public investment, among others.

Madam Speaker, allow me to embark on some of the budget priorities for the Financial Year 2024/2025 as per the draft budget estimates:

Boosting Household Incomes and Micro Enterprises. This is what the Government is planning to do:

- a. In order to boost household incomes as well as the development of microenterprises, the following budget allocations have been proposed;
- b. Parish Development Model will take Shs 1.077 trillion (financial inclusion pillar);
- c. Emyooga SACCOs - Shs 100 billion of which Shs 20 billion are for teachers' SACCOs;
- d. Support to Microfinance Support Centre Limited — Shs 50.07 billion of which Shs 30 billion is for onward lending;
- e. In order to enhance women's participation in development Shs 13.056 billion has been allocated to the Uganda Women Entrepreneurship Programme (UWEP) as a revolving fund. In addition, Shs 342.23 billion has been earmarked for enhancing Growth and Productivity Opportunities for Women Enterprises (GROW);
- f. Shs 3 billion to Jua-kali Enterprises to transition into Formal Economy and Shs 5 billion as Enterprise Funds for Older Persons;
- g. Shs 121.218 billion towards Social Assistance Grants for Empowerment (SAGE) and Shs 13.2 billion for Special Grants for Persons with Disability; and

- h. Shs 8.7 billion towards the Youth Livelihood Programme (YLP).

Industrialisation and Private Sector Development

1. Shs 174.99 billion for small and medium enterprises (SMEs) in the manufacturing and export sectors through the Investment for Industrial Transformation and Employment (INVITE) programme;
2. Shs 155.6 billion for infrastructure development of industrial parks;
3. Shs 50 billion for capitalisation of the agriculture credit facility to support farmers but mainly agro-processors that focus on value addition;
4. Shs 85.92 billion for capitalisation of Uganda Development Bank. This will support the entire agriculture ecosystem, the private sector players to increase the stock and quality of tourism facilities, and financing of the local production of essential goods as a precursor to achieving import substitution, among others; and
5. Shs 151.27 billion towards the Resource Enhancement and Accountability Programme (REAP), with the objective of increasing resource mobilisation, improving planning and public investment management, and strengthening accountability for quality, effective and efficient service delivery.

Commercialising Agriculture

- a) Breeding, production, multiplication, and availing animal seed and poultry to farmers countrywide (NAGRC&DB) – Shs 24.43 billion;
- b) Animal feed production on Government ranches and farms (NAGRC&DB) – Shs 13.11 billion;
- c) Innovations for management and control of livestock diseases, vectors and

- parasites. That is the rollout of anti-tick vaccines, NARO – Shs 60 billion;
- d) Research products and services suited for food, feed, market and industry under NARO – Shs 24.1 billion;
- e) Develop requisite research infrastructure to support the development of products for food, nutrition and industry in order to accelerate the agricultural transformation agenda under NARO – Shs 11.39 billion;
- f) Support to production, marketing and extension of oil palm in Buvuma, Mayuge and Kalangala districts under the Ministry of Agriculture, Animal Industry and Fisheries – Shs 24.88 billion;
- g) Supporting oil seed research, multiplication and agronomy in the oil seeds research, multiplication and agronomy in the oilseed growing districts under the Ministry of Agriculture, Animal Industry and Fisheries has been provided Shs 72.65 billion;
- h) Support the certification and production of seeds, breeds and fingerlings to ensure seed quality, including the provision of machinery, laboratory and irrigation equipment for seed testing and evaluation under the Ministry of Agriculture, Animal Industry and Fisheries – Shs 30 billion;
- i) Establish and/or upgrade seed storage, threshing and drying facilities to ensure a sustainable supply of quality seed (storage, drying, cleaning, grading, packaging and so on) – Shs 14.18 billion;
- j) Purchase of assorted animal vaccines, tick acaricides, vaccine cold chain equipment and assorted laboratory reagents, consumables, and supplies for control of animal diseases under the Ministry of Agriculture, Animal Industry and Fisheries – Shs 18.52 billion;
- k) Construct disease diagnostic and analytical infrastructure for quality assurance (National Agricultural Diagnostics Laboratory and Support Centre, zonal research laboratories and compliance centres, National Veterinary Medical Stores) under MAAIF – Shs 32.4 billion;
- l) Revamp the National Animal Quarantine and Evaluation Centre at NAGRC&DB, Entebbe) to promote export and safeguard the national herd in case of animal imports under the Ministry of Agriculture, Animal Industry and Fisheries – Shs 21 billion;
- m) Construct and equip regional agricultural mechanisation centres, under the Ministry of Agriculture, Animal Industry and Fisheries – Shs 70 billion;
- n) Procurement of tractors, matching implements (planters, hullers, harrows, trailers, ploughs, rippers, rotavators), walking tractors, and assorted equipment and machinery units under the Ministry of Agriculture, Animal Industry and Fisheries – Shs 23.04 billion;
- o) Provision of bulk water supply for water for agricultural production to support irrigation, water for livestock, desilting of dams and aquaculture – Shs 97.5 billion;
- p) Construction of Acomai Irrigation Scheme under the Ministry of Agriculture, Animal Industry and Fisheries – Shs 56.02 billion; and
- q) Construction of Atari Irrigation Scheme in Kween to support rice production under the Ministry of Agriculture, Animal Industry and Fisheries – Shs 30.42 billion; and
- r) Construct/improve zonal aquaculture indoor hatchery and cage culture facilities for massive fingerling production; construct seed multiplication infrastructure/facilities (greenhouses, basic laboratories, nurseries) for selected value chains; refurbishment of national aquaculture broodstock hatchery; refurbish feed facilities for formulating

feed at the Aquaculture Research and Development Centre in Kajjansi; establish and/or upgrade seed storage, threshing and drying facilities to ensure sustainable supply of quality seed under the Ministry of Agriculture, Animal Industry and Fisheries - Shs 134 billion.

Transport infrastructure development

The Government plans as follows:

1. Start construction of the SGR and continue implementing preparatory activities for SGR; that is update of feasibility studies for the western and eastern routes, and undertaking environment, social, economic impact assessments; acquisition of right of way for SGR (206 acres) of land are already acquired in seven districts. That is Tororo to Mayuge, among others – Shs 2.221 trillion;
2. Maintenance of 13 aerodromes; that is Arua, Gulu, Pakuba, Masindi, Lira, Kidepo, Moroto, Soroti, Tororo, Jinja, Mbarara, Kasese and Kisoro – Shs 3 billion;
3. Construction and upgrade of national roads and bridges – Shs 1.27 trillion. Some of these include –(Interjections)- colleagues, this is on roads. The Government plans to spend Shs 1.27 trillion and I will mention some of the roads:
 - a) Hoima-Wanseko Road – Shs 141.1 billion;
 - b) Kampala Flyover – Shs 69.8 billion;
 - c) Construction of 66 selected bridges – Shs 54.2 billion;
 - d) Rwenkunyene-Apac-Lira-Acholibur Road – Shs 238 billion;
 - e) Kisoro-Mgahinga National Park Headquarters Road – Shs 83.26 billion;
 - f) Moyo-Yumbe-Koboko Road – Shs 180.6 billion;
 - g) Upgrading of Kyenjojo-Kiruhura-Bwizi-Rwamwanja-Kahunge, Mpara-Bwizi – Shs 50 billion; and
4. Upgrading of Jinja-Mbulamuti-Kamuli-Bukungu Road from gravel to paved

standard – Shs 34.5 billion. Continuation of the rehabilitation of over 450 kilometres of national roads. Some of those roads include:

- a) Kampala-Jinja Highway – Shs 20 billion;
 - b) Busunju-Kiboga-Hoima – Shs 25.05 billion;
 - c) Mityana-Mubende Road and Mityana Town Roads inclusive – Shs 42.38 billion;
 - d) Alwii-Nebbi road and upgrading of Pakwach and Nebbi Town Council roads in total – Shs 17 billion;
 - e) Rehabilitation of Karuma-Pakwach Road – Shs 20.05 billion; and
 - f) Reconstruction of Matugga-Semuto-Kapeeka Road – Shs 61.12 billion;
5. Rehabilitation of district, urban and community access roads will continue under the Ministry of Works and Transport. There is Shs 142.3 billion; and
 6. Shs 1 billion to each district, city and municipality for road grading, murrum and compacting. In total, Shs 176 billion has been allocated for this purpose;

Colleagues, in the last financial year, they are roads that the Ministry of Works signed contracts for and work has started. Those ones are worth Shs 33 billion, but they are not yet completed and not even paid. There are those where contracts have been signed but work has not commenced. They are worth Shs 33 billion. There is a whole list in the annex.

There are also roads where the contracts have been procured but have not been signed, worth about Shs 13 billion. In the last cash release, the Government gave this particular vote Shs 19 billion, whereas the total requirement is Shs 79 billion. So, the budget at base is Shs 26 billion. We must recommend Shs 34 billion to cover those roads. The list of those roads covers the whole country.

7. The following ferries development/ construction will be undertaken. The total for this ferry is Shs 11.8 billion. That is:
 - a) Substantial completion of two Bukungu-Kagwara-Kaberaimaido (BKK) ferries and their landing sites;

- | | |
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| <ul style="list-style-type: none"> b) Construction of two Lake Bunyonyi ferries and their landing sites; c) Construction of permanent ferry landing sites and their access roads; and d) Continue to operate the 11 ferries namely Nakiwogo, Kiyindi, Bisina, Masindi, Kyoga-I, Kyoga-II, Albert Nile-I, Laropi, Obongi, Amuru, and Sigulu. | <ul style="list-style-type: none"> 5. Shs 38.56 billion towards infrastructure development at Uganda Cancer Institute; 6. Shs UGX 20.05 billion towards rehabilitation and construction of general hospitals; and 7. Shs 12.7 billion for the establishment of Regional Oncology and Diagnostic Centres. |
|--|---|

Shs 592.08 billion to address flooding, traffic congestion, poor road infrastructure, un-signalised junctions, provision of street lighting and storm water drainage enhancements in Kampala.

Tourism Development

- a) Shs 11.29 billion for the Mt Rwenzori Tourism Infrastructure. This includes improving the existing trails and establishing shorter ones, improving the existing bridges taking into consideration the flash floods, providing eco-friendly accommodation facilities, improving the safety of tourists by establishing rest points along the trails, among others;
- b) Shs 8.24 billion for the development of Museums and Heritage Sites for Cultural Tourism;
- c) Shs 12.77 billion for the development of Source of the Nile tourism - infrastructure that includes the construction of modern piers, docking places for boats, and other amenities.

Human Capital Development

Health Services

- 1. Shs 702.79 billion - Global Fund for TB, AIDS and Malaria;
- 2. Shs 349.68 billion - GAVI Vaccines and Health Sector Development
- 3. Shs 57.8 billion towards Uganda's COVID-19 response and emergency preparedness;
- 4. Shs 57.4 billion for the construction and equipping of the Uganda Heart Institute

Members, what is important here is that we have provided Shs 27 billion for buying ambulances for the remaining constituencies. The details are in the annexes attached.

Maintenance of equipment at Mulago National Referral Hospital

An addition, Shs 10.4 billion for the completion of the 150 staff housing units;

Shs 26.35 billion for local government primary health care services

On education

- a. Shs 4 billion towards grant-aiding of 38 primary schools, and Shs 11.28 billion for grant-aiding of 46 secondary schools;
- b. Shs 14.3 billion towards the renovation and the expansion of facilities in 36 secondary schools;
- c. Shs 27.52 billion towards the higher education students' financing board for the new quota of students of about 1,200 for the coming financial year;
- d. Shs 20.9 billion towards teacher education and training, inclusive of setting up and operationalising Uganda National Institute of Teacher Education (UNITE), and establishment of the National Teachers Council;
- e. Shs 16.94 billion towards physical education and sports for support to primary, secondary and other education institutions;

- f. Shs 4.9 billion for procurement of instructional materials for lower secondary curriculum for eight core subjects of Senior 1 and Senior 2;
- g. Shs 362 billion towards the Uganda Secondary Education Expansion Project for the construction of 60 seed schools in sub-counties without secondary schools and the expansion of 61 existing government secondary schools with special consideration of refugee hosting districts and transfer to UNEB to facilitate the equating of student refugee results;
- h. Shs 28.43 billion towards TVET Trainers' Research and Innovation; and
- i. Shs 48 billion for the National Council of Sports to support federations, especially in regards to International Competitions.

Digital Transformation

Shs 113.7 billion has been allocated to the Government Network (GovNet) project - (*Interruption*)

THE SPEAKER: There is a procedural matter

MR KAHONDA: Thank you, Madam Speaker. The chairperson of the committee is presenting the report on budget and the critical issues that would inform Members to scrutinise and be able to debate this report- he is referring to the annexes - the document that he is holding there and they are not uploaded.

Madam Speaker, wouldn't it be procedurally right that you direct the Clerk to upload these annexes so that Members are able to debate with an informed mind? Thank you.

THE SPEAKER: Honourable members, as we wait for the annexes to be uploaded, can we hear from this minority report? We are waiting for it to be uploaded - can you finish? So what were you complaining about? Were you reading from the annexes?

MR ACHIA: No.

THE SPEAKER: You are reading the report.

MR ACHIA: I am reading the report.

THE SPEAKER: You were referring to the annexes. Okay, first finish the report.

MR ACHIA: On Energy, Oil and Gas Development:

- a. Shs 668.273 billion towards midstream petroleum infrastructure developments. Some of the planned activities include supervision of EACOP construction works in Uganda, development of the Government of Uganda EACOP hub in Tanga, undertaking a feasibility study for the natural gas pipeline from Tanzania to Uganda, completion of payment for the relocation of project-affected persons along the pipeline route.

The completion of the construction of resettlement houses for the project-affected persons and embark on refinery EPC activities, among others;

- b. Shs 530.99 billion for the Electricity Access Scale-Up Project (EASP). The project is intended to increase the proportion of the population with access to electricity from 24 per cent to 44 per cent by 2027 through mainly grid expansion, connectivity, network expansion and strengthening;
- c. Shs 241.731 billion towards Karuma hydro electricity power projects;
- d. 126.08 billion towards enhancing power supply to industrial parks and power transmission line extensions; and
- e. Shs 93.75 billion towards enhanced rural electrification and connectivity across the country.

Water supply and sanitation

- i. Shs 315.02 billion towards Integrated Water Resources Management and Development. These funds are intended to enhance water supply and sanitation in large towns, small towns and rural growth centres, and support catchment management and restoration, including soil and water conservation, riverbank protection, and restoration, among others;
- ii. Shs 161.7 billion towards the development of solar-powered irrigation and water supply systems across the country. This is intended to enhance water supply coverage countrywide, as well as provide water to support irrigation while utilising solar energy to motorise the water supply; and
- iii. Shs 113.47 billion (Irrigation for Climate Resilience Project) towards providing farmers with access to irrigation water, supporting farmers carrying out on-farm irrigation, accessing production, and value addition knowledge and skills;
- iv. Shs 104.09 billion towards enhancing safe water supply in rural areas and improved sanitation facilities across the country.

Mineral beneficiation

In order for Uganda to reap the benefits of mineral resources, Uganda's mineral deposits will be quantified to ascertain their value before beneficiation. For the development of minerals, an allocation of Shs 41.6 billion has been provided.

THE SPEAKER: Are you done?

MR ACHIA: I am not yet done. I need my annexes. They have taken my part B.

THE SPEAKER: We will have the annexes.

MR ACHIA: I have just read part A of the report, part B is not yet.

THE SPEAKER: You do not have part of the report?

MR ACHIA: Yes, it is what they have taken for uploading.

THE SPEAKER: As you wait for that report, I would like to take you back to transport infrastructure development. Could it be that you, by mistake, forgot the Kampala-Jinja Express Highway? I am very attentive, honourable members.

The Kampala-Jinja Express Highway is different from Kampala-Jinja Highway. *(Applause)* Jinja Highway is the road that passes Mukono when you are going - where the minister says there is virtually no road. I am asking, could it be that it is in the annexes? Can I first get the response? In the process of reducing the jam.

MR ACHIA: Madam Speaker, what I have here is the Kampala-Jinja Highway. I do not have the Kampala-Jinja Express Highway.

THE SPEAKER: What happened? I need clarification on that. Do you know why I am asking? It is because the minister made a statement here and said that it would come in the budget. Honourable members, let us wait and get the response because it was in the ministerial policy statement. Have you got the report? If you have the report, continue as we confirm.

MR ACHIA: Madam Speaker, I have not yet got back my annexes.

THE SPEAKER: Honourable members, as we wait for the annexes, I need a response on that road.

7.59

THE ATTORNEY-GENERAL (Mr Kiryowa Kiwanuka): Madam Speaker, Kampala-Jinja Express Highway is funded under Public Private Partnership (PPP) arrangement and is fully funded externally. The part of the Government was the acquisition of land, which was budgeted for, and 90 per cent of it, as

advised by the Minister of Works and Transport has been completed, and there is no provision –

THE SPEAKER: Honourable members, listen.

MR KIRYOWA KIWANUKA: Ninety per cent of it has been provided for and completed for acquisition. So, there is no requirement for financing from the Government on the Kampala-Jinja Express Highway for the following financial year.

THE SPEAKER: Attorney-General, where is the provision for the 10 per cent of what has not been paid on Project Affected Persons (PAPs); now that you have paid 90 per cent, where is the 10 per cent?

MR KIRYOWA KIWANUKA: Madam Speaker, the Minister of Works and Transport has advised me that in the Financial Year 2024/2025, the works ministry does not require any funds for the implementation of the Kampala-Jinja Express Highway.

THE SPEAKER: Let me get information from the shadow.

MR SSEMUJJU: Yesterday, I met the Managing Director of the Uganda National Roads Authority (UNRA). Almost five villages in my constituency have been affected. For the last 10 years, residents in the areas of; Kasokoso, Namataba and Kirinya were stopped from using and developing their land saying that the road would pass there.

We have had meetings with Hon. Ecweru and they said, we are now ready to pay. UNRA does not have money. What they are doing now - the finance ministry can explain. They give UNRA one total figure for land acquisition, but they already have a bulk of uncleared compensation, including the Kampala-Mpigi Expressway, we have not finished many areas.

Attorney-General, if you have been given information by works minister, they have lied to you. No compensation is done in the whole of my constituency. We are about to come to your office.

MR KIRYOWA KIWANUKA: Madam Speaker, we have been here since 10.00 a.m. and we are purposed. The Ministry of Works and Transport is telling you that it does not need money for that purpose in the next financial year.

Madam Speaker, the *Hansard* is here and we can be quoted on it when he comes back. I stepped out and spoke to the minister, he told me that he does not require funds for the Kampala-Jinja Expressway for the Financial Year 2024/2025.

