

Open Budget Survey 2021

Questionnaire

Uganda

May 2022

Country Questionnaire: Uganda

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2020/21 FY 2021/22

Source:

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202020-21_0.pdf

Comment:

The PBS for FY 2021/22 is publicly available on the Ministry of Finance website.

Peer Reviewer

Opinion: Agree

Comments: The Pre-Budget Statement (PBS) in Uganda is equivalent to the National Budget Framework Paper (NBFP). This is available online on the budget website www.budget.go.ug. Hard copies are also available, although these are limited in number and given to only key government officials, donors, civil society organisations and representatives of the media. The NBFP is voluminous, which is pretty expensive to make available many hard copies

Government Reviewer

Opinion: Agree

Comments: Although I agree with the Researcher's response. The Researcher's comment is incorrect. It should be "The PBS for FY 2020/21", publicly available on both the Ministry of Finance Budget website

IBP Comment

IBP agrees.

PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:

a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

Source:

Public Finance Management Act 2015, Section 9(sub-sections 5)and section 13(3)

Available online at:

https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf

Comment:

According to Section 9(5) of the Public Finance and Management Act (PFMA) 2015, The National Budget Framework Paper (NBFP) be submitted to Parliament by 31st December of the proceeding financial year. This document was submitted to Parliament in December 2020 and uploaded on the ministry of finance website in January 2021. It is presented to the Parliament by the 31st of March each year, prior to the finalization of the Annual Budget. Therefore, the NBFP was availed to the public (online) at least 4 months in advance of the budget year, hence, the NBFP

Section 13(3) stipulates that: the Minister, shall on behalf of the President, present the proposed annual budget of a financial year to Parliament by the 1st of April of the preceding financial year. therefore, the NBFP is made available to the public at least one month before the Executives Budget Proposal is introduced to the legislature

Peer Reviewer

Opinion: Agree

Comments: The NBFP for the FY 2020/2021 was submitted to Parliament before the 31st December of 2019 and uploaded on the budget website, www.budget.go.ug in January 2020

Government Reviewer

Opinion: Agree

IBP Comment

IBP agrees.

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

30/01/2020

Source:

1. NATIONAL BUDGET FRAMEWORK PAPER FY 2020/21 – FY 2024/25 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT
DECEMBER 2019

Available online at :

https://budget.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202020-21_0.pdf

Comment:

Document publicly available online

Peer Reviewer

Opinion: Agree

Comments: Yes, the document was posted on the budget website in January 2020

Government Reviewer

Opinion: Agree

IBP Comment

The document properties section of the cited document shows the date of creation as January 30, 2020.

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

It is the date indicated on the Final document

Source:

NATIONAL BUDGET FRAMEWORK PAPER FY 2020/21 – FY 2024/25
PRODUCED BY MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT, DECEMBER 2019

Available online at"

https://budget.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202020-21_0.pdf

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: While it is the date indicated on the PBS, the document was published online in January 2020

Government Reviewer

Opinion: Agree

Comments: The final PBS indicates December, 2019

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202020-21_0.pdf

Source:

1. NATIONAL BUDGET FRAMEWORK PAPER FY 2020/21 – FY 2024/25 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT
DECEMBER 2020

Available online at :

https://budget.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202020-21_0.pdf

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

N/A

Comment:

Document is not uploaded in a machine readable format

Peer Reviewer

Opinion: Agree

Comments: Yes, the document is not published in a machine-readable format. Plans are underway to start having sections of the PBS (just like other budget documents) published in machine readable format

Government Reviewer

Opinion: Agree

Comments: The Document is entirely PDF which is a non-machine readable format.

PBS-6a. If the PBS is not publicly available, is it still produced?

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The Uganda PBS is published and it is publicly available.

Government Reviewer

Opinion: Agree

Comments: This question is not applicable since the PBS is made available to the Public online

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer
Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2021 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2020/21."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

NATIONAL BUDGET FRAMEWORK PAPER FY 2020/21 – FY 2024/25 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT DECEMBER 2019

Source:

1. NATIONAL BUDGET FRAMEWORK PAPER FY 2020/21 – FY 2024/25 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT DECEMBER 2019

Available online at :

https://budget.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202020-21_0.pdf

Comment:

Document publicly available online

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Although I agree with the Researcher, The name of the document should read "December 2019" NOT December 2020 i.e NATIONAL BUDGET FRAMEWORK PAPER FY 2020/21 – FY 2024/25 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT DECEMBER 2019

IBP Comment

IBP agrees with the Government Reviewer. It should be December 2019. The correction has been made.

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: It is true, there is no "citizen version" of the PBS. The country only produces a "citizen version" of the enacted budget, passed by Parliament

Government Reviewer
Opinion: Agree

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2020/21

Source:
DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT)
FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021
Available online at: <https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21.pdf>

Comment:
Document publicly available online

Peer Reviewer

Opinion: Agree

Comments: The Executive Budget Proposal in Uganda correspond to the country's Draft Estimates of Revenue and Expenditure (Recurrent and Development). Its published online. A few hard copies are produced. It is a voluminous document and thus pretty expensive to produce many hard copies.

Government Reviewer

Opinion: Agree

IBP Comment

I agree with the response. I have put the correct web link.

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
31/03/2020

Source:
<http://parliamentwatch.ug/wp-content/uploads/2020/08/Submission-of-the-Corrigenda-to-the-Draft-Budget-Estimates-for-FY-202021.pdf>

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT)
FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021
Available online at :
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21.pdf>

Comment:
The Budget Proposal was tabled in Parliament for approval on 31st March 2020

Peer Reviewer

Opinion: Agree

Comments: The Draft Estimates are submitted to Parliament for discussion and by law, must be approved by 31st of May

Government Reviewer
Opinion: Agree

EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21.pdf>

Comment:

The EBP was made publicly available online on 25th March 2020, which is at least three months in advance of the budget year, and in advance of the budget being approved by the legislature

Peer Reviewer

Opinion: Agree

Comments: The Draft Estimates are published online. Parliament debates and must be approved by 31st May

Government Reviewer

Opinion: Agree

IBP Comment

IBP agrees with the response.

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:
25/03/2020

Source:
DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021
Available online at:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21.pdf>

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
This is the date when the this document was uploaded on the website of Ministry of Finance website

Source:
DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021
Available online at:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21.pdf>

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: I agree with the Researcher that the EBP was uploaded on the 25/03/2020 on the Ministry of Finance Budget website. However, the attached link is for Sub-national level, instead of National level Below is the correct link for the document described above, available at:
https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21_compressed.pdf

IBP Comment
IBP and the researcher agree with the citation suggested by the Peer Reviewer and it has been modified accordingly.

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21.pdf>

Source:
DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021
Available online at:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21.pdf>

Comment:
Document publicly available online

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.

Answer:
c. No

Source:
DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021Draft
Available online at:
<https://www.budget.go.ug/dataportal>

Comment:
Numerical data is not available in a machine-readable format for the budget year that is our concern.

Peer Reviewer
Opinion: Agree
Comments: No, the data is not available in machine readable format. However, efforts are underway to make data available in machine readable formats

Government Reviewer
Opinion: Agree

IBP Comment
IBP agrees to the response.

EBP-6a. If the EBP is not publicly available, is it still produced?

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21.pdf>

Comment:

Document publicly available online

Peer Reviewer

Opinion: Agree

Comments: Uganda's EBP is publicly available online, and a few hard copies are produced and distributed.

Government Reviewer

Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer:

N/A

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: N/A

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2020-21, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021 DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21.pdf>

Comment:

Document publicly available online

Peer Reviewer

Opinion: Agree

Comments: The Draft Estimates of Revenue and Expenditure produced - Volume I and Volume II for Central Government Votes and Local Government Votes respectively. Volume III for State Enterprises and Public Corporations is also produced

Government Reviewer

Opinion: Agree

EBP-8. Is there a "citizens version" of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

N/A

Comment:

There is no Citizens Budget for EBP.

Peer Reviewer

Opinion: Agree

Comments: There is no "Citizen Version" of the Draft Estimates.

Government Reviewer

Opinion: Agree

Comments: No Citizen's version of the EBP is produced

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2020/21

Source:
3. APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21
VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021
Available online at:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Programme%20Budget%20Estimates%20FY%202020-21.pdf>

Comment:
N/A

Peer Reviewer

Opinion: Agree

Comments: Approved Estimates of Revenue and Expenditure (Recurrent and Development) produced and available in 3 volumes - Volume I for Central Government Votes, Volume II for Local Government Votes and Volume III for State Enterprises and Public Corporations

Government Reviewer

Opinion: Agree

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
24/04/2020

Source:
Media reports available online at:
1. <https://www.parliament.go.ug/news/4612/parliament-passes-shs45-trillion-budget>
2. <https://www.ceo.co.ug/uganda-parliament-passes-ugx45-5-trillion-budget-for-fy-2020-2021/>

Comment:
The National Budget was approved by Parliament on the 24th April 2020

Peer Reviewer

Opinion: Agree

Comments: Parliament of Uganda, sitting on April 24th 2020, passed the Appropriation Bill 2020, approving UGX45.5 trillion budget for the Financial Year- 2020/2021.

Government Reviewer

Opinion: Agree

IBP Comment

IBP and the researcher agree about the date (24th April 2020) of enactment of EB suggested by the Peer Reviewer and it has been changed accordingly.

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies.

Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

d. The EB is not released to the public, or is released more than three months after the budget has been enacted

Source:

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21
VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Programme%20Budget%20Estimates%20FY%202020-21.pdf>

Comment:

The Enacted budget was made publicly available on 10th August 2020, which is 2.5 months after the official date of approval of the budget (i.e., 31st May) and 108 days (i.e., more than 3 months) after the approval of the budget, which was approved over 1 month earlier (i.e., 24th April 2020) than the required time in law.

Peer Reviewer

Opinion: Agree

Comments: Delays in publishing the Approved Estimates, in part because of the Covid pandemic situation at the time. The country was in lockdown.

Government Reviewer

Opinion: Agree

IBP Comment

EB is approved on 24/04/2020 and released to the public on 10/08/2020, therefore the EB is considered published late (more than three months after approval).

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

10/08/2020

Source:

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21
VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Programme%20Budget%20Estimates%20FY%202020-21.pdf>

Comment:

The document was published on 10 August 2020

Peer Reviewer

Opinion: Agree

Comments: It was posted on the budget website on 15th August 2020

Government Reviewer

Opinion: Agree

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

This is the date when the document was uploaded on the Ministry of Finance website

Source:

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21
VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Programme%20Budget%20Estimates%20FY%202020-21.pdf>

Comment:

Document publicly available online

Peer Reviewer

Opinion: Agree

Comments: It was posted on the budget website on 15th August 2020

Government Reviewer

Opinion: Agree

EB-4. If the EB is published, what is the URL or weblink of the EB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Programme%20Budget%20Estimates%20FY%202020-21.pdf>

Source:

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21
VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Programme%20Budget%20Estimates%20FY%202020-21.pdf>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: All the three volumes of the Approved Estimates are publicly available. Volume I for Central Government, Volume II for LGs and Volume III for State Enterprises and Public Corporations

Government Reviewer

Opinion: Agree

IBP Comment

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Programme%20Budget%20Estimates%20FY%202020-21.pdf>

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20FY%202020-21.pdf>

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%2C%20Local%20Governments%20FY%202020-21.pdf> <https://budget.go.ug/sites/default/files/National%20Budget%20docs/Budget%20Estimates%2C%20Parastals%20FY%202020-21.pdf>

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine->

[readable/](#)

Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21
VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Available online at:

<https://www.budget.go.ug/dataportal>

Comment:

Document available in a machine readable form/version

Peer Reviewer

Opinion: Agree

Comments: Yes the Approved Estimates are available in machine readable format for volume I (Central Government Votes) and Volume II (LG Votes).
Volume III of the State Enterprises and Public Corporations are not available in machine readable format

Government Reviewer

Opinion: Agree

EB-6a. If the EB is not publicly available, is it still produced?

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21
VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20Vol.%201%20FY%202020-21.pdf>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The country's EB is made publicly available

Government Reviewer

Opinion: Agree

Comments: This question is not applicable since the EB is made publicly available to the citizens

IBP Comment

EB is approved on 24/04/2020 and released to the public on 10/08/2020, therefore the EB is considered published late (more than three months after approval).

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021, PRODUCED BY THE MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Source:

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20Vol.%201%20FY%202020-21.pdf>

Comment:

N/A

Peer Reviewer
Opinion: Agree

Comments: There are 3 volumes. I for Central Government Votes, II for LG Votes and III for State Enterprises and Public Corporations.

Government Reviewer
Opinion: Agree

EB-8. Is there a "citizens version" of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to

expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:
a. Yes

Source:
Citizens Guide to the Budget FY 2020/21
Produced By Ministry of Finance, Planning and Economic Development
Available online at:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/The%20Citizen%27s%20Guide%20To%20The%20Budget%20FY%202020-21.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Yes a "Citizen Version" referred to in Uganda as "Citizen Guide" is produced and published online. Some hard copies too are published. A copy of the Citizen Guide is also published in the major local newspapers. Efforts are being made by some sections of civil society organizations to translate the Citizen Guide into local languages

Government Reviewer

Opinion: Agree

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:
FY 2020/21

Source:
Citizens Guide to the Budget FY 2020/21
Produced By Ministry of Finance, Planning and Economic Development
Available online at:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/The%20Citizen%27s%20Guide%20To%20The%20Budget%20FY%202020-21.pdf>

Comment:
N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:

e. Not applicable (the document is publicly available)

Source:

Citizens Guide to the Budget FY 2020/21

Produced By Ministry of Finance, Planning and Economic Development

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/The%20Citizen%27s%20Guide%20To%20The%20Budget%20FY%202020-21.pdf>

Comment:

The document is available online

Peer Reviewer

Opinion: Agree

Comments: The Citizen Guide is available and published online

Government Reviewer

Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer:

N/A

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: N/A

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.
Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.

Answer:
06/07/2020

Source:
Citizens Guide to the Budget FY 2020/21
Produced By Ministry of Finance, Planning and Economic Development
Available online at:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/The%20Citizen%27s%20Guide%20To%20The%20Budget%20FY%202020-21.pdf>

Comment:
The citizens budget was published on 6th July 2020

Peer Reviewer
Opinion: Agree
Comments: That is when it was posted on the budget website

Government Reviewer
Opinion: Agree

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
This is the date when the document was uploaded on the Ministry of Finance website

Source:
Citizens Guide to the Budget FY 2020/21
Produced By Ministry of Finance, Planning and Economic Development
Available online at:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/The%20Citizen%27s%20Guide%20To%20The%20Budget%20FY%202020-21.pdf>

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-4. If the CB is published, what is the URL or weblink of the CB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.

Answer:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/The%20Citizen%27s%20Guide%20To%20The%20Budget%20FY%202020-21.pdf>

Source:
Citizens Guide to the Budget FY 2020/21
Produced By Ministry of Finance, Planning and Economic Development
Available online at:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/The%20Citizen%27s%20Guide%20To%20The%20Budget%20FY%202020-21.pdf>

Comment:
Document available online

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2020 People's Guide" or "2021 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:
Citizens Guide to the Budget FY 2020/21 Produced By Ministry of Finance, Planning and Economic Development

Source:
Citizens Guide to the Budget FY 2020/21
Produced By Ministry of Finance, Planning and Economic Development
Available online at:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/The%20Citizen%27s%20Guide%20To%20The%20Budget%20FY%202020-21.pdf>

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.

Answer:

The Citizens Budget corresponds to the Enacted Budget

Source:

Citizens Guide to the Budget FY 2020/21

Produced By Ministry of Finance, Planning and Economic Development

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/The%20Citizen%27s%20Guide%20To%20The%20Budget%20FY%202020-21.pdf>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: It corresponds to our Approved Budget Estimates

Government Reviewer

Opinion: Agree

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2020/21 & FY 2019/20

Source:

1. MONTHLY PERFORMANCE OF THE ECONOMY REPORT, OCTOBER 2020

MACROECONOMIC POLICY DEPARTMENT MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Available Online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/MONTHLY%20PERFORMANCE%20OF%20THE%20ECONOMY%20REPORT-OCTOBER%202020.pdf>

2. Quarterly Budget Performance reports (for various sectors)

Available online at:

<https://www.budget.go.ug/library/598>

3. Monthly Monetary Policy reports

Produced By Bank of Uganda,

Available online at:

<https://www.bou.or.ug/bou/bouwebsite/MonetaryPolicy/mpreports.html>

4. Quarterly State of Economic Reports

Produced by Bank of Uganda

Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/index.jsp?year=2020>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: Quarterly Budget Performance Reports are also produced for LGs

Government Reviewer

Opinion: Agree

IYRs-2. When are the IYRs made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:

a. At least every month, and within one month of the period covered

Source:

1. MONTHLY PERFORMANCE OF THE ECONOMY REPORT, OCTOBER 2020
MACROECONOMIC POLICY DEPARTMENT MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Available Online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/MONTHLY%20PERFORMANCE%20OF%20THE%20ECONOMY%20REPORT-OCTOBER%202020.pdf>

All reports available here:

<https://finance.go.ug/Economic-Performance-Reports>

2. Quarterly Budget Performance reports (for various sectors)

Available online at:

<https://www.budget.go.ug/library/598>

3. Monthly Monetary Policy Reports

Produced By Bank of Uganda,

Available online at:

<https://www.bou.or.ug/bou/bouwebsite/MonetaryPolicy/mpreports.html>

4. Quarterly State of Economic Reports

Produced by Bank of Uganda

Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/index.jsp?year=2020>

Comment:

The in-year reports are made publicly available within one month after they have been produced

Peer Reviewer

Opinion: Agree

Comments: However, there are delays in submission of quarterly budget performance reports by some MDAs and LGs. Once there are delays in submission of these reports, MoFPED also delays in uploading them on the budget website

Government Reviewer

Opinion: Agree

IBP Comment

I agree with the response of the researcher.

