

**ACTS SUPPLEMENT**

*to The Uganda Gazette No. 11 Volume CVIII dated 6th March, 2015.*

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

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**Act 3**                      *Public Finance Management Act*                      **2015**

**THE PUBLIC FINANCE MANAGEMENT ACT, 2015.**

**ARRANGEMENT OF SECTIONS**

*Section*

**PART I—PRELIMINARY.**

1. Commencement.
2. Purpose of Act.
3. Interpretation.

**PART II—MACROECONOMIC AND FISCAL POLICIES.**

4. Development of fiscal policy.
5. Charter for Fiscal Responsibility.
6. Cabinet to adhere to the Principles of Fiscal policy.
7. Deviations from objectives of the Charter for Fiscal Responsibility.
8. Tax and revenue bills.
9. Budget Framework Paper.
10. Establishment of Treasury.
11. Appointment and functions of the Secretary to the Treasury.
12. Parliament to analyse policy issues.

**PART III—BUDGET PREPARATION, APPROVAL AND MANAGEMENT.**

13. Annual Budget.
14. Approval of annual budget by Parliament.
15. Commitment of approved budget.
16. Report on expenditure commitments.
17. Expiry of appropriations.
18. Reporting on fiscal performance.
19. Publication of Pre and Post-Election Economic and Fiscal Reports by the Minister.
20. Reallocation of funds from a vote.