

**STATUTORY INSTRUMENTS SUPPLEMENT**

*to The Uganda Gazette No. 43, Volume CIX, dated 17th June, 2016*

Printed by UPPC, Entebbe, by Order of the Government.

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**S T A T U T O R Y I N S T R U M E N T S**

**2016 No. 42.**

**THE PUBLIC FINANCE MANAGEMENT REGULATIONS, 2016.**

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**ARRANGEMENT OF REGULATIONS**

*Regulation.*

**PART I—PRELIMINARY**

1. Title.
2. Application.
3. Interpretation.

**PART II—CHARTER FOR FISCAL RESPONSIBILITY**

4. Update of Charter for Fiscal Responsibility.
5. Deviations from objectives of Charter for Fiscal Responsibility.
6. Forecasts of macro economic development and fiscal prospects.

**PART III—BUDGET PREPARATION AND EXECUTION**

7. First budget call circular.
8. Budget Framework Paper.
9. Fiscal risks statement in Budget Framework Paper.
10. Second budget call circular.
11. Policy Statements.
12. Corrigenda.
13. Annual Budget.
14. Budget execution by Accounting Officers.
15. Reports on budget execution and expenditure commitments.

*Regulation.*

16. Virement.
17. Expiry of appropriation.
18. Supplementary expenditure.
19. Multi-year expenditure commitments.
20. The Contingencies Fund.

PART IV—PUBLIC DEBT

21. Authority to raise loans.
22. Authority to guarantee loans.
23. Reports on loans, grants and guarantees.

PART V—CLASSIFIED EXPENDITURE

24. Accounting records.
25. Annual financial statements and audit reports.

PART VI—CASH AND ASSET MANAGEMENT

26. Collection of revenue.
27. Bank account management.
28. Register of bank accounts.
29. Payment.
30. Vote Control Register.
31. Payments in advance.
32. Delegation of functions.
33. Missing vouchers.
34. Losses.
35. Authorisation of imprests
36. Accounting and book keeping

PART VII—GENERAL PROVISIONS

37. Board of Surveys.
38. Calendar of activities.
39. Revocation.

SCHEDULE

# S T A T U T O R Y I N S T R U M E N T S

## 2016 No. 42.

### **The Public Finance Management Regulations, 2016.**

*(Under section 81 of the Public Finance Management Act, 2015,  
Act No. 3 of 2015).*

IN EXERCISE of the powers conferred upon the Minister by section 81 of the Public Finance Management Act, 2015, these Regulations are made this 29th day of April, 2016.

#### PART I—PRELIMINARY

##### **1. Title.**

These Regulations may be cited as the Public Finance Management Regulations, 2016.

##### **2. Application.**

These Regulations shall apply to local governments where a regulation expressly states so.

##### **3. Interpretation.**

In these Regulations, unless the context otherwise requires “Act” means the Public Finance Management Act, 2015.

#### PART II—CHARTER FOR FISCAL RESPONSIBILITY

##### **4. Update of Charter for Fiscal Responsibility.**

(1) The Charter for Fiscal Responsibility shall be for a period of five financial years.

(2) The Minister may update the Charter for Fiscal Responsibility anytime before the expiration of the period to which the Charter relates.

(3) Where the Minister updates the Charter for Fiscal Responsibility, the Minister shall present to Parliament the updated Charter with—

- (a) confirmation that the updated Charter conforms to the requirements of sections 4(2)(d) and 5(1) of the Act;
- (b) the reasons that warranted an update of the Charter; and
- (c) an explanation showing how the updated Charter is to be implemented in the remaining period of the Charter.

**5. Deviations from objectives of Charter for Fiscal Responsibility.**

(1) Where the Minister intends to deviate from the objectives of the Charter for Fiscal Responsibility, the Minister shall seek the approval of Parliament.

(2) For the purposes of sub-regulation (1), the Minister shall table before Parliament—

- (a) the reasons for the deviation from the objectives of the Charter;
- (b) proof that the deviation is a result of a natural disaster, an unanticipated severe economic shock or any other unforeseen event that cannot be funded from the Contingencies Fund or other funding mechanisms provided in the Act or using prudent fiscal policy adjustment;
- (c) the expected duration of the deviation;
- (d) a plan to be used to address the deviation in the proceeding three financial years, the new policy measures, if any, that the Government intends to establish for the duration of the deviation, and an indication of how Government intends to revert to the objectives of the Charter of Fiscal Responsibility that were approved by Parliament; and
- (e) the revised medium term fiscal framework.