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2020 should be entered as 05 September 2020. If the document is not published or not produced, please mark this question "n/a."

Answer:

05/12/2020 (1)

19/11/2020 (2)

17/12/2020 (3)

Source:

State of Economic Report, December 2020

Produced by Bank of Uganda

Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/index.jsp?year=2020>

1. MONTHLY PERFORMANCE OF THE ECONOMY REPORT, OCTOBER 2020
MACROECONOMIC POLICY DEPARTMENT MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Available Online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/MONTHLY%20PERFORMANCE%20OF%20THE%20ECONOMY%20REPORT-OCTOBER%202020.pdf>

All reports available here:

<https://finance.go.ug/Economic-Performance-Reports>

2. Quarterly Budget Performance reports (for various sectors)

Available online at:

<https://www.budget.go.ug/library/598>

3. Monthly Monetary Policy Reports

Produced By Bank of Uganda,

Available online at:

<https://www.bou.or.ug/bou/bouwebsite/MonetaryPolicy/mpreports.html>

4. Quarterly State of Economic Reports

Produced by Bank of Uganda

Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/index.jsp?year=2020>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: Specifically for the budget performance reports, they are published online as and when they are submitted and cleared by MoFPED. However, there are delays in submission by the various MDAs and LGs

Government Reviewer

Opinion: Agree

IBP Comment

Exact dates are not mentioned in the IYRs. But in the property section of the cited pdf documents clearly indicates the date of publication. IBP agrees with the dates mentioned by the researcher.

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

This is the date when these documents were uploaded on the websites of various government departments

Source:

1. MONTHLY PERFORMANCE OF THE ECONOMY REPORT, OCTOBER 2020
MACROECONOMIC POLICY DEPARTMENT MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Available Online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/MONTHLY%20PERFORMANCE%20OF%20THE%20ECONOMY%20REPORT-OCTOBER%202020.pdf>

All reports available here:

<https://finance.go.ug/Economic-Performance-Reports>

2. Quarterly Budget Performance reports (for various sectors)

Available online at:

<https://www.budget.go.ug/library/598>

3. Monthly Monetary Policy Reports

Produced By Bank of Uganda,

Available online at:

<https://www.bou.or.ug/bou/bouwebsite/MonetaryPolicy/mpreports.html>

4. Quarterly State of Economic Reports

Produced by Bank of Uganda

Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/index.jsp?year=2020>

Comment:

No coment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

The property section of the cited pdf documents clearly shows the date of publication.

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.budget.go.ug/library/598>; <https://finance.go.ug/Economic-Performance-Reports>

Source:

1. MONTHLY PERFORMANCE OF THE ECONOMY REPORT, OCTOBER 2020
MACROECONOMIC POLICY DEPARTMENT MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Available Online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/MONTHLY%20PERFORMANCE%20OF%20THE%20ECONOMY%20REPORT-OCTOBER%202020.pdf>

All reports available here:

<https://finance.go.ug/Economic-Performance-Reports>

2. Quarterly Budget Performance reports (for various sectors)

Available online at:

<https://www.budget.go.ug/library/598>

3. Monthly Monetary Policy Reports

Produced By Bank of Uganda,

Available online at:

<https://www.bou.or.ug/bou/bouwebsite/MonetaryPolicy/mpreports.html>

4. Quarterly State of Economic Reports

Produced by Bank of Uganda

Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/index.jsp?year=2020>

Comment:

No comment

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.

Answer:

c. No

Source:

N/A

Comment:

The documents are not machine readable

Peer Reviewer

Opinion: Agree

Comments: No they are not available in machine readable formats. However, efforts have started to have at least all budget documents in machine readable formats

Government Reviewer

Opinion: Agree

IBP Comment

IBP agrees with the researcher. No data in the IYRs are machine-readable.

IYRs-6a. If the IYRs are not publicly available, are they still produced?

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

N/A

Comment:

No comment

Peer Reviewer

Opinion: Agree

Comments: Not applicable in Uganda's case because IYRs are produced and published

Government Reviewer

Opinion: Agree

Comments: N/A

IBP Comment

IYRs are produced and put in the public domain on a regular basis. So, the appropriate is 'e' as cited by the researcher.

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2020."

If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer:

1. MONTHLY PERFORMANCE OF THE ECONOMY REPORT, OCTOBER 2020
MACROECONOMIC POLICY DEPARTMENT MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

2. Quarterly Budget Performance reports (for various sectors)

3. Monthly Monetary Policy Reports
Produced By Bank of Uganda,

4. Quarterly State of Economic Reports
Produced by Bank of Uganda

Source:

1. MONTHLY PERFORMANCE OF THE ECONOMY REPORT, OCTOBER 2020
MACROECONOMIC POLICY DEPARTMENT MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Available Online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/MONTHLY%20PERFORMANCE%20OF%20THE%20ECONOMY%20REPORT-OCTOBER%202020.pdf>

All reports available here:

<https://finance.go.ug/Economic-Performance-Reports>

2. Quarterly Budget Performance reports (for various sectors)

Available online at:

<https://www.budget.go.ug/library/598>

3. Monthly Monetary Policy Reports

Produced By Bank of Uganda,

Available online at:

<https://www.bou.or.ug/bou/bouwebsite/MonetaryPolicy/mpreports.html>

4. Quarterly State of Economic Reports

Produced by Bank of Uganda

Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/index.jsp?year=2020>

Comment:

Monthly and Quarterly performance reports are produced and made publicly available online

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

N/A

Comment:

No comment

Peer Reviewer

Opinion: Agree

Comments: The Citizen Guide is only produced and published for the Approved Estimates (Enacted Budget)

Government Reviewer

Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2019/20

Source:

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2020

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20FY%202019-20.pdf>

Comment:

No comment

Peer Reviewer

Opinion: Agree

Comments: There is a MYR referred to as the Semi- Annual Budget Performance. The one for the FY 2020/2021 exists and can be accessed online Report <https://budget.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20FY%202020-21.pdf>

Government Reviewer

Opinion: Agree

MYR-2. When is the MYR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

c. More than nine weeks, but less than three months, after the midpoint

Source:

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2020

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20FY%202019-20.pdf>

Comment:

The Mid-year review was made publicly available online on 23rd March 2020, which is 11.8 weeks after the mid-point

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Although, I agree with the Researcher's comments that the Mid-Year report was made available on the 23rd March, 2020. The PFM Act 2015, Section 18(1)(c) requires the Minister of Finance to report by the end of February on Financial and Non-financial performance of the annual budget, https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf which is more than 6 weeks from your Midpoint considered in the methodology. And it is after the presentation in Parliament that the document is made publicly available by uploading online. Therefore, is it practical to assess us from the Midpoint yet the PFM Act has different requirements.

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
23/03/2020

Source:
SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2020
Available online at:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20FY%202019-20.pdf>

Comment:
No comment

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
This is the date when this document was uploaded on the Ministry of Finance website

Source:
SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2020
Available online at:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20FY%202019-20.pdf>

Comment:
No comment

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20FY%202019-20.pdf>

Source:
SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2020
Available online at:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20FY%202019-20.pdf>

Comment:

No comment

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

Answer:
c. No

Source:
N/A

Comment:
The data in this document is not machine readable

Peer Reviewer
Opinion: Agree
Comments: There is no machine-readable format for the semi-annual budget performance report

Government Reviewer
Opinion: Agree

MYR-6a. If the MYR is not publicly available, is it still produced?

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:
e. Not applicable (the document is publicly available)

Source:
N/A

Comment:

No comment

Peer Reviewer

Opinion: Agree

Comments: Uganda's semi-annual budget performance report is produced and published online

Government Reviewer

Opinion: Agree

Comments: N/A

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2019/20" or "Mid-Year Report on the 2020 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20

Source:

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2020

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20FY%202019-20.pdf>

Comment:

No comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-8. Is there a "citizens version" of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

N/A

Comment:

No such document is being produced by Ministry of Finance

Peer Reviewer

Opinion: Agree

Comments: There is no "Citizen version" of the semi-annual budget performance report produced and published. The country only produces "citizen version" of the Approved estimates.

Government Reviewer

Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2019/20

Source:

ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT OCTOBER 2020
Produced by Ministry of Finance, Planning and Economic Development

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/ABPR%20FY%202019-20.pdf>

Comment:

No comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-2. When is the YER made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:

a. Six months or less after the end of the budget year

Source:

ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT OCTOBER 2020

Produced by Ministry of Finance, Planning and Economic Development

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/ABPR%20FY%202019-20.pdf>

Comment:

The Annual Budget Performance Report was made publicly available on the 10th November 2020, which is approximately 5 months after the end of the budget year

Peer Reviewer

Opinion: Agree

Comments: It is normally produced and made to the public within 6 months after the end of the budget year

Government Reviewer

Opinion: Agree

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

10/11/2020

Source:

ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT OCTOBER 2020

Produced by Ministry of Finance, Planning and Economic Development

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/ABPR%20FY%202019-20.pdf>

Comment:

No comment

Peer Reviewer

Opinion: Agree

Comments: That is the date it is uploaded on the budget website

Government Reviewer

Opinion: Agree

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

This is the date when the document was uploaded on the Ministry of Finance website

Source:

ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT OCTOBER 2020

Produced by Ministry of Finance, Planning and Economic Development

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/ABPR%20FY%202019-20.pdf>

Comment:

No comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-4. If the YER is published, what is the URL or weblink of the YER?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/ABPR%20FY%202019-20.pdf>

Source:

ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT OCTOBER 2020

Produced by Ministry of Finance, Planning and Economic Development

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/ABPR%20FY%202019-20.pdf>

Comment:

No comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

N/A

Comment:
The data in the document is not machine readable

Peer Reviewer

Opinion: Agree

Comments: The machine readable is not available. The machine readable format of the data is only made available at the moment for the Approved Estimates

Government Reviewer

Opinion: Agree

YER-6a. If the YER is not publicly available, is it still produced?

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:
e. Not applicable (the document is publicly available)

Source:
N/A

Comment:
No comment

Peer Reviewer

Opinion: Agree

Comments: For Uganda, the document is available

Government Reviewer

Opinion: Agree

Comments: N/A

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2020" or "Annual Report 2019 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20

Source:

ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT OCTOBER 2020
Produced by Ministry of Finance, Planning and Economic Development

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/ABPR%20FY%202019-20.pdf>

Comment:

No comment

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

N/A

Comment:

there is no such document online

Peer Reviewer
Opinion: Agree

Comments: The "Citizen Version" of the Annual Budget Performance Report is not available. The Citizen Version is made available only for the Approved Estimates

Government Reviewer

Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2018/19

Source:

REPORT OF THE AUDITOR GENERAL TO PARLIAMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2019 OFFICE OF THE AUDITOR GENERAL UGANDA DECEMBER, 2019

Available online at:

<http://www.oag.go.ug/wp-content/uploads/2020/01/AG-Consolidated-Report-2019.pdf>

Comment:

No comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-2. When is the AR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

b. 12 months or less, but more than six months, after the end of the budget year

Source:

REPORT OF THE AUDITOR GENERAL TO PARLIAMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2019 OFFICE OF THE AUDITOR GENERAL UGANDA DECEMBER, 2019

Available online at:

<http://www.oag.go.ug/wp-content/uploads/2020/01/AG-Consolidated-Report-2019.pdf>

Comment:

The Audit report was made publicly available on the website of the OAG on 16th January 2020

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
16/01/2020

Source:
REPORT OF THE AUDITOR GENERAL TO PARLIAMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2019 OFFICE OF THE AUDITOR GENERAL
UGANDA DECEMBER, 2019
Available online at:
<http://www.oag.go.ug/wp-content/uploads/2020/01/AG-Consolidated-Report-2019.pdf>

Comment:
No comment

Peer Reviewer

Opinion: Agree

Comments: While the AR was finalized in December, it was uploaded in January

Government Reviewer

Opinion: Agree

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
This is the date when the document was uploaded on the website of the Auditor General

Source:
REPORT OF THE AUDITOR GENERAL TO PARLIAMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2019 OFFICE OF THE AUDITOR GENERAL
UGANDA DECEMBER, 2019
Available online at:
<http://www.oag.go.ug/wp-content/uploads/2020/01/AG-Consolidated-Report-2019.pdf>

Comment:
No comment

Peer Reviewer

Opinion: Agree

Comments: Yes. That is the time it was uploaded on the Office of the Auditor General website

Government Reviewer

Opinion: Agree

AR-4. If the AR is published, what is the URL or weblink of the AR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the

document is not published at all, researchers should leave this question blank.

Answer:

<http://www.oag.go.ug/wp-content/uploads/2020/01/AG-Consolidated-Report-2019.pdf>

Source:

REPORT OF THE AUDITOR GENERAL TO PARLIAMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2019 OFFICE OF THE AUDITOR GENERAL UGANDA DECEMBER, 2019

Available online at:

<http://www.oag.go.ug/wp-content/uploads/2020/01/AG-Consolidated-Report-2019.pdf>

Comment:

No comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

N/A

Comment:

The numerical data is not available in a machine readable format

Peer Reviewer

Opinion: Agree

Comments: The numerical data of the AR is not available

Government Reviewer

Opinion: Agree

AR-6a. If the AR is not publicly available, is it still produced?

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:
e. Not applicable (the document is publicly available)

Source:
N/A

Comment:
the document is publicly available on-line

Peer Reviewer
Opinion: Agree
Comments: Uganda's AR is made available

Government Reviewer
Opinion: Agree
Comments: N/A

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:
REPORT OF THE AUDITOR GENERAL TO PARLIAMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2019

Source:
REPORT OF THE AUDITOR GENERAL TO PARLIAMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2019 OFFICE OF THE AUDITOR GENERAL
UGANDA DECEMBER, 2019
Available online at:
<http://www.oag.go.ug/wp-content/uploads/2020/01/AG-Consolidated-Report-2019.pdf>

Comment:
No comment

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-8. Is there a "citizens version" of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:
b. No

Source:
N/A

Comment:
There is no such document

Peer Reviewer
Opinion: Agree
Comments: There is no citizen version of the AR

Government Reviewer
Opinion: Agree

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.

Answer:
a. Yes

Source:
www.budget.go.ug

Comment:
The Ministry of Finance operates a budget information website/portal where all budget related information (for both local and national levels units/service delivery centers) can be found

Peer Reviewer

Opinion: Agree

Comments: Related fiscal information, though not all, is also posted on www.finance.go.ug a Ministry of Finance, Planning and Economic Development (MoFPED) website. Also Uganda Revenue Authority publishes some revenue data on www.ura.go.ug. The Bank of Uganda also publishes on its website some fiscal data on www.bou.or.ug

Government Reviewer

Opinion: Agree

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see:

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

<http://budget.go.ug/budget/dashboard/>

Comment:

On the Ministry of finance website, there is a dashboard containing excel files with various data of both revenue and expenditure for the current fiscal year as well as for a multi-year period.

Peer Reviewer

Opinion: Agree

Comments: Yes, some of machine readable data can be obtained on the websites

Government Reviewer

Opinion: Agree

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see:

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

<http://budget.go.ug/budget/dashboard/>

Comment:

On the Ministry of Finance website, there is a dashboard where excel files of data sets for revenue and expenditure are uploaded for the budget year as well as for a multi-year period

Peer Reviewer

Opinion: Agree

Comments: Yes they are consistent in formats, especially on MoFPED website at www.budget.go.ug. For the Uganda Revenue Authority and Bank of

Uganda, they have their own formats and types of documents that they produce.