THE SPEAKER: Honourable member, there is a difference between having money for the construction and money for compensation of project-affected persons (PAPs). In the last meeting when the minister was in this House, he said; “Yes, the land is there. We got a loan for construction, but I don’t have money to pay the PAPs.” I was the one chairing. I believe that I have very good memory because that I where I pass.

MR KIRYOWA KIWANUKA: Madam Speaker, this is a very interesting scenario because the minister has advised me that he does not need money. I think we should be – *(Interjections)*- okay.

THE SPEAKER: Honourable members, just cool down. I am getting for you a copy of the *Hansard* for reference, documentary evidence. Can we have the committee chairperson complete. Are you going to read all of that?

MR ACHIA: Madam Speaker, these are annexes. Table A just provides the resource identified for reallocation and gives details of where the resources come from. This is after the committee examined the budgets, analysed the allocations and identified resources that could be reallocated to other important and urgent areas.

Table B provides the resources allocated to new programmes and new areas, ministries, departments and agencies –*(Interjections)*

THE SPEAKER: Check. It has been uploaded – first check.

MR ACHIA: That is the detail in Table B. The reallocations are contained therein.

Conclusion

Madam Speaker, arising from the above adjustments in Table A and B, the following figures in the table below are recommended for supply and appropriation as expenditure for the Financial Year 2024/2025. The table below is a consolidation of Schedules A, B and C in the annexure. I beg to report. Thank you.

THE SPEAKER: Thank you. Can we have the minority report.

8.06

MR IBRAHIM SSEMUJJU (FDC, Kira Municipality, Wakiso): Madam Speaker, this report has been prepared and signed by three members of the Committee on Budget-

THE SPEAKER: Hon. Ssemujju, is the Attorney-General in? Let us wait and then I will show him what was in the ministerial statement.

MR SSEMUJJU: - Dr Lulume Bayigga, Hon. Karim Masaba and myself. The first part is the introduction. The processing by Parliament of the 2024/2025 annual budget has been the most chaotic in Uganda's recorded history. At every stage, the Minister of Finance, Planning and Economic Development, Hon. Matia Kasajja has presented different and contradictory figures.

In the Budget Framework Paper, the first official budget document to Parliament in December last year, two ceilings (total budget figures); one of Shs 52.722 trillion and another one of Shs 54.587 trillion on page 342 were provided.

When the Committee on Budget drew the attention of Hon. Henry Musasizi, State Minister for Finance, to this illegality that offends Section 9 and Schedule 3 of the Public

Finance Management Act, he reduced debt servicing budget by about Shs 2 trillion to comply with the law. However, this was just the beginning of the drama.

When the real budget was presented on 28 March 2024, it was as if it had been prepared by juvenile senior three-commerce students.

The budget draft estimates of revenue and expenditure presented to Parliament totals Shs 60.9 trillion. This is the budget that Parliament referred to the Committee on Budget to process. The Appropriation Bill, 2024 that accompanied the budget estimates under Section 13 of the Public Finance Management Act has a different figure.

Hon. Musasizi told the Committee on Budget when he appeared that actually, the total budget was Shs 58 trillion as it was captured in the Appropriation Bill.

He said that the Budget estimates - those huge books that the committee chairperson was referring to - he had presented to Parliament on March 28th had not been approved by the Cabinet. That the Shs 58.3 trillion he came waving was the real budget approved by the Cabinet.

In between, the Committee on Budget also received a copy of a 3 April 2024 letter the Secretary to the Treasury, Mr Ramathan Ggoobi had written to all accounting officers revising Hon. Musasizi's Shs 58 trillion budget further.

Section 13(8) of the Public Finance Management Act states that, "The annual budget shall be based on sound analysis and forecast of microeconomic development and fiscal prospects."

Section 13(11)(c) requires the Minister of Finance and Secretary to the Treasury to accompany the budget with a statement attesting to the reliability and completeness of the information provided under this section and conformity of the information to the Charter of Fiscal Responsibility.

These and many other legal requirements have not been complied with. Is it old age or absolute incompetence?

Article 155 of the Constitution of the Republic of Uganda and Section 13 of the Public Finance Management Act, 2015 require the President to prepare and present to Parliament the next financial year's budget. His Excellency, Yoweri Museveni Kaguta Tibuhabwe, will celebrate his 80th birthday on September 15th – *(Interjections)*

THE SPEAKER: Hon. Ssemujju, we are looking at a national budget so, let us not go personal and being old is not sickness. Age is just a number. You have very good reasons in your minority report, but do not spoil it because Mr Museveni is not going anywhere.

MR SSEMUJJU: Madam Speaker, it will be very difficult for you, the presiding officer and members to listen to –

THE SPEAKER: Honourable member, go to your very good points.

MR SSEMUJJU: Madam Speaker, I am reading a report signed by three members. The report may not please everybody, but you have a duty to listen to it.

His Excellency the President will celebrate his 80th birthday on 15 September 2024. His Minister of Finance, Hon. Matia Kasaija will celebrate his 80th birthday exactly 72 days after Museveni's, on the 26th of November.

The two have a combined age of 160 years. *(Laughter)* It is understandable why the 79-year-old Kasaija, assigned by the 79-year-old Museveni –*(Laughter)*– to prepare and present the budget abandoned the work – please, listen – to the 43-year-old Henry Musasizi Ariganyira.

Hon. Musasizi was born in 1981, a year after Kasaija had been appointed deputy minister of labour. *(Laughter)* Hon. Musasizi, the representative of the two old men –*(Laughter)*– has at every stage and in every budget

document, presented different figures and information, occasionally looking unsure of what he, himself, is trafficking to the national assembly. None of the budget documents is signed by Hon. Musasizi, yet he is the face of this whole budget process.

The makers of Uganda's Constitution in 1995, who assigned the President the responsibility of the budget formulation, did not know that some fortune hunters would remove the age limit from the –

THE SPEAKER: The formulation of the budget is by the Executive. The Constitution talks about the Executive.

MR SSEMUJJU: The Constitution says the President –

THE SPEAKER: No. Attorney-General?

MR SSEMUJJU: It is the President, by the Constitution. Let the Attorney-General read the Article that assigns the Executive.

MR KIRYOWA KIWANUKA: “*The President shall cause to be prepared...*” It means, in plain English, that he will make someone else to do it. *(Applause)* Article 155 –

MR SSEMUJJU: That is exactly what I said when I was reading the report, that the 79-year-old President assigned the 79-year-old Matia Kasaija. Isn't that what I said? *(Laughter)*

The makers of Uganda's Constitution in 1995 and –*(Mr Ogwang rose)*– Ogwang, we have serious business. *(Laughter)*

THE SPEAKER: Honourable members, we have been sitting here from 10.00 a.m. – and let us learn to have some little decorum and respect for people. You are talking about President Museveni, who is not in the House. Our rules say you never discuss a person who is not in the House.

THE SPEAKER: Hon. Ogwang wanted to rise on a point of order.

MR OGWANG: Madam Speaker, I have listened attentively to the minority report being presented by Hon. Ssemujju Nganda. As he continued, there were words, which he continued to mention and number one is “fortune hunters”. I do not know who, among us, in this august House is one.

Two, he has continued to talk about the age of the respectable senior citizens of this country. Madam Speaker, you clearly guided that Hon. Ssemujju should attempt to respect the wisdom of the senior citizens of this country.

Is Hon. Ssemujju in order to continue insinuating, demeaning and belittling respectable senior citizens?

THE SPEAKER: Hon. Ssemujju, I request that you look at your areas of dissent – because when you look at your areas, there is non-compliance with the law, reckless borrowing to finance the budget, bloated public administration expenditure and continuing investments in risky ventures. Why don’t we look at those?

MR SSEMUJJU: Madam Speaker, thank you –

THE SPEAKER: There is a procedural matter.

MR ENOS ASHIMWE: Thank you, Madam Speaker. Rule 84 of the Rules of Procedure talks about using unparliamentary language. For how long are we going to entertain Hon. Ssemujju’s unparliamentary language or illusions against the person of the President when we are also Members and – actually, he is our chairman and we respect him. For how long are we going to entertain this? Is it procedurally right for us to allow such a report to be on the record?

I, therefore, seek your guidance on whether we should take this report or expunge the unparliamentary words that he is using in the report and we take the good message in his report.

MR SSEMUJJU: The trouble, Madam Speaker, is that even people who claim that –*(Interjection)*- President Museveni was in Kololo and he said that by his age, he is actually about to be called by God. It was in a public statement. Why are you offended when we speak about his age? Okay, now I will reduce his age –

THE SPEAKER: Hon. Ssemujju, out of respect for yourself and for elders and this Parliament - because this will remain in the *Hansard* of Parliament for years; people who will come, will read – let us use parliamentary language. That is number one.

Two, bring your issues of dissent, which are by law, not the age. And, you have – yes, even if you want to say somebody is old, it is okay, but documenting –

MR SSEMUJJU: Madam Speaker, I am on page 4 –

THE SPEAKER: Let him finish his report.

MR SSEMUJJU: Abandoning the budget processing to a young and dynamic junior minister is further proof that removing the presidential age limit from the Constitution was a mistake of industrial scale. Uganda will pay for this for many years to come.

The highlight of the budget –*(Interjection)*- I am now on the highlight of the budget –

THE SPEAKER: There is a procedural matter.

MR OSHABE: Thank you, Madam /Speaker. You promised that they were going to upload the annexes for us to peruse the summary that the committee chairperson presented, but up to now, they are not uploaded.

THE SPEAKER: Have you not got it? Can we have the annexes uploaded? Hon. Ssemujju, you proceed.

MR SSEMUJJU: Madam Speaker, on page 4, there was a table based on the estimates and revenue, which was Shs 58 trillion - but it gives

a highlight. If you look at item number one, which is debt servicing, this Parliament will need to take note that debt servicing has now grown from Shs 25 trillion to 34 trillion – but it gives you an idea. I will not dwell on it because it has been changed by the corrigenda.

What I have read was just the background. Now, I am on areas of dissent. (*Laughter*) The first one is non-compliance with the law.

Madam Speaker, Parliament was presented with a Shs 52.7 trillion total budget in the budget framework paper, which grew to Shs 53.3 trillion in February, after the issuance of a second Budget Call Circular.

On March 28th, the minister tabled an Appropriation Bill with a total budget of Shs 58.3 trillion. He also presented draft estimates totalling Shs 60 trillion. Today, May 16th, a corrigendum worth Shs 13 trillion – actually when you total it was Shs 14 trillion - was laid on the Floor of Parliament revising the budget further to Shs 72.130 trillion.

These modifications prevented the Ministries, Departments and Agencies (MDAs) of Government from submitting detailed work plans and procurement plans, which in turn obstructed the Budget Committee's capacity to make well-informed financial decisions contrary to Section 33 of the Public Finance Management Act.

On 28 March 2024, in accordance with Section 13(11) of the Public Finance Management Act, 2015 the minister presented a statement to Parliament affirming the reliability and completeness of the budget estimates for the fiscal year 2024/2025.

Immediately after attesting to the completeness and reliability of the budget estimates, he promised to bring another corrigendum at the conclusion of the budgetary process. This recurring practice of last-minute amendments not only contradicts the statutory requirement for the minister to provide accurate and comprehensive budgetary information but also undermines the integrity of the budgeting process itself.

Madam Speaker, the National Development Plan (NDP) III is intended to guide efforts from the Financial Year 2020/2021 to 2024/2025. Although the mid-term review of the NDP III has shown a disappointing overall performance of just 17 per cent, on page one of his statement attesting to the reliability and completeness of the budget estimates, the minister states that the upcoming 2024/2025 budget is based on the strategic direction of NDP IV. Unless the minister confirms to this Parliament that the fourth National Development Plan has been officially approved, his proposed budget does not comply with this legal framework.

Surprisingly, whereas, the minister aligns the 2024/2025 budget to the strategic direction of the fourth National Development Plan, the National Planning Authority (NPA), on page one of the Certificate of Compliance of the Annual Budget for 2023/2024, certified that the National Budget Framework Paper and the annual budget were assessed for alignment with the third National Development Plan (NDP III) as required by Section 13(6) and 13(7) of the Public Finance Management Act, 2015.

While the minister is aligning the 2024/2025 budget with the strategic direction of the fourth National Development Plan, the National Planning Authority certified, on page one of the compliance certificate for the annual budget that both the National Budget Framework Paper (NBFP) for Financial Year 2024/2025 and the annual budget were assessed for alignment with the third National Development Plan (NDP III), not the fourth as the minister claims - as required under Sections 13(5) and 13(7) of the Public Finance Management Act, 2015. Can the minister stop confusing this Parliament?

Madam Speaker, the term “reliability” typically refers to the consistency and dependability of something. Given the frequency with which the budget figures have been revised in such a short span, along with our previous experiences of supplementary budgets that exceed the bounds of the unavoidable and unforeseeable, the minister's proposals appear undependable. Furthermore, the presence of budget cuts, unfunded priorities, and financial improprieties renders the budgeting process merely a ritual.

Madam Speaker, the budget we are preparing to pass is program-based, yet it has been processed using a sector-approach. The Ministries, Departments, and Agencies (MDAs) presented their budgets following the old sector approach, as did the Parliamentary Budget Committee. This process does not comply with the law.

Madam Speaker, Section 13 of the Public Finance Management Act, 2015 outlines a detailed checklist required for reliable and complete budget estimates. What the minister presented and submitted on the Floor of Parliament, did not meet these legal requirements. The question before us is whether this Parliament should follow the minister's lead when it clearly deviates from the law. I do not have to read every requirement; I think the chairperson of the committee outlined about 18. They are outlined in that budget.

You can see, I now even fear to say "President" – I do not know how you want me to refer to him – revolutionary leader, the General – the Constitution requires the General because the Constitution says the President, but people are uncomfortable with it. Now let me say "General" to prepare the budget that has been – that table, I hope they can bring it – but Members can read.

What this Parliament needs to take note of is that even what they claim to have brought here – I personally went to the library where they deposit documents that have been laid here – many of the documents including the Appropriation Bill were not there and the library said, "For us we only record what has been provided."

However, as usual, they kept bringing them. As we sit, they bring one document; they send them on the phone. If you look at the consistency – I have provided a table and do not have to read everything; you can read for yourself what was brought - what is not satisfactory. You can crosscheck because all these documents are available with us.

Madam Speaker, if you allow me, I want to invite colleagues to always carry these documents when you are dealing with the budget. Remember last time we were complaining about accounting officers. A list is provided and this should be the time when those matters are raised. I want to continue to page 10.

Continuing borrowing to finance Budget

Madam Speaker and honourable members, the biggest task on our hands as the 11th Parliament is to significantly reduce the country's Shs 97.499 trillion public debt. This debt has become a big burden to our economy and threatens the very existence of Uganda as a sovereign state.

Public debt now stands at 52.7 per cent of our Shs 184 trillion Growth Domestic Product (GDP). Parliament must therefore reject any measure that seeks to grow the public debt. In a Foreword to the Domestic Revenue Mobilisation Strategy (DRMS), former Secretary to the Treasury, the late Keith Muhakanizi noted thus; "We make commitment on behalf of all Ugandans not to burden our children and our children's children unnecessarily with debt that they will have to pay. Our children will face their own challenges soon enough. We should not make them pay for our needs before they look to their own futures."

We, therefore, invite Parliament to reject the proposal to finance next financial year's budget through excessive borrowing. The Government is seeking to borrow – it has actually now increased with the corrigenda – the estimates referred to the committee, they were seeking to borrow Shs 25.5 trillion to finance the budget, which represents 43 per cent of the total resource envelope.

Please note that the corrigenda now have put debt servicing at Shs 34 trillion. The total revenue collection projected for next year is Shs 31 trillion. 47 per cent of your budget is to service the debt – I have seen Members of Parliament here clapping – please read

these documents; you may clap for no reason. *(Laughter)*

From the above – this is what was referred to us; it has been revised, you can now read this together with the corrigenda. From the above table, you can see that Government intends to borrow Shs 12 trillion – it is now Shs 19 trillion in the corrigenda – for purposes of securities redemption – these are treasury bills and bonds that will mature in the course of the year. This is what Hon. Musasizi and his technical people call “debt rollover”. It simply means borrowing to pay a debt. You have a budget where you go to borrow and pay a debt. On this, we have no option because we have already been committed as a country by the reckless Government of Gen. Yoweri Tibuhaburwa. What we are asking you is to reject further borrowing. The figure has been revised by the corrigenda. It is no longer 4.2. Even domestic financing is also not 9.2. It has grown.

I think the million-dollar question in your mind is, how shall we finance the budget if we do not borrow? That is what we want to deal with. Our proposal is that you simply have to trim this budget. Cut your coat according to your cloth.

Madam Speaker, I would like to go straight away to the table I have provided. If you look at the Shs 58 trillion and you remove the borrowing, it was coming to that. However, let us go to the table. Where do we get the money to finance the budget if we do not borrow? Look at these items. All this money has been provided in the budget. You have money for advertising and public relations – Shs 91 billion, workshops, meetings and seminars – Shs 171 billion, staff training – Shs 217 billion, official ceremonies and state functions – Shs 36 billion, books, periodicals and newspapers – Shs 85 billion, welfare and entertainment – Shs 137 billion, special meals and drinks – Shs 300 billion, printing, stationary, photocopying, and binding – Shs 125 billion, rent to private entities – Shs 161 billion, rent to other Government entities – Shs 18 billion, beddings, clothing, footwear, and related services – Shs 134 billion, classified

expenditure Shs 592 billion. There is also a classified item.

Travel inland – the tendency usually is to attack travel abroad but travel inland – and you have seen Government vehicles going to check on farms of some Government people – travel inland – Shs 712 billion. There are consultants - Shs 350 billion, travel abroad – Shs 114 billion, carriage, freight and transport hire – Shs 96 billion, fuelling vehicles of Government people – Shs 371 billion and maintaining these vehicles – Shs 167 billion.

THE SPEAKER: Let it not be only Government people. This includes our vehicles as Members of Parliament.

MR SSEMUJJU: They are Government vehicles.

THE SPEAKER: Our vehicles take fuel. Now, do you want me to walk?

MR SSEMUJJU: Madam Speaker, what you are saying will come during the debate. I am now reading the report. *(Laughter)* Subsidies to private enterprises – Shs 4.4 billion, rent – Shs 5 billion, donation – Shs 160 billion. Just money for giving is Shs 160 billion. Scholarships and related costs – Shs 27 billion.

You will need to note, if you have a budget, for example of State House, the President is still paying school fees for 2,000 students. You look at the policy statement *-(Interjection)-* Oh, you want me to call him General? Residential building acquisition – Shs 54 billion. Non-residential building acquisition – Shs 897 billion, heavy vehicle acquisition – Shs 83 billion, light vehicles acquisition – Shs 105 billion, furniture and fittings – Shs 46 billion, non-residential buildings improvement - Shs 122 billion, residential buildings improvement – Shs 90 billion.