**6. Forecasts of macroeconomic development and fiscal prospects.**

(1) The Annual Budget shall be based on sound analysis and forecasts of the macroeconomic development and fiscal prospects which shall—

- (a) be based on Government decisions that may have a material impact on the medium term fiscal framework;
- (b) identify the major domestic and international assumptions that form the basis of the macroeconomic developments and fiscal prospects;
- (c) compare the macroeconomic and fiscal forecasts of Uganda to those of credible independent external bodies to which Uganda is a member;
- (d) compare the current and the previous macroeconomic and fiscal forecasts and provide an explanation for any differences; and
- (e) base revenue forecasts on key assumptions for tax base growth, tax policy measures and assumed efficiency gains in revenue collections.

(2) The forecasts of macroeconomic developments and fiscal prospects shall be prudent and realistic.

(3) Where the fiscal impact of the decisions in sub regulation (1) (a) is quantifiable with reasonable accuracy, the impact of the decisions shall be included in the projections in the Annual Budget.

### PART III—BUDGET PREPARATION AND EXECUTION

#### **7. First budget call circular.**

(1) The Secretary to the Treasury shall issue to the sectors the first budget call circular by the 15th of September of every financial year.

(2) The first budget call circular shall contain—

- (a) the preliminary ceilings of the projected expenditure of the Government for the preceding financial year; and
- (b) the budget strategy which shall include national priorities, policy and administrative guidelines for the preceding financial year.

## **8. Budget Framework Paper.**

(1) Each sector shall, based on the first budget call circular, prepare a Budget Framework Paper which shall include the projections of the expenditure of the sector for the current financial year and the next financial year, split into recurrent expenditure and investment expenditure.

(2) The sectors shall submit the Budget Framework Paper to the Minister by 15th November.

(3) The Minister shall prepare the Budget Framework Paper in the format prescribed in Schedule 3 of the Act.

(4) The Budget Framework Paper shall be based on the budget framework papers of the respective sectors submitted by the respective sectors.

(5) The Minister shall submit the Budget Framework Paper to Parliament, for approval, by 31st December.

## **9. Fiscal risks statement in Budget Framework Paper .**

(1) The Budget Framework Paper shall have a statement of the main sources of risk to the fiscal objectives of Government and a qualified estimation of the fiscal impact of these risks including—

- (a) an alternate fiscal framework based on realistic assumptions of key macroeconomic variables;
- (b) a statement of the individual sources of fiscal risks such as loans, guarantees, public private partnership arrangements, natural disasters or other contingent liabilities and an estimate of the likely fiscal impact of risks if they materialise;
- (c) the risks in public debt management, including the results of the annual debt sustainability analysis;
- (d) the institutional risks, such as data quality and capacity constraints; and

- (e) the risks from narrow or volatile revenue sources including natural resources and donor grants.

(2) The fiscal risks statement shall specify the strategy to be used to manage the fiscal risks.

(3) The fiscal risks statement shall, where possible, estimate the quantitative impact of the identified risks on the macroeconomic framework and the Annual Budget.

## **10. Second budget call circular.**

(1) The Secretary to the Treasury shall issue to the Accounting Officers the second budget call circular by the 15th of February of every financial year.

(2) The second budget call circular shall contain the ceilings of the expenditure of Government consistent with the Budget Framework Paper.

(3) The Accounting Officers shall, based on the second budget call circular, prepare annual budget estimates for the respective votes and the Secretary to the Treasury shall prepare the annual budget estimates based on the annual budget estimates of the votes.

(4) The Accounting Officers shall submit the annual budget estimates for the respective votes to the Secretary to the Treasury by 28th February of every financial year.

## **11. Policy Statements.**

(1) The policy statement of a vote shall contain the work plan, procurement plan and recruitment plan of the vote.

(2) The work plan of a vote shall indicate—

(a) the outputs of the vote for the financial year;

(b) the key performance indicators to be used to gauge the outputs;

- (c) the dates by which the activities are to be executed; and
- (d) the funds to be allocated to each activity.

(3) The work plan of a vote shall be the basis of the performance contract between the Secretary to the Treasury and the Accounting Officer of the vote.