Government Reviewer
Opinion: Agree

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes

Source:

<http://budget.go.ug/budget/dashboard/>

Comment:

On the Ministry of Finance website, info graphics are used to simplify data access and analysis. Some of the info graphics presented include information on:

- Comparisons of approved Budgets, funds released and Expenditures
- Approved budgets (both national and local) overtime - by vote, programme, sector, etc

Peer Reviewer

Opinion: Agree

Comments: Yes some info-graphics do exist on the websites

Government Reviewer

Opinion: Agree

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

Public Finance Management Act 2015

https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf

<http://ugandalaws.com/p/305-public-finance-management-act-2015.html>

National Audit Act, 2008

Available online at:

<http://www.oag.go.ug/wp-content/uploads/2015/06/National-Audit-Act-2008.pdf>

Constitution of Republic of Uganda, 1995

http://www.statehouse.go.ug/sites/default/files/attachments/Constitution_1995.pdf

Comment:

There are various laws in Uganda that guide public financial management and or auditing which are available both online and in hard copy. Some of these include the:

Public Finance Management Act 2015, National Audit Act, 2008 and Constitution of Republic of Uganda, 1995

Peer Reviewer

Opinion: Agree

Comments: Yes the enabling laws are mainly the Public Financial Management Act 2015 and the Constitution of the Republic of Uganda. However, there are associate laws that guide governance and operations of various fiscal supporting agencies such the National Audit Act, Uganda Revenue Act, the Bank of Uganda Act etc

Government Reviewer

Opinion: Agree

GQ-3. Is there at least one additional law regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

Access to information Act, 2005

Available online at:

<http://gicc.gov.go.ug/wp-content/uploads/2017/03/Access-to-Information-Act-2005.pdf>

Comment:

Besides the Public finance and Management Act 2015 and the Constitution of Uganda (1995), there exists an Access to Information Act 2005, which gives citizens the power to access public documents

Peer Reviewer

Opinion: Agree

Comments: Yes, alongside the PFM Act and the Constitution of Republic of Uganda, there is Access to Information Act and the Equal Opportunities Act (2007) that provides for participation and allocation of resources to marginalized groups such as the women, the elderly, the youth and Persons with Disabilities. Supportive policies exist to encourage citizen participation such as National Equal Opportunities Policy 2006, National Youth Policy 2001, National Disability Policy 2006 and the National Policy for Older Persons

Government Reviewer

Opinion: Agree

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 3: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2019/20-2021/22(Excl. Arrears)- pages 4-20, Table 4:Draft Estimates by Vote and Programme for FY 2020/21 pages 21-51, Table 8: Aggregate Draft Estimates by Vote FY2020/21 pages 58-63, Table 9: Aggregate Draft Estimates by Item FY 2020/21 pages 64-65, Table V1: Summary Of Vote Estimates by Programme and Sub-Programme page 66,

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21_compressed.pdf

Comment:

The Draft Estimates of Revenue and Expenditure for FY 2020/21 presents expenditures for the budget year that are classified by administrative unit. For instance, in this document, expenditures are presented for each Ministry, as well as the different Departments and Directorates within this ministry.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 4:Draft Estimates by Vote and Programme for FY 2020/21, pages 21-31, Table 5:Draft Estimates by Vote and Project for FY 2020/21 pages 32-51, Table 3: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2019/20-2021/22(Excl. Arrears) pages 4-20

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21_compressed.pdf

Comment:

The EBP presents expenditures by functional classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

b. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021
Table 4: Draft Estimates by Vote and Programme for FY 2020/21, pages 21-31, Table 5: Draft Estimates by Vote and Project for FY 2020/21 pages 32-51, Table 3: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2019/20-2021/22(Excl. Arrears) pages 4-20

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21_compressed.pdf

Comment:

No, the functional classification is not compatible with international standards

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021
Table 3: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2019/20-2021/22(Excl. Arrears) pages 4-20, Table 4: Draft Estimates by Vote and Programme for FY 2020/21, pages 21-31, Table V2: Summary Vote Estimates by Item pages 66-1873

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21_compressed.pdf

Comment:
The EBP presents expenditures that are classified by economic classification

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:
b. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

Source:
DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021
Table 4: Draft Estimates by Vote and Programme for FY 2020/21, pages 21-31, Table V2: Summary Vote Estimates by Item pages 66-1873

Available online at:
https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21_compressed.pdf

Comment:
The economic classification is compatible with international standards.

Peer Reviewer
Opinion: I choose not to review this question

Government Reviewer
Opinion: Agree

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

a. Yes, programs accounting for all expenditures are presented.

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 4: Draft Estimates by Vote and Programme for FY 2020/21, pages 21-50

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21_compressed.pdf

Comment:

The Executive's Budget Proposal presents expenditures for all individual programs for FY 2020/21. For instance, under each ministry, all the different programs within this ministry are presented as vote functions. For instance, under the health sector, different programs (e.g. Quality Assurance, Health research, etc.) are presented. Likewise, within the education sector, various programs such as Pre-primary and primary, secondary, and skills development are presented.

Peer Reviewer

Opinion: Agree

Comments: Yes expenditures for the different programmes are presented in the budget documents

Government Reviewer

Opinion: Agree

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

a. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 3: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2019/20-2021/22(Excl. Arrears), pages 4-20

Table 4: Draft Estimates by Vote and Programme for FY 2020/21, pages 21-31,

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21_compressed.pdf

Comment:

The Executives Budget proposal presents information on expenditure estimates for a multi-year period (i.e FY 2020/21 - FY 2024/25), which is 4 years beyond the budget year. The information presented is classified by Economic, functional and Administrative classification .i.e , expenditures are presented for all sectors, administrative units and is classified under development, Recurrent (both wage and non-wage)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

Administrative classification

Economic classification

Functional classification

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 3: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2019/20-2021/22(Excl. Arrears), pages 4-20

Table 4: Draft Estimates by Vote and Programme for FY 2020/21, pages 21-31,

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21_compressed.pdf

Comment:

The information presented is classified by Economic, functional and Administrative classification .i.e , expenditures are presented for all sectors, administrative units and is classified under development, Recurrent (both wage and non-wage)

Peer Reviewer

Opinion: Agree

Comments: Multi year expenditure estimates are classified by Administrative, Functional and Economic

Government Reviewer

Opinion: Agree

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

a. Yes, multi-year estimates for programs accounting for all expenditures are presented.

Source:

Ministerial Policy statements for Various sectors, i.e
Ministry of Health Ministerial Policy Statement, Fy 2020/21, Produced by the Ministry of Health
VII. Budget By Programme And Subprogramme , Table V7.1: Past Expenditure Outturns and Medium Term Projections by Programme and SubProgramme pages 14-16
Available online at
<http://library.health.go.ug/publications/policy-documents/health-sector-ministerial-policy-statement-financial-year-20202021>

Comment:

The Ministerial Policy Statements for various sectors present multi-year estimates for programs accounting for all expenditures . For instance, the Ministerial Policy Statement for the Ministry of Health contains multi-year estimates for expenditures of programs under this vote for a multi-year period, i.e from the current year ,i.e FY 2020/21 up to Fy 2024/25, which is 4 years beyond the budget year

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

IBP agrees with the researcher. Program-level data for a multi-year period (at least two years beyond the budget year) are available in the cited document.

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021
Table 2: Medium Term Revenue Projections FY 2020/21, page 2-3
Available online at:
https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21_compressed.pdf

Comment:

The Executive's Budget Proposal presents individual sources of tax revenue for the budget year for both tax (both direct and indirect taxes) , as well as the projects up to FY 2024/25, which is disaggregated. For instance, under direct domestic taxes, all the individual sources that constitute this tax (such as PAYE, Corporate tax, Withholding tax, Presumptive tax, etc) are included in this document

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

c. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 2: Medium Term Revenue Projections FY 2020/21, page 2-3

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21_compressed.pdf

Comment:

Individual sources of non-tax revenue accounting for less than two thirds of all non-tax revenue are presented. What is excluded are details of Non-Tax revenues

Peer Reviewer

Opinion: Agree

Comments: While the individual source of non-tax revenue are presented, my estimate would be at least two-thirds are presented but not all

Government Reviewer

Opinion: Agree

IBP Comment

IBP agrees with the researcher. Individual source of non-tax revenue are presented for less than two-thirds of all non-tax revenue are presented.

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 2: Medium Term Revenue Projections FY 2020/21, page 2-3

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21.pdf>

Comment:

Multi-year estimates of revenue are presented by category, up to the FY 2024/25.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

b. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 2: Medium Term Revenue Projections FY 2020/21, page 2-3

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21.pdf>

Comment:

Multi-year estimates for individual sources of revenue accounting for at least two thirds of, but not all revenues are presented. What is excluded are details of Non-tax revenues

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

1. Background to the Budget, FY 2020/21

Produced by Ministry of Finance, Planning and Economic Development

Table 4.15: Central Government Fiscal Operations for the Period 2014/15-

2019/20.(Ushs Billions, Unless Otherwise Stated) page 76, Public Debt, page 78, Table 7.2: Medium-Term Resource Envelope Projections page 211,

7.4.4 Domestic Financing page 212, page 249,

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/BACK%20GROUND%20TO%20BUDGET%202020-21.pdf>

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 1: Fiscal Framework FY 2019/20 - FY 2024/25 page 1, Table 9: Aggregate Draft Estimates by Item FY 2020/21 page 63

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21.pdf>

Comment:

Two of the three estimates related to government borrowing and debt are presented, i.e the projected interest payments and net new borrowing

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

IBP agrees with the researcher.

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year

The interest payments on outstanding debt for the budget year

Source:

1. Background to the Budget, FY 2020/21

Produced by Ministry of Finance, Planning and Economic Development

Table 4.15: Central Government Fiscal Operations for the Period 2014/15-

2019/20.(Ushs Billions, Unless Otherwise Stated) page 76, Public Debt, page 78, Table 7.2: Medium-Term Resource Envelope Projections page 211,

7.4.4 Domestic Financing page 212, page 249,

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/BACK%20GROUND%20TO%20BUDGET%202020-21.pdf>

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 1: Fiscal Framework FY 2019/20 - FY 2024/25 page 1, Table 9: Aggregate Draft Estimates by Item FY 2020/21 page 63
Available online at:
https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21_compressed.pdf

Comment:

Two of the three 3 estimates of government borrowing and debt are presented in the Executive's Budget Proposal and supporting budget documents

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

IBP agrees with the researcher.

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

d. No, information related to composition of total debt outstanding is not presented.

Source:

REPORT ON PUBLIC DEBT, GUARANTEES, OTHER FINANCIAL LIABILITIES AND GRANTS FOR FY 2019/20 AND THE MEDIUM TERM DEBT MANAGEMENT STRATEGY 2020/21 – 2023/24

Produced by Ministry of Finance, Planning and Economic Development, March 2020

Table 5.4: Creditor Terms for loans approved by Parliament by 31st March 2020 page 21, ANNEX 3: EXTERNAL DEBT STOCK AS AT 31.12.2019 page 125-145, Table 2.3: Cost and risk indicators as at 31st December 2019 page 5, 3.4.2 Domestic debt Interest Payments page 10, 4.6 External Debt Service page 14, Table 13.1: Cost and risk indicators of the existing Central Government debt as at December, 2019 page 59, Table 15.3: Cost and Risk Indicators of the proposed Strategies as at June 2024 page 70

Available online at:

<https://www.finance.go.ug/sites/default/files/Publications/Public%20Debt%20Report%20MTDS%2019-20.pdf>

Background to the Budget, FY 2020/21

Produced by Ministry of Finance, Planning and Economic Development

Table 4.15: Central Government Fiscal Operations for the Period 2014/15-

2019/20. (Ushs Billions, Unless Otherwise Stated) page 76, Public Debt, page 78, Table 7.2: Medium-Term Resource Envelope Projections page 211, 7.4.4 Domestic Financing page 212, page 249, 7.4.3 External Debt Repayments, page 212, Table 7.3: Medium-Term Fiscal Framework page 213,

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/BACK%20GROUND%20TO%20BUDGET%202020-21.pdf>

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 1: Fiscal Framework FY 2019/20 - FY 2024/25 page 1, Table 9: Aggregate Draft Estimates by Item FY 2020/21 page 63

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21_compressed.pdf

Comment:

The core information is presented for the composition of the total debt outstanding.

Peer Reviewer

Opinion: Agree

Comments: Yes this information is presented in the Annual Report on Public Debt, Guarantees, Other Financial Liabilities and Grants, which is presented to Parliament.

Government Reviewer

Opinion: Agree

IBP Comment

For cross country comparability, answer choice D has been selected. While the EBP does provide information on debt, this information on the composition of the total debt outstanding is as of 31 December 2019. This questions asks for information related to the composition of the total debt outstanding at the end of the budget year (30 June 2021).

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are are presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

REPORT ON PUBLIC DEBT, GUARANTEES, OTHER FINANCIAL LIABILITIES AND GRANTS FOR FY 2019/20 AND THE MEDIUM TERM DEBT MANAGEMENT STRATEGY 2020/21 – 2023/24

Produced by Ministry of Finance, Planning and Economic Development, March 2020

Table 5.4: Creditor Terms for loans approved by Parliament by 31st March 2020 page 21, ANNEX 3: EXTERNAL DEBT STOCK AS AT 31.12.2019 page 125-145, Table 2.3: Cost and risk indicators as at 31st December 2019 page 5, 3.4.2 Domestic debt Interest Payments page 10, 4.6 External Debt Service page 14, Table 13.1: Cost and risk indicators of the existing Central Government debt as at December, 2019 page 59, Table 15.3: Cost and Risk Indicators of the proposed Strategies as at June 2024 page 70

Available online at:

<https://www.finance.go.ug/sites/default/files/Publications/Public%20Debt%20Report%20MTDS%2019-20.pdf>

Background to the Budget, FY 2020/21

Produced by Ministry of Finance, Planning and Economic Development

Table 4.15: Central Government Fiscal Operations for the Period 2014/15-

2019/20.(Ushs Billions, Unless Otherwise Stated) page 76, Public Debt, page 78, Table 7.2: Medium-Term Resource Envelope Projections page 211, 7.4.4 Domestic Financing page 212, page 249, 7.4.3 External Debt Repayments, page 212, Table 7.3: Medium-Term Fiscal Framework page 213,

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/BACK%20GROUND%20TO%20BUDGET%202020-21.pdf>

REPORT ON PUBLIC DEBT, GUARANTEES, OTHER FINANCIAL LIABILITIES AND GRANTS FOR FY 2019/20 AND THE MEDIUM TERM DEBT MANAGEMENT STRATEGY 2020/21 – 2023/24

Produced by Ministry of Finance, Planning and Economic Development, March 2020

Table 2.2: Total Public Debt by source category as at 31st December 2019 (USD Billions)- page 3, Table 2.3: Cost and risk indicators as at 31st December 2019 – page 4,

Available online at:

<https://www.finance.go.ug/sites/default/files/Publications/Public%20Debt%20Report%20MTDS%2019-20.pdf>

Comment:

All the core elements of debt are presented in the Executives Budget proposal and supporting documents

Peer Reviewer

Opinion: Agree

Comments: Yes the key elements on debt, namely, interests on debt, maturity profile of debt and classification of debt whether domestic or external are presented in the Executive Budget Proposal and related budget documents

Government Reviewer
Opinion: Agree

IBP Comment

For cross country comparability, answer choice "none of the above" has been selected. While the EBP does provide information on debt, this information on the composition of the total debt outstanding is as of 31 December 2019. This questions asks for information related to the composition of the total debt outstanding at the end of the budget year (30 June 2021).

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

1. Background to the Budget, FY 2020/21

Produced by Ministry of Finance, Planning and Economic Development

Table 7.1: Macroeconomic Assumptions for FY 2018/19-FY 2024/25 page 209, Exchange Rate Developments page 47, Interest Rates pages 46-48

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/BACK%20GROUND%20TO%20BUDGET%202020-21.pdf>

Comment:

Information on core elements is presented for the macroeconomic forecast. For instance information on Nominal GDP growth, real GDP growth, Inflation (both core and headline inflation) for the period FY 2018/19 for FY 2024/25 is presented, as well as information on other core elements such as exchange rate. What is missing however is information on core elements such as interest rates

Peer Reviewer
Opinion: Agree

Comments: While the core element is presented, however it misses out on interest rates

Government Reviewer
Opinion: Agree

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Nominal GDP level
Inflation rate
Real GDP growth

Source:

Background to the Budget, FY 2020/21

Produced by Ministry of Finance, Planning and Economic Development

Table 7.1: Macroeconomic Assumptions for FY 2018/19-FY 2024/25 page 209, Exchange Rate Developments page 47, Interest Rates pages 46-48

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/BACK%20GROUND%20TO%20BUDGET%202020-21.pdf>

Comment:

Information some but not all core elements is presented for the macroeconomic forecast. For instance information on Nominal GDP growth, real GDP growth, Inflation (both core and headline inflation) for the period FY 2018/19 for FY 2024/25 is presented, as well as information on other core elements such as exchange rate. What is missing however is some information on core elements such as interest rates

Peer Reviewer

Opinion: Agree

Comments: I agree, it misses out information on interest rates

Government Reviewer

Opinion: Agree

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Background to the Budget, FY 2020/21

Produced by Ministry of Finance, Planning and Economic Development

Outlook for FY 2020/21, page 90-92, 7.2 MACROECONOMIC PROJECTIONS FOR FY 2020/21 AND THE MEDIUM TERM page 208-210, Table 7.1:

Macroeconomic Assumptions for FY 2018/19-FY page 209

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/BACK%20GROUND%20TO%20BUDGET%202020-21.pdf>

https://budget.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202020-21_0.pdf

<https://www.finance.go.ug/sites/default/files/Publications/Public%20Debt%20Report%20MTDS%2019-20.pdf>

Comment:

Information is presented but excludes some core elements on macroeconomic assumptions.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: The information is presented but excludes some core elements on macroeconomic assumptions

Government Reviewer

Opinion: Agree

IBP Comment

Based on the information available in the cited documents, both IBP and the researcher agree with Peer Reviewer and the response has been changed "D" to "C".

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

d. No, information that shows how new policy proposals affect expenditure is not presented.

Source:

N/A

Comment:

No such information is presented in the Executives Budget Proposal and its supporting budget documents

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Government Reviewer

Opinion: Agree

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Source:

BUDGET SPEECH FISCAL YEAR 2020/21

PRODUCED BY MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

THEME: STIMULATING THE ECONOMY TO SAFEGUARD LIVELIHOODS, JOBS, BUSINESSES AND INDUSTRIAL RECOVERY , JUNE 2020

Tax Relief to Businesses page 17-19

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Speech%20FY%202020-21.pdf>

Comment:

Information that shows how some but not all new policy proposals affect revenues are presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three

classifications.

Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 3: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2019/20-2021/22(Excl. Arrears) pages 4-20, Table 4: Draft Estimates by Vote and Programme for FY 2020/21 pages 21-31, Table 5: Draft Estimates by Vote and Project for FY 2020/21 pages 32-51,

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21_compressed.pdf

1. Background to the Budget, FY 2020/21

Produced by Ministry of Finance, Planning and Economic Development

Table 23a: Function classification of central government recurrent expenditure

2015/16 - 2019/20 (million shillings) page 238

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/BACK%20GROUND%20TO%20BUDGET%202020-21.pdf>

Comment:

Expenditure estimates for BY-1 (i.e FY 2019/20) are presented by all three expenditure classifications (by administrative, economic, and functional classification)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table V3: Detailed Estimates by Programme, Sub Programme, Output and Item pages 66- 1873

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21_compressed.pdf

Comment:

The Executive's Budget Proposal and any supporting budget documentation present expenditures for all programs accounting for all expenditures are presented for BY-1.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

HEALTH SECTOR MINISTERIAL POLICY STATEMENT, FY 2020/202

Section V. Summary of Past Performance and Medium Term Budget Allocations

Table 5.1: Overview of Vote Expenditures (US\$ Billion), page 13, Table V7.1: Past Expenditure Outturns and Medium Term Projections by Programme and Sub Programme- page 14

Available online at:

<http://library.health.go.ug/publications/policy-documents/health-sector-ministerial-policy-statement-financial-year-20202021>

Comment:

Expenditure estimates for BY-1 have been updated from the original enacted levels. However, the information presented is up to December, which is for a period of 6 months

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment
IBP agrees with the researcher.

