

PARLIAMENT OF UGANDA

**THE REPORT OF THE COMMITTEE ON BUDGET ON THE
SUPPLEMENTARY APPROPRIATION BILL, 2025**

**OFFICE OF THE CLERK
PARLIAMENT BUILDING
KAMPALA
UGANDA**

May 2025

1.0 INTRODUCTION

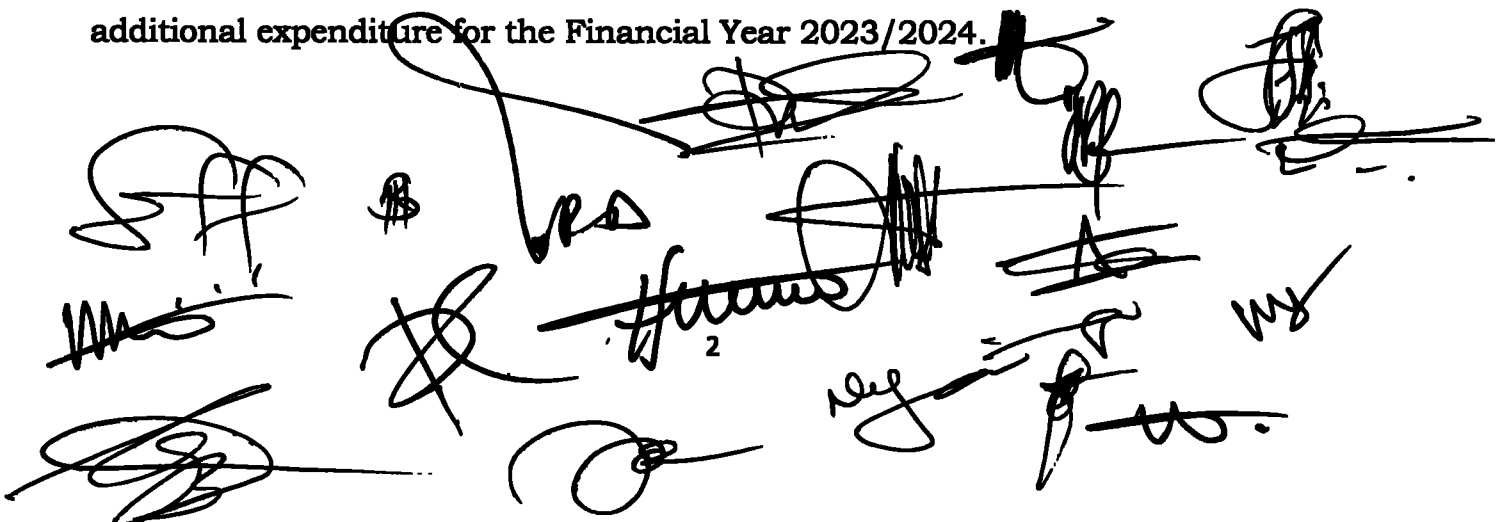
Rt. Hon. Speaker and Hon. Members, the Supplementary Appropriation Bill, 2025 was introduced in the House for first reading on 27th March, 2025, pursuant to Article 156 (3) of the Constitution of the Republic of Uganda, 1995. The Bill was referred to the Committee on Budget in accordance with Rule 160(3) of Rules of Procedure of the Parliament of Uganda

During the implementation of the Budget for the FY 2023/24, Government sought additional resources for various Votes to meet emerging expenditure requirements. In this regard, three Supplementary Schedules were laid before Parliament in accordance with the provisions of Article 156(2) of the Constitution of the Republic of Uganda, and Section 24 of the Public Finance Management Act, Cap 171. These Schedules were considered by the Budget Committee and subsequently approved by Parliament.

Rt. Hon. Speaker and Hon. Members, now permit me to present to you a report of the Committee on the Supplementary Appropriation Bill, 2025.

1.2 OBJECT OF THE BILL

The object of the Bill is to provide for supplementary appropriation out of the Consolidated Fund in accordance with article 156 (2 & 3) of the Constitution and Section 24 of the Public Finance Management Act, Cap 171, a sum of **four trillion, eight hundred and fifty-five billion, six hundred and sixty million, twenty-one thousand, seven hundred eighty-five shillings only** to meet additional expenditure for the Financial Year 2023/2024.



Article 156 (2) and (3) of the Constitution provide as follows:

(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 24 of the Public Finance Management Act, Cap171 provides as follows:

(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.

2.0 BACKGROUND

During the implementation of the Budget for the FY 2023/24, Government sought additional resources to meet its expenditure requirements, as follows;

On 30th November 2023, the Minister of Finance, Planning and Economic Development (MoFPED) laid before Parliament supplementary expenditure

estimates under Schedules No.1 for the FY 2023/24 amounting UGX 3,500.647 billion. Furthermore, on 17th April 2024, the Minister laid before Parliament supplementary expenditure estimates under Schedule No.2 for the FY 2023/24 amounting UGX 1,101.099 billion. In addition, on 16th May 2024 the Minister laid before Parliament, supplementary expenditure estimates under Schedule No.3 for the FY 2023/24 amounting to UGX 288.624 billion.

3.0 METHODOLOGY

The Committee held consultative meetings to ascertain consistency and accuracy of the Supplementary Appropriation Bill. 2025 estimates against the Resolutions of Parliament.

The Committee reviewed the following key documents:

- (a) the Supplementary Expenditure Schedules 1,2 and 3 as laid in the House;
- (b) the Resolutions of Parliament authorizing supplementary expenditure for the FY 2023/24-Resolutions dated 7th Dec, 2023, 2nd May 2024, 16th May and 2024 respectively.