(4) The procurement plan of a vote shall be prepared using the format prescribed by the Public Procurement and Disposal of Public Assets Act.

(5) The recruitment plan of a vote shall indicate the personnel to be recruited within the financial year to fill the vacancies in the approved staff structure of the vote and the funds necessary for the recruitment.

## **12. Corrigenda.**

(1) An Accounting Officer of a vote may, at any time before Parliament considers the estimates of the vote, make a correction of an error or omission made in the estimates submitted by the Accounting Officer to Parliament.

(2) An Accounting Officer who wishes to make a correction shall seek the approval of the Secretary to the Treasury by presenting an explanatory memorandum to the Secretary to the Treasury.

(3) A correction of an error or omission in the estimates shall—

- (a) be consistent with the medium term fiscal framework; and
- (b) not include significant reallocations or adjustments within the budget of the vote.

## **13. Annual Budget.**

For the purposes of preparing the Annual Budget, the Secretary to the Treasury shall prepare a medium term expenditure framework based on—



- (a) the projected receipts of taxes, non tax revenue, donations, grants and loans;
- (b) the projected expenditure on wages and salaries, non wages and other recurrent expenditures;
- (c) the projected expenditures on development and capital investments; and
- (d) the current public debt obligations including interest.

#### **14. Budget execution by Accounting Officers.**

(1) The Secretary to the Treasury shall issue the annual cash flow plan of Government which shall form the basis for the Accountant General to release funds to the votes.

(2) The Accountant General shall release funds to the votes every three months of a financial year and at any other time as the Secretary to the Treasury may determine.

(3) The release shall be by the 10th day of the first month of the period in subregulation (2).

(4) The Secretary to the Treasury may, based on the actual performance of the Annual Budget in the first and second periods of a financial year referred to in subregulation (2), revise the annual cash flow plan of Government.

(5) Where the annual cash flow of Government is revised under subregulation (4) the release of funds for the third and fourth periods of a financial year shall be based on the revised annual cash flow of Government.

(6) An Accounting Officer shall, based on the work plan of the vote and using an accounting warrant, indicate to the Secretary to the Treasury the activities and programmes for which the funds are to be released.

(7) An Accounting Officer may revise the work plan, procurement plan and recruitment plan of the vote and where an Accounting Officer revises a plan, the Accounting Officer shall justify the revision to the Secretary to the Treasury.

**15. Reports on budget execution and expenditure commitments.**

(1) An Accounting Officer shall for every three months of a financial year, submit to the Secretary to the Treasury—

- (a) a report on the expenditure commitments of the vote indicating the actual and forecast commitments and the cash position of the vote;
- (b) an assessment of the cash needs of the vote for a period of three months; and
- (c) a report on the activities of the vote and the execution of the budget of the vote.

(2) The report referred to in subregulation (1) shall be based on the annual cash flow plan issued by the Secretary to the Treasury and the funds released to the vote by the Accountant General.

(3) The reports required under subregulation (1) shall be submitted by the 21st day of the month following the end of the period of three months to which that report relates.

(4) The Secretary to the Treasury shall use the reports submitted under this regulation to monitor the execution of the budget by Government and by the votes.

(5) An Accounting officer shall, for the purposes of section 45(3) of the Act, submit an annual performance report of the vote to the Secretary to the treasury.

**16. Virement.**

(1) An Accounting Officer may request the Minister for approval to vary, within a vote, the amount of money allocated to the vote.

(2) An Accounting officer who makes a request for a virement, shall in the request—

- (a) identify the items on which the virement is to be charged and give reasons for charging those items;
- (b) show the amount of the funds to be varied and give reasons for the virement; and
- (c) identify the items for which the varied funds are to be used.

(3) A virement shall be authorized before release of funds under Regulation 14, to the vote that requests for the virement.

### **17. Expiry of appropriation.**

(1) A vote or a local government, that does not expend all the money appropriated to that vote or local government within the financial year for which it was appropriated, shall repay the unexpended balance of the money to the Consolidated Fund by the 31st of July of the preceding financial year.

(2) Where a local government does not utilize at least 60 per cent of the unconditional or equalisation grant within a financial year, the Minister shall, by the 30th of September, make a report to Parliament explaining the reasons for the non-utilization of the grant.

(3) For the purposes of this regulation “unexpended balances” includes the money that is committed.