If you total all this, it comes to Shs 5.4 trillion. We are here wasting time looking for Shs 300 billion in taxes. I invite you Members to look at these figures. They are in the budget if you look at the estimates.

I now go to the wage bill. The country's total wage bill has hit, and that is before the corrigenda, Shs 7.5 trillion, representing 12 per cent of the total budget. The wage bill is the second item in the budget to take a lot of money after debt servicing.

There is an increment, I think, of UPDF, which will now bring it to Shs 8 point something trillion. This wage bill should be calculated against the total sums of money that remains after debt servicing. Uganda's total budget was Shs 58 trillion, and now Shs 72 trillion. When you remove – it is now not 25, but 34 trillion debt servicing, you remain with Shs 33 trillion.

When you remove the wage bill from the remaining Shs 33 trillion, you remain with Shs 25.5 trillion. Then you have to remove facilitation, the one we have dealt with above, fuel etc., you remain with Shs 20 trillion.

Kenya is currently undergoing a wage bill review with the aim of reducing it from about 30 per cent of their GDP to about 20 per cent. This country is due for a wage bill review. In Kenya, 70 per cent of public employees must now be technical, as opposed to support staff. To put this in context, when you employ one extra RDC, he comes with a driver, escort and a secretary. Therefore, one RDC means three more staff. This is a ratio of one technical staff to three support staff. Kenya is moving away from that.

I now want to go to the cost of public administration. Since the budget is a three-year document, we need to begin thinking about the cost of public administration. Does this poor country, relying so heavily on loans, deserve a 529 secondary school-sized Parliament, with each MP paid more than 30 million in salary and allowances? I thought you were going to say no. These MPs are never here, you can see - 539, please count how many we are here.

Madam Speaker, on Monday 6th, you personally complained about absenteeism -

THE SPEAKER: Hon. Ssemujju, that is why I put the one, which captures the face of an MP.

This is so that we can print the faces of people who have been here at the end of the week.

MR SSEMUJJU: Thank you, Madam Speaker. Members, when Parliament was handling crucial Bills on taxation that is when you complained.

The Parliament annual Budget is now Shs 941 billion, which means the country is spending Shs 2.5 billion on Parliament per day. That was before the corrigenda. Does this poor country, so heavily relying on loans, deserve 146 districts, 31 municipalities and 10 cities? Definitely no.

In 2021 general elections, Uganda elected 529 MPs, 146 district chairpersons, 43,202 councillors, 729,029 youth leaders, 405,010 people with disability leaders, the same number of old persons you can read the list. This eventually brings the total figure of elected leaders in Uganda to 2.8 million.

The total budget for local government – and Members I invite you to again look at the document – the total budget for local government as proposed in the estimates is Shs 6 trillion. It may have gone up a bit with the corrigenda. On average, the country is spending Shs 126 billion per day to run districts, cities, municipalities, sub-counties, and all these useless structures.

Half of this budget – *(Interjections)* - this is our view, your view is that they are useful. You will have an opportunity to debate – half of this budget – this is what is important. You have a Shs 6 trillion budget for local government, and Shs 3.3 trillion is wages of local government leaders and their staff. You then facilitate local government leaders with their staff with another trillion to buy fuel.

In total, you are spending about Shs 4.3 trillion on salaries and vehicles. When you add other costs such as salary arrears, pension and gratuity, it shoots to Shs 4.6 trillion. What remains for development in local government is 643 billion. That is the money to develop local government, the rest is people's salaries

and fuel. Do you then need to be an economist to know why poverty is on the increase in Uganda? Nearly two million youths are in local government councils singing *Mzee tava ku main* instead of being in gardens.

The above is the cost of maintaining leaders after elections. The Electoral Commission, in its two-year strategic plan, wants Shs 2.3 trillion for preparing and conducting the next 2026 general elections. Elections alone will cost Uganda Shs 1.3 trillion. That is why in the corrigenda, they are adding the Electoral Commission more than 400 billion. These elected leaders, according to the Electoral Commission, will in the next election go to 3.3 million. That is the total number of leaders Uganda will have.

I now go to the oversized State House, President Museveni's staff. President Museveni Tibuhabwe now employs 2,700 staff in his office. The President of an impoverished country has increased his staff from 814 to 1,350, including recently appointed 350 Assistant RDCs. The RDCs are 145 and Deputy RDCs are 85 - you can now add the 350. There are 147 drivers in the President's Office, 47 stenographer secretaries, 38 office typists, and 90 Presidential Advisors, among other staff.

At his residence, State House, the President has increased his workers from 1,000 to 1,304.

On page 174 of the Presidency Policy Statement, the Minister for Presidency, Hon. Babalanda, who signed that policy statement, notes, "State House structure provides for an establishment of over 1,000 staff members. These big numbers pose challenges regarding supervision, appraisals, as well as facilitation".

They are also complaining. *(Laughter)* The President arbitrarily appoints people in the middle of the financial year. *(Interjections)* I am going ahead with the report. With no regard to the wage bill, he also does not seem to follow any procedure in recruitment and promotion.

The table below gives the category of the staff employed by our dear revolutionary leader.

You can see the Senior Assistant Secretary, the number of catering officers, 21 presidential advisors- There are also presidential advisors in the State House. I do not have to go through it - maybe, you can take note of some big figures. The waiters - 78, room attendants - 15, private secretary - 53, political mobiliser, as if that is an NRM office - 27, office attendant - 46, motor vehicle attendant - 17, Mechanics -25, information officer- You can see the list. Even if you support the President more than those who were with him in Luweero, you will be shocked by these details. *(Laughter)*

If you go to page 18, 166 drivers, 96 assistant secretaries, and 73 cleaners - I do not know what they clean there. *(Laughter)*

Madam Speaker, please, take note of this - on page 19, the Hon. Amama Mbabazi, Hon. Edward Kiwanuka Ssekandi, have also somehow found their way on the payroll of the State House and President's Office. You know why I singled them out. They are beneficiaries. The emoluments and benefits of the President, Vice President and Prime Minister's Act, 2010, is very elaborate on how to maintain leaders while in office, and out of office, and how to mourn them when they are dead.

The Third Schedule outlines the benefits of the Vice President. Schedule 14 outlines his or her funeral benefits. Even when they are removed from office, the Eighth Schedule takes care of them. The same law provides similar benefits to the President and Prime Minister.

The former Speakers are given huge benefits under the Parliamentary Pension Scheme law as amended, 2010 and 2022. That is why the Speaker of Parliament, Rt Hon. Anita Among, recently handed our former Speakers new limousines. Shockingly, all these leaders have been added to the payroll of the President's Office as presidential assistants and mobilisers. There is also a former Speaker who got a car as a Deputy Speaker, as a Speaker, but also as a Prime Minister. This country is generous, poor as it is. *(Laughter)*

These leaders who have found their way on the payroll, include Former Vice Presidents Hon. Kiwanuka Ssekandi, Hon. Specioza Wandera Kazibwe, Hon. Gilbert Bukenya and former Prime Minister Amama Mbabazi, Kintu Musoke and Ruhakana Rugunda. Former Speaker Edward Rugumayo, who was in 2010 added to the list of beneficiaries of the law, has also now been added to the payroll. These leaders are candidates for SAGE because of their age. Why add them to the payroll of the President's Office and if you choose to add them more money, why do you discriminatively do it? *(Interjections)* Please, listen.

I want you to look at this table. These are former leaders. Hon. Ssekandi Kiwanuka gets Shs 20 million, now as a Presidential Adviser, Hon. Ruhakana Rugunda last financial year was a Presidential Advisor, now a Presidential Assistant/ Mobiliser NRA/ARC. He gets Shs 20 million.

Hon. Mbabazi gets Shs 20 million. Hon. Kintu Musoke, Shs 17.1 million, Hon. Gilbert Bukenya gets Shs 12 million, Hon. Rugumayo Edward gets Shs 11.1 million, Hon. Wandera Kazibwe Specioza Shs 2.3 million. *(Interjections)* The good thing is that the chairperson of the Committee on Presidential Affairs is here. These are not my figures. You can ask.

Madam Speaker, same page, full-time nurses at State House. - Parliament must interest itself in the growing number of medical personnel at the State House. A total of 17 nurses have been recruited to provide medical care to the President and his wife.

Article 107 of the Constitution does not allow a person with physical incapacity to hold the office of the President. The State House should share a medical report with Parliament on the health of our President. Seventeen nurses are too many unless they are dealing with a very big problem. *(Laughter)* Remember, in January, when considering the National Budget Framework Paper, we were told that the intensive care unit at Mulago required 28 nursing officers, but only 14 were available. We

also have a duty not to allow the President to establish his medical facility at the State House. We have a duty to stop him. Dr Milton Obote and Iddi Amin Dada sought medical care at Mulago. President Museveni should also seek medical care from public health facilities. He will not neglect them if he does that. The list of those nurses is provided with their pay. This is in the Presidency –in the policy statement, which is laid here together with the budget; 17 nurses, what are they doing there? 123 presidential advisors, Shs 1.1 billion monthly salary.

The list of people advising our great leader keeps growing. There are now 123 senior and other presidential advisors and this list excludes new appointments of people like Hon. Vincent Ssempijja, Harriet Ntabazi, Lydia Wanyoto and Lt General Elwelu. These have not been added to the list. *(Laughter)*

The country is spending Shs 1.1 billion in monthly salaries for these advisors, who, as all of you know, never advise the President. Some have been given offices and vehicles, further raising the cost of public administration. Some of these advisors are on State House payroll while others are on the President's Office payroll. I have provided a list here for you, just to refresh you, because the documents were given to all of us.

There is also a Presidential Advisor on Kanyaryeru. You remember when I was presenting on Kanyaryeru, there was a colleague who was incensed. There is even a whole presidential advisor on Kanyaryeru Subcounty. You can read the list.

Madam Speaker, I will skip those pages of the presidential advisors. You can see the titles and their work is very interesting. Please, take note to read them.

President Museveni increased Kusasira's salary to Shs 6 million Implementers of the President's payroll have the greatest of the difficulties. People of higher qualifications are paid less compared to those with no qualifications at all.

Musicians and bum exhibitors have are on State House and President's Office payroll. Musician Catherine Kusasira, who was recruited as a NRM campaign agent and later appointed Special Presidential Assistant for Political Affairs, has within a year had her monthly salary almost tripled. Her designation, like many of other President Museveni's employees, has changed to Senior Presidential Assistant for Underprivileged Youth.

If you look at the payroll of last year, she was getting Shs 2.5 million. She got an accelerated increment and she now earns Shs 6 million. Her file number is given there. I have provided a column here to show where there is supposed to be academic qualification, they are putting National Identification Numbers. *(Laughter)*

Parliament should take note of the abuse of both State House and President's Office; both now operate like NRM headquarters at taxpayers' expense. All vigilantes that should be at the NRM offices are on the payroll of the State House. This is political fraud. Ask yourself, what is presidential about Catherine Kusasira? Maybe her bum *-(Laughter)-* since the President is even appointing those exhibiting them fresh and bare.

THE SPEAKER: Honourable, be parliamentary enough.

MR SSEMUJJU: Madam Speaker, you also spoke about bum-shafters. I thought that it is now parliamentary. *(Laughter)* I have provided a list here.

THE SPEAKER: Hon. Ssemujju, I had a reason why I said that.

MR SSEMUJJU: I am sorry, Madam Speaker. Can I go to the list?

THE SPEAKER: No, can you withdraw that.

MR SSEMUJJU: Madam Speaker, I do not know what you want me to withdraw. Can you point to it so that I withdraw it? I have no problem.

THE SPEAKER: Do not tell me what to say. You know what you said.

MR SSEMUJJU: Okay, I am withdrawing what has annoyed you. *(Laughter)*

THE SPEAKER: Hon. Ssemujju, I am saying what you have said, not what I have said. It is good for our record.

MR SSEMUJJU: Madam Speaker, I withdraw. I now go to the list.

THE SPEAKER: What have you withdrawn? *(Laughter)*

MR SSEMUJJU: I can repeat. I have a sentence here that speaks about an RDC, recently appointed after exhibiting her bum. I withdraw that statement.

Madam Speaker, there is a list here of NRM mobilisers who are on the State House President's Office payroll. That list is provided and you can read. It goes up to page 31. *(Interjections)* I am about to finish. I am more than half way. The reason I am expounding on these points is that I proposed to cut money so we do not commit this country to further borrowing. That is why in some areas, I am emphasising them for everybody to appreciate that actually, there is money in the budget.

Vehicles costing taxpayers Shs 644 billion annually

One of the items whose funds I am proposing for reallocation is provision of transport to various public and civil servants. In the Budget, if you look at the aggregated items, volume 11 of the estimates and expenditure, we will spend Shs 644 billion on vehicles. How? Shs 105,936,692,069 will be on acquisition of new vehicles, Shs 167,297,891,680 will be on maintaining vehicles, Shs 371,181,787,711 will be on fuelling them. When you total, it comes to Shs 674 billion. I will now try to run very quickly.

Madam Speaker, I now go towards the end of page 31. I will skip some of these. You need to

look at some of the presidential advisors who are also given vehicles. They have already got as speakers, former vice presidents but they also have vehicles. The type of vehicles and number plates are provided. That is on page 32.

The President himself, in his office and residence, has 838 vehicles. So, if you want a complete list of those vehicles, I have provided it as an annexure such that people know that these figures are not from my head. You remember, Madam Speaker, I brought here a motion to reduce the Government fleet.

Hon. Muruli Mukasa, Minister of Public Service, asked for consultation. I went and actually met him. He later told me that he does not know how many vehicles are in Government hands, that they are still doing headcount of vehicles.

Shs 160 billion for donation

The NRM government has budgeted for Shs 160 billion for donation in the budget. More than half of this money is under the residence of our great leader who will spend Shs 77 billion on community outreach programmes under the Vote of item description donation. Also at his residence, he has another Shs 57 billion to what is termed as “presidential initiatives” bringing total donation to Shs 136 billion under the presidency.

The President also has another Shs 4.2 billion under his office for donation. He is followed by the Public Relations Department of Parliament, Shs 4.9 billion for donation. The Office of the Prime Minister, Rt Hon. Robinah Nabbanja, has Shs 3.7 billion for donation, the Speaker of Parliament has Shs 2.4 billion for donation, the Deputy Speaker of Parliament has Shs 1.8 billion for donation and the NRM whip, Hon. Hamson Obua, has Shs 1.8 billion for donation. I am providing a full list here, as is in the Budget. So, you can read.

THE SPEAKER: Honourable members, I will also compile a list of all of you whose constituencies I have donated to. You cannot talk about donations, yet you are the beneficiaries. There is a point of order.

MR OBUA: Madam Speaker –

THE SPEAKER: Yes, I want the people whom I have not donated to or supported to stand. Even you, Hon. Oguzu?

MR OBUA: Madam Speaker, Hon. Ssemujju has alleged that the NRM Government Chief Whip, he even goes ahead to mention the name, has Shs 1.8 billion in the Budget. I challenge you to adduce evidence because the Budget is an open book. If he does not do that, at the end of his submission, I will request you to allow me –(Interjection) Produce evidence. (Laughter)

If he does not produce that evidence, I am going to produce evidence that the Office of the Government Chief Whip has an approved donation budget of Shs 800 million, not Shs 1.8 billion. Is he in order to allege that the Office of the Government Chief Whip has a budget for donation of Shs 1.8 billion?

THE SPEAKER: Honourable members, can I have silence- if the money is given for - the problem is that you are being very segregative; you are not reporting everybody who receives donations but that does not matter for me. It is about substance over form.

So, if I am given money for donation, I will donate and account for it. Is there any problem? If you substantiate that Hon. Obua has Shs 1.8 billion but has not donated it - Actually, what I am being given is even less. They should add because I need to support all my Members. (Applause)

MR SSEMUJJU: Madam Speaker, Hon. Obua has helped me to answer half way. He said that an approved budget of Shs 800 billion. We are on budget –

THE SPEAKER: Donation.

MR SSEMUJJU: Donation. We are on a budget that has not been approved. One of the things for which I thank the Ministry of Finance - because if you go to their website, they have aggregated figures of everything. So,

before you ask me to give you information, I will give you the website. *(Laughter)* Go and get this information; it is there. However, if you want physical information, I also have books of estimates; I can carry them. I can ask my officers to bring books of estimates here and I will show you.

MR OBUA: Madam Speaker, based on documentary evidence presented today by Hon. Ssemujju Nganda, I wish to first of all state that today alone, using his own document, he has lied to this House twice. I want to refer to the documents he presented and lay them on the Table.

In the morning -

THE SPEAKER: Honourable members – *(Hon. Ssemujju rose_)*- let him finish.

MR OBUA: In the morning –*(Interjection)*- I said that today, you lied twice and I want to prove it. I am also alleging that you have lied twice. Let me prove it.

THE SPEAKER: Hon. Obuga, we are discussing a donation. Leave what happened in the morning and give us a document on donations.

MR OBUA: This is a House of records and it is important for one reading our history in future to refer to the record we have. I want to prove to this House.

THE SPEAKER: Please, do.

MR OBUA: Absolutely. In the morning, Hon. Ssemujju Nganda presented a minority report and on the last page, this is what he states; “The Auditor-General, in his report of the Financial Year ended June 2023, states that total supplementary requests approved by Parliament totalled Shs 4.417 trillion. He goes ahead to say, “...pages 19 to 24”.

Madam Speaker, I have the report of the Auditor-General, the one you referred to. He refers to pages 19 to 24. Here is the report of the Auditor-General for the financial year ended June.

THE SPEAKER: For which institution?

MR OBUA: This is for the Ministry of Finance. I beg to lay it on the Table because what he stated in the morning does not exist in this report. And allow me lay the report of the Auditor-General he referred to on the Table. Permit me to also lay on the Table his minority report.

THE SPEAKER: Please, do.

MR OBUA: At the moment, he has alleged on page 33 - First of all, I would like to confirm that for those who have benefited from the donation budget, even Hon. Ssemujju Nganda was supported to support one of our former colleagues; it is on record. I now want to prove him wrong.

THE SPEAKER: Honourable members, why don't you listen?

MR OBUA: He has alleged that the office of the NRM Whip – First of all, there is no office of the NRM Whip; it is the Government Chief Whip.

Madam Speaker, I have here two documents that I beg to lay. One is the report of the Committee on Presidential Affairs on the Ministerial Policy Statement, where the committee, in its report, is even recommending enhancement. *(Interjections)* please, wait. I am providing information on record.

The committee is recommending enhancement of that particular budget to Shs 1 billion. Hon. Ssemujju, in his report, says Shs 1.8 billion. I beg to lay this on the Table because this is a House of records and these records must capture this.

