RT. HON. SPEAKER'S GUIDANCE ON THE CONSIDERATION OF THE ANNUAL REPORT OF THE AUDITOR GENERAL UNDER ARTICLE 163(5) OF THE CONSTITUTION AND REPORTING BY THE ACCOUNTABILITY COMMITTEES

Hounarable Members,

You will recall that on Wednesday, 14 October 2026, during the 7th Sitting, I expressed concern over the piecemeal presentation of Treasury Memoranda arising from the Annual Report of the Auditor General. This has largely resulted from accountability committees considering and reporting on only selected votes or entities, rather than all the votes or entities falling within their respective mandates. As a consequence, the House has had to consider and adopt recommendations on portions of the Report separately, while Government is, in turn, required to submit separate Treasury Memoranda in respect of only those votes or entities considered by Parliament.

In order to address this fragmented accountability process and ensure that Parliament considers the Annual Report of the Auditor General comprehensively and within the period prescribed under Article 163(5) of the Constitution, I find it necessary to guide the House and accountability committees on how the Report should, going forward, be scrutinised and reported on, and subsequently debated and considered by the House.

1. Article 163(3)(a) of the Constitution mandates the Auditor General to audit and report on the public accounts of Uganda and of all public offices, including the courts, central and local government administrations, universities, public institutions and public corporations or other bodies or organisations established by an Act of Parliament.

2. Article 163(4) of the Constitution requires the Auditor General to submit to Parliament annually a report of the accounts audited for the financial year immediately preceding.

3. Article 163(5) of the Constitution thereafter requires Parliament, within six months after submission of the Report, to debate and consider the Report and take appropriate action.

4. It is important to emphasise that the six-month period prescribed under Article 163(5) is a constitutional period within which Parliament must complete its consideration of the Annual Report and take appropriate action. It is not a period reserved exclusively for examination of the Report by the accountability committees.

5. Article 90(1) of the Constitution empowers Parliament to appoint committees necessary for the efficient discharge of its functions, while Article 94(1) mandates Parliament, subject to the Constitution, to make Rules regulating its procedure, including the procedure of its committees.

6. In this regard, the Rules of Procedure distribute the examination of the Annual Report of the Auditor General among the three accountability committees according to their respective mandates. Rule 180(1) assigns the accounts of Central Government and the Judiciary to the Committee on Public Accounts (Central Government); Rule 187(1) assigns the accounts of commissions, statutory authorities and state enterprises to the Committee on Public Accounts (Commissions, Statutory Authorities and State Enterprises); and Rule 188 provides for the examination of local government accounts by the Committee on Public Accounts (Local Governments).

7. The consideration of local government accounts under Rule 188 is, however, distinct. Section 91(3) of the Local Governments Act, Cap. 138 requires the Auditor General to give the report of the audited accounts of a local government, among others, to the relevant Local Government Public Accounts Committee. Section 92(9) of the Act requires a Local Government Public Accounts Committee to examine the reports of the Auditor General, the chief internal auditor and any reports of commissions of inquiry, and empowers the Committee to require the attendance of councillors or officers to explain matters arising from those reports.

8. Under section 92(10) of the Local Governments Act, a Local Government Public Accounts Committee is required to submit its report to the council and to the Minister responsible for local governments, who is required to lay the report before Parliament. Rule 188(1) and (2) accordingly requires the reports laid by the Minister to be referred to the Committee on Public Accounts (Local Governments), while Rule 188(3) and (4) separately provides for the Auditor General's report relating to local government accounts submitted under Article 163(4) of the Constitution to be laid before the House and referred to the same Committee.

9. Rule 188(5) requires the Committee on Public Accounts (Local Governments), upon receipt of the Auditor General's report and the reports of the Local Government Public Accounts Committees, to consider and examine the recommendations of the Auditor General together with the reports of the Local Government Public Accounts

Committees. The Committee on Public Accounts (Local Governments) therefore performs an additional level of parliamentary scrutiny after the Local Government Public Accounts Committees have examined the audit findings at the local government level.

10. Rules 180(5), 187(5) and 188(6) of the Rules of Procedure further require the respective Chairpersons of the accountability committees to present their Committee reports to the House for debate within six months of referral of the Auditor General's Report.

11. This requirement must, however, be read together with Article 163(5) of the Constitution. The period provided under Rules 180(5), 187(5) and 188(6) cannot be construed as permitting the committees to utilise the entire six-month constitutional period for scrutiny since Parliament itself is required, within that same period, to receive the Committee reports, debate and consider the Annual Report and take appropriate action.