### **18. Supplementary expenditure.**

(1) Where in respect of any financial year—

- (a) the amount appropriated by the Appropriation Act is insufficient, or a need for expenditure for a purpose for which no amount is appropriated by the Appropriation Act arises; or
- (b) money is expended for any purpose in excess of the amount appropriated for that purpose or for a purpose for which no amount was appropriated by the Appropriation Act,

a supplementary estimate, showing the amount required or spent, as the case may be, shall be laid before Parliament, and in the case of excess expenditure, within four months after the money is spent.

(2) An Accounting officer who intends to spend monies in accordance with subregulation (1) (b) shall, in writing, request the Minister for approval.

(3) The Minister may, upon request by an Accounting Officer in subregulation (2), approve a supplementary budget of up to 3 per cent of the total approved budget for the financial year.

(4) Where a supplementary estimate is approved by Parliament in accordance with subregulation (1), a Supplementary Appropriation Bill shall be introduced in 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.

(5) Parliament may approve a supplementary appropriation or the Minister may approve a supplementary budget, as the case may be, where the supplementary expenditure is unabsorbable, unavoidable and unforeseeable.

(6) For the purposes of this regulation—

- (a) “unabsorbable” means an expenditure that cannot be funded through virement;
- (b) “unavoidable” means an expenditure that cannot be postponed to the next financial year; and
- (c) “unforeseeable” does not include an expenditure that was foreseeable by the vote at the time of preparation of the budget of the vote or an expenditure that should have been included in the budget of the vote.

(7) Any expenditure which is in excess of the appropriated budget of a vote and which is not in accordance with this section shall be treated as loss of public funds as provided for under section 79 (1) of the Act.

## **19. Multi-year expenditure commitments.**

(1) An Accounting Officer who implements a project for more than one financial year shall, prior to the commencement of the project, demonstrate to the Minister that the financial commitments for implementing the project are within the Medium Term Expenditure Framework.

(2) A project that is to be implemented over a period of more than one financial year, shall have priority in the subsequent budgets of the vote, for the duration of the project.

(3) An Accounting Officer may implement a new project within the Medium Term Expenditure Framework where the financial multiyear commitments have been met.

## **20. The Contingencies Fund.**

(1) Where the Minister authorizes a withdrawal from the Contingencies Fund, the Accounting Officer of the vote that receives an advance from the Contingencies Fund shall—

- (a) not make a commitment beyond the authorised advance; and
- (b) refund the unexpended balances to the Contingencies Fund immediately after execution of the activity for which the funds were released.

(2) The Accounting Officer of the vote that receives an advance from the Contingencies Fund shall, within sixty days after execution of the activity for which funds were released or at the end of the financial year whichever is earlier, submit the accountability for the funds to the Accountant General and the Auditor General.

**21. Authority to raise loans.**

(1) Where the Minister seeks to raise a loan to finance a budget deficit or for the management of a monetary policy, the Minister shall authorize the Bank of Uganda to issue securities for this purpose and shall determine the gross volume of securities to be issued in a financial year and the cost of redemption of the loan, to be incurred in the financial year.

(2) Where the Minister raises a loan for on lending to an approved institution, the Minister shall enter into a lending agreement with the approved institution.

(3) The lending agreement shall indicate the terms of the loan agreement including the repayment terms and the risks and obligations of the approved institution and where necessary may provide that in case of default on payment, the Minister may withhold any moneys due to the approved institution, from Government.

**22. Authority to guarantee loans.**

(1) The Minister may guarantee the repayment of the principal money and the payment of interest and other charges on a loan of a state enterprise, local government council, an entity which is required to be audited by the Auditor General or a private sector entity where—

- (a) the state enterprise, local government council, entity which is required to be audited by the Auditor General, or a private sector entity, as the case may be, demonstrates that the project for which the loan is sought cannot be financed without a guarantee;
- (b) the state enterprise, local government council, entity which is required to be audited by the Auditor General, or a private sector entity, as the case may be, has the financial ability to repay the loan; and
- (c) the project for which the guarantee is sought is consistent with the requirements of the National Development Plan.

(2) The state enterprise, local government council, entity which is required to be audited by the Auditor General, or a private sector entity which seeks a guarantee, shall provide the Minister with the draft loan agreement, the draft financing agreement, the disbursement schedule and the repayment plan.