4.0 COMMITTEE OBSERVATIONS AND RECOMMENDATIONS

4.1 Consistency in Recurrent Expenditures

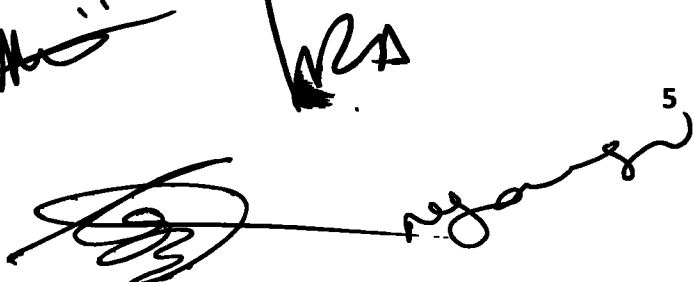

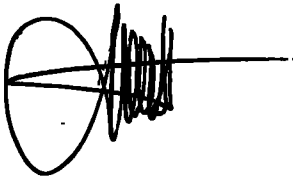
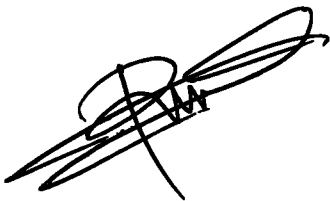
The Committee observed that the Supplementary Appropriation Bill 2025 recurrent expenditure figures were consistent with the Resolutions of Parliament on Supplementary expenditure schedules Nos 1,2 and 3 for the FY 2023/24.

4.2 Consistency in Development Expenditures

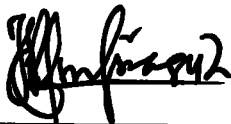
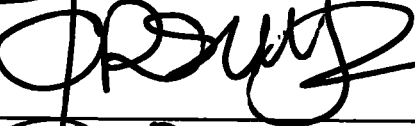






The Committee observed that the Supplementary Appropriation Bill 2025 Development figures were consistent with the Resolutions of Parliament on Supplementary expenditure schedules Nos1, 2 and 3 for FY2023/24.

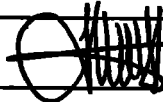



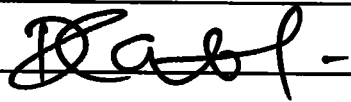


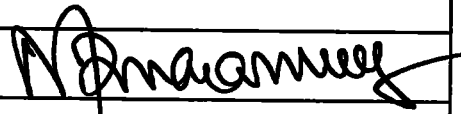
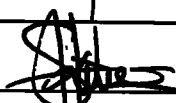

5.0 CONCLUSION





The Committee recommends that the Supplementary Appropriation Bill, 2025 be passed into law.



**MEMBERS OF THE COMMITTEE ON BUDGET ENDORSING THE REPORT
ON THE SUPPLEMENTARY APPROPRIATION BIL, 2025**

No.	Name	SIGNATURE
1.	Hon. Opolot Patrick Isiagi, Chairperson Budget	
2.	Hon. Achia Remigio, Deputy C/P Budget	
3.	Hon. Aleper Moses	
4.	Hon. Nyakikongoro Rosemary	
5.	Hon. Magogo Moses Hassim	
6.	Hon. Kabanda David	
7.	Hon. Okwir Samuel Odwee	
8.	Hon. Nayebele Sylvia	
9.	Hon. Tumwesigye Josephat	
10.	Hon. Ariko Herbert Edmund	
11.	Hon. Atim Agnes Apea	
12.	Hon. Katalihwa Donald Byabazaire	
13.	Hon. Bagiire Aggrey Henry	
14.	Hon. Bwiire Sanon Nadeeba	
15.	Hon. Keefa Kiwanuka	
16.	Hon. Ochai Maximus	
17.	Hon. Silwany Solomon	
18.	Hon. Orone Derrick	
19.	Hon. Ruhunda Alex	

20.	Hon. Isabirye Iddi	
21.	Hon. Osofu Morine	
22.	Hon. Katusiime Annet Mugisha	
23.	Hon. Ssemwanga Gyaviira	
24.	Hon. Lokii John Baptist	
25.	Hon. Ssentaayi Muhammad	
26.	Hon. Teira John	
27.	Hon. Nakut Faith Loru	
28.	Hon. Mwine Mpaka	
29.	Hon. Namukuta Brenda	
30.	Hon. Niringiyimana James R. Kaberuka	
31.	Hon. Ndamira Catherine	
32.	Hon. Ngompek Linos	
33.	Hon. Kateshumbwa Dickson	
34.	Hon. Kanushu Laura	
35.	Hon. Opolot Fred	
36.	Hon. Odoi Bernard Onen Mutusa	
37.	Hon. Agasha Juliet Bashiisha	
38.	Hon. Bukenya Michael Iga	
39.	Hon. Twalla Fadil	
40.	Hon. Omara Paul	
41.	Hon. Niwagaba Wilfred	
42.	Hon. Kangwagye Stephen Rwakanuma	
43.	Hon. Nyangweso Dennis	

44.	Hon. Kankunda Amos Kibwika	
45.	Hon. Arinaitwe Rwakajara	
46.	Hon. Aciro Paska Menya	
47.	Hon. Ojara Martin Mapenduzi	
48.	Hon. Musa Noah	
49.	Hon. Masaba Karim	
50.	Hon. Nambeshe John Baptist	
51.	Hon. Mpuuga Mathias	
52.	Hon. Ssemujju Ibrahim Nganda	
53.	Hon. Nsibambi Yusuf	
54.	Hon. Ekanya Geoffrey	
55.	Hon. Akol Anthony	
56.	Hon. Lulume Michael Bayiga	
57.	Hon. Akora Maxwell	
58.	Hon. Okot Santa	
59.	Hon. Matsiko Henry (Maj Gen)	