12. Accordingly, the separate mandates of the three accountability committees are intended to facilitate specialised and effective scrutiny of the Annual Report but do not alter or extend the six-month constitutional period imposed upon Parliament under Article 163(5). The committees must therefore organise and conclude their work sufficiently in advance of the expiry of that period to enable the House to discharge its constitutional obligation.

13. In the case of the Committee on Public Accounts (Local Governments), the six-month constitutional period must also accommodate the submission and laying before Parliament of the reports of the Local Government Public Accounts Committees under section 92(10) of the Local Governments Act, their referral to and consideration by the Committee on Public Accounts (Local Governments) under Rule 188, and the subsequent debate and consideration of the Committee's report by the House. The various stages of this process must therefore be undertaken within a coordinated timeframe that preserves sufficient time for Parliament to discharge its obligation under Article 163(5).

14. Hounarable Members, the accountability process does not end with Parliament's consideration of the Annual Report of the Auditor General. Section 51(1) of the Public Finance Management Act, Cap. 171 requires the Minister responsible for finance to submit a Treasury Memorandum to Parliament within six months from the date on which Parliament considers

the Report of the Auditor General in accordance with Article 163(5) of the Constitution.

15. Under section 51(2) of the Public Finance Management Act, the Treasury Memorandum is required to indicate the measures taken by each vote to implement the recommendations of Parliament arising from the Report of the Auditor General.

16. Upon submission of the Treasury Memorandum to Parliament, Rule 230 of the Rules of Procedure requires the Speaker to refer the Treasury Memorandum to the Auditor General for audit in accordance with section 12(1)(f) of the National Audit Act, Cap. 170. The audit of the Treasury Memorandum provides a basis for assessing the extent to which the recommendations of Parliament reflected in the Treasury Memorandum have been implemented.

17. The accountability framework is further reinforced by section 11(11)(b) of the Public Finance Management Act, Cap. 171, which requires the Minister responsible for finance to present, together with the annual budget, a Treasury Memorandum specifying the measures taken to implement the recommendations of Parliament arising from the Report of the Auditor General of the preceding financial year on the management of the Treasury.

18. These provisions establish a continuous accountability process in which the Auditor General submits the Annual Report to Parliament; the accountability committees scrutinise the respective portions of the Report and make recommendations; Parliament debates and considers the Report and takes appropriate action; Government responds through a Treasury Memorandum; the Treasury Memorandum is audited by the Auditor General to establish the extent of implementation of Parliament's recommendations; and implementation of audit recommendations remains linked to the subsequent budget and financial accountability process.

19. Hounarable Members, the practice by accountability committees of considering and reporting on only selected votes or entities under the same Annual Report creates a number of practical and procedural difficulties. In particular, it—

(a) complicates compliance with the single six-month constitutional period imposed upon Parliament under Article 163(5);

(b) makes it difficult to identify the point at which Parliament has fully discharged its obligation to debate and consider the Annual Report and take appropriate action;

(c) results in resolutions arising from the same Annual Report being extracted and transmitted to Government separately;

(d) creates different dates from which the six-month period prescribed under section 51(1) of the Public Finance Management Act for submission of a Treasury Memorandum may have to be computed;

(e) results in successive Treasury Memoranda being prepared in respect of selected votes or entities from the same annual audit cycle while others remain pending before the accountability committees; and

(f) undermines the preparation of a comprehensive Treasury Memorandum and prolongs the completion of the accountability cycle.

20. Therefore, a coordinated consideration of the Annual Report would enable Parliament to complete its constitutional responsibility within a clearly identifiable period; facilitate the extraction and consolidation of the resolutions arising from the reports of the three accountability committees; provide a single and ascertainable point from which the six-month period for submission of the Treasury Memorandum can be computed; and enable Government to provide a comprehensive response in respect of the relevant annual audit cycle.

21. Honourable Members, Rule 8 of the Rules of Procedure empowers the Speaker, in case of doubt or where a question of procedure is not expressly provided for in the Rules, to determine the procedure having regard to the practices of the House, the Constitution and, where applicable, the practices of other Commonwealth Parliaments. In view of the foregoing legal and procedural requirements, and for purposes of ensuring the comprehensive and timely discharge of Parliament's obligation under Article 163(5) of the Constitution, I guide the House and the accountability committees as follows—

(a) Upon the laying of the Annual Report of the Auditor General under Article 163(4) of the Constitution, the relevant portions of the Report shall continue to be referred simultaneously to the Committee on Public Accounts (Central Government), the Committee on Public Accounts (Commissions, Statutory Authorities and State Enterprises) and the

Committee on Public Accounts (Local Governments), in accordance with Rules 180, 187 and 188 of the Rules of Procedure.

