

CSBAG BUDGET NEWS



Treasury Memorandum Key to Accountability as Audit Findings Expose Public Finance Gaps



Source (storyteller.travel)

The Civil Society Budget Advocacy Group (CSBAG), in partnership with the Office of the Auditor General (OAG), has called for renewed focus on the Treasury Memorandum as a critical but often underutilized tool in advancing transparency, accountability, and good governance in Uganda's public financial management.

This appeal follows the regional dissemination of the **Auditor General's FY2023/24 Report** in Karamoja and West Nile, where glaring irregularities were highlighted. These included UGX 13 billion in unaccounted-for funds, UGX 72 billion in overstated expenses, underutilized road maintenance grants, inflated school enrollment figures that led to underfunding of capitation grants, and mismanagement of funds under the Parish Development Model (PDM) and Emyooga programs.

While these findings raise serious concerns about efficiency and accountability at local government levels, the solution lies in more than just pointing out problems. The Treasury Memorandum plays a pivotal role in ensuring these issues are addressed with action.

The Treasury Memorandum is a formal, legally mandated document prepared by the Ministry of Finance, Planning and Economic Development (MoFPED) and submitted to Parliament within six months of the Auditor General's report. It details the actions various government ministries, departments, and agencies intend to take in response to each audit recommendation. It includes timelines, responsible officers, and strategies for corrective measures.

Additionally, the Treasury Memorandum is more than a bureaucratic obligation—it is the bridge between audit findings and accountability reforms. It provides the Public Accounts Committee (PAC), Inspectorate of Government, civil society, and the wider public with a structured framework to track government progress on fixing identified issues.

"The Auditor General's report should not end with

dissemination. Stakeholders must familiarize themselves with the Treasury Memorandum because it outlines the government's plan of action," emphasized CSBAG Board Vice Chairperson Richard Mugisha during the Karamoja engagement.

To close the loop, citizens, Civil Society Organizations, local leaders, and oversight bodies must work together to demand updates on the status of these commitments. In the past, a lack of follow-through has resulted in recurring audit issues that waste public resources and erode trust.

For the Treasury Memorandum to deliver its intended impact, there must be greater public awareness, transparency in implementation, and regular reporting on progress. Parliament, through its Public Accounts Committees, should consistently publish follow-up reviews on the memorandum's commitments.

Additionally, local governments should integrate Treasury Memorandum actions into their planning and budgeting processes, while CSOs and the media can play a watchdog role by tracking what actions have been taken versus those still pending. Without coordinated pressure and monitoring, the document risks becoming a shelved report rather than a working accountability tool.

CSBAG urges all stakeholders—from district leaders to community-based organisations, media, and citizens—to take a keen interest in the Treasury Memorandum. Read it, understand it, and ask the right questions to ensure key development and advance fiscal accountability.

Together, let's ensure audit recommendations translate into real reforms. Accountability begins where commitment meets follow-through.

CSBAG IN THE NEWS

1. AUDITOR GENERAL FLAGS WEAK FINANCIAL CONTROLS ACROSS WEST NILE. Read More: <https://www.radiopacis.org/en/news/-1198>

2. AUDITOR GENERAL UNCOVERS PUPIL INFLATION IN WEST NILE UPE GRANT SCANDAL. Read More: <https://www.ugandaradionetwork.net/story/auditor-general-uncovers-pupil-inflation-in-west-nile-upe-grant-scandal>



#GOVERNANCE

This week we held our 2025 General Meeting. The key highlights included recognizing our members in different categories for their continuous contributions to advocacy efforts and membership. The awarded members include; Food Rights Alliance, Kanugu Community Efforts For Rural Transformation (KACOERT), World Vision Uganda, Advocates Coalition For Development and Environment (ACODE), Southern and Eastern Africa Trade Information and Negotiation Institute (SEATINI), Participatory Ecological Land Use Management (PELUM) Uganda, Mr. Feni Twaib of West Nile Regional Civil Society Network (WECISNET) and Dr. Daniel Lukwago

"The Auditor General's report revealed overstatement of expenses by UGX 72 billion and unaccounted funds amounting to UGX 13 billion—figures that underscore the need for government entities to take audit recommendations seriously and act on them through the Treasury Memorandum," said Senior Auditor Erasmus Akankwasa during the Karamoja regional engagement.

SOURCE: CSBAG