THE SPEAKER: Please, do and we move on.

MR OBUA: This is the report of the Committee on Presidential Affairs.

THE SPEAKER: Honourable members, our sectoral committee should enhance our donations because it is little. Go ahead.

MR OBUA: Madam Speaker, I beg to lay this report of the Committee on Presidential Affairs.

THE SPEAKER: What is very important is; when you receive a donation, let people benefit out of that donation. (*Applause*) And accountability should be given; that is what is important. If you are to ask - Hon. Ssekikubo is looking at me; there was a fundraiser. Do not say, "No" (*Laughter*) Honourable members, let him finish with his document. Let him finish. Let us not cause a lot of chaos.

MR OBUA: Madam Speaker, finally, I would like to lay Vote 003, confirming the approved budget for donations as stated by myself, not by Hon. Ssemujju. I challenge Hon. Ssemujju, in his report, to adduce all these pieces of evidence. I beg to lay. (*Interruptions*) I have already stated. I have told you.

THE SPEAKER: Thank you.

MR OBUA: Madam Speaker, Hon. Ssekikubo is asking about what I am laying. Document number one, in addition to what I laid before in support of my submission, is the report of the Committee on Presidential Affairs on the Ministerial Policy Statements for the Presidency, Kampala Capital City Authority and Office of the Prime Minister for Financial Year 2024/2025, where, on page 69, they make the recommendations that I alluded to.

Finally, I want to lay on Table the approved budget for Office of the Prime Minister, where the donation of the office of the Government Chief Whip is Shs 800 million, not Shs 1.8 billion. Somebody is asking: "Do you donate?" Yes. If you asked me "when?", the last donation I made was to a colleague who lost a father.

I beg to submit, Madam Speaker.

THE SPEAKER: Thank you. Honourable members – can you summarise and finish? (*Members rose*) Honourable members –

MR OGUZU: Madam Speaker, the Government Chief Whip raises very substantial issues, which this House must address itself to.

Under rule 222, it is out of order to attempt to reconsider a matter that has been concluded. The Government Chief Whip has raised a very important issue and he has gone ahead to lay documents, which this House must address itself to and deliberate on.

Wouldn't it be procedurally right that you either allow this to happen through a substantive motion, which can be debated, so that we get to the truth? What Hon. Ssemujju has done is to try to lift the veil on many things that have been happening here and Ugandans must understand them. In fact, for me, I want to know the criteria for these donations because we would want to benefit but there is no avenue for benefiting.

So, I pray that you allow this matter to be moved through a substantive motion so that we debate it.

THE SPEAKER: Honourable members, the document that the Government Chief Whip has given is for information. It is not – you finalise.

MR SSEMUJJU: Madam Speaker, I intend – and I am putting the Government on notice that after the budget processes, I intend to present a legislation, whose purpose will be to stop, especially, the past leaders who are benefitting from every corner.

You are a former Vice-President, you want money because you were a Speaker, Deputy Speaker or presidential advisor! I intend to bring that legislation and I hope you will allow me and the Government will welcome it.

I am now on page 36; I am about to finish – the bulk of these are annexes.

THE SPEAKER: Hon. Ssemujju, that issue is already being handled by the Attorney-General. I do not know when he is going to present it but we will allow you to do it if he does not do it.

MR KIRYOWA KIWANUKA: Madam Speaker, a constitutional petition was filed against the Attorney-General, challenging that which you speak to – the fact of persons getting more than one emolument.

THE SPEAKER: From the Consolidated Fund.

MR KIRYOWA KIWANUKA: ... from the Consolidated Fund and we are working on it. I could not say more because of subjudice because it is in court.

MR SSEMUJJU: I hope, Madam Speaker, that the Attorney-General did not go to court to defend it because they will win immediately and the matter gets resolved. *(Laughter)*

Madam Speaker, because many of these initiatives on page 36 have been here, our proposal is that it is high time we stopped investing money in risky investments. I am using the word “risky” deliberately.

I have put here, on page 36 – I do not have to go through everything. Look at the Presidential Initiative on Banana Industrial Development. So far, we have invested Shs 120 billion in this initiative. This initiative wanted Shs 67 billion but it had been allocated Shs 16.7 billion. Now, the corrigendum has given it another Shs 33.2 billion – this thing called a Presidential Initiative on Banana. *(Laughter)*

There is a table showing how much money we have been investing in it. They have never exported – they were supposed to export powdered banana. They have never exported even half a kilogramme but they continue getting money.

On page 37, we have investment in Kiira Motors Corporation. We have so far invested in Kiira Motors – let me begin. Kiira Motors was asking for Shs 160 billion, that they wanted to operationalise the Jinja plant. They were allocated Shs 32 billion and have a funding gap of Shs 137 billion. By April 2023, we had invested Shs 312 billion. They were supposed to have produced buses, but I do not know how many buses – I think, maybe, about 10. So, we have invested Shs 312 billion for these buses. Maybe they will come at the end of President Yoweri Museveni’s administration. We visited the plant in Jinja with the Committee on Budget. You need to take note that more than

80 per cent of the parts, in these buses, are imported from China and elsewhere.

They said, by themselves, that the local raw material in these buses is 20 per cent, which is also doubtful. You are importing 80 per cent and then you tell the country that you are manufacturing vehicles!

I do not have to – also, on page 36, we have Atiak Sugar. We have, so far, invested Shs 553 billion in Atiak. The factory is now under reconstruction. You see, that is how we spend taxpayers’ money. We tell you that, first, do things the right way, but you go ahead and invest and, after investing, the factory closes. They are restructuring – Shs 553 billion!

In Lubowa – this wonderful hospital by an investor – we have invested, so far, Shs 476 billion but they cannot even allow you to go and see the bricks. *(Laughter)* If they are ferrying bricks, at least they should allow us to go and see the bricks and sand. However, even for that, they cannot allow you. Just the other day, we gave Mr Mathias Magoola - we have given Magoola Shs 723 billion. In this budget, the corrigenda brought this morning, there is Shs 75 billion for the Coffee Value Chain.

This Coffee Value Chain was processed last financial year and the beneficiaries were read to the committee by Mr Odrek Rwabwogo. He told the committee that this initiative would need \$100 million, and Hon. Muwanga Kivumbi warned this Parliament that the moment you begin giving, every supplementary and budget there will be money for this Rwabwogo group.

They got Shs 35 billion last financial year; they have been added another Shs 75 billion. You all have followed their stories; quarrelling and some of the beneficiaries saying that this money was simply shared mainly by Mr Tugume in Ntungamo. Ntungamo was not known for growing coffee but this is where this wonderful investor is sharing money.

I now go to the last part of this report. I said the bulk of these documents are annexes, you do not have to worry. Page 41 is specifically on public debt.

Shs 97.499 trillion public debt

If you do not want to listen to the above proposals we have made on where you can pick money and finance the Budget without excessive borrowing, at least listen to the public debt figures.

The public debt, according to the report of the Auditor-General, not the one that has been read by the Hon. Obua. I will bring you a copy that I have, and it is not this one. On page 25 – *(Interjection)*- I will bring; all these documents are available. After here, Hon. Obua, I can give you, and even show you the website - you can print and aggregate for yourself. The only difference is that I can aggregate where others look at figures and do not interpret them. *(Laughter)*

The public debt, according to the Auditor-General, is now Shs 97.49 trillion, which is 52 per cent of Uganda's Shs 184 trillion Growth Domestic Product (GDP).

The International Monetary Fund (IMF) has warned poor countries not to contract a debt above 50 per cent of their GDP. It is unsustainable, and GDP simply means the goods and services you are producing. So, if you cannot get money from these goods, please, do not borrow. The money you realise from the sale of these goods and services is what you are using to finance your budget and pay the debt. This, in simple terms, means the taxes you collect from money that Ugandans make annually.

That could be the reason the Ministry of Finance, Planning and Economic Development is suspiciously revising debt figures to Shs 86.779 trillion, which is Shs 46.9 trillion of GDP to make it look sustainable. The finance ministry claims public debt declined from 48.4 per cent of our GDP to 46.9 per cent of GDP.

What is betraying the finance ministry's potential cover-up is the amount they require to service the debt next financial year. If you look at the corrigenda now, in the next financial year, we are going to spend Shs 34 trillion

servicing public debt and the country outside thinks that Parliament is processing a budget.

The finance ministry under Vote 130, before the corrigenda, was asking for Shs 25 trillion. They issued the corrigenda and added Shs 2.7 trillion. That was the figure we were working with till this morning. The corrigenda were revised the total debt servicing to Shs 34.589 trillion, representing 47.9 per cent of the total Shs 72 trillion budget. 47.9 per cent of the Shs 72 trillion budget is debt servicing.

What this means is that Uganda is spending Shs 2.8 trillion per month on debt servicing, Shs 96 billion per day on debt servicing, Shs 4 billion per hour on debt servicing, and Shs 133 million per second. I do not know how much we have now spent since I started talking.

Mind you, the revised tax correction projection for the next financial year is Shs 31 trillion. This simply means that all the taxes collected next financial year are not enough to service the debt. Realistically, Uganda Revenue Authority will not collect all the taxes as projected. Last Financial Year 2022/2023, they collected Shs 23.7 trillion. By the end of the third quarter in March this financial year, they had collected about Shs 20 billion.

Madam Speaker, what this means is that the money you are collecting is spent on debt servicing. That is why broken roads and bridges cannot be repaired, and there are no drugs in hospitals. We are in a crisis and we must behave like a country in a financial crisis. If our revolutionary leader was the manager of a company, he would have been fired for non-performance long ago.

External/Foreign debt burden

While in principle we are not opposed to borrowing to finance the country's development agenda, we reject mortgaging the country through reckless borrowing. Reckless borrowing is eroding our sovereignty as a nation. It is also imposing a huge burden on our children and grandchildren because some of these debts will mature when we are either dead or no longer in service.

Uganda's external debt stock

According to the Auditor-General, the external debt stock is Shs 52.8 trillion. Our annual external debt servicing is Shs 3.2 trillion according to the estimates - now, it has been revised - of which Shs 1.9 trillion is interest foreign debt. About Shs 12 trillion; 23 per cent of this is from China. This money includes commitment fees on undisbursed loans. Uganda will be paying Shs 8.8 billion per day next year in foreign debt servicing. Of this, Shs 5.3 billion per day will be in interest.

Chinese loans

China is collecting Shs 1.1 billion from Uganda daily in debt payment, of which Shs 358 million is daily interest. Annually, China is collecting about Shs 412 billion, and this is on page 8 of the report on public debt, March 2023, that the minister brought here.

As of December, China through Exim Bank had extended loans worth \$3.4 billion (approximately Shs 12 trillion) to Uganda in the last 10 years. This is on page 4 of the Report on Debt, Grants, March 2023. China accounts for 75 per cent of our bilateral debt stock and 23 per cent of our total foreign debt.

China, according to the Report on Public Debt (on page 6), holds the largest share of undisbursed debt stock. Undisbursed is just a good language but it means the money we borrowed but are not utilising.

The country is paying Shs 434 billion in commitment fees for unutilised loans. A bulk of this money, Shs 125 billion, 29 per cent is paid to China. Chinese loans are expensive at two per cent interest compared to other lenders such as IMF and World Bank. I have summarised for you the money that China has given us in the last 10 years.

Domestic Debt

I am trying to summarise; Members can read on domestic debt. Let me also draw your attention to page 44 on what the Government calls domestic borrowing. You need to take

note that the country should be concerned with Uganda's financial sector. At the moment, there are 25 licensed commercial banks, but only four; Centenary Bank, Finance Trust Bank, Housing Finance Bank and Post Bank are locally owned. The rest of the commercial banks are foreign-owned.

What the Minister of Finance, Planning and Economic Development presents here as domestic borrowing is foreign debt because commercial banks from which these loans are obtained are owned by foreign people.

The NRM regime committed a big financial crime when it sold Uganda Commercial Bank and closed Greenland Bank and Cooperative Bank. The list of these banks is here; so, when they tell you that you are going to borrow from local banks, they are borrowing from foreign banks. They are the ones who are taking over Shs 10 trillion in interest every year.

I want to go to page 45 and I will not stay on it longer because you have been provided with a report that shows the money we have borrowed.

Money borrowed, but not utilised

The NRM regime borrows money it cannot utilise, making the country pay exorbitant commitment fees. The Ministry of Finance, Planning and Economic Development report -

THE SPEAKER: Is it Government or NRM? I need guidance from the Attorney-General.

MR KIRYOWA KIWANUKA: Thank you, Madam Speaker. This money that we are discussing here is borrowed by Government with the participation of this august House. It is borrowed by this Government, which is led by the NRM Party.

MR SSEMUJJU: Madam Speaker, I will just show you. The Minister for Finance says, undisbursed loans, money we have borrowed and not utilising is now Shs 18.7 trillion.

THE SPEAKER: Honourable members, please, do not go. We need you here.

MR SSEMUJJU: I am summarising, Madam Speaker. We have borrowed to the tune of Shs 18 trillion. I would like to thank Hon. Musasizi and the Minister of Finance, Planning and Economic Development. They are very good at providing information. Shs 18.7 trillion borrowed, not utilised. They have brought a budget here saying they want to continue borrowing; even most of the things that you, Members you are saying. This information is not from me, it is actually from Hon. Musasizi and his team.

I will go to page 46. There is money for roads. We have borrowed up to Shs 13.2 trillion in the last about five years and Shs 7.8 trillion remains unutilised. The roads are bad but you have Shs 7.8 trillion, which is “seated” there. Thank you for giving us this information. The roads that are supposed to benefit are here.

They were reading roads here and you were clapping. Read this list of roads whose money has been borrowed but it remains unutilised, all provided by Hon. Musasizi. *(Interjections)* I do not want to read, the list is too long. You can look at it *–(Interjections)* - no, I am not tired but you already have this information. I have only aggregated it for you.

THE SPEAKER: The information is there. Check.

MR SSEMUJJU: The list is there, Hon. Ssekikubo. When you go to the education and health sector, there is a list of money we have borrowed but it also remains unutilised. The list of the institutions that are supposed to benefit is there.

Money is borrowed and not utilised. Reason, if you read the report of the Auditor-General, they first borrow, like they did with Kampala-Jinja Expressway, as the Speaker was noting. We have already borrowed money and they are looking for money to compensate for the passage. This is the NRM style of doing stuff.

Go to other sectors, regional development on page 53, energy development and money borrowed for energy sector is not utilised; yet, they come here and bring more loans.

When you go to page 55, natural resources, towards the end of the page, money borrowed not utilised; up to page 57. I am concluding now.

Finally, domestic arrears are killing local businesses. The total, according to the Auditor-General, on page 58 - which is the last point I make - is Shs 10.8 trillion. However, Hon. Musasizi, my friend, has provided only Shs 200 billion. Hon. Musasizi is 42 years. It will take another 42 years to clear the domestic debt if we provide Shs 200 billion, yet the total amount outstanding is Shs 10.8 trillion.

Honourable members, on page 59, you have colleagues who have signed this report. Since I knew there would be people who would be angry with this information, I have also provided annexes. You can look at the staff of the President, including those the Speaker told me to withdraw the word of the recently appointed RDC for Gomba. They are also on this list. The list is also provided in other booklets.

I want to thank you, honourable members, for listening to me. I ask you to consider this information as you appropriate for next financial year. *(Applause)*

THE SPEAKER: Thank you, honourable members. You have heard the report. We are yet to go for supply. However, before that, the Attorney-General was to give us information on the Kampala-Jinja Expressway.

MR KIRYOWA KIWANUKA: Madam Speaker, I provided all the information that was available. The road is fully funded. The country guarantee has been provided. They are starting the procurement. That is what I have got.

The issue of compensation of Project Affected Persons (PAPs) is taken care of in the development budget of both the Ministry of Works and Transport and Uganda National Roads Authority. (UNRA)

THE SPEAKER: In this financial year?

MR KIRYOWA KIWANUKA: In this financial year, they are there. More information can be obtained from the Ministry of Works and Transport.

MR EKANYA: Thank you, Madam Speaker. I am aware that under our Constitution, a guarantee acceptable by international financial institutions must be laid here. I would like to know when you laid that guarantee here.

MR KIRYOWA KIWANUKA: You probably needed to ask me what kind of guarantee they required. The one that we were required to give was not one that was required to come to the House to form part of a loan.

THE SPEAKER: Yes, Hon. Sarah?

MS OPENDI: Thank you, Madam Speaker. I would like to thank Hon. Ssemujju because the information he has provided here shows that under the Kampala-Jinja Expressway, 13 September 2021 was the date of borrowing. The total so far borrowed for this road is \$229 million. So far, what has been utilised is 0.1 per cent.

The information I wanted to give the House is that the money has been borrowed and I guess it is available. We only need to do our part as Government.

THE SPEAKER: That is why we were saying that we are borrowing money, the projects are not taking place and we are paying a lot of interest. It is better we start on these projects, Attorney-General. Actually, the loan was borrowed in 2020.

MR KIRYOWA KIWANUKA: Maybe, honourable colleagues need to appreciate what the law requires. There is not much you can do under our legal framework before you have identified the funds. For us to start even a procurement process, the funds must be provided.

However, we could come here, like Members are saying and make an amendment to say we can start the procurement without funds,

complete the procurement and probably not sign the contract. The problem with that is that when a person participates in a procurement, they are spending in the process.

I hear you, Madam Speaker, we can sit down and write something for the committee to consider. We will need to amend the law to allow us do certain things before we identify the funding.

MR OGUZU: Attorney-General, information. Recently, we borrowed money to finance the Kitgum-Kidepo Road. The contractor was procured before we even got the loan approved here. How was that? I have the evidence; I can lay it here.

I want to follow up with what Hon. Ekanya says. Under Rule 175 of the Rules of Procedure of Parliament of Uganda talks about the functions of the Committee on National Economy. We are supposed to examine any guarantees you sign on behalf of the people of Uganda before you go and execute it.

Therefore, when you talk of guarantees being executed on our behalf, I do not know how you do it and where you get those mandates from without our involvement. Thank you.

MR KIRYOWA KIWANUKA: Actually, the provision I was looking at is in the Constitution of the Republic of Uganda, not even the Rules of Procedure of Parliament, because the Constitution requires - this is the Supreme Law, it requires that guarantees, which form loans are brought to Parliament. So, I am very alive to those provisions and the document we sign is not one that is required to do that. But *-(Interruption)*

THE SPEAKER: Procedure from Hon. Muhammad Nsereko.

MR MUHAMMAD NSEREKO: Thank you, Madam Speaker. You presented a question that is binding and we know the procedure we go through in order to approve those matters, but what we have now is a report from the Committee on Budget. It is 20 minutes to 10.00

p.m. and as we are drawing closer, the battle is at the Committee of Supply.