(b) In relation to local government accounts, the Minister responsible for local governments shall, for purposes of facilitating the process contemplated under Rule 188 and compliance with Article 163(5) of the Constitution, ensure that the reports of the Local Government Public Accounts Committees relating to the relevant Auditor General's Report are laid before Parliament in accordance with section 92(10) of the Local Governments Act, Cap. 138, **within two months from the date on which the Annual Report of the Auditor General is submitted to Parliament**.

(c) Where the reports referred to in paragraph (b) have not been laid before Parliament within the two-month period, the Committee on Public Accounts (Local Governments) shall bring the matter to the attention of the Speaker. The failure to lay such reports shall not operate to extend the six-month constitutional period prescribed under Article 163(5), and the Speaker shall give such further direction as may be necessary to enable Parliament to discharge its constitutional obligation within that period.

(d) Each accountability committee shall undertake scrutiny of the portion of the Annual Report falling within its mandate and shall prepare a comprehensive report covering all the votes or entities referred to it, rather than presenting successive reports on selected votes or entities from the same annual audit cycle.

(e) For purposes of Rule 188(5), upon receipt of the reports laid under section 92(10) of the Local Governments Act, the Committee on Public Accounts (Local Governments) shall, in accordance with Rule 188(5), consider those reports together with the Auditor General's report relating to local government accounts. In doing so, the Committee shall not ordinarily repeat the detailed examination already undertaken by the respective Local Government Public Accounts Committees.

(f) The three accountability committees shall undertake their scrutiny concurrently and organise their work so that their respective reports are completed within a common reporting period determined by the Speaker and sufficiently in advance of the expiry of the six-month period prescribed under Article 163(5) to allow adequate time for consideration of the Annual Report by the House.

(g) In the case of the Committee on Public Accounts (Local Governments), the period for scrutiny shall take into account the two-month period provided for the laying before Parliament of the reports of the Local Government Public Accounts Committees under section 92(10) of the Local Governments Act, while ensuring that the Committee completes its consideration in sufficient time for the House to discharge its obligation under Article 163(5).

(h) Upon completion of the reports of the three accountability committees, the Clerk shall arrange for the reports to be presented to the House under one substantive motion for consideration of the Annual Report of the Auditor General for the relevant audit year.

(i) The Chairpersons of the three accountability committees shall present their respective reports under that motion, after which the reports shall be debated together to enable the House to consider the findings of the Auditor General and the recommendations of the accountability committees as part of one annual accountability process.

(j) Upon adoption of the motion, the Clerk shall extract and consolidate the resolutions of Parliament arising from the three Committee reports and transmit them to Government for purposes of preparation of the Treasury Memorandum under section 51 of the Public Finance Management Act, Cap. 171.

(k) Government shall thereafter submit the Treasury Memorandum within the six months prescribed under section 51 of the Public Finance Management Act, indicating the action taken by the respective votes to implement the resolutions of Parliament.

(l) Upon receipt of the Treasury Memorandum, the Speaker shall refer it to the Auditor General for audit in accordance with Rule 230 of the Rules of Procedure and the National Audit Act, thereby enabling Parliament to establish the extent to which its recommendations have been implemented.

(m) This guidance shall apply prospectively and shall not affect reports of the accountability committees that are already under consideration by the Committees or scheduled for consideration by the House before the issuance of this guidance.

(n) For the avoidance of doubt, this guidance applies specifically to the Annual Report of the Auditor General submitted under Article 163(4) of

the Constitution and does not prevent Parliament and the accountability committees from separately considering special audits, value-for-money audits, forensic audits or other reports of the Auditor General submitted outside the ordinary annual audit process.

(o) The purpose of this guidance is not to limit the distinct mandate of any of the three accountability committees. Rather, it is to coordinate the exercise of those mandates so that the committees' scrutiny culminates in one coherent parliamentary accountability process and enables Parliament to discharge its constitutional obligation under Article 163(5) within the prescribed six-month period.

I so guide.



Jacob Marksons Oboth **(MP)**
SPEAKER OF PARLIAMENT