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

b. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

Source:

1. Background to the Budget, FY 2020/21

Produced by Ministry of Finance, Planning and Economic Development

Table 4.16: Central Government Budgetary Operations based of the 2001 GFS Format, page 77, Table 16: Overall Fiscal Operations, 2014/15 - 2019/20 (GFSM 1986), billion shillings page 233, Table 17: Budgetary Central Government financial Operations (GFSM 2001 framework) page 234, Table 18: Expenditure including Donor Projects by National Budgetary Sector Classifications, 2014/15 - 2019/20 (billion shillings) page 235, Table 19: Consolidated Expenditures excluding Donor Projects, 2014/15 (billion shillings) page 235, Table 22: Consolidated Functional Classification of Local Government Outlays 7, 2011/12 - 2016/17 (billion shillings) page 237, Table 23a: Function classification of central government recurrent expenditure 2015/16 - 2019/20 (million shillings) page 238, Table 25a: Function classification of central government development expenditure 2015/16 - 2019/20 (million shillings) page 240, Table 26a: Economic classification of central government development expenditure 2015/16 - 2019/20 (million shillings) page 241

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/BACK%20GROUND%20TO%20BUDGET%202020-21.pdf>

Comment:

Expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications (by economic, and functional classification).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Economic classification

Functional classification

Source:

1. Background to the Budget, FY 2020/21

Produced by Ministry of Finance, Planning and Economic Development

Table 4.16: Central Government Budgetary Operations based of the 2001 GFS Format, page 77, Table 16: Overall Fiscal Operations, 2014/15 - 2019/20 (GFSM 1986), billion shillings page 233, Table 17: Budgetary Central Government financial Operations (GFSM 2001 framework) page 234, Table 18: Expenditure including Donor Projects by National Budgetary Sector Classifications, 2014/15 - 2019/20 (billion shillings) page 235, Table 19: Consolidated Expenditures excluding Donor Projects, 2014/15 (billion shillings) page 235, Table 22: Consolidated Functional Classification of Local Government Outlays 7, 2011/12 - 2016/17 (billion shillings) page 237, Table 23a: Function classification of central government recurrent expenditure 2015/16 - 2019/20 (million shillings) page 238, Table 25a: Function classification of central government development expenditure 2015/16 - 2019/20 (million shillings) page 240, Table 26a: Economic classification of central government development expenditure 2015/16 - 2019/20 (million shillings) page 241

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/BACK%20GROUND%20TO%20BUDGET%202020-21.pdf>

HEALTH SECTOR MINISTERIAL POLICY STATEMENT, FY 2020/2021

Section V. Summary of Past Performance and Medium Term Budget Allocations

Table 5.1: Overview of Vote Expenditures (US\$ Billion), page 13, Table V7.1: Past Expenditure Outturns and Medium Term Projections by Programme and Sub Programme- page 14

Available online at:

<http://library.health.go.ug/publications/policy-documents/health-sector-ministerial-policy-statement-financial-year-20202021>

Comment:

Two of the three expenditure classifications (i.e Economic, and Functional) are used for expenditures of more than one year prior to the budget year

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment
I agree with the researcher.

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Source:

HEALTH SECTOR MINISTERIAL POLICY STATEMENT, FY 2020/202

Table V7.1: Past Expenditure Outturns and Medium Term Projections by Programme and SubProgramme, pages 14-16

Available online at:

<http://library.health.go.ug/publications/policy-documents/health-sector-ministerial-policy-statement-financial-year-20202021>

Comment:

Programs accounting for all expenditures are presented for BY-2 and prior years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 1: Fiscal Framework FY 2019/20 - FY 2024/25, page 1

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21_compressed.pdf
Please revise the citation

Comment:

In the Executive's Budget Proposal supporting documents, the most recent year for which all expenditures reflect actual outcomes is FY 2018/19, which is at least 2 years prior the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 1: Fiscal Framework FY 2019/20 - FY 2024/25, page 1

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21_compressed.pdf

Background to the Budget, FY 2020/21

Produced by Ministry of Finance, Planning and Economic Development

Table 7.3: Medium-Term Fiscal Framework page 213,

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/BACK%20GROUND%20TO%20BUDGET%202020-21.pdf>

Comment:

revenue estimates for BY-1 are presented by category.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 1: Fiscal Framework FY 2019/20 - FY 2024/25, page 1, Table 2: Medium Term Revenue Projections FY 2020/21 page 2-3

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20of%20Recurrent%20and%20Expenditure%20for%20Local%20Governments%20for%20FY%202020_21.pdf

Background to the Budget, FY 2020/21

Produced by Ministry of Finance, Planning and Economic Development

Table 7.3: Medium-Term Fiscal Framework page 213,

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/BACK%20GROUND%20TO%20BUDGET%202020-21.pdf>

Comment:

Individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented. What is missing however, are the individual sources of Non-Tax Revenues

Peer Reviewer

Opinion: Agree

Comments: The sources are presented but not all

Government Reviewer

Opinion: Agree

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 1: Fiscal Framework FY 2019/20 - FY 2024/25, page 1, Table 2: Medium Term Revenue Projections FY 2020/21 page 2-3

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21_compressed.pdf

Comment:

The revenue estimates for BY-1 (FY 2019/20) have been adjusted for all individual revenue sources. However, the figures for FY 2019/20 in the EBP are still presented as estimated and not actual revenue collections

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 1: Fiscal Framework FY 2019/20 - FY 2024/25, page 1, Table 2: Medium Term Revenue Projections FY 2020/21page 2-3

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21_compressed.pdf

Comment:

Revenue estimates for BY-2 and prior years are presented by category.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 1: Fiscal Framework FY 2019/20 - FY 2024/25, page 1, Table 2: Medium Term Revenue Projections FY 2020/21page 2-3

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20of%20Recurrent%20and%20Expenditure%20for%20Local%20Governments%20for%20FY%202020_21.pdf

Comment:

Individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years. What is missing are individual sources of Non-Tax Revenues

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 1: Fiscal Framework FY 2019/20 - FY 2024/25, page 1, Table 2: Medium Term Revenue Projections FY 2020/21 page 2-3

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21_compressed.pdf

Comment:

In the EBP and supporting budget documents, the most recent year presented for which all revenues reflect actual outcomes is FY 2018/19, which is 2 years prior the budget year (i.e BY-2)

Peer Reviewer

Opinion: Agree

Comments: It is always 2 years prior

Government Reviewer

Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*
- *maturity profile of the debt; and*
- *whether it is domestic or external debt.*

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

REPORT ON PUBLIC DEBT, GUARANTEES, OTHER FINANCIAL LIABILITIES AND GRANTS FOR FY 2019/20 AND THE MEDIUM TERM DEBT MANAGEMENT STRATEGY 2020/21 – 2023/24

Produced by Ministry of Finance, Planning and Economic Development, March 2020

EXECUTIVE SUMMARY pages x -xi, Table 2.1: Fiscal Balance in UGX Billions page 3, 2.3 Total Public Debt page 4, Table 2.3: Cost and risk indicators as at 31st December 2019 page 5, Table 3.1: Stock of Domestic Debt at cost as at 31st December 2019 page 6, 3.2.2 Domestic Debt Stock by year of Maturity page 8, 3.4.2 Domestic debt Interest Payments page 10, Table 4.1: External Debt Developments as at 31st December 2019 page 11, Table 4.2: Total debt service for FY 2019/20 as at 31st December 2019 (USD) pages 14-15, 5.2 New Loans approved by Parliament in FY 2019/20 page 17, 5.2.4 Loans in pipeline pages 19-21, Table 5.4: Creditor Terms for loans approved by Parliament by 31st March 2020 page 21

Available online at:

<https://www.finance.go.ug/sites/default/files/Publications/Public%20Debt%20Report%20MTDS%2019-20.pdf>

Comment:

Core information is presented for government debt. some of the information presented includes: information on total debt stock (both domestic and external), net domestic and external financing for FY 2019/20, refinancing risk indicators (such as the Average Time to Maturity (ATM) years, Debt maturing in 1 year (% of total) as well as the Debt maturing in 1yr (% of GDP)) as well as interest rates for the debt

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

For cross country comparability, answer choice C has been selected. This question is asking for information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1). The information in the EBP only covers through 31 December 2019, rather than 30 June 2020.

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

GUIDELINES:

Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

REPORT ON PUBLIC DEBT, GUARANTEES, OTHER FINANCIAL LIABILITIES AND GRANTS FOR FY 2019/20 AND THE MEDIUM TERM DEBT MANAGEMENT STRATEGY 2020/21 – 2023/24

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Table 3.1: Stock of Domestic Debt at cost as at 31st December 2019 page 6, Table 3.2: Domestic Debt Stock by tenor, UGX at cost as at 31st December 2019 page 7, Table 4.1: External Debt Developments as at 31st December 2019 page 11, Table 4.2: Total debt service for FY 2019/20 as at 31st December 2019 (USD) pages 14-15

Available online at:

<https://www.finance.go.ug/sites/default/files/Publications/Public%20Debt%20Report%20MTDS%2019-20.pdf>

Comment:

in the EBP and supporting budget documents, the most recent year presented for which debt figures reflect actual outcomes is end of December 2019, which is 1.5 years prior to the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?"

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's *Fiscal Transparency Handbook (2018)* (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Please provide in the comments a list of all known extra-budgetary funds.

Answer:

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Source:

REPORT ON PUBLIC DEBT, GUARANTEES, OTHER FINANCIAL LIABILITIES AND GRANTS FOR FY 2019/20 AND THE MEDIUM TERM DEBT MANAGEMENT STRATEGY 2020/21 – 2023/24

Produced by Ministry of Finance, Planning and Economic Development, March 2020

10.0 PROJECTS MANAGED OUTSIDE GOVERNMENT SYSTEMS (OFF-BUDGET) pages 47-48

Available online at:

<https://www.finance.go.ug/sites/default/files/Publications/Public%20Debt%20Report%20MTDS%2019-20.pdf>

Comment:

The core information is presented for all extra-budgetary funds.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

For comparability across countries and rounds of the OBS, this answer has been adjusted to "C." While some information on extra budgetary funds can be found throughout the budget (specifically, the Draft Estimates), core information is missing such as a statement of policy.

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>). For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

b. No, central government finances are not presented on a consolidated basis.

Source:

N/A

Comment:

No, central government finances are not presented on a consolidated basis.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT)
FY 2020/21 VOLUME II: LOCAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021
TABLE 2A: CENTRAL GOVERNMENT TRANSFERS TO LOCAL GOVERNMENTS FOR FY 2020/21 - RECURRENT (USHS.'000) pages 52-63, TABLE 2B: CENTRAL GOVERNMENT TRANSFERS TO LOCAL GOVERNMENTS FOR FY 2020/21 - DEVELOPMENT (USHS.'000) pages 64-72, TABLE 3: Summary of Local Government Allocations for FY 2020/21 BY EXPENDITURE CATEGORY (USHS.'000) pages 73-75,
Available online at:
https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20of%20Recurrent%20and%20Expenditure%20for%20Local%20Governments%20for%20FY%202020_21.pdf

Comment:

Expenditure estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Peer Reviewer

Opinion: Agree

Comments: Yes intergovernmental transfers are presented with a narrative

Government Reviewer

Opinion: Agree

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

Background to the Budget, FY 2020/21

Produced by Ministry of Finance, Planning and Economic Development

5.2.5 Socioeconomic Development Outcomes Poverty, Inequality and Vulnerability

Jobs and Incomes pages 108-109.

Comment:

But the cited information is not like the examples (examples provided in the questions) of practices in other countries.

Peer Reviewer

Opinion: Agree

Comments: The Uganda budget documents do not go to such level of detail to dis-aggregate budget information by gender, race, income, age etc

Government Reviewer
Opinion: Agree

IBP Comment
IBP agrees with the researcher.

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

N/A

Comment:

No such information is presented in the various budget documents

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

Answer:

b. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

Source:

ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21
VOLUME III: PUBLIC CORPORATIONS AND STATE ENTERPRISES
FOR THE YEAR ENDING ON THE 30TH JUNE 2021

SECTION A : All Revenue Estimates by State Enterprises and Public Corporations page 1, SECTION B: All Expenditure Estimates by State Enterprises and Public Corporations page 2, Table V3: Summary of State Enterprises and Public Corporations Estimates by Item pages 5-6, Table V4: Detailed Estimates by Programme, Department and Item pages 7-8

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Volume%20III%20State%20Enterprises%20and%20Public%20Corporations.pdf>

Comment:

Estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

Peer Reviewer

Opinion: Agree

Comments: While a narrative might not appear in the budget documents, it appears in some policy documents, including Cabinet papers and directives

Government Reviewer

Opinion: Agree

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

Source:

Background to the Budget, FY 2020/21

Produced by Ministry of Finance, Planning and Economic Development

Section f) Agricultural Insurance, Financing and Risk Management page 55,

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/BACK%20GROUND%20TO%20BUDGET%202020-21.pdf>

Comment:

Information is presented, but it excludes some core elements or some quasi-fiscal activities. For instance, the government is implementing Agricultural Insurance Finance scheme as well as an Agriculture Financing Credit Facility, that is providing farmers with cheap credit as well as cushioning them from the risks associated with the agriculture sector.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

d. No, information related to financial assets is not presented.

Source:

N/A

Comment:

No such information is presented in the Executives Budget proposal and supporting budget documents

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial

assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Draft Budget Estimates of Revenue and Expenditure for FY 2020/21

Volume II: Local Government Vote page 44

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21_compressed.pdf

Comment:

Page 44 provides financial statistics codes, however no information is provided on nonfinancial assets.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/qfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

b. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 4: Draft Estimates by Vote and Programme for FY 2020/21 pages 21-31, Table 5: Draft Estimates by Vote and Project for FY 2020/21 pages 32-51, Table 7: Domestic Arrears Budget FY 2020/21 for Central Government Votes pages 53-57

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20FY%202020-21_compressed.pdf

Comment:

Expenditure estimates of all expenditure arrears are presented, but a narrative discussion is not included in the Executives Budget Proposal and supporting budget documents.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

Source:

REPORT ON PUBLIC DEBT, GUARANTEES, OTHER FINANCIAL LIABILITIES AND GRANTS FOR FY 2019/20 AND THE MEDIUM TERM DEBT MANAGEMENT STRATEGY 2020/21 – 2023/24

Produced by Ministry of Finance, Planning and Economic Development, March 2020

EXECUTIVE SUMMARY page x, 6.0 GUARANTEES, CONTINGENT LIABILITIES

AND OTHER FINANCIAL LIABILITIES pages 25-27

Available online at:

<https://www.finance.go.ug/sites/default/files/Publications/Public%20Debt%20Report%20MTDS%2019-20.pdf>

Comment:

Information is presented but it excludes some core elements or some contingent liabilities. For instance, information on actual beneficiaries of these guarantees, the year of signature, the creditor, the actual project to be guaranteed as well as the date of disbursement of these funds

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

N/A

Comment:

No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Peer Reviewer

Opinion: Agree

Comments: While this information is not presented in budget documents, it is presented some policy papers by Cabinet and presentations made to Parliament and other policy makers. They may not necessarily be for wider public consumption.

Government Reviewer

Opinion: Agree

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

c. Yes, estimates of some but not all sources of donor assistance are presented.

Source:

REPORT ON PUBLIC DEBT, GUARANTEES, OTHER FINANCIAL LIABILITIES AND GRANTS FOR FY 2019/20 AND THE MEDIUM TERM DEBT MANAGEMENT STRATEGY 2020/21 – 2023/24

Produced by Ministry of Finance, Planning and Economic Development, March 2020

Table 4.1: External Debt Developments as at 31st December 2019 page 11, 4.1 External Debt stock by creditor category page 12, Table 4.2: Total debt service for FY 2019/20 as at 31st December 2019 (USD) pages 14-15, Table 5.1: Loans approved by Parliament as at 31st March 2020 page 17, Table 5.2: Loans approved after production of the FY 2018/19 Report of March 2019 pages 19-21, Table 5.4: Creditor Terms for loans approved by Parliament by 31st March 2020 page 21, Table 5.5: New Grants signed as of 31st March 2020 page 22

Comment:

Estimates of some but not all sources of donor assistance are presented. What is not presented is the in-kind assistance

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

d. No, information related to tax expenditures is not presented.

Source:

N/A

Comment:

Information related to tax expenditures is not presented.

Peer Reviewer

Opinion: Agree

Comments: This is not included in the budget documents but exist in some of the documents by Uganda Revenue Authority, which are not necessarily made public.

Government Reviewer

Opinion: Agree

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

d. No, estimates of earmarked revenues are not presented.

Source:

N/A

Comment:

Estimates of earmarked revenues are not presented.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of some but not all earmarked revenues are presented.

Comments: Some earmarked revenues are presented although the information is scanty and not widely publicized.

Government Reviewer

Opinion: Agree

IBP Comment

I agree with the researcher.