(3) The Minister shall review the draft loan agreement, the draft financing agreement, the disbursement schedule and the repayment plan in sub regulation (2) and shall, in writing, communicate his or her decision to the state enterprise, local government council, entity which is required to be audited by the Auditor General, or a private sector entity which seeks a guarantee.

(4) The state enterprise, local government council, entity which is required to be audited by the Auditor General, or a private sector entity whose loan is guaranteed shall—

- (a) provide the Minister with the plan for the recovery of the loan, in case the guarantee is called off;
- (b) where required, seek the approval of the Minister, prior to amendment of the loan agreement; and
- (c) every three months for the duration of the loan agreement, submit to the Minister a report on the status of repayment of the loan.

### **23. Reports on loans, grants and guarantees.**

The report by the Minister to Parliament on the loans, grants, guarantees and the management of the public debt and other financial obligations of Government, shall include—

- (a) the outstanding loans and guarantees of Government;
- (b) an analysis of how the loans are to be sustained;
- (c) the contingent associated with the loans;
- (d) the amount of financing received as grants ;
- (e) the financial and physical performance of the grants; and

- (f) the details on the guarantees that are called and recovered including the amounts of the guarantees.

#### PART V—CLASSIFIED EXPENDITURE

##### **24. Accounting records.**

An Accounting Officer of a vote whose money is appropriated for classified expenditure shall cause to be maintained by the vote—

- (a) a cashbook;
- (b) a general ledger and subsidiary ledgers;
- (c) a vote control register;
- (d) an assets register;
- (e) a stores record;
- (f) vouchers and their supporting documents; and
- (g) any other record that the Accountant General may, from time to time determine, .

##### **25. Annual financial statements and audit reports.**

The Accounting Officer of a vote whose money is appropriated for classified expenditure shall prepare and submit to the Minister, the Accountant General and the Auditor General, in the format prescribed by the Accountant General, the annual financial statements for the classified expenditure.

#### PART V—CASH AND ASSET MANAGEMENT

##### **26. Collection of revenue.**

(1) A vote, state enterprise or public corporation that is authorised to collect or receive revenue that is to paid into and forms part of the Consolidated Fund shall, for every three months, submit a report to the Secretary to the Treasury on the revenue collected and where the vote, state enterprise or public corporation is not able to collect the projected revenue, indicate in the report the reasons for the failure to collect the projected revenue.



(2) A public officer who receives revenue that is to be paid into and forms part of the Consolidated Fund shall remit the revenue to the Consolidated Fund in the currency in which it is paid.

(3) Where revenue is paid using a cheque, the vote, state enterprise or public corporation that receives the revenue shall not acknowledge receipt of the revenue until the cheque is honoured by the bank of the vote, state enterprise or public corporation.

(4) A person who pays revenue in excess of the amount due or who is entitled to a refund on the fulfillment of the conditions of payment of the revenue, shall for purposes of seeking a refund of the revenue paid, apply in writing to the relevant Accounting Officer.

(5) The Accountant General shall issue instructions for the refund of revenue under sub regulation (4).

## **27. Bank account management.**

(1) An Accounting Officer of a vote shall reconcile the bank accounts of the vote on a monthly basis.

(2) Notwithstanding sub regulation (1), an Accounting Officer shall reconcile the bank accounts of the vote at such intervals as may be determined by the Accountant General.

(3) An Accounting Officer shall on a monthly basis, prepare and record a bank reconciliation statement, in such manner as may be determined by the Accountant General.

## **28. Register of bank accounts.**

(1) An Accounting Officer shall maintain a register of the bank accounts of the vote.

(2) An Accounting Officer shall inform the Accountant General of any change in the register of the bank accounts of the vote.

(3) An Accounting Officer shall within two months after the end of a financial year, submit to the Accountant General and the Auditor General, with the annual financial statements, the register of the bank accounts of the vote.

(4) The Accountant General shall maintain a register of the bank accounts of all the votes.

(5) The Accountant General shall within three months after the end of a financial year, submit, with the consolidated annual financial statements, the register of the bank accounts of all the votes, to the Minister and the Auditor General.

## **29. Payment.**

(1) All payments of public moneys shall be vouched on payment vouchers, electronic or otherwise, prescribed by the Accountant General.

(2) An Accounting Officer may designate in writing, a public officer to sign payment vouchers on his or her behalf, and prescribe the financial limits and other conditions within which the authority may be exercised.