We have had the reasoning from -

THE SPEAKER: Honourable member, I am going to interrupt you. I put the question that the report of the Committee on Budget on the proposed annual budget for the Financial Year 2024/2025 in accordance with Rule 149(3) of the Rules of Procedure be adopted by this honourable House.

(Question put and agreed to.)

Report adopted.

THE SPEAKER: You are on trivial things. We are going to look at the schedules one by one. The Attorney-General had something to say.

MR SSEKIKUBO: Madam Speaker, I rise under rule 153. I listened to both the minority and the majority report but I am seeking your indulgence and guidance on this matter. It is an established fact that the Budget laid before this honourable House on 28th March was Shs 58.3 trillion, which early this morning, ballooned to Shs 72.13 trillion.

Madam Speaker, our Rules of Procedure are clear on how we process the Budget; from the National Budget Framework Paper, through the ministerial policy statements where all these sectoral budget estimates are sent to the various committees for processing.

I am a member of the Committee on Defence and Internal Affairs. How are we and this Parliament going to process this Budget, which has been processed by the Committee on Budget yet it ought to have come to us in our sectoral committees so that we can realise the performance indicators, the detailed work plans -

THE SPEAKER: Hon. Ssekikubo, first tell me, you mean it never came to your sectoral committee?

MR SSEKIKUBO: What we had this very morning of 16 May 2024, has ballooned through a corrigendum from Shs 58 trillion to Shs 72 trillion. It is a very substantial portion of the Budget. It can be a stand-alone, and this Parliament has been present all the time and yet, they did not avail this information, they are ambushing us and this is an honourable Parliament that transacts and decides matters on behalf of the people of Uganda. How are we proceeding, Madam Speaker?

THE SPEAKER: Wait, just a minute. Honourable member, is your chairperson a member of the Committee on Budget? Chairperson, are you a member of the Committee on Budget?

9.46

MR WILSON KAJWENGYE (NRM, Nyabushozi County, Kiruhura): Madam Speaker, the answer is yes; all chairpersons of sectoral committees are ex-officio members of the Committee on Budget.

THE SPEAKER: I want to refer you to the Public Finance Management Act, Section 13(4). Read it together with Rule 149(2) of the Rules of Procedure, where after the committee, you send the report for harmonisation and reconciliation to the Committee on Budget.

So, the question will be that sectoral chairs must be involved in the harmonisation of all these inconsistencies that Hon. Ssemujju was talking about in the Committee on Budget. Attorney-General, do you have anything to say?

MR SSEKIKUBO: He cannot. You see, ordinarily, Madam Speaker, on mere discrepancies - I would wish to urge the Attorney-General that this was very massive, Shs 14 trillion and we are passing it here and now.

We did not have time to converse, to process. We have not had time, and now, we now we are passing a Budget on behalf of the people of Uganda with an addition of Shs 14 trillion by ambush, we have not scrutinised it.

9.47

MR GEOFREY EKANYA (FDC, Tororo North County, Tororo): Madam Speaker, it is very important that we read our Rules of Procedure, the Public Finance Act, and the Constitution of the Republic of Uganda.

We operate a committee system. All sectoral committees presented their reports here and I am standing because I want Members to appreciate something.

When sectoral committees presented reports, we made recommendations of underfunding because we are operating a Budget of Shs 58 trillion. The recommendations added by all sectoral committees ballooned the budget to over Shs 100 trillion.

The Government, among the items, which I want the people of Uganda to appreciate, we recommended payment of ex-gratia to all Local Council leaders (LC) and councillors and we said that we will not pass the Budget until some of those items are considered.

So, part of the items - the Minister of Finance, Planning and Economic Development picked the recommendations of the sectoral committees, went and sat in Cabinet and came up with corrigenda to consider our request and one of the items was ex-gratia for my LC IIIs and councillors in Tororo County North.

How do I stand here, Madam Speaker, to say that the Government of Uganda has done bad to provide money for ex-gratia for LC IIIs? *(Applause)*

THE SPEAKER: Information -

MR KANKUNDA: I would like to appreciate Hon. Ekanya.

THE SPEAKER: Honourable members, by the way, you will be counted for ex-gratia of those LC I and LC II chairpersons.

MR KANKUNDA: Madam Speaker, I would like to appreciate the submission made by Hon. Ekanya and in my capacity as the

chairperson of the Committee on Finance - and the members of the committee know that we receive a number of unfunded priorities. That is partly the reason the ministry had to go back and review some of these issues. So, I concur with you.

MOTION THAT THE HOUSE RESOLVES ITSELF INTO A COMMITTEE OF SUPPLY FOR THE CONSIDERATION AND APPROVAL OF THE BUDGETARY ESTIMATES OF REVENUE AND EXPENDITURE FOR THE FISCAL YEAR 2024/2025

THE SPEAKER: *(Members rose_)* Honourable members, sit and the minister first moves the motion.

9.49

THE MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES) (Mr Henry Musasizi): Madam Speaker, I beg to move a motion that this House resolves itself into a Committee of Supply for the consideration and approval of the estimates of revenue and expenditure for the Fiscal Year 2024/2025.

THE SPEAKER: Is it seconded? *(Members rose_)* It is seconded by Hon. Chemaswet and the whole House.

MR KIVUMBI MUWANGA: Madam Speaker, the report we are going to consider and the figures in paragraph 4.2 in the majority report, what is the basis for the figures? I would like to be corrected by either the chairperson of the committee or the Minister of Finance, Planning and Economic Development.

In paragraph 4.2, a figure of Shs 19 trillion is reflected as debt rollover. When you go to the figure of Statutory obligation, that figure now goes down to Shs 12 trillion. By virtue of that, Shs 7 trillion is not accounted for at the Statutory obligation, which gives a misleading figure of a discretionary budget. It, therefore, collapses all the numbers, which we have considered.

I would like to beg the Minister of Finance, Planning and Economic Development to tell me how a figure of Shs 19 trillion as a rollover, now goes down to reduce to Shs 12 trillion.

Madam speaker, for as long as I have been here, it is the first time I have encountered a budget report that does not establish a discretionary budget. It is for the first time in the history of this country. Why that is so is because these figures cannot balance.

As long as you reallocate in the table below, where you have captured Shs 12 trillion, and I would like to be corrected by anyone in this Parliament, where the debt rollover figure disappears and turns out to be Shs 12 trillion. This gives a misleading figure of a discretionary budget, giving misleading figures of all the reallocations that have been considered by the Committee on Budget.

THE SPEAKER: Honourable minister –

MR MUSASIZI: Madam Speaker, I would like to take on Hon. Kivumbi, line by line. With your indulgence, I would like him to repeat what he is saying line by line, and then we debate.

THE SPEAKER: Honourable members, we need clarification. On issues of figures, you do not just disagree; we are not in a bar. *(Laughter)*

MR KIVUMBI MUWANGA: Madam Speaker, in the first table, in paragraph 4.2, I would like to take on the honourable Minister of Finance, Planning and Economic Development, not line by line but word by word and letter by letter.

THE SPEAKER: Maybe, before you go line by line, let the committee chairperson first give a preamble.

9.52

THE CHAIRPERSON, COMMITTEE ON BUDGET (Mr Patrick Opolot-Isiagi): Thank you, Madam Speaker. Shs 19 trillion is a total expenditure of Shs 7 trillion and 12 trillion; Shs 7 trillion being Bank of Uganda and Shs 12 trillion being a rollover.

MR KIVUMBI MUWANGA: Madam Speaker, that is still misleading.

MR OPOLOT-ISIAGI: It is not misleading. Unless you demonstrate how misleading it is.

MR KIVUMBI MUWANGA: Madam Speaker, the figure of Shs 9 trillion, which is Bank of Uganda is reflected as a stand – *(Interjection)*- No, I have seen Shs 9 trillion as a repayment and it is reflected as a stand-alone. Even in the –*(Interruption)*

MR MUSASIZI: Madam Speaker, in the preliminary resource envelope, which we presented to the committee, under that line item, we had Shs 12 trillion, which Hon. Kivumbi is referring to.

Now, in the corrigenda, I have provided additional resource envelope and allocations. Under item 6, treasury bonds, Shs 7.778.53, all totalling to Shs 19 trillion.

MR KIVUMBI MUWANGA: Madam Speaker, I get where the minister comes from. We can start from there. In determining a discretionary budget, we take a total of the debt rollover because that money is not a variable for expenditure. It is Statutory.

Now, whether it is in Vote 130 under treasury operations or whatever Vote, that figure of Shs 19 trillion should be reflected as a total debt rollover and subtracted from the 72, which you did not do.

Therefore, the allocations below on sector, which are based on that other figure are misleading.

MR MUSASIZI: Madam Speaker, I think the issue here is because we are now looking at two sides of this Budget; the revenue and expenditure side. Our biggest concern would be if the revenue side was not balancing with the expenditure side, there we would have issues.

However, the Budget we are now considering both sides balance. The expenditure and the

revenue side balance. Therefore, there is no problem at all.

MR KIVUMBI MUWANGA: Madam Speaker, there is a problem and it is of a material nature. For Members who have been here, when considering a Budget, the table that is so critical is the one that provides a discretionary budget.

Now, smartly and for reasons that I know, they are dodging that table. The fact that they are dodging that table is why these are the reallocations in the schedule, which Parliament has considered, which is grossly misleading.

I would like the chairperson of the Committee on Budget to tell me which Budget we have ever considered in this Parliament without establishing a discretionary budget.

MR OPOLOT-ISIAGI: Thank you, Madam Speaker. When you talk about discretionary, you are trying to understand which of the monies take the first call. When you go to the report on page 19, it clearly specifies that of the 72 envelopes, the following commitments take a first call of expenditure and we have listed it there. I can read it for you; “external debt repayment, project support, domestic refinancing –(Interjections)– see 12.021: interest payments, appropriation in aid, Bank of Uganda recapitalisation.

603: Domestic arrears – Shs 200 billion, domestic debt payment, Bank of Uganda – Shs 9.1 trillion.” That takes the first call. It means that the rest is discretionary.

MR KIVUMBI MUWANGA: Madam Speaker, my bone of contention is all those figures are captured above, except the one for debt rollover – Shs 9 billion. External borrowing is as is, an admission of an error.

The honourable minister was nearer to it, that the figure that they had provided in the Shs 52 billion was not revised when they came to this.

The danger with this is that it gives you a misleading figure of discretionary expenditure,

which you have tactically dodged to include in this figure for the first time as much as I can remember. We must know it because it is a statutory first call. Its total is Shs 19 trillion, which is the same as debt refinancing.

MR OPOLOT-ISIAGI: We are labouring on something of not much relevance. (Laughter) Once we have specified what takes the first call, that is information enough. You do not insist on what is right and what is wrong. Once we have disclosed fully what takes the first call, then you have made a disclosure. There is nothing hidden there.

MR KIVUMBA MUWANGA: Madam Speaker –

MR OPOLOT-ISIAGI: We are supplying the balance after that. Unless you can prove to us that after disclosing what takes the first call, it does not balance from the Shs 72 trillion that we are supplying, is when we shall say that it is wrong. But after we have disclosed what takes the first call, from the 72, the remainder is what we supply.

MR KIVUMBI MUWANGA: In this case, is Shs 19 trillion for domestic refinancing yet, in your first call exactly, you report Shs 12 trillion. That is where you are damn wrong. The Shs 7 trillion you are referring to, is part of the Shs 9.1 trillion for repayment under the Bank of Uganda. If we had debated, I had a lot of issues with that but that is going for another day.

Honourable minister, I have been with you since time immemorial, on the Committee on Budget and you know that we cannot consider a report that does not specify a discretionary budget. Just go through those numbers and do me a discretionary budget for this year.

THE SPEAKER: Hon. Kivumbi, how much did you say is on domestic rollover?

MR KIVUMBI MUWANGA: Domestic rollover is Shs 19 trillion as reported in 4.1 above.

THE SPEAKER: Yes.

MR KIVUMBI MUWANGA: However, when you go down, domestic rollover is Shs 12.2 - It should have been the figure up, brought down as is without a substitution because it is a statutory obligation, which you cannot vary or take away and that changes the context of the whole of the reallocation schedule.

THE SPEAKER: Honourable members, wait until you get the response on what should be done.

MR MUSASIZI: Madam Speaker, we had a resource envelope of Shs 58.3 trillion, which took account of the debt rollover as Shs 12 trillion. Now we have adjusted *-(Interjections)* - can you listen? Today, we provided an additional resource envelope, totalling Shs 13.795 trillion and included in the Shs 13 trillion, is Shs 7.778 trillion as debt rollover. This has ideally moved the debt rollover from Shs 12 to Shs 19 trillion.

Now the total resource envelope has moved from Shs 58 trillion to Shs 72 trillion. If you want to arrive at the discretionary resource, get all those items, which are not available for spending, you will still arrive at a figure, which is Shs 22 trillion because the adjustment of 72 has not affected those things that affect the discretionary resource. I hope we are now together, Hon. Muwanga Kivumbi.

THE SPEAKER: I think what Hon. Muwanga Kivumbi is talking about is getting what is in one table and what is on the second table, the difference is the discretionary borrowing, which is Shs 28 point -

10.11

MR XAVIER KYOOMA (NRM, Ibanda County North, Ibanda): Thank you, Madam Speaker. Now, considering that the Chairperson of the Public Accounts Committee (PAC) is taking on the minister line by line, what we need to understand is that the information available here, when treated, will get the discretionary revenue for expenditure.

When you look at the first figures, you will notice that they are showing the source under

4.2. I agree with my Chairperson of PAC that the format was not followed but all the information needed to get the difference is available. This is where I am providing the solution.

When you get to the sources, both tax and Non-Tax Revenue (NTR) plus the borrowed money, you get the total envelope that we have. Then you have to subtract the commitment; the first call, and they are all listed, from external debt repayments up to domestic debt payments or Bank of Uganda of Shs 9.1 trillion.

When you subtract the two, the one that we have as a discretionary, available for us for spending is Shs 28.11 trillion. It is as simple as that.

MR KIVUMBI MUWANGA: Madam Speaker, when it comes to this matter –

THE SPEAKER: I know you are an accountant but you needed to make it simple for the people who -

MR KYOOMA: Madam Speaker, I am not a member of the Committee on Budget but given figures, we read and attach meaning to them as I have done.

THE SPEAKER: I am saying that what you have said is in a simpler way for people who have not done accounting.

MR KYOOMA: Thank you, Madam Speaker.

MR KIVUMBI MUWANGA: Madam Speaker, if you want to know the full import of my argument, you go to the table that is below, where you do allocations by programmes. When you go to allocations by programmes, you arrive at the figure of Shs 37,000 billion, which is in this table. In there, which defeats his logic – and he knows why he is taking me behind - when you go to this table, in the memo items, the figure still brought, as debt refinancing, is Shs 12 trillion.

Madam Speaker, this is a matter of critical importance and the integrity of the process and the whole budget. Therefore, it does not

take too much for the honourable minister to agree with me to harmonise the additional Shs 13 trillion – harmonise the debt rollover and re-do all these other figures, including the ones for programme budgeting, and that table that still captures Shs 12 trillion is here. There is no amount of English that will change that.

THE SPEAKER: Honourable members, we need to move. After all the debt repayments, is there money that is left for us to operate? It now becomes substance over form. I now put a question that -

10.15

MR DENIS OGUZU (FDC, Maracha County, Maracha): Madam Chairperson, I have known that in the interest, which the finance ministry was not able to do, we are going to pay more interest. If we break that interest per all our obligations, it will not reach Shs 34 trillion. They need to help us understand how they arrived at that Shs 34 trillion because this is a fundamental issue.

THE SPEAKER: If you go and borrow money from a bank, you are given a repayment schedule. When you are given a repayment schedule, you are even told – in case you default – how much interest you are bound to pay at a particular time. So, the basis of getting the amount is the assumption that you have a repayment schedule – you have a commitment fee and all those fees that you are supposed to pay. The information is obtained from the lender.

MR OGUZU: Madam Chairperson, as a banker, you have guided very well based on your past experience, but what is happening is that some -

THE SPEAKER: Not just on my past experience, but I am guiding as an accountant, a lawyer, a banker and as somebody who knows what is supposed to be done – and as the Speaker of this House.

I put the question that the House resolves itself into a Committee of Supply to consider the approval of the national budget estimates for the Financial Year 2024/2025.

(Question put and agreed to.)

COMMITTEE OF SUPPLY

THE CHAIRPERSON: Honourable members – Commissioner, you first sit - I request this August House that as we supply, we give the Votes, for instance, under Central Government, and supply them, handle the referral hospitals, missions abroad, local government, the total for recurrent and, then, we do development expenditure.

We shall not do statutory, but we will only give figures – the total – because, for that, you do not need *-(Laughter)-* I am requesting.

Those in favour, say “Aye” and to the contrary, “Nay”.

(Question put and agreed to.)

THE CHAIRPERSON: Thank you.

Recurrent Expenditure for the Financial Year 2024/2025

Central Government

Votes 001 – 023, 109 – 129, 132 – 167, 301 – 313, 401 – 402

THE CHAIRPERSON: I now put the question that a total sum of Shs 13,686,221,851,000 be provided for under Votes 001 – 023, 109 – 129; 132 – 167; 301 – 313; and votes 402 – 402 (Central Government), as recurrent expenditure for the Financial Year 2024/2025.

(Question put and agreed to.)

Referral hospitals

Votes 403 – 422

THE CHAIRPERSON: I put the question that the total sum of Shs 290,789,423,000 be provided for under Votes 303 – 422 (Referral Hospitals) as recurrent expenditure for the Financial Year 2024/2025.

(Question put and agreed to.)

Missions abroad

Votes 501 – 538

THE CHAIRPERSON: I now put the question that the total sum of Shs 263,336,145,000 be provided for under Votes 501 – 538 (Missions abroad), as recurrent expenditure for the Financial Year 2024/2025.

(Question put and agreed to.)

Local governments

Votes 601 – 610; 701 – 731; and 801 – 935

THE CHAIRPERSON: I now put a question that the total sum of Shs, 4,678,357,676,000, be provided for under Votes 601-610; Votes 701-731, Vote 801 - 935, local governments, as a recurrent expenditure for financial year 2024-2025.

(Question put and agreed to.)

TOTAL RECURRENT EXPENDITURE FOR THE FINANCIAL YEAR 2024-2025

THE CHAIRPERSON: I put a question that the total sum of Shs, 18,918,705,094,000, be provided for as total revenue expenditure for various votes under recurring expenditure for the financial year 2024-2025.

(Question put and agreed to.)