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear

description of the link between policy goals and the budget – that is, an explicit explanation of how the government’s policy goals are reflected in its budget choices. For an example of a discussion of a government’s policy goals in the budget, see pages 13-18 of New Zealand’s 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive’s Budget Proposal. So the question is examining whether government policy plans are “translated” into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer “a,” the Executive’s Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government’s policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer “b” for either question, the Executive’s Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government’s policy goals, but no narrative discussion is included. A “c” response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government’s policy goals (regardless of whether it also includes a narrative discussion). Answer “d” applies if no information is presented on how the budget is linked to government’s policy goals.

Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, along with a narrative discussion.

Source:

Background to the Budget, FY 2020/21

Produced by Ministry of Finance, Planning and Economic Development

7.3 FISCAL STRATEGY FOR FY 2020/21 AND THE MEDIUM TERM FISCAL FRAMEWORK page 209,

Available online at:

<https://budget.govt.nz/sites/default/files/National%20Budget%20docs/BACK%20GROUND%20TO%20BUDGET%202020-21.pdf>

Comment:

Information on how the proposed budget is linked to the government’s policy goals for the budget year is presented. For instance, in FY 2020/21, the government clearly states the country’s fiscal objectives over the medium term (along with a narrative discussion) as well as its Medium Term Expenditure Framework (MTEF) where its resources are linked to plans over a 5 year period. Further more, the government clearly articulates the fiscal strategy that will be used to achieve its objectives.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

48. Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for a multi-year period (for at least two years beyond the budget year)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government’s policy goals. The budget is the executive’s main policy document, the culmination of the executive’s planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government’s policy goals are reflected in its budget choices. For an example of a discussion of a government’s policy goals in the budget, see pages 13-18 of New Zealand’s 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive’s Budget Proposal. So the question is examining whether government policy plans are “translated” into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer “a,” the Executive’s Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government’s policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer “b” for either question, the Executive’s Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government’s policy goals, but no narrative discussion is included. A “c” response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government’s policy goals (regardless of whether it also includes a narrative discussion). Answer “d” applies if no information is presented on how the budget is linked to government’s policy goals.

Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

Source:

Background to the Budget, FY 2020/21

Produced by Ministry of Finance, Planning and Economic Development

7.3 FISCAL STRATEGY FOR FY 2020/21 AND THE MEDIUM TERM FISCAL FRAMEWORK page 209, 5.1.1 NDP III Strategic Direction pages 94-96

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/BACK%20GROUND%20TO%20BUDGET%202020-21.pdf>

Comment:

Information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

a. Yes, nonfinancial data on inputs are provided for each program within all administrative units (or functions).

Source:

Ministerial Policy Statements, FY 2020/21, various issues,

Available online at:

The link is <https://www.budget.go.ug/library/598>

Other Sectoral Ministerial Policy Statements, i.e Ministry of Health

HEALTH SECTOR MINISTERIAL POLICY STATEMENT, FY 2020/202

VIII. Programme Performance and Medium Term Plans

Table V8.1: Programme Outcome and Outcome Indicators pages 16-23

Available online at:

<http://library.health.go.ug/publications/policy-documents/health-sector-ministerial-policy-statement-financial-year-20202021>

Comment:

Nonfinancial data on inputs are provided for each program within all administrative units (or functions).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, nonfinancial data on inputs are presented for all administrative units (or functions) but not for all (or any) programs.

Comments: Not all non-financial data on inputs for all programs is presented

Government Reviewer

Opinion: Agree

IBP Comment

I agree with the researcher. Based on the information in the cited documents I think 'a' is the right answer.

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

Source:

HEALTH SECTOR MINISTERIAL POLICY STATEMENT, FY 2020/202

VIII. Programme Performance and Medium Term Plans

Table V8.1: Programme Outcome and Outcome Indicators (Only applicable for FY 2020/21) page 16-23, etc

Available online at:

<http://library.health.go.ug/publications/policy-documents/health-sector-ministerial-policy-statement-financial-year-20202021>

Comment:

The Ministerial Policy statements contain information on non-financial data on results in terms of outcome indicators, programme outcomes, planned outputs, performance indicators as well as planned intervention for all programs and sub-programmes within each sector/ministry

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

Comments: Not all non-financial data on results is presented for all programs

Government Reviewer

Opinion: Agree

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a

majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

a. Yes, performance targets are assigned to all nonfinancial data on results.

Source:

HEALTH SECTOR MINISTERIAL POLICY STATEMENT, FY 2020/202

VIII. Programme Performance and Medium Term Plans

Table V8.1: Programme Outcome and Outcome Indicators (only applicable for FY 2020/21) page 16-23, etc.

Available online at:

<http://library.health.go.ug/publications/policy-documents/health-sector-ministerial-policy-statement-financial-year-20202021>

Comment:

Performance targets in terms of numbers for planned outputs to be achieved in the budget year are presented in the various ministerial policy statements for FY 2020/21

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, performance targets are assigned to most nonfinancial data on results.

Comments: True, while this information is presented, not all Ministerial Policy Statements have performance targets assigned. There has been instances while some of the Ministerial Policy Statements are lacking in performance targets

Government Reviewer

Opinion: Agree

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Source:

Background to the Budget, FY 2020/21

Produced by Ministry of Finance, Planning and Economic Development

5.2.5 Socioeconomic Development Outcomes Poverty, Inequality and Vulnerability
Jobs and Incomes pages 108-109,

Comment:

Estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion. For instance, in the medium term, Government intends to carry out the following interventions through the NDP III, so as to improve the job prospects and incomes/welfare of Ugandans:

- a) Enhance value addition in key growth opportunities;
- b) Strengthen private sector capacity to drive growth and create jobs;
- c) Consolidate and increase the stock and quality of productive infrastructure;

All the above proposals are also reflected in the budget figures

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Agreed

IBP Comment

Some estimates are provided in 'NATIONAL BUDGET FRAMEWORK PAPER FY 2020/21 – FY 2024/25' - how the most impoverished populations (women, elderly, children) are getting benefitted from major schemes. But the information is not in detail. It is also not like the good practices adopted in other countries. The researcher is agreed with IBP and the response has been changed from "A" to "C".

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

Public finance Management Act 2015, Sections 9(2), 9(5), 14 and section 18

Available online at:

https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf

Comment:

The Public Finance Management Act 2015 contains various deadlines within which various budget document have to be produced and shared with the executive as well as the legislature. For example, Section 9(2) clearly indicates the Budget Framework paper should be prepared by the different Accounting Officers and submitted to Parliament. Likewise, this document also clearly indicates when the National Budget should be approved by Parliament, etc. Since this document is available online, it can be accessed by the public.

Peer Reviewer

Opinion: Agree

Comments: Yes a timetable is released by the MoFPED on annual basis relating to the PFM Act of 2015

Government Reviewer

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether “core” information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer “a,” the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the macroeconomic forecast is presented.

Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Source:

NATIONAL BUDGET FRAMEWORK PAPER FY 2020/21 – FY 2024/25
PRODUCED BY MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT
DECEMBER 2019

Real GDP Growth page vii, Part 1: Medium Term Macroeconomic Outlook and Indicative Revenue Framework: Table1: Key Macroeconomic Indicators and Assumptions FY 2017/18-FY2024/25 page vii, Part 1: Medium Term Macroeconomic Outlook and Indicative Revenue Framework page viii
Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202020-21_0.pdf

Comment:

The Pre-Budget Statement presents information on core macroeconomic forecast upon which the budget projections are based. This includes: both Real and nominal GDP Growth, Inflation (both annual headline and core inflation), exchange rate, Financial Sector Developments (particularly Private sector credit and Average lending rates) and External Sector Developments (i.e trade and current account deficits)/ What is however not included is information on interest rates

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

55. Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government’s expenditure policies and priorities in the Pre-Budget Statement, asking whether “core” information related to these policies is presented. These core components include:

- *a discussion of expenditure policies and priorities; and*
- *an estimate of total expenditures.*

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s expenditure policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s expenditure policies and priorities is presented.

Answer:

a. Yes, information beyond the core elements is presented for the government’s expenditure policies and priorities.

Source:

NATIONAL BUDGET FRAMEWORK PAPER FY 2020/21 – FY 2024/25

PRODUCED BY MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

DECEMBER 2019

1.1 MEDIUM TERM MACROECONOMIC POLICY FRAMEWORK pages vi-ix, 1.2 MEDIUM TERM FISCAL FRAMEWORK page x, 1.3 Policy Measures pages xii-xiv

Available online at”

https://budget.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202020-21_0.pdf

Comment:

Information beyond the core elements is presented for the government’s expenditure policies and priorities. This information includes a discussion of key policy measures for FY 2020/21, key Sectoral priorities for FY 2020/21, as well as an estimate of the total expenditures for each sector for FY 2020/21 as well as projections up to FY 2024/25.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

56. Does the Pre-Budget Statement present information on the government’s revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government’s revenue policies and priorities in the Pre-Budget Statement, asking whether “core” information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s revenue policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s revenue policies and priorities is presented.

Answer:

a. Yes, information beyond the core elements is presented for the government’s revenue policies and priorities.

Source:

NATIONAL BUDGET FRAMEWORK PAPER FY 2020/21 – FY 2024/25
PRODUCED BY MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT
DECEMBER 2019

Part 1: Medium Term Macroeconomic Outlook and Indicative Revenue Framework pages xi-xv, 1.4 STATEMENT OF THE RESOURCE FOR THE ANNUAL BUDGET FOR FY2020/21 pages xiii-xiv

Available online at

https://budget.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202020-21_0.pdf

Comment:

The Pre-Budget Statement presents information on the government's revenue policies and priorities that will guide the development of detailed estimates for the 2020/21 national budget. This includes an estimate of total revenues (both domestic and external), the country's The Revenue-to-GDP ratio among others

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;*
- the central government's total debt burden at the end of the upcoming budget year; and*
- the interest payments on the outstanding debt for the upcoming budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

NATIONAL BUDGET FRAMEWORK PAPER FY 2020/21 – FY 2024/25
PRODUCED BY MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT
DECEMBER 2019

1.5 DEBT FINANCING STRATEGY FOR FY 2020/21 age xiv, Table S2.2: Past Expenditure Outturns and Medium Term Projections by Programme page 212, ANNEX 2: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) BY PROGRAMME FY 2020/21-2022/23: vote 130 Treasury Operations page 262, 1.3 Policy Measures : Debt payments page xii, interest payments page xiii, Table 4: Resource Envelope for FY 2020/21 (US\$ Billions) page xiii,

Available online at

https://budget.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202020-21_0.pdf

Comment:

The PBS contains two of the three estimates related to government borrowing and debt are presented. For instance, it contains information on the projected debt as at the end of FY 2020/21 (both domestic and external, external debt repayments (i.e amortization for FYs 2019/20 and 2020/21),

domestic refinancing and arrears for FYs 2019/20-Fy 2020/21, interest payments for FY 2019/20 and 2020/21 as well as the projections up to FY 2022/23, net lending for the budget year up to FY 2024/25. Further more, it also contains information on the overall deficit, debt to GDP ratios as at end of FY 2018/19, Percentage of debt service payments made on time as a end of FY 2019/20, Present value of Public Debt to GDP ratio and Nominal Debt as a percentage of GDP as at end of FY 2019/20, Debt Payments for the budget year as well as projections for the medium term (i.e up to FY 2024/25).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

a. Yes, multi-year expenditure estimates are presented.

Source:

NATIONAL BUDGET FRAMEWORK PAPER FY 2020/21 – FY 2024/25
PRODUCED BY MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT
DECEMBER 2019

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202020-21_0.pdf
ANNEX 2: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) BY PROGRAMME FY 2020/21-2022/23 pages 244-263

Available online at:

https://budget.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202020-21_0.pdf

Comment:

Multi-year expenditure estimates are presented

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

d. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

Source:

Approved- uploaded on 15th August 2020

4. APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21

VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 3: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2019/20-2021/22(Excl. Arrears)

pages 4-20, Table 4:Approved Estimates by Vote and Programme for FY 2020/21 pages 21-31, Summary Vote Estimates by Item page 169-1919, Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20Vol.%201%20FY%202020-21.pdf>

Comment:

The Enacted Budget presents expenditure estimates by all the three expenditure classifications (i.e administrative, economic, and functional classifications)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

The Approved Estimates were published on 10 August 2020, which is more than three months after the budget was approved (24 April 2020). As such, the EB is considered published late and not publicly available. Per OBS methodology, as the document is not available this indicator must be answered "D."

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

None of the above

Source:

Approved- uploaded on 15th August 2020

4. APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21

VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 3: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2019/20-2021/22(Excl. Arrears)

pages 4-20, Table 4:Approved Estimates by Vote and Programme for FY 2020/21 pages 21-31, Summary Vote Estimates by Item page 169-1919, Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20Vol.%201%20FY%202020-21.pdf>

Comment:

The Enacted Budget presents expenditure estimates by all the three expenditure classifications (i.e administrative, economic, and functional classifications)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

The Approved Estimates were published on 10 August 2020, which is more than three months after the budget was approved (24 April 2020). As such, the EB is considered published late and not publicly available. Per OBS methodology, as the document is not available this indicator must be answered "none of the above."

60. Does the Enacted Budget present expenditure estimates for individual programs?

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

d. No, the Enacted Budget does not present expenditure estimates by program.

Source:

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21

VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 3: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2019/20-2021/22(Excl. Arrears), pages 4-20

Table 4: Approved Estimates by Vote and Programme for FY 2020/21, pages 21-31

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20Vol.%201%20FY%202020-21.pdf>

Comment:

The Enacted Budget presents expenditure estimates for sector as well as the line ministries, departments and agencies within each sector

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

The Approved Estimates were published on 10 August 2020, which is more than three months after the budget was approved (24 April 2020). As such, the EB is considered published late and not publicly available. Per OBS methodology, as the document is not available this indicator must be answered "D."

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

b. No, the Enacted Budget does not present revenue estimates by category.

Source:

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21

VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 2: REVENUE PROJECTIONS FY2018/19-2024/25, page 2-3

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20Vol.%201%20FY%202020-21.pdf>

Comment:

The Enacted Budget presents revenue estimates by category. This is categorized by tax and non-tax revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment

The Approved Estimates were published on 10 August 2020, which is more than three months after the budget was approved (24 April 2020). As such, the EB is considered published late and not publicly available. Per OBS methodology, as the document is not available this indicator must be answered "B."

62. Does the Enacted Budget present individual sources of revenue?

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

d. No, the Enacted Budget does not present individual sources of revenue.

Source:

3. APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2020/21
VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2021

Table 2: REVENUE PROJECTIONS FY2018/19-2024/25, pages 2-3

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20Vol.%201%20FY%202020-21.pdf>

Comment:

Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue. What is however not presented are the individual sources of non-tax revenue

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment

The Approved Estimates were published on 10 August 2020, which is more than three months after the budget was approved (24 April 2020). As such, the EB is considered published late and not publicly available. Per OBS methodology, as the document is not available this indicator must be answered "D."

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing required during the budget year;*
- the total debt outstanding at the end of the budget year;*
- the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments,

or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

Table 1: Table 1: FISCAL FRAMEWORK FY 2019/20-2024/25, page 1, Table 9: Aggregate Budget Estimate by Item FY2020/21 , votes 241003 (debt management fees), vote 242001 (interest on Treasury bills), vote 242002 (interest on Bonds), vote 321606 (External Debt repayment) vote 321615 (Treasury Bills Redemption), vote 321606 (External Debt repayment, Output 175152 Domestic Interest Payments, Output 175153 External Interest Payments, Output 175154 External Amortization, (pages 63, 64, 1142, 1143)

Comment:

The Enacted budget presents two of the three estimates related to government borrowing and debt. These include: Interest payments (for both domestic and external debt), the amount of net lending (as opposed to net borrowing), the amount of net external financing (including Concessional project loans, non- Concessional borrowing, amortization and revolving credit).

However, what is not shown in this document is the status of the country's debt (both domestic and external)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: All these elements related to government borrowing and debt are presented

Government Reviewer

Opinion: Agree

IBP Comment

The Approved Estimates were published on 10 August 2020, which is more than three months after the budget was approved (24 April 2020). As such, the EB is considered published late and not publicly available. Per OBS methodology, as the document is not available this indicator must be answered "D."

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

a. The Citizens Budget provides information beyond the core elements.

Source:

Citizens Guide to the Budget FY 2020/21

Produced By Ministry of Finance, Planning and Economic Development

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/The%20Citizen%27s%20Guide%20To%20The%20Budget%20FY%202020-21.pdf>

Comment:

The citizens budget contains information beyond the core elements., i.e it contains information on expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens In addition, information on key sector achievements, inflation rates and exchange rates

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

65. How is the Citizens Budget disseminated to the public?

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

b. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

Source:

Citizens Guide to the Budget FY 2020/21

Produced By Ministry of Finance, Planning and Economic Development

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/The%20Citizen%27s%20Guide%20To%20The%20Budget%20FY%202020-21.pdf>

Comment:

A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive. (i.e through the website and in hard copy)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

Comments: It is mainly distributed through the internet, newspaper pullouts (supplementaries in the major newspapers). With the support of Civil Society Organizations, the Citizen budget is disseminated through radio and TV talk-shows. However, it is never presented on billboards

Government Reviewer

Opinion: Agree

IBP Comment

IBP agrees with the researcher.

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

N/A

Comment:

No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

Comments: A document was developed which gives an opportunity to the citizens to participate in the Budget process prior to publishing the citizen's guide but it has not yet been made available for the public.

IBP Comment

IBP agrees with the researcher.