(3) Where an Accounting Officer designates a public officer to sign payment vouchers on his or her behalf the Accounting officer shall notify the Accountant General and the Auditor General—

- (a) the public officer to whom the designation is made and the specimen signature of that public officer; and
- (b) the financial limits within which the public officer may exercise authority.

(4) The Accounting officer shall inform the Accountant General and the Auditor General when the authority of the public officer designated to sign payment vouchers is withdrawn.

(5) Where an unauthorised or irregular payment is made in consequence of an incorrect certificate, the public officer who signed the certificate shall be required to explain the circumstances that led to the error, and if found to have been negligent, he or she shall be held responsible.

(6) For purposes of subregulation (5) “certificate” refers to a certificate which forms the basis of paying a person for the value of work certified to have been done or services certified to have been performed by that person.

(7) All payments due on vouchers shall be made as soon as possible to the persons entitled to receive them.

### **30. Vote Control Register.**

An Accounting Officer shall keep a Vote Control Register in a format prescribed by the Accountant General, showing, separately, each estimate for which he or she is responsible.

### **31. Payments in advance.**

Except in the case of a payment in advance duly authorised under section 32(3) (d) of the Act, money shall not be paid to any person other than the amount due for the value of work certified to have been done or services certified to have been performed by that person.

### **32. Delegation of functions.**

(1) An Accounting Officer may delegate to a public officer under the control of the Accounting Officer, the function of payment of funds.

(2) Where the Accounting Officer delegates the function of payment, the Accounting Officer shall in writing notify the Accountant General —

- (a) of the public officer to whom the delegation is made and the specimen signature of that public officer; and
- (b) of the directives of the delegation including the financial limit of the delegated powers and the duration of the delegation.

### **33. Missing vouchers.**

(1) Where a voucher against which payment is made is lost, misplaced or inadvertently destroyed, the Accounting Officer of the vote that makes the payment shall notify the Secretary to the Treasury.

(2) Where after due enquiry, the Secretary to the Treasury is satisfied as to the circumstances of the loss, mislaying or destruction of the voucher and that payment was properly and correctly made, the Secretary to the Treasury may recommend to the Minister to authorise the payment to stand charged in the accounts.

(3) Where the Secretary to the Treasury is not satisfied as to the circumstances of the loss, mislaying or destruction of the voucher, he or she shall recommend to the Minister the appropriate remedy to be taken.

(4) For the purposes of this regulation, a payment voucher which is incomplete due to the unavailability of the necessary supporting documents, shall be regarded as a missing voucher.

### **34. Losses.**

(1) An accounting officer who incurs losses in a financial year shall, within thirty days after the end of the financial year, inform the Accountant General of the losses incurred in that financial year.

(2) The Accountant General shall keep a register of the losses and shall prepare a statement of the losses for submission to the Auditor General as part of the consolidated annual financial statement for a financial year.

(3) An Accounting Officer shall maintain a register of losses incurred and the register shall indicate the nature of the loss and action taken against the person responsible for incurring the loss.

### **35. Authorisation of imprests.**

(1) The Accountant General shall, under the warrant for expenditure for paying money for advances issued to him or her by the Minister, issue imprest warrants to Accounting Officers who require cash to be readily available to meet immediate payments for authorised expenditure.

(2) Imprest warrants shall be issued for standing imprest to be used for payments during a financial year and temporary imprest or advances to be issued to public officers, for specific purposes.

(3) An Accounting Officer who requires imprest shall make a request in writing to the Accountant General, for an imprest warrant—

- (a) in the case of standing imprests, at least 14 days before the beginning of the financial year for which the imprest is required; and
- (b) in the case of temporary imprests or advances, at least seven days before the imprest or advance is required.

(4) An Accounting Officer shall not hold imprest unless the Accounting Officer is authorized to do so by an imprest warrant issued by the Accountant General.

### **36. Accounting and book keeping.**

(1) An Accounting Officer shall keep and maintain proper books of accounts in which the Accounting Officer shall cause to be entered the actual receipts and expenditures of the vote in a financial year.

(2) The Accountant General may determine the other records that an Accounting office may enter in the books of accounts.

(3) The appropriation shall form the basis of the accounts for the financial year to which they relate and the analysis and classification of the accounts of revenue and expenditure shall accord with the appropriation.

(4) An entry in the books of accounts shall be supported by a voucher and other approved documents containing the particulars of the item to which it relates.