DEVELOPMENT EXPENDITURE FOR THE FINANCIAL YEAR 2024-2025

Central Government

Votes 001-023, 101-117, 119-122, 124-126, 128-139, 141-162, 165-167, 301-311, 313, and a401-402

THE CHAIRPERSON: I put a question I put a question that the total sum of Shs 14,973,335,870,000 be provided for under votes 001-023; votes 101-117; votes 119-122;

votes 124-126; votes 128-139; votes 141-162; votes 165-167; votes 301-311; votes 313-311; Vote 313; and votes 401-402 for the Central Government as development expenditure for the financial year 2024-2025.

(Question put and agreed to.)

THE CHAIRPERSON: Hon. Sarah Opendi, I know you have been in this Parliament longer than some of us, but I remain your boss. You cannot say “order”. You will not order me. We are in a process - I do not know why you like distorting the *Hansard*. We are supplying, you are bringing procedure, you are bringing an order, you are bringing what. What is wrong with some of you? Honourable members, I request you not to test my patience.

DEVELOPMENT EXPENDITURE FOR REFERRAL HOSPITALS FOR THE FINANCIAL DEVELOPMENT EXPENDITURE FOR REFERRAL HOSPITALS FOR THE FINANCIAL YEAR 2024/25

Votes 403-420

THE SPEAKER: I put a question that the total sum of Shs 11,703,784,000 be provided for under votes 403-420 as development expenditure for the financial year 2024/25.

(Question put and agreed to.)

DEVELOPMENT EXPENDITURE FOR MISSIONS ABROAD FOR THE FINANCIAL YEAR 2024-2025

Votes 501-538

THE CHAIRPERSON: I put a question that the total sum of Shs 63,389,680,00 be provided for under votes 501-538, for missions abroad as development expenditure for the financial year 2024/25.

(Question put and agreed to.)

DEVELOPMENT EXPENDITURE FOR
LOCAL GOVERNMENTS FOR THE
FINANCIAL YEAR 2024/25

Votes 601-600

THE CHAIRPERSON: I put a question that the total sum of Shs 786,204,860,000 be provided for under votes 601– just a minute to check the number of the votes.

I have heard the procedure, thank you. You will say it after we are done. You will bring it. I have given you a chance. This time justice delayed is not justice denied. You will have courage.

DEVELOPMENT EXPENDITURE FOR
LOCAL GOVERNMENTS FOR THE
FINANCIAL YEAR 2024/25

Votes 601 - 935

THE CHAIRPERSON: I put the question that a total sum of Shs 786,204,806,000 be provided for under Vote 601 to Vote 935: Local Government as development expenditure for the Financial Year 2024/2025.

(Question put and agreed to.)

Total Development Expenditure for Financial Year 2024/2025

THE CHAIRPERSON: I put the question that the total sum of Shs 34,749,898,622,000 be provided as the total development expenditure for the Financial Year 2024/2025.

(Question put and agreed to.)

Grand total expenditure for Financial Year 2024/2025

THE CHAIRPERSON: I put the question that the total sum of Shs 72,136,504,253,000 be provided for as the grand total for recurrent and development, plus statutory expenditures for the Financial Year 2024/2025.

(Question put and agreed to.)

MOTION FOR THE HOUSE TO RESUME

10.32

THE MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES) (Mr Henry Musasizi): Madam Chairperson, I beg to move a motion that the House do resume and the Committee of Supply reports thereto.

THE CHAIRPERSON: I put the question that the House resumes and the Committee of Supply reports thereto.

(Question put and agreed to.)

(The House resumed, the Speaker presiding.)

REPORT FROM THE COMMITTEE OF
SUPPLY

THE SPEAKER: Yes, honourable minister. Hon. Ssekikubo, control that one. *(Laughter)*

10.33

THE MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES) (Mr Henry Musasizi): Madam Speaker, I beg to report that the Committee of Supply has considered the estimates of revenue and expenditure for the Financial Year 2024 -

THE SPEAKER: Honourable members, Hon. Ekanya's issue is that he wants me to read the figures for statutory expenditure, but when I total it, it is inclusive of statutory expenditure, which will be captured in the record; it is here. I have it here but I am not reading it because the law does not require me to; it is a statutory vote; it is not appropriated. That is why the Committee on Budget does not even touch it; it is only the President who approves it. Hon. Ssekikubo, come and tell Hon. Ekanya because it seems he has not understood. *(Laughter)*

MR MUSASIZI: Madam Speaker, can I report?

THE SPEAKER: Yes, do.

MR MUSASIZI: I beg to report that the Committee of Supply has considered the estimates of revenue and expenditure for the Financial Year 2024/2025 totalling Shs 72,136,504,253,000.

MOTION FOR ADOPTION OF THE
REPORT OF THE COMMITTEE ON
SUPPLY

10.33

**THE MINISTER OF STATE FOR
FINANCE, PLANNING AND ECONOMIC
DEVELOPMENT (GENERAL DUTIES)**

(Mr Henry Musasizi): Madam Speaker, I beg to move a motion that the report from the Committee of Supply be adopted.

THE SPEAKER: I put the question that the report of the Committee of Supply be adopted by this House.

(Question put and agreed to.)

Report adopted.

THE SPEAKER: Thank you very much, honourable members.

BILLS
SECOND READING

THE APPROPRIATION BILL, 2024

THE SPEAKER: Honourable minister - Hon. Opendi, do not disturb Hajji Abdu. I am not safe when you are near Hajji Abdu; even Hon. Eric Musana. There is a difference between “supply” and “committee”.

10.37

**THE MINISTER OF STATE FOR
FINANCE, PLANNING AND ECONOMIC
DEVELOPMENT (GENERAL DUTIES)**

(Mr Henry Musasizi): Madam Speaker, I beg to move a motion that the Appropriation Bill, 2024 be read the second time.

THE SPEAKER: Is the Bill seconded? Appropriation Bill for what you have just passed. Hon. Evans Kanyike, you haven't

heard? Okay, the whole House supported it, including *Afande* Hon. Dr Nekesa, *Afande* Kavuma - Hon. Ssekikubo *-(Laughter)-* and by the whole House.

MR MUSASIZI: Madam Speaker and honourable colleagues, the Appropriation Bill, 2024 seeks to provide for authorisation of public expenditure from the Consolidated Fund of the sum of Shs 30,314,512,100,000 only to meet the expenditure for the year ending 30 June 2025 and to appropriate the supplies granted. I submit, Madam Speaker.

THE SPEAKER: Thank you. Committee Chair, can you give us a brief report?

MRACHIA: Madam Speaker, this is a report of the Committee on Budget on the Appropriation Bill, 2024. We looked at the requirements of the law, the object of the Bill, the legal framework, and the committee observations are as follows:

Madam Speaker and Members, Parliament, on 16 May 2024 considered and approved the estimates of expenditure of government for the Financial Year 2024/2025.

Subsequently, under Rule 152(1) of the Rules of Procedure, the committee examined each vote together with its corresponding figure, as indicated in the schedule to the Bill and identified inconsistencies.

The committee, therefore, recommends that the figures as allocated per vote in the schedule to the Bill should be replaced with the figures per vote as supplied by Parliament and contained in the Resolution of Parliament dated 16 May 2024 as attached.

In conclusion, the committee recommends that the Appropriation Bill, 2024 be passed into law subject to the proposed amendments.

THE SPEAKER: Committee chairperson, are you done with your report? Now that the chairperson is done with his report, I put the question that the Appropriations Bill, 2024 be read for the second time.

(Question put and agreed to.)

BILLS
COMMITTEE STAGE

THE APPROPRIATION BILL, 2024

Clause 1

THE CHAIRPERSON: I put the question that clause 1 stands part of the Bill.

(Question put and agreed to.)

Clause 2

THE CHAIRPERSON: There is an amendment to clause 2, committee chairperson.

MR ACHIA: Thank you, Madam Chairperson. Here are the proposed amendments to the Bill:

A. Amendment of clause 2, issue money out of the Consolidated Fund -

We propose to substitute the entire clause with the following:

“2. Issue money out of the Consolidated Fund

The Treasury may issue out of the Consolidated Fund and apply towards the supply granted to the Government for the service of the year ending on 30 June 2025, the sum of Shs 34,756,338,622,000 only.”

B. Amendment of the schedule

Replace the amounts in column 2 of the Schedule of the Bill with the following Schedules “A and B” for recurrent expenditure and development expenditure respectively.

MR SSEKIKUBO: Madam Chairperson, I have been forced to come to the microphone because the figure that the minister proposed before is different from what the committee chairperson has read.

Ordinarily –

THE CHAIRPERSON: It is an amendment.

MR SSEKIKUBO: Yes, it is an amendment but he is the mover. At which stage probably would have conceded in the first place, but he is –

THE CHAIRPERSON: He is supposed to come and concede. I have only not called him yet.

MR SSEKIKUBO: At this last minute, still conceding to an amendment –

THE CHAIRPERSON: There is an amendment to the clause, to synchronise the totals that have been moved by the committee chairperson. Yes, minister.

MR MUSASIZI: Madam Chairperson, I agree with the amendment as proposed by the committee chairperson.

THE CHAIRPERSON: Honourable members, I put the question that clause 2 be amended as proposed by the committee chairperson.

(Question put and agreed to.)

Clause 2, as amended, agreed to.

Clause 3, agreed to.

Clause 4, agreed to.

Schedule

MR ACHIA: Madam Chairperson, I propose that we replace the amounts in column 2 of the Schedule of the Bill with the following schedules “A and B” for recurrent expenditure and development expenditure, respectively.

THE CHAIRPERSON: I put the question that the Schedule be amended as proposed by the committee chairperson.

(Question put and agreed to.)

Schedule, as amended, agreed to.

THE CHAIRPERSON: I would like to guide the *Hansard* to capture the Schedule as it is in the report.

(The Schedule is hereto attached.)

Title

THE CHAIRPERSON: I put the question that the title stands part of the Bill.

The Title, agreed to.

MOTION FOR THE HOUSE TO RESUME

THE CHAIRPERSON: Yes, honourable minister.

10.55

THE MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES) (Mr Henry Musasizi): Madam Chairperson, I beg to move a motion that the House do resume and the Committee of the whole House reports thereto.

THE CHAIRPERSON: I put the question that the House do resume and the Committee of the whole House reports thereto.

(Question put and agreed to.)

(The House resumed, the Speaker presiding.)

REPORT FROM THE COMMITTEE OF
THE WHOLE HOUSE

10.56

THE MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES) (Mr Henry Musasizi): Madam Speaker, I beg to report that the Committee of the whole House has considered the Bill entitled, “The Appropriation Bill, 2024” and passed it with amendments.

MOTION FOR ADOPTION OF THE
REPORT OF THE COMMITTEE OF THE
WHOLE HOUSE

10.57

THE MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES) (Mr Henry Musasizi): Madam Speaker, I beg to move that the report of the Committee of the whole House be adopted.

THE SPEAKER: I put the question that the report of the Committee of the whole House be adopted.

(Question put and agreed to.)

Report adopted.

BILLS
THIRD READING

THE APPROPRIATION BILL, 2024

THE SPEAKER: Yes, minister.

10.57

THE MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES) (Mr Henry Musasizi): Madam Speaker, I beg to move a motion that the Appropriation Bill, 2024 be read for the third time and do pass.

THE SPEAKER: I put the question that the Appropriation Bill, 2024 be read for the third time and do pass.

(Question put and agreed to.)

A BILL FOR AN ACT ENTITLED, “THE
APPROPRIATIONS ACT, 2024”

THE SPEAKER: Title settled and the Bill passes. *(Applause)* Congratulations. Honourable members, in the next session that we are going to have – we say that we are a people-centred Parliament. Not so? We need to take Parliament to the people. There are some people who look at us only on the cameras

– they have never seen – they look at Hon. Ssekikubo, but they want to see him physically.

If we can have a session in four different regions. *(Applause)* We are going to have four regions - our first sitting. We are going to have four regions. We will have Northern, Central, Western and Eastern regions. In Eastern, Hon. Masaba will host us. In Central, we shall take you to Masaka. In the West, we will take you to Mbarara and in the Northern, we are going to be in Gulu, Lukiiko Hall.

Honourable members – *[Honourable members rose]* - I am still communicating. After the reading of the budget, the sitting that we are going to have will be in Gulu, then we will move on. Let us go to the people. If we are going to, say, a region like Gulu, we must capture everything that affects the northern region and discuss them.

The ministers responsible – so, Hon. Omona, I am tasking you to ensure that all issues concerning the northern region are captured, and you must have all the ministers present to respond to all that people in that region want.

11.01

THE MINISTER OF STATE, OFFICE OF THE PRIME MINISTER (NORTHERN UGANDA) (Dr Kenneth Omona): Madam Speaker, I must say this is a welcome and very interesting innovation of Parliament because you are the representatives of the people. Therefore, you should not just be seen but be seen doing and representing the people.

As you have said, I am very glad that we will test it from an affirmative action region that I represent. I can say that I will do my best to mobilise the people there and also to prepare to welcome you, honourable colleagues, to that region.

THE SPEAKER: Thank you. Yes, Hon. Nsereko?

11.02

MR MUHAMMAD NSEREKO (Independent, Kampala Central Division, Kampala City): Thank you, Madam Speaker, for the initiative –

THE SPEAKER: Honourable members, I am also told that when I invited you to go to the Members' Lounge - the needful was not done immediately. I am now informed it is there fully, especially for - *[Hon. Lokeris rose]* - first allow *Mzee* to speak.

MR MACHO: Madam Speaker, you are a great lady in this country –*(Laughter)*- in the Members' Lounge today, they will see us -

THE SPEAKER: First leave *Mzee* to speak.

11.03

THE MINISTER FOR KARAMOJA AFFAIRS (Mr Peter Lokeris): Thank you, Madam Speaker. For us in Karamoja, we do not know where we belong. *(Laughter)* When it is time for the youth, Karamoja is divided into two. The southern districts go to the east and the northern districts go to the north. We want to be recognised as a region so that we are in one place. How can we be tossed all the time like this?

THE SPEAKER: Honourable members, we will advise Karamoja – oh! I gave my good friend a chance.

MR MUHAMMAD NSEREKO: Thank you, Madam Speaker. In the same spirit of deepening and widening our interaction –

THE SPEAKER: And tightening –

MR MUHAMMAD NSEREKO: And tightening with the people of Uganda, I would like to also invite the honourable members of Parliament, in the same spirit, to come for a tour of Kampala. You live here, I know, but it will be a deeper tour to analyse the potholes you have left on these roads of Kampala. *(Laughter)*

THE SPEAKER: Honourable member, the issue of Kampala is going to be handled. Hon. Hassan, do you have something to say?

11.05

MR DENIS OGUZU (FDC, Maracha County, Maracha): Thank you, Madam Speaker. I rise to appreciate the enormous support you and the honourable colleagues have been able to give the farmers of West Nile. Our plea has been a long-held one but finally, it was answered through a budgetary process. At this juncture, I, therefore, want to thank you, very much and tell our people that you were very instrumental.

I also want to thank the honourable Chairperson and Deputy-Chairperson of the Committee on Budget for their commitment to the cause of farmers. We know that agriculture is the backbone of our economy and so, we should do everything to support it.

I cannot fail to appreciate the honourable minister who went up to the people to make a commitment. I think today people have now known that when you speak, your words will come to fruition.

THE SPEAKER: Thank you. Honourable members, on the issue of tobacco, tea and Akii-Bua, I want to thank one person - because I have attended all the meetings. Some of these things came through the window, not directly. All these came through corrigenda - I would like to thank the President because he said, "My people must get it" *-(Applause)-* Akii-Bua is going to start. Before the Leader of the Opposition - yes, Hon. Macho-

11.07

MR GEOFREY MACHO (Independent, Busia Municipality, Busia): Thank you, Madam Speaker. As usual, I keep saying that you are a great lady in this country. We really appreciate your welfare towards the members. You have put yourself in the shoes of the Commissioners of Parliament.

Also, I want to thank the President. The heavens have opened in this budget and we pray that it

should rain in the hearts of every Member of Parliament. I am using proverbs because we think that everything we are dreaming about, will come true.

At the same time, I would like to appreciate your welcoming us to the Members' Lounge. That is a demonstration that you are a *Nnalongo* and mother of the people. We shall make use of the Members' Lounge very well today and to the expectations of every Member.

Otherwise, thank you for what you are we shall keep protecting the interests of this Parliament and your interests for the betterment of our country, Uganda. For God and my country!

THE SPEAKER: Thank you. Yes, minister.

11.09

THE MINISTER OF STATE FOR EDUCATION AND SPORTS (SPORTS)

Mr Peter Ogwang): Thank you, Madam Speaker. First of all, in a special way, I would like to reiterate my thanks to Parliament, for the support you have given us as a sector in terms of the sports and infrastructural development of our country.

Secondly, Madam Speaker, I would like to thank you for helping us as a special person and as a sports lover in terms of the enhancement of the budget to support;

1. Hoima City Stadium;
2. Akii Bua Olympic National Stadium;
3. The provision of money, which is going to support our children in terms of the hosting of the East African Secondary Schools Games, which are due this year; and
4. The long-awaited Mandela National Stadium.

I would like to confirm, as the Minister of State for Sports, that on the 7th of June, Uganda will be playing Botswana at 7.00 p.m. at Mandela National Stadium. I invite all of you, beginning with Madam Speaker.

On the question of tickets, Madam Speaker, the Federation of Uganda Football Association, which has the right to print in line with the management of Namboole, will give you tickets, but not free of charge because – (*Interjections*)- honourable members, it is important that we begin to support the country in terms of us leading by example.

Therefore, Madam Speaker, as I conclude, I want to say this: while the stadium's construction is progressing - this is for the record – I want to inform Parliament that I am left with the question of the training pitches. As we talk about AFCON 2027, I need nine training pitches.

However, I thank you that, as of now, we have received the money, which we need to begin these works. Thank you so much for the support.

THE SPEAKER: Honourable members, we shall discuss some of the things from up.

MR CHEMASWET: Madam Speaker, there is an important thing that I want us to share, as Parliament: the issue of the former employees of EAC. The elders are crying; their tears have never dried. These elders are looking for their money.

We went to Soroti –

THE SPEAKER: Where is the report?

MR CHEMASWET: We engaged with the Committee on Budget. Unfortunately, we needed some money for validation. They had approved Shs 800 million for validation. They accepted it, but it did not come. What came through the corrigenda is Shs 22 billion meant for contribution to EAC, but of course the rest never came.

THE SPEAKER: Verification must be done.

MR CHEMASWET: Yes, and that is why we needed the Shs 800 million, which was not captured.

11.13

MR WILFRED NIWAGABA (Independent, Ndoorwa County East, Kabale): Madam Speaker, I would like to thank you, for patiently guiding this House, since morning, to go through this tedious exercise. I also thank all Members of Parliament, for actively participating and sitting up to towards midnight.