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Source:

Citizens Guide to the Budget FY 2020/21

Produced By Ministry of Finance, Planning and Economic Development

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/The%20Citizen%27s%20Guide%20To%20The%20Budget%20FY%202020-21.pdf>

Comment:

A citizens version of the budget is only published for the approval stage of the budget process

Peer Reviewer

Opinion: Agree

Comments: It is only published for the Approved Budget Estimates

Government Reviewer

Opinion: Agree

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Vote/sector performance reports.

Available online at:

<https://www.budget.go.ug/library/598>

1. Ministry of Health Quarter 1 budget Performance Report,

Table V1.1: Overview of Vote Expenditures (US\$ Billion) -page 1, Table V1.2: Releases and Expenditure by Program- page 1, Table V3.1: GoU

Releases and Expenditure by Output*- page 20, Table V3.2: 2020/21 GoU Expenditure by Item

-page 22, Table V3.3: GoU Releases and Expenditure by Project and Programme*

- page 24-26,

Available online at:

https://budget.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/2020-2021_QuarterlyReport_Q1_014_MinistryofHealth_01022021164150_0.pdf

2. Quarterly Budget Performance reports (for various sectors)

Available online at:

<https://www.budget.go.ug/library/598>

3. MONTHLY PERFORMANCE OF THE ECONOMY REPORT, OCTOBER 2020

MACROECONOMIC POLICY DEPARTMENT MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Available Online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/MONTHLY%20PERFORMANCE%20OF%20THE%20ECONOMY%20REPORT-OCTOBER%202020.pdf>

Comment:

The In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification). For instance, the monthly performance reports provide information on economic classification, while the quarterly sector/vote Budget Performance reports provide information on both administrative and functional classification

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment
IBP agrees with the response of the researcher.

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification
Economic classification
Functional classification

Source:

Vote/sector performance reports.

Available online at:

<https://www.budget.go.ug/library/598>

1. Ministry of Health Quarter 1 budget Performance Report,
Table V1.1: Overview of Vote Expenditures (US\$ Billion) -page 1, Table V1.2: Releases and Expenditure by Program- page 1, Table V3.1: GoU
Releases and Expenditure by Output*- page 20, Table V3.2: 2020/21 GoU Expenditure by Item
-page 22, Table V3.3: GoU Releases and Expenditure by Project and Programme*
- page 24-26,

Available online at:

https://budget.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/2020-2021_QuarterlyReport_Q1_014_MinistryofHealth_01022021164150_0.pdf

2. Quarterly Budget Performance reports (for various sectors)

Available online at:

<https://www.budget.go.ug/library/598>

3. MONTHLY PERFORMANCE OF THE ECONOMY REPORT, OCTOBER 2020
MACROECONOMIC POLICY DEPARTMENT MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Available Online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/MONTHLY%20PERFORMANCE%20OF%20THE%20ECONOMY%20REPORT-OCTOBER%202020.pdf>

Comment:

The In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification). For instance, the monthly performance reports provide information on economic classification, while the quarterly sector/vote Budget Performance reports provide information on both administrative and functional classification

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment
IBP agrees with the response of the researcher.

69. Do the In-Year Reports present actual expenditures for individual programs?

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

Source:

Quarterly Vote/sector budget performance reports.

Available online at:

<https://www.budget.go.ug/library/598>

i.e Ministry of Health Quarter 1 budget Performance Report,
Table V1.1: Overview of Vote Expenditures (US\$ Billion) -page 1, Table V1.2: Releases and Expenditure by Program- page 1, Table V3.1: GoU Releases and Expenditure by Output*- page 20, Table V3.2: 2020/21 GoU Expenditure by Item -page 22, Table V3.3: GoU Releases and Expenditure by Project and Programme*
- page 24-26,

Available online at:

https://budget.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/2020-2021_QuarterlyReport_Q1_014_MinistryofHealth_01022021164150_0.pdf

Data Portal

Available online at

<https://budget.go.ug/dataportal>.

Comment:

The In-Year Reports (i.e sector budget performance reports) present actual expenditures for programs accounting for all expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

MONTHLY PERFORMANCE OF THE ECONOMY REPORT, OCTOBER 2020
MACROECONOMIC POLICY DEPARTMENT MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Available Online at:

<https://finance.go.ug/Economic-Performance-Reports>

i.e October monthly report
Fiscal Sector Development section, pages 19-21
Available online at:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/MONTHLY%20PERFORMANCE%20OF%20THE%20ECONOMY%20REPORT-OCTOBER%202020.pdf>

Comment:
Comparisons are made for expenditures presented in the In-Year Reports. for instance, each of the monthly reports has a section on fiscal sector development, which presents actual year-to -date expenditures with the original estimates for that period

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

MONTHLY PERFORMANCE OF THE ECONOMY REPORT, OCTOBER 2020
MACROECONOMIC POLICY DEPARTMENT MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Available Online at:

<https://finance.go.ug/Economic-Performance-Reports>

i.e October monthly report

Fiscal Sector Development section, pages 19-21

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/MONTHLY%20PERFORMANCE%20OF%20THE%20ECONOMY%20REPORT-OCTOBER%202020.pdf>

Comment:

The monthly budget performance reports present actual revenues by category. For instance, in each of the monthly reports, there is a Fiscal Sector Development section which compares the programmed revenue amount for the month to the actual revenue outturn. This is presented for both tax and non tax revenues

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined

account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

c. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

Source:

MONTHLY PERFORMANCE OF THE ECONOMY REPORT, OCTOBER 2020

PRODUCED BY MACROECONOMIC POLICY DEPARTMENT MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Available Online at:

<https://finance.go.ug/Economic-Performance-Reports>

i.e October monthly report

Fiscal Sector Development section, pages 19-21

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/MONTHLY%20PERFORMANCE%20OF%20THE%20ECONOMY%20REPORT-OCTOBER%202020.pdf>

Comment:

In the monthly Economic Performance Report there is a section on Fiscal Sector Development , which presents individual sources of actual revenue accounting for less than two-thirds of all revenue.

Peer Reviewer

Opinion: Agree

Comments: Not all individual sources are included

Government Reviewer

Opinion: Agree

IBP Comment

Based on the information cited in the document, IBP agrees to the response of the researcher.

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

MONTHLY PERFORMANCE OF THE ECONOMY REPORT, OCTOBER 2020

MACROECONOMIC POLICY DEPARTMENT MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Available Online at:

<https://finance.go.ug/Economic-Performance-Reports>

i.e October monthly report

Fiscal Sector Development section, pages 19-21

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/MONTHLY%20PERFORMANCE%20OF%20THE%20ECONOMY%20REPORT-OCTOBER%202020.pdf>

Comment:

In the Monthly Economic Performance Reports, there is a section on Fiscal Sector Development, which compares the programmed revenue amount for the month to the outturn. This includes both tax and Non-tax revenues.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment
IBP agrees to the response.

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

MONTHLY PERFORMANCE OF THE ECONOMY REPORT, OCTOBER 2020
MACROECONOMIC POLICY DEPARTMENT MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT
Available Online at:
<https://finance.go.ug/Economic-Performance-Reports>

i.e October monthly report

Fiscal Sector Development section, pages 19-21

Government securities: Table 1: Breakdown of Government Securities in Billion Shs (Source: MoFPED), page 7, Yields on Treasury bills, pages 8-9, Table 4: Summary table of fiscal operations October 2020 (Source: MoFPED), page 19, Annex 6: Fiscal Trends- page 30

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/MONTHLY%20PERFORMANCE%20OF%20THE%20ECONOMY%20REPORT-OCTOBER%202020.pdf>

4. Quarterly State of Economic Reports

Produced by Bank of Uganda

i.e State of the Economy, September 2020

Executive Summary, pages 7-8, section 3.3.2: 3.3.2 Public Debt, page 22, section 3.2.1: 3.2.1 Interest Rate Developments, page 15

Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuarterlyStateofEconomy/index.jsp?year=2020>

Comment:

The in-year reports present information on debt including information on the status of the country's debt, government securities for the quarter (as well as for each month), interest rates on domestic debt such as treasury bills, monthly interest rates (for both domestic and external debt), as well

as the monthly interest rates for both domestic and external debt

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment
IBP agrees with the response of the researcher.

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

b. Yes, the core information is presented for the composition of the total actual debt outstanding.

Source:

1. MONTHLY PERFORMANCE OF THE ECONOMY REPORT, OCTOBER 2020
MACROECONOMIC POLICY DEPARTMENT, MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT
Government securities: Table 1: Breakdown of Government Securities in Billion Shs (Source: MoFPED), page 7, Yields on Treasury bills, pages 8-9, Table 4: Annex 6: Fiscal Trends- page 30
Available Online at:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/MONTHLY%20PERFORMANCE%20OF%20THE%20ECONOMY%20REPORT-OCTOBER%202020.pdf>

2. State of the Economy report, September 2020
Produced by Bank of Uganda

Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuarterlyStateofEconomy/index.jsp?year=2020>
Executive Summary, pages 7-8, section 3.3.2: 3.3.2 Public Debt, page 23-25, section 3.2.1.3 Lending rates pages 16-18, section 3.2.1: 3.2.1 Interest Rate Developments, page 15-17, section , 3.2.1.2 Yields on Government securities pages 15-16,

Comment:

In-year reports present information on interest rates on the debt (for both domestic and external), the maturity profile of the debt; as well as the composition of the debt (i.e whether the debt is domestic or externa)l.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment
IBP agrees with the response of the researcher.

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

c. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

Source:

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2020
Macroeconomic Policy and Management page 41
Available online at:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20FY%202019-20.pdf>

Comment:

The Mid-year review provides information on the performance of some of the macro-economic variables such as growth projections (GDP growth) for the half year (as at end December 2019), and the Fiscal Balance as a percentage of GDP. It also provides as well as the reasons to justify the performance. Page 41 presents the original and updated real GDP growth forecast. Page 83 presents only the forecasted inflation rate and not the updated figure. What is however not presented is updated information on variables such as interest rates.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment
IBP agrees with the response of the researcher.

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the

differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

c. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

Source:

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2020 Part 2: Overview of Expenditure Performance pages 55-59, Part 3: Structure of Detailed Sector Financial and Physical Performance pages 60-88 Available online at: <https://budget.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20FY%202019-20.pdf>

Comment:

The information provided in the mid-year review only contains information on the original budget, budget execution to date, as well as the remaining budget. There is no updated expenditure estimates. in the document

Peer Reviewer

Opinion: Agree

Comments: The updated expenditure estimates not presented. This is one of the key challenges because spending units do not provide accurate information in time

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

Comments: I disagree with the Researcher's and I should option B, because in the The Semi-Annual Budget Performance Report FY 2019/20, Page-1113, <https://budget.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20FY%202019-20.pdf>. The report provides a Virements report that highlights the revisions in the Budget estimates, with existing amount and revised amount. Although i acknowledge that more details should be perioded especially the overall update position

Researcher Response

I agree with the government reviewer and the response should be changed to "B".

IBP Comment

For cross country comparability, answer choice "C" has been selected by IBP. The Annex cited by the government reviewer only includes updated estimates for a small subset of overall expenditures.

78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2020

Annex A1.1: Approved Estimates and Half Year Expenditures for FY 2019/20 by Programmes (excluding Arrears) pages 1082-1101, Annex A1.2: Half Year Central Government Releases and Expenditures for 2019/20 by Class Of Output pages 1102-1105, Annex A1.3: Half Year Central Government Expenditure by Item for FY 2019/20 pages 1106-1108, SUMMARY OF SECTOR PERFORMANCE (i.e Agriculture Sector), page 61, Lands, Housing and Urban Development page 63

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20FY%202019-20.pdf>

Comment:

Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2020 Annex A1.1: Approved Estimates and Half Year Expenditures for FY 2019/20 by Programmes (excluding Arrears) pages 1082-1101, Annex A1.2: Half Year Central Government Releases and Expenditures for 2019/20 by Class Of Output pages 1102-1105, Annex A1.3: Half Year Central Government Expenditure by Item for FY 2019/20 pages 1106-1108, SUMMARY OF SECTOR PERFORMANCE (i.e Agriculture Sector), page 61, Lands, Housing and Urban Development page 63

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20FY%202019-20.pdf>

Comment:

The mid-year review presents expenditure information that is classified by Economic (showing how much is spent on recurrent (both wage and non-wage), Administrative classification and functional classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

The document provides the expenditure updates according to Administrative Classification, Functional Classification and Economic Classification.

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

Source:

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2020 Annex A1.1: Approved Estimates and Half Year Expenditures for FY 2019/20 by Programmes (excluding Arrears) pages 1082-1101, Annex A1.2: Half Year Central Government Releases and Expenditures for 2019/20 by Class Of Output pages 1102-1105, Annex A1.3: Half Year Central Government Expenditure by Item for FY 2019/20 pages 1106-1108, SUMMARY OF SECTOR PERFORMANCE (i.e Agriculture Sector), page 61, Lands, Housing and Urban Development page 63

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20FY%202019-20.pdf>

Comment:

The Mid-year review presents information on expenditure estimates for individual programs (within each line ministry/sector). The informative presented contains figures for the approved Budget, amounts released by end of December as well as amounts spent by end of December

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

Comments: Expenditure data is still not submitted in time by the spending units

Government Reviewer

Opinion: Agree

Researcher Response

I disagree with the comment by the peer reviewer. The information contained on pages 1082-1101 of the Semi- Annual Budget performance report covers expenditures for all the sectors as well as the programs under each of the sector

IBP Comment

Based on the available information in the cited document, IBP agrees with the response of the researcher.

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

d. No, revenue estimates have not been updated.

Source:

Semi-annual Budget Performance Report FY 2017/18

Produced by Ministry of Finance, Planning and Economic Development, February 2018

FISCAL PERFORMANCE REPORT FY 2019/20, page 48, Table 1: Fiscal Operations of the First Half 2019/20 (Ushs Bn) page 49

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20FY%202019-20.pdf>

Comment:

In the Mid-year review, revenue estimates for the full year have not been updated.

What is presented is revenue collections for the first half, which are compared with the targets set, the revenue shortfalls and surpluses as well as the reasons for the variances.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

Comments: Revenue estimates are updated only that it not sufficient. There are gaps and missing information presented between the original and the updated estimates

Government Reviewer

Opinion: Agree

IBP Comment

Answer "d" maintained. The MYR only presents the revenue outturn for the first six months of the year, not updated estimates for the full year.

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2020

Table 2: Details of Domestic Revenue (Ushs Bn) page 51

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20FY%202019-20.pdf>

Comment:

The Mid-year review presents revenue estimates by category (i.e fr both tax and non-tax revenues)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account

for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2020
Table 2: Details of Domestic Revenue (Ushs Bn) page 51, Table 1: Fiscal Operations of the First Half 2019/20 (Ushs Bn) page 49, Part 1:Overall Fiscal and Resource Performance pages 49-50,
Available online at:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20FY%202019-20.pdf>

Comment:

The Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue. While information on individual tax revenues are presented, what is however not presented are the individual sources of non-tax revenues

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

For cross country comparability, answer choice "D" has been selected. The MYR does not present updated estimates of revenue, only the outturn for the first six months of the fiscal year.

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2020
Table 2: Details of Domestic Revenue (Ushs Bn) page 51, Table 1: Fiscal Operations of the First Half 2019/20 (Ushs Bn) page 49, Part 1:Overall Fiscal and Resource Performance pages 49-50,

Compliance with the Charter for Fiscal Responsibility, page 52,
Available online at:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20FY%202019-20.pdf>

Comment:
The mid-year review contains information on the status of public deb as at end of June 2019, which is the beginning of the FY under review. However, no information is provided as at the first half of FY 2019/20

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT OCTOBER 2020
Produced by Ministry of Finance, Planning and Economic Development
Executive Summary- pages 1-63, Part 1: Overall Fiscal and Resource Performance ages 66-72, Table 1: Fiscal Operations for FY 2019/20 page 69, Part 2: Overview of Expenditure pages 73-80, Part 3: Structure of Detailed Sector Financial and Physical Performance pages 81- 980
Available online at:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/ABPR%20FY%202019-20.pdf>

Comment:

Estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT OCTOBER 2020

Produced by Ministry of Finance, Planning and Economic Development

Part 3: Structure of Detailed Sector Financial and Physical Performance pages 81-109, Part 4: Details of Vote Financial and Physical Performance pages 104- 980, Annex A1.3:Annual Central Government Expenditure by Item for FY 2019/20 pages 1009- 1011, Annex A1.1: Approved Estimates and Annual Expenditures for FY 2019/20 by Programmes (excluding Arrears) pages 985 -1004, Annex A1.2:Annual Central Government Releases and Expenditures for 2019/20 by Class Of Output pages 1005 - 1008

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/ABPR%20FY%202019-20.pdf>

Comment:

The Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT OCTOBER 2020

Produced by Ministry of Finance, Planning and Economic Development

Part 3: Structure of Detailed Sector Financial and Physical Performance pages 81-109, Part 4: Details of Vote Financial and Physical Performance pages 104- 980, Annex A1.3:Annual Central Government Expenditure by Item for FY 2019/20 pages 1009- 1011, Annex A1.1: Approved Estimates and Annual Expenditures for FY 2019/20 by Programmes (excluding Arrears) pages 985 -1004, Annex A1.2:Annual Central Government Releases and Expenditures for 2019/20 by Class Of Output pages 1005 - 1008

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/ABPR%20FY%202019-20.pdf>

Comment:

The year end report presents expenditure information for all sectors that is classified by Economic (showing how much is spent on both recurrent (both wage and non-wage) and development, on each sector/Ministry, on each vote function (as well as on key outputs within each vote function), each program as well as each parastatal

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

86. Does the Year-End Report present expenditure estimates for individual programs?

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Source:

Annual Budget Performance Report, FY 2019/20

Produced by Ministry of Finance, Planning and Economic Development

Part 4: Details of Vote Financial and Physical Performance pages 110-980, A1.1 Approved Estimates and Annual Expenditures by Programme FY 2019/20 page 985, A1.2 Annual Central Government Releases and Expenditures FY 19/20 by Class of Output page 1005, A1.3 Annual Central Government Expenditures by Item FY 2019/20 page 1009

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/ABPR%20FY%202019-20.pdf>

Comment:

The Year-End Report presents expenditure estimates for all individual programs and sub-programs (i.e for all Ministries, sectors, programs, vote-functions as well as outputs within each vote function)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT OCTOBER 2020

Produced by Ministry of Finance, Planning and Economic Development

FISCAL AND REVENUE PERFORMANCE pages 1, Part 1: Overall Fiscal and Resource Performance page 69, Part 1: Overall Fiscal and Resource Performance pages 70-72

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/ABPR%20FY%202019-20.pdf>

Comment:

Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative

discussion

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT OCTOBER 2020
Produced by Ministry of Finance, Planning and Economic Development
FISCAL AND REVENUE PERFORMANCE pages 1, Part 1: Overall Fiscal and Resource Performance page 69, Part 1: Overall Fiscal and Resource Performance pages 70-72

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/ABPR%20FY%202019-20.pdf>

Comment:

The Year-End Report presents revenue estimates by category.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

89. Does the Year-End Report present individual sources of revenue?

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

d. No, the Year-End Report does not present individual sources of revenue.