(5) The receipts and expenditures or a record determined by the Accountant General in sub regulation (2) may be stored electronically and where they are stored or recorded electronically, the receipts and expenditure or the record shall be capable of being produced in printed form, where required.

**37. Board of Survey.**

(1) In accordance with the requirements of the Act, the Secretary to the Treasury shall appoint the Board of Survey for the Accountant General and the Accountant General, shall appoint the Board of Survey for the other votes.

(2) A Board of Survey shall conduct a survey of the assets of the Accountant General or the vote, as the case may be, by undertaking a physical inspection of the assets, stores, cash, bank balances and books of accounts of the vote.

(3) A Board of Survey shall conduct the survey within two months after the close of a financial year and shall submit a report of the survey to the Secretary to the Treasury or the Accountant General, as the case may be, within two months after the survey.

(4) The Secretary to the Treasury or the Accountant General, as the case may be, may, after due consideration of the report of the Board of Survey direct the Accountant General or an Accounting Officer, as the case may be, to implement the recommendations of the Board of Survey, as the Accountant General may specify.

**38. Calendar of activities.**

The activity specified in the first column of the Schedule shall be implemented by the corresponding date specified in the second column of the Schedule.

**39. Revocation.**

(1) The Public Finance and Accountability Regulations, 2003 are revoked.

(2) The Public Finance and Accountability (Classified Expenditure) Regulations, 2003 are revoked.

(3) The Public Finance and Accountability (Contingencies Fund) Regulations, 2008 are revoked.

## SCHEDULE

*Regulation 36*

ACTIVITY	Due date
1. Submission of annual budget performance reports by sectors to the Ministry.	31st July
2. Preparation of a macroeconomic framework and for the proceeding financial year with detailed underlying assumptions.	6th September
3. Issuance of the first budget call circular.	15th September
4. Submission of sector budget framework papers by sectors to the Minister.	15th November
5. Submission to Parliament of the Budget Framework Paper by the Minister.	31st December
6. Submission by the votes of semi-annual performance reports to the Minister	31st January
7. Approval of the Budget Framework Paper by Parliament.	1st February
8. Publication of the Budget Framework Paper on the website of the Ministry.	Within 30 Days after Parliamentary approval
9. Issuance of the second budget call circular.	15th February
10. Submission of half-year financial statements by Accounting Officers to the Accountant General.	15th February
11. Preparation of a revised macroeconomic framework and with detailed underlying assumptions.	25th February
12. Submission of reports on the fiscal performance by the Minister to Parliament.	28th February and 31st October
13. Submission of the final budget estimates by the votes and state enterprises to the Ministry.	28th February
14. Submission of the half-year financial statements by the Accountant General to the Secretary to the Treasury.	15th March
15. Submission of ministerial policy statements to Parliament.	15th March
16. Submission of draft budget estimates and ministerial policy statements to Parliament.	1st April
17. Approval of annual internal audit workplan by the Audit Committee.	1st April

18. Consideration and approval of the Appropriation Bill, other budget bills and the Annual Budget by Parliament.	31st May
19. Designation and appointment of Accounting Officers.	10th June
20. Issuance of Grant of Credit by the Auditor General.	30th June
21. Issuance of the Budget Execution Circular.	30th June
22. Effective date of Annual Budget.	1st July of every financial year
23. Publication of the approved Annual Budget estimates by the Minister.	1st July of every financial
24. Repayment of unexpended balance of a financial year into the Consolidated Fund.	31st July of the following financial year
25. Submission of the annual budget performance reports by the votes to the Ministry.	31st July of the following financial year
26. Submission of the report on the fiscal performance by the Minister to Parliament.	31st August of the following financial year
27. Submission of the accounts of the votes to the Accountant General.	31st August of the following year
28. Submission of the consolidated accounts of Government by the Accountant General to the Minister and the Auditor General.	30th September of the following financial year
29. Submission of Charter for Fiscal Responsibility to Parliament	within 30 days of commencement of the first session of Parliament
30. Publication of Charter of Fiscal Responsibility	within 30 days after Parliamentary approval
31. Submission of the report on deviation from the Charter of Fiscal Responsibility to Parliament	within 30 Days after deviation
32. Publication of the report on deviation from the Charter of Fiscal Responsibility	within 30 days after Parliamentary approval.

**MATIA KASAIJA,**  
*Minister of Finance, Planning and Economic Development.*