I only implore the Government, this time around, one, to take into consideration the concerns this side has put in the minority report, especially when it comes to the next budgeting cycle.

Two, as I thank my young brother, the Minister of State for Finance, this time around, let us not have this idea of the ministry suppressing the budget. (*Applause*) Let us have 100 per cent releases and we see performance by the MDAs that receive the money.

I thank you, Madam Speaker. May God bless you. (*Applause*)

THE SPEAKER: Thank you.

PROCLAMATION BY THE RT HON.
SPEAKER ON THE PROROGATION
OF THE THIRD SESSION OF THE 11TH
PARLIAMENT

THE SPEAKER: “*WHEREAS Article 95(3) of the Constitution of the Republic of Uganda provides that the Speaker may, after consultation with the President, prorogue Parliament by proclamation;*

AWARE THAT the necessary consultation with His Excellency, the President has been carried out and it has been agreed that Parliament be prorogued;

NOTING THAT the Third Session of the 11th Parliament commenced on 7 June 2023;

NOW, THEREFORE, in the exercise of the powers conferred on the Speaker by Article 95(3) of the Constitution of the Republic of Uganda, it is proclaimed that Parliament shall stand prorogued with effect from 16 May 2024.

Given under my hand and seal at Parliament House, Kampala, this 16th day of May 2024.

*Anita Annet Among (MP),
Speaker of Parliament.”*

(The House was prorogued at 11.16 p.m.)



PARLIAMENT OF UGANDA

THE REPORT OF THE COMMITTEE ON BUDGET ON THE
APPROPRIATION BILL 2024

OFFICE OF THE CLERK TO PARLIAMENT
PARLIAMENT BUILDINGS
KAMPALA - UGANDA

May 2024

THE REPORT OF THE COMMITTEE ON BUDGET ON THE APPROPRIATION BILL 2024

1.0 INTRODUCTION

Rt. Hon. Speaker and Hon. Members, on 28th March 2024 the Appropriation Bill 2024 was read for the first time and subsequently referred to the Committee on Budget for consideration.

Rule 152 of the Rules of Procedure of Parliament provides for the procedure for Consideration of the Appropriation Bill as follows:

- 1) *The Budget Committee shall scrutinize the Appropriation Bill to ensure that the Schedule thereto contains the allocation as appropriated by the Committee of Supply.*
- 2) *The Committee shall present its report, not later than the 30th day of May each financial year.*

In accordance with Rule 152 (1) and (2) of the Rules of Procedure of Parliament, the committee considered the Bill and reports as follows;

1.1 METHODOLOGY

The Committee held consultative meetings with the Minister of Finance, Planning and Economic Development, and examined the Appropriation Bill to ascertain the consistency and accuracy of the estimates as indicated in the Schedule to the appropriation Bill against the Resolution by Parliament on the same.

1.2 OBJECT OF THE BILL

The object of the Bill is to provide for the authorization of public expenditure out of the Consolidated Fund a sum of thirty Trillion, three hundred fourteen billion, five hundred twelve million, and one hundred thousand shillings only, to meet the expenditure for the year ending 30th June, 2025 and to appropriate the Supplies granted.

2.0 LEGAL FRAMEWORK

Article 156 (1) provides that; "The heads of expenditure contained in the estimates, other than expenditure charged on the Consolidated Fund by this Constitution or any Act of Parliament, shall be included in a bill to be known as an Appropriation Bill which shall be introduced into Parliament to provide for the issue

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from the Consolidated Fund of the sums necessary to meet that expenditure and the appropriation of those sums for the purposes specified in the bill."

Additionally under S. 14(1) of the Public Finance Management Act 2015, "Parliament shall, by the 31st day of May of each year, consider and approve the annual budget, work plans of Government for the next financial year, the Appropriation Bill and any other bills that may be necessary to implement the annual budget".

3.0 OBSERVATIONS OF THE COMMITTEE

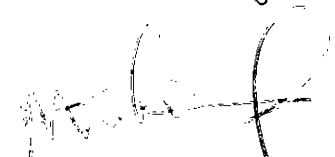
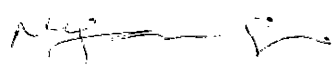
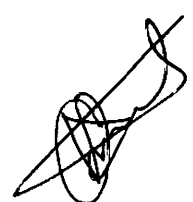
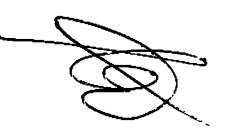
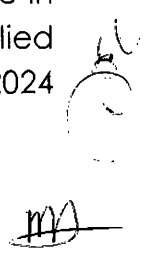
Rt. Hon Speaker and Members,

Parliament on 16th of May 2024 considered and approved the estimates of expenditure of Government for the financial year 2024/25. Subsequently, in accordance with Rule 152 (1) of the Rules of Procedure, the Committee examined each Vote together with its corresponding figure as indicated in the Schedule to the Bill and identified inconsistencies.

The Committee therefore recommends that the figures as allocated per Vote in the Schedule to the Bill should be replaced with the figures per Vote as Supplied by Parliament and contained in the Resolution of Parliament dated 16th May 2024 as attached.

4.0 CONCLUSION

The committee recommends that the Appropriation Bill 2024 be passed into law subject to the proposed amendments.



PROPOSED AMENDMENTS TO THE BILL

A. AMENDMENT OF CLAUSE 2. ISSUE OF MONEY OUT OF THE CONSOLIDATED FUND

Substitute for the entire clause the following;

"2. Issue of money out of the Consolidated Fund

The Treasury may issue out of the Consolidated Fund and apply towards the supply granted to the Government for the service of the year ending on the 30th June, 2025 the sum of **thirty four trillion, seven hundred forty nine billion, eight hundred ninety eight million, six hundred twenty two thousand** Shillings only.

B. AMENDMENT OF THE SCHEDULE

Replace the amounts in Column 2 of the Schedule of the Bill with the following Schedules A and B for Recurrent Expenditure and Development Expenditure respectively;

SUPPLY SCHEDULE A: RECURRENT BUDGET ESTIMATES FOR APPROPRIATION FY2024/25

Vote	Description	Amount (000')
001	Office of the President	259,316,948
002	State House	426,510,337
003	Office of the Prime Minister	111,994,628
004	Ministry of Defence	2,467,298,621
005	Ministry of Public Service	16,816,121
006	Ministry of Foreign Affairs	17,598,415
007	Ministry of Justice and Constitutional Affairs	92,409,340
008	Ministry of Finance, Planning and Economic Development	2,071,167,170
009	Ministry of Internal Affairs	45,404,001
010	Ministry of Agriculture, Animal Industry and Fisheries	43,092,921
011	Ministry of Local Government	20,402,710
012	Ministry of Lands, Housing & Urban Development	111,571,940
013	Ministry of Education and Sports	332,179,565
014	Ministry of Health	160,031,592
015	Ministry of Trade, Industry and Co-Operatives	126,617,384
016	Ministry of Works, and Transport	169,731,159
017	Ministry of Energy and Minerals	57,946,538
018	Ministry of Gender, Labour and Social Development	214,236,684
019	Ministry of Water and Environment	25,621,231
020	Ministry of Information, and Communications Technology	82,439,799
021	Ministry of East African Affairs	39,313,021
022	Ministry of Tourism, Wildlife and Antiquities	220,295,730
023	Ministry of Kampala Capital City and Metropolitan Affairs	934,011

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Vote	Description	Amount (000')
109	Uganda National Meteorological Authority (UNMA)	12,142,240
110	Uganda Industrial Research Institute (UIRI)	17,646,020
111	National Curriculum Development Centre (NCDC)	22,209,331
112	Directorate of Ethics and Integrity(DEI)	7,447,559
113	Uganda National Roads Authority (UNRA)	92,212,442
114	Uganda Cancer Institute (UCI)	57,582,102
115	Uganda Heart Institute (UHI)	45,317,304
116	Uganda National Medical Stores	715,051,021
117	Uganda Tourism Board (UTB)	16,406,252
118	Uganda Road Fund (RF)	362,587,862
119	Uganda Registration Services Bureau (URSB)	43,837,567
120	National Citizenship and Immigration Control(NCIC)	149,681,452
121	Diary Development Authority (DDA)	7,406,783
122	Kampala Capital City Authority(KCCA)	211,275,747
123	National Lotteries and Gaming Regulatory Board	16,786,744
124	Equal Opportunities Commission	18,618,930
125	National Animal Genetic Resource Centre and Data Bank(NAGRC&DB)	20,397,978
126	National Information Technologies Authority	46,243,163
127	Uganda Virus Research Institute (UVRI)	6,517,337
128	Uganda National Examination Board (UNEB)	145,434,732
129	Financial Intelligence Authority (FIA)	34,848,665
132	Education Service Commission(ESC)	7,372,964
133	Directorate of Public Prosecution(DPP)	76,332,577

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Vote	Description	Amount (000')
134	Health Service Commission(HSC)	10,332,261
135	Directorate of Government Analytical Laboratory (DGAL)	18,446,257
136	Uganda Export Promotion Board (UEPB)	10,527,248
137	National Identification and Registration Authority (NIRA)	100,316,607
138	Uganda Investment Authority (UIA)	10,604,771
139	Petroleum Authority of Uganda (PAU)	41,457,369
140	Capital Markets Authority	-
141	Uganda Revenue Authority (URA)	672,967,322
142	National Agricultural Research Organization(NARO)	60,085,985
143	Uganda Bureau of Statistics (UBOS)	134,845,145
144	Uganda Police	733,271,591
145	Uganda Prisons	312,900,318
146	Public Service Commission (PSC)	10,868,611
147	Local Government Finance Commission(LGFC)	9,334,968
148	Judicial Service Commission(JSC)	16,963,707
149	National Population Council	6,822,023
150	National Environment Management Authority (NEMA)	21,026,724
151	Uganda Blood Transfusion Service (UBTS)	26,736,366
152	National Agricultural Advisory Services (NAADS)	43,987,533
153	Public Procurement & Disposal of Assets (PPDA)	19,113,742
154	Uganda National Bureau of Standards (UNBS)	50,965,513
155	Cotton Development Organization	4,238,200
156	Uganda Land Commission (ULC)	7,070,102
157	National Forestry Authority(NFA)	20,090,958
158	Internal Security Organization (ISO)	207,984,785
159	External Security Organization (ESO)	115,255,144

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Vote	Description	Amount (000')
160	Uganda Coffee Development Authority(UCDA)	63,620,755
161	Uganda Free Zones Authority	4,831,755
162	Uganda Microfinance Regulatory Authority	10,466,298
163	Uganda Retirements Benefits Regulatory Authority	15,381,657
164	National Council for Higher Education	15,891,289
165	Uganda Business and Technical Examination Board	31,529,180
166	National Council of Sports	178,684,172
167	Science, Technolgy and Innovation	317,742,939
301	Makerere University	340,375,803
302	Mbarara University	56,499,641
303	Makerere University Business School	121,853,176
304	Kyambogo University	131,616,555
305	Busitema University	51,895,729
306	Muni University	31,269,650
307	Kabale University	58,701,033
308	Soroti University	28,662,468
309	Gulu University	63,844,236
310	Lira University	34,420,104
311	Law Development Centre.	25,425,185
312	Uganda Management Institute	35,504,266
313	Mountains of the Moon University	38,842,219
401	Mulago National Referral Hospital	92,708,019
402	Butabika Hospital	17,515,837
	Sub total -Central Votes (Excl.Referrals and Missions)	13,679,781,851
	Referral Hospitals	
403	Arua Hospital	10,592,846
404	Fort Portal Hospital	11,654,071

Vote	Description	Amount (000')
405	Gulu Hospital	12,191,793
406	Hoima Hospital	11,309,247
407	Jinja Hospital	18,467,606
408	Kabale Hospital	11,077,010
409	Masaka Hospital	10,487,888
410	Mbale Hospital	17,694,131
411	Soroti Hospital	9,791,927
412	Lira Hospital	15,682,495
413	Mbarara Regional Hospital	16,559,583
414	Mubende Regional Referral Hospital	12,256,956
415	Moroto Regional Referral Hospital	10,943,300
416	Naguru Referral Hospital	11,824,457
417	Kiruddu Referral Hospital	25,160,483
418	Kawempe Referral Hospital	22,589,192
419	Entebbe Regional Referral Hospital	13,062,585
420	Mulago Specialized Women and Neonatal Hospital	27,646,183
421	Kayunga Referral Hospital	12,368,354
422	Yumbe Referral Hospital	11,429,317
	Sub total -Referral Hospitals	292,789,423
	Missions Abroad	-
501	Uganda Mission at the United Nations, New York	20,806,699
502	Uganda High Commission in the United Kingdom	11,840,947
503	Uganda High Commission in Canada , Ottawa	5,955,050
504	Uganda High Commission in India, New Delhi	7,677,777
505	Uganda High Commission in Kenya ,Nairobi	5,341,493
506	Uganda High Commission in Tanzania , Dar es Salaam	9,273,941
507	Uganda High Commission in Nigeria , Abuja	4,023,569

Vote	Description	Amount (000')
508	Uganda High Commission in South Africa , Pretoria	4,335,696
509	Uganda High Commission in Rwanda , Kigali	4,160,780
510	Uganda Embassy in the United States , Washington	13,265,682
511	Uganda Embassy in Egypt , Cairo	3,851,000
512	Uganda Embassy in Ethiopia, Addis Ababa	3,757,435
513	Uganda Embassy in China, Beijing	8,545,768
514	Uganda Embassy in Switzerland, Geneva	11,204,560
515	Uganda Embassy in Japan, Tokyo	5,443,851
516	Uganda Embassy in Saudi Arabia, Riyadh	6,691,718
517	Uganda Embassy in Denmark, Copenhagen	6,097,185
518	Uganda Embassy in Belgium, Brussels	4,569,280
519	Uganda Embassy in Italy, Rome	5,151,733
520	Uganda Embassy in DRC, Kinshasa	8,873,173
521	Uganda Embassy in Sudan, Khartoum	3,939,887
522	Uganda Embassy in France, Paris	10,557,520
523	Uganda Embassy in Germany, Berlin	8,350,468
524	Uganda Embassy in Iran, Tehran	3,690,254
525	Uganda Embassy in Russia, Moscow	4,098,792
526	Uganda Embassy in Australia, Canberra	5,062,683
527	Uganda Embassy in South Sudan, Juba	4,068,816
528	Uganda Embassy in United Arab Emirates, Abudhabi	11,697,326
529	Uganda Embassy in Burundi, Bujumbura	3,931,816
530	Uganda Consulate in China, Guangzhou	6,350,000

Vote	Description	Amount (000')
531	Uganda Embassy in Turkey, Ankara	9,877,949
532	Uganda Embassy in Somalia, Mogadishu	3,991,682
533	Uganda Embassy in Malaysia, Kuala Lumpur	8,682,632
534	Uganda Consulate in Kenya, Mombasa	9,306,488
535	Uganda Embassy in Algeria, Algiers	6,787,857
536	Uganda Embassy in Qatar, Doha	6,148,639
537	Uganda Mission in Havana, Cuba	3,451,001
538	Uganda Mission in Luanda, Angola	3,475,000
	Sub total -Missions Abroad	264,336,145
	Local Governments	
601	Arua city	40,679,880
602	Fort-Portal city	21,529,439
603	Gulu city	28,030,761
604	Hoima city	15,154,886
605	Jinja city	43,319,158
606	Lira city	30,495,727
607	Masaka city	30,239,526
608	Mbale city	39,177,649
609	Mbarara city	36,031,699
610	Soroti city	20,061,624
701	Apac Municipal Council	8,879,420
702	Bugiri Municipal Council	6,476,930
703	Bushenyi- Ishaka Municipal Council	13,604,742
704	Busia Municipal Council	8,671,010
705	Entebbe Municipal Council	15,990,314
706	Ibanda Municipal Council	16,424,644
707	Iganga Municipal Council	7,638,634
708	Kabale Municipal Council	17,668,817

Vote	Description	Amount (000')
709	Kamuli Municipal Council	8,644,074
710	Kapchorwa Municipal Council	10,801,134
711	Kasese Municipal Council	16,156,203
712	Kira Municipal Council	24,906,066
713	Kisoro Municipal Council	5,469,632
714	Kitgum Municipal Council	8,704,093
715	Koboko Municipal Council	9,574,409
716	Kotido Municipal Council	8,271,209
717	Kumi Municipal Council	8,752,171
718	Lugazi Municipal Council	9,216,042
719	Makindye-Ssabagabo Municipal Council	16,295,026
720	Masindi Municipal Council	12,060,528
721	Mityana Municipal Council	12,404,016
722	Moroto Municipal Council	6,643,756
723	Mubende Municipal Council	12,487,408
724	Mukono Municipal Council	21,545,205
725	Nansana Municipal Council	26,304,364
726	Nebbi Municipal Council	6,020,976
727	Njeru Municipal Council	15,000,089
728	Ntungamo Municipal Council	6,226,394
729	Rukungiri Municipal Council	12,132,708
730	Sheema Municipal Council	15,643,023
731	Tororo Municipal Council	11,894,459
801	Abim District	20,657,194
802	Adjumani District	36,860,992
803	Agago District	32,872,323
804	Alebtong District	25,478,984
805	Amolatar District	23,109,607
806	Amudat District	11,210,637
807	Amuria District	25,200,826
808	Amuru District	20,892,676

Vote	Description	Amount (000')
809	Apac District	23,367,459
810	Arua District	18,397,332
811	Budaka District	30,127,960
812	Bududa District	32,553,055
813	Bugiri District	37,760,117
814	Bugweri District	22,934,160
815	Buhweju District	18,395,462
816	Buikwe District	27,012,841
817	Bukedea District	31,487,669
818	Bukomansimbi District	20,244,423
819	Bukwo District	27,562,719
820	Bulambuli District	28,195,238
821	Buliisa District	14,678,016
822	Bundibugyo District	35,081,962
823	Bunyangabu District	24,130,668
824	Bushenyi District	32,544,724
825	Busia District	39,104,258
826	Butaleja District	36,872,757
827	Butambala District	29,981,750
828	Butebo District	18,866,234
829	Buvuma District	15,011,553
830	Buyende District	25,292,570
831	Dokolo District	25,388,251
832	Gomba District	22,516,206
833	Gulu District	20,192,982
834	Hoima District	22,481,719
835	Ibanda District	26,593,089
836	Iganga District	40,213,822
837	Isingiro District	56,094,419
838	Jinja District	37,533,316
839	Kaabong District	17,947,269