Source:

ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT OCTOBER 2020
Produced by Ministry of Finance, Planning and Economic Development
FISCAL AND REVENUE PERFORMANCE pages 1, Part 1: Overall Fiscal and Resource Performance page 69, Part 1: Overall Fiscal and Resource Performance pages 70-72

Available online at:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/ABPR%20FY%202019-20.pdf>

Comment:
No such information is presented in the Year end report

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment
IBP agrees with the researcher.

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:

ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT OCTOBER 2020
Produced by Ministry of Finance, Planning and Economic Development
ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT OCTOBER 2020
Produced by Ministry of Finance, Planning and Economic Development
Table 1: Fiscal Operations for FY 2019/20 page 69, Part 1: Overall Fiscal and Resource Performance: Financing, Public Debt– page 71, Table V1.2: Releases and Expenditure by Program page 959, Vote:130 Treasury Operations : Performance highlights for the Quarter, Table V2.1: Programme Outcome and Key Output Indicator Performance page 960, Table V3.2: 2019/20 GoU Expenditure by Item page 961.
Available online at:
<https://budget.go.ug/sites/default/files/National%20Budget%20docs/ABPR%20FY%202019-20.pdf>

Comment:

The year End report contains information on Net domestic borrowing, amounts borrowed as well as from what sources, ratio of public debt as a proportion of GDP, status/stock of public debt as at end of FY 2019/20 (which is compared with the status as at the previous year ,i.e FY 2018/19 (and the reason for the change/increase), amounts for debt payments for FY 2019/20 (including the amounts approved, amounts released and amounts spent), total outstanding stock of external and domestic debt (by category/source, compared with the position the previous year), domestic debt redemptions during the year, , and the Net Domestic Financing during the FY2019/20 (which is compared with the annual target set), External debt principal payments during the year (compared with the previous year). In addition , for each of the above parameters, a narrative discussion is provided to justify the change/performance. What is however not presented is the maturity profile of the loan as well as the interest rates per debt

instrument.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The central government's total debt burden at the end of the budget year
The interest payments on outstanding debt for the budget year
Whether the debt is domestic or external

Source:

References

ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT OCTOBER 2020

Produced by Ministry of Finance, Planning and Economic Development

Part 1: Overall Fiscal and Resource Performance: Financing, Public Debt– page 71, Table V1.2: Releases and Expenditure by Program page 959,

Vote:130 Treasury Operations : Performance highlights for the Quarter, Table V2.1: Programme Outcome and Key Output Indicator Performance page 960.

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/ABPR%20FY%202019-20.pdf>

Comment:

The year End report contains information on Net domestic borrowing, amounts borrowed as well as from what sources, ratio of public debt as a proportion of GDP, status/stock of public debt as at end of FY 2019/20 (which is compared with the status as at the previous year ,i.e FY 2018/19 (and the reason for the change/increase), amounts for debt payments for FY 2019/20 (including the amounts approved, amounts released and amounts spent), total outstanding stock of external and domestic debt (by category/source, compared with the position the previous year), domestic debt redemptions during the year, , and the Net Domestic Financing during the FY2019/20 (which is compared with the annual target set), External debt principal payments during the year (compared with the previous year). In addition , for each of the above parameters, a narrative discussion is provided to justify the change/performance. What is however not presented is the maturity profile of the loan as well as the interest rates per debt instrument.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment
IBP agrees with the researcher.

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the

original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

Source:

ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT OCTOBER 2020

Produced by Ministry of Finance, Planning and Economic Development

Figure 1. Real GDP Growth Rates from FY 2016/17 to FY 2019/20 and inflation, page 67, Table S2: Sector Outcome indicators page 104, Table V2.1:

Programme Outcome and Key Output Indicator Performance page 743,

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/ABPR%20FY%202019-20.pdf>

Comment:

The Year-end report contains information on GDP growth rate, Fiscal Balance as a percentage of GDP, Present value of Public Debt to GDP ratio, GDP real growth rates (for the period 2016/17 to FY 2019/20), inflation figures for the year (both core and headline inflation- as well as a small narrative discussion explaining the reasons behind the performance). What is however not presented is information on interest rates as well as on nominal GDP

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

IBP agrees with the researcher.

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Inflation rate

Real GDP growth

Nominal GDP level

Source:

ANNUAL BUDGET PERFORMANCE REPORT FY 2019/20 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT OCTOBER 2020

Produced by Ministry of Finance, Planning and Economic Development

Figure 1. Real GDP Growth Rates from FY 2016/17 to FY 2019/20 and inflation, page 67, Table S2: Sector Outcome indicators page 104, Table V2.1:

Programme Outcome and Key Output Indicator Performance page 743,

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/ABPR%20FY%202019-20.pdf>

Comment:

The Year-end report contains information on GDP growth rate, Fiscal Balance as a percentage of GDP, Present value of Public Debt to GDP ratio, GDP real growth rates (for the period 2016/17 to FY 2019/20), inflation figures for the year (both core and headline inflation- as well as a small narrative discussion explaining the reasons behind the performance).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

I agree with the IBP reviewer

IBP Comment

The researcher has agreed with IBP and the response accordingly.

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

b. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

Source:

N/A

Comment:

No such information is provided in the year-end report. What is instead provided is data on proposed outputs as well as their actual outcomes.

Peer Reviewer

Opinion: Agree

Comments: This detailed information is not provided in the report

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

Comments: I disagree because, The Annual Budget Performance Report FY 2019/20, uploaded on 13th October, 2020, <https://budget.go.ug/sites/default/files/National%20Budget%20docs/ABPR%20FY%202019-20.pdf>, presents And V2: Performance Highlights, Table V2.1: Programme Outcome and Key Output Indicator Performance, under the Vote Section for each Vote and each Sector and With highlights Key Output indicators e.g Page 388; Number of hospitals renovated Percentage of completion of construction/rehabilitation Number of support and monitoring visits conducted Page:409; No. of heart operations; No. of Outpatients; No. of Thoracic and Closed Heart Operations; % Reduction in Referrals abroad

Researcher Response

I agree with the government reviewer and the score has been changed from d to b

IBP Comment

IBP and the researcher agree with the Govt. Peer Reviewer's comment. Answer choice changed from "D" to "B."

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some

but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

Source:

Annual Budget Performance Report, FY 2019/20

Produced by Ministry of Finance, Planning and Economic Development

Part 3: Structure of Detailed Sector Financial and Physical Performance pages 81-109, Part 4: Details of Vote Financial and Physical Performance pages 110-980.

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/ABPR%20FY%202019-20.pdf>

Comment:

The Year-end report contains information concerning non-financial data (i.e physical performance) such as the planned outputs for the budget year as well as the physical performance for the budget year is provided, together with the status and reasons for any variation from plans. However, though some variations do exist between some planned and actual outputs, not all explanations are provided in this document justify the variance.

Peer Reviewer

Opinion: Agree

Comments: Yes partial information is provided but not all

Government Reviewer

Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

Source:

Annual Budget Performance Report, FY 2019/20

Produced by Ministry of Finance, Planning and Economic Development

Social Protection for vulnerable groups, Redressing Imbalances and Promoting Equal Opportunities for all page 39, Programme: 1303 Affirmative Action Programs and Programme: 1302 Disaster Preparedness and Refugees Management page 698,

Available online at:

<https://budget.go.ug/sites/default/files/National%20Budget%20docs/ABPR%20FY%202019-20.pdf>

Comment:

Estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented. Some of these include the Social Assistance Grant for the Elderly (SAGE), and the Northern Uganda Social Action Fund (NUSAF)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Agree.

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

N/A

Comment:

No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented in the Year-end report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Source:

N/A

Comment:

No such document is included in the year end report

Peer Reviewer
Opinion: Agree
Comments: No such separate document exists

Government Reviewer
Opinion: Agree

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.*

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

<http://www.oag.go.ug/>

Comment:

All three audits, i.e., Compliance, financial and performance (also called Value for Money audit) are conducted by the SAI. Alongside, they also carry out special audits. Compliance, financial and performance reports are made public, mainly on the website. Special audits, under normal circumstances, are not made public, particularly those ordered by courts of law.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

b. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

Source:

REPORT OF THE AUDITOR GENERAL TO PARLIAMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2019 OFFICE OF THE AUDITOR GENERAL UGANDA DECEMBER, 2019

1.3.1 General Performance page 2, Table 1: Status of Audit performance for audit year 2019 page 2,

Available online at:

<http://www.oag.go.ug/wp-content/uploads/2020/01/AG-Consolidated-Report-2019.pdf>

Comment:

The SAI conducted a total of 4,274 audits, which were all completed against the pan of 5,431 audits. The audits include 4,207 financial audits comprising of 108 MDAs, 114 Commissions, Statutory Authorities and State Enterprises, 97 projects, 4 Production Sharing Agreements and 3,888 Local Governments and Tertiary Institutions. I have also included 11 Value for Money reports, 36 Forensic Investigations and Special Audits, 5 IT audits, 7 Specialised/Engineering audits and 4 Compliance/themes. This represents a total of 79% of the total targeted audits

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

d. No extra-budgetary funds have been audited.

Source:

N/A

Comment:

All extra-budgetary funds within the mandate of the Office of the auditor General have been audited. However, this information is not made publicly available

Peer Reviewer

Opinion: Agree

Comments: This information is not normally given to the public although these audits sometimes are carried out, mainly at the request of Parliament

Government Reviewer

Opinion: Agree

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Source:

REPORT OF THE AUDITOR GENERAL TO PARLIAMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2019 OFFICE OF THE AUDITOR GENERAL UGANDA DECEMBER, 2019, pages 2-3

Available online at:

<http://www.oag.go.ug/wp-content/uploads/2020/01/AG-Consolidated-Report-2019.pdf>

Comment:

Though the audit report does not contain a section labeled "executive summary", this report contains a section which summaries the main/key findings on general performance, which can also serve as an executive summary.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

N/A

Comment:

No such document has been produced and made publicly available online

Peer Reviewer

Opinion: Agree

Comments: Such a document has not be made available to the public, although demands have been for it, particularly by Civil Society Organizations

Government Reviewer

Opinion: Agree

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive’s progress in addressing audit recommendations.

To answer “a,” the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A “b” response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A “c” response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer “a,” “b,” or “c” may be selected, even if the Audit Report is not made publicly available. A “d” response applies if neither the SAI nor the legislature reports on the executive’s steps to address audit findings.

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

N/A

Comment:

no such report is made publicly available

Peer Reviewer

Opinion: Agree

Comments: No. This is not done

Government Reviewer

Opinion: Agree

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, “independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance”, and with “a forward-looking ex ante diagnostic task”. In practice, they come in two main forms:

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

For more information, see von Trapp et al. ‘Principles for Independent Fiscal Institutions and Case Studies’, OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer “a,” there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer “b” applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer “c” applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer “d” applies if no IFI

exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

b. Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.

Source:

The Budget Act, 2001, Section 20 and 21

Available online at:

https://www.google.com/search?q=budget+act+2001&rlz=1C1GCEA_enUG908UG908&oq=Budget+act+2001&aqs=chrome.0.0j0i22i30.6916j0j15&sourceid=chrome&ie=UTF-8

Parliament of Uganda Website

<https://www.parliament.go.ug/page/parliamentary-budget-office>

Comment:

Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.

Section 20 and 021 of the Budget Act of 2001 provides for the establishment of a Parliamentary Budget Office comprising of both full time and part time budget and economic experts as may be required from time to time. This office is fully independent and non-partisan.

Though the budget office has highly qualified staff to enable them perform their functions effectively, this office does not have adequate staff to enable it effectively perform its duties; partly attributed to the inadequate resources available. An interaction with the Director of the Parliamentary Budget Office revealed that this institution has staffing gaps since it has 6 vacant positions (out of the 27 required staffing levels).

Peer Reviewer

Opinion: Agree

Comments: In Uganda there is a Parliamentary Budget Office under the Parliament but is not effective as a result of limited funding. It is not visible the public domain. Even within Parliament, some of its work is done by the Directorate of Research in Parliament. There seems to be conflict in executing its functions with the Directorate of Research

Government Reviewer

Opinion: Agree

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

b. Yes, the IFI publishes its own macroeconomic or fiscal forecast.

Source:

Interview with the Ag. Director- Parliamentary Budget Office

Comment:

The Budget Act 2001 mandates the Parliamentary Budget Office to produce an assessment of macro-economic and/or fiscal forecasts produced by the executive. While this is done, this document is not publicly available and is produced only for internal use.

Peer Reviewer

Opinion: Agree

Comments: The work of the Parliamentary Budget Office is not seen in the public. Most of their work is internal and consumed by Parliament.

Government Reviewer

Opinion: Agree

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

a. Yes, the IFI publishes its own costings of all new policy proposals.

Source:

Public finance Management Act 2015, Section 23(3): Multi-year expenditure commitments

Section 76 subsections (1,2 and 3). Cost estimates for Bills, page 70

Available online at:

https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf

REPORT OF THE BUDGET COMMITTEE ON THE NATIONAL BUDGET FRAMEWORK PAPER FOR THE FY 2020/21– 2024/25, Pages 21-28

<https://www.csbag.org/download/report-of-the-budget-committee-on-the-national-budget-framework-paper-for-fy-2020-21-fy-2024-25/>

Comment:

The Public Finance Management Act (PFMA) 2015 requires Parliament to produce costings of multi-year commitments on all major projects of the national budget. The Parliamentary Budget Office therefore is required to support Parliament to produce these costings (as away of adherence to the PFMA 2015)

According to Section 76 (1) of the PFMA 2015, every Bill introduced in Parliament shall be accompanied by a certificate of financial implications issued by the Minister. Sub section 2 further requires the certificate issued to indicate the estimates of revenue and expenditure over the period of not less than two years after the coming into effect of the Bill when passed. Further more, the certificate of financial implications shall indicate the impact of the Bill on the economy.

Peer Reviewer

Opinion: I choose not to review this question

Comments: While the Parliamentary Budget Office (PBO) has the mandate to carry out this function, i have not personally come across of this document from PBO

Government Reviewer

Opinion: Agree

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

a. Frequently (i.e., five times or more).

Source:

Public finance Management Act 2015, Section 47 (h). The Internal Auditor General, page 49

Available online at:

https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf

Comment:

All Committees of Parliament are supported by an officer from the Parliamentary Budget Office. As per the requirements of the PFMA 2015, various committees of Parliament are mandated to sit and discuss various reports or documents such as the budget, National Budget Framework Paper, Ministerial Policy statements, audit reports, etc. These meetings occur more than five times in a year

Peer Reviewer

Opinion: I choose not to review this question

Comments: I am not sure about this

Government Reviewer

Opinion: Agree

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate

does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Source:

Public finance Management Act 2015, Section 9(5) and (8), page 15 and 16

Available online at:

https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf

Article on the FY 2020/2 national budget

Available online at:

<https://www.parliament.go.ug/news/4612/parliament-passes-shs45-trillion-budget>

REPORT OF THE BUDGET COMMITTEE ON THE NATIONAL BUDGET FRAMEWORK PAPER FOR THE FY 2020/21 – 2024/25, Pages 21-28

<https://www.csbag.org/download/report-of-the-budget-committee-on-the-national-budget-framework-paper-for-fy-2020-21-fy-2024-25/>

Comment:

According to the Public Finance Management Act 2015, Parliament is mandated to review and approve the Budget Framework Paper by 1st February of the financial year preceding the financial year to which the Budget Framework Paper relates. This has always been the practice in Uganda.

Peer Reviewer

Opinion: Agree

Comments: Yes this is done in line with the PFM Act of 2015

Government Reviewer

Opinion: Agree

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

Public finance Management Act 2015, Section 13(3)

Available online at:

https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf

Comment:

According to Section 13 (3) of the Public Finance Management Act 2015, the Minister shall, on behalf of the President, present the proposed annual budget of a financial year to Parliament, by the 1st of April of the preceding financial year. This is equivalent to 3 months before the start of the budget year (which begins on 1st July and ends on 30th June)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

109. When does the legislature approve the Executive's Budget Proposal?

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

a. The legislature approves the budget at least one month in advance of the start of the budget year.