Vote	Description	Amount (000')
840	Kabale District	37,399,826
841	Kabarole District	21,319,848
842	Kaberamaido District	19,689,342
843	Kagadi District	36,663,965
844	Kakumiro District	29,519,780
845	Kalaki District	16,394,928
846	Kalangala District	16,280,359
847	Kaliro District	31,192,217
848	Kalungu District	28,705,355
849	Kamuli District	51,729,233
850	Kamwenge District	31,450,402
851	Kanungu District	47,210,678
852	Kapchorwa District	22,472,086
853	Kapelebyong District	13,744,848
854	Karenga District	13,909,050
855	Kasanda District	28,245,777
856	Kasese District	80,380,999
857	Katakwi District	28,861,256
858	Kayunga District	41,896,345
859	Kazo District	20,137,172
860	Kibaale District	19,010,095
861	Kiboga District	28,460,752
862	Kibuku District	25,814,730
863	Kikuube District	23,999,082
864	Kiruhura District	23,163,054
865	Kiryandongo District	29,247,390
866	Kisoro District	44,588,685
867	Kitagwenda District	20,597,571
868	Kitgum District	26,468,995
869	Koboko District	22,845,140
870	Kole District	28,306,987

Vote	Description	Amount (000')
871	Kotido District	13,536,892
872	Kumi District	32,287,740
873	Kwania District	22,848,049
874	Kween District	23,483,046
875	Kyankwanzi District	27,184,881
876	Kyegegwa District	30,023,121
877	Kyenjojo District	41,375,555
878	Kyotera District	38,098,598
879	Lamwo District	20,772,321
880	Lira District	25,977,029
881	Luuka District	30,193,940
882	Luwero District	76,754,416
883	Lwengo District	31,951,654
884	Lyantonde District	21,651,622
885	Madi-Okollo District	18,292,316
886	Manafwa District	30,930,306
887	Maracha District	27,861,236
888	Masaka District	14,479,506
889	Masindi District	24,850,064
890	Mayuge District	47,435,948
891	Mbale District	42,274,528
892	Mbarara District	26,666,135
893	Mitooma District	31,888,113
894	Mityana District	33,002,871
895	Moroto District	14,769,025
896	Moyo District	24,665,090
897	Mpigi District	32,393,353
898	Mubende District	28,702,368
899	Mukono District	54,266,193
900	Nabilatuk District	10,830,654
901	Nakapiripirit District	12,968,813

Vote	Description	Amount (000')
902	Nakaseke District	39,192,914
903	Nakasongola District	31,339,971
904	Namayingo District	24,254,473
905	Namisindwa District	31,271,520
906	Namutumba District	33,601,552
907	Napak District	18,335,569
908	Nebbi District	31,604,472
909	Ngora District	22,787,323
910	Ntoroko District	16,176,344
911	Ntungamo District	60,306,124
912	Nwoya District	22,660,361
913	Obongi District	13,625,732
914	Omoro District	26,662,006
915	Otuke District	20,100,789
916	Oyam District	40,233,515
917	Pader District	30,440,385
918	Pakwach District	22,888,083
919	Pallisa District	36,368,211
920	Rakai District	39,855,468
921	Rubanda District	30,627,663
922	Rubirizi District	23,403,496
923	Rukiga District	21,899,306
924	Rukungiri District	44,810,975
925	Rwampara District	21,596,061
926	Sembabule District	33,249,059
927	Serere District	35,784,457
928	Sheema District	31,378,544
929	Sironko District	35,653,624
930	Soroti District	23,848,786
931	Terego District	23,871,940
932	Tororo District	62,770,877

Vote	Description	Amount (000')
933	Wakiso District	89,631,278
934	Yumbe District	47,722,044
935	Zombo District	28,208,333
600	Sub-total - Local Governments	4,678,357,676
	TOTAL - RECURRENT	18,915,265,094

SUPPLY SCHEDULE B - DEVELOPMENT BUDGET ESTIMATES FOR APPROPRIATION FY2024/25

Vote	Description	Amount (000')
001	Office of the President	20,124,000
002	State House	21,722,000
003	Office of the Prime Minister	3,470,400
004	Ministry of Defence	2,126,713,395
005	Ministry of Public Service	1,748,114
006	Ministry of Foreign Affairs	3,883,145
007	Ministry of Justice and Constitutional Affairs	8,636,000
008	Ministry of Finance, Planning and Economic Development	596,604,924
009	Ministry of Internal Affairs	690,880
010	Ministry of Agriculture, Animal Industry and Fisheries	1,157,999,770
011	Ministry of Local Government	191,364,443
012	Ministry of Lands, Housing & Urban Development	144,646,216
013	Ministry of Education and Sports	524,688,974
014	Ministry of Health	1,245,034,414
015	Ministry of Trade, Industry and Co-Operatives	4,818,888
016	Ministry of Works, and Transport	1,944,640,306

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Vote	Description	Amount (000')
017	Ministry of Energy and Minerals	1,459,632,782
018	Ministry of Gender, Labour and Social Development	211,582,331
019	Ministry of Water and Environment	1,032,065,814
020	Ministry of Information, and Communications Technology	573,606
021	Ministry of East African Affairs	92,915
022	Ministry of Tourism, Wildlife and Antiquities	43,276,000
023	Ministry of Kampala Capital City and Metropolitan Affairs	449,401,722
101	Judiciary	63,009,500
102	Electoral Commission(EC)	65,409,000
103	Inspector General of Government's Office(IGG)	31,057,181
104	Parliamentary Commission(PARL)	48,211,900
105	Law Reform Commission(LRC)	378,011
106	Uganda Human Rights Commission (UHRC)	477,971
107	Uganda Aids Commission (UAC)	557,370
108	National Planning Authority(NPA)	10,813,050
109	Uganda National Meteorological Authority (UNMA)	263,398
110	Uganda Industrial Research Institute (UIRI)	2,915,290
111	National Curriculum Development Centre (NCDC)	450,000
112	Directorate of Ethics and Integrity(DEI)	64,770
113	Uganda National Roads Authority (UNRA)	1,760,350,338
114	Uganda Cancer Institute (UCI)	71,148,960
115	Uganda Heart Institute (UHI)	100,839,776
116	Uganda National Medical Stores	5,986,786
117	Uganda Tourism Board (UTB)	43,180
119	Uganda Registration Services Bureau (URSB)	1,320,300
120	National Citizenship and Immigration Control(NCIC)	3,460,538

Vote	Description	Amount (000')
121	Diary Development Authority (DDA)	2,487,168
122	Kampala Capital City Authority(KCCA)	485,818,399
124	Equal Opportunities Commission	194,400
125	National Animal Genetic Resource Centre and Data Bank(NAGRC&DB)	28,359,937
126	National Information Technologies Authority	162,541,676
128	Uganda National Examination Board (UNEB)	11,544,000
129	Financial Intelligence Authority (FIA)	656,100
131	Office of the Auditor General (OAG)	759,968
132	Education Service Commission(ESC)	2,192,769
133	Directorate of Public Prosecution(DPP)	17,336,749
134	Health Service Commission(HSC)	47,520
135	Directorate of Government Analytical Laboratory (DGAL)	22,734,546
136	Uganda Export Promotion Board (UEPB)	33,300
137	National Identification and Registration Authority (NIRA)	86,295,400
138	Uganda Investment Authority (UIA)	156,082,126
139	Petroleum Authority of Uganda (PAU)	11,568,786
141	Uganda Revenue Authority (URA)	57,368,000
142	National Agricultural Research Organization(NARO)	35,049,583
143	Uganda Bureau of Statistics (UBOS)	12,360,000
144	Uganda Police	164,261,000
145	Uganda Prisons	32,862,351
146	Public Service Commission (PSC)	90
147	Local Government Finance Commission(LGFC)	360,000
148	Judicial Service Commission(JSC)	2,496,310

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Vote	Description	Amount (000')
149	National Population Council	104,150
150	National Environment Management Authority (NEMA)	5,530,148
151	Uganda Blood Transfusion Service (UBTS)	1,674,302
152	National Agricultural Advisory Services (NAADS)	639,064
153	Public Procurement & Disposal of Assets (PPDA)	1,295,400
154	Uganda National Bureau of Standards (UNBS)	4,545,900
155	Cotton Development Organization	270,000
156	Uganda Land Commission (ULC)	16,920,000
157	National Forestry Authority(NFA)	53,203,692
158	Internal Security Organization (ISO)	10,680,000
159	External Security Organization (ESO)	32,002,960
160	Uganda Coffee Development Authority(UCDA)	3,321,274
161	Uganda Free Zones Authority	2,335,606
162	Uganda Microfinance Regulatory Authority	215,900
165	Uganda Business and Technical Examination Board	2,867,169
166	National Council of Sports	103,850,000
167	Science, Technology and Innovation	2,998,100
301	Makerere University	13,835,429
302	Mbarara University	3,862,843
303	Makerere University Business School	1,912,977
304	Kyambogo University	3,320,992
305	Busitema University	5,383,896
306	Muni University	4,276,800
307	Kabale University	2,327,911
308	Soroti University	10,128,600
309	Gulu University	7,043,350
310	Lira University	4,553,123
311	Law Development Centre.	4,050,000

Vote	Description	Amount (000')
313	Mountains of the Moon University	2,006,435
401	Mulago National Referral Hospital	12,339,276
402	Butabika Hospital	2,262,036
	Sub total -Central Votes (Excl.Referrals and Missions)	14,973,335,870
	Referral Hospitals	
403	Arua Hospital	108,000
404	Fort Portal Hospital	109,811
405	Gulu Hospital	108,000
406	Hoima Hospital	108,000
407	Jinja Hospital	116,276
408	Kabale Hospital	108,000
409	Masaka Hospital	108,000
410	Mbale Hospital	5,109,395
411	Soroti Hospital	108,000
412	Lira Hospital	108,000
413	Mbarara Regional Hospital	108,000
414	Mubende Regional Referral Hospital	142,102
415	Moroto Regional Referral Hospital	108,000
416	Naguru Referral Hospital	216,000
417	Kiruddu Referral Hospital	1,377,000
418	Kawempe Referral Hospital	810,000
419	Entebbe Regional Referral Hospital	810,000
420	Mulago Specialized Women and Neonatal Hospital	2,041,200
	Sub total -Referral Hospitals	11,703,784
	Missions Abroad	
501	Uganda Mission at the United Nations, New York	-
502	Uganda High Commission in the United Kingdom	2,901,918
503	Uganda High Commission in Canada , Ottawa	9,700,000
504	Uganda High Commission in India, New Delhi	-

Vote	Description	Amount (000')
505	Uganda High Commission in Kenya ,Nairobi	-
506	Uganda High Commission in Tanzania , Dar es Salaam	7,400,000
507	Uganda High Commission in Nigeria , Abuja	-
508	Uganda High Commission in South Africa , Pretoria	-
509	Uganda High Commission in Rwanda , Kigali	775,000
510	Uganda Embassy in the United States , Washington	2,587,307
511	Uganda Embassy in Egypt , Cairo	-
512	Uganda Embassy in Ethiopia, Addis Ababa	500,000
513	Uganda Embassy in China, Beijing	250,000
514	Uganda Embassy in Switzerland, Geneva	200,000
515	Uganda Embassy in Japan, Tokyo	-
516	Uganda Embassy in Saudi Arabia, Riyadh	200,000
517	Uganda Embassy in Denmark, Copenhagen	500,000
518	Uganda Embassy in Belgium, Brussels	2,200,000
519	Uganda Embassy in Italy, Rome	300,000
520	Uganda Embassy in DRC, Kinshasa	1,950,000
521	Uganda Embassy in Sudan, Khartoum	-
522	Uganda Embassy in France, Paris	-
523	Uganda Embassy in Germany, Berlin	-
524	Uganda Embassy in Iran, Tehran	-
525	Uganda Embassy in Russia, Moscow	-
526	Uganda Embassy in Australia, Canberra	-
527	Uganda Embassy in South Sudan, Juba	1,050,000

Vote	Description	Amount (000')
528	Uganda Embassy in United Arab Emirates, Abudhabi	10,790,000
529	Uganda Embassy in Burundi, Bujumbura	490,000
530	Uganda Consulate in China, Guangzhou	14,043,680
531	Uganda Embassy in Turkey, Ankara	-
532	Uganda Embassy in Somalia, Mogadishu	2,771,164
533	Uganda Embassy in Malaysia, Kuala Lumpur	-
534	Uganda Consulate in Kenya, Mombasa	4,390,000
535	Uganda Embassy in Algeria, Algiers	-
536	Uganda Embassy in Qatar, Doha	390,000
537	Uganda Mission in Havana, Cuba	-
538	Uganda Mission in Luanda, Angola	-
	Sub total -Missions Abroad	63,389,068
	Local Governments	
601	Arua city	4,257,839
602	Fort-Portal city	6,334,764
603	Gulu city	6,022,534
604	Hoima city	4,472,429
605	Jinja city	7,884,358
606	Lira city	4,615,413
607	Masaka city	10,038,947
608	Mbale city	6,140,296
609	Mbarara city	14,436,983
610	Soroti city	2,971,183
701	Apac Municipal Council	5,371,776
702	Bugiri Municipal Council	673,734
703	Bushenyi- Ishaka Municipal Council	847,966
704	Busia Municipal Council	2,360,688
705	Entebbe Municipal Council	11,360,922
706	Ibanda Municipal Council	1,047,711

Vote	Description	Amount (000')
707	Iganga Municipal Council	635,023
708	Kabale Municipal Council	2,184,771
709	Kamuli Municipal Council	2,238,353
710	Kapchorwa Municipal Council	801,696
711	Kasese Municipal Council	3,374,618
712	Kira Municipal Council	8,411,400
713	Kisoro Municipal Council	406,243
714	Kitgum Municipal Council	2,331,982
715	Koboko Municipal Council	529,160
716	Kotido Municipal Council	629,284
717	Kumi Municipal Council	807,186
718	Lugazi Municipal Council	2,914,388
719	Makindye-Ssabagabo Municipal Council	16,046,686
720	Masindi Municipal Council	1,454,635
721	Mityana Municipal Council	1,387,188
722	Moroto Municipal Council	748,299
723	Mubende Municipal Council	5,462,294
724	Mukono Municipal Council	6,401,991
725	Nansana Municipal Council	10,505,394
726	Nebbi Municipal Council	311,301
727	Njeru Municipal Council	829,909
728	Ntungamo Municipal Council	1,910,156
729	Rukungiri Municipal Council	1,059,681
730	Sheema Municipal Council	2,851,608
731	Tororo Municipal Council	3,528,439
801	Abim District	9,056,849
802	Adjumani District	5,061,382
803	Agago District	5,086,284
804	Alebtong District	3,621,037
805	Amolatar District	7,144,543
806	Amudat District	2,946,471
807	Amuria District	9,513,880
808	Amuru District	3,599,489
809	Apac District	2,394,342
810	Arua District	3,190,840
811	Budaka District	5,310,694

Vote	Description	Amount (000')
812	Bududa District	3,903,759
813	Bugiri District	6,732,401
814	Bugweri District	2,879,922
815	Buhweju District	6,931,990
816	Buikwe District	1,996,206
817	Bukedea District	5,081,784
818	Bukomansimbi District	1,608,998
819	Bukwo District	1,628,696
820	Bulambuli District	6,624,913
821	Buliisa District	2,014,563
822	Bundibugyo District	4,633,475
823	Bunyangabu District	3,795,787
824	Bushenyi District	2,860,294
825	Busia District	4,956,577
826	Butaleja District	4,133,370
827	Butambala District	4,156,702
828	Butebo District	3,104,116
829	Buvuma District	2,819,974
830	Buyende District	6,908,102
831	Dokolo District	2,441,613
832	Gomba District	2,921,468
833	Gulu District	5,204,240
834	Hoima District	4,255,598
835	Ibanda District	7,545,104
836	Iganga District	4,079,681
837	Isingiro District	9,416,877
838	Jinja District	3,116,502
839	Kaabong District	2,004,293
840	Kabale District	2,813,724
841	Kabarole District	3,411,583
842	Kaberamaido District	5,214,496
843	Kagadi District	5,174,031
844	Kakumiro District	9,009,194
845	Kalaki District	2,942,249
846	Kalangala District	1,321,702
847	Kaliro District	4,731,459
848	Kalungu District	3,594,297

Vote	Description	Amount (000')
849	Kamuli District	9,294,589
850	Kamwenge District	5,106,892
851	Kanungu District	6,153,676
852	Kapchorwa District	1,790,475
853	Kapelebyong District	4,186,932
854	Karenga District	2,540,910
855	Kasanda District	10,750,050
856	Kasese District	7,518,684
857	Katakwi District	5,716,721
858	Kayunga District	7,805,137
859	Kazo District	7,725,674
860	Kibaale District	7,254,610
861	Kiboga District	5,224,981
862	Kibuku District	4,116,911
863	Kikuube District	3,758,385
864	Kiruhura District	3,866,206
865	Kiryandongo District	4,506,327
866	Kisoro District	5,272,352
867	Kitagwenda District	2,165,239
868	Kitgum District	3,085,928
869	Koboko District	2,315,301
870	Kole District	3,574,801
871	Kotido District	2,416,269
872	Kumi District	6,068,043
873	Kwania District	2,956,241
874	Kween District	2,501,053
875	Kyankwanzi District	5,022,485
876	Kyegegwa District	6,761,447
877	Kyenjojo District	5,675,220
878	Kyotera District	3,579,392
879	Lamwo District	3,036,906
880	Lira District	3,674,946
881	Luuka District	3,271,477
882	Luwero District	6,078,216
883	Lwengo District	6,840,262
884	Lyantonde District	1,743,388
885	Madi-Okollo District	2,513,735

Vote	Description	Amount (000')
886	Manafwa District	7,328,008
887	Maracha District	3,441,331
888	Masaka District	3,471,050
889	Masindi District	4,882,502
890	Mayuge District	6,068,543
891	Mbale District	6,429,337
892	Mbarara District	3,641,820
893	Mitooma District	9,052,297
894	Mityana District	6,682,495
895	Moroto District	1,658,849
896	Moyo District	1,922,204
897	Mpigi District	3,477,355
898	Mubende District	6,691,743
899	Mukono District	3,766,672
900	Nabilatuk District	4,343,422
901	Nakapiripirit District	3,016,472
902	Nakaseke District	5,835,018
903	Nakasongola District	2,548,615
904	Namayingo District	4,536,596
905	Namisindwa District	4,918,709
906	Namutumba District	3,981,161
907	Napak District	3,807,077
908	Nebbi District	4,970,272
909	Ngora District	2,806,306
910	Ntoroko District	1,758,026
911	Ntungamo District	7,940,925
912	Nwoya District	5,490,899
913	Obongi District	1,649,499
914	Omoro District	2,603,313
915	Otuke District	2,577,067
916	Oyam District	6,868,886
917	Pader District	3,127,341
918	Pakwach District	2,692,356
919	Pallisa District	4,682,708
920	Rakai District	3,493,436
921	Rubanda District	5,950,433
922	Rubirizi District	3,411,704