Source:

Public finance Management Act 2015, Section 14

Available online at:

https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf

Parliament passes shs45 trillion Budget

Article available on the Parliament of Uganda website at:

<https://www.parliament.go.ug/news/4612/parliament-passes-shs45-trillion-budget>

Comment:

The PFMA 2015 requires Parliament to consider and approve the annual budget and work plan of Government for the next financial year by 31st May of each year. The approval of the FY 2020/21 national budget was passed by Parliament on 26th April 2020, which is at least one month in advance of the start of the budget year

Peer Reviewer
Opinion: Agree

Comments: This is done in accordance to the PFM Act of 2015

Government Reviewer
Opinion: Agree

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the

legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

c. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

Source:

The Budget Act, 2001, section 7

Available online at:

https://www.google.com/search?q=budget+act+2001&rlz=1C1GCEA_enUG908UG908&aq=chrome.0.0j0i22i30.6916j0j15&sourceid=chrome&ie=UTF-8

Comment:

Parliament has the legal authority to amend the Executive's budget proposal. However, this has to be done within an overall resource envelope that is determined by the Executive. Parliament can shift/ re-allocate resources from one sector to another, provided that this is done within the overall available resource envelope. However, there have been some instances where Parliament has made recommendations which have not been implemented by the executive

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Comments: Its authority is limited in part of the party politics. The majority of Members of Parliament are leaning to the party in power and in the majority of cases, follow what the Executive recommends. However, the law is pretty clear that they can amend the EBP

Government Reviewer

Opinion: Agree

IBP Comment

IBP agrees with the researcher.

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a", please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

Newspaper article: <https://www.parliament.go.ug/news/3985/mps-reject-proposed-cuts-2021-election-budget>

Comment:

The legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted. For instance, the Budget Committee of Parliament rejected the proposed cuts on the budget of the Electoral Commission by the Ministry of Finance

Peer Reviewer

Opinion: Agree

Comments: Yes but on very few budget cases

Government Reviewer
Opinion: Agree

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

c. Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.

Source:

The Public Finance Management Act (Section 13 and Section 14)

<https://www.parliament.go.ug/news/4612/parliament-passes-shs45-trillion-budget#sidr-close>

Comment:

As per the requirements of the Public Finance Management Act 2015, the Budget Committee of Parliament as well as the various sectoral committees had over one month and half to scrutinize the budget and report to the whole house for approval, where reports of the proceedings were developed. The reports are not published on the Parliament's website

Peer Reviewer

Opinion: Agree

Comments: The report of the Budget Committee is mainly discussed in Parliament.

Government Reviewer

Opinion: Agree

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not

examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

c. Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

Source:

<https://www.csbag.org/download/report-of-the-budget-committee-on-the-national-budget-framework-paper-for-fy-2020-21-fy-2024-25/>

Comment:

During the last approval process, the different legislative committees, responsible for particular sectors examined spending in the Executive's Budget Proposal related to the sector for which they are responsible and produced reports. However, though these reports are produced, they are not uploaded on the Parliamentary website or on any other public website. However, these reports have been uploaded on the website of other organisations such as CSBAG

Peer Reviewer

Opinion: Agree

Comments: Yes the sectoral committees do discuss the budget proposal and make recommendations. Their reports are however not widely publicly available, unless if one has contacts with Parliament to enable you access them

Government Reviewer

Opinion: Agree

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

<https://www.csbag.org/download/report-of-the-budget-committee-on-the-national-budget-framework-paper-for-fy-2020-21-fy-2024-25/>

Comment:

Although the relevant committees of Parliament examine in-year implementation selected national projects during the course of the year, there is no evidence (in form of a report uploaded online, etc) of this being done in 2020. However, some of the reports have been uploaded on non-public websites such as that of CSBAG

Peer Reviewer

Opinion: Agree

Comments: Yes the Parliamentary Budget Committee does this but the report is not widely available

Government Reviewer

Opinion: Agree

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.

Source:

Public finance Management Act 2015, Section 22

Available online at:

https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf

Comment:

Though the executive is required by law to seek approval from Parliament before it can re-allocate funds within the national budget, the PFMA 2015 requires any supplementary expenditures beyond 10% to be approved by Parliament. However, the law is silent on the shifting or re-allocation of funds within administration units.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.

Source:

Public finance Management Act 2015, Section 29: Collection and deposit of revenue and retention of revenue (1), (2) (a), (b), 3 (a)

Available online at:

https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf

Constitution of Uganda, 1995, Article 156 (2b)

Available online at:

http://statehouse.go.ug/sites/default/files/attachments/Constitution_1995.pdf

Comment:

According to the PFMA 2015, a vote, a state enterprise or public corporation is authorized by an Act of Parliament to collect or receive revenue. Further more, all revenues collected should be deposited into the consolidated fund or received into a public fund established for specific purpose where this is authorized by an Act of Parliament. However, a vote, state enterprise or public corporation is allowed to retain revenue collected or received, where the revenue is in the form of levies, licences, fees or fines and the vote, state enterprise or public corporation is authorized through appropriation by Parliament to retain the revenue. This implies that while all revenue collected has to be appropriated by Parliament, in the case of Non-tax revenues, authorized agencies, state agencies or votes can collect and spend these revenues without prior approval from Parliament.

Further more, according to the PFMA 2015, revenue shall not be collected or received by a vote, state enterprise or public corporation, except where the vote, state enterprise or public corporation is authorised by an Act of Parliament to collect or receive revenue

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental

budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Source:

Public finance Management Act 2015,
Available online at:

https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf

Comment:

In Uganda, there is no law that requires the executive to seek Parliamentary approval prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons. However, the practice is that - in case of a revenue shortfall, this decision is administratively handled by Secretary to the Treasury- Ministry of Finance in consultation with the different accounting officers (where necessary).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

Source:

Media reports, available online on
<https://www.independent.co.ug/auditor-general-fails-to-submit-2020-report/>

Comment:

The Public Accounts committee of Parliament examines the reports of the Auditor General after the report has been available for more than six months. This is mainly attributed to the backlog of reports to be discussed by this committee. Due to the COVID-19 pandemic, the Audit report was released to the public in February 2021- which is more than one month after the required deadline of December 2020

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

National Audit Act 2008, Section 4(1)

Available online at

<http://www.oag.go.ug/wp-content/uploads/2015/06/National-Audit-Act-2008>.

Comment:

The Process of appointment of the head of the SAI guarantees his independence. According to the National Audit Act 2008, the Auditor General shall be appointed by the President with the approval of Parliament. The current head of SAI has held this position for at least 10 years.

Peer Reviewer
Opinion: Agree

Comments: The President appoints and is approved by the Parliamentary Appointments Committee

Government Reviewer
Opinion: Agree

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

National Audit Act 2008, section 7

Available online at

<http://www.oag.go.ug/wp-content/uploads/2015/06/National-Audit-Act-2008.pdf>

Constitution of Uganda, 1995, section 163

Available online at:

http://statehouse.go.ug/sites/default/files/attachments/Constitution_1995.pdf

Comment:

omment:

The removal of the Auditor General is not a unilateral action by the executive and according to section 7 of the National Audit Act, such a process involves the input of Parliament, Judiciary and finally the Executive. Section 7 of the National Audit Act 2008 on the Removal of the Auditor General states that: (1) In accordance with Article 163 (10) of the Constitution, the Auditor General may be removed from office by the President only for— (a) inability to perform the functions of his or her office arising from infirmity of body or mind; (b) misbehaviour or misconduct; or (c) incompetence. (2) The President shall remove the Auditor General if the question of his or her removal has been referred to a tribunal appointed by the President, and the tribunal has recommended to the President that the Auditor General should be removed from office on any of the grounds specified in subsection (1). (3) The question whether the Auditor General should be removed from office shall be referred to the President by the Speaker of Parliament in writing setting out the complaints against the Auditor General, with the advice that the President should appoint a tribunal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

Source:

National Audit Act 2008, section 33(a , b)

Available online at

<http://www.oag.go.ug/wp-content/uploads/2015/06/National-Audit-Act-2008.pdf>

REPORT OF THE AUDITOR GENERAL TO PARLIAMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2019 OFFICE OF THE AUDITOR GENERAL
UGANDA DECEMBER, 2019

FOREWORD BY THE AUDITOR GENERAL, paragraph 4, page x

Available online at:

<http://www.oag.go.ug/wp-content/uploads/2020/01/AG-Consolidated-Report-2019.pdf>

Comment:

According to the National Audit Act 2008, the Auditor General shall, in each financial year, prepare

and submit to the President, estimates of the year, of administrative and development expenditures and estimates of revenues. The President shall cause the estimates submitted under this office to be laid before Parliament without revision but with any recommendations that Government may have on them.

In addition, funding for Auditor General's Offices is ring fenced in the law. While this is the case the vote also has to budget in line with the available resources, strategic investment plan and human resource capacity level. However, though this office can recruit staff anytime (in case there is need), this office doesn't have all the required staff and resources needed to conduct all audits that may be required. This is highlighted in its Audit report for FY 2019/20, the Auditor General noted that "there was an overall funding deficit of 6.072Bn which further impacted on the auditing activities".

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

National Audit Act 2008, section 22

Available online at

<http://www.oag.go.ug/wp-content/uploads/2015/06/National-Audit-Act-2008.pdf>

Comment:

The Auditor General may carry out special audits, investigations or any other audit considered necessary by him or her. This gives him or her mandate to investigate any matter on his own discretion, including classified expenditures.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality

assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

Interview with the Director Corporate Services, Office of the Auditor General, Kampala Uganda

Comment:

Several reviews are conducted on the audit processes of the SAI by independent agencies including Parliament of Uganda. A quality Assurance review/peer review is done every 2 years (at international level) by international auditors from various audit agencies (i.e INTOSAI, AFROSAI), where about 2 or 4 representatives from different countries are brought on board to assess whether the audit process was done in accordance with the standards of supreme audit institutions. However, though these reports are not made publicly available (on line), they can be made available on request from either the Office of the Auditor General or from AFROSAI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.

Comments: The SAI is audited by kisaka and company

IBP Comment

IBP is going with the researcher as no reference has been provided by the Government Peer Reviewer to verify the comments.

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

a. Frequently (i.e., five times or more).

Source:

Interview with Director Corporate services, Office of the Auditor General

Comment:

The Auditor General reports directly to Parliament during the consideration of Audit reports. He has to attend all meetings (where necessary) when these reports are being considered, to give guidance and clarification. Currently, there is a Manager responsible for Parliamentary Liaison, who supports the Parliamentary Committee during public hearings and can testify on behalf of the auditor General. Parliamentary Oversight Committee meetings are usually held frequently, i.e at least every week.

Peer Reviewer

Opinion: I choose not to review this question

Comments: I am not aware of this.

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.

Source:

<http://budget.go.ug/content/feedback-budget-202021>

Comment:

During 2020, the Ministry of Finance introduced an online platform, through which members of public were encouraged to participate in and input in the national budget for FY 2020/21. However, since the country was still in lock-down due to the Covid-19 pandemic, most members of the public did not participate in this process

Peer Reviewer

Opinion: Agree

Comments: While these mechanisms exist to get views from the public, the extent to which these views are taken on board is questionable. In some cases, the process of obtaining public is more less done like a ritual with limited impact on the overall budget.

Government Reviewer

Opinion: Agree

IBP Comment

IBP agrees with the researcher.

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

N/A

Comment:

Though the executive some times consults selected CSOs and other groups in the formulation of the annual budget (who in most cases are assumed to be representing the views of various interest groups especially the vulnerable and under-represented population), there are no specific steps taken by the executive to include vulnerable and under-represented parts of the population in the formulation of the annual budget . This engagement is not supported by law and is done on an adhoc basis.

Peer Reviewer

Opinion: Agree

Comments: Most of these consultations are done through CSOs

Government Reviewer

Opinion: Agree

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

Interview with Acting Director Parliamentary Budget Office, Parliament of Uganda

Comment:

The executive usually organizes various fora/workshops (such as the national and regional budget consultative workshops). In these workshops, a number of issues are discussed which cover the following topics: . Macroeconomic issues, . Public investment projects and public services

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.

Source:

Budget Hotline, and interactive Budget information website,
<https://budget.go.ug/home>

<http://budget.go.ug/content/feedback-budget-202021>

Comment:

The executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation. For instance, the Ministry of Finance has an interactive website, a toll free number as well as an email which the public can use to make an input or contribute towards the budget process. Furthermore, in 2020, the Ministry of Finance introduced an online platform (i.e <http://budget.go.ug/content/feedback-budget-202021>) through which citizens are able to provide input/comments on the budget process

In addition to the above platforms, the government has also managed to provide some feedback/responses to some of the queries raised by the citizens online (on <https://budget.go.ug/home>)

Peer Reviewer

Opinion: Agree

Comments: Yes the public participates in monitoring the implementation of the budget, mainly through CSOs, who monitor and present reports to government. The budget website also has a provision for the public to give feedback on the implementation of the budget. The toll free line also provides a mechanism to obtain public feedback. Under the government's Budget Transparency Initiative (BTI), government provides fora to obtain citizen feedback on budget implementation

Government Reviewer

Opinion: Agree

IBP Comment

Answer changed to "B" for cross country comparability. Hotlines are, by definition, a one-way conversation, and does not qualify for an "A" response.

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as

representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

<http://budget.go.ug/content/feedback-budget-202021>

Comment:

The executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget. In most of the public platforms organised by the Ministry of Finance, there is a deliberate effort by the Ministry of Finance to invite an institution that directly deals with or works for the marginalised people. However, due to the covid-19 pandemic, this was not the case in 2020

Peer Reviewer

Opinion: Agree

Comments: No concrete action is taken by government to receive feedback from the vulnerable or marginalized populations.

Government Reviewer

Opinion: Agree

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

Interview with the Acting Director- Parliamentary Budget Office, Parliament of Uganda

Comment:

During the implementation of the annual budget, the executive engages with citizens on the following topics: Delivery of public services, Implementation of social spending and Implementation of public investment projects. The above topics are usually covered in the presentations during for a such as the National and regional budget consultative meetings , which are open to the public

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

N/A

Comment:

No such information is provided to the public

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

N/A

Comment:

No such information is provided to the public

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*

- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

N/A

Comment:

No such information is provided by the executive

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Public Finance Management Act, 2015, Section 13 (2)

Available online at:

https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf

Comment:

Though various stakeholders are sometimes consulted through their representatives (such as members of Civil Society, private sector, academia, etc) through various platforms (such as regional consultative budget workshops, sector Working groups, etc) the participation mechanisms are not clearly spelled out or incorporated into the timetable for formulating the Executive's Budget Proposal

For instance, though section 13(2) of the Public Finance Management Act 2015 stipulates that the proposed annual budget shall be prepared in consultation with the relevant stakeholders, it is not clear which stakeholders are to be consulted since they are not mentioned anywhere in this document.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:
d. The requirements for a "c" response or above are not met.

Source:

<http://budget.go.ug/content/feedback-budget-202021>

Comment:

The requirements for a "c" response or above are not met.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Comments: This was done during the National Budget Month FY 2020/21 where Ministry of Finance had regional discussions with the members of the public on the budget

IBP Comment

IBP is going with the researcher as Govt. Peer Reviewer has not cited any reference to verify the comments.

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- *The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

d. The requirements for a "c" response or above are not met.

Source:

N/A

Comment:

Although the relevant committees of Parliament hold public hearings and or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages), during 2020, no public hearings were held due to the COVID-19 pandemic

Peer Reviewer

Opinion: Agree

Comments: Various sectoral committees of Parliament hold public hearings, especially in the past. But COVID disrupted these processes

Government Reviewer

Opinion: Agree

IBP Comment

IBP agrees.

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<https://nilepost.co.ug/2020/10/19/csos-take-swipe-at-parliament-over-tax-amendment-bills/>

Comment:

During the legislative deliberations on the annual budget (pre-budget or approval stages), Parliament usually engages citizens on various topics with various committees of Parliament. However, due to the COvid-19 pandemic, no meetings were organised by Parliament with citizens to discuss the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- The inputs received from the public (e.g., a written transcript) and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

N/A

Comment:

The requirements for a "c" response or above are not met.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that

have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

c. Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

Links to press stories available online at:

<https://www.independent.co.ug/auditor-general-fails-to-submit-2020-report/>

ANNUAL PERFORMANCE REPORT 2020, FEBRUARY 2021

Produced by the Office of the Auditor-General,

6.2 OUR ENGAGEMENT WITH KEY STAKEHOLDERS, page 56

Available online at:

<http://www.oag.go.ug/wp-content/uploads/2021/03/OAG-PERFORMANCE-REPORT-2020-FINAL.pdf>

Comment:

Although the legislature holds public hearings on the Audit Report, the COVID-19 pandemic caused the delay of the release of the audit reports,, hence no public hearings were organised in 2020

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on

issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

<http://www.oag.go.ug/contacts/>

Comment:

The Office of the Auditor General has a hotline (i.e +256 0417 336 000) and an interactive website where members of the public can engage with this office on any public matters- in case of any complaint. In addition, this office organises stakeholder engagements, where some of the issues generated can inform the audit process. However, due to the COVID-19 pandemic, physical engagements were not held

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

N/A

Comment:

Although the SAI provides instant feedback to individuals or organisations (through contact persons) that make requests (for particular public projects to be audited or evidence required during the audit process) to this office, this feedback is not publicly available since it is only shared through contact persons and not to the entire public. The rest of the public is provided with the general audit report which does not feedback on how

citizens' inputs have been used to determine its audit program.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

Interview with the Director- corporate Services, Office of the Auditor General

Comment:

Although the SAI collects evidence during its audits through testimonies from the public through its stakeholder engagements/meetings, there is no evidence online to towards participation of citizens in